



REPORT TO ABERDEENSHIRE COUNCIL – 14 FEBRUARY 2019

REVENUE BUDGET 2019 - 2024

1 Recommendations

It is recommended that the Council:-

- 1.1 Agree, subject to final parliamentary approval of the Scottish Government's budget, and formal receipt of an updated Settlement, the funding package announced by the Scottish Government in Appendix 1;**
- 1.2 Consider the announcement of a package of further measures subject to Parliamentary approval in Appendix 2;**
- 1.3 Agree the proposed changes to the indicative budget, provisionally agreed in February 2018, as summarised in Appendix 3;**
- 1.4 Set a Band D equivalent Council Tax figure for 2019/20 of £1,240.76 as stated in Appendix 4;**
- 1.5 Agree the proposed balanced revenue budget for 2019/20 detailed in Appendix 5;**
- 1.6 Agree indicative revenue budgets for 2020/21, 2021/22, 2022/23 and 2023/24 on a provisional basis detailed in Appendix 5;**
- 1.7 Note the financial risks set out in Appendix 6;**
- 1.8 Agree that work continues on the future years of the revenue budget as part of the Medium Term Financial Strategy (MTFS) development.**

2. Background

- 2.1 The Council has a responsibility to prepare and set a balanced revenue budget for 2019/20. The first stage of the 2019/20 budget setting process was the agreement to an indicative provisional budget set at Council in February 2018. A key element to balancing the revenue budget in any financial year is the setting of Council Tax.**
- 2.2 Through a policy led budgeting approach, the revenue budget facilitates the delivery of the Council's key objectives and therefore continues to be a statement, in financial terms, of the Council's priorities for an agreed scope and standard of service provision.**

- 2.3 This strategic approach remains important as the integration of service delivery, the achievement of appropriate outcomes and financial planning are fundamental in an environment of change, demand and finite resources.

3. Revenue Budget Setting Process

- 3.1 The revenue budget is Aberdeenshire Council's financial plan representing an estimate of income and expenditure for the financial year 2019/20. The revenue budget is the Council's priorities in financial form, it provides direction and is a control on income and expenditure as well as assigning responsibility to Policy Committees and Directors for some £565 million of public funds. The revenue budget is not focussed on service cuts but is focussed on delivering an agreed scope and standard of service within agreed financial limits.
- 3.2 The process for setting a balanced revenue budget is one part of the overall strategic framework known as the Medium Term Financial Strategy (MTFS). To facilitate the process, contact was made with all Councillors and meetings and core information offered to all seventy Councillors. All Councillors have access to relevant budget information through the establishment of Sharepoint sites for each Group or individual Councillor as appropriate. A series of meetings where requested have kept political Groups informed of all financial matters throughout the budget setting process.
- 3.3 The process has scrutinised base budgets, levels of service, pressures, inflation, fees and charges, potential pay awards, capital financing and areas for potential savings and efficiencies. In addition, the current financial year's position has also been factored into the discussions when considering next year's budget. The MTFS acknowledges the demographic challenges and recognises the extent of risks facing the Council and then proposes a scope and standard of service to enable services to be delivered against the financial background and funding package set out in the Local Government Finance Settlement.
- 3.4 This approach to financial planning considers the financial implications of delivering the agreed scope and standard of services rather than solely focussing on reducing costs. This is summarised in the information in Appendix 3.

4. Local Government Finance Settlement

- 4.1 On 17 December 2018 the Scottish Government announced a Finance Settlement for the financial year 2019/20.
- 4.2 On 31 January 2019, the Cabinet Secretary for Finance, Economy and Fair Work announced a package of further measures covering local taxation and local government finance.
- 4.3 Both of these announcements are subject to Parliamentary approval through the final stages of the Budget Bill.

- 4.4 Due to the timing of the announcement on 31 January 2019, this report only deals with the detailed position set out in the Settlement announced on 17 December 2018. Councillors will require to consider both announcements when agreeing the revenue budget for 2019/20.

5. Local Government Finance Settlement - 17 December 2018

- 5.1 Aberdeenshire Council's revenue allocation is £422.419 million which is some £796,000 above the provisional budgeted expectation, before Ring Fenced Grants. As a headline figure the actual amount is within 0.2% of the expected figure which supports the budgeted assumption of 'flat cash'.
- 5.2 Within this Settlement, Council Tax is capped at 3% and therefore if this proposal is agreed by Council today, budgeted income from Council Tax is £141.815 million and when added to the figure of £422.419 million from the Settlement gives a total available revenue funding of £564.234 million for 2019/20.
- 5.3 Analysis of the Settlement letter has identified the following elements that are included within the £422.419 million.
- From financial year 2019/20 the full £170 million of additional revenue investment announced earlier this year in the Budget Bill will be included. Aberdeenshire Council's share of this is £7.747 million. This is the money that was announced very late in the budget process last year.
 - £210 million of revenue and £25 million of capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by August 2020. Aberdeenshire Council's share of the revenue funding is £15.187 million. This was expected having been agreed and previously announced by the Scottish Government;
 - For 2019-20 local authorities will continue to have the flexibility to increase Council Tax by up to a maximum of 3%, which could potentially generate around £80 million to support services; The proposal in this report from this Settlement is to raise Council Tax for 2019/20 by 3%.
 - A further £40 million is included to extend Free Personal and Nursing Care for under 65s through the Carers (Scotland) Act 2016; Aberdeenshire Council's share of the revenue funding is yet to be confirmed.
 - £120 million is to be transferred from the health portfolio to Local Authorities in-year for investment in integration, this includes £12 million for school counselling services. The total additional funding of £160 million is to be additional to each Council's 2018-19 recurrent spending on social care and not substitutional.

Aberdeenshire Council's share that can be identified at this stage is £4.693 million. This has been allocated in full to the Integration Joint Board.

- An overall funding package of £88 million to support both maintaining the pupil teacher ratio at a national level and ensuring that places are provided for all probationers who require one under the teacher induction scheme.
- An indicative allocation of £3.3 million for Barclay implementation costs; Aberdeenshire Council note that this amount is yet to be distributed.
- Repayment in full of the reprofiled £150 million capital funding; Aberdeenshire Council's repayment share of this is £6.074 million;
- £50 million Town Centre Fund to stimulate and support place-based economic improvements and inclusive growth and sustainability of town centres. Aberdeenshire Council note that this amount is yet to be distributed.

5.4 In addition, there are a number of further funding streams out-with the local government finance settlement yet to be announced. Aberdeenshire Council notes this position with examples being: Discretionary Housing Payments and Teachers Induction Scheme.

5.5 Therefore, in summary, the Settlement when compared to the provisional budget agreed in February 2018 is:

	2019/20 Assumptions as at February 2018 £'000	2019/20 Settlement £'000	2019/20 Movement £'000
Revenue Support Grant	290,216	277,910	(12,306)
Business Rates	110,710	123,812	13,102
Ring Fenced Grants	4,134	20,697	16,563
In-year Scottish Government Funding	0	0	0
Sub total	405,060	422,419	17,359
Scottish Government funding to be confirmed	0	0	0
Total	405,060	422,419	17,359
Movement in:	Grant & Business Rates	796	
	Ring Fenced Grants	16,563	
			17,359

- 5.6 The Scottish Government have stated they will work with local government to implement the budget and that they expect certain commitments to be delivered in return. These are outlined in the letter from the Cabinet Secretary to the President of COSLA on 12 December and also in the Settlement letter dated 17 December, which is attached as Appendix 1 to this report.
- 5.7 As these allocations are provisional at this point, they form the basis of the consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2019 which is to be presented to the Scottish Parliament in late February. The result of the consultation may yet provide a variation to the Settlement figures contained in this report.
- 5.8 The Local Government Finance (Scotland) Order 2019 will be laid before Parliament with the debate on the Budget Bill planned for the 21 February 2019.
- 5.9 The Scottish Government compares total revenue funding and estimated council tax from 2018/19 to 2019/20 in order to compare Settlements across each Local Authority. Subject to the Finance Order in February, this results in Aberdeenshire Council's Settlement being the third lowest in Scotland when compared to the average funding per head of population.
- 5.10 A 'floor' has been applied to the Settlement for a number of years and is intended to ensure that no authority loses out by a disproportionate amount. For 2019/20 the level of the maximum decrease that can be applied as a result of the 'floor' is 2.52%. For information, before the floor is applied, Aberdeenshire Council's funding was reduced by 1.28% and after the application of the 'floor', by the maximum amount of 2.52%. This movement reduced funding by £4.797 million.
- 5.11 In terms of Business Rates, figures within the Settlement are based upon the latest forecast of net income from non-domestic rates in 2019-20 and also on council estimates of the amounts they will contribute to the Business Rates Pool from non-domestic rates in 2018-19. The distribution of Non-Domestic Rates Income for 2019-20 has been based on forecasts each Council estimates it will collect in this financial year. The Settlement letter states that, General Revenue Grant provides the guaranteed balance of funding. This balance in funding is evident when the movements in expected and actual funding for Revenue Support Grant and Business Rates are compared in the table at paragraph 4.9.
- 5.12 As part of the MTFS process, Strategic Leadership Team (SLT) has considered the Settlement figures from the Scottish Government and factored the information into the proposed revenue budget.

6. Updated Settlement Information - 31 January 2019

- 6.1 An update to the Settlement has been received on 31 January 2019, the details of which are not included within the proposed revenue budget for 2019/20. In addition, the flexibilities within this update are also not factored into the current recommendations within this report, whilst clarification on a number of points is awaited.

6.2 The full announcement is attached as Appendix 2 to this report with key points being as follows:

- Additional core resource of £90 million nationally.
Aberdeenshire Council's share of this is £4.352 million.
- Flexibility to offset contributions to the Integration Joint Board (IJB) of 2.2% of current year funding.
Aberdeenshire Council's assumption is that £2.359 million could be reduced from the funding for the IJB.
- Increase Council Tax in real terms by 4.79%.
Aberdeenshire Council could raise £2.381 million through an additional increase of 1.79%.
- Increased costs of teachers' pensions through UK Government changes.
This will be part funded by the UK Government.
Aberdeenshire Council's estimated share is approximately £1.239 million.

6.3 In summary, an increase in cash of £4.352 million is expected, partly offset by an assumed increased cost of pensions of £1.239 million. In addition, latitude on Council Tax and IJB contributions give flexibility of £4.740 million.

6.4 As stated this information is not contained within the recommendations or the proposed balanced budget for 2019/20 at this stage.

7 Revenue Budget 2019/20

7.1 In order to prepare a balanced budget for consideration and agreement by Council, a number of factors are involved. The revenue budget setting process has been described earlier in this report. In addition to this is the Settlement and the information contained within it, some of which is known and some of which is yet to be announced. Finally, the proposals made at a Service level to produce a balanced budget are factored in to the financial plan to arrive at a balanced position.

7.2 It is recognised and accepted that circumstances will change, clarification will be needed on non-distributed funds and several of the risks identified in Appendix 5 will vary from the assumptions made today. Therefore the agreed revenue budget discussions will extend beyond today's Council meeting into each Policy Committee where it will be monitored and scrutinised to ensure that service delivery proposals are implemented and where changes are necessary, these are explained and accepted.

7.3 One of the potentially significant risks relates to pay awards. At present the budget for 2019/20 includes an allowance for 3% for all colleagues. As discussions are still on going, this level of budget should not be seen as influencing negotiations in any way. However, any agreement above this amount will have financial implications of approximately £3.7 million for every 1% of award.

- 7.4 The Integration Joint Board is a very strong partnership with NHS Grampian delivering care across the Aberdeenshire area. As noted in paragraph 4.7 of this report, £4.693 million of funding has been provided within the Settlement. It should be noted that the inclusion of this funding is one of the key reasons why Aberdeenshire's Settlement is 'flat cash'. To comply with the Settlement letter of 17 December 2018, £4.693 million has been allocated above the 2018/19 recurrent budget.
- 7.5 Aberdeenshire Council is committed to delivering the expansion of Early Learning and Childcare by August 2020 and will therefore manage all resources relating to this commitment over the agreed time period.
- 7.6 The proposed method of balancing the revenue budget based upon the Settlement from 17 December 2018 is summarised in Appendix 3 and shown per Service within Appendix 5.
- 7.7 A number of risks have been identified during the preparation of the MTFS. These risks have been considered by SLT and discussed with political Groups. The potential implications and possible mitigations associated with the risks have also been discussed before figures have been included in the proposed revenue budget.
- 7.8 It is important to consider, report and accept specific risks facing the Council in the coming years, and these are listed in Appendix 6. This list is not exhaustive and the acceptance of certain risks is a part of setting a budget in order to achieve a balanced position that does not include unnecessary changes in essential services.

