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Local Government Finance Circular No. 8/2023

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A46473266
21 December 2023

Dear Chief Executive/Director of Finance

**LOCAL GOVERNMENT FINANCE SETTLEMENT 2024-25
NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2024-25, as well as the latest information on current known redeterminations for 2023-24. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2024-25 poundage and changes to certain reliefs.
2. These provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2024 being presented to the Scottish Parliament. This is currently scheduled for the end of February 2024.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 23 January 2024, if they think there are any discrepancies or changes required to these provisional allocations. Redistribution(s) to address any agreed discrepancies or changes will be undertaken within the total settlement allocations set out in this Circular and not through the provision of any additional resources by the Scottish Government. The allocations are therefore provisional only at this stage, with the final allocations not being confirmed until after the end of the consultation period and the publication of the Local Government Finance Circular which will follow the approval of the Local Government Finance (Scotland) Order 2024.
4. The Deputy First Minister wrote to the COSLA President, copied to all Council Leaders on 19 December 2023, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with that letter. The terms of this settlement have been discussed with COSLA on behalf of all 32 of its member councils.
5. The Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £13.9 billion and includes:

- £950.9 million of funding that has now been baselined in to the General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding;
 - An additional £230 million to deliver the payment of £12 per hour minimum pay settlement for adult social care workers in commissioned services via agreed contract uplifts;
 - An additional £11.5 million to support the uprating of Free Personal and Nursing Care rates;
 - An additional £6 million to support the expansion of the Free School Meals policy;
 - An additional £6.8 for Discretionary Housing Payments;
 - £145.5 million to support additional teachers and support staff;
 - £242 million to support teacher pay uplifts; and
 - £266.2 million of resource to support local government pay.
6. In addition to the funding set out in this Circular it should be noted that there are a number of further revenue and capital funding streams outwith the local government finance settlement for particular policy initiatives which deliver on shared priorities and benefit local government services. Table 2.17 in the Scottish Government’s “Budget Document: 2024-25”, which was published on 19 December 2023, provides provisional details of these funding streams but as with previous years, the actual sums payable will be notified by the relevant policy team at the earliest opportunity.
 7. The 2024-25 Scottish Government Draft Budget also made available £144 million to fund a freeze in Council Tax across each of Scotland’s 32 local authorities. The funding earmarked is equivalent to a 5% net increase in Council Tax nationally, taking into account the average rise to Council Tax in 2023-24, whilst recognising that inflationary pressures have eased in the last 12 months.
 8. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. Reflecting the unique implications of incorporating the 2022 census data for the first time, the funding floor has been set provisionally at 0.5% and as set out in the Deputy First Minister’s letter, we would welcome any views on this or other elements of distribution as part of the consultation.
 9. Any undistributed sums will be allocated in the standard way following consideration by the Settlement and Distribution Group. We have shared a separate note with COSLA providing a full reconciliation of the changes between the 2023-24 and 2024-25 Budgets and between the 2024-25 Budget and the figures in this Circular. We have also provided full details of all the revenue and capital allocations.
 10. The various parts and annexes to this Circular, listed below, provide more of the detail behind the calculations.

- Part A: Local Government Finance Settlement – Revenue: 2024-25 and changes in 2023-24;
 Part B: Local Government Finance Settlement – Capital: 2023-25;
 Part C: Non-Domestic Rates for 2024-25.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2023-25;
- Annex B: Individual Revenue Allocations for 2024-25;
- Annex C: Revised Individual Revenue Allocations for 2023-24;
- Annex D: Explanatory Notes on the Revenue Distribution;
- Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2024-25;
- Annex F: Floor calculation for 2024-25;
- Annex G: Redeterminations of Individual Revenue funding for 2023-24;
- Annex H: 2008-25 Changes Column;
- Annex I: General Capital Grant and Specific Capital Grants 2024-25;
- Annex J: General Capital Grant – Flood Allocations Per Local Authority 2024-25;
- Annex K: Updated General Capital Grant 2023-24; and

Part A: Local Government Finance Settlement - Revenue: 2024-25 and changes in 2023-24

11. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2024-25. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2023-25.
12. **Annexes B and C** set out the distribution of the total revenue funding allocation between councils and the allocation of the different elements (General Revenue Grant Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2024-25 and 2023-24. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG). The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
13. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2024-25. The provisional total for ring-fenced grant included in the circular is £24.187 million higher than was published in the 2024-25 Scottish Government Budget due to the in-year transfer from the General Revenue Grant to the Support for Ferries specific grant for £13.760 million. The variance of £10.427 million for Pupil Equity funding was included in table 2.16 of the Scottish Budget (Local Government Attainment Grants) and will also be transferred in-year.
14. The calculation and effects of the main floor adjustment for 2024-25, which provided councils with a maximum reduction in the funding used in the calculation of the main floor of 1.04%, is set out in **Annex F** of this Circular. The setting of the floor is in line with the revised arrangements agreed following the SDG review of the floor methodology during 2018 with the percentage set at 0.5%.
15. This Circular confirms the continuation of the **85% funding floor** for 2024-25. The methodology compares total revenue funding plus local authorities' assumed council tax income and any council whose total support under this method falls below 85% will be topped up to ensure that all councils receive 85% of the Scottish average total revenue support per head. As all 32 local authorities now exceed 85% of the Scottish average, no additional funding has been provided.
16. This Local Government Finance Circular provides details of current known 2023-24 redeterminations at **Annex G** for the General Revenue Grant.
17. **Annex H** summarises the column within the settlement titled 2008-25 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2023-25

18. In 2024-25 the Local Government Settlement provides capital grants totalling £638.009 million. This is made up of General Capital Grant totalling £516.837 million and Specific Capital Grants totalling £121.172 million.
19. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2024-25. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
20. The provisional distribution for the General Capital Grant includes allocations for flood schemes. The allocations for these schemes is set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council.
21. **Annex K** provides a breakdown of the updated 2023-24 General Capital Grant allocations by local authority.

22. **Annex L** summarises the Local Government Finance Settlement for 2024-25

Part C: Non-Domestic Rates for 2024-25

23. The Distributable Amount of Non-Domestic Rates Income for 2024-25 has been provisionally set at £3,068 million. This figure uses the latest forecast of net income from non-domestic rates in 2024-25 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the ‘Pool’) in 2023-24. The figure incorporates the Scottish Fiscal Commission’s estimate of the contributable amount and includes a calculation of gross income; expected losses from appeals; estimated expenditure on mandatory and other reliefs; write-offs and provision of bad debt together; and estimated changes due to prior year adjustments. The distribution of Non-Domestic Rates Income for 2024-25 has been based on the amount each Council estimates that it will collect (based on the 2023-24 mid-year estimates provided by councils). General Revenue Grant provides the guaranteed balance of funding. This method of allocation provides a clear presentation of the Non-Domestic Rates Income per council and transparency in the make-up of council funding.

