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Local government finance: Budget 2023-24 and provisional allocations to local authorities

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This briefing focuses on both the overall local government settlement for 2023-24, as set out in the Scottish Government's Budget document, and the provisional allocations to local authorities, as set out in the most recent Finance Circular. The positions of the Scottish Government and COSLA are explained in some detail. The briefing also discusses the possible impact of council tax increases.



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Summary

The main purpose of this briefing is to inform Members about this year's Budget allocation to local government and changes to individual council allocations. The intention is to inform Committees and individual Members in advance of the Stage 1 debate on the Budget. As such, the main sources of information used are the 2023-24 Budget document itself and the Local Government Finance Circular 11/2022 published in late December (and revised in January). It may be that during the Budget Bill process, changes are made to the local government budget. If this happens, SPICe will publish a revised briefing or a blog article as soon as practicable.

This briefing covers a lot of ground. However, the main points Members should be aware of are:

- The gap between what local government wants in their settlement and what the Scottish Government is willing to provide at this point in the process is particularly wide this year.
- The Scottish Government says they are increasing the funding available to local government next year by more than £570 million.
- COSLA argues that the actual cash increase will be a much smaller £38 million once the costs of previous policy commitments (for example expansions to free school meals and early learning and childcare) are accounted for.
- For COSLA, the Budget settlement represents a significant real terms cut to "core" revenue funding which it says will have impacts on services and jobs.
- This briefing is primarily concerned with the Budget settlement for 2023-24 and the related Finance Circular (11/2022). As such, we compare 2023-24 figures with the equivalent (i.e. provisional) figures from previous years.
- This approach has its limitations, which are set out in the briefing.
- The Scottish Government revenue allocation to local government, set out in the provisional Finance Circular, increases by 1.3% in real terms compared to the equivalent figure for 2022-23.
- Over a ten year period (comparing 2023-24 to 2013-14), local government's provisional revenue settlement has increased by 4.3% in real terms.
- This compares to an overall increase to the Scottish Government's revenue budget (plus NDRI) of 8.3%.
- COSLA contends that any increase to local government funding has been "heavily ring fenced", whilst funding for core services and local priorities has not increased.
- The local government revenue settlement amounts to 31.7% of the total Scottish Government revenue budget (plus NDR income) in 2023-24. This is a reduction from 2013-14 when it was equal to 33.0%.
- Glasgow City and City of Edinburgh Councils have the largest individual allocations of

all local authorities.

- However, when adjusted for population, the highest allocations per-head are for Shetland, Orkney and Eilean Siar.
- Comparing provisional allocations over the past ten years shows a big increase going to many East coast local authorities whilst many West coast and island local authorities have seen reductions.
- There is a significant 17.8% increase to the total capital allocation going to local government in 2023-24 compared to Budget 2022-23.
- COSLA contends that this increase is primarily driven by capital commitments related to Scotland-wide free school meal policy.

Since the original publication of this briefing on 31 January, there have been extra explanatory notes added to the bottom of Charts 5 and 6. The briefing was therefore edited and republished on 3 February.

Introduction - Scottish Government Budget allocation to local Government

Local government is the second largest area of Scottish Government spend after health. This shouldn't be a surprise given the range, and importance, of the services provided by Scotland's local authorities, including schools, nurseries, social services, housing services, adult social care, refuse collection and recycling, roads maintenance, leisure and sports facilities, parks, planning, licensing, and so on. With the sector employing more than 260,000 people ¹, the largest element of local authority expenditure is on workers' pay, including teachers and social care workers.

As discussed in previous SPICe briefings, the majority of local government net revenue expenditure comes from the Scottish Government in the form of combined General Revenue Grant, guaranteed Non-Domestic Rates income and specific resource grants.

The Scottish Government's [2023-24 Budget](#) ² was published on 15 December 2022 and includes [details of the local government settlement](#) from the Scottish Government. A few days later the Government issued [Finance Circular 11/2022](#) ³ which confirms the overall local government settlement plus details of individual council allocations. This briefing draws heavily on both these documents, and their equivalents from previous years.

Each year the Scottish Government and local authorities engage in discussions on the appropriate levels of funding for local government. Negotiations on the annual local government finance settlement are conducted between the Scottish Government and the Convention of Scottish Local Authorities (COSLA), on behalf of all 32 local authorities, ahead of the announcement of the Scottish Budget.

As [COSLA's recent news release shows](#), the difference between what local government say they need and what the Scottish Government is offering at this point in the Budget process is particularly wide this year.

Headline figures

In his [Budget statement](#), the Deputy First Minister and Cabinet Secretary for Covid Recovery informed Parliament that the Government was “increasing the resources available to Local Government next year by over £550 million”. This increase refers to “core” revenue and capital allocations plus funding transferred to local government from other portfolios in-year (for an explanation of these terms, see recent [SPICe Briefing](#) ⁴).

The following table shows that the total local government settlement, also set out in [Finance Circular 2022/11](#), will be £13.2 billion in 2023-24. This represents a cash increase of 5.1%, or a real-terms increase of 1.8%, when comparing Budget 2023-24 to Budget 2022-23.

Table 1: Local Government funding from Scottish Government (cash)

	2022-23 (£m)	2023-24 (£m)	Cash change (£m)	Cash change (%)
General Revenue Grant	7,094.60	7,133.90	+39.3	+0.6%
Non-Domestic Rates	2,766.0	3,047.00	+281.0	+10.2%
Specific Resource Grants	752.1	752.1	0.0	0.0%
General Capital Grant	510.50	607.60	+97.1	+19.0%
Specific capital grants	139.0	139.00	0.0	0.0%
In-year transfers from other portfolios (rev+cap)	1,332.1	1,551.8	+219.7	+16.5%
Total	12,594.3	13,231.4	+637.1	+5.1%

Note on Table 1: The total increase of £637.1 million compares Budget 2023-24 to Budget 2022-23 and is a real terms increase of 1.8% (see table 2 below for real terms figures). This figure is complicated due to the addition, during the budget process for the 2022-23 Budget of the resource support for school meals, which were not included in the comparable tables in the 2022-23 Budget document last year. This funding totals £64 million (£21.8 million to support meals in the holiday, and £42.2 million to support the expansion of free school meals). Including these amounts in last year's settlement would reduce the £637.1 million increase in the table above, but it would still be by "over £550 million".

Table 2: Local government funding from Scottish Government (real terms – in 2022-23 prices)

Local Government	2022-23 (£m)	2023-24 (£m)	Real change (£m)	Real change (%)
General Revenue Grant	7,094.60	6,910.52	-184.1	-2.6%
Non-Domestic Rates	2,766.0	2,951.59	+185.6	+6.7%
Specific Resource Grants	752.1	728.55	-23.6	-3.1%
General Capital Grant	510.50	588.57	+78.1	+15.3%
Specific capital grants	139.0	134.65	-4.4	-3.1%
In-year funding from other portfolios	1,332.1	1,503.21	+219.7	+16.5%
Total	12,594.3	12,817.1	+222.8	+1.8%

These tables show that in-year transfers from other portfolios amount to over £1.5 billion, or 12% of total allocation in 2023-24. There is always some debate about how much flexibility local government has over these transfers. The Scottish Government's position is that the funding is provided to support specific policies; however, it does not have terms and conditions attached and is not "ring-fenced". The Government states that the transferred revenue funding is included in the weekly General Revenue Grant payments and councils have autonomy to allocate the GRG based on local needs and priorities ⁵.

