

Department for Communities and Local Government

Local Government
Finance (England)

**The Local Government
Finance Report
(England)
2016/2017**

Department for Communities and Local Government

Local Government
Finance (England)

The Local Government
Finance Report (England)
2016/2017

Presented to the House of Commons pursuant to paragraph 5 of
Schedule 7B to the Local Government Finance Act 1988

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1 Introduction

- 1.1. This Report is made by the Secretary of State for Communities and Local Government (“the Secretary of State”), and laid before the House of Commons, in accordance with paragraph 5 of Schedule 7B to the Local Government Finance Act 1988 (“the 1988 Act”)¹. It applies in relation to England only.
- 1.2. This Report sets out the Secretary of State's determination for the financial year 2016/2017, made under paragraph 4 of Schedule 7B to the 1988 Act, of the percentage of the settlement funding assessment that is to be the central share and the percentage that is to be the local share for each billing authority in England.
- 1.3. This Report sets out the Secretary of State's determination to pay a revenue support grant (“Revenue Support Grant”) for the financial year 2016/2017 under section 78 of the 1988 Act², the total amount of the grant for that year, the amount of the grant he proposes to pay to receiving authorities, and the amount of the grant he proposes to pay to the specified body.
- 1.4. This Report also specifies the basis on which the Secretary of State proposes to distribute among receiving authorities the amount of Revenue Support Grant to be paid to such authorities for the financial year 2016/2017.
- 1.5. Before making the determination under section 78 of the 1988 Act, the Secretary of State consulted representatives of local government and all local authorities and obtained the Treasury's consent³. Before making this Report the Secretary of State also notified such representatives of the general nature of the basis of calculation of the distribution of Revenue Support Grant⁴ and of the general nature of the basis of calculation of tariff and top-up payments⁵ (as referred to in para 1.6).
- 1.6. This Report also sets out the basis on which the Secretary of State proposes to calculate which authorities are to receive payments (referred to in this Report as “top-up” payments) and which authorities are to make payments (referred to in this Report as “tariff” payments) and the amount of such payments, under Part 5 of Schedule 7B to the 1988 Act.

¹ Schedule 7B was inserted by Schedule 1 to the Local Government Finance Act 2012 (“the 2012 Act”).

² Section 78 was amended by paragraph 9 of Schedule 10 to the Local Government Finance Act 1992, by paragraph 15 of Schedule 7 to the Local Government Act 2003 and by paragraphs 1 and 2 of Schedule 2 to the 2012 Act .

³ Pursuant to section 78(5) of the 1988 Act.

⁴ Pursuant to section 78A of the 1988 Act. This section was amended by paragraphs 1 and 3 of Schedule 2 to the 2012 Act and paragraphs 9 and 15 of Schedule 7 to the Local Government Act 2003.

⁵ Pursuant to paragraph 12(2) of Schedule 7B to the 1988 Act. This section was inserted by Schedule 1 to the 2012 Act.

2 Central and local share

2.1. Pursuant to paragraph 4 of Schedule 7B to the 1988 Act, the Secretary of State determines that in relation to each billing authority in England:

- its central share for 2016/2017 will be 50%;
- its local share for 2016/2017 will be 50%.

3 Revenue Support Grant

- 3.1. Pursuant to section 78(3)(a) of the 1988 Act, the Secretary of State determines that the amount of Revenue Support Grant for the financial year 2016/2017 is £7,183,928,972
- 3.2. Pursuant to section 78(3)(aa) of the 1988 Act, the Secretary of State will pay grant to receiving authorities.
- 3.3. Pursuant to section 78(3)(b) of the 1988 Act, the Secretary of State determines that the amount of the grant to be paid to receiving authorities is £7,183,928,972. A receiving authority is any billing authority or major precepting authority¹.
- 3.4. The amount of the Revenue Support Grant that is to be distributed to local policing bodies² outside London for police services is zero. Funding with respect to policing will be provided to all local policing bodies under section 46(3) of the Police Act 1996 through the Police Grant Report (England and Wales) 2016/17.
- 3.5. Pursuant to section 78(3)(ba) of the 1988 Act, the Secretary of State will not pay any Revenue Support Grant to the specified body³ the Improvement and Development Agency for Local Government (IDeA)⁴.

¹ Pursuant to section 76(2) of the 1988 Act; and
Each of the following is a major precepting authority:

- (i) a county council which does not have the functions of a district council;
- (ii) police and crime commissioners in England whose police area is listed in Schedule 1 to the Police Act 1996
- (iii) a metropolitan county fire and rescue authority;
- (iv) a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 or a scheme to which section 4 of that Act applies (a “combined fire and rescue authority”); and
- (v) the Greater London Authority.