24. The 2024-25 Non-Domestic Basic Property Rate (‘poundage’) is provisionally set at 49.8 pence, the same rate as last year. The Intermediate Property Rate (levied on properties with a rateable value from £51,001 to £100,000) and Higher Property Rate (levied on properties with a rateable value over £100,000) will increase by inflation to 54.5 pence and 55.9 pence respectively.

25. A 100% non-domestic rates relief will be available in 2024-25 for properties in the hospitality sectors on islands, as defined by the Islands (Scotland) Act 2018, capped at £110,000 per ratepayer.

26. The Scottish Budget 2024-25 announced the following changes to existing reliefs:
- District Heating relief for renewables will be extended and expanded. A 90% relief will be available until 31 March 2027 for district heating networks where at least 80% of the thermal energy generated derives from renewables. Previously support for renewable district heating was limited to new networks entered on the valuation roll after 1 April 2021.
 - Telecommunications mobile mast relief will be extended from 31 March 2029 to 31 March 2031.
 - Enterprise Areas relief which had been due to expire on 31 March 2024, will be phased out over 2024-25 and 2025-26 as set out in the table below.

Enterprise Areas Relief

Rateable Value	Relief available		
	2023-24	2024-25	2025-26
£120,000 or less	100%	66.7%	33.3%
£120,001 to £240,000	50%	33.3%	16.7%
£240,001 to £480,000	25%	16.7%	8.3%
£480,001 to £1,200,000	10%	6.7%	3.3%
£1,200,001 to £2,400,000	5%	3.3%	1.7%
Over £2,400,000	2.5%	1.7%	0.8%

27. The Scottish Budget 2023-24 introduced the following transitional reliefs for the 2023 revaluation and which will apply in the 2024-25 financial year:

- A Revaluation Transitional Relief to protect those most affected by revaluation with bills capped as per the table below.

Year-on-year Scottish Transitional Relief caps (%)

Rateable Value	2023-24	2024-25	2025-26
Small (up to £20,000)	12.5	25	37.5
Medium (£20,001 to £100,000)	25	50	75
Large (Over £100,000)	37.5	75	112.5

- A Small Business Transitional Relief: those losing or seeing a reduction in these reliefs (including due to the eligibility changes introduced for Small Business Bonus Scheme relief) on 1 April 2023 the maximum increase in the rates liability relative to 31 March 2023 were capped at £600 in 2023-24, rising to £1,200 in 2024-25 and £1,800 in 2025-26.
- Parks Transitional Relief provided 67% relief in 2023-24, and will provide 33% relief in 2024-25 for parks, or parts of parks, that became rateable on 1 April 2023.

28. The following reliefs will be maintained: business growth accelerator relief, charitable rates relief, day nursery relief, disabled rates relief, fresh start relief, hardship relief, hydro relief, new fibre relief, renewable energy relief, rural relief, small business bonus scheme relief, sports club relief and stud farms relief.

29. Empty Property Relief was devolved to local authorities on 1 April 2023 covering all relief and rates exemptions for fully unoccupied properties including listed buildings, properties where the owner is in administration, etc. Partly unoccupied properties that the council requests be apportioned by the assessor will be liable for rates on the occupied portion only. Councils may offer their own local reliefs under the Community Empowerment (Scotland) Act 2015 including to empty properties.

30. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.

31. Information on the Non-Domestic Rates Incentivisation Scheme (NDRIS) will be set out later.

Enquiries relating to this Circular

32. It should be noted that figures in this Circular may be marginally different from final allocations due to roundings. Local authorities should note that if they have any substantive specific enquiries relating to this Circular these should, in the first instance, be addressed through COSLA. We have given an undertaking to respond to these queries as quickly as possible. Contact details for COSLA are:

Mirren Kelly mirren.kelly@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Revenue and Capital Settlement. Craig Inglis

Craig.Inglis@gov.scot

Non-Domestic Rates. Anouk Berthier Anouk.Berthier@gov.scot

33. This Circular, along with the supporting tables will be made available through the Local Government section of the Scottish Government website at:

<https://www.gov.scot/publications/local-government-finance-circulars-index/>

Yours faithfully


Ellen Leaver

Deputy Director, Local Government & Analytical Services Division

ALL SCOTLAND AGGREGATED FUNDING TOTALS

ANNEX A

	2023-24	2024-25
	£ million	£ million
Revenue Funding		
General Resource Grant	8,998.160	9,914.113
Non Domestic Rate Income	3,047.000	3,068.000
Specific Revenue Grants	775.859	262.987
Total Revenue	12,821.019	13,245.100
<i>less</i> Redress Top-Slice	6.000	0.000
<i>less</i> Valuation Committee	0.583	0.583
<i>less</i> National Dog Database	0.000	0.053
<i>less</i> Climate Intelligence Service	0.000	0.900
Net Total Revenue	12,814.436	13,243.564
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	15.137	92.700
<i>less</i> Gaelic	0.103	0.103
<i>less</i> Customer First Top-up	0.010	1.410
<i>less</i> Scottish Disability Assistance	0.000	3.500
<i>less</i> Social Care	0.000	230.000
<i>less</i> Retained Teacher Support	45.500	0.000
<i>less</i> Local government Pay Contribution	0.000	0.000
<i>less</i> Teachers Pay Contribution	0.000	0.000
<i>Total Undistributed Revenue Funding</i>	<i>60.750</i>	<i>365.313</i>
Distributable Revenue Funding	12,753.686	12,878.251
Capital Funding		
General Capital Grant	726.933	516.837
Specific Capital Grants	123.777	121.172
Distributed to SPT	15.327	0.000
Total Capital	866.037	638.009
Total Funding	13,687.056	13,883.109
2023-24 RECONCILIATION FROM FINANCE CIRCULAR 3/2023		
General Resource Grant Circular 3/2023	8,835.458	
Local Government Pay	55.000	
SNCT Pay 2023-24	32.000	
Self Directed Support Transformation Funding	0.176	
Ukraine Refugee Resettlement Teams	3.200	
Summer Programmes	4.000	
Further Ukraine Funding	30.000	
SRA for Kinship & Foster Care	16.000	
Climate Intelligence Service	-0.373	
Temporary Accommodation	2.000	
Educational Psychologists	-0.050	
Teacher Induction Scheme	6.748	
Storm Babet Emergency Payments	0.753	
Storm Babet Additional Welfare funding	0.100	
Grangemouth Future Industry Board	0.050	
Employability Staffing	12.498	
Green Free Ports	0.600	
General Resource Grant Circular 7/2023	8,998.160	
General Capital Grant Circular 3/2023	689.937	
Playparks	10.001	
Community Bus Fund	5.000	
Capital - LG Pay	22.000	
Coastal Adaption	-0.005	
General Capital Grant Circular 7/2023	726.933	

