

ITEM No ...5.....

REPORT TO: CITY GOVERNANCE COMMITTEE - 6 JANUARY 2025
REPORT ON: LOCAL GOVERNMENT FINANCE SETTLEMENT 2025/26 AND FINANCIAL IMPLICATIONS FOR THE CITY COUNCIL
REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES
REPORT NO: 14-2025

1 PURPOSE OF REPORT

1.1 To provide details of the 2025/26 Local Government Settlement, its implications for Dundee City Council and to recommend procedures for setting the Council Tax and Revenue Budget for 2025/26.

2 RECOMMENDATIONS

2.1 It is recommended that the Committee:

- (a) notes the 2025/26 Local Government Settlement and correspondence attached at Appendix B;
- (b) notes the implications of the settlement for the Council's Revenue Budget and Capital Plan as detailed in the Report;
- (c) notes that the financial information included in this Report will be updated as necessary and included in the Revenue Budget and Council Tax 2025/26 Report to be submitted to the City Governance Committee on 27 February 2025; and
- (d) agrees the procedures to be followed for setting the 2025/26 Revenue Budget and Council Tax, as set out in Section 7 and Appendix A of this Report.

3 FINANCIAL IMPLICATIONS

Revenue Budget

3.1 The Council's Budget Strategy and Financial Outlook for 2025/26, agreed by the City Governance Committee on 28 October 2024 (Article X refers) set out an estimated budget shortfall of £15.6m for 2025/26. The following changes to this estimate have been identified since then:

	£m
Expected Budget Deficit per Budget Strategy report	15.6
Estimate for pay award increased from 2.5% to 3% in line with Scottish Government Public Sector Pay Policy	3.2
Net increase in employers' national insurance contributions following UK Autumn Statement	2.7
Increase in loan charges arising from higher than expected interest rates	1.6
Increase in insurance premiums following 2025 renewals exercise	0.3
Additional growth to reflect further emerging and recurring in year cost pressures in teaching posts and additional support for learning	2.1
Revised Budget Deficit	25.5

3.2 The revised deficit reflects the position before taking account of the impact of the 2025/26 settlement. The total Revenue funding (exclusive of ring-fenced grants) for 2025/26 included in the draft circular is £393.8m that represents a net increase of £13.6m from the position of

£380.2m assumed when setting the Council's 2024/25 Revenue Budget. The increase includes estimated funding of £3.1m to meet the cost of providing the real living wage for commissioned services across adult social care together with additional monies to support an inflationary uplift in free personal nursing care. This funding will require to be passed on to Dundee Health & Social Care Partnership. The settlement also includes a further £2.0m in respect of funding previously allocated in 2024/25 and to support the continued funding of pay awards agreed last year. The balance of additional monies that do not relate to any new burdens or responsibilities therefore amount to £8.5m and this can be utilised to balance the budget, reducing the expected budget deficit to £17.0m.

- 3.3 Finally, in developing the budget, the following planned savings and additional income is expected to reduce the overall shortfall that the Council needs to find to balance the 2025/26 budget:

	£m
Revised Budget Deficit per para 3.2 above	17.0
Council tax buoyancy	(1.0)
Various service efficiencies including introduction of new salary sacrifice schemes	(0.4)
Increase in savings expected from service concession arrangements	(0.1)
Grant income for unaccompanied asylum seeker children expected to recur in 2025/26	(1.0)
Estimated new grant income from UK Government related to Extended Producer Responsibility Scheme	(3.5)
Income from recharges for services provided to other various bodies	(0.7)
Various other income generation	(0.3)
Revised Budget Deficit	10.0

Capital Budget

- 3.4 The 2025/26 Local Government Settlement includes £14.821m for Dundee City Council. Of this £14.166m is General Capital Grant and £0.655m is specific grant (for cycling, walking and safer streets).
- 3.5 The above figure reflects an increase of £0.312m against the equivalent general capital grant figure assumed for 2025/26 when setting the Capital Plan 2024-29 (Article VII, report 18-2024 to City Governance 19 February 2024 refers). A review of the 2025-30 Capital Plan is ongoing that will also consider the implications of this reduction, and the outcome of this exercise will be reported to the Committee once completed.

4 BACKGROUND

- 4.1 On 28 October 2024 the City Governance Committee agreed its Budget Strategy and Financial Outlook for 2025/26 (Article X of the meeting of this Committee refers). Unlike recent years there was no Fiscal Outlook published by the Scottish Government in 2024.
- 4.2 The Chancellor of the Exchequer presented her Autumn Statement on 30 October 2024. This set out UK wide spending plans for the forthcoming period.
- 4.3 The Scottish Budget was published on 4 December 2024 and set out the Scottish Government's plans for 2025/26. This was followed by the Local Government Circular No. 10/2024 on 12 December 2024.

5 LOCAL GOVERNMENT FINANCE SETTLEMENT 2025/26

- 5.1 The Local Government Settlement was published as Local Government Finance Circular No. 10/2024 on 12 December 2024 and is attached at Appendix B, together with a letter from the

Cabinet Secretary for Finance & Local Government sent to the COSLA President on 4 December 2024.

- 5.2 It should be emphasised that the figures are provisional at this stage and are subject to consultation between the Scottish Government and COSLA. The draft 2025/26 Scottish Budget will be debated by the Scottish Parliament in January 2025, with the Local Government Finance (Scotland) Order 2025 due to be presented to the Scottish Parliament in early February 2025.
- 5.3 As noted in the above letter, the settlement does not include any provision to meet the costs associated with the recently announced increases to employers' national insurance contributions. The total funding that will be made available to support this has not been determined and will be announced and distributed in due course. In the meantime, assumptions have been made as to the level of funding that may materialise, and this has been reflected in the projected budget deficit outlined in paragraph 3.1. This position assumes that any funding made available for Dundee Health & Social Care Partnership and Leisure & Culture Dundee will be provided to these organisations.
- 5.4 With exception of above and new monies provided for Real Living Wage and Free Personal Care, no additional provision has been made in respect of cost pressures within Dundee Health & Social Care Partnership.
- 5.5 Section 3 of this Report sets out how the overall implications of the settlement, together with the impact of inflation and other adjustments mean that the Council has an estimated budget shortfall of £10m.

6 PROVISIONAL REVENUE BUDGET 2025-2028

- 6.1 Over the past months Officers have been preparing a Provisional Revenue Budget for 2025-28. This has involved rolling forward the Final 2024/25 Revenue Budget and adding in provision for anticipated inflationary pressures, including pay awards. Recurring cost pressures and savings that have been identified through the 2024/25 revenue monitoring process have also been reflected, together with new cost pressures that will emerge in the period 2025-28. This is an ongoing process, with clarity still emerging around certain elements of the funding package. The Provisional 2025-28 Revenue Budget volume (including Review of Charges) is scheduled to be issued by 2 February 2025.
- 6.2 It should be noted that Officers are still examining the details of the grant settlement and refining the assumptions and figures in the Provisional 2025/26 Revenue Budget. The financial information included in this report will be updated as necessary and included in the report to be submitted to the City Governance Committee on 27 February 2025.

7 PROCEDURE FOR SETTING REVENUE BUDGET AND COUNCIL TAX 2025/26

- 7.1 The proposed procedure for setting the 2025/26 Revenue Budget and Council Tax is as follows.
- 7.2 All services proposals, budget proposals and review of charges proposals by any Group must be submitted to the Head of Corporate Finance by 2.00 pm on Monday 24 February 2025 for their competence and accuracy to be checked. Proposals received after that deadline will not be considered at the Revenue Budget and Council Tax setting meeting on 27 February 2025.
- 7.3 If there are any further technical adjustments required to the 2025/26 Provisional Revenue Budget or grant settlement figures, these will be included in the separate report by the Executive Director of Corporate Services which will be issued along with the agenda for the meeting on 27 February 2025. The Executive Director of Corporate Services will also make recommendations in that report regarding the use of balances in the setting of the Council Tax level.
- 7.4 A timetable showing the procedure for setting the 2025/26 Revenue Budget and Council Tax level on 27 February 2025 is attached at Appendix A.

8 POLICY IMPLICATIONS

8.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

9 CONSULTATIONS

9.1 The Council Leadership Team have been consulted on the content of this report.

10 BACKGROUND PAPERS

10.1 None.

ROBERT EMMOTT
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

31 DECEMBER 2024

PROCEDURE FOR CITY GOVERNANCE COMMITTEE – 27 FEBRUARY 2025

Date and Time

Action

27 February 2025
2:00pm

Revenue Budget and Council Tax

The City Governance Committee will consider the Council's 2025/26 Revenue Budget, as submitted in the Provisional Revenue Budget volume, along with the report by the Executive Director of Corporate Services.

All proposals for Council Tax and review of charges must be tabled at the start of the meeting to be checked for legality and competence. A short recess may be required to enable these to be checked. The Depute Leader will then move the Administration's Council Tax and Review of Charges proposals. Thereafter, the Labour Group, Liberal Democrat Group and Conservative Member will move any amendments.

The Committee will then commence the debate and approval of the Final Revenue Budget and Council Tax 2025/26.

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The Leaders and Chief Executives of all Scottish
local authorities

4 December 2024

LOCAL GOVERNMENT SETTLEMENT 2025-26

Today I formally set out the Scottish Government's proposed Budget for 2025-26 to the Scottish Parliament. Further to my budget statement, here are the details of the Local Government Finance Settlement for 2025-26. As previously agreed by the Settlement and Distribution Group, council by council allocations will follow on 12 December 2024 following the publication of the Summary Statistics for Schools in Scotland 2024.