During a [recent evidence session](#), the Cabinet Secretary for Social Justice, Housing and Local Government told the Local Government, Housing and Planning Committee that "councils have autonomy over 93% of their funding". This would suggest that - in the Government's view at least - the only parts of the local government settlement with conditions attached are the specific resource and capital grants elements, which the above tables show accounts for 7% of total allocation. However, as the current [debate about teacher number shows](#), even if a pot of funding is included in the General Resource Grant, there are still expectations linked to this money.

COSLA [has argued in the past](#) that revenue funding transferred from other portfolios is

"ring-fenced for achieving a prescribed policy intention":

“ 'Revenue from other portfolios' describes a situation where a Scottish Government Directorate (the portfolio) holds the budget responsibility for funding of a particular policy. Where it is agreed that Local Government will implement or deliver that policy, the funding is transferred from the relevant Scottish Government Directorate to Local Government...All ring-fenced funds come to Local Government with conditions and reporting requirements which are often time consuming and bureaucratic - particularly in relation to funding from other portfolios.”

Changes to the “core” revenue allocation

In their [press release published just after the Budget](#), COSLA spoke about cuts to local government’s “core” budget, i.e. the combination of General Revenue Grant, Non-Domestic Rates income and Specific Resource Grants. This amounts to £10.9 billion in 2023-24, representing a cash increase of £320 million compared to Budget 2022-23 (+3.0%), or a slight real-terms decrease of £22 million (-0.2%).

Table 3: Local government “core” revenue funding (cash)

Local Government (Revenue)	2022-23 (£m)	2023-24 (£m)	Cash change (£m)	Cash change %
General Revenue Grant	7,094.6	7,133.9	+39.3	+0.6%
Non-Domestic Rates	2,766.0	3,047.0	+281.0	+10.2%
Specific (ring-fenced) Resource Grants	752.1	752.1	0.0	0.0%
Total "core" revenue funding	10,612.7	10,933.0	+320.3	+3.0%

Table 4: Local government “core” revenue funding (real terms – in 2022-23 prices)

Local Government (Revenue)	2022-23 (£m)	2023-24 (£m)	Real change (£m)	Real change %
General Revenue Grant	7,094.6	6,910.5	-184.1	-2.6%
Non-Domestic Rates	2,766.0	2,951.6	+185.6	+6.7%
Specific (ring-fenced) Resource Grants	752.1	728.55	-23.6	-3.1%
Total "core" revenue funding	10,612.7	10,590.6	-22.0	-0.2%

COSLA expressed disappointment with the Budget, believing that local government has not been prioritised. Noting the Government’s claim of a cash increase for local government, [COSLA calculates](#)⁶ that, in their view, the actual cash increase will be a much smaller £38 million once the costs of previous policy commitments are accounted for. Arguing that real-terms cuts to councils’ budgets will impact the most vulnerable in society and damage the local government workforce, the potential implications are set out in COSLA’s [Save Our Services campaign](#)⁷ and in its [recent submission to the Finance and Public Administration Committee](#). They have vowed to “fight for a fairer settlement”.

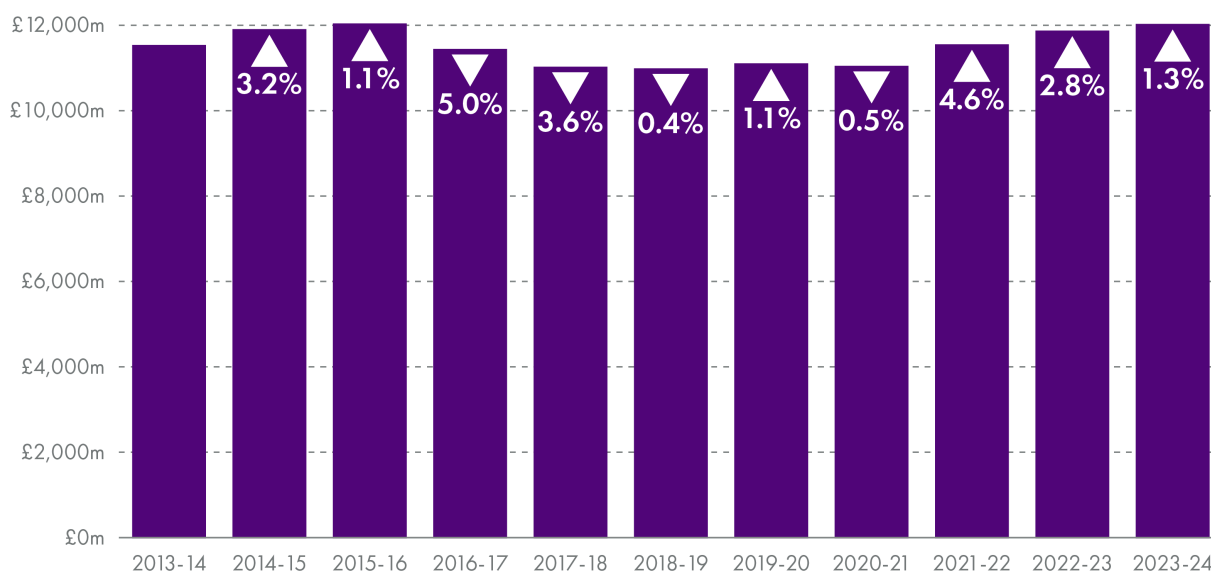
Changes to revenue allocations over the past ten years

The total revenue figure of £12.4 billion included in [Annex A of Finance Circular 11/2022](#) is comprised of the General Revenue Grant, guaranteed Non-Domestic Rates income and ring-fenced grants. This section of the briefing focuses on changes to the total revenue figure in the provisional Finance Circulars since 2013-14. We start at 2013-14 because previous to that funding for police and fire services was included in the local government settlement (national police and fire bodies were established in April 2013). It is very difficult to compare local government finances before and after this point.

Changes to provisional allocations 2013-14 to 2023-24

This section compares provisional revenue allocations over the past 11 years. Comparing like-for-like (i.e. provisional revenue allocations), Chart 1 shows provisional allocations for each year between 2013-14 and 2023-24. Figures are in 2022-23 prices - i.e. they are converted into "real terms" to account for the impact of inflation.