£million	Expenditure		2008-24 Changes		3		4		5		6		7		8		9		10		11		13	
	Updated Service Provision	£m	2008-24 Changes	£m	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	Assumed Council Tax contribution	Total Ring-fenced Grants	Non Domestic Rates	General Revenue Funding	Total	85% floor	Revised Total										
Aberdeen City	500,639	47,918	6,512	-5,360	549,709	95,529	7,310	208,113	238,757	454,180	0.000	454,180	0.000	454,180										
Aberdeenshire	617,902	59,097	17,566	-6,721	687,843	114,985	6,057	131,217	435,584	572,859	0.000	572,859	0.000	572,859										
Angus	277,874	26,579	10,699	-3,119	312,034	44,929	3,944	29,212	233,949	267,106	0.000	267,106	0.000	267,106										
Argyll & Bute	237,722	22,719	8,485	13,260	282,185	40,185	4,526	41,205	196,269	242,001	0.000	242,001	0.000	242,001										
Clackmannanshire	129,163	12,356	4,290	-1,432	144,377	19,821	2,783	19,597	102,177	124,556	0.000	124,556	0.000	124,556										
Dumfries & Galloway	382,936	36,609	14,072	-3,347	430,270	59,912	5,798	63,508	301,052	370,358	0.000	370,358	0.000	370,358										
Dundee City	382,399	36,606	5,353	1,878	426,236	49,028	8,653	73,464	295,091	377,208	0.000	377,208	0.000	377,208										
East Ayrshire	313,985	30,046	4,242	-1,490	346,783	43,656	6,059	33,424	263,643	303,127	0.000	303,127	0.000	303,127										
East Dunbartonshire	276,199	26,435	3,682	-2,938	303,378	51,391	2,587	25,820	223,580	251,987	0.000	251,987	0.000	251,987										
East Lothian	261,085	24,985	3,427	-2,768	286,729	49,467	2,891	59,737	174,634	237,263	0.000	237,263	0.000	237,263										
East Renfrewshire	254,328	24,344	8,732	-2,769	284,635	44,944	2,161	15,891	221,638	239,690	0.000	239,690	0.000	239,690										
Edinburgh, City of	1,083,233	103,690	21,986	10,307	1,219,216	230,587	16,211	406,367	566,051	988,629	0.000	988,629	0.000	988,629										
Eilean Siar	87,948	8,394	6,330	18,508	121,180	9,770	1,600	9,691	100,120	111,411	0.000	111,411	0.000	111,411										
Falkirk	378,177	36,194	13,735	-1,450	426,656	60,119	6,660	72,733	287,144	366,538	0.000	366,538	0.000	366,538										
Fife	900,349	86,178	28,359	-10,145	1,004,741	142,757	16,585	143,021	702,378	861,984	0.000	861,984	0.000	861,984										
Glasgow City	1,593,587	152,585	34,734	30,970	1,811,876	220,895	39,256	385,603	1,166,123	1,590,981	0.000	1,590,981	0.000	1,590,981										
Highland	597,832	57,152	28,057	-0,513	682,528	100,393	9,434	159,842	412,859	582,135	0.000	582,135	0.000	582,135										
Inverclyde	207,814	19,887	9,261	-0,518	236,444	27,843	3,944	20,235	184,422	208,601	0.000	208,601	0.000	208,601										
Midlothian	232,584	22,260	6,111	-2,445	258,510	39,605	3,681	34,834	180,389	218,905	0.000	218,905	0.000	218,905										
Moray	222,554	21,283	7,614	-1,674	249,777	35,576	2,779	67,015	144,407	214,201	0.000	214,201	0.000	214,201										
North Ayrshire	359,000	34,359	5,327	5,120	403,806	50,720	6,917	42,994	303,175	353,087	0.000	353,087	0.000	353,087										
North Lanarkshire	851,614	81,528	9,167	-9,409	932,900	119,476	15,290	120,364	677,770	813,424	0.000	813,424	0.000	813,424										
Orkney Islands	91,271	8,723	5,035	-0,976	104,053	8,458	16,314	12,137	67,145	95,596	0.000	95,596	0.000	95,596										
Perth & Kinross	363,937	34,813	11,066	-3,928	405,888	68,150	3,806	64,514	269,418	337,738	0.000	337,738	0.000	337,738										
Renfrewshire	444,650	42,562	7,155	-4,823	489,544	73,089	7,301	116,791	292,363	416,455	0.000	416,455	0.000	416,455										
Scottish Borders	288,167	27,550	9,016	-3,250	321,484	48,946	3,206	42,089	227,243	272,537	0.000	272,537	0.000	272,537										
Shetland Islands	102,063	9,757	5,037	3,390	120,247	8,364	23,588	27,263	61,032	111,883	0.000	111,883	0.000	111,883										
South Ayrshire	285,881	27,353	8,315	-3,197	318,352	48,688	4,359	45,931	219,374	269,665	0.000	269,665	0.000	269,665										
South Lanarkshire	795,563	76,149	9,248	-8,648	872,313	129,649	13,528	364,911	364,224	742,664	0.000	742,664	0.000	742,664										
Stirling	229,507	21,954	10,161	-2,556	259,066	40,286	2,802	47,618	168,360	218,780	0.000	218,780	0.000	218,780										
West Dunbartonshire	241,050	23,071	3,300	4,992	272,413	33,845	5,041	87,207	146,320	238,568	0.000	238,568	0.000	238,568										
West Lothian	443,689	42,469	11,537	-4,955	492,740	68,603	7,914	95,652	320,570	424,136	0.000	424,136	0.000	424,136										
Scotland	13,434,702	1,285,603	337,611	0.000	15,057,916	2,179,665	262,987	3,068,000	9,547,264	12,878,251	0.000	12,878,251	0.000	12,878,251										