The Budget builds upon the investments we have already made as a Government and ensures we focus resources on the four priorities set out in the Programme for Government:

- eradicating child poverty
- growing our economy
- tackling the climate emergency
- improving public services

The First Minister committed, in line with the Verity House Agreement, at the COSLA Conference that there would be substantive engagement between the Scottish Government and Local Government prior to the setting of the Budget. I have welcomed the open and transparent dialogue which has taken place.

Over recent weeks the First Minister has led negotiations with COSLA and Group Leaders to resolve key issues on education and social care policies. The Budget I have set out today is designed to support the way forward which has emerged from that dialogue, much of which you will recognise and agree with.

On the basis of the funding envelope and broader package set out below, I invite you to agree at your meeting on 6 December to the approach set out on education and social care in Annex A.

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As a result of the political engagement, and especially the intense engagement among officials and officers, we all now have a better shared understanding of the fiscal environment facing both spheres of government in Scotland and I very much welcome that.

That better understanding includes the open book analysis of the UK Budget which confirmed that the increased funding announced at the Autumn Budget, whilst welcome, was largely in line with internal planning assumptions. Consequently, the 2025-26 block grant only represents an increase in resource of around 1% in real terms against our 2024-25 allocation.

The Settlement I outline today does not make provision for the UK Government's increases to employer National Insurance Contributions. I remain committed to working constructively with COSLA to ensure that the UK Government provide the funding necessary to support public services in Scotland. There have been communications that indicate we will receive a further £300 million from the UK Government to support the impact of its decision to raise employer National Insurance Contributions on the public sector. However, it is clear that the impact on Scotland's public sector, including local government, as well as commissioned services and third sector organisations which provide statutory services, could be well in excess of £700 million. When the final additional amount is confirmed, I will respond in a way which is fair to all of our valued and proportionally larger public sector in Scotland.

However, I do think we should all continue to press the UK Treasury for additional funding so that the increase in these contributions is fully reimbursed for us all. I would very much welcome a joint initiative, working constructively with COSLA to ensure that the UK Government provide the funding necessary to support public services in Scotland.

Despite the ongoing challenges of fiscal constraint, I am pleased to set out a strong and fair settlement for Local Government.

The total funding which the Scottish Government will make available to Local Government in 2025-26 through the Settlement will be over £15 billion, including additional funding which has been baselined for the recurring costs of 2024-25 pay deals and teacher employer pensions contributions.

That amounts to an increase on last year's Settlement of £1,008 million, including significant real terms increases in both revenue and capital funding.

The Settlement includes:

- providing real terms protection of the General Revenue Grant through an additional £289 million to support local priorities;
- honouring the commitments made as part of the 2024-25 Scottish Joint Council (SJC) and teachers (SNCT) pay deals by baselining an additional £77.5 million and £43 million of resource respectively, alongside reinstating the £26 million of capital funding for flood risk management schemes and the £5 million capital for nature restoration funding which were redeployed in year to support those deals;
- baselining £86.2 million in lieu of higher employers pension contributions for teachers;
- an additional £125 million and £25.7 million to fund the Real Living Wage uplift for commissioned services across adult social care and early learning and childcare respectively;
- £10 million to support an inflationary uplift in free personal nursing care;

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- directly responding to recent engagement on our shared priorities around education by making available a further £41 million of resource to reflect the costs of maintaining teacher numbers at 2023 levels with an additional £28 million to be made available to enhance additional support for learning services, providing a total of £43 million of dedicated funding for ASL alongside councils' own investment;
- maintaining £4 million of support for our island communities to reflect the higher costs of delivering services in island communities in lieu of the conclusion of the ongoing review of the Special Islands Needs Allowance;
- enhanced revenue support for ferry services operated by councils, now totalling £50.3 million, including funding to support the under-22s inter-island fares programme. We will also provide £20 million one-off capital funding for Orkney Islands Council and Shetland Islands Council to enable them to sustain and improve inter-island connectivity;
- an additional £108.1 million of General Capital Grant beyond 2023-24 levels, equating to a 14.2% real terms increase, as well as reinstating £31 million that was used to support the 2024-25 pay deal;
- an additional £10 million, for a total of £25 million, of funding for play parks to ensure all children have access to quality play in their own community; and
- responding to the clear ambition from COSLA and supporting councils to play their part in tackling the climate emergency, by making available £40 million of one-off capital to support local priorities, and an additional £11 million of capital funding including support for flood risk management and coastal change adaptation. Officials will explore how best to ensure the legacy impacts of this investment are clearly evidenced and understood in communities across the country.

Due to presentational changes in the budget document, the local government budget appears to fall due to the increases applied in the 2024-25 Autumn Budget Revision (ABR) – the equivalent changes for 2025-26 will not come into effect until the 2025-26 ABR.

Table 4.12 in the Budget document sets out clearly that once the 2025-26 budget revisions are processed, the overall Local Government Settlement will have increased by over £1 billion since the 2024-25 Budget was published – in addition to the baselined funding to support the council tax freeze.

While we should, and do, account for the £62.7 million reinstatement to support the Council Tax Freeze, 2024-25 pay deals and teacher pension employer contributions, the Settlement still increases by over £707.7 million – equivalent to a 5.0% increase in cash terms and 2.6% in real terms – and significantly exceeds the notional £392.7 million budget gap estimated by the Accounts Commission.

The resource settlement (excluding pay, teacher pension employer contributions and the £62.7 General Revenue Grant reinstatement) increases by £599.6 million or 4.5% in cash terms and 2.0% in real terms.

The capital settlement increases by £108.1 million or 16.9% in cash terms and 14.2% in real terms relative to the 2024-25 settlement, plus the £31 million reinstated to reflect the reprofiling necessary to secure the 2024-25 SJC pay deal resulting in a total increase of £139.1 million.

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This enhanced envelope, with a £707.7 million net increase in the Settlement, is intended to enable councils to deliver the key services and outcomes upon which our communities rely; support the implementation of the Scottish Local Authorities Remuneration Committee recommendations; and to minimise any proposed increases in Council Tax, given the ongoing cost of living pressures affecting people in our communities.

The Budget baselines a further £244.5 million of resource and, as outlined above, includes a further £125 million of funding for the real living wage and £10 million to support an inflationary uplift in free personal nursing care as General Revenue Grant in 2025-26, rather than being added as an in-year transfer as has been the case in previous years.

I consider that we have achieved real progress in implementing the principles of the Verity House Agreement. However, I hope we will continue to work to further simplify and consolidate the Settlement, while continuing to recognise the need for a robust accountability and assurance framework.

In the interim, the additional funding allocated as General Revenue Grant for Integration Authorities, in support of the real living wage uplift in commissioned services and for Free Personal and Nursing Care should continue to be additional and not substitutional to each Council's 2024-25 recurring budgets for delegated adult social care services.

We have also made good progress in exploring additional ways to raise revenue locally and to provide new sources of funding. Local authorities now have the power to introduce a visitor levy and we will soon be formally consulting on a potential cruise ship levy. We commit to continue exploring opportunities for local empowerment, including through our Joint Working Group on Sources of Local Government Funding.

I have welcomed the UK Government's intent to publish a Spending Review in the Spring – although I am sure you share my concerns at media reports that this might be put back to June 2025. Our 2025 Medium Term Financial Strategy will be accompanied by a five-year fiscal sustainability delivery plan which will outline the specific actions being undertaken to deliver sustainable finances. That delivery plan will support a future Scottish Government spending review which will ideally allow for better multi-year planning and funding.

In my view the Fiscal Framework represents a journey not a destination and it is important that we recognise the progress we have made in developing and implementing that Framework to date. On that basis I propose that we mark that progress by publishing an update alongside the Local Government Settlement, formally setting out the draft provisions which have been developed, and which have been put into practice over the last year.

I consider it important for us to commit to, and to act on the commitment, to explore new ways of working for local government in Scotland. To that end, I can advise that I wish to continue to explore the concept of a Local Authority General Power of Competence and intend to launch a consultation on that in January 2025, but I would note that we will need to be cognisant of the risks resulting from equivalent powers in England.

I also want to welcome the ongoing work through the Housing Investment Taskforce to identify actions to unlock existing and new commitments to investment in housing. This is a shared priority for both spheres of government and in parallel I have requested Scottish Government officials explore other potential avenues to provide funding flexibility, including

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the joint work to consider the statutory accounting arrangements for the Housing Revenue Account in relation to the General Fund.

Ministers are under no illusions about the challenging fiscal environment we face across all of our public services, but we have sought to design a budget which delivers progress for Scotland, by Scotland. We have listened carefully to the people of Scotland, including council leaders, and our budget seeks to deliver on those priorities and on the issues people care about most. It also seeks to lay the foundations for Scotland's future success, putting in place the investment that will help deliver the public services people need and deserve. Local Government is key to these aims and the Settlement reflects that.

In terms of Local Government, the Budget delivers real terms protection in General Revenue Grant with councils having full discretion on how that funding is allocated alongside a further £310.6 million of resource for shared priorities. It reinstates £37.1 million of capital, following a hugely challenging allocation from the UK Government last year, and offers an additional £11 million General Capital Grant and £40 million of capital to respond directly to the climate emergency.

This Settlement also provides full discretion over decisions on council tax, with no freeze and no cap. However, it is intended to enable local authorities to deliver the key services and outcomes upon which our communities rely. I therefore hope this will enable councils to minimise any proposed increases in the council tax, given the ongoing cost of living pressures affecting people in our communities right across Scotland.