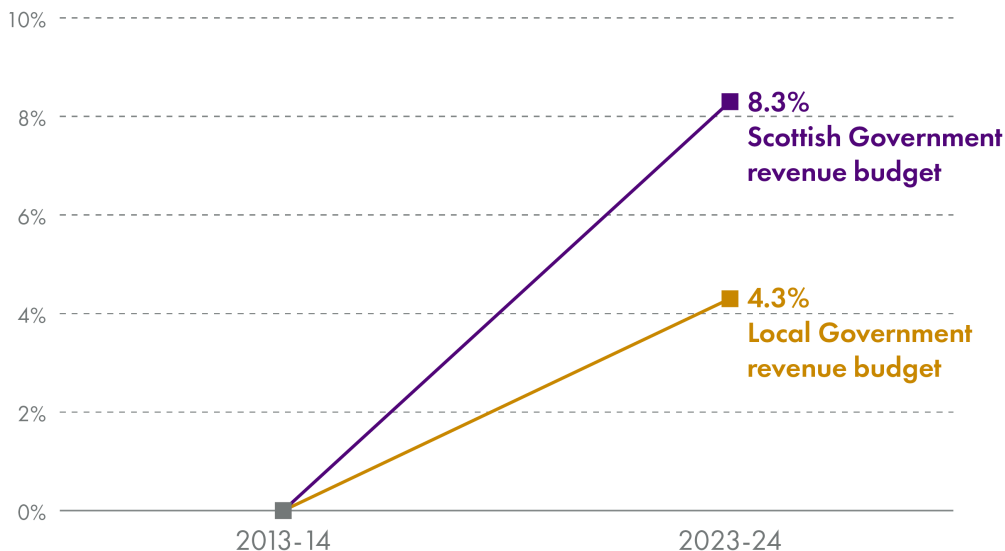
Chart 1: total provisional revenue allocation since 2013-14 and % changes compared to previous year (real terms, in 2022-23 prices)



We can see that there were successive real terms cuts to the local government settlement in each of the Budgets between 2016-17 and 2018-19. This trend was only really reversed in Budget 2021-22, and since then there have been three years of real terms increases to provisional revenue allocations. Chart 1 shows that the 2023-24 allocation is higher in real terms than it was in 2013-14 and is now around the same level as it was in 2015-16.

Chart 2 (below) shows that the provisional revenue allocation to local government has increased by over 4% in real-terms since 2013-14. This compares to an increase of over 8% to the Scottish Government revenue budget (plus NDRI) over the period:

Chart 2: real terms % change in provisional revenue allocation to local government and SG revenue DEL (plus NDRI)



All figures used in this section, plus sources, are set out in full in the [Annex to this briefing](#).

[COSLA argues](#) that any increase to local government funding over this period has been "heavily ring fenced" and "directed funding for core services and local priorities has stayed the same". They contend that local authorities are now delivering additional policies and services relating to early learning and childcare, free school meals and a number of other areas, which have not been adequately funded by national government. They argue that the money they receive for "core" services has been cut in real terms whilst, over the ten-year period, costs and demand for these services have gone up significantly.

A note on the limitations of comparing budget to budget

Within each financial year, local government receives additional funding from the Scottish Government on top of the Budget settlement, and these sums are not included in the charts and analysis in this section. As noted by the [Institute for Fiscal Studies](#)⁸ in December, comparing budget to budget can act to overstate the funding increases between years.

Looking at the current financial year, since December 2021 when provisional 2022-23 figures were first announced, there have been various additions made to the local government allocation. For example, there was an extra £120 million [announced during the Stage 1 debate](#) and an additional £140 million revenue [announced over summer 2022](#) to help fund local government pay deals. These additions for 2022-23, plus some others, are captured in the [Finance Circular](#) published just before Christmas.

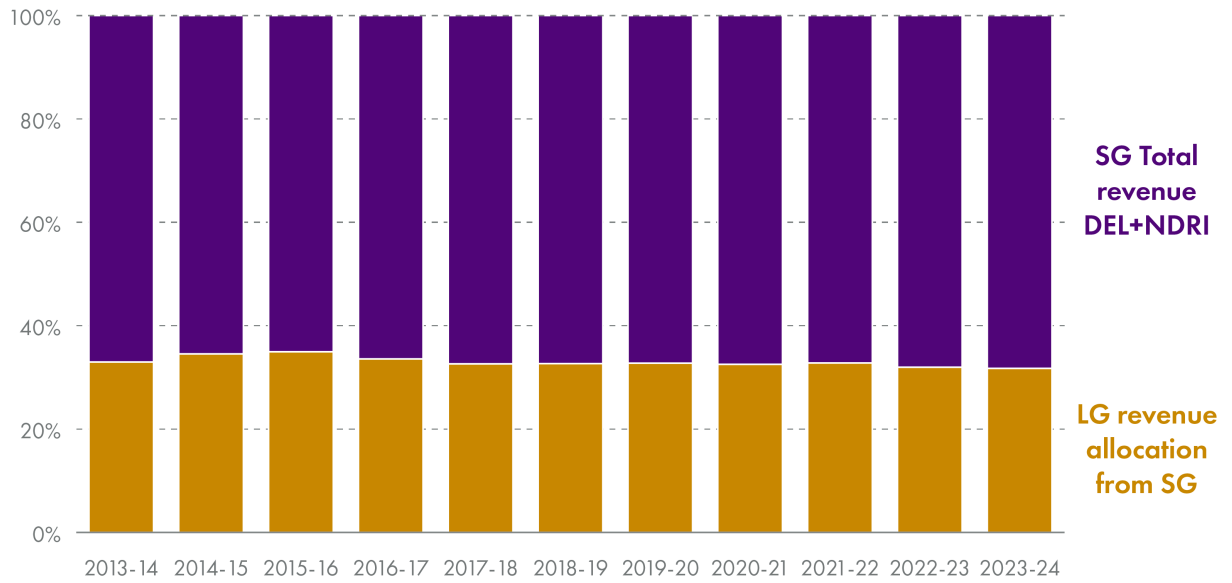
Comparing the most up-to-date 2022-23 figure in the 11/2022 Finance Circular with the provisional allocation figure for 2023-24 gives us a real terms *reduction* of £233 million, or -1.9%, over the year. This is not comparing like-for-like, and there will undoubtedly be additions to the local government settlement in 2023-24. Nevertheless, the Cabinet Secretary for Social Justice, Housing and Local Government [told the Local Government, Housing and Planning Committee on 17 January](#) that:

"I need to be totally honest: there is no more money on the horizon [for local government], because there is no more money on our [the Scottish Government's] horizon. There is no magic pot of money hidden away—that is absolutely not the case—and, for the first time in a long time, there is very limited, if any, carry-forward for the Scottish Government."

Local government allocation as % of Scottish Government budget

It is possible to show the local government allocation as a percentage of total Scottish Government Budget, and how this compares over time. Chart 3 presents provisional revenue allocations as a percentage of total Scottish Government revenue budget (plus Non-Domestic Rates income). This shows that the local government revenue settlement amounts to 31.7% of the total Scottish Government revenue budget (plus NDR income) in 2023-24. This is a reduction from 2013-14 when it was equal to 33.0%.

Chart 3: Local government revenue allocation as % of total Scottish Government revenue budget (plus NDRI)



All figures used in this section, plus sources, are set out in full in [Annex 1](#).