8 Council Tax Levels

- 8.1 Following the Scottish Government's Council Tax reform in 2017/18, which saw a re classification of Council Tax rates for Bands E – H and a lifting of the Council Tax freeze, the initial Settlement for 2019/20 re-iterated a limit on the increase that can be applied to Council Tax rates for next year, at 3%. The proposed budget for 2019/20 includes a provision for a Council Tax rise across all bands of 3%.
- 8.2 For each 1% rise in Council Tax it is assumed that an additional £1.33 million in income can be collected.
- 8.3 These measures combine to produce a total budgeted Council Tax income figure of £141.815 million for 2019/20.
- 8.4 The proposed revenue budget for 2019/20 is shown in Appendix 5.

9. Future Years (2020 – 2024)

- 9.1 Settlement figures for future years have not been announced. The absence of these figures increases the level of assumptions required to produce future balanced budgets. Therefore, any additional savings identified within the MTFS process for future years have not yet been applied to these years' budgets leaving them currently out of balance.

- 9.2 Further detailed work is required and will continue on future years' budgets to re-examine assumptions relating to the scope and standard of service supporting the Council Priorities. This will continue to be part of the MTFS discussions between officers and councillors.
- 9.3 The Revenue Support Grant has been updated for 2019/20 and has been forecast for future years at the same cash level. This is acknowledged as a risk. However, as the movement between the 2019/20 Settlement figure and the budgeted figure is 0.2%, this is seen as a proportionate position and will be reviewed during the MTFS process.
- 9.4 As future years' budgets are out of balance it is recommended that work continues to consider options that can balance these years.

10. Financial Summary

- 10.1 Aberdeenshire Council has a statutory requirement to provide sufficient money to meet the total estimated expenses planned to be incurred, therefore Appendix 5 shows a proposed balanced budget position for 2019/20.
- 10.2 All budgets are continuously reviewed as part of the budget monitoring process during each financial year. The reporting of financial information to each Policy Committee plus an overall report to Council continues to be beneficial in terms of scrutiny, challenge and understanding and has enhanced the level of financial debate.
- 10.3 The levels of risk assumed in the proposed budget will require to be reviewed, monitored and reported as the year progresses, and more information becomes available.

11. Overall Position

- 11.1 Taking all the above into account, and subject to any change proposed as a result of the updated Settlement, the overall position for each of the five years to 31 March 2024 is set out in Appendix 5. This represents the proposed revenue budget for 2019/20 and the provisional budgets for 2020 – 24.

12. Consultation

- 12.1 The Monitoring Officer within Business Services has been consulted as part of the budget process and her comments are included within the report.

13. Scheme of Governance

- 13.1 The Council is able to consider and take a decision on this item in terms of Section A.1.1 as it relates to the setting of council taxes and Section A.8.1 as it relates to the approval of the Revenue Budget.

14. Implications and Risk

Staffing

- 14.1 The impact of the proposed budget savings and the absorption of the pay award means it is not possible for the Council to balance the revenue budget without reducing staffing numbers in certain services and activities. The staffing implications of the savings will be assessed over the coming months to determine how these can be minimised.
- 14.2 Initial indications are that there will be a reduction of up to 150 full-time equivalent posts over the next financial year from the total workforce (currently comprising 10,138 FTE/headcount of 15,925).
- 14.3 The implementation of the proposed efficiency savings and service redesign will be subject to comprehensive engagement and consultation with employees and the Trade Unions. In accordance with agreed policies and procedures, formal consultations and negotiations with the Trade Unions will take place in relation to proposed changes to staffing structures, HR & OD policies, and terms & conditions of employment.
- 14.4 In anticipation of the consequences of the budget position leading to a reduction in the number of posts, action has already been taken to manage vacancies, reduce levels of overtime and the number of agency staff. Services will also be reviewing all temporary contracts, considering voluntary severance in areas where functions are being reduced and seeking voluntary reduction in contracted hours as well as focusing on redeployment and reskilling.
- 14.5 A comprehensive support programme has been developed to provide assistance to managers and employees during the transition.
- 14.6 There will be a planned and co-ordinated approach to ensure employees are treated fairly and with dignity and compassion during this period.

Equalities

- 14.7 Equality Impact Assessments have been carried out as part of the development of the Revenue Budget proposals. A summary of the outcome of the Equality Impact Assessments has been prepared and is attached as Appendix 7.
- 14.8 The full version of each Equality Impact Assessment, and detailed breakdown of impact to protected characteristic will be available on Ward pages and Aberdeenshire Council's website.
- 14.9 Given that each separate decision made when setting the budget may impact on the lives of people with protected characteristic(s) the importance of the cumulative impact on the decisions being taken is recognised. The overall impact is provided below, for comparison purposes the relevant figures for 2018/2019 are included, and appear in brackets.

14.10 Notwithstanding the impact on residents of Aberdeenshire, it is also recognised that reduction within budgets may result in a reduction of employee numbers across some council services. A number of proposals will require specific Equality Impact Assessments to be undertaken to identify the impacts which are currently unknown.

14.11 Given the make-up of the council's workforce is predominantly female, impact of any staffing reductions will have an overall disproportionate impact on this protected characteristic. However, such reductions will be managed through the relevant council policies and procedures and opportunities to mitigate the impact will be sought through for example vacancy management and redeployment opportunities.

14.12 It is further recognised that in order to deliver the budget proposals, appropriate consultation with colleagues is essential and ongoing.

14.13 The financial implications are detailed in the body of this report.

14.14 The overall impact to people with protected characteristics is neutral at 88% (78%). In particular the impact on Sexual Orientation, Gender Reassignment and Marriage and Civil Partnership are all neutral at 100% (97%).

14.15 There are two positive impacts identified within the Equality Impact Assessments.

- Age younger 4%
- Disability 4%

14.16 In terms of negative impacts the Council-wide figure stands at 12% (20%) with the details:

- Age older 27% (38%)
- Age Younger 35% (47%)
- Disability 15% (33%)
- Race 4%
- Sex (Gender) 19%
- Pregnancy & Maternity 19%

14.17 All Services have considered mitigation to minimise the risk where possible.

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Local Government Finance Circular No. 8/2018

Chief Executives and Directors of Finance of
Scottish Local Authorities

Chief Executive, Convention of Scottish Local
Authorities (COSLA)

Our ref: A22667339
17 December 2018

Dear Chief Executive/Director of Finance

1. LOCAL GOVERNMENT FINANCE SETTLEMENT 2019-20 **2. NON-DOMESTIC RATES**

1. This Local Government Finance Circular provides details of the provisional total revenue and capital funding allocations for 2019-20, as well as the latest information on current known redeterminations for 2018-19. This Circular also provides details on a range of Non-Domestic Rates measures, including the 2019-20 poundage and proposed changes to certain reliefs.

2. The 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 2019 being presented to the Scottish Parliament, which is currently scheduled for the end of February 2019.

3. We expect local authorities to inform COSLA, and for COSLA in turn to inform the Scottish Government by no later than **Friday 18 January 2019**, if they think there are any discrepancies or changes required to these provisional allocations. Any redistribution 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 only provisional at this stage and local authorities should not set their final budgets on the basis of these until the final allocations are confirmed following 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 2019.

4. The Cabinet Secretary for Finance, Economy and Fair Work wrote to the COSLA President, copied to all Council Leaders on 12 December 2018, confirming the package of measures that make up the settlement to be provided to local government in return for the provisional funding allocations set out in this Circular. This Circular should be read in conjunction with that letter. The terms of this settlement have been negotiated through 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 £11.1 billion which includes;

- Baseline from 2019-20 of the full £170 million additional revenue investment announced earlier this year at Stage 1 of the Budget Bill for 2018-19;
- An additional £210 million revenue and £25 million capital to support the expansion in funded Early Learning and Childcare (ELC) entitlement to 1,140 hours by August 2020;
- For 2019-20 local authorities will continue to have the flexibility to increase Council Tax by up to a maximum of 3%, which could potentially generate around £80 million to support services;
- In addition to the £66 million baselined provision from 2018-19, a further £40 million is included to extend Free Personal and Nursing Care for under 65s, as set out in the Programme for Government, and continued implementation of the Carers (Scotland) Act 2016;
- £120 million to be transferred from the health portfolio to Local Authorities in-year for investment in integration, this includes £12 million for school counselling services;
- Taken together, the total additional funding of £160 million allocated to Health and Social Care and Mental Health is to be additional to each Council's 2018-19 recurrent spending on social care and not substitutional. It means that Local Authority social care budgets for allocation to Integration Authorities (plus those retained for non-delegated social care functions) and funding for school counselling services must be £160 million greater than 2018-19 recurrent budgets;
- Continue to commit an overall funding package of £88 million in the local government finance settlement to support both maintaining the pupil teacher ratio at a national level and ensuring that places are provided for all probationers who require one under the teacher induction scheme. It is recognised that discussions on teachers' pay are on-going through the tri-partite Scottish Negotiating Committee for Teachers and any additional allocation to fund a negotiated agreement will require to be agreed;
- An indicative allocation of £3.3 million for Barclay implementation costs;
- Repayment in full of the reprofiled £150 million capital funding; and
- A new £50 million Town Centre Fund to enable local authorities to stimulate and support place-based economic improvements and inclusive growth through a wide range of investments which contribute to the regeneration and sustainability of town centres.

6. In addition to the funding set out in this Circular it should be noted that there are a number of further funding streams out-with the local government finance settlement for particular policy initiatives which benefit local government services. Table 6.15 in the Scottish Government's "Budget Document: 2019-20", which was published on 12 December, provides further details of these funding streams.

7. The allocations have been arrived at using the standard agreed needs-based distribution methodology and updated indicators. We have already shared a separate note providing a full reconciliation of the changes between the 2018-19 and 2019-20 Budgets and between the 2018-19 Budget and the figures in this Circular. We have also provided the full details of all the general revenue allocations.

8. 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: 2019-20 and changes in 2018-19;
 Part B:- Local Government Finance Settlement – Capital: 2019-20 and changes in 2018-19;
 Part C:- Non-Domestic Rates for 2019-20.

The various Annexes included in this Circular are as follows:

Annex A: All Scotland Aggregated Funding Totals 2018-20;
Annex B: Individual Revenue Allocations for 2019-20;
Annex C: Revised Individual Revenue Allocations for 2018-19;
Annex D: Explanatory Notes on the Revenue Distribution;
Annex E: Estimates of Ring-Fenced Grant Revenue Funding for 2019-20;
Annex F: Floor calculation for 2019-20;
Annex G: Redeterminations of Individual Revenue funding for 2018-19;
Annex H: 2008-20 Changes Column;
Annex I: General Capital Grant and Specific Capital Grants 2019-20, including re-profiled allocations;
Annex J: General Capital Grant – Flood Allocations Per Local Authority 2019-20;
Annex K: Final Total Capital Funding for 2018-19; and
Annex L: Total Local Government Funding Settlement 2019-20.

Part A: Local Government Finance Settlement - Revenue: 2019-20 and changes in 2018-19

9. This Finance Circular sets out the provisional distribution of revenue funding allocations for 2019-20. **Annex A** of this Circular sets out the all-Scotland aggregate totals for 2018-20.

10. **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 Funding, Non-Domestic Rate Income and Ring-Fenced Revenue Grants) for each council for 2019-20 and 2018-19. The basis behind the grant distribution methodology is as recommended in the report from the Settlement and Distribution Group (SDG) and as agreed by COSLA Leaders and Scottish Ministers. The explanatory notes contained in **Annex D** explain the basis behind the calculation of the individual council grant allocations.

11. **Annex E** gives a breakdown of the provisional individual council shares of all the Ring-Fenced revenue grant allocations for 2019-20.

12. The calculation and effects of the main floor adjustment for 2019-20, which provided councils with a maximum decrease in funding of 2.52%, 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.

13. This Circular confirms that the calculation behind the **85% funding floor** applied in 2018-19 has been retained for 2019-20. The methodology compares total revenue funding plus local authorities estimated 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.

14. This Local Government Finance Circular provides details of current known 2018-19 redeterminations at **Annex G** for the General Revenue Grant. The final redetermination allocations for 2018-19 will be included in the Local Government Finance (Scotland) Order 2019.

15. **Annex H** summarises the column within the settlement titled 2008-2020 Changes Column.