	Expenditure		2008-23 Changes	3	4	5	Funding						13				
	1	2					2008-23 Changes	Loan Charges/ PPP/ LPFS	Main Floor	Total Estimated Expenditure	6	7		8	9	10	11
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	507.661	32.634	17.159	-6.587	550.867	95.314	27.239	257.797	170.516	455.553	0.000	-1.568	453.985				
Aberdeenshire	622.653	41.244	18.202	-8.502	673.597	114.087	33.008	134.839	391.663	559.510	0.000	-2.306	557.205				
Angus	283.672	18.753	10.974	-3.223	310.176	44.703	14.460	27.934	223.079	285.473	0.000	-0.953	284.520				
Argyll & Bute	239.578	15.936	8.761	16.280	280.554	40.185	11.617	37.645	191.107	240.369	0.000	-0.674	239.695				
Clackmannanshire	132.290	8.739	4.442	-1.798	143.673	19.629	7.925	17.764	98.355	124.044	0.000	-0.427	123.617				
Dumfries & Galloway	388.135	25.695	14.599	0.090	428.519	59.890	19.182	60.313	289.134	368.629	0.000	-1.248	367.381				
Dumdee City	390.858	25.807	8.568	3.621	425.844	48.212	22.984	73.704	280.943	377.632	0.000	-1.253	376.378				
East Ayrshire	321.661	21.283	8.566	-4.482	347.028	43.225	20.015	30.467	253.321	303.803	0.000	-1.036	302.767				
East Dunbartonshire	278.120	18.287	3.821	-3.525	296.702	51.245	12.237	24.099	209.122	245.457	0.000	-1.031	244.426				
East Lothian	261.317	17.316	3.556	-3.446	278.742	48.507	13.789	58.108	158.338	230.235	0.000	-0.922	229.313				
East Renfrewshire	255.747	16.837	8.876	-3.520	277.940	44.416	10.562	15.695	207.267	233.524	0.000	-1.049	232.475				
Edinburgh, City of	1,105.739	72.570	22.576	15.360	1,216.245	227.839	56.545	377.317	554.543	988.406	0.000	-3.302	985.104				
Eilean Siar	89.991	5.974	6.577	18.954	121.496	9.666	4.168	9.106	98.556	111.830	0.000	-0.225	111.605				
Falkirk	390.092	25.650	18.096	-5.314	428.524	59.793	22.322	75.322	271.087	368.731	0.000	-1.389	367.342				
Fife	919.244	60.737	29.302	-12.015	997.268	141.862	52.815	172.108	630.483	855.406	0.000	-3.219	852.187				
Glasgow City	1,643.696	107.362	35.496	27.622	1,814.177	218.382	100.532	358.472	1,136.791	1,595.795	0.000	-5.148	1,590.647				
Highland	611.527	40.573	29.155	-0.860	680.394	99.495	32.423	156.979	391.497	580.899	0.000	-2.008	578.892				
Inverclyde	211.679	14.013	9.627	1.530	236.850	27.800	11.218	21.333	176.499	209.050	0.000	-0.655	208.395				
Midlothian	233.830	15.488	6.224	-3.069	252.473	38.646	15.246	35.215	163.366	213.827	0.000	-0.850	212.976				
Moray	229.301	15.104	7.904	-3.231	249.078	35.071	11.941	55.314	146.752	214.007	0.000	-0.769	213.238				
North Ayrshire	365.004	24.066	5.529	8.016	402.615	50.363	19.488	43.955	288.809	352.252	0.000	-1.184	351.068				
North Lanarkshire	874.279	57.725	9.510	-11.922	929.591	118.152	50.583	121.640	639.216	811.439	0.000	-3.125	808.314				
Orkney Islands	90.287	6.042	5.387	-1.288	100.428	8.272	16.113	11.473	64.570	92.156	0.000	-0.200	91.955				
Perth & Kinross	368.351	24.468	11.459	-4.980	399.298	67.366	17.721	60.754	253.457	331.932	0.000	-1.128	330.804				
Renfrewshire	452.344	29.832	7.430	-6.032	483.573	72.532	25.685	131.323	254.033	411.041	0.000	-1.493	409.548				
Scottish Borders	289.816	19.168	11.915	-1.726	319.172	48.689	14.102	37.818	218.563	270.483	0.000	-0.918	269.565				
Shetland Islands	98.170	6.565	5.666	3.937	114.338	8.333	20.632	24.302	61.070	106.005	0.000	-0.236	105.769				
South Ayrshire	291.823	19.237	8.610	-4.001	315.669	48.347	14.259	47.708	205.355	267.322	0.000	-0.917	266.404				
South Lanarkshire	802.883	53.195	9.593	-3.859	861.812	128.345	45.074	341.536	346.857	733.467	0.000	-2.934	730.533				
Stirling	235.221	15.471	10.478	-2.409	258.761	39.797	11.781	45.636	161.548	218.964	0.000	-0.810	218.155				
West Dunbartonshire	246.378	16.313	3.459	6.672	272.822	33.680	14.348	93.396	131.398	239.142	0.000	-0.792	238.350				
West Lothian	454.665	29.808	11.914	-6.292	490.094	67.290	25.742	87.928	309.135	422.804	0.000	-1.733	421.072				
Scotland	13,686,011	901,888	370,421	0,000	14,958,319	2,159,133	775,756	3,047,000	8,976,431	12,799,186	0,000	-45,500	12,753,686				

The explanation of each of the columns within the tables at Annex B is as follows:

Column 1 – represents the updated on-going service provision and includes the following combined information: (i) the updated Grant Aided Expenditure (GAE) assessments; (ii) the revised Special Islands Needs Allowance (SINA); (iii) each council's individual share of the on-going revenue grants which have been rolled up into the core local government finance settlement; (iv) each council's share of all the baselined redeterminations since Spending Review 2007; and the previous loan charge adjustment.

Column 2 – is the new combined total, non-ring-fenced, changes in general provision resulting from Spending Reviews 2007, 2010, 2011, 2013, 2015 and budget revisions for 2016 - 2025 allocated pro-rata to each council's share of TEE as agreed with the Settlement and Distribution Group (SDG).

Column 3 – represents the updated share of the loan charges support for outstanding debt and the same level of on-going PPP level playing field support. The methodology for calculating Loan Charge Support (LCS) and support for Public Private Partnership (PPP) projects (level playing field projects only (LPFS) is set out on Annex H of Finance Circular 2/2011.

Column 4 – is the main floor adjustment which has been calculated using the revised methodology agreed following the 2018 review.

Column 5 – this is the net revenue expenditure recognised by the Scottish Government and represents the sum of columns 1 to 4.

Column 6 – is the assumption of the amount of Total Estimated Expenditure to be funded from the council tax. Any changes are as a result of buoyancy or projected numbers of properties, as well as the estimated additional council tax income to be collected and retained by each local authority as a result of the changes to bands E to H.

Column 7 – is each council's estimated share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund (PEF), Criminal Justice Social Work, and Inter-Island Ferries.

Column 8 – is each council's share of the estimated non-domestic rate income which has been distributed proportionately on the basis of council's 2023-24 mid-year income.

Column 9 – is the balance of funding provided by means of general revenue funding and is calculated by deducting columns 6, 7 and 8 from the Total Estimated Expenditure in column 5.

Column 10 – represents the total revenue funding available to each council in 2024-25.

Column 11 – is the 85% floor adjustment which has been calculated to meet the Scottish Government's commitment to ensure that no Local Authority receives less than 85% of the Scottish average per head in terms of revenue support.

Column 12 - is the revised total funding including all the changes and the 85% funding floor adjustments.