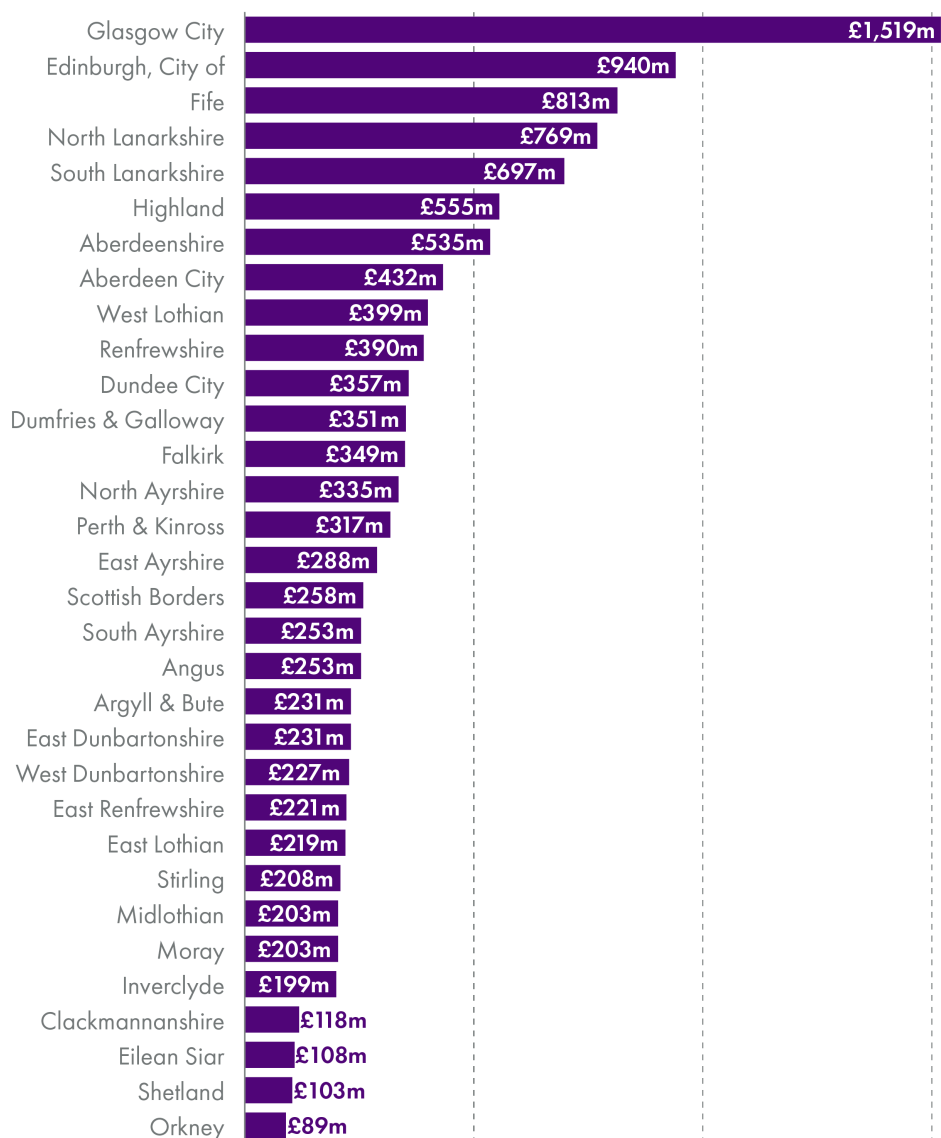
Revenue allocations to individual councils

[Finance Circular 11/2022](#) includes details of provisional revenue and capital allocations for each of Scotland's 32 local authorities. Allocations are calculated using a needs-based distribution methodology agreed between COSLA and the Scottish Government. Consultation on the figures presented in the circular will take place between the Scottish Government and COSLA in advance of the Local Government Finance (Scotland) Order 2023 being presented to the Scottish Parliament in February. Final allocations will be published in a circular after the Order has been debated and agreed by the Parliament.

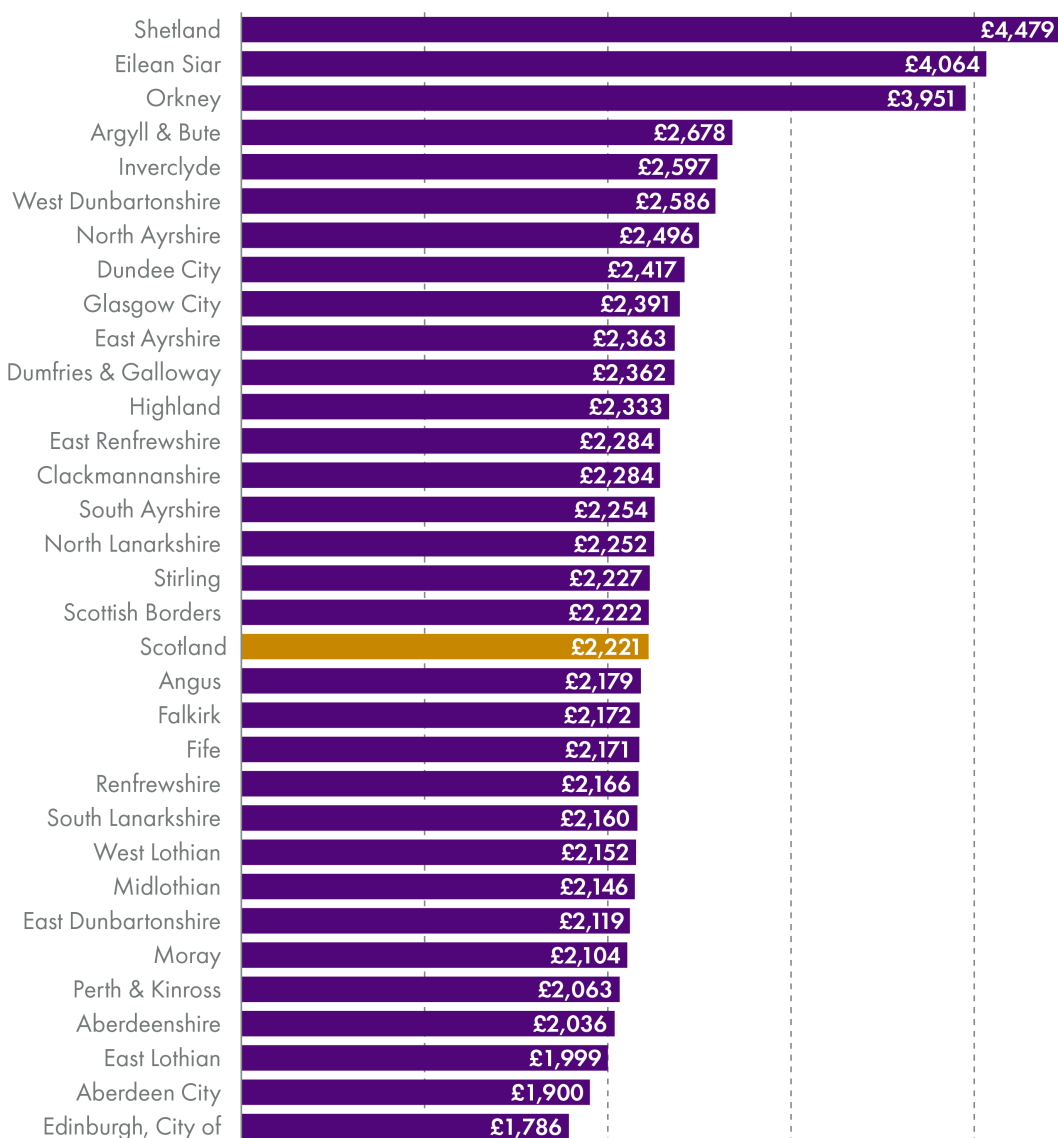
It is possible to compare individual allocations between years to see which authorities have seen the largest and smallest changes over time. Furthermore, using mid-year population estimates from the National Records of Scotland we can also analyse figures in terms of per-head allocation.

Provisional council allocations 2023-24

Chart 4 shows the provisional revenue allocations for each local authority, as set out in Finance Circular 11/22, with local authorities ranked by level of absolute allocation. Unsurprisingly, Scotland's two largest cities receive the largest settlements, with the least populated local authorities receiving the smallest.