Part B: Local Government Finance Settlement – Capital Grants 2019-20 and changes to Capital Grant in 2018-19

16. In 2019-20 the Local Government Settlement provides capital grants totalling £934.2 million. This is made up of General Capital Grant totalling £581.0 million and Specific Grants totalling £353.1 million.

17. In addition the Scottish Government will repay £150 million as a one-off sum of re-profiled capital from 2016-17 in 2019-20, split £122.8 for General Capital Grant and £27.2 million for specific grant. This brings the total support for capital to £1,084.2 million.

18. In addition to the capital settlement local government will also receive capital grant funding of £287.3 million as set out in Table 6.15 of the Scottish Budget. For 2019-20 the capital share allocation takes into account, at least in part, the additional funding streams out-with the settlement. The value of the capital funding made available to local government exceeds the percentage share commitment made.

19. **Annex I** sets out the provisional distribution of the Settlement for capital per local authority for 2019-20. Capital grants which remain undistributed are identified as such. The methodologies used to calculate these provisional allocations, which include payment of the reprofiled sums, have been agreed with COSLA.

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. There are no changes to the total capital grant figures for 2018-19 although the previously undistributed £150 million in respect of Early Learning and Childcare allocations are now provided. These revised allocations for 2018-19 are set out in **Annex K**.

22. **Annex L** summarises the Local Government Finance Settlement for 2019-20.

Part C: Non-Domestic Rates for 2019-20

23. The Distributable Amount of Non-Domestic Rates Income for 2019-20 has been provisionally set at £2,853 million. This figure uses the latest forecast of net income from non-domestic rates in 2019-20 and also draws on council estimates of the amounts they will contribute to the Pool from non-domestic rates in 2018-19. 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 2019-20 has been based on the amount each Council estimates it will collect (based on the 2018-19 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 2019-20 Non-Domestic Rate poundage rate is provisionally set at 49.0p. This is a lower-than-inflation uplift in the poundage of 2.1% compared to 2018-19 (48.0p).

25. The Large Business Supplement for 2019-20 is provisionally set at 2.6p for properties with rateable value over £51,000. This is the same as 2018-19.

26. Transitional relief is proposed to continue in 2019-20 and through to 2021-22 for hospitality properties (with a rateable value up to £1.5 million in 2019-20) and offices in Aberdeen City and

Aberdeenshire. The level of the cap on annual bill increases will continue to be 12.5% real terms for eligible properties. This is equivalent to 14.84% in cash terms in 2019-20, calculated using the same 2.1% uplift in the poundage. Eligibility is subject to compatibility with EU State aid rules.

27. The Small Business Bonus Scheme threshold for 100% relief remains at £15,000, so that the overall scheme is applicable as per the table below. This relief does not constitute de minimis aid under EU State aid rules.

Combined rateable value (RV) of all properties	2019-20 relief
Up to £15,000	100%
£15,001 to £18,000	25%
£18,001 to £35,000	25% on individual property each with rateable value up to £18,000 *

** A ratepayer with multiple properties with a cumulative RV between £15,001 and £35,000 can be eligible for 25% relief for individual properties each with RV up to £18,000.*

28. The “Business Growth Accelerator” introduced on 1 April 2018 suspends the Non-Domestic Rates liability for new build properties until 12 months after they are first occupied and ensures that improved properties will not see increases in their Non-Domestic Rates bill resulting from the improvements until 12 months after completion of the works.

29. Following development work on the Growth Accelerator through the Barclay Implementation Advisory Group, all new build property will be entered on the roll by the Assessor at the point of existence. There will now be no delayed entry to the Roll as part of the Growth Accelerator as previously intended.

30. A new relief is proposed for all new fibre lit on or after 1 April 2019 for a ten-year period, up to 31 March 2029. This relief will be awarded on the basis of a certificate awarded by the Assessor upon request. It will be awarded under de minimis rules.

31. Following the publication of the Barclay Review of Non-Domestic Rates on 22 August 2017, the Scottish Government published an implementation plan, and a consultation, which closed on 17 September 2018. Responses to the consultation have been published where permission was given to do so and are available here: https://consult.gov.scot/local-government-and-communities/non-domestic-rates/consultation/published_select_respondent. An analysis of the consultation responses will be published in due course.

32. The Scottish Budget confirmed that, in response to stakeholder feedback, the Government no longer intends to take forward the proposed power for councils to levy a Non-Domestic Rates supplement as outlined in recommendation 5 of the Barclay Review.

33. The Government will bring forward a Non-Domestic Rates (Scotland) Bill in 2019 to implement the recommendations of the Barclay Review that require legislative change, in time for the relevant provisions to commence on 1 April 2020, subject to parliamentary approval.

34. No other NDR changes are proposed for 2019-20 at this time.

35. Details of the Business Rates Incentivisation Scheme (BRIS) outcome for 2017-18, and revised targets for 2018-19 and provisional targets for 2019-20 will be confirmed shortly.

Enquiries relating to this Circular

36. It should be noted that a few of the figures in this Circular may be marginally different because of the 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:

Lauren Bruce
0131 474 9232 Lauren@cosla.gov.uk

Any other queries should be addressed to the following:

Local Government Revenue Settlement and BRIS.
Bill Stitt 0131 244 7044 Bill.Stitt@gov.scot

Local Government Finance Settlement (Capital)
Craig Inglis 0131 244 2949 Craig.Inglis@gov.scot

Non-Domestic Rates
Ian Storrie 0131 244 5328 ian.Storrie@gov.scot

37. 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

Brenda Campbell

Deputy Director, Local Government & Analytical Services Division

	2018-19 £ million	2019-20 £ million
Revenue Funding		
General Resource Grant	6,884.865	6,626.430
Non Domestic Rate Income	2,636.000	2,853.000
Specific Revenue Grants	273.650	507.732
Total Revenue	9,794.515	9,987.162
<i>less Teachers' Induction Scheme</i>	<i>37.600</i>	<i>37.600</i>
<i>less Discretionary Housing Payments</i>	<i>10.000</i>	<i>63.200</i>
<i>less 1+2 Languages</i>	<i>0.000</i>	<i>3.000</i>
<i>less Free Personal Care under 65</i>	<i>0.000</i>	<i>30.000</i>
<i>less Mental Health</i>	<i>0.000</i>	<i>12.000</i>
<i>less Gaelic</i>	<i>0.110</i>	<i>0.128</i>
<i>less Scottish Assessors - Barclay Review</i>	<i>0.000</i>	<i>3.300</i>
<i>less Customer First Top-up</i>	<i>0.400</i>	<i>1.540</i>
<i>less Early Years Expansion</i>	<i>6.000</i>	<i>0.000</i>
Distributable Revenue Funding	9,740.405	9,836.394
Capital Funding		
General Capital Grant	598.282	703.969
Specific Capital Grants	259.049	357.110
Distributed to SPT	19.033	23.131
Total Capital	876.364	1,084.210
Total Funding	10,670.879	11,071.372

2018-19 RECONCILIATION FROM FINANCE CIRCULAR 4/2018

General Resource Grant	6,870.250
Access to Sanitary Products - Schools	1.850
Access to Sanitary Products - Public Bodies	1.232
Free Child Burials	0.233
Glasgow School of Art Fire	0.062
Whole System Approach	0.800
Dundee PSO	0.938
RRTP Homelessness	2.000
Dundee Growth Accelerator	1.500
School Clothing Grant	6.000
Revised General Resource Grant	6,884.865

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
£million	Updated Service Provision £m	2008-20 Changes £m	Loan Charges/ PPP/ LPFS £m	Main Floor £m	Total Estimated Expenditure £m	Assumed Council Tax contribution £m	Total Ring-fenced Grants £m	Non Domestic Rates £m	General Revenue Funding £m	Total £m	85% floor £m	Revised Total £m
Aberdeen City	397.990	6.220	20.089	3.128	427.427	91.492	20.337	258.560	57.038	335.935	0.000	335.935
Aberdeenshire	508.317	8.563	20.746	-4.797	532.829	110.410	20.697	123.812	277.910	422.419	0.000	422.419
Angus	234.670	3.870	12.137	-2.287	248.390	43.468	8.899	27.468	168.555	204.922	0.000	204.922
Argyll & Bute	206.839	3.199	9.865	15.336	235.239	39.261	7.389	35.634	152.955	195.978	0.000	195.978
Clackmannanshire	108.575	1.641	5.051	-0.392	114.875	19.208	5.161	17.315	73.191	95.667	0.000	95.667
Dumfries & Galloway	326.082	5.270	16.707	-3.211	344.848	59.032	11.305	51.150	223.361	285.816	0.000	285.816
Dundee City	329.697	4.924	14.921	-3.285	346.257	47.372	17.188	64.307	217.390	298.885	0.000	298.885
East Ayrshire	261.188	4.036	10.883	-2.600	273.507	42.122	12.690	27.360	191.335	231.385	0.000	231.385
East Dunbartonshire	228.009	3.688	7.198	-2.080	236.815	50.133	8.113	22.669	155.900	186.682	0.000	186.682
East Lothian	209.360	3.383	4.071	2.385	219.199	44.452	9.006	25.550	140.191	174.747	0.000	174.747
East Renfrewshire	208.323	3.517	9.452	-0.849	220.443	42.634	5.366	15.377	157.066	177.809	0.000	177.809
Edinburgh, City of	895.969	13.849	24.934	13.269	948.021	218.026	40.225	365.250	324.520	729.995	1.700	731.695
Eliean Siar	79.208	1.359	7.565	16.717	104.849	9.450	3.128	8.482	83.789	95.399	0.000	95.399
Falkirk	319.017	5.116	20.470	-3.061	341.542	58.642	15.996	69.739	197.165	282.900	0.000	282.900
Fife	749.163	12.131	33.461	-7.332	787.423	138.011	34.395	165.717	449.300	649.412	0.000	649.412
Glasgow City	1,340.777	19.617	104.578	-1.491	1,463.481	213.202	67.255	356.234	826.790	1,250.279	0.000	1,250.279
Highland	510.304	8.319	33.550	-5.113	547.060	96.443	21.328	143.240	286.049	450.617	0.000	450.617
Inverclyde	179.377	2.667	11.091	0.404	193.539	27.532	8.334	19.834	137.839	166.007	0.000	166.007
Midlothian	187.094	2.937	9.916	-1.760	198.187	35.457	10.372	31.615	120.743	162.730	0.000	162.730
Moray	184.493	3.037	9.064	-1.729	194.865	33.870	8.063	43.563	109.369	160.995	0.000	160.995
North Ayrshire	310.257	4.720	13.881	-3.088	325.770	49.411	14.719	41.124	220.516	276.359	0.000	276.359
North Lanarkshire	715.348	11.219	10.883	-1.894	735.556	115.606	33.501	107.252	479.197	619.950	0.000	619.950
Orkney Islands	75.925	1.254	6.261	-0.823	82.617	8.025	7.156	10.459	56.977	74.592	0.000	74.592
Perth & Kinross	300.502	4.875	13.034	-2.802	315.609	64.690	10.531	56.590	183.798	250.919	0.000	250.919
Renfrewshire	373.693	5.787	8.528	-3.493	384.515	69.028	18.398	104.417	192.672	315.487	0.000	315.487
Scottish Borders	239.950	3.916	13.874	-2.357	255.383	47.457	9.330	36.624	161.972	207.926	0.000	207.926
Shetland Islands	81.072	1.414	8.240	3.139	93.865	8.162	7.107	25.925	52.671	85.703	0.000	85.703
South Ayrshire	236.986	3.719	9.788	-0.903	249.590	47.547	8.868	42.462	150.713	202.043	0.000	202.043
South Lanarkshire	661.113	10.602	10.976	4.423	687.114	122.370	28.144	341.166	195.434	564.744	0.000	564.744
Stirling	195.521	3.119	11.748	-1.879	208.509	38.628	8.990	44.042	116.849	169.881	0.000	169.881
West Dunbartonshire	212.934	3.101	3.976	2.063	222.074	33.297	9.976	84.736	94.065	188.777	0.000	188.777
West Lothian	367.558	6.027	13.532	-3.638	383.479	63.745	15.637	85.327	218.770	319.734	0.000	319.734
Scotland	11,235.311	177.096	510.470	0.000	11,922.877	2,088.183	507.604	2,853.000	6,474.090	9,834.694	1.700	9,836.394