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Support for Ferries
	£m	£m	£m	£m
Aberdeen City	0.090	3.264	3.956	0.000
Aberdeenshire	0.000	3.240	2.818	0.000
Angus	0.004	2.310	1.630	0.000
Argyll & Bute	0.355	1.364	0.986	1.821
Clackmannanshire	0.006	1.663	1.114	0.000
Dumfries & Galloway	0.000	3.274	2.523	0.000
Dundee City	0.000	5.107	3.545	0.000
East Ayrshire	0.139	3.809	2.111	0.000
East Dunbartonshire	0.068	1.727	0.792	0.000
East Lothian	0.006	1.816	1.069	0.000
East Renfrewshire	0.057	1.489	0.616	0.000
Edinburgh, City of	0.315	7.911	7.984	0.000
Eilean Siar	0.965	0.340	0.294	0.000
Falkirk	0.012	3.962	2.686	0.000
Fife	0.011	10.466	6.108	0.000
Glasgow City	0.565	23.208	15.482	0.000
Highland	0.905	4.291	3.238	1.000
Inverclyde	0.060	2.585	1.299	0.000
Midlothian	0.006	2.424	1.252	0.000
Moray	0.002	1.484	1.293	0.000
North Ayrshire	0.088	4.172	2.657	0.000
North Lanarkshire	0.255	9.682	5.353	0.000
Orkney Islands	0.000	0.250	0.235	15.829
Perth & Kinross	0.098	1.874	1.834	0.000
Renfrewshire	0.050	4.663	2.588	0.000
Scottish Borders	0.000	1.949	1.257	0.000
Shetland Islands	0.000	0.255	0.252	23.082
South Ayrshire	0.013	2.616	1.731	0.000
South Lanarkshire	0.165	8.949	4.414	0.000
Stirling	0.110	1.453	1.239	0.000
West Dunbartonshire	0.027	3.381	1.634	0.000
West Lothian	0.006	5.449	2.459	0.000
Scotland	4.378	130.427	86.450	41.732

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
East Dunbartonshire	212.594	3.67%	-2.938	209.656	2.23%
East Lothian	200.299	2.90%	-2.768	197.531	1.48%
Midlothian	176.906	2.51%	-2.445	174.462	1.10%
East Renfrewshire	200.373	2.37%	-2.769	197.605	0.96%
Aberdeenshire	486.391	2.27%	-6.721	479.670	0.86%
Renfrewshire	349.016	1.69%	-4.823	344.193	0.28%
South Ayrshire	231.340	1.32%	-3.197	228.143	-0.08%
Scottish Borders	235.179	1.19%	-3.250	231.930	-0.21%
South Lanarkshire	625.852	1.10%	-8.648	617.204	-0.30%
Perth & Kinross	284.225	0.98%	-3.928	280.297	-0.41%
Fife	734.190	0.97%	-10.145	724.045	-0.43%
Orkney Islands	70.605	0.94%	-0.976	69.629	-0.45%
Clackmannanshire	103.600	0.86%	-1.432	102.168	-0.54%
Aberdeen City	387.855	0.84%	-5.360	382.496	-0.56%
West Lothian	358.579	0.71%	-4.955	353.624	-0.68%
North Lanarkshire	680.877	0.64%	-9.409	671.469	-0.75%
Angus	225.683	0.46%	-3.119	222.565	-0.93%
Stirling	184.965	0.42%	-2.556	182.409	-0.97%
Argyll & Bute	191.222	-7.46%	13.260	204.482	-1.04%
Dumfries & Galloway	316.165	0.02%	-3.347	312.819	-1.04%
Dundee City	312.205	-1.63%	1.878	314.084	-1.04%
East Ayrshire	252.753	-0.45%	-1.490	251.263	-1.04%
Edinburgh (City of)	815.700	-2.27%	10.307	826.007	-1.04%
Eilean Siar	81.236	-19.40%	18.508	99.744	-1.04%
Falkirk	299.612	-0.56%	-1.450	298.162	-1.04%
Glasgow City	1,314.167	-3.32%	30.970	1,345.137	-1.04%
Highland	492.769	-0.93%	-0.513	492.255	-1.04%
Inverclyde	175.847	-0.75%	-0.518	175.329	-1.04%
Moray	180.768	-0.11%	-1.674	179.094	-1.04%
North Ayrshire	292.967	-2.74%	5.120	298.088	-1.04%
Shetland Islands	75.882	-5.27%	3.390	79.273	-1.04%
West Dunbartonshire	191.350	-3.55%	4.992	196.342	-1.04%
	10,741.172		0.000	10,741.172	

The annual change in the Grant for Floor Funding was 0.54% and as a result of the floor being set at -0.50% below this annual change the minimum increase in the Grant for floor was set at 1.04%

GENERAL FUNDING	Local Government Pay	SNCT Pay 2023-24	Self Directed Support Transformation Funding	Ukraine Refugee Resettlement Teams	Summer Programmes	Further Ukraine Funding	SRA for Kinship & Foster Care	Climate Intelligence Service	Temporary Accommodation
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	5.609	5.263	0.006	0.319	0.112	2.144	0.535	-0.013	0.302
Aberdeenshire	7.088	7.876	0.006	0.085	0.142	0.927	0.597	-0.017	0.000
Angus	3.223	3.314	0.006	0.056	0.084	0.533	0.326	-0.008	0.000
Argyll & Bute	2.739	2.392	0.005	0.054	0.054	0.559	0.207	-0.007	0.047
Clackmannanshire	1.502	1.595	0.006	0.050	0.044	0.224	0.177	-0.004	0.022
Dumfries & Galloway	4.416	3.982	0.006	0.099	0.132	0.898	0.444	-0.011	0.132
Dundee City	4.435	4.000	0.005	0.077	0.118	0.923	0.488	-0.011	0.000
East Ayrshire	3.658	3.563	0.006	0.050	0.112	0.521	0.421	-0.009	0.018
East Dunbartonshire	3.143	3.993	0.005	0.050	0.042	0.333	0.233	-0.008	0.000
East Lothian	2.976	2.955	0.005	0.050	0.065	0.433	0.296	-0.007	0.000
East Renfrewshire	2.894	3.994	0.006	0.050	0.047	0.243	0.232	-0.007	0.000
Edinburgh, City of	12.472	10.678	0.005	0.555	0.230	4.501	1.109	-0.030	0.546
Eilean Siar	1.027	0.917	0.006	0.050	0.018	0.129	0.058	-0.002	0.000
Falkirk	4.408	4.732	0.005	0.050	0.114	0.592	0.501	-0.011	0.244
Fife	10.438	10.675	0.005	0.117	0.296	1.555	1.204	-0.025	0.000
Glasgow City	18.452	16.566	0.006	0.341	0.666	4.323	2.365	-0.044	0.443
Highland	6.973	6.755	0.006	0.148	0.186	1.492	0.622	-0.017	0.000
Inverclyde	2.408	2.238	0.005	0.050	0.052	0.403	0.237	-0.006	0.000
Midlothian	2.662	3.098	0.005	0.050	0.065	0.439	0.295	-0.006	0.000
Moray	2.596	2.800	0.006	0.050	0.069	0.331	0.262	-0.006	0.029
North Ayrshire	4.136	4.111	0.005	0.070	0.130	0.794	0.486	-0.010	0.000
North Lanarkshire	9.921	10.680	0.006	0.090	0.306	1.387	1.183	-0.024	0.000
Orkney	1.038	0.738	0.006	0.050	0.016	0.097	0.050	-0.002	0.054
Perth & Kinross	4.205	4.067	0.006	0.084	0.097	0.756	0.382	-0.010	0.036
Renfrewshire	5.127	5.102	0.005	0.099	0.117	1.001	0.518	-0.012	0.034
Scottish Borders	3.294	3.060	0.006	0.055	0.083	0.570	0.311	-0.008	0.020
Shetland	1.128	0.971	0.006	0.050	0.020	0.089	0.049	-0.003	0.018
South Ayrshire	3.306	3.337	0.005	0.070	0.076	0.672	0.312	-0.008	0.000
South Lanarkshire	9.142	10.080	0.005	0.112	0.231	1.373	0.952	-0.022	0.000
Stirling	2.659	2.793	0.006	0.069	0.056	0.613	0.222	-0.006	0.056
West Dunbartonshire	2.804	2.724	0.005	0.050	0.079	0.449	0.319	-0.007	0.000
West Lothian	5.123	5.949	0.005	0.050	0.142	0.697	0.609	-0.012	0.000
Scotland	155.000	155.000	0.176	3.200	4.000	30.000	16.000	-0.373	2.000