² Local policing bodies comprise the Mayor’s Office for Policing and Crime, police and crime commissioners and the Common Council of the City of London. The MOPAC (the Mayor’s Office for Policing and Crime) is a functional body of the Greater London Authority (s.424(1) Greater London Authority Act 1999 (c 29);

³ Specified bodies are bodies which provide services for local authorities and are specified in regulations made by the Secretary of State under section 76(4) of the 1988 Act or similar provisions in earlier legislation. There is currently only one such body.

⁴ The Secretary of State has set aside sufficient resources for sector led support and intends to continue to make payments to the IDeA. Funding for the IDeA will be announced following a negotiation and upon reaching agreement on a new deal for sector lead support for the course of this Parliament.

4 Distribution of Revenue Support Grant

- 4.1. This section specifies the basis on which the Secretary of State will distribute among receiving authorities the amount of Revenue Support Grant which will be paid for the year 2016/2017 under Part V of the 1988 Act.
- 4.2. The Secretary of State will first make a specific allocation for the Isles of Scilly (Part A).
- 4.3. The Secretary of State will secondly distribute the funding for other authorities in order to ensure the same percentage reduction in their core funding at a service tier level (Part B).

Part A – Isles of Scilly

- 4.4. From the amount of Revenue Support Grant which the Secretary of State will pay to receiving authorities, he will pay £1,889,887 with respect to the Isles of Scilly.

Part B – Main distribution

- 4.5. Services are divided into five groups reflecting the division of responsibilities for providing services in some non metropolitan areas: some services are provided predominantly by district councils ('lower-tier services'), others by county councils ('upper-tier services'), and others by fire and rescue authorities ('fire and rescue services'). The fourth group of services covers those services other than policing services and fire and rescue services provided by the Greater London Authority and its functional bodies. The fifth group of services covers the notional policing element of the council tax freeze grant legacy payments included within the Local Government Finance Settlement. The services included within each of the first four groups are set out in Annex A.
- 4.6. Different percentage reductions to core funding are applied to each group of services, reflecting the pressures on those services.
- 4.7. The upper-tier element of Revenue Support Grant for 2016/2017 is to support upper-tier services.
- 4.8. The upper-tier element is calculated for the following classes of authority:
 - non-metropolitan district councils which have the functions of county councils,
 - county councils,
 - London borough councils,
 - Common Council of the City of London,
 - metropolitan district councils.

4.9. For each applicable authority the upper-tier element, is calculated as follows:

$$(A + B + C) \times D - (C + E)$$

where:

- A is the amount of the upper-tier element of the Adjusted Revenue Support Grant for 2015/2016, calculated in accordance with Annex B of this Report;
- B is the amount of the upper-tier element of the Baseline Funding Level for 2015/2016, calculated in accordance with Annex E of this Report;
- C is the council tax requirement for upper-tier services for 2015/2016, calculated in accordance with Annex F of this Report;
- D is the upper-tier scaling factor as calculated in Annex G of this Report;
- E is the amount of the upper-tier element of the Baseline Funding Level for 2016/2017, calculated in accordance with section 5 of this Report.

4.10. The lower-tier element of Revenue Support Grant for 2016/2017 is to support lower-tier services.

4.11. The lower-tier element is calculated for the following classes of authority:

county councils which have the functions of district councils,
district councils,
London borough councils,
Common Council of the City of London.

4.12. For each applicable authority the lower-tier element, is calculated as follows:

$$(F + G + H) \times I - (H + J)$$

where:

- F is the amount of the lower-tier element of the Adjusted Revenue Support Grant for 2015/2016, calculated in accordance with Annex B of this Report;
- G is the amount of the lower-tier element of the Baseline Funding Level for 2015/2016, calculated in accordance with Annex E of this Report;
- H is the council tax requirement for lower-tier services for 2015/2016, calculated in accordance with Annex F of this Report;

Distribution of Revenue Support Grant

- I is the lower-tier scaling factor as calculated in Annex G of this Report;
- J is the amount of the lower-tier element of the Baseline Funding Level for 2016/2017, calculated in accordance with section 5 of this Report.

4.13. The fire and rescue element of Revenue Support Grant for 2016/2017 is to support fire and rescue services.

4.14. The fire and rescue element is calculated for the following classes of authority:

county councils which have responsibility for the provision of fire and rescue services,
Greater London Authority,
metropolitan county fire and rescue authorities,
combined fire and rescue authorities.