	Expenditure					Funding						
	1	2	3	4	5	6	7	8	9	10	11	12
	Updated Service Provision	2008-18 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
£million	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
Aberdeen City	388.410	7.068	20.821	-3.765	412.534	91.893	8.385	227.801	84.455	320.641	8.700	329.341
Aberdeenshire	500.756	9.779	21.382	-6.039	525.878	109.944	7.441	110.710	297.783	415.934	0.000	415.934
Angus	230.105	4.386	12.410	-2.853	244.048	43.132	4.477	25.101	171.338	200.916	0.000	200.916
Argyll & Bute	204.132	3.641	10.141	16.304	234.218	39.092	3.317	33.035	158.774	195.126	0.000	195.126
Clackmannanshire	108.836	1.895	5.203	-1.291	114.643	19.139	3.151	15.326	77.027	95.504	0.000	95.504
Dumfries & Galloway	323.997	6.019	18.504	-4.032	344.488	58.854	6.650	44.229	234.755	285.634	0.000	285.634
Dundee City	327.993	5.607	17.834	-4.055	347.379	47.467	10.468	55.553	233.891	299.912	0.000	299.912
East Ayrshire	255.494	4.550	11.274	-2.098	269.220	41.782	7.079	26.073	194.286	227.438	0.000	227.438
East Dunbartonshire	222.949	4.174	8.308	-2.190	233.241	49.617	2.989	21.791	158.844	183.624	0.000	183.624
East Lothian	203.567	3.817	6.497	1.199	215.080	43.590	3.402	23.744	144.344	171.490	0.000	171.490
East Renfrewshire	205.512	3.976	11.368	-1.077	219.779	42.288	2.560	14.318	160.613	177.491	0.000	177.491
Edinburgh, City of	877.958	15.652	25.524	18.575	937.709	216.243	19.340	340.474	361.652	721.466	0.000	721.466
Eilean Siar	77.645	1.527	10.279	15.827	105.278	9.483	1.820	7.702	86.273	95.795	0.000	95.795
Falkirk	314.109	5.859	20.914	-3.849	337.033	58.170	7.356	65.958	205.549	278.863	0.000	278.863
Fife	735.125	13.756	34.399	-8.714	774.566	136.675	19.375	154.138	464.378	637.891	0.000	637.891
Glasgow City	1,324.200	22.282	108.166	6.969	1,461.617	211.640	42.587	340.778	866.612	1,249.977	0.000	1,249.977
Highland	501.950	9.488	34.649	-5.256	540.831	95.827	9.815	126.537	308.652	445.004	0.000	445.004
Inverclyde	177.155	3.055	11.457	0.668	192.335	27.541	4.540	18.363	141.891	164.794	0.000	164.794
Midlothian	181.472	3.321	10.173	-2.173	192.793	34.721	4.189	28.115	125.768	158.072	0.000	158.072
Moray	181.189	3.475	9.354	-2.300	191.718	33.511	3.116	40.151	114.940	158.207	0.000	158.207
North Ayrshire	308.169	5.401	14.381	-3.778	324.173	49.372	8.904	39.471	226.426	274.801	0.000	274.801
North Lanarkshire	709.500	12.852	11.226	-2.619	730.959	114.374	18.205	104.339	494.041	616.585	0.000	616.585
Orkney Islands	75.791	1.431	6.480	-1.077	82.625	7.925	6.188	9.376	59.136	74.700	0.000	74.700
Perth & Kinross	292.912	5.496	13.428	-0.649	311.187	64.139	4.441	51.953	190.654	247.048	0.000	247.048
Renfrewshire	367.741	6.606	8.803	-4.258	378.892	68.169	8.953	120.105	181.665	310.723	0.000	310.723
Scottish Borders	236.602	4.479	14.363	-2.945	252.499	47.338	3.804	32.790	168.567	205.161	0.000	205.161
Shetland Islands	80.488	1.603	8.753	3.443	94.287	8.140	5.752	23.852	56.543	86.147	0.000	86.147
South Ayrshire	235.287	4.249	10.083	-1.034	248.585	47.401	5.047	38.299	157.838	201.184	0.000	201.184
South Lanarkshire	647.408	11.984	11.322	9.914	680.628	120.940	14.756	295.500	249.432	559.688	0.000	559.688
Stirling	191.798	3.557	12.066	-2.132	205.289	38.389	3.773	42.273	120.854	166.900	0.000	166.900
West Dunbartonshire	212.507	3.557	6.246	-0.178	222.132	33.139	6.148	78.812	104.033	188.993	0.000	188.993
West Lothian	362.678	6.812	13.910	-4.537	378.863	62.867	9.512	79.333	227.151	315.996	0.000	315.996
Scotland	11,063.435	201.354	539.718	0.000	11,804.507	2,072.802	267.540	2,636.000	6,828.165	9,731.705	8.700	9,740.405

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 - 2020 allocated pro-rata to each council's share of GAE plus SINA.

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 share of the on-going Ring-Fenced Grants for Gaelic, Pupil Equity Fund, Criminal Justice Social Work, Early Learning and Childcare and Support for 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 2018-19 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 2019-20.

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.

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

Not part of the Settlement

Local Authority	Gaelic	Pupil Equity Fund	Criminal Justice Social Work	Early Learning and Childcare	18-19 Stage 1 Budget Bill Support for Ferries	Top Up Criminal Justice Social Work
	£m	£m	£m	£m	£m	£m
Aberdeen City	0.114	2.784	4.123	13.316	0.000	0.652
Aberdeenshire	0.010	2.841	2.659	15.187	0.000	0.420
Angus	0.029	2.078	1.538	5.254	0.000	0.243
Argyll & Bute	0.365	1.321	0.917	4.786	0.000	0.145
Clackmannanshire	0.005	1.549	1.110	2.497	0.000	0.175
Dumfries & Galloway	0.000	2.814	2.449	6.042	0.000	0.387
Dundee City	0.000	4.999	3.647	8.542	0.000	0.576
East Ayrshire	0.150	3.453	2.271	6.816	0.000	0.359
East Dunbartonshire	0.066	1.621	0.721	5.705	0.000	0.114
East Lothian	0.008	1.502	1.089	6.407	0.000	0.172
East Renfrewshire	0.014	1.386	0.561	3.405	0.000	0.089
Edinburgh, City of	0.305	7.185	8.307	24.428	0.000	1.313
Eilean Siar	0.965	0.289	0.323	1.551	0.000	0.051
Falkirk	0.014	3.536	2.694	9.752	0.000	0.426
Fife	0.011	9.901	6.069	18.414	0.000	0.959
Glasgow City	0.520	21.945	15.161	29.629	0.000	2.397
Highland	0.935	3.910	3.039	13.444	0.000	0.480
Inverclyde	0.074	2.349	1.338	4.573	0.000	0.212
Midlothian	0.008	2.204	1.232	6.928	0.000	0.195
Moray	0.000	1.372	1.184	5.507	0.000	0.187
North Ayrshire	0.062	4.455	2.923	7.279	0.000	0.462
North Lanarkshire	0.265	8.621	5.489	19.126	0.000	0.868
Orkney Islands	0.000	0.207	0.249	1.200	5.500	0.039
Perth & Kinross	0.110	1.621	1.809	6.991	0.000	0.286
Renfrewshire	0.020	4.273	2.568	11.537	0.000	0.406
Scottish Borders	0.001	1.754	1.177	6.398	0.000	0.186
Shetland Islands	0.000	0.214	0.283	1.610	5.000	0.045
South Ayrshire	0.012	2.283	1.705	4.868	0.000	0.270
South Lanarkshire	0.145	7.580	4.190	16.229	0.000	0.662
Stirling	0.123	1.437	1.351	6.079	0.000	0.214
West Dunbartonshire	0.015	3.366	1.742	4.853	0.000	0.275
West Lothian	0.008	5.150	2.532	7.947	0.000	0.400
Scotland	4.354	120.000	86.450	286.300	10.500	13.665

Note: These figures are provisional and represent the current best estimates.

The actual allocation of this specific revenue grant will be notified to the relevant local authorities in due course by the policy team.

Local Authority	Grant Without Floor	Change Without Floor	Floor Change	Grant With Floor	Change With Floor
	£m	%	£m	£m	%
West Lothian	286.935	-0.03%	-3.638	283.297	-1.30%
Fife	578.350	-0.13%	-7.332	571.018	-1.40%
Angus	180.425	-0.18%	-2.287	178.138	-1.45%
East Ayrshire	205.051	-0.24%	-2.600	202.451	-1.50%
Midlothian	138.797	-0.39%	-1.760	137.037	-1.66%
Dundee City	259.095	-0.40%	-3.285	255.810	-1.66%
North Ayrshire	243.589	-0.88%	-3.088	240.501	-2.14%
Orkney	64.896	-0.91%	-0.823	64.073	-2.16%
Dumfries & Galloway	253.273	-0.93%	-3.211	250.062	-2.19%
Stirling	148.247	-1.06%	-1.879	146.367	-2.31%
Perth & Kinross	221.046	-1.06%	-2.802	218.244	-2.32%
East Dunbartonshire	164.086	-1.09%	-2.080	162.006	-2.34%
Renfrewshire	275.529	-1.10%	-3.493	272.036	-2.35%
Highland	403.294	-1.12%	-5.113	398.181	-2.37%
Scottish Borders	185.898	-1.12%	-2.357	183.541	-2.38%
Aberdeenshire	382.749	-1.28%	-4.797	377.952	-2.52%
Falkirk	242.203	-1.27%	-3.061	239.142	-2.52%
North Lanarkshire	538.457	-2.18%	-1.894	536.562	-2.52%
Moray	143.833	-1.33%	-1.729	142.104	-2.52%
Glasgow City	1,091.505	-2.39%	-1.491	1,090.014	-2.52%
South Ayrshire	177.967	-2.02%	-0.903	177.064	-2.52%
East Renfrewshire	156.634	-1.99%	-0.849	155.785	-2.52%
Clackmannanshire	82.243	-2.05%	-0.392	81.851	-2.52%
Inverclyde	142.342	-2.80%	0.404	142.746	-2.52%
West Dunbartonshire	157.722	-3.78%	2.063	159.785	-2.52%
East Lothian	151.128	-4.03%	2.385	153.513	-2.52%
Aberdeen City	290.307	-3.56%	3.128	293.435	-2.52%
Shetland	73.637	-6.51%	3.139	76.776	-2.52%
South Lanarkshire	487.008	-3.40%	4.423	491.431	-2.52%
Edinburgh, City of	612.853	-4.59%	13.269	626.122	-2.52%
Argyll & Bute	153.393	-11.38%	15.336	168.729	-2.52%
Eilean Siar	70.759	-21.15%	16.717	87.476	-2.52%
Scotland	8563.251	-2.27%	0.000	8563.251	-2.27%