GENERAL FUNDING	Educational Psychologists	Teacher Induction Scheme	Storm Babet Emergency Payments *	Storm Babet Additional Welfare funding	Grangemouth Future Industry Board	Green Free Ports	Employability Staffing	Customer first Top up	Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	0.015	2.400	0.000	0.000	0.000	0.000	0.378	0.000	17.070
Aberdeenshire	0.015	0.977	0.026	0.000	0.000	0.000	0.441	0.000	18.162
Angus	0.015	0.098	0.541	0.100	0.000	0.000	0.294	0.000	8.582
Argyll & Bute	0.015	0.033	0.000	0.000	0.000	0.000	0.213	0.000	6.312
Clackmannanshire	0.006	0.337	0.000	0.000	0.000	0.000	0.188	0.000	4.148
Dumfries & Galloway	0.006	0.874	0.000	0.000	0.000	0.000	0.409	0.000	11.387
Dundee City	0.006	1.232	0.177	0.000	0.000	0.000	0.354	0.000	11.805
East Ayrshire	0.015	1.227	0.000	0.000	0.000	0.000	0.357	0.000	9.938
East Dunbartonshire	0.006	3.336	0.000	0.000	0.000	0.000	0.187	0.000	11.321
East Lothian	0.009	0.819	0.000	0.000	0.000	0.000	0.250	0.000	7.852
East Renfrewshire	0.015	2.327	0.000	0.000	0.000	0.000	0.198	0.000	9.998
Edinburgh, City of	0.030	1.311	0.000	0.000	0.000	0.000	0.662	0.000	32.070
Eilean Siar	0.000	0.213	0.000	0.000	0.000	0.000	0.124	0.000	2.539
Falkirk	0.000	2.315	0.000	0.000	0.050	0.300	0.376	0.000	13.677
Fife	0.030	2.523	0.000	0.000	0.000	0.000	0.829	0.000	27.648
Glasgow City	0.051	5.512	0.000	0.000	0.000	0.000	1.687	0.000	50.368
Highland	0.000	0.359	0.000	0.000	0.000	0.300	0.540	0.000	17.363
Inverclyde	0.015	0.859	0.000	0.000	0.000	0.000	0.195	0.000	6.458
Midlothian	0.015	0.437	0.000	0.000	0.000	0.000	0.240	0.000	7.301
Moray	0.009	1.635	0.000	0.000	0.000	0.000	0.264	0.000	8.044
North Ayrshire	0.015	0.814	0.000	0.000	0.000	0.000	0.394	0.000	10.945
North Lanarkshire	0.030	2.830	0.000	0.000	0.000	0.000	0.843	1.400	28.652
Orkney	0.000	0.055	0.000	0.000	0.000	0.000	0.119	0.000	2.220
Perth & Kinross	0.006	0.149	0.009	0.000	0.000	0.000	0.322	0.000	10.108
Renfrewshire	0.015	1.903	0.000	0.000	0.000	0.000	0.371	0.000	14.279
Scottish Borders	0.000	0.942	0.000	0.000	0.000	0.000	0.294	0.000	8.627
Shetland	0.000	0.036	0.000	0.000	0.000	0.000	0.126	0.000	2.490
South Ayrshire	0.000	1.229	0.000	0.000	0.000	0.000	0.273	0.000	9.273
South Lanarkshire	0.030	2.306	0.000	0.000	0.000	0.000	0.641	0.000	24.851
Stirling	0.015	1.183	0.000	0.000	0.000	0.000	0.218	0.000	7.882
West Dunbartonshire	0.009	0.986	0.000	0.000	0.000	0.000	0.267	0.000	7.686
West Lothian	0.006	3.090	0.000	0.000	0.000	0.000	0.440	0.000	16.098
Scotland	0.400	44.348	0.753	0.100	0.050	0.600	12.498	1.400	425.152

*Final funding is subject to full reconciliation.

Local Authority	2024-25 GAE plus SINA	Percentage Shares	2008-24 Changes	2008-23 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	499.601	3.727	47.918	32.634	15.284
Aberdeenshire	616.158	4.597	59.097	41.244	17.853
Angus	277.122	2.067	26.579	18.753	7.827
Argyll & Bute	236.869	1.767	22.719	15.936	6.783
Clackmannanshire	128.830	0.961	12.356	8.739	3.618
Dumfries & Galloway	381.697	2.848	36.609	25.695	10.914
Dundee City	381.663	2.847	36.606	25.807	10.799
East Ayrshire	313.268	2.337	30.046	21.283	8.763
East Dunbartonshire	275.615	2.056	26.435	18.287	8.148
East Lothian	260.504	1.943	24.985	17.316	7.670
East Renfrewshire	253.812	1.894	24.344	16.837	7.507
Edinburgh, City of	1,081.093	8.065	103.690	72.570	31.120
Eilean Siar	87.515	0.653	8.394	5.974	2.420
Falkirk	377.364	2.815	36.194	25.650	10.544
Fife	898.511	6.703	86.178	60.737	25.441
Glasgow City	1,590.884	11.869	152.585	107.362	45.222
Highland	595.883	4.446	57.152	40.573	16.580
Inverclyde	207.344	1.547	19.887	14.013	5.874
Midlothian	232.085	1.731	22.260	15.488	6.772
Moray	221.906	1.656	21.283	15.104	6.180
North Ayrshire	358.231	2.673	34.359	24.066	10.293
North Lanarkshire	850.029	6.342	81.528	57.725	23.803
Orkney	90.947	0.679	8.723	6.042	2.681
Perth & Kinross	362.967	2.708	34.813	24.468	10.345
Renfrewshire	443.767	3.311	42.562	29.832	12.730
Scottish Borders	287.244	2.143	27.550	19.168	8.382
Shetland	101.729	0.759	9.757	6.565	3.192
South Ayrshire	285.192	2.128	27.353	19.237	8.116
South Lanarkshire	793.951	5.923	76.149	53.195	22.954
Stirling	228.893	1.708	21.954	15.471	6.482
West Dunbartonshire	240.540	1.795	23.071	16.313	6.758
West Lothian	442.790	3.303	42.469	29.808	12.661
Scotland	13,404.004	100.000	1,285.603	901.888	383.715