4.15. For each applicable authority a fire and rescue element, is calculated as follows:

$$(K + L + M) \times N - (M + O)$$

where:

- K is the amount of the fire and rescue element of the Adjusted Revenue Support Grant for 2015/2016, calculated in accordance with Annex B of this Report;
- L is the amount of the fire and rescue element of the Baseline Funding Level for 2015/2016, calculated in accordance with Annex E of this Report;
- M is the council tax requirement for fire and rescue services for 2015/2016, calculated in accordance with Annex F of this Report;
- N is the fire and rescue scaling factor as calculated in Annex G of this Report;
- O is the amount of the fire and rescue element of the Baseline Funding Level for 2016/2017, calculated in accordance with section 5 of this Report.

4.16. The GLA other services element of Revenue Support Grant for 2016/2017 is to support services supplied by the Greater London Authority other than fire and rescue and policing services.

4.17. The GLA other services element is calculated as follows:

$$((P + Q + R) \times S) + \text{£}6,950,433 - (R + T)$$

where:

- P is the amount of the GLA other services element of the Adjusted Revenue Support Grant for 2015/2016, calculated in accordance with Annex B of this Report;
- Q is the amount of the GLA other services element of the Baseline Funding Level for 2015/2016, calculated in accordance with Annex E of this Report;
- R is the council tax requirement for GLA other services for 2015/2016, calculated in accordance with Annex F of this Report;
- S is the GLA other services scaling factor as calculated in Annex G of this Report;
- T is the amount of the GLA other services element of the Baseline Funding Level for 2016/2017, calculated in accordance with section 5 of this Report.

4.18. The London policing element of Revenue Support Grant for 2016/2017 is the notional share for policing services of council tax freeze grant legacy payments to the Common Council of the City of London and the Greater London Authority.

4.19. For each applicable authority a London policing element, is calculated as follows:

$$U + V - W$$

where:

- U is the amount of the London policing element of the Adjusted Revenue Support Grant for 2015/2016, calculated in accordance with Annex B of this Report;
- V is the amount of the London policing element of the Baseline Funding Level for 2015/2016, calculated in accordance with Annex D of this Report;
- W is the amount of the London policing element of the Baseline Funding Level for 2016/2017, calculated in accordance with section 5 of this Report.

5 Distribution of Baseline Funding Level

- 5.1. In order to distribute Revenue Support Grant in 2016/2017 to enable the same percentage reduction in each authority's core funding at a service tier level, the Secretary of State needs to calculate the amount of 2015/2016 Baseline Funding Level by service tier for all authorities other than the Isles of Scilly.
- 5.2. Services will be divided into the same groups as set out in Section 4 of this document.
- 5.3. The Secretary of State will uprate the 2015/2016 Baseline Funding Level for each local authority in every class of authority, other than the Isles of Scilly, for each tier level by the increase in the Small Business Non-Domestic Rating Multiplier¹.
- 5.4. The Baseline Funding Level for 2016/2017 is calculated for each authority (other than the Isles of Scilly) for each tier level as follows.

$$X x (Y / Z)$$

where:

- X is the amount of Baseline Funding Level for the authority in 2015/2016 for the tier, calculated in accordance with Annex E of this Report;
- Y is the value of the 2016/2017 Small Business Non-Domestic Rating Multiplier, which is 0.484;
- Z is the value of the 2015/2016 Small Business Non-Domestic Rating Multiplier, which is 0.480.

- 5.5. The Baseline Funding Level for 2016/2017 for the Isles of Scilly is calculated as follows.

$$AA x (Y / Z)$$

where:

Y and Z have the same meaning as in paragraph 5.4 above.

- AA is the share for the authority of the Baseline Funding Level for 2015/2016, calculated in accordance with Section 5 of the Local Government Finance Report (England) 2015/2016.

² The Small Business Non-Domestic Rating Multiplier for 2016/2017 has been calculated in accordance with paragraph 4 of Schedule 7 of the 1988 Act.

6 Tariff and top-up amounts

- 6.1. Pursuant to paragraph 12 of Schedule 7B to the 1988 Act, this section specifies the basis on which the Secretary of State proposes to calculate –
- which relevant authorities are to make payments (“tariffs”) under Part 5 of Schedule 7B to the 1988 Act;
 - which relevant authorities are to receive payments (“top-ups”) under Part 5 of Schedule 7B to the 1988 Act; and
 - the amount of each such payment.
- 6.2. The Secretary of State proposes to calculate the tariffs and top-ups for each local authority by up-rating the tariffs for 2015/2016 (as set out in section 6 of the Local Government Finance Report (England) 2015/2016) by the value of the 2016/2017 Small Business Non-Domestic Rating Multiplier.
- 6.3. The tariff and top up amount for 2016/2017 will be calculated as:

$$AB \times (AC / AD)$$

where:

- AB is the tariff or top up