Local Authority	Access to Sanitary Products - Schools £m	Access to Sanitary Products - Public Bodies £m	Free Child Burials £m	Glasgow School of Art Fire £m	Whole System Approach £m	Customer First £m	Dundee PSO £m	R RTP Homelessness £m	Dundee Growth Accelerator £m	School Clothing Grant £m
Aberdeen City	0.056	0.047	0.009	0.000	0.025	0.000	0.000	0.077	0.000	0.179
Aberdeenshire	0.094	0.042	0.012	0.000	0.025	0.000	0.000	0.062	0.000	0.153
Angus	0.043	0.025	0.005	0.000	0.025	0.000	0.000	0.042	0.000	0.099
Argyll & Bute	0.028	0.014	0.003	0.000	0.025	0.000	0.000	0.030	0.000	0.047
Clackmannanshire	0.017	0.015	0.002	0.000	0.025	0.000	0.000	0.030	0.000	0.088
Dumfries & Galloway	0.053	0.026	0.006	0.000	0.025	0.000	0.000	0.034	0.000	0.162
Dundee City	0.047	0.044	0.006	0.000	0.025	0.000	0.938	0.068	1.500	0.255
East Ayrshire	0.043	0.035	0.006	0.000	0.025	0.000	0.000	0.030	0.000	0.179
East Dunbartonshire	0.047	0.020	0.005	0.000	0.025	0.000	0.000	0.030	0.000	0.036
East Lothian	0.037	0.027	0.005	0.000	0.025	0.000	0.000	0.040	0.000	0.098
East Renfrewshire	0.051	0.015	0.005	0.000	0.025	0.000	0.000	0.030	0.000	0.029
Edinburgh, City of	0.120	0.100	0.020	0.000	0.025	0.000	0.000	0.229	0.000	0.336
Eilean Siar	0.010	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.007
Falkirk	0.057	0.035	0.007	0.000	0.025	0.000	0.000	0.057	0.000	0.201
Fife	0.130	0.092	0.016	0.000	0.025	0.000	0.000	0.124	0.000	0.457
Glasgow City	0.170	0.170	0.025	0.062	0.025	0.000	0.000	0.301	0.000	1.032
Highland	0.087	0.054	0.010	0.000	0.025	0.000	0.000	0.061	0.000	0.195
Inverclyde	0.028	0.026	0.003	0.000	0.025	0.000	0.000	0.030	0.000	0.112
Midlothian	0.033	0.023	0.004	0.000	0.025	0.000	0.000	0.032	0.000	0.121
Moray	0.032	0.017	0.004	0.000	0.025	0.000	0.000	0.030	0.000	0.070
North Ayrshire	0.050	0.039	0.006	0.000	0.025	0.000	0.000	0.044	0.000	0.289
North Lanarkshire	0.135	0.081	0.016	0.000	0.025	1.540	0.000	0.096	0.000	0.512
Orkney	0.008	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.010
Perth & Kinross	0.048	0.024	0.006	0.000	0.025	0.000	0.000	0.046	0.000	0.073
Renfrewshire	0.067	0.040	0.008	0.000	0.025	0.000	0.000	0.043	0.000	0.219
Scottish Borders	0.042	0.019	0.005	0.000	0.025	0.000	0.000	0.035	0.000	0.091
Shetland	0.009	0.006	0.001	0.000	0.025	0.000	0.000	0.030	0.000	0.015
South Ayrshire	0.040	0.024	0.005	0.000	0.025	0.000	0.000	0.040	0.000	0.113
South Lanarkshire	0.124	0.078	0.014	0.000	0.025	0.000	0.000	0.105	0.000	0.358
Stirling	0.038	0.021	0.004	0.000	0.025	0.000	0.000	0.030	0.000	0.065
West Dunbartonshire	0.034	0.024	0.004	0.000	0.025	0.000	0.000	0.063	0.000	0.189
West Lothian	0.072	0.037	0.009	0.000	0.025	0.000	0.000	0.071	0.000	0.210
Scotland	1.850	1.232	0.233	0.062	0.800	1.540	0.938	2.000	1.500	6.000

£million	2019-20 GAE plus SINA	Percentage Shares	2008-20 Changes	2008-19 Changes	Movement in Changes
Aberdeen City	278.191	3.51	6.220	7.068	-0.848
Aberdeenshire	382.979	4.84	8.563	9.779	-1.216
Angus	173.075	2.19	3.870	4.386	-0.516
Argyll & Bute	143.052	1.81	3.199	3.641	-0.442
Clackmannanshire	73.392	0.93	1.641	1.895	-0.254
Dumfries & Galloway	235.696	2.98	5.270	6.019	-0.749
Dundee City	220.234	2.78	4.924	5.607	-0.683
East Ayrshire	180.516	2.28	4.036	4.550	-0.514
East Dunbartonshire	164.955	2.08	3.688	4.174	-0.486
East Lothian	151.321	1.91	3.383	3.817	-0.434
East Renfrewshire	157.279	1.99	3.517	3.976	-0.459
Edinburgh, City of	619.374	7.82	13.849	15.652	-1.803
Eilean Siar	60.782	0.77	1.359	1.527	-0.168
Falkirk	228.796	2.89	5.116	5.859	-0.743
Fife	542.567	6.85	12.131	13.756	-1.625
Glasgow City	877.341	11.08	19.617	22.282	-2.665
Highland	372.059	4.70	8.319	9.488	-1.169
Inverclyde	119.290	1.51	2.667	3.055	-0.388
Midlothian	131.358	1.66	2.937	3.321	-0.384
Moray	135.811	1.71	3.037	3.475	-0.438
North Ayrshire	211.074	2.66	4.720	5.401	-0.681
North Lanarkshire	501.775	6.34	11.219	12.852	-1.633
Orkney	56.069	0.71	1.254	1.431	-0.177
Perth & Kinross	218.015	2.75	4.875	5.496	-0.621
Renfrewshire	258.805	3.27	5.787	6.606	-0.819
Scottish Borders	175.140	2.21	3.916	4.479	-0.563
Shetland	63.233	0.80	1.414	1.603	-0.189
South Ayrshire	166.338	2.10	3.719	4.249	-0.530
South Lanarkshire	474.174	5.99	10.602	11.984	-1.382
Stirling	139.515	1.76	3.119	3.557	-0.438
West Dunbartonshire	138.673	1.75	3.101	3.557	-0.456
West Lothian	269.541	3.40	6.027	6.812	-0.785
Scotland	7920.420	100.000	177.096	201.354	-24.258

Note: A number of funding allocations which were distributed in 2018-19 have not yet been distributed in 2019-20. A full reconciliation of the Changes column will be provided once these full details are available.

2019-20	Capital Settlement 2019-20			Specific grants to be paid in 2019-20						
£m	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Early Years Expansion	Town Centre Fund	Total
Authority	27.671	8.974	36.645	0.000	0.000	0.000	0.374	8.600	0.000	8.974
Aberdeen City	37.536	10.428	47.964	0.000	0.000	0.000	0.428	10.000	0.000	10.428
Aberdeenshire	16.740	3.391	20.131	0.000	0.000	0.000	0.191	3.200	0.000	3.391
Angus	19.235	2.643	21.878	0.000	0.000	0.000	0.143	2.500	0.000	2.643
Argyll & Bute	6.184	1.884	8.068	0.000	0.000	0.000	0.084	1.800	0.000	1.884
Clackmannanshire	24.359	3.444	27.803	0.000	0.000	0.000	0.244	3.200	0.000	3.444
Dumfries & Galloway	23.218	4.143	27.361	0.000	0.000	0.000	0.243	3.900	0.000	4.143
Dundee City	14.598	8.299	22.897	0.000	0.000	0.000	0.199	8.100	0.000	8.299
East Ayrshire	10.973	2.877	13.850	0.000	0.000	0.000	0.177	2.700	0.000	2.877
East Dunbartonshire	10.053	5.771	15.824	0.000	0.000	0.000	0.171	5.600	0.000	5.771
East Lothian	8.229	4.755	12.984	0.000	0.000	0.000	0.155	4.600	0.000	4.755
East Renfrewshire	58.675	49.211	107.886	0.000	0.000	33.877	0.834	14.500	0.000	49.211
Edinburgh, City of	9.139	1.245	10.384	0.000	0.000	0.000	0.045	1.200	0.000	1.245
Eilean Siar	16.041	6.061	22.102	0.000	0.000	0.000	0.261	5.800	0.000	6.061
Falkirk	38.226	12.579	50.805	0.000	1.772	0.000	0.607	10.200	0.000	12.579
Fife	80.367	98.467	178.834	0.000	3.528	77.928	1.011	16.000	0.000	98.467
Glasgow City	37.681	12.484	50.165	0.000	0.000	0.000	0.384	12.100	0.000	12.484
Highland	9.390	2.329	11.719	0.000	0.000	0.000	0.129	2.200	0.000	2.329
Inverclyde	10.554	6.446	17.000	0.000	0.000	0.000	0.146	6.300	0.000	6.446
Midlothian	12.398	2.957	15.355	0.000	0.000	0.000	0.157	2.800	0.000	2.957
Moray	18.142	6.563	24.705	0.000	2.141	0.000	0.222	4.200	0.000	6.563
North Ayrshire	35.921	11.142	47.063	0.000	2.886	0.000	0.556	7.700	0.000	11.142
North Lanarkshire	7.447	0.836	8.283	0.000	0.000	0.000	0.036	0.800	0.000	0.836
Orkney Islands	28.441	5.847	34.288	0.000	0.000	0.000	0.247	5.600	0.000	5.847
Perth & Kinross	18.283	5.389	23.672	0.000	0.000	0.000	0.289	5.100	0.000	5.389
Renfrewshire	20.969	2.988	23.957	0.000	0.000	0.000	0.188	2.800	0.000	2.988
Scottish Borders	7.689	1.337	9.026	0.000	0.000	0.000	0.037	1.300	0.000	1.337
Shetland Islands	12.879	5.984	18.863	0.000	0.000	0.000	0.184	5.800	0.000	5.984
South Ayrshire	32.942	8.540	41.482	0.000	1.120	0.000	0.520	6.900	0.000	8.540
South Lanarkshire	12.170	2.753	14.923	0.000	0.000	0.000	0.153	2.600	0.000	2.753
Stirling	11.114	2.247	13.361	0.000	0.000	0.000	0.147	2.100	0.000	2.247
West Dunbartonshire	17.615	5.096	22.711	0.000	0.000	0.000	0.296	4.800	0.000	5.096
West Lothian	9.090	50.000	59.090	0.000	0.000	0.000	0.000	0.000	50.000	50.000
Undistributed	703.969	357.110	1,061.079	0.000	11.447	111.805	8.858	175.000	50.000	357.110
Councils Total										
Strathclyde Partnership for Transport		23.131	23.131	23.131	0.000	0.000	0.000	0.000	0.000	23.131
Grand Total	703.969	380.241	1,084.210	23.131	11.447	111.805	8.858	175.000	50.000	380.241

GENERAL CAPITAL GRANT FLOOD ALLOCATIONS FOR 2019-20

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Council	Flood Scheme	Total 2019-20 £m
Aberdeenshire Council	Stonehaven	3.843
Aberdeenshire Council	Huntly	-0.174
Angus Council	Arbroath	1.726
Argyll & Bute Council	Campbeltown	4.184
Comhairle nan Eilean Siar	South Fords	0.044
Dumfries & Galloway Council	Dumfries/ River Nith/ Whitesands FPS	0.800
Dumfries & Galloway Council	Stranraer work item 4 &6	0.288
Dumfries & Galloway Council	Langholm	0.000
Dumfries & Galloway Council	Newton Stewart/ River Cree	0.280
Dundee City Council	Broughty Ferry	2.342
Dundee City Council	Dundee	0.000
East Ayrshire Council	New Cumnock	1.000
East Dunbartonshire Council	Park Burn	0.000
East Lothian Council	Musselburgh	-1.910
East Lothian Council	Haddington	0.032
Falkirk Council	Grangemouth FPS	0.425
Fife Council	Kinness Burn	-0.192
Glasgow City Council	White Cart Water Phase 3	2.025
Glasgow City Council	Camlachie Burn	0.024
Highland Council	Smithton and Culloden	-2.217
Highland Council	Caol and Lochyside	2.498
Highland Council	Drumnadrochit	0.485
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	0.160
North Ayrshire Council	Upper Garnock FPS	2.537
North Ayrshire Council	Mill Burn Millport	0.320
Orkney Islands Council	Kirkwall	0.000
Perth & Kinross Council	Comrie	9.224
Perth & Kinross Council	Milnathort	0.090
Perth & Kinross Council	South Kinross	0.126
Perth & Kinross Council	Scone	0.075
Scottish Borders Council	Hawick	4.204
Stirling Council	Bridge of Allan	0.316
Stirling Council	Stirling	0.067
Stirling Council	Callander	0.178
West Dunbartonshire Council	Gruggies Burn	0.800
	Total	33.600