All of these decisions respond directly to the key asks emerging from our meaningful engagement with COSLA over the course of the year. Should COSLA agree to the proposals set out in Annex A, the Budget will signify a marked change in our joint aspirations to ensure the sustainability of local services.

I hope this aspiration is shared and I look forward to continuing to work with COSLA in the year ahead to deliver our shared priorities.

Yours sincerely,



SHONA ROBISON

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Education

Local Government and the Scottish Government jointly commit to delivering improved outcomes for children and young people, acknowledging the critical importance of delivering excellence and equity in education. Local Government and the Scottish Government recognise the impact of the pandemic on learning, particularly in terms of school attendance, relationships and behaviour in schools, rising additional support needs and the poverty-related attainment gap. Local Government and the Scottish Government acknowledge that the responsibility for driving implementation of GIRFEC, and improvement of ELC and school education as set out in the National Improvement Framework, is a shared statutory responsibility, and requires a range of professional groups to achieve.

Recognising financial constraints and the increasing costs of service delivery have resulted in pressures in 2024-25 and which will continue for future years, as set out in previous correspondence from COSLA, this agreement is intended to agree a focus for delivery in the area of education, and the investment required to deliver that.

To realise this we will establish a joint Education Assurance Board. The Board will drive activity to achieve our shared objectives to improve attainment, attendance and improve relationships and behaviour. The Board will aim to provide assurance that jointly, Local Government and Scottish Government are supporting improvement, and will draw on a range of data and evidence including independent scrutiny bodies such as HM Inspector of Education.

In the next year we need to create stability to create the space for meaningful dialogue and exploration of the evidence about improving outcomes in the long term, particularly mindful of the challenges faced by our schools post pandemic and as a result of the cost of living crisis. This will mean reaching agreement for 2025-26 to maintain teacher numbers, with appropriate funding in place, to freeze learning hours, and invest in improving the additional support for learning provided across the country.

Recognising the importance of the teaching workforce to achieving improved outcomes in education, local authorities will commit to maintaining or restoring teacher numbers to the 2023 baseline in 2025-26. Acknowledging that the funding provided since 2021 for this purpose no longer has the same purchasing power, the budget uprates the value of this funding to £186.5 million from 2025-26. This funding aims to ensure that teacher numbers, set out in the publication *Summary statistics for schools in Scotland 2023*, published on 12 December 2023, being met or exceeded for each council, in the teacher numbers census of September 2025, due for publication in December 2025, noting that there may be exceptional circumstances outwith a council's control which need to be able to taken into account.

Local Government agree that learning hours will not be reduced in the 2025-26 academic year. Longer term, we will work together on proposals to establish a statutory minimum number of learning hours, to understand the definition of a "learning hour" and the impact of this ambition on local authorities currently providing a lower number of learning hours and timelines for implementation.

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Scottish Government and Local Government recognise the importance of teachers having more time to prepare for lessons, raise standards and undertake professional development as part of wider education reform ambitions and acknowledge calls to reduce teacher workload. We agree to develop a meaningful offer for the Scottish Negotiating Committee for Teachers to consider, of a phased reduction in class contact time, within the scope of 2023 levels of teacher numbers, beginning in the 2025-2026 school year.

The Scottish Government will provide additional funding of £28 million from 2025-2026 to develop the Additional Support for Learning (ASL) education workforce along with an enhanced offer in support, spanning all stages of the curriculum from the early years to the end of secondary. The Scottish Government and Local Government will work together to develop a suite of interventions, including additional ASN teachers, other specialist provision and professionals. This will involve engagement with ADES, building on good practice broadly and upon lessons learned regarding enhancing ASL from use of PEF.

There will also be the opportunity to align this with the provision of holistic whole family support. The Scottish Government will progress our commitment to collaboration across the whole family system, working with and through Local Government and other partners to deliver joined up services, with improved outcomes and a simplified funding approach. Existing examples which enhance whole family support through schools, for instance via family link workers and income maximisation officers, and Whole Family Wellbeing Funding, can be built upon as part of this approach.

The Scottish Government and Local Government agree to undertake medium and long-term joint workforce planning to respond to issues including different local needs, recruitment challenges and teacher/subject shortages across Scotland and the trajectory on teacher education intakes, the impact of demographic change on the pupil-teacher ratio, as well as making the Teacher Induction Scheme work better for all parties.

Social Care

Local Government and the Scottish Government agree on the necessity to deliver high quality care across the country to recognised high standards. Both parties are clear that this is a priority, and further action must be taken to drive further and deeper social care reform from the first quarter of 2025. This is underpinned by a firm recognition that both national and local leadership are fundamental to improving and transforming people's experience of care.

Both parties are committed to securing a route to enhanced national oversight of improvement and performance delivery, in order to facilitate the sharing of best local practice, providing support to local areas where required. Scrutiny of local performance should serve genuine purpose in seeking to improve outcomes for people, be proportionate, and should go hand-in-hand with scrutiny of Scotland's national health and care needs and resource requirement.

This must include whole system collaboration, reporting on national integrated health and social care programmes and building on shared experiences such as the creation of the Collaborative Response and Assurance Group and other shared national improvement activities.

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The inclusion of the voice of lived experience is crucial and must be central to our collective plans.

We must also draw more deeply on independent scrutiny and expertise, including from the Care Inspectorate.

Both parties are agreed that leadership and assurance over improvement arrangements and overseeing any support and intervention to systems is necessary to ensure improved outcomes for people.

We must also understand at a national, and local, level, the future of Scotland's health and care needs, including population trajectories and shift, demand for social care support, changing health inequalities, and the level of investment required to fund current and future need. This necessitates mutual, whole system transparency on the allocation and use of funding to deliver these priorities.

We must make rapid progress with whole system financial transparency and accountability to swiftly improve the availability of data to investigate impact, benchmark investment and to demonstrate the effectiveness of funding allocated across the Health and Social Care system. Part of this will be to understand the current level of investment made across health and social care alongside the projected need.

One area where this leadership, assurance and transparency could be demonstrated quickly would be further work to ensure that effective whole system health and social care arrangements are in place in every local partnership area and that these are adequately resourced to minimise the risk of Delayed Discharge in hospitals.

Further work is required to assess progress on the following areas:

- **Performance and Delivery:** Development and oversight of the implementation of a Support and Improvement Framework to ensure a focus on improvement, exposition of the challenges faced across integrated health and social care delivery, earlier support, with national tools required to provide greater system support to realise improved outcomes, and, where necessary, escalation.
- **Rights, Equalities and Participation:** embracing and enabling the participation, and choice and control, of people with lived experience and unpaid carers and the assessment of enablement of Rights.
- **Strategy, Standards and Quality:** commitment to ongoing development of strategy, implementation of standards and improving the quality of provision and broader outcomes. Exploring opportunities for consolidation of strategies and reporting asks for local systems.
- **Fair Work and Ethical commissioning:** progressing the delivery of Fair Work Ethical Commissioning and social services workforce development.
- **Culture, Governance and Finance:** leading the improvement of financial transparency, scrutiny of national and local resource provision for integrated health and

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social care, clarity of governance and accountability and improving integrated approaches.

- **National programmes:** creating deeper national oversight and support for specific priority areas which may include areas like delayed discharge, the Drugs Mission and Coming Home.

Discussions have been positive and both Scottish Government and Local Government are committed to securing an agreement on social care reform.

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Local Government Finance Circular No. 10/2024

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A51219904
12 December 2024

Dear Chief Executive/Director of Finance

LOCAL GOVERNMENT FINANCE SETTLEMENT 2025-26 NON-DOMESTIC RATES

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2025-26, as well as the latest information on current known redeterminations for 2024-25. This Circular also provides details on a range of Non-Domestic Rates measures, including the proposed 2025-26 rates 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 2025 being presented to the Scottish Parliament. This is currently scheduled for the end of February 2025.
3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than 17 January 2025, 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 2025.
4. The Cabinet Secretary for Finance and Local Government wrote to the COSLA President, copied to all Council Leaders on 4 December 2024, and the First Minister wrote similarly on 9 December 2024, confirming the package of measures that make up the settlement to be provided to local government. This Circular should be read in conjunction with those letters. 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 £15 billion and includes:

- a further £524.9 million of funding has now been baselined as General Revenue Grant, as part of our commitment under the Verity House Agreement to review ring-fenced funding;
 - Additional General Revenue Grant of £289 million to support local priorities;
 - An additional £15 million to support the expansion of Free School Meals;
 - £125 million for adult social care workers in commissioned services;
 - £10 million to support provision of Free Personal and Nursing care;
 - An additional £25.7 million to improve pay for early learning and childcare workers;
 - An additional £41 million investment to maintain or restore teacher numbers to 2023 levels;
 - An additional £28 million for additional support for learning;
 - £33 million to support development of people working in children’s social work;
 - £40 million to tackle the climate emergency;
 - An additional £10 million to improve play parks for children; and
 - An additional £8.6 million resource and £20 million capital to improve inter-island connectivity.
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 support local government services. [Table 4.15 in the Scottish Government’s “Budget Document: 2025-26”](#), which was published on 4 December 2024, 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 allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. The funding floor has been set at 0.75% below the average, at an increase of 1.95%.
8. 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 and Directors of Finance providing a full reconciliation of the changes between the 2024-25 and 2025-26 Budgets. We have also provided full details of all the revenue and capital allocations.
9. 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: 2025-26 and changes in 2024-25;
 Part B: Local Government Finance Settlement – Capital: 2024-26;
 Part C: Non-Domestic Rates for 2025-26.