Chart 4: Provisional revenue allocations for each local authority 2023-24

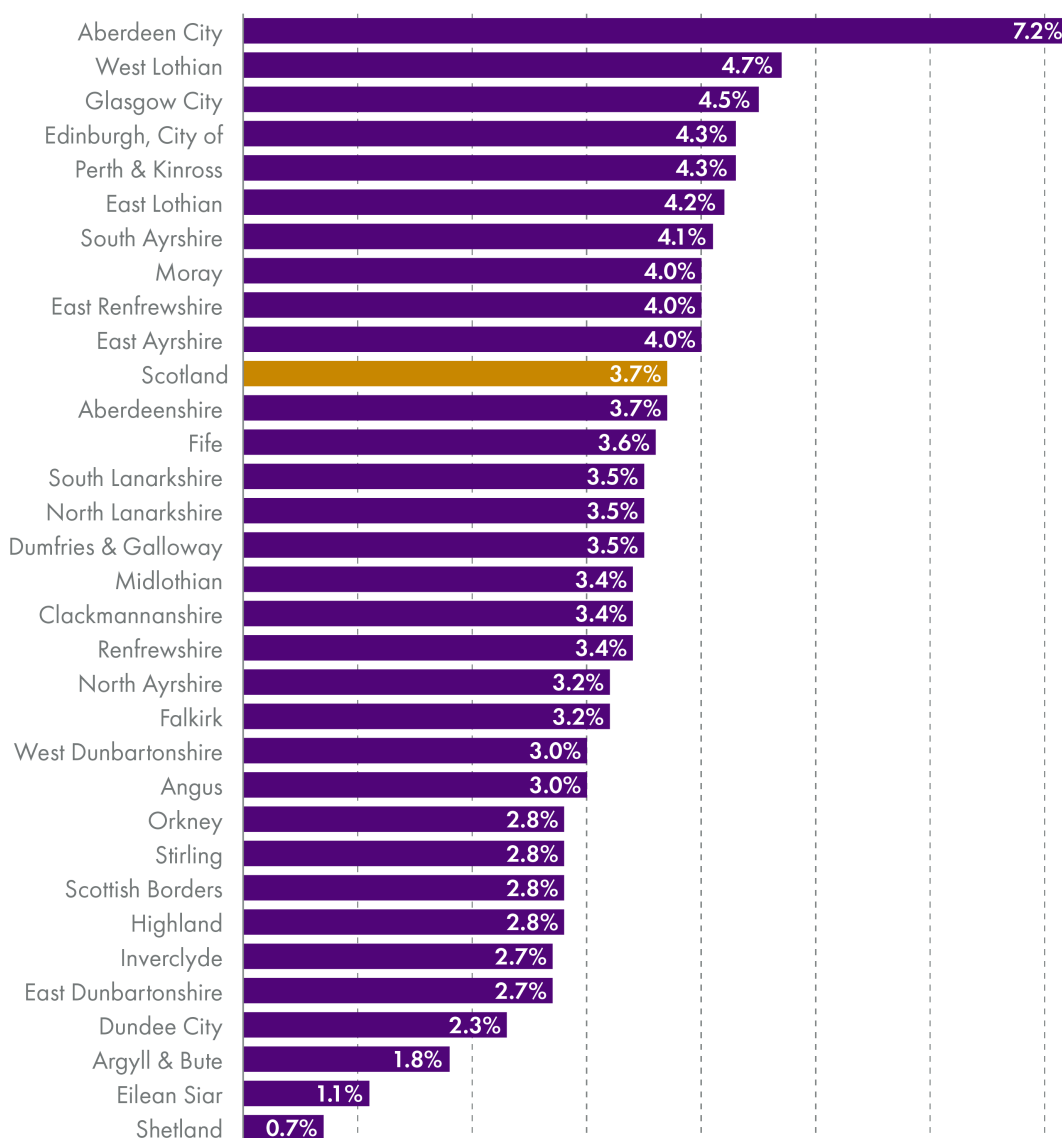
The rankings of local authorities looks very different when allocations are presented as a per-head calculation:

Chart 5: Provisional revenue allocations, per head, for each local authority 2023-24*

**Note: the Scotland figure above is total distributable revenue, as presented in Annex B of Finance Circular 11/2022. This is different from the total revenue Scotland figure used in other sections of this briefing. It is used here to allow individual councils to be compared against a Scottish average.*

As in previous years, the three all-island authorities receive the greatest amount of revenue funding per head, which reflects the particular circumstances of delivering public services in island communities. Again, the City of Edinburgh and Aberdeen City have the lowest allocations per head. As detailed in the SPICe briefing [Local Government Finance: The funding formula and local taxation income](#), these councils receive a higher proportion of their income from council tax.

Comparing provisional revenue allocations for 2022-23 and 2023-24 we can see in Chart 6 that all local authorities will receive a real terms increase over the year (when comparing Budget to Budget). Aberdeen City, West Lothian and Glasgow City see the largest increases whilst Argyll and Bute, Eilean Siar and Shetland see the smallest increases. No local authority sees a real terms reduction in their provisional revenue allocation, when comparing budget to budget.

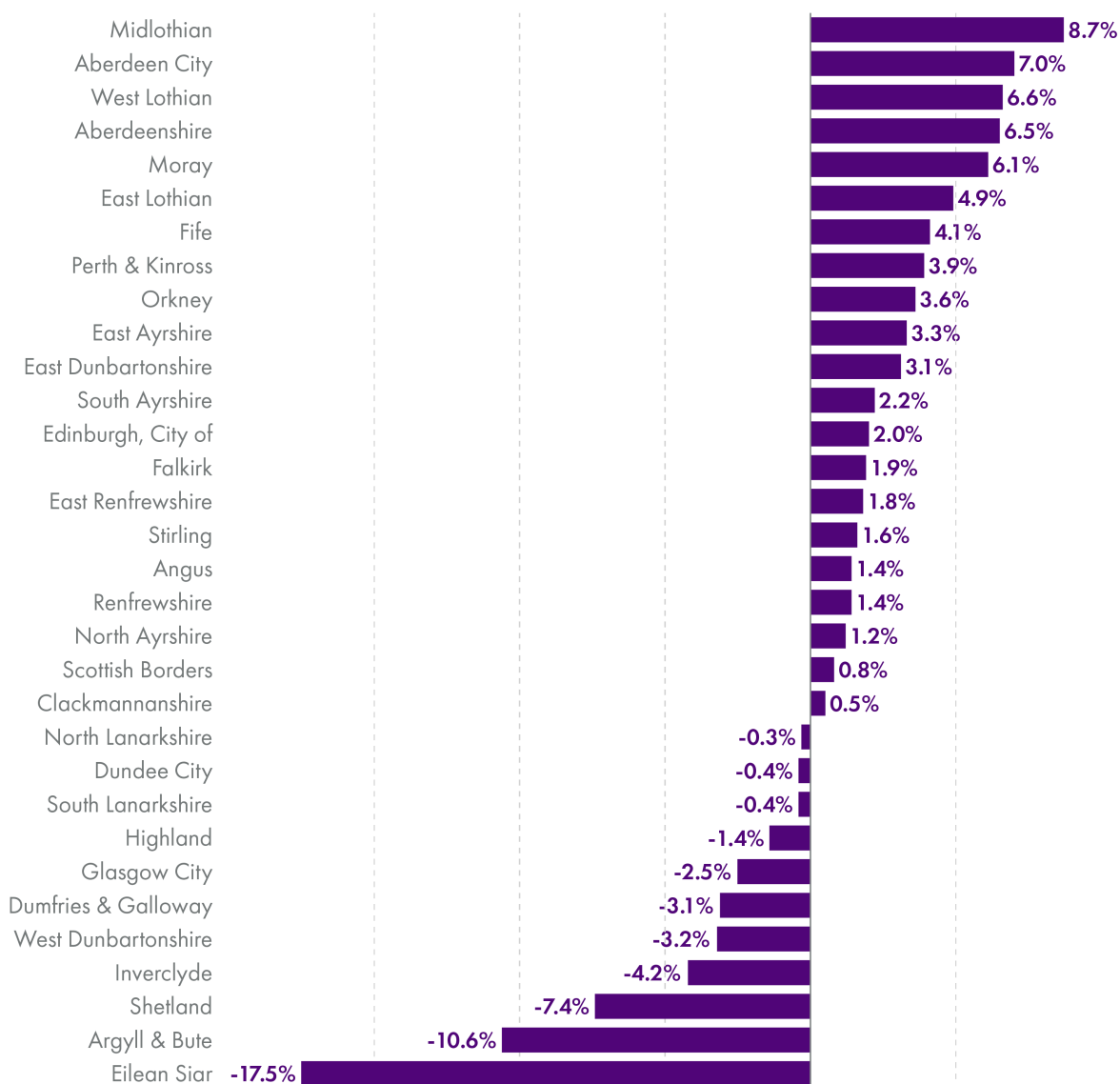
Chart 6: Real terms changes to revenue allocations 2022-23 to 2023-24*