2018-19	Capital Settlement 2018-19			Specific grants to be paid in 2018-19					
	General Capital Grant	Specific Grants	Total Capital Grants	Strathclyde Partnership	Vacant and Derelict Land	TMDF	Cycling Walking & Safer Streets	Early Years Expansion	Total
Aberdeen City	23.677	7.713	31.390	0.000	0.000	0.000	0.313	7.400	7.713
Aberdeenshire	37.135	8.857	45.992	0.000	0.000	0.000	0.357	8.500	8.857
Angus	12.601	2.859	15.460	0.000	0.000	0.000	0.159	2.700	2.859
Argyll & Bute	12.938	2.219	15.157	0.000	0.000	0.000	0.119	2.100	2.219
Clackmannanshire	5.425	1.670	7.095	0.000	0.000	0.000	0.070	1.600	1.670
Dumfries & Galloway	21.667	3.004	24.671	0.000	0.000	0.000	0.204	2.800	3.004
Dundee City	20.158	3.502	23.660	0.000	0.000	0.000	0.202	3.300	3.502
East Ayrshire	12.689	7.066	19.755	0.000	0.000	0.000	0.166	6.900	7.066
East Dunbartonshire	9.567	2.446	12.013	0.000	0.000	0.000	0.146	2.300	2.446
East Lothian	12.057	4.942	16.999	0.000	0.000	0.000	0.142	4.800	4.942
East Renfrewshire	7.166	4.028	11.194	0.000	0.000	0.000	0.128	3.900	4.028
Edinburgh, City of	49.405	41.041	90.446	0.000	0.000	27.950	0.691	12.400	41.041
Eilean Siar	8.069	1.037	9.106	0.000	0.000	0.000	0.037	1.000	1.037
Falkirk	14.559	5.217	19.776	0.000	0.000	0.000	0.217	5.000	5.217
Fife	32.675	10.790	43.465	0.000	1.486	0.000	0.504	8.800	10.790
Glasgow City	68.017	81.784	149.801	0.000	2.952	64.295	0.837	13.700	81.784
Highland	40.985	10.720	51.705	0.000	0.000	0.000	0.320	10.400	10.720
Inverclyde	8.282	2.008	10.290	0.000	0.000	0.000	0.108	1.900	2.008
Midlothian	9.777	5.521	15.298	0.000	0.000	0.000	0.121	5.400	5.521
Moray	10.833	2.531	13.364	0.000	0.000	0.000	0.131	2.400	2.531
North Ayrshire	0.000	5.494	5.494	0.000	1.709	0.000	0.185	3.600	5.494
North Lanarkshire	29.763	9.458	39.221	0.000	2.396	0.000	0.462	6.600	9.458
Orkney Islands	6.389	0.730	7.119	0.000	0.000	0.000	0.030	0.700	0.730
Perth & Kinross	16.831	5.005	21.836	0.000	0.000	0.000	0.205	4.800	5.005
Renfrewshire	16.094	4.639	20.733	0.000	0.000	0.000	0.239	4.400	4.639
Scottish Borders	26.135	2.556	28.691	0.000	0.000	0.000	0.156	2.400	2.556
Shetland Islands	6.612	1.131	7.743	0.000	0.000	0.000	0.031	1.100	1.131
South Ayrshire	11.064	5.153	16.217	0.000	0.000	0.000	0.153	5.000	5.153
South Lanarkshire	27.607	7.233	34.840	0.000	0.901	0.000	0.432	5.900	7.233
Stirling	10.601	2.428	13.029	0.000	0.000	0.000	0.128	2.300	2.428
West Dunbartonshire	14.478	1.922	16.400	0.000	0.000	0.000	0.122	1.800	1.922
West Lothian	15.026	4.345	19.371	0.000	0.000	0.000	0.245	4.100	4.345
Councils Total	598.282	259.049	857.331	0.000	9.444	92.245	7.360	150.000	259.049
Strathclyde Partnership for Transport		19.033	19.033	19.033	0.000	0.000	0.000	0.000	19.033
Grand Total	598.282	278.082	876.364	19.033	9.444	92.245	7.360	150.000	278.082

Local Authority	Ring-Fenced Grants £m	Non Domestic Rates £m	General Revenue Funding £m	Total 2019-20 Revenue £m	General Capital Grant £m	Specific Grant £m	Total 2019-20 Capital £m	2019-20 Local Government Finance Settlement £m
Aberdeen City	20.337	258.560	57.038	335.935	27.671	8.974	36.645	372.580
Aberdeenshire	20.697	123.812	277.910	422.419	37.536	10.428	47.964	470.383
Angus	8.899	27.468	168.555	204.922	16.740	3.391	20.131	225.053
Argyll & Bute	7.389	35.634	152.955	195.978	19.235	2.643	21.878	217.856
Clackmannanshire	5.161	17.315	73.191	95.667	6.184	1.884	8.068	103.735
Dumfries & Galloway	11.305	51.150	223.361	285.816	24.359	3.444	27.803	313.619
Dundee City	17.188	64.307	217.390	298.885	23.218	4.143	27.361	326.246
East Ayrshire	12.690	27.360	191.335	231.385	14.598	8.299	22.897	254.282
East Dunbartonshire	8.113	22.669	155.900	186.682	10.973	2.877	13.850	200.532
East Lothian	9.006	25.550	140.191	174.747	10.053	5.771	15.824	190.571
East Renfrewshire	5.366	15.377	157.066	177.809	8.229	4.755	12.984	190.793
Edinburgh, City of	40.225	365.250	326.220	731.695	58.675	49.211	107.886	839.581
Eilean Siar	3.128	8.482	83.789	95.399	9.139	1.245	10.384	105.783
Falkirk	15.996	69.739	197.165	282.900	16.041	6.061	22.102	305.002
Fife	34.395	165.717	449.300	649.412	38.226	12.579	50.805	700.217
Glasgow City	67.255	356.234	826.790	1,250.279	80.367	98.467	178.834	1,429.113
Highland	21.328	143.240	286.049	450.617	37.681	12.484	50.165	500.782
Inverclyde	8.334	19.834	137.839	166.007	9.390	2.329	11.719	177.726
Midlothian	10.372	31.615	120.743	162.730	10.554	6.446	17.000	179.730
Moray	8.063	43.563	109.369	160.995	12.398	2.957	15.355	176.350
North Ayrshire	14.719	41.124	220.516	276.359	18.142	6.563	24.705	301.064
North Lanarkshire	33.501	107.252	479.197	619.950	35.921	11.142	47.063	667.013
Orkney	7.156	10.459	56.977	74.592	7.447	0.836	8.283	82.875
Perth & Kinross	10.531	56.590	183.798	250.919	28.441	5.847	34.288	285.207
Renfrewshire	18.398	104.417	192.672	315.487	18.283	5.389	23.672	339.159
Scottish Borders	9.330	36.624	161.972	207.926	20.969	2.988	23.957	231.883
Shetland	7.107	25.925	52.671	85.703	7.689	1.337	9.026	94.729
South Ayrshire	8.868	42.462	150.713	202.043	12.879	5.984	18.863	220.906
South Lanarkshire	28.144	341.166	195.434	564.744	32.942	8.540	41.482	606.226
Stirling	8.990	44.042	116.849	169.881	12.170	2.753	14.923	184.804
West Dunbartonshire	9.976	84.736	94.065	188.777	11.114	2.247	13.361	202.138
West Lothian	15.637	85.327	218.770	319.734	17.615	5.096	22.711	342.445
Undistributed	0.128	0.000	150.640	150.768	9.090	50.000	59.090	209.858
Strathclyde Passenger Transport	0.000	0.000	0.000	0.000	0.000	23.131	23.131	23.131
Scotland	507.732	2,853.000	6,626.430	9,987.162	703.969	380.241	1,084.210	11,071.372



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Councillor Alison Evison,
COSLA President
Verity House
19 Haymarket Yards
Edinburgh
EH12 5BH

Copy to: Leaders of all Scottish local authorities

31 January 2019

Dear Alison,

I have listened carefully to the points you and other Leaders have raised with me following our consultation, and most recently in our meeting on 30 January, on the terms of the local government settlement and the issues you have sought to resolve as being important to you. The Scottish Greens have also raised many similar points in my discussions with them to secure support for the Budget.

In the Budget Bill Stage 1 debate in Parliament today I announced a package of further measures covering local taxation and local government finance which I consider will be the biggest empowerment of local authorities since devolution. I write now to confirm the details.

The Scottish Government has committed to make a number of changes to local government taxation between now and the end of this Parliament and clearly COSLA will have a key role as that works unfolds. These potential changes include:

- To consult, in 2019, on the principles of a locally determined tourist tax, prior to introducing legislation to permit local authorities to introduce a **transient visitor levy**, if it is appropriate for local circumstances;
- To support an agreed amendment from the Scottish Greens to the Transport (Scotland) Bill that would enable those local authorities who wish to use such a power, to introduce a **workplace parking levy**. Scottish Government support will be contingent on the exclusion of hospitals and NHS properties; and
- To devolve Non-Domestic Rates **Empty Property Relief** to local authorities in time for the next revaluation.

Both the Scottish Government and the Greens also supported the recommendation of the Commission on Local Tax Reform, which was co-chaired by the then COSLA President, that the present council tax system must end.



In order to make progress the Scottish Government will convene cross-party talks on its replacement with a view to publishing legislation, should cross-party agreement on a replacement be reached, by the end of this Parliament, with that legislation taken forward in the following Parliament.

While the Scottish Government maintains the position that money for education, social care and early learning and child care are core functions of local government, we have listened to the arguments that local government requires increased funding and flexibility for the 'core' local government settlement.

I have, therefore, agreed to make the following changes:

- An increase in the core resource local government settlement of £90 million;
- Continue to provide an earmarked £160 million from the Scottish Government for health and social care investment to support social care and mental health services – including those under the direction of Integration Authorities– whilst, as part of this package, allowing local authorities the flexibility to offset their adult social care allocations to Integration Authorities in 2019-20 by 2.2% compared to 2018-19, i.e. by up to £50 million across all local authorities to help them manage their own budgets
- Provide, as you have requested, local authorities with the flexibility to increase the Council tax by 3% in real terms, which equates to 4.79% next year.
- Bringing forward a three year funding settlement for local government from 2020-21 budget onwards; and to develop a rules based framework for local government funding in partnership with COSLA that would be introduced for the next Parliament.

Taken together, this enhanced package offers up to £187 million of increased funding and flexibility to local authorities.

In addition to this, and subject to the successful outcome of negotiations with teachers, the Scottish Government will fully fund its contribution to the cost of the Teachers' Pay deal, providing local authorities with the additional funding required to meet our share of the pay offer.

At our meeting on 30 January I also undertook to follow up and confirm the position on two further points.

Firstly, Local authorities, along with other public bodies, will face increased costs as a result of changes made by the UK Government to employer contributions for public sector pensions, including for Teacher pensions. The UK Government has committed to part fund these costs.

Local authorities were assuming a shortfall of 33% in the funding for these costs. Scottish Government analysis is that this shortfall is likely to be closer to 21%. This difference amounts to around £15 million for local authorities which they should no longer have to budget for.

We will not have formal confirmation of the impact of these changes to the Scottish Budget until the UK Spring Statement on 13 March 2019. However, we are committed to continue to press the UK Government to meet the full cost of these changes to avoid damaging impacts on the delivery of public services across Scotland. The Scottish Government will, however, commit to pass on to local government the consequential that we receive towards the employers' cost increase for local government Teachers' Pension schemes.

Secondly, I can confirm that I intend to bring forward as early as I can (early in the new financial year) changes to legislation which will allow Councils to vary loans fund repayments for advances made before 1 April 2016. Changes to repayments must be based on prudent principles and we will work with COSLA and Audit Scotland to reach a solution.

Throughout the Budget negotiations, I have endeavoured to engage constructively and openly with COSLA. As a result of the continuing UK austerity cuts forced upon us I know local authorities, along with the rest of the public sector, are still facing some difficult financial challenges, but I hope that you can recognise and welcome the significant package of additional measures I have confirmed today, which I truly do consider will be the biggest empowerment of local authorities since devolution.

Set out in the Appendix to this letter are details of the additional allocations to individual local authorities, through the normal formula distribution for the additional £90 million, to be spent at the discretion of individual councils. Subject to Parliamentary approval in the final stages of the Budget Bill, these sums will be added to the Local Government Finance (Scotland) Order 2019 to be presented to Parliament later in February.