The various Annexes included in this Circular are as follows:

- Annex A: All Scotland Aggregated Funding Totals 2024-26;
 Annex B: Individual Revenue Allocations for 2025-26;
 Annex C: Revised Individual Revenue Allocations for 2024-25;
 Annex D: Explanatory Notes on the Revenue Distribution;
 Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2025-26;
 Annex F: Floor calculation for 2025-26;
 Annex G: Redeterminations of Individual Revenue funding for 2024-25;
 Annex H: 2008-26 Changes Column;
 Annex I: General Capital Grant and Specific Capital Grants 2025-26;
 Annex J: General Capital Grant – Flood Allocations Per Local Authority 2025-26;
 Annex K: Updated General Capital Grant 2024-25; and
 Annex L: Total Local Government Funding Settlement 2025-26

Part A: Local Government Finance Settlement - Revenue: 2025-26 and changes in 2024-25

10. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2025-26. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2024-25 and 2025-26.
11. **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 Specific Revenue Grants) for each council for 2025-26 and 2024-25 respectively. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.
12. **Annex E** gives a breakdown of the provisional individual council shares of all the ring-fenced revenue grant allocations for 2025-26. The provisional total for specific grant included in the circular is £24.5 million higher than was published in the 2025-26 Scottish Government Budget due to the in-year transfer from the General Revenue Grant to the Support for Inter Island Connectivity specific grant for £13.760 million. The variance of £10.6 million for Pupil Equity funding was included in table 4.12 of the Scottish Budget (Local Government Attainment Grants) and will also be transferred in-year.
13. The calculation and effects of the main floor adjustment for 2025-26, which provided councils with a minimum increase in the funding used in the calculation of the main floor of 1.95%, 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 0.75% below the average.
14. This Circular confirms the continuation of the **85% funding floor** for 2025-26. 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.
15. This Local Government Finance Circular provides details of current known 2024-25 redeterminations at **Annex G** for the General Revenue Grant.
16. **Annex H** summarises the column within the settlement titled 2008-26 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2024-26

17. In 2025-26 the Local Government Settlement provides capital grants totalling £777.172 million. This is made up of General Capital Grant totalling £581.000 million and Specific Capital Grants totalling £196.172 million.
18. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2025-26. The methodologies used to calculate these provisional allocations have been agreed with COSLA. Capital grants which remain undistributed are identified as such.
19. The provisional distribution for the General Capital Grant includes allocations for flood risk management schemes. The allocations for these schemes are set out in **Annex J**. Where schemes have slipped and the grant paid in a prior year exceeds the grant due to the council, the scheme will show a negative value which will reduce the total General Capital Grant payable to that Council as shown in Annex I.
20. **Annex K** provides a breakdown of the updated 2024-25 General Capital Grant allocations by local authority.

21. **Annex L** summarises the Local Government Finance Settlement for 2025-26

Part C: Non-Domestic Rates for 2025-26

22. The Distributable Amount of Non-Domestic Rates Income for 2025-26 has been provisionally set at £3,114 million. This figure uses the latest forecast of net income from non-domestic rates in 2025-26 and also draws on council estimates of the amounts they will contribute to the Non-Domestic Rating Account (the ‘Pool’) in 2024-25. 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 2025-26 has been based on the amount each Council estimates that it will collect (based on the 2024-25 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.

23. The 2025-26 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 55.4 pence and 56.8 pence respectively.

24. A new 40% non-domestic rates relief will be available in 2025-26 for hospitality premises (including Grassroots Music Venues with a capacity of up to 1,500) liable for the Basic Property Rate, those with a rateable value up to and including £51,000. This relief is capped at £110,000 per ratepayer.

25. A 100% non-domestic rates relief will continue to be available in 2025-26 for properties in the hospitality sectors on islands, as defined by the Islands (Scotland) Act 2018, and prescribed remote areas (Cape Wrath, Knoydart and Scoraig), capped at £110,000 per ratepayer.

26. The Scottish Budget 2024-25 announced that Enterprise Areas relief would be phased out over 2024-25 and 2025-26 as set out in the table below. This relief will end on 31 March 2026.

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 these will continue to apply in the 2025-26 financial year:

- A Revaluation Transitional Relief to protect those most affected by revaluation with bills capped as per the table below. The cumulative multipliers for small, medium and large properties respectively are therefore 1.933, 3.281 and 5.113 in 2025-26.

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

Rateable Value	2023-24	2024-25	2025-26
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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.

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. The Retail, Hospitality and Leisure relief which was previously available from 1 April 2020 to 30 June 2022 will close on 31 March 2025. After this date, no retrospective applications for this relief can be accepted.
31. NDR reliefs, like other subsidy or support measures, may be subject to the Subsidy Control Act 2022.
32. Information on the Non-Domestic Rates Incentivisation Scheme (NDRIS) will be set out in a future circular
33. The Scottish Government is committed to a fair and transparent non-domestic rates system that is not undermined by avoidance tactics and we appreciate the efforts of the local authorities using the powers within the Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023 to tackle known anti-avoidance practices. With effect from 1 April 2025, local authorities can retain 50 per cent of the non-domestic rates revenue received as a consequence of using these powers to tackle avoidance. We will liaise with councils and the Institute of Revenues, Rating and Valuation regarding the arrangements for reporting this.
34. Since 2019-20, the Scottish Government has provided Local Government Revenue Funding to support the additional costs met by Scottish Assessors in respect of the implementation of the recommendations of the Barclay Review of Non-Domestic Rates. Local authorities are expected to continue to pass on the allocated quantum for this to Assessors, including any increment in line with the 2025-26 settlement.

Enquiries relating to this Circular

35. 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

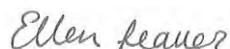
Any other queries should be addressed to the following:

Local Government Revenue and Capital Settlement. Craig Inglis
Craig.Inglis@gov.scot

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

36. 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
Director, Local Government

	2024-25	2025-26
	£ million	£ million
Revenue Funding		
General Resource Grant	10,338.364	10,872.221
Non Domestic Rate Income	3,068.000	3,114.000
Specific Revenue Grants	263.055	271.903
Total Revenue	13,669.419	14,258.124
<i>less</i> Redress Top-Slice	0.000	9.000
<i>less</i> Valuation Committee	0.583	0.883
<i>less</i> National Dog Database	0.053	0.053
<i>less</i> SSSC Fees	0.000	2.200
<i>less</i> Climate Intelligence Service	0.900	0.900
Net Total Revenue	13,667.883	14,245.088
<i>less</i> Teachers' Induction Scheme	0.000	37.600
<i>less</i> Discretionary Housing Payments	16.519	99.200
<i>less</i> Gaelic	0.103	0.100
<i>less</i> Inter Island Connectivity	0.000	0.512
<i>less</i> Criminal Justice Social Work	0.000	86.450
<i>less</i> Customer First Top-up	0.010	0.000
<i>less</i> Scottish Disability Assistance	0.000	3.149
<i>less</i> Social Care	0.000	0.000
<i>less</i> Additional Support for Learning	0.000	28.000
<i>less</i> Teacher Support	0.000	186.500
<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>16.632</i>	<i>441.511</i>
Distributable Revenue Funding	13,651.251	13,803.577
Capital Funding		
General Capital Grant	611.796	581.000
Specific Capital Grants	121.172	183.772
Distributed to SPT	0.000	12.400
Total Capital	732.968	777.172
Total Funding	14,402.387	15,035.296

2024-25 RECONCILIATION FROM FINANCE CIRCULAR 2/2024		
General Resource Grant Circular 2/2024	9,927.845	
No-one Left Behind	2.500	
Council tax Freeze	147.269	
62.7m Additional Funding	62.700	
Pay - Children's Services	19.862	
Island cost of living	5.000	
Climate Intelligence Service	1.373	
SNCT Pay Offer	29.000	
Ed Psych Refund	0.400	
Teacher Pensions	86.224	
King's Theatre	0.092	
Scottish Welfare Fund	20.000	
LG Pay	24.500	
School Milk	1.000	
Ukraine	3.400	
Green Freeport	0.800	
Teacher Induction	4.349	
Temporary Accomodation	2.000	
Verity House Resource	0.050	
General Resource Grant Circular 10/2024	10,338.364	-
General Capital Grant Circular 2/2024	534.837	
MoD Forthside	5.000	
Active Travel	35.000	
Landfill Ban Compliance	1.500	
Free School Meals	48.000	
Ferries	3.000	
LG Pay	53.000	
King's Theatre	0.459	
Undistributed	-69.000	
General Capital Grant Circular 10/2024	611.796	