**Note: the Scotland figure above relates to changes in distributable revenue, as presented in Annex B of Finance Circular 11/2022 and Finance Circular 9/2001. This is different from the total revenue Scotland figure used in other sections of this briefing. It is included here to allow individual councils to be compared against a Scottish average.*

Comparing allocations between 2013-14 and 2023-24

Chart 7 compares provisional revenue allocations in 2013-14 and 2023-24. Figures are in real terms (put into 2022-23 prices) to help adjust for inflation. The biggest increases over the period have been in Midlothian, Aberdeen City, West Lothian and Aberdeenshire, whilst many of the largest reductions are in council areas in the West of the country, for example Argyll and Bute and Eilean Siar.

Chart 7: real terms % changes to provisional revenue allocations 2013-14 to 2023-24



Population changes can help explain some of these increases and reductions, with those local authorities such as Inverclyde and Eilean Siar seeing both the biggest reductions in allocation and the largest depopulations over the past ten years. However, other factors are clearly at play, relating to the intricacies of the distribution formula, which mean that some of those local authorities seeing the largest increases in funding, such as Aberdeen City and Aberdeenshire, have experienced only modest population increases over the period (see [NRS Population Estimates Time Series Data](#)).

Capital allocations

As shown in Tables 5 and 6 (below) there is a 17.8% increase to the total capital allocation going to local government in 2023-24 compared to Budget 2022-23. Some of this is additional capital spend relating to free school meals priorities.

Table 5: Cash changes to total capital allocations

Local Government (Capital)	2022-23 (£m)	2023-24 (£m)	Cash change (£m)	Cash change %
General Capital Grant	510.5	607.6	97.1	19.0%
Specific (ring-fenced) capital grants	139.0	139.0	0.0	0.0%
Total "core" Capital	649.5	746.6	97.1	14.9%
Capital Funding within other Portfolios	30.0	80.0	50.0	166.7%
Total capital in Finance Circular	679.5	826.6	147.1	21.6%

Table 6: Real terms changes to total capital allocations

Local Government (Capital)	2022-23 (£m)	2023-24 (£m)	Real change (£m)	Real change %
General Capital Grant	510.5	588.6	78.1	15.3%
Specific (ring-fenced) capital grants	139.0	134.6	-4.4	-3.1%
Total "core" Capital	649.5	723.2	73.7	11.4%
Capital Funding within other Portfolios	30.0	77.5	47.5	158.3%
Total capital in Finance Circular	679.5	800.7	121.2	17.8%

The charts below show provisional capital allocations to individual local authorities in 2023-24, both in absolute terms and as per-head calculations:

Chart 8: Capital allocations by local authority 2023-24 (£m)