DEREK MACKAY

Local Authority	Additional Stage 1 Allocation: Core Grant
	£m
Aberdeen City	3.161
Aberdeenshire	4.352
Angus	1.967
Argyll & Bute	1.626
Clackmannanshire	0.834
Dumfries & Galloway	2.678
Dundee City	2.503
East Ayrshire	2.051
East Dunbartonshire	1.874
East Lothian	1.719
East Renfrewshire	1.787
Edinburgh, City of	7.038
Eilean Siar	0.691
Falkirk	2.600
Fife	6.165
Glasgow City	9.969
Highland	4.228
Inverclyde	1.355
Midlothian	1.493
Moray	1.543
North Ayrshire	2.398
North Lanarkshire	5.702
Orkney	0.637
Perth & Kinross	2.477
Renfrewshire	2.941
Scottish Borders	1.990
Shetland	0.719
South Ayrshire	1.890
South Lanarkshire	5.388
Stirling	1.585
West Dunbartonshire	1.576
West Lothian	3.063
Scotland	90.000

Budget Overview

Appendix 3

2019/20
£'000

Budget deficit as per Full Council February 2018

11,961

Additional Pressures

All Services Pay Award	7,314	
Education and Children's Services	5,198	
Business Services	1,023	
Integrated Joint Board	1,000	
Infrastructure Services	961	15,496

Revised Budget Deficit

27,457

Savings

All Services Savings	(6,231)	
Removal of non-pay inflation pressure	(4,331)	
Capital Plan Financing	(3,996)	
Council Tax - 3% rise	(3,990)	
Pay Award of 1%	(3,634)	(22,182)

Revised Budget Deficit

5,275

Additional Funding transferred to Integration Joint Board

Health and Social Care	4,420	
Free Personal Care for Under 65s	1,227	
Carers Funding	273	5,920

Additional Pay Award pressure of 0.5% 1,817

Settlement Funding changes	(796)
Removal of Repairs and Maintenance pressure	(250)
Further Service Savings	2,346

Revised Budget Deficit

14,312

Savings

Reprofile of rollout of 1140 hours Early Years expansion	(4,500)
Capitalisation of roads enhancement works	(3,000)
Pay Award funded from Reserves	(1,817)
Grant Funded Expenditure 18/19 with impact for 19/20	(1,400)
Managed impact of non distributed Grant	(1,368)
Free Personal Care for Under 65s - not yet distributed	(1,227)
Integrated Joint Board pressure removed	(1,000)

Funding to support Budgetary pressures

(14,312)

Balanced budget position

0

APPENDIX 4

COUNCIL TAX LEVELS

BAND	VALUATION BAND £	2018/19 £	2019/20 £
A	Up to 27,000	803.08	827.17
B	27,001 - 35,000	936.92	965.04
C	35,001 - 45,000	1,070.77	1,102.90
D	45,001 - 58,000	1,204.62	1,240.76
E	58,001 - 80,000	1,582.73	1,630.22
F	80,001 - 106,000	1,957.49	2,016.24
G	106,001 - 212,000	2,359.03	2,429.82
H	212,001 and over	2,951.30	3,039.86

ABERDEENSHIRE COUNCIL REVENUE BUDGET 2019-24

	BASE BUDGET 2019/20 £'000	BASE BUDGET 2020/21 £'000	BASE BUDGET 2021/22 £'000	BASE BUDGET 2022/23 £'000	BASE BUDGET 2023/24 £'000
EDUCATION & CHILDREN'S SERVICES					
Admin & Management	7,934	8,156	8,382	8,611	8,841
Area Managers	824	845	866	887	908
Nursery	27,883	32,823	33,267	33,716	34,170
Primary	103,737	106,730	109,771	112,858	115,997
Secondary	96,079	98,924	101,821	104,772	107,770
Special	26,639	27,425	28,220	29,028	29,845
Community Learning & Development	4,648	4,778	4,909	5,041	5,177
Active Schools	210	228	252	276	300
School Catering	6,246	6,431	6,621	6,809	6,998
Children - Community Care	12,793	13,144	13,500	13,858	14,220
Children - Family Placement	7,789	7,968	8,150	8,334	8,525
Children - Residential Care	2,393	2,458	2,523	2,588	2,654
Children - Out of Authority Placements	10,990	10,990	10,990	10,990	10,990
	299,407	311,899	320,024	328,270	336,646
Arts Development	350	361	372	383	394
Visitor Attractions	247	249	251	253	256
Grant Aid	224	224	224	224	224
Libraries	4,634	4,754	4,875	5,000	5,126
Museums	667	682	697	712	727
Active Communities	182	195	208	221	234
Halls	402	408	417	426	435
Sports & Leisure Management - Client	4,330	4,381	4,432	4,484	4,537
	11,036	11,254	11,476	11,703	11,933
Sports & Leisure Management - Trading	(265)	(265)	(265)	(265)	(265)
	(265)	(265)	(265)	(265)	(265)
E&CS TOTAL	318,936	331,889	340,483	349,206	358,063
INTEGRATION JOINT BOARD TOTAL	109,694	113,740	117,905	122,193	126,607
INFRASTRUCTURE SERVICES					
Planning					
Planning Administration	0	0	0	0	0
Building Standards	(257)	(211)	(165)	(116)	(67)
Development Management	1,497	1,602	1,707	1,812	1,917
Policy, Information & Delivery	938	961	984	1,007	1,030
Environment	2,055	2,101	2,147	2,193	2,239
	4,233	4,453	4,673	4,896	5,119
Economic Dev & Protective Services					
Economic Development	4,206	4,260	4,314	4,368	4,422
Protective Services Administration	0	0	0	0	0
Consumer Protection	985	1,011	1,035	1,061	1,087
Animal Welfare	339	345	351	357	363
Public Analyst	322	322	322	322	322
Environmental Health	1,800	1,856	1,911	1,970	2,029
	7,652	7,794	7,933	8,078	8,223
Roads, Landscape Svs & Waste Mgmt					
Roads Administration & Management	(722)	(638)	(552)	(464)	(376)
Flood Management	844	852	862	871	880
Harbours	451	442	432	422	411
Roads Maintenance - Expenditure & Income	12,235	12,702	13,183	13,678	15,888
Winter Maintenance - Expenditure	4,529	4,611	4,693	4,777	4,862
Highways	(1,327)	(1,238)	(1,146)	(1,050)	(953)
Quarries	(1,383)	(1,369)	(1,351)	(1,332)	(1,315)
Landscape Services - Administration	(21)	(19)	(18)	(16)	(14)
Burial Grounds	171	185	191	198	205
Parks & Open Spaces	5,665	5,762	5,835	5,908	5,982
Grounds Maintenance	(481)	(370)	(260)	(147)	(35)
Waste Management	0	0	0	0	0
Waste Collection	7,526	7,721	7,916	8,111	8,309
Waste Disposal	15,913	16,383	16,866	17,360	17,867
Street Cleansing	2,856	2,927	2,998	3,072	3,146
	46,256	47,951	49,649	51,388	54,857
Transportation					
Transportation	7,784	8,050	8,313	8,581	8,838
Car Parks	0	0	0	0	0
Internal Transport	30	34	37	41	46
Vehicle Maintenance Services	(127)	(79)	(31)	18	66
	7,687	8,005	8,319	8,640	8,950
General Fund Housing					
Affordable Housing	259	265	271	277	286
Homeless Persons	3,263	3,332	3,401	3,470	3,539
Improvement and Repair Grants	919	950	980	1,009	1,038
Gypsies/Travellers	82	85	88	91	94
Housing Support	392	401	410	419	428
Community Safety	372	381	390	399	408

ABERDEENSHIRE COUNCIL REVENUE BUDGET 2019-24

	5,287	5,414	5,540	5,665	5,793
Area Managers (Infras Services)	883	906	929	952	975
	883	906	929	952	975
INFRASTRUCTURE SERVICES TOTAL	71,998	74,523	77,043	79,619	83,917
BUSINESS SERVICES					
Chief Executive	329	338	347	357	367
Councillors' Remuneration & Expenses	2,521	2,345	2,408	2,882	2,541
Business Services Directorate	1,040	1,070	1,102	1,135	1,168
Finance	6,432	6,623	6,820	7,023	7,232
Internal Audit	393	408	424	440	456
HR&OD	5,858	6,075	6,244	6,418	6,597
ICT	10,146	10,363	10,586	10,814	11,047
Legal and Governance	2,620	2,696	2,773	2,852	2,933
Customer, Communications & Improvement	3,019	3,107	3,198	3,293	3,390
Printing	(644)	(638)	(632)	(626)	(620)
Procurement	85	300	308	316	325
Miscellaneous Licensing	(34)	(38)	(43)	(48)	(53)
Joint Boards	1,914	1,933	1,952	1,972	1,992
Woodhill House	1,958	2,050	2,130	2,213	2,300
Office Accommodation	2,158	2,198	2,256	2,316	2,378
Building Cleaning	186	618	1,065	1,528	2,007
Public Conveniences	567	577	587	598	610
Operational Buildings	(26)	(32)	(38)	(45)	(52)
Estates	(3,020)	(3,059)	(3,130)	(3,201)	(3,273)
Corporate Estates	174	176	178	180	182
Property Construction Services	(1,277)	(1,291)	(1,305)	(1,320)	(1,334)
Building Repairs & Maintenance Fund	5,450	5,504	5,559	5,614	5,669
Area Managers - Formartine & Buchan	835	856	878	900	923
Tackling Poverty and Inequalities	1,153	1,111	1,123	1,135	1,147
BUSINESS SERVICES TOTAL	41,837	43,290	44,790	46,746	47,932
Charges to HRA/Capital/Other Services	(3,287)	(3,287)	(3,287)	(3,287)	(3,287)
BUSINESS SERVICES COMMITTEE TOTAL	38,550	40,003	41,503	43,459	44,645
TOTAL SERVICE EXPENDITURE	539,178	560,155	576,934	594,477	613,232
OTHER EXPENDITURE					
Capital Financing Charges & Interest on Revenue Balances	30,340	34,706	34,800	35,459	35,459
Capital From Current Revenue (CFCR) and Other Expenditure	(3,916)	(3,916)	(3,916)	(3,916)	(3,916)
Transfer to Reserves	0	0	0	0	0
OTHER EXPENDITURE TOTAL	26,424	30,790	30,884	31,543	31,543
TOTAL EXPENDITURE ALL SERVICES	565,602	590,945	607,818	626,020	644,775
Revenue Support Grants	(299,975)	(299,975)	(299,975)	(299,975)	(299,975)
Business Rates	(123,812)	(123,812)	(123,812)	(123,812)	(123,812)
Council Tax	(141,815)	(141,815)	(141,815)	(141,815)	(141,815)
TOTAL INCOME ALL SERVICES	(565,602)	(565,602)	(565,602)	(565,602)	(565,602)
NET EXPENDITURE/(INCOME)	0	25,343	42,216	60,418	79,173

APPENDIX 6

1. Financial Risks

- 1.1 The acceptance of risk is a necessary part of the budget process. Budget assumptions carry a degree of financial risk which may result in a budget variation if information or circumstances supporting that assumption change.
- 1.2 A number of financial risks have been identified during the preparation of the proposed revenue budget. The following list captures key risks and is not exhaustive. Key risks include:-

(1) Grant Settlement

A one year Settlement has been received for this budget process. The benefits of a multi-year Settlement continue to be expressed to enhance the accuracy of future years' budget setting. A flat cash Settlement was assumed for 2019/20 and this proved to be an accurate assumption when compared to the Settlement announced on 17 December 2018. Since this point, a further announcement on the Settlement was made on 31 January outlining additional resources and flexibility. Whilst this is welcomed, the prospect of a multi year Settlement from 2020/21 together with the development of local government funding is seen as more sustainable. There are still some significant elements of the Settlement requiring clarification and local allocation of money, therefore an assumption has been built into the budget for additional income and associated expenditure relating to these issues. As with other risks highlighted, a change to the assumed position will require further discussion and priorities to be reviewed.

(2) Pay Provision

The pay inflation provisions currently reflected within the budget are officers' estimations and are in no way intended to influence pay negotiations. Currently pay inflation of 3% is assumed. However, it is recognised that the current discussions on pay award are likely to cause pressures in excess of the budget assumptions. Therefore, further discussions and priorities will have to be assessed in order to accommodate any resultant financial pressure in year. A specific reserve was created in 2018/19 to mitigate the impacts of pay awards in excess of budget assumptions. This reserve is a key part to the Medium Term Financial Strategy proposed within this budget.

(3) Staff Costs

As part of the MTFS, directors have reviewed staff budgets to identify the potential for savings, for non-filling of vacant posts and the scope for structures to be reviewed compared with any impact on service delivery. All services, particularly Education & Children's Services are likely to face additional pressures on their staffing budgets due to budget decisions, recruitment plans and demographics when compared to the base budget position.

The staffing implications are set out in more detail within the body of the report. In anticipation of the consequences of the budget position leading to a reduction in the number of posts, action has already been taken to manage vacancies, reduce levels of overtime and the number of agency staff. A number of steps will be taken to minimise the number of compulsory redundancies including reviewing all temporary contracts, voluntary severance in areas where services are being reduced and seeking voluntary reduction in contracted hours as well as redeployment and reskilling.

(4) Early Learning & Childcare

Aberdeenshire Council is committed to meeting the expansion of this area of service provision and the entitlement to 1,140 hours by August 2020. In order to do this a rigorous review of a realistic timeline for delivering this initiative has resulted in a re profiling of the expenditure up until August 2020. Officers will continue to appropriately spend and deliver this initiative across the period rather than against financial years. This key initiative will continue to be closely monitored.