INDIVIDUAL REVENUE ALLOCATIONS 2025-26

ANNEX B

£million	Expenditure				Funding							
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-25 Changes	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
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	524.735	65.348	6.096	-3.956	592.224	97.320	3.359	200.361	291.184	494.904	0.000	494.904
Aberdeenshire	639.470	79.577	16.930	-4.938	731.039	115.726	3.240	130.389	481.684	615.313	0.000	615.313
Angus	288.708	35.932	10.425	-2.274	332.792	44.956	2.315	28.346	257.174	287.836	0.000	287.836
Argyll & Bute	250.434	31.143	8.209	10.164	299.951	40.418	4.539	42.809	212.185	259.534	0.000	259.534
Clackmannanshire	134.589	16.753	4.138	-1.058	154.422	19.878	1.670	19.834	113.040	134.544	0.000	134.544
Dumfries & Galloway	397.442	49.439	13.545	-3.160	457.267	60.104	3.270	64.534	329.359	397.163	0.000	397.163
Dundee City	394.459	49.130	5.149	0.258	448.996	50.092	5.107	71.406	322.391	398.904	0.000	398.904
East Ayrshire	323.859	40.323	4.082	-1.990	366.273	43.982	3.987	33.087	285.217	322.291	0.000	322.291
East Dunbartonshire	289.070	35.998	3.542	-2.160	326.450	51.599	1.825	26.697	246.328	274.850	0.000	274.850
East Lothian	273.627	34.071	3.298	-2.064	308.932	50.687	1.826	60.072	196.348	258.246	0.000	258.246
East Renfrewshire	266.795	33.227	8.587	-2.042	306.567	45.199	1.551	15.871	243.947	261.368	0.000	261.368
Edinburgh, City of	1,127.683	140.448	21.397	4.215	1,293.744	234.700	8.240	400.788	650.016	1,059.044	0.000	1,059.044
Eilean Siar	91.007	11.302	6.083	19.490	127.882	9.845	1.310	9.387	107.340	118.038	0.000	118.038
Falkirk	391.286	48.724	4.901	-3.028	441.883	60.883	3.975	82.693	294.331	380.999	0.000	380.999
Fife	934.704	116.406	27.416	-7.414	1,071.111	143.573	10.478	171.721	745.340	927.538	0.000	927.538
Glasgow City	1,639.632	204.261	33.972	24.945	1,902.809	223.690	23.789	402.292	1,253.038	1,679.119	0.000	1,679.119
Highland	621.337	77.289	25.626	-1.927	722.325	101.373	6.721	167.986	446.245	620.952	0.000	620.952
Inverclyde	216.294	26.931	8.895	-1.753	250.368	27.868	2.650	20.806	199.043	222.499	0.000	222.499
Midlothian	244.506	30.448	5.998	-1.868	279.083	40.483	2.444	36.433	199.724	238.601	0.000	238.601
Moray	231.243	28.774	7.324	-1.831	265.510	35.911	1.485	58.035	170.080	229.599	0.000	229.599
North Ayrshire	370.253	46.105	5.125	4.940	426.423	51.113	4.290	44.123	326.897	375.310	0.000	375.310
North Lanarkshire	878.226	109.390	8.824	-6.897	989.543	119.819	9.943	122.759	737.022	869.724	0.000	869.724
Orkney Islands	99.615	12.390	2.726	-0.276	114.455	8.462	21.054	11.759	73.181	105.994	0.000	105.994
Perth & Kinross	381.204	47.447	7.326	-2.887	433.090	68.847	1.967	63.537	298.739	364.242	0.000	364.242
Renfrewshire	464.660	57.871	6.881	-3.588	525.824	73.600	4.718	108.844	338.663	452.225	0.000	452.225
Scottish Borders	298.797	37.170	5.204	0.094	341.264	49.057	1.948	43.024	247.235	292.207	0.000	292.207
Shetland Islands	107.548	13.378	4.663	1.801	127.391	8.475	24.934	26.492	67.490	118.916	0.000	118.916
South Ayrshire	297.583	37.047	8.020	-2.316	340.334	48.820	2.624	49.811	239.079	291.514	0.000	291.514
South Lanarkshire	830.814	103.470	8.902	-6.415	936.770	130.938	9.133	371.110	425.590	805.832	0.000	805.832
Stirling	237.399	29.547	9.845	-1.850	274.941	40.588	1.568	46.246	186.540	234.354	0.000	234.354
West Dunbartonshire	249.229	31.036	3.175	3.447	286.887	34.039	3.408	84.737	164.703	252.848	0.000	252.848
West Lothian	463.400	57.712	11.159	-3.663	528.608	69.540	5.473	98.011	355.585	459.069	0.000	459.069
Scotland	13,959.607	1,738.088	307.463	0.000	16,005.159	2,201.582	184.841	3,114.000	10,504.736	13,803.577	0.000	13,803.577

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	Expenditure				Funding							
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-24 Changes	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
£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	522.678	47.764	6.512	-5.308	571.646	95.529	7.310	208.768	260.039	476.117	0.000	476.117
Aberdeenshire	652.983	58.636	17.566	-6.626	722.559	114.985	6.057	131.630	469.887	607.574	0.000	607.574
Angus	293.903	26.503	10.699	-3.083	328.023	44.929	3.944	29.304	249.846	283.094	0.000	283.094
Argyll & Bute	251.923	22.679	8.485	13.141	296.228	40.185	4.526	41.334	210.183	256.043	0.000	256.043
Clackmannanshire	137.197	12.321	4.290	-1.420	152.388	19.821	2.783	19.659	110.125	132.567	0.000	132.567
Dumfries & Galloway	405.353	36.590	14.072	-3.425	452.589	59.912	5.794	63.708	323.175	392.677	0.000	392.677
Dundee City	405.471	36.588	5.353	1.757	449.169	49.028	8.653	73.695	317.793	400.141	0.000	400.141
East Ayrshire	333.984	30.044	4.242	-1.554	366.717	43.656	6.094	33.530	283.437	323.060	0.000	323.060
East Dunbartonshire	292.101	26.230	3.682	-2.894	319.119	51.391	2.587	25.901	239.240	267.728	0.000	267.728
East Lothian	276.956	24.872	3.427	-2.734	302.521	49.467	2.891	59.925	190.238	253.054	0.000	253.054
East Renfrewshire	270.573	24.079	8.732	-2.722	300.662	44.944	2.161	15.941	237.615	255.717	0.000	255.717
Edinburgh, City of	1,145.796	103.553	21.986	10.548	1,281.882	230.587	16.210	407.645	627.440	1,051.295	0.000	1,051.295
Eilean Siar	93.871	8.377	6.330	18.321	126.899	9.770	1.600	9.722	105.808	117.130	0.000	117.130
Falkirk	402.664	36.077	13.735	-1.388	451.088	60.119	6.660	72.962	310.947	390.569	0.000	390.569
Fife	946.634	86.038	28.359	-10.061	1,050.971	142.757	16.585	143.471	748.558	908.614	0.000	908.614
Glasgow City	1,692.841	152.416	34.734	30.881	1,910.871	220.895	39.274	386.817	1,263.885	1,689.976	0.000	1,689.976
Highland	629.738	56.944	28.057	-0.702	714.037	100.393	9.428	160.345	443.471	613.244	0.000	613.244
Inverclyde	218.136	19.894	9.261	-0.569	246.721	27.843	3.944	20.298	195.037	219.279	0.000	219.279
Midlothian	247.030	22.142	6.111	-2.419	272.864	39.605	3.681	34.944	194.634	233.260	0.000	233.260
Moray	236.559	21.216	7.614	-1.727	263.661	35.576	2.777	67.225	158.083	228.085	0.000	228.085
North Ayrshire	381.682	34.387	5.327	4.937	426.333	50.720	6.917	43.129	325.567	375.614	0.000	375.614
North Lanarkshire	886.746	81.240	9.167	-9.327	967.826	119.476	15.290	120.743	712.317	848.350	0.000	848.350
Orkney Islands	96.274	8.659	5.035	-0.969	108.999	8.458	16.314	12.176	72.052	100.541	0.000	100.541
Perth & Kinross	385.317	34.723	11.066	-3.884	427.223	68.150	3.806	64.717	290.549	359.072	0.000	359.072
Renfrewshire	472.456	42.439	7.155	-4.778	517.272	73.089	7.301	107.505	329.377	444.182	0.000	444.182
Scottish Borders	305.964	27.526	9.016	-3.219	339.286	48.946	3.205	42.222	244.913	290.340	0.000	290.340
Shetland Islands	107.180	9.660	5.037	3.307	125.183	8.364	23.588	27.348	65.883	116.819	0.000	116.819
South Ayrshire	304.254	27.345	8.315	-3.170	336.745	48.688	4.359	46.075	237.623	288.057	0.000	288.057
South Lanarkshire	843.057	75.844	9.248	-8.556	919.593	129.649	13.542	366.059	410.343	789.944	0.000	789.944
Stirling	243.468	21.816	10.161	-2.525	272.921	40.286	2.802	47.768	182.065	232.636	0.000	232.636
West Dunbartonshire	256.283	23.075	3.300	5.073	287.730	33.845	5.041	87.481	161.363	253.886	0.000	253.886
West Lothian	472.322	42.233	11.537	-4.906	521.187	68.603	7.930	95.953	348.700	452.583	0.000	452.583
Scotland	14,211.393	1,281.912	337.611	0.000	15,830.916	2,179.665	263.055	3,068.000	10,320.196	13,651.251	0.000	13,651.251

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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 - 2026 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), and Inter-Island Connectivity.

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 2024-25 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 2025-26.

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.