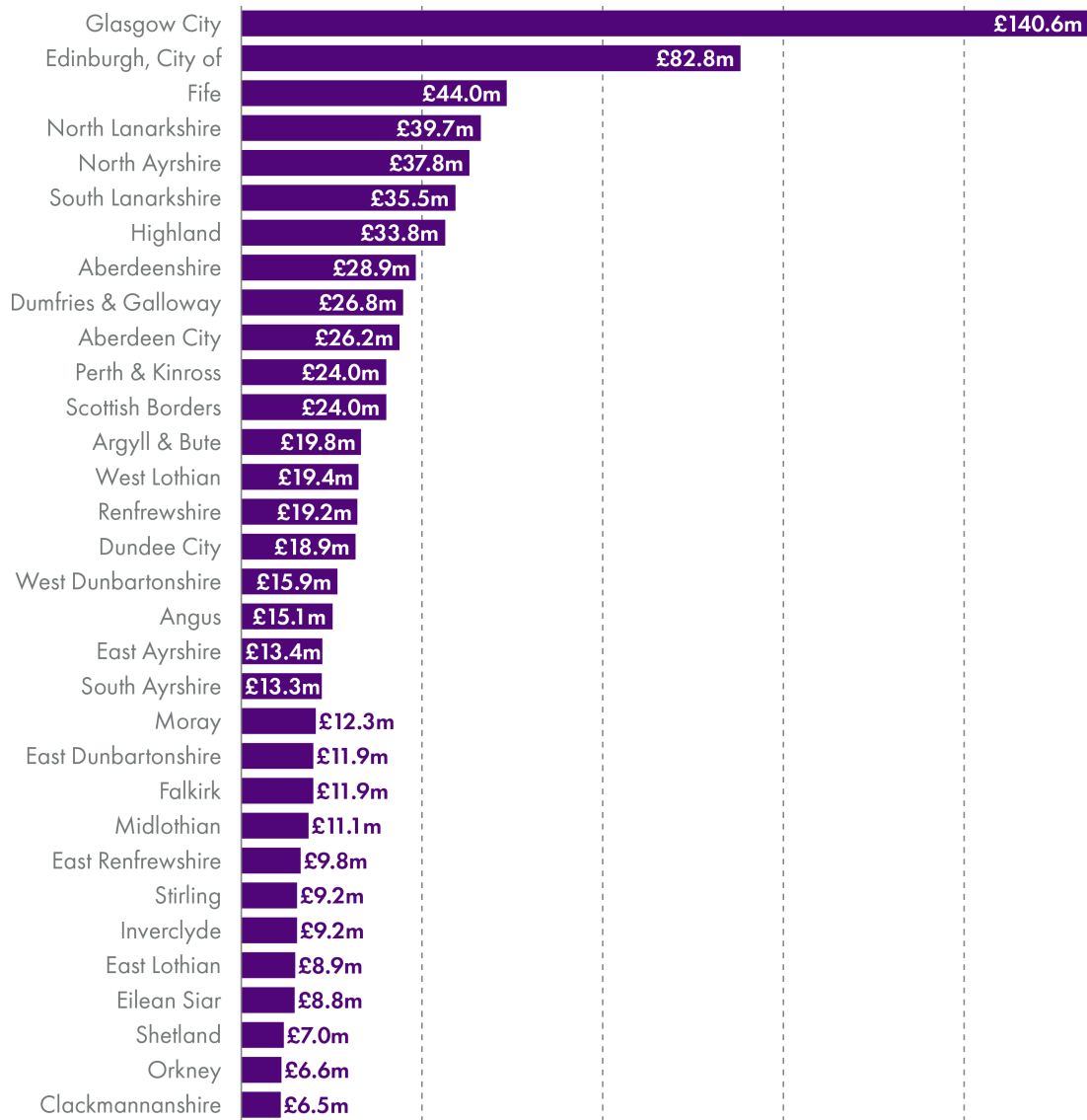
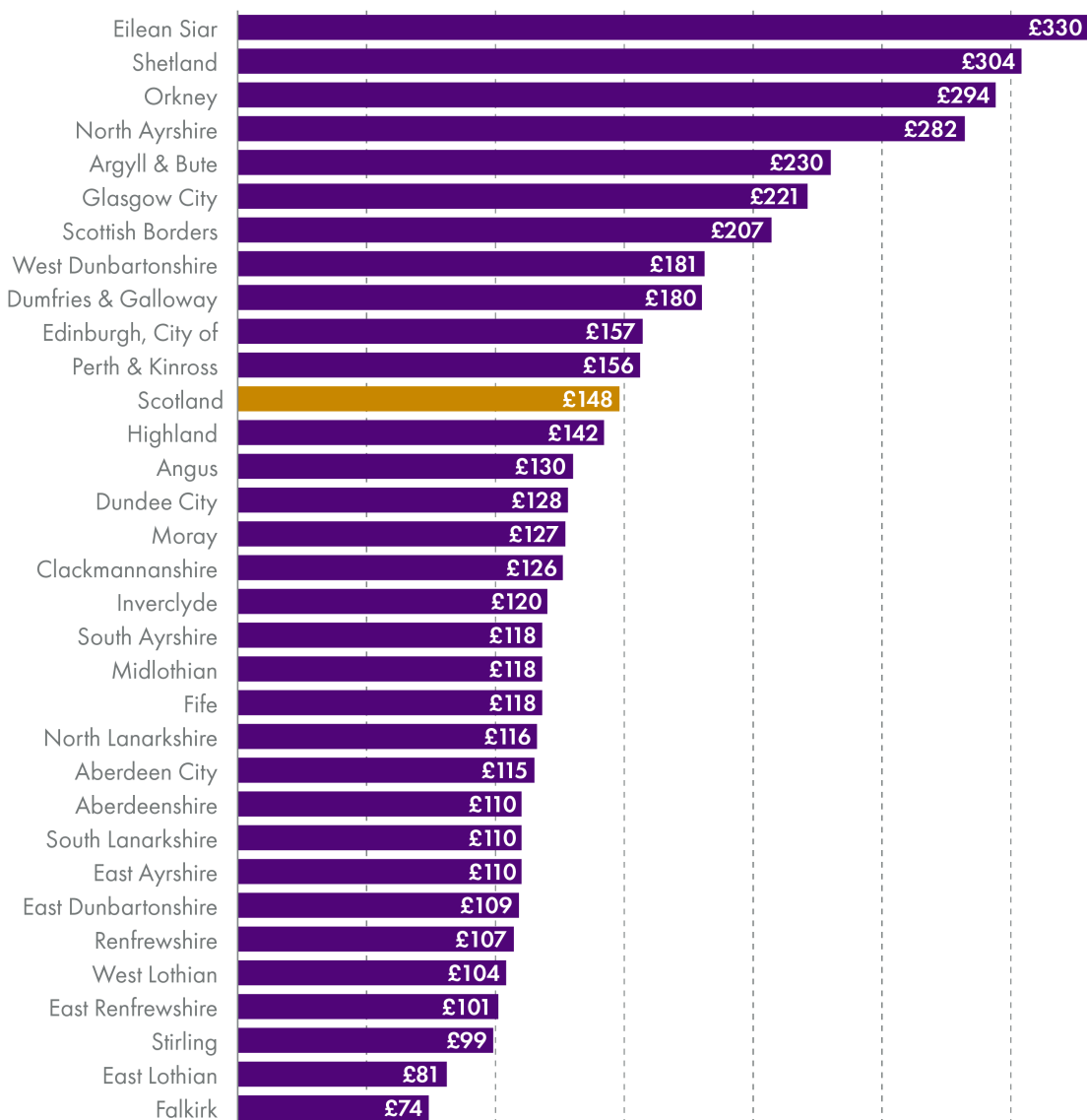


Chart 9: Capital allocations by local authority 2023-24, per head (£)



It is noticeable that the five local authority areas with the highest per-head capital allocations include all of Scotland's councils with inhabited islands (with the exception of the Highland Council). Indeed, Eilean Siar and Shetland both have per-head allocations more than double the Scottish average.

Council Tax

Council tax is the only truly local tax in Scotland, with councils having responsibility for setting Band D rates each year. Although ratios between bands are defined in national legislation, the tax is local in the sense that it is set locally, collected by local authorities, retained locally and spent entirely on local services. In 2020-21, council tax receipts amounted to £2.6 billion, or around 20% of total local government net revenue funding (see [The Funding of Local Government in Scotland, 2022-23](#)).

For most of the past 15 years, the Scottish Government has sought local government's agreement to freeze or cap council tax. Last year, however, the Cabinet Secretary for Finance and the Economy lifted the freeze, stating that councils would have "complete flexibility to set the council tax rate that is appropriate for their local authority area". [BBC Scotland published analysis](#) earlier this year showing that all councils, except Shetland, opted for an increase. The Deputy First Minister again confirmed he would not seek a freeze in 2023-24. Therefore, councils must now decide whether or not to increase taxes on households already facing hardships and squeezed disposable incomes.

Unlike the Scottish Government's income tax powers, councils do not have the ability to increase council tax rates for some households whilst lowering them for others. If they decide to increase council tax, rates will rise for all eligible households. [Fraser of Allander research from 2020](#)⁹ confirmed the regressive nature of council tax, with households in the bottom income quantile paying 4.6% of their gross income in council tax, whilst households in the top quantile pay only 1.4%. In other words, any council tax increases could be proportionately more painful for lower income households than wealthier ones.

It is worth noting that, although council tax may be regressive in nature, the [Council Tax Reduction scheme](#) protects some of Scotland's most vulnerable households.