2024-25 £m	Capital Settlement			Specific Capital Grants			
	General Capital Grant	Specific Grants	Total Capital Grants	Vacant and Derelict Land	T MDF	Cycling Walking & Safer Streets	Total
Aberdeen City	17.067	0.986	18.053	0.000	0.000	0.986	0.986
Aberdeenshire	16.864	1.161	18.025	0.000	0.000	1.161	1.161
Angus	8.134	0.503	8.637	0.000	0.000	0.503	0.503
Argyll & Bute	8.834	0.379	9.213	0.000	0.000	0.379	0.379
Clackmannanshire	4.132	0.228	4.360	0.000	0.000	0.228	0.228
Dumfries & Galloway	10.541	0.642	11.183	0.000	0.000	0.642	0.642
Dundee City	12.201	0.652	12.853	0.000	0.000	0.652	0.652
East Ayrshire	7.178	0.529	7.707	0.000	0.000	0.529	0.529
East Dunbartonshire	6.735	0.480	7.215	0.000	0.000	0.480	0.480
East Lothian	25.342	0.494	25.836	0.000	0.000	0.494	0.494
East Renfrewshire	5.098	0.426	5.524	0.000	0.000	0.426	0.426
Edinburgh, City of	34.476	30.206	64.682	0.000	27.950	2.256	30.206
Eilean Siar	6.053	0.115	6.168	0.000	0.000	0.115	0.115
Falkirk	9.446	0.697	10.143	0.000	0.000	0.697	0.697
Fife	24.579	2.741	27.320	1.111	0.000	1.630	2.741
Glasgow City	46.326	68.297	114.623	1.270	64.295	2.732	68.297
Highland	20.472	1.036	21.508	0.000	0.000	1.036	1.036
Inverclyde	5.935	0.345	6.280	0.000	0.000	0.345	0.345
Midlothian	6.696	0.425	7.121	0.000	0.000	0.425	0.425
Moray	7.341	0.411	7.752	0.000	0.000	0.411	0.411
North Ayrshire	8.628	1.550	10.178	0.963	0.000	0.587	1.550
North Lanarkshire	21.334	2.732	24.066	1.231	0.000	1.501	2.732
Orkney Islands	4.640	0.097	4.737	0.000	0.000	0.097	0.097
Perth & Kinross	25.702	0.664	26.366	0.000	0.000	0.664	0.664
Renfrewshire	11.177	0.809	11.986	0.000	0.000	0.809	0.809
Scottish Borders	9.320	0.515	9.835	0.000	0.000	0.515	0.515
Shetland Islands	4.831	0.101	4.932	0.000	0.000	0.101	0.101
South Ayrshire	7.787	0.491	8.278	0.000	0.000	0.491	0.491
South Lanarkshire	19.276	1.865	21.141	0.425	0.000	1.440	1.865
Stirling	20.101	0.408	20.509	0.000	0.000	0.408	0.408
West Dunbartonshire	3.597	0.389	3.986	0.000	0.000	0.389	0.389
West Lothian	10.444	0.798	11.242	0.000	0.000	0.798	0.798
Undistributed	86.550	0.000	86.550	0.000	0.000	0.000	0.000
Councils Total	516.837	121.172	638.009	5.000	92.245	23.927	121.172

Council	Flood Scheme	Total 2024-25 £m
Aberdeenshire Council	Stonehaven	-2.447
Aberdeenshire Council	Huntly	-0.384
Angus Council	Arbroath	-0.739
Argyll & Bute Council	Campbeltown	0.000
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	-11.652
Dumfries & Galloway Council	Stranraer work item 4 &6	0.000
Dumfries & Galloway Council	Langholm	0.000
Dumfries & Galloway Council	Newton Stewart/ River Cree	8.359
Dundee City Council	Broughty Ferry	-0.126
Dundee City Council	Dundee	-0.087
East Ayrshire Council	New Cumnock	-0.080
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	16.980
East Lothian Council	Haddington	0.680
Falkirk Council	Grangemouth FPS	0.000
Fife Council	Kinness Burn	0.960
Glasgow City Council	White Cart Water Phase 3	0.000
Glasgow City Council	Camlachie Burn	0.000
Highland Council	Smithton and Culloden	-1.398
Highland Council	Caol and Lochyside	1.337
Highland Council	Drumnadrochit	-0.167
Inverclyde Council	Inverclyde FPS - Glenmosston Burn	0.000
Inverclyde Council	Inverclyde FPS - Coves Burn	0.000
Inverclyde Council	Inverclyde FPS - Bouverie Burn	0.000
Inverclyde Council	Quarrier's Village	0.000
Moray Council	Newmill	-0.042
North Ayrshire Council	Millport Coastal	-0.040
North Ayrshire Council	Upper Garnock FPS	-0.400
North Ayrshire Council	Mill Burn Millport	0.000
Orkney Islands Council	Kirkwall	-0.090
Perth & Kinross Council	Comrie	8.924
Perth & Kinross Council	Milnathort	-1.136
Perth & Kinross Council	South Kinross	5.776
Perth & Kinross Council	Scone	-0.013
Scottish Borders Council	Hawick	-0.848
Stirling Council	Bridge of Allan	12.392
Stirling Council	Stirling	0.000
Stirling Council	Callander	0.723
West Dunbartonshire Council	Gruggies Burn	-2.882
	Total	33.600