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Local Authority	Gaelic	Pupil Equity Fund	Inter Island Connectivity
	£m	£m	£m
Aberdeen City	0.095	3.264	0.000
Aberdeenshire	0.000	3.240	0.000
Angus	0.006	2.310	0.000
Argyll & Bute	0.365	1.364	2.810
Clackmannanshire	0.007	1.663	0.000
Dumfries & Galloway	0.000	3.270	0.000
Dundee City	0.000	5.107	0.000
East Ayrshire	0.144	3.843	0.000
East Dunbartonshire	0.073	1.752	0.000
East Lothian	0.010	1.816	0.000
East Renfrewshire	0.062	1.489	0.000
Edinburgh, City of	0.325	7.915	0.000
Eilean Siar	0.970	0.340	0.000
Falkirk	0.013	3.962	0.000
Fife	0.012	10.466	0.000
Glasgow City	0.565	23.224	0.000
Highland	0.915	4.285	1.521
Inverclyde	0.065	2.585	0.000
Midlothian	0.008	2.436	0.000
Moray	0.002	1.482	0.000
North Ayrshire	0.093	4.197	0.000
North Lanarkshire	0.265	9.678	0.000
Orkney Islands	0.000	0.250	20.804
Perth & Kinross	0.103	1.864	0.000
Renfrewshire	0.055	4.663	0.000
Scottish Borders	0.001	1.948	0.000
Shetland Islands	0.000	0.255	24.679
South Ayrshire	0.009	2.614	0.000
South Lanarkshire	0.170	8.963	0.000
Stirling	0.115	1.453	0.000
West Dunbartonshire	0.027	3.381	0.000
West Lothian	0.008	5.465	0.000
Scotland	4.482	130.545	49.814

Notes: These figures represent the best estimates used in the calculation of the 2025-26 local government finance settlement, including the calculation of the Floors. The actual sums payable will be notified to the relevant Policy Team.

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Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
Midlothian	220.550	5.29%	-1.868	218.682	4.40%
East Renfrewshire	241.069	5.22%	-2.042	239.028	4.32%
Aberdeen City	467.026	5.00%	-3.956	463.071	4.11%
West Lothian	432.524	4.97%	-3.663	428.860	4.08%
Clackmannanshire	124.881	4.90%	-1.058	123.823	4.01%
Renfrewshire	423.587	4.85%	-3.588	419.999	3.96%
South Lanarkshire	757.431	4.79%	-6.415	751.016	3.90%
East Dunbartonshire	255.023	4.71%	-2.160	252.863	3.83%
East Lothian	243.696	4.44%	-2.064	241.632	3.56%
South Ayrshire	273.466	3.81%	-2.316	271.149	2.93%
Angus	268.432	3.80%	-2.274	266.158	2.92%
Fife	875.329	3.78%	-7.414	867.915	2.90%
North Lanarkshire	814.335	3.72%	-6.897	807.438	2.84%
Perth & Kinross	340.794	3.64%	-2.887	337.908	2.77%
Aberdeenshire	583.019	3.47%	-4.938	578.081	2.60%
Dumfries & Galloway	373.036	3.42%	-3.160	369.876	2.55%
Stirling	218.403	3.38%	-1.850	216.553	2.51%
Moray	216.194	3.23%	-1.831	214.363	2.36%
Inverclyde	206.958	3.22%	-1.753	205.205	2.35%
Falkirk	357.495	2.85%	-3.028	354.467	1.98%
Argyll & Bute	226.216	-2.43%	10.164	236.381	1.95%
Dundee City	368.768	1.88%	0.258	369.027	1.95%
East Ayrshire	302.509	2.62%	-1.990	300.519	1.95%
Edinburgh (City of)	974.804	1.51%	4.215	979.019	1.95%
Eilean Siar	91.481	-15.96%	19.490	110.972	1.95%
Glasgow City	1,550.615	0.34%	24.945	1,575.560	1.95%
Highland	580.075	2.29%	-1.927	578.148	1.95%
North Ayrshire	344.617	0.51%	4.940	349.557	1.95%
Orkney Islands	79.981	2.30%	-0.276	79.705	1.95%
Scottish Borders	273.476	1.91%	0.094	273.570	1.95%
Shetland Islands	88.292	-0.09%	1.801	90.093	1.95%
West Dunbartonshire	228.367	0.43%	3.447	231.814	1.95%
	12,802.449		0.000	12,802.449	

The annual change in the Grant for Floor Funding was 2.70% and as a result of the floor being set at -0.75% below this annual change the minimum increase in the Grant for floor was set at 1.95%

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GENERAL FUNDING	No-one Left Behind	Council tax Freeze	62.7m Additional Funding	Pay - Children's Services	Island cost of living	Climate Intelligence Service	Building Standards Hub	SNCT Pay Offer	Ed Psych Refund	Teacher Pensions
Aberdeen City	0.077	6.978	2.336	0.673	0.000	0.003	-0.028	0.994	0.012	2.782
Aberdeenshire	0.082	7.963	2.868	0.683	0.000	0.004	-0.057	1.471	0.021	4.243
Angus	0.069	2.841	1.296	0.378	0.000	0.002	-0.022	0.630	0.008	1.886
Argyll & Bute	0.063	2.860	1.109	0.243	0.705	0.002	-0.026	0.456	0.008	1.389
Clackmannanshire	0.060	1.307	0.603	0.208	0.000	0.001	-0.006	0.299	0.006	0.928
Dumfries & Galloway	0.079	3.747	1.790	0.479	0.000	0.003	-0.032	0.755	0.007	2.408
Dundee City	0.078	3.413	1.790	0.658	0.000	0.003	-0.022	0.770	0.013	2.367
East Ayrshire	0.075	3.041	1.469	0.495	0.000	0.002	-0.019	0.649	0.013	2.065
East Dunbartonshire	0.060	3.570	1.283	0.302	0.000	0.002	-0.032	0.756	0.010	2.185
East Lothian	0.066	3.404	1.217	0.358	0.000	0.002	-0.023	0.560	0.008	1.735
East Renfrewshire	0.060	3.148	1.178	0.290	0.000	0.002	-0.023	0.757	0.011	2.106
Edinburgh, City of	0.104	16.110	5.065	1.541	0.000	0.007	-0.110	2.022	0.027	5.814
Eilean Siar	0.054	0.598	0.410	0.068	1.287	0.001	-0.008	0.169	0.002	0.596
Falkirk	0.078	3.845	1.765	0.587	0.000	0.003	-0.023	0.905	0.009	2.593
Fife	0.118	9.337	4.208	1.407	0.000	0.006	0.924	1.983	0.023	5.459
Glasgow City	0.191	15.447	7.455	3.097	0.000	0.011	-0.073	3.041	0.045	8.699
Highland	0.088	6.865	2.785	0.734	0.525	0.004	-0.062	1.258	0.019	3.834
Inverclyde	0.063	1.871	0.973	0.313	0.000	0.001	-0.009	0.415	0.008	1.267
Midlothian	0.066	2.870	1.083	0.377	0.000	0.002	-0.017	0.583	0.008	1.657
Moray	0.065	2.485	1.038	0.296	0.000	0.002	-0.022	0.515	0.006	1.615
North Ayrshire	0.079	3.453	1.682	0.569	0.286	0.002	-0.022	0.765	0.010	2.378
North Lanarkshire	0.116	7.366	3.974	1.499	0.000	1.289	-0.036	1.983	0.029	6.128
Orkney	0.053	0.565	0.424	0.059	1.089	0.001	-0.007	0.139	0.002	0.548
Perth & Kinross	0.072	4.739	1.698	0.443	0.000	0.002	-0.036	0.760	0.010	2.258
Renfrewshire	0.078	4.897	2.076	0.692	0.000	0.003	-0.029	0.943	0.013	2.992
Scottish Borders	0.069	3.220	1.346	0.344	0.000	0.002	-0.031	0.575	0.007	1.864
Shetland	0.053	0.519	0.472	0.057	1.108	0.001	-0.005	0.181	0.002	0.585
South Ayrshire	0.068	3.311	1.338	0.369	0.000	0.002	-0.029	0.630	0.008	1.796
South Lanarkshire	0.102	7.869	3.710	1.212	0.000	0.005	-0.051	1.892	0.024	5.497
Stirling	0.062	2.923	1.067	0.266	0.000	0.002	-0.023	0.524	0.009	1.674
West Dunbartonshire	0.068	2.219	1.129	0.415	0.000	0.002	-0.010	0.505	0.009	1.655
West Lothian	0.083	4.486	2.066	0.750	0.000	0.003	-0.033	1.116	0.011	3.222
Scotland	2.500	147.269	62.700	19.862	5.000	1.373	0.000	29.000	0.400	86.224