Annex

Local Government provisional revenue allocation and total SG DEL revenue (plus NDR), in cash (£m)

Local Government provisional revenue allocation and total SG DEL revenue (plus NDR), in cash (£m)

	2013-14	2014-15	2015-16	2016-17	2017-18
LG revenue allocation from SG (£m)	9,396	9,805	9,993	9,693	9,496
SG Total revenue DEL+NDRI (£m)	28,499	28,380	28,586	28,867	29,109
LG as % of SG	33.0%	34.5%	35.0%	33.6%	32.6%

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
LG revenue allocation from SG (£m)	9,631	9,987	10,573	11,003	11,859	12,403
SG Total revenue DEL+NDRI (£m)	29,496	30,486	32,501	33,554	37,088	39,070
LG as % of SG	32.7%	32.8%	32.5%	32.8%	32.0%	31.7%

Local Government provisional revenue allocation and total SG DEL revenue (plus NDR), in real terms (2022-23 prices, £m)

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
LG revenue allocation from SG (£m)	11522.1	11892.1	12024.7	11429.3	11013.4	10973.2
SG Total revenue DEL+NDRI (£m)	34946.1	34421.3	34396.6	34036.0	33758.7	33607.3

	2019-20	2020-21	2021-22	2022-23	2023-24
LG revenue allocation from SG (£m)	11090.8	11034.1	11538.1	11858.6	12014.2
SG Total revenue DEL+NDRI (£m)	33854.9	33919.0	35184.5	37088.1	37846.6

Provisional individual revenue allocation in 2022-23 and 2023-24 and cash changes

Local Authority - Finance circular, Annex B, Col 12	2022-23 (from 9/2021)	2023-24 (from 11/2022)	Cash change (£m)	Cash change %
Aberdeen City	390.6	432.1	41.5	10.6%
Aberdeenshire	499.6	534.8	35.1	7.0%
Angus	237.9	253.0	15.1	6.3%
Argyll & Bute	219.7	230.9	11.2	5.1%
Clackmannanshire	110.2	117.7	7.5	6.8%
Dumfries & Galloway	329.0	351.5	22.5	6.8%
Dundee City	338.0	357.1	19.1	5.7%
East Ayrshire	268.7	288.4	19.7	7.3%
East Dunbartonshire	217.7	230.7	13.0	6.0%
East Lothian	203.6	219.0	15.5	7.6%
East Renfrewshire	205.5	220.6	15.1	7.3%
Edinburgh, City of	872.9	940.2	67.3	7.7%
Eilean Siar	103.7	108.3	4.5	4.4%
Falkirk	327.6	349.0	21.4	6.5%
Fife	760.8	813.4	52.5	6.9%
Glasgow City	1,407.9	1,518.7	110.9	7.9%
Highland	523.6	555.4	31.8	6.1%
Inverclyde	187.8	199.2	11.4	6.0%
Midlothian	190.3	203.2	12.9	6.8%
Moray	188.9	202.9	13.9	7.4%
North Ayrshire	314.5	335.0	20.5	6.5%
North Lanarkshire	719.4	768.7	49.3	6.9%
Orkney	83.9	89.1	5.2	6.1%
Perth & Kinross	294.8	317.3	22.5	7.6%
Renfrewshire	365.2	389.8	24.6	6.7%
Scottish Borders	243.0	257.8	14.8	6.1%
Shetland	98.8	102.8	3.9	4.0%
South Ayrshire	235.8	253.5	17.7	7.5%
South Lanarkshire	651.9	696.8	44.8	6.9%
Stirling	196.1	208.2	12.0	6.1%
West Dunbartonshire	213.5	227.0	13.5	6.3%
West Lothian	369.7	399.4	29.7	8.0%
Scotland	11,370.7	12,171.1	800.3	7.0%

Provisional individual revenue allocation in 2022-23 and 2023-24 and real terms changes

Local Authority - Finance circular, Annex B, Col 13	2022-23 (from 9/2021)	2023-24 (from 11/2022)	Real change	Real change %
Aberdeen City	390.6	418.6	28.0	7.2%
Aberdeenshire	499.6	518.0	18.4	3.7%
Angus	237.9	245.1	7.1	3.0%
Argyll & Bute	219.7	223.7	4.0	1.8%
Clackmannanshire	110.2	114.0	3.8	3.4%
Dumfries & Galloway	329.0	340.5	11.4	3.5%
Dundee City	338.0	345.9	7.9	2.3%
East Ayrshire	268.7	279.4	10.6	4.0%
East Dunbartonshire	217.7	223.5	5.8	2.7%
East Lothian	203.6	212.2	8.6	4.2%
East Renfrewshire	205.5	213.6	8.2	4.0%
Edinburgh, City of	872.9	910.7	37.8	4.3%
Eilean Siar	103.7	104.9	1.1	1.1%
Falkirk	327.6	338.1	10.5	3.2%
Fife	760.8	787.9	27.0	3.6%
Glasgow City	1,407.9	1,471.1	63.3	4.5%
Highland	523.6	538.0	14.4	2.8%
Inverclyde	187.8	192.9	5.1	2.7%
Midlothian	190.3	196.8	6.5	3.4%
Moray	188.9	196.5	7.6	4.0%
North Ayrshire	314.5	324.5	10.0	3.2%
North Lanarkshire	719.4	744.6	25.2	3.5%
Orkney	83.9	86.3	2.4	2.8%
Perth & Kinross	294.8	307.3	12.6	4.3%
Renfrewshire	365.2	377.6	12.4	3.4%
Scottish Borders	243.0	249.7	6.7	2.8%
Shetland	98.8	99.5	0.7	0.7%
South Ayrshire	235.8	245.5	9.7	4.1%
South Lanarkshire	651.9	675.0	23.0	3.5%
Stirling	196.1	201.6	5.5	2.8%
West Dunbartonshire	213.5	219.9	6.4	3.0%
West Lothian	369.7	386.9	17.2	4.7%
All Scottish local authorities	11,370.7	11,789.9	419.2	3.7%

Individual council provisional revenue allocation per head, ranked

Local Authority - Finance circular, Annex B, Col 13	2023-24 (from 11/2022)	Mid-year population estimates 2021	2023-24 Per head (£)
Shetland	102.8	22,940	4,479.4
Eilean Siar	108.3	26,640	4,064.2
Orkney	89.1	22,540	3,951.5
Argyll & Bute	230.9	86,220	2,678.0
Inverclyde	199.2	76,700	2,596.7
West Dunbartonshire	227.0	87,790	2,585.8
North Ayrshire	335.0	134,220	2,496.2
Dundee City	357.1	147,720	2,417.2
Glasgow City	1518.7	635,130	2,391.2
East Ayrshire	288.4	122,020	2,363.4
Dumfries & Galloway	351.5	148,790	2,362.1
Highland	555.4	238,060	2,333.1
East Renfrewshire	220.6	96,580	2,283.7
Clackmannanshire	117.7	51,540	2,283.5
South Ayrshire	253.5	112,450	2,254.2
North Lanarkshire	768.7	341,400	2,251.6
Stirling	208.2	93,470	2,227.0
Scottish Borders	257.8	116,020	2,221.7
Scotland	12171.1	5,479,900	2,221.0
Angus	253.0	116,120	2,178.8
Falkirk	349.0	160,700	2,171.8
Fife	813.4	374,730	2,170.5
Renfrewshire	389.8	179,940	2,166.1
South Lanarkshire	696.8	322,630	2,159.7
West Lothian	399.4	185,580	2,152.3
Midlothian	203.2	94,680	2,145.8
East Dunbartonshire	230.7	108,900	2,118.7
Moray	202.9	96,410	2,104.4
Perth & Kinross	317.3	153,810	2,062.7
Aberdeenshire	534.8	262,690	2,035.8
East Lothian	219.0	109,580	1,998.8
Aberdeen City	432.1	227,430	1,900.1
Edinburgh, City of	940.2	526,470	1,785.8

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