(5) Treasury Management

Treasury Management involves identifying and accepting a number of risks and assumptions. These include: interest rates for borrowing and investing, financial market conditions, the timing of borrowing, levels of cash balances and the timing of the delivery of the Capital Plan. Complementing this is the need to assess the level of cash balances held with the requirement to borrow short or long term and when the Council will actually need resources to fund the Capital Plan. Currently no borrowing is planned for 2019/20. A significant risk exists around these assumptions as the uncertainty in the financial markets, particularly with interest rates, means that adverse movements will impact on the overall Loans Fund budget. The Council's treasury advisers are undertaking a review of the Council's Loans Fund to provide further options regarding the management of these significant resources.

(6) Demographic Changes

The demographics of Aberdeenshire continue to show a general rise in population with a specific increase in age profile of the population. The associated challenges of providing care for a rising population where people live with multiple and complex conditions, an increase in pupil numbers and early years' childcare as well as changes due to learning disability clients and child placements are well known. These have been expressed once again during this budget process. This demographic pattern can result in rising demand for services without the immediacy of corresponding increases in grant.

(7) Council Tax

It is recognised that the updated Settlement information received on 31 January 2019 provides flexibility on the increase in Council Tax together with the prospect of a replacement system being considered. At present, the figures within this report assume a rise in Council Tax by 3% for the financial year 2019/20. Whilst a rise in Council Tax will raise additional income there is also the associated risk of an increase in non-collection.

(8) Aberdeenshire Health & Social Care Partnership

Aberdeenshire Council and NHS Grampian share the financial responsibility for funding the Partnership. Aberdeenshire Council's budget assumes that all funds specifically identified for the Partnership are passed on in full. In addition, further funding announcements are expected from the Scottish Government for the Partnership. This budget has specific and significant demographic challenges as outlined in Risk 6 above which has resulted in forecasts which are out with budget. Considerable work has been undertaken to minimise this risk by setting an appropriate budget, but a risk still remains across the whole Partnership.

(9) Inflation

The budget has been prepared on the basis that known contracted inflation will be part of the budget, whereas a general inflation provision has been removed. Should this not be possible and if the anticipated levels of inflation increase then this may cause additional pressure on the revenue budget.

(10) Reserves

For a number of years, the General Fund Reserve has been set at approximately 2% of the net revenue budget. A review of reserves is undertaken as part of the Medium Term Financial Strategy process to ensure that total reserves are reflective of current circumstances. Reserves are closely monitored throughout each financial year. A separate report on Reserves is included within the Medium Term Financial Strategy.

- 1.3 All of these risks and others within the budget will be monitored and managed in order to identify any issues and address these at an early stage.

Equality Impact Assessment on the Revenue Budget 2019/20

EDUCATION AND CHILDREN'S SERVICES

1 Secondary Education

Negative impacts have been identified.

Mitigation:

- Closer targeting of pupil needs.

2 Education Primary

- No negative impacts identified.

3 Nursery Provision

- No negative impacts identified.

4 Administration & Management - Revenue Budget Preparation

- No negative impacts identified.

5 Children's Social Work

No negative impacts identified.

Mitigation:

- Risk Assessment and Risk Management of the demand for Services by Team Manager
- Consultation with stakeholders to broaden feedback on impact of Service.

COMMUNITIES

6 Live Life Aberdeenshire – Review & Redesign of Library Services

Negative impacts have been identified.

Mitigation:

- Work with partners to identify which hours will cause the least impact
- Develop alternative delivery models which do not rely on staff to deliver services
- Investigate potential for co-location with other services within the community
- Publicity and awareness-raising to signpost library users to alternative service points, including digital services.

7 Live Life Aberdeenshire – Review of Pricing within Sports Facilities

Negative impacts have been identified.

Mitigation:

- Retain membership packages that allow people who only use specific services to pay a reduce fee
- Taster and promotional sessions to be held on an ongoing basis
- Information will be provided to users to enable them to see clearly best value package for their type of use
- Consideration currently being given on adapting phase 3 of the pricing increase to minimise impacts of young people, people 60+ and families
- Concessions, though restricted – continue to be targeted at low income families and will only increase by inflation
- Some changes will be made where ongoing consultation has identified that increased process will have an adverse impact on particular groups i.e. club prices will go up in April.

8 Live Life Aberdeenshire – Review & Redesign of Community Centre & Facilities

Negative impacts have been identified.

Mitigation:

- Review options for facilities which are currently unused, lightly used or require significant investment to bring them up to scratch
- Promote the opportunity of the community taking identified buildings on as Community Asset Transfers
- Identify alternative local venues to hold activities.

9 Live Life Aberdeenshire – Review and Redesign of Services within Sports Facilities (wet & dry)

Negative impacts have been identified.

Mitigation:

- Analysis of programming to minimise impact on impacted groups
- Publicity to highlight alternative sessions at particular facilities and at nearby facilities.

10 Housing Review of Budget

- No negative impacts identified.

INFRASTRUCTURE SERVICES

11 Economic Development – Reduction of Rural Partnership Budget

- No negative impacts identified.

12 Environmental Health - Savings in 19/20 Environmental Health Budget

- No negative impacts identified.

13 Economic Development - Workforce Realignment

- No negative impacts identified.

14 Trading Standards - Budget Savings 2019/20 onwards.

For Trading Standards this will be £2k from training in 2021/22

- No negative impacts identified.

15 Trading Standards - Budget Savings 2019/20 onwards.

For Trading Standards this will be £2k from travel & subsistence in 19/20

- No negative impacts identified.

16 Passenger Transport Unit - Review and revisions to Supported Local Bus Services

Negative Impacts Identified.

Mitigation:

- The retention of alternative bus journey
- The vehicle currently used to operate Inch A2B dial-a-bus will be redeployed to retain shoppers' journeys between Alford and Huntly
- The provision of information: Revised bus times will be publicised on buses, on the Council's website and via Traveline Scotland. Advice, regarding potential alternative transport, will be provided to passengers upon request, Timescale.

BUSINESS SERVICES

17 Internal Audit - Internal Audit Budget

- No negative impacts identified.

18 Human Resources & Organisational Development (HR&OD) - Review of Budget 2019/20

Negative impacts identified.

- Engagement with the affected Teams in relation to the changes that will be made within HR&OD
- HR Managers and Team Leaders are fully aware that they have to manage all the vacant posts in order to make the necessary savings.

19 Customer Communication & improvement (CC&I) - Review of Budget 2019/20

Negative impacts identified.

Mitigation:

- Reduction in hours will be done in consultation with employees in CC&I
- CC&I Management Team continues to monitor staffing and non-staffing budgets and service performance on a regular basis to understand the impact of any efficiency measures in place
- There will be engagement with customers to understand impact of changes to service delivery and communicate any changes or alternative arrangements for service delivery.

20 Property & Facilities Management – Halls

- No negative impacts identified.

21 Property & Facilities Management – Repairs and Maintenance Fund

- No negative impacts identified.

22 Property & Facilities Management – Building Cleaning/Public convenience

Negative Impacts identified.

Mitigation:

- Communication plan will ensure reasonable opportunity to make comments and if a community run facility or comfort partnership can be put in place the impact can be mitigated.

23 Property & Facilities Management – Corporate Estates

- No negative impacts identified.

24 Property & Facilities Management – Estates Income

- No negative impacts identified.

25 Property & Facilities Management – Office & Operational Buildings

- No negative impacts identified.

26 Property & Facilities Management – Property Construction Services

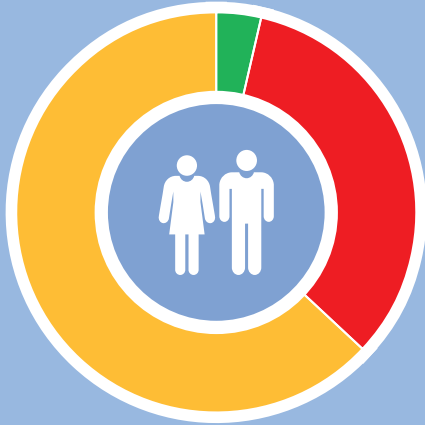
- No negative impacts identified.

27 Property & Facilities Management – Woodhill House

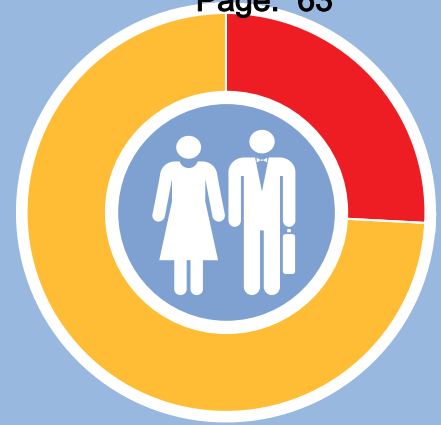
- No negative impacts identified.

Revenue Budget: Impacts on Protected Characteristics

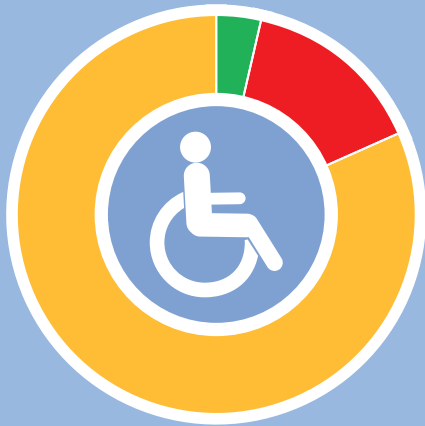
- Positive
- Negative
- Neutral
- Unknown
- N/A



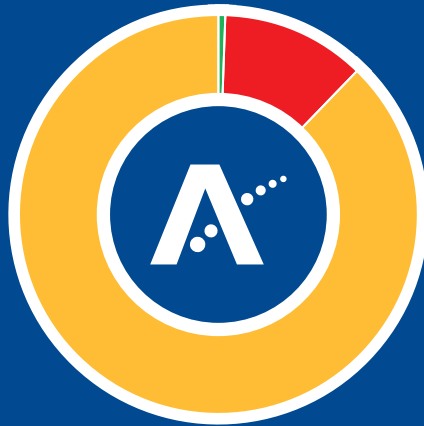
Age - Younger



Age - Older



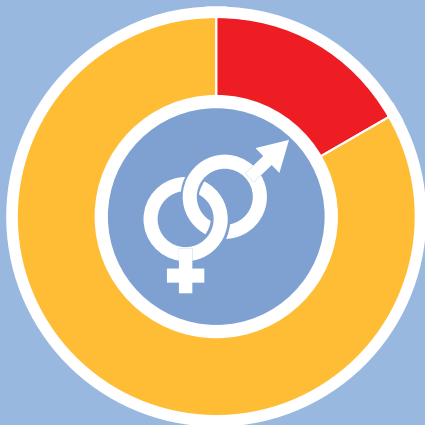
Disability



Whole Council



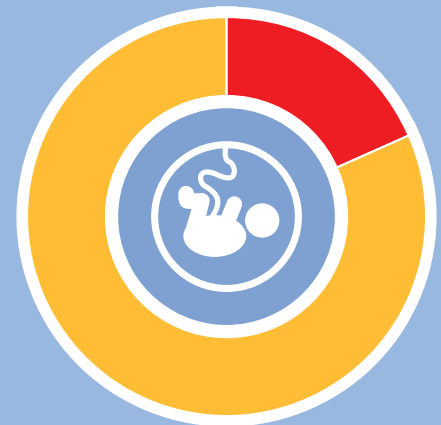
Religion/Belief



Sex (Gender Male/Female)



Race (incl Gypsy Travellers)



Pregnancy and Maternity



Sexual Orientation



Gender Re-assignment



Marriage and Civil Partnership

Budget Overall

Positive	0.74%
Negative	11.48%
Neutral	87.78%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Age-(Younger)

Positive	3.70%
Negative	33.33%
Neutral	62.96%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Age-(Older)

Positive	0.00%
Negative	25.93%
Neutral	74.07%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Disability

Positive	3.70%
Negative	14.81%
Neutral	81.48%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Race

Positive	0.00%
Negative	3.70%
Neutral	96.30%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Religion and Belief

Positive	0.00%
Negative	0.00%
Neutral	100.00%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Sex (Gender Male/Female)

Positive	0.00%
Negative	18.52%
Neutral	81.48%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Pregnancy and Maternity

Positive	0.00%
Negative	18.52%
Neutral	81.48%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Sexual Orientation

Positive	0.00%
Negative	0.00%
Neutral	100.00%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Gender Reassignment

Positive	0.00%
Negative	0.00%
Neutral	100.00%
Unknown	0.00%
N/A	0.00%
Total	100.00%

Marriage and Civil Partnership

Positive	0.00%
Negative	0.00%
Neutral	100.00%
Unknown	0.00%
N/A	0.00%
Total	100.00%