REDETERMINATIONS OF INDIVIDUAL REVENUE FUNDING 2024-25 – GENERAL

ANNEX G

GENERAL FUNDING	King's Theatre	Scottish Welfare Fund	LG Pay	Teacher numbers	School Milk	Ukraine	Green Freeport	Teacher Induction	Temporary Accom	Customer First Top Up	Verity House Resource	Total
												£m
Aberdeen City	0.000	0.599	-6.112	5.210	0.037	0.063	0.000	1.805	0.015	0.000	0.000	15.444
Aberdeenshire	0.000	0.505	3.545	7.349	0.059	0.163	0.000	0.899	0.015	0.000	0.000	29.812
Angus	0.000	0.359	1.602	3.039	0.022	0.053	0.000	0.093	0.015	0.000	0.000	12.272
Argyll & Bute	0.000	0.258	1.371	2.125	0.015	0.091	0.000	0.031	0.015	0.000	0.000	10.713
Clackmannanshire	0.000	0.223	0.745	1.399	0.010	0.053	0.000	0.439	0.015	0.000	0.000	6.288
Dumfries & Galloway	0.000	0.522	2.212	3.902	0.027	0.068	0.000	0.355	0.015	0.000	0.000	16.337
Dundee City	0.000	0.745	2.212	4.032	0.025	0.198	0.000	0.674	0.015	0.000	0.000	16.971
East Ayrshire	0.000	0.566	1.816	3.315	0.024	0.065	0.000	1.269	0.015	0.000	0.000	14.861
East Dunbartonshire	0.000	0.236	-1.414	3.388	0.023	0.053	0.000	3.092	0.015	0.000	0.000	13.530
East Lothian	0.000	0.327	1.504	2.952	0.023	0.053	0.000	0.582	0.015	0.000	0.000	12.782
East Renfrewshire	0.000	0.196	1.456	3.396	0.024	0.053	0.000	2.198	0.015	0.000	0.000	14.867
Edinburgh, City of	0.092	1.362	1.260	10.658	0.074	0.153	0.000	1.283	0.743	0.000	0.000	46.206
Eilean Siar	0.000	0.081	0.506	0.718	0.005	0.053	0.000	0.106	0.015	0.000	0.000	4.660
Falkirk	0.000	0.551	2.181	4.430	0.029	0.098	0.400	2.045	0.015	0.000	0.000	19.510
Fife	0.000	1.355	-4.798	10.165	0.068	0.163	0.000	2.452	0.091	0.000	0.000	32.963
Glasgow City	0.000	3.659	9.215	16.499	0.099	0.220	0.000	6.654	0.576	0.000	0.000	74.835
Highland	0.000	0.700	0.443	6.163	0.046	0.071	0.400	0.403	0.015	0.000	0.000	24.292
Inverclyde	0.000	0.426	-1.797	2.120	0.013	0.106	0.000	1.046	0.015	0.000	0.000	6.833
Midlothian	0.000	0.297	1.339	2.785	0.022	0.138	0.000	0.643	0.015	0.000	0.000	11.867
Moray	0.000	0.248	1.283	2.440	0.019	0.053	0.000	1.011	0.015	0.000	0.000	11.068
North Ayrshire	0.000	0.705	2.079	3.753	0.023	0.075	0.000	0.626	0.015	0.000	0.000	16.478
North Lanarkshire	0.000	1.555	-15.088	9.870	0.067	0.078	0.000	3.883	0.015	1.400	0.050	24.178
Orkney	0.000	0.046	0.523	0.634	0.004	0.053	0.000	0.034	0.015	0.000	0.000	4.181
Perth & Kinross	0.000	0.368	2.099	3.625	0.028	0.129	0.000	0.137	0.015	0.000	0.000	16.348
Renfrewshire	0.000	0.705	2.566	4.801	0.033	0.247	0.000	1.776	0.015	0.000	0.000	21.809
Scottish Borders	0.000	0.330	1.664	2.893	0.021	0.077	0.000	0.929	0.015	0.000	0.000	13.325
Shetland	0.000	0.039	0.584	0.746	0.005	0.053	0.000	0.054	0.015	0.000	0.000	4.471
South Ayrshire	0.000	0.421	1.653	2.947	0.020	0.101	0.000	1.108	0.015	0.000	0.000	13.759
South Lanarkshire	0.000	1.243	4.585	9.379	0.063	0.218	0.000	1.818	0.085	0.000	0.000	37.653
Stirling	0.000	0.249	1.319	2.562	0.017	0.053	0.000	0.929	0.015	0.000	0.000	11.647
West Dunbartonshire	0.000	0.481	1.395	2.595	0.016	0.205	0.000	0.528	0.015	0.000	0.000	11.225
West Lothian	0.000	0.639	2.553	5.613	0.039	0.141	0.000	3.048	0.099	0.000	0.000	23.835
Scotland	0.092	20.000	24.500	145.500	1.000	3.400	0.800	41.949	2.000	1.400	0.050	595.019

Local Authority	2025-26 GAE plus SINA	Percentage Shares	2008-25 Changes	2008-24 Changes	Movement in Changes
	£m	£m	£m	£m	£m
Aberdeen City	523.697	3.760	65.348	47.764	17.585
Aberdeenshire	637.726	4.578	79.577	58.636	20.941
Angus	287.956	2.067	35.932	26.503	9.429
Argyll & Bute	249.581	1.792	31.143	22.679	8.464
Clackmannanshire	134.256	0.964	16.753	12.321	4.432
Dumfries & Galloway	396.203	2.844	49.439	36.590	12.850
Dundee City	393.723	2.827	49.130	36.588	12.541
East Ayrshire	323.142	2.320	40.323	30.044	10.278
East Dunbartonshire	288.486	2.071	35.998	26.230	9.768
East Lothian	273.046	1.960	34.071	24.872	9.199
East Renfrewshire	266.279	1.912	33.227	24.079	9.148
Edinburgh, City of	1,125.543	8.081	140.448	103.553	36.896
Eilean Siar	90.574	0.650	11.302	8.377	2.925
Falkirk	390.473	2.803	48.724	36.077	12.647
Fife	932.866	6.697	116.406	86.038	30.367
Glasgow City	1,636.929	11.752	204.261	152.416	51.844
Highland	619.388	4.447	77.289	56.944	20.345
Inverclyde	215.824	1.549	26.931	19.894	7.037
Midlothian	244.007	1.752	30.448	22.142	8.306
Moray	230.595	1.656	28.774	21.216	7.559
North Ayrshire	369.484	2.653	46.105	34.387	11.718
North Lanarkshire	876.641	6.294	109.390	81.240	28.150
Orkney	99.291	0.713	12.390	8.659	3.731
Perth & Kinross	380.234	2.730	47.447	34.723	12.723
Renfrewshire	463.777	3.330	57.871	42.439	15.433
Scottish Borders	297.874	2.139	37.170	27.526	9.644
Shetland	107.214	0.770	13.378	9.660	3.719
South Ayrshire	296.894	2.131	37.047	27.345	9.702
South Lanarkshire	829.202	5.953	103.470	75.844	27.626
Stirling	236.785	1.700	29.547	21.816	7.731
West Dunbartonshire	248.719	1.786	31.036	23.075	7.961
West Lothian	462.501	3.320	57.712	42.233	15.479
Scotland	13,928.909	100.000	1,738.088	1,281.912	456.177

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2025-26 Authority	Capital Settlement			Specific Capital Grants						
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Inter Island Connectivity	Climate emergency	Total
Aberdeen City	21.047	0.993	22.040	0.000	0.000	0.000	0.993	0.000	0.000	0.993
Aberdeenshire	28.764	1.152	29.916	0.000	0.000	0.000	1.152	0.000	0.000	1.152
Angus	10.309	0.500	10.809	0.000	0.000	0.000	0.500	0.000	0.000	0.500
Argyll & Bute	11.951	0.383	12.334	0.000	0.000	0.000	0.383	0.000	0.000	0.383
Clackmannanshire	4.566	0.226	4.792	0.000	0.000	0.000	0.226	0.000	0.000	0.226
Dumfries & Galloway	46.676	0.635	47.311	0.000	0.000	0.000	0.635	0.000	0.000	0.635
Dundee City	14.166	0.655	14.821	0.000	0.000	0.000	0.655	0.000	0.000	0.655
East Ayrshire	9.196	0.526	9.722	0.000	0.000	0.000	0.526	0.000	0.000	0.526
East Dunbartonshire	8.036	0.476	8.512	0.000	0.000	0.000	0.476	0.000	0.000	0.476
East Lothian	-6.110	0.496	-5.614	0.000	0.000	0.000	0.496	0.000	0.000	0.496
East Renfrewshire	7.199	0.430	7.629	0.000	0.000	0.000	0.430	0.000	0.000	0.430
Edinburgh, City of	42.884	30.231	73.115	0.000	0.000	27.950	2.281	0.000	0.000	30.231
Eilean Siar	5.871	0.114	5.985	0.000	0.000	0.000	0.114	0.000	0.000	0.114
Falkirk	11.772	0.691	12.463	0.000	0.000	0.000	0.691	0.000	0.000	0.691
Fife	28.869	3.335	32.204	0.000	1.708	0.000	1.627	0.000	0.000	3.335
Glasgow City	52.488	68.956	121.444	0.000	1.907	64.295	2.754	0.000	0.000	68.956
Highland	26.352	1.030	27.382	0.000	0.000	0.000	1.030	0.000	0.000	1.030
Inverclyde	6.312	0.341	6.653	0.000	0.000	0.000	0.341	0.000	0.000	0.341
Midlothian	7.780	0.428	8.208	0.000	0.000	0.000	0.428	0.000	0.000	0.428
Moray	8.820	0.413	9.233	0.000	0.000	0.000	0.413	0.000	0.000	0.413
North Ayrshire	8.656	2.143	10.799	0.000	1.561	0.000	0.582	0.000	0.000	2.143
North Lanarkshire	23.687	3.386	27.073	0.000	1.896	0.000	1.490	0.000	0.000	3.386
Orkney Islands	5.336	10.096	15.432	0.000	0.000	0.000	0.096	10.000	0.000	10.096
Perth & Kinross	18.261	0.665	18.926	0.000	0.000	0.000	0.665	0.000	0.000	0.665
Renfrewshire	12.324	0.813	13.137	0.000	0.000	0.000	0.813	0.000	0.000	0.813
Scottish Borders	11.692	0.508	12.200	0.000	0.000	0.000	0.508	0.000	0.000	0.508
Shetland Islands	5.251	10.100	15.351	0.000	0.000	0.000	0.100	10.000	0.000	10.100
South Ayrshire	8.709	0.487	9.196	0.000	0.000	0.000	0.487	0.000	0.000	0.487
South Lanarkshire	21.686	1.967	23.653	0.000	0.528	0.000	1.439	0.000	0.000	1.967
Stirling	5.980	0.408	6.388	0.000	0.000	0.000	0.408	0.000	0.000	0.408
West Dunbartonshire	17.931	0.387	18.318	0.000	0.000	0.000	0.387	0.000	0.000	0.387
West Lothian	13.039	0.801	13.840	0.000	0.000	0.000	0.801	0.000	0.000	0.801
Undistributed	81.500	40.000	121.500	0.000	0.000	0.000	0.000	0.000	40.000	40.000
Councils Total	581.000	183.772	764.772	0.000	7.600	92.245	23.927	20.000	40.000	183.772
Strathclyde Partnership for Transport	0.000	12.400	12.400	12.400	0.000	0.000	0.000	0.000	0.000	12.400
	581.000	196.172	777.172	12.400	7.600	92.245	23.927	20.000	40.000	196.172