2023-24 General Capital Grant	Circular 3/2023 £m	Playparks £m	Nature Restoration Funding £m	Coastal Adaption £m	Community Bus Fund £m	Free School Meals £m	Flooding £m	Capital - LG Pay £m	2023-24 Total £m
Aberdeen City	22.923	0.373	0.270	0.000	0.004	4.350	0.581	1.300	29.801
Aberdeenshire	22.846	0.616	0.445	0.056	0.288	0.000	0.113	0.000	24.364
Angus	12.850	0.220	0.306	0.000	0.110	1.460	0.119	1.540	16.605
Argyll & Bute	17.326	0.157	0.489	0.000	0.233	5.000	0.374	0.000	23.579
Clackmannanshire	5.620	0.093	0.195	0.000	0.121	0.000	0.050	0.000	6.079
Dumfries & Galloway	23.221	0.291	0.490	0.036	0.422	2.000	14.297	0.000	40.757
Dundee City	16.679	0.243	0.171	0.000	0.009	2.250	0.061	0.000	19.413
East Ayrshire	11.106	0.224	0.206	0.000	0.323	1.630	0.068	0.000	13.557
East Dunbartonshire	9.825	0.202	0.266	0.000	0.046	0.000	0.151	0.000	10.490
East Lothian	6.862	0.218	0.223	0.000	0.098	0.000	0.028	0.000	7.429
East Renfrewshire	7.923	0.204	0.121	0.000	0.036	1.300	0.060	0.000	9.644
Edinburgh, City of	47.786	0.811	0.272	0.000	0.011	5.630	0.147	0.000	54.657
Eilean Siar	8.185	0.062	0.255	0.000	0.115	0.000	0.025	0.000	8.642
Falkirk	9.181	0.289	0.348	0.000	0.103	1.990	0.089	0.000	12.000
Fife	35.323	0.681	0.612	0.126	0.478	6.730	0.215	16.270	60.435
Glasgow City	64.614	1.028	0.247	0.000	0.030	0.000	0.545	0.000	66.464
Highland	27.695	0.488	0.676	0.083	0.547	3.160	0.130	0.840	33.619
Inverclyde	8.102	0.126	0.306	0.000	0.025	2.000	0.027	0.000	10.586
Midlothian	9.289	0.197	0.211	0.000	0.101	0.000	0.044	0.000	9.842
Moray	10.264	0.188	0.246	0.000	0.215	0.000	0.029	0.000	10.942
North Ayrshire	33.750	0.231	0.355	0.000	0.146	4.000	0.076	0.000	38.558
North Lanarkshire	31.315	0.635	0.556	0.000	0.231	20.000	0.053	0.000	52.790
Orkney	5.874	0.051	0.106	0.066	0.035	0.000	0.016	0.000	6.148
Perth & Kinross	21.021	0.291	0.353	0.000	0.199	0.000	0.091	0.000	21.955
Renfrewshire	16.133	0.307	0.199	0.000	0.051	1.300	0.225	0.000	18.215
Scottish Borders	21.670	0.234	0.328	0.072	0.243	1.500	0.870	0.000	24.917
Shetland	6.054	0.061	0.161	0.000	0.044	0.000	0.002	0.000	6.322
South Ayrshire	11.157	0.189	0.189	0.106	0.171	1.400	0.039	0.000	13.251
South Lanarkshire	28.320	0.597	0.545	0.000	0.303	0.000	0.182	0.000	29.947
Stirling	7.408	0.168	0.228	0.000	0.103	2.000	0.074	2.050	12.031
West Dunbartonshire	14.338	0.157	0.257	0.000	0.008	0.000	0.151	0.000	14.911
West Lothian	15.727	0.369	0.368	0.000	0.151	2.300	0.068	0.000	18.983
Scotland	590.387	10.001	10.000	0.545	5.000	70.000	19.000	22.000	726.933

TOTAL LOCAL GOVERNMENT FUNDING SETTLEMENT 2024-25

ANNEX L

Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2024-25 Revenue	General Capital Grant	Specific Grant	Total 2024-25 Capital	2024-25 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	7.310	208.113	238.757	454.180	17.067	0.986	18.053	472.233
Aberdeenshire	6.057	131.217	435.584	572.859	16.864	1.161	18.025	590.884
Angus	3.944	29.212	233.949	267.106	8.134	0.503	8.637	275.743
Argyll & Bute	4.526	41.205	196.269	242.001	8.834	0.379	9.213	251.214
Clackmannanshire	2.783	19.597	102.177	124.556	4.132	0.228	4.360	128.916
Dumfries & Galloway	5.798	63.508	301.052	370.358	10.541	0.642	11.183	381.541
Dundee City	8.653	73.464	295.091	377.208	12.201	0.652	12.853	390.061
East Ayrshire	6.059	33.424	263.643	303.127	7.178	0.529	7.707	310.834
East Dunbartonshire	2.587	25.820	223.580	251.987	6.735	0.480	7.215	259.202
East Lothian	2.891	59.737	174.634	237.263	25.342	0.494	25.836	263.099
East Renfrewshire	2.161	15.891	221.638	239.690	5.098	0.426	5.524	245.214
Edinburgh, City of	16.211	406.367	566.051	988.629	34.476	30.206	64.682	1,053.311
Eilean Siar	1.600	9.691	100.120	111.411	6.053	0.115	6.168	117.579
Falkirk	6.660	72.733	287.144	366.538	9.446	0.697	10.143	376.681
Fife	16.585	143.021	702.378	861.984	24.579	2.741	27.320	889.304
Glasgow City	39.256	385.603	1,166.123	1,590.981	46.326	68.297	114.623	1,705.604
Highland	9.434	159.842	412.859	582.135	20.472	1.036	21.508	603.643
Inverclyde	3.944	20.235	184.422	208.601	5.935	0.345	6.280	214.881
Midlothian	3.681	34.834	180.389	218.905	6.696	0.425	7.121	226.026
Moray	2.779	67.015	144.407	214.201	7.341	0.411	7.752	221.953
North Ayrshire	6.917	42.994	303.175	353.087	8.628	1.550	10.178	363.265
North Lanarkshire	15.290	120.364	677.770	813.424	21.334	2.732	24.066	837.490
Orkney	16.314	12.137	67.145	95.596	4.640	0.097	4.737	100.333
Perth & Kinross	3.806	64.514	269.418	337.738	25.702	0.664	26.366	364.104
Renfrewshire	7.301	116.791	292.363	416.455	11.177	0.809	11.986	428.441
Scottish Borders	3.206	42.089	227.243	272.537	9.320	0.515	9.835	282.372
Shetland	23.588	27.263	61.032	111.883	4.831	0.101	4.932	116.815
South Ayrshire	4.359	45.931	219.374	269.665	7.787	0.491	8.278	277.943
South Lanarkshire	13.528	364.911	364.224	742.664	19.276	1.865	21.141	763.805
Stirling	2.802	47.618	168.360	218.780	20.101	0.408	20.509	239.289
West Dunbartonshire	5.041	87.207	146.320	238.568	3.597	0.389	3.986	242.554
West Lothian	7.914	95.652	320.570	424.136	10.444	0.798	11.242	435.378
Undistributed	0.103	0.000	365.210	365.313	86.550	0.000	86.550	451.863
Scotland	263.090	3,068.000	9,912.474	13,243.564	516.837	121.172	638.009	13,881.573