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Council	Flood Scheme	Total 2025-26
		£m
Aberdeenshire Council	Stonehaven	5.753
Aberdeenshire Council	Huntly	0.000
Angus Council	Arbroath	0.000
Argyll & Bute Council	Campbeltown	0.941
Comhairle nan Eilean Siar	South Fords	0.000
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	31.485
Dumfries & Galloway Council	Stranraer work item 4 &6	0.131
Dumfries & Galloway Council	Langholm	0.000
Dumfries & Galloway Council	Newton Stewart/ River Cree	-0.616
Dundee City Council	Broughty Ferry	0.000
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	0.000
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	-15.878
East Lothian Council	Haddington	0.600
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	-0.029
Highland Council	Caol and Lochyside	0.151
Highland Council	Drumnadrochit	-0.029
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	0.000
North Ayrshire Council	Millport Coastal	-3.200
North Ayrshire Council	Upper Garnock FPS	0.000
North Ayrshire Council	Mill Burn Millport	0.994
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	8.109
Perth & Kinross Council	Milnathort	0.000
Perth & Kinross Council	South Kinross	-4.152
Perth & Kinross Council	Scone	0.333
Scottish Borders Council	Hawick	0.000
Stirling Council	Bridge of Allan	-5.011
Stirling Council	Stirling	0.000
Stirling Council	Callander	2.113
West Dunbartonshire Council	Gruggies Burn	10.944
	Total	33.600

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2024-25 General Capital Grant	Circular 2/2024	MoD Forthside	Active Travel	Landfill Ban Compliance	Free School Meals	Ferries	LG Pay	King Theatre	2024-25 Total
	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	17.518	0.000	1.557	0.000	0.000	0.000	9.000	0.000	28.075
Aberdeenshire	20.522	0.000	1.232	0.000	0.309	0.000	0.000	0.000	22.063
Angus	9.542	0.000	0.642	0.000	0.056	0.000	0.000	0.000	10.240
Argyll & Bute	9.256	0.000	0.395	1.500	0.000	0.000	0.000	0.000	11.151
Clackmannanshire	4.169	0.000	0.359	0.000	0.256	0.000	0.000	0.000	4.784
Dumfries & Galloway	4.251	0.000	0.721	0.000	3.865	0.000	0.000	0.000	8.837
Dundee City	12.689	0.000	1.084	0.000	0.156	0.000	0.000	0.000	13.929
East Ayrshire	7.588	0.000	0.745	0.000	0.132	0.000	0.000	0.000	8.465
East Dunbartonshire	7.033	0.000	0.746	0.000	0.045	0.000	3.000	0.000	10.824
East Lothian	25.788	0.000	0.691	0.000	0.083	0.000	0.000	0.000	26.562
East Renfrewshire	5.399	0.000	0.672	0.000	1.741	0.000	0.000	0.000	7.812
Edinburgh, City of	35.612	0.000	3.632	0.000	0.798	0.000	5.000	0.459	45.501
Eilean Siar	6.061	0.000	0.200	0.000	2.036	0.000	0.000	0.000	8.297
Falkirk	9.791	0.000	1.099	0.000	2.954	0.000	0.000	0.000	13.844
Fife	25.744	0.000	2.307	0.000	9.139	0.000	10.000	0.000	47.190
Glasgow City	47.842	0.000	4.605	0.000	12.999	0.000	0.000	0.000	65.446
Highland	23.347	0.000	1.168	0.000	0.101	0.000	3.000	0.000	27.616
Inverclyde	6.022	0.000	0.538	0.000	0.513	0.000	3.000	0.000	10.073
Midlothian	6.986	0.000	0.655	0.000	0.026	0.000	0.000	0.000	7.667
Moray	7.959	0.000	0.434	0.000	0.092	0.000	0.000	0.000	8.485
North Ayrshire	9.607	0.000	0.907	0.000	0.000	0.000	0.000	0.000	10.514
North Lanarkshire	22.270	0.000	2.434	0.000	0.479	0.000	20.000	0.000	45.183
Orkney	4.915	0.000	0.200	0.000	0.025	3.000	0.000	0.000	8.140
Perth & Kinross	25.567	0.000	0.739	0.000	2.325	0.000	0.000	0.000	28.631
Renfrewshire	11.530	0.000	1.305	0.000	1.292	0.000	0.000	0.000	14.127
Scottish Borders	10.412	0.000	0.545	0.000	0.900	0.000	0.000	0.000	11.857
Shetland	4.992	0.000	0.200	0.000	0.000	0.000	0.000	0.000	5.192
South Ayrshire	8.244	0.000	0.688	0.000	1.158	0.000	0.000	0.000	10.090
South Lanarkshire	20.156	0.000	2.122	0.000	0.331	0.000	0.000	0.000	22.609
Stirling	20.348	5.000	0.508	0.000	0.000	0.000	0.000	0.000	25.856
West Dunbartonshire	3.789	0.000	0.646	0.000	1.190	0.000	0.000	0.000	5.625
West Lothian	10.888	0.000	1.224	0.000	4.999	0.000	0.000	0.000	17.111
Undistributed	89.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	20.000
Scotland	534.837	5.000	35.000	1.500	48.000	3.000	53.000	0.459	611.796

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Local Authority	Ring-Fenced Grants	Non Domestic Rates	General Revenue Funding	Total 2025-26 Revenue	General Capital Grant	Specific Grant	Total 2025-26 Capital	2025-26 Local Government Finance Settlement
	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	3.359	200.361	291.184	494.904	21.047	0.993	22.040	516.944
Aberdeenshire	3.240	130.389	481.684	615.313	28.764	1.152	29.916	645.229
Angus	2.315	28.346	257.174	287.836	10.309	0.500	10.809	298.645
Argyll & Bute	4.539	42.809	212.185	259.534	11.951	0.383	12.334	271.868
Clackmannanshire	1.670	19.834	113.040	134.544	4.566	0.226	4.792	139.336
Dumfries & Galloway	3.270	64.534	329.359	397.163	46.676	0.635	47.311	444.474
Dundee City	5.107	71.406	322.391	398.904	14.166	0.655	14.821	413.725
East Ayrshire	3.987	33.087	285.217	322.291	9.196	0.526	9.722	332.013
East Dunbartonshire	1.825	26.697	246.328	274.850	8.036	0.476	8.512	283.362
East Lothian	1.826	60.072	196.348	258.246	-6.110	0.496	-5.614	252.632
East Renfrewshire	1.551	15.871	243.947	261.368	7.199	0.430	7.629	268.997
Edinburgh, City of	8.240	400.788	650.016	1,059.044	42.884	30.231	73.115	1,132.159
Eilean Siar	1.310	9.387	107.340	118.038	5.871	0.114	5.985	124.023
Falkirk	3.975	82.693	294.331	380.999	11.772	0.691	12.463	393.462
Fife	10.478	171.721	745.340	927.538	28.869	3.335	32.204	959.742
Glasgow City	23.789	402.292	1,253.038	1,679.119	52.488	68.956	121.444	1,800.563
Highland	6.721	167.986	446.245	620.952	26.352	1.030	27.382	648.334
Inverclyde	2.650	20.806	199.043	222.499	6.312	0.341	6.653	229.152
Midlothian	2.444	36.433	199.724	238.601	7.780	0.428	8.208	246.809
Moray	1.485	58.035	170.080	229.599	8.820	0.413	9.233	238.832
North Ayrshire	4.290	44.123	326.897	375.310	8.656	2.143	10.799	386.109
North Lanarkshire	9.943	122.759	737.022	869.724	23.687	3.386	27.073	896.797
Orkney	21.054	11.759	73.181	105.994	5.336	10.096	15.432	121.426
Perth & Kinross	1.967	63.537	298.739	364.242	18.261	0.665	18.926	383.168
Renfrewshire	4.718	108.844	338.663	452.225	12.324	0.813	13.137	465.362
Scottish Borders	1.948	43.024	247.235	292.207	11.692	0.508	12.200	304.407
Shetland	24.934	26.492	67.490	118.916	5.251	10.100	15.351	134.267
South Ayrshire	2.624	49.811	239.079	291.514	8.709	0.487	9.196	300.710
South Lanarkshire	9.133	371.110	425.590	805.832	21.686	1.967	23.653	829.485
Stirling	1.568	46.246	186.540	234.354	5.980	0.408	6.388	240.742
West Dunbartonshire	3.408	84.737	164.703	252.848	17.931	0.387	18.318	271.166
West Lothian	5.473	98.011	355.585	459.069	13.039	0.801	13.840	472.909
Strathclyde Passenger Transport	-	-	-	-	-	12.400	12.400	12.400
Undistributed	87.062	0.000	354.449	441.511	81.500	40.000	121.500	563.011
Scotland	271.903	3,114.000	10,859.185	14,245.088	581.000	196.172	777.172	15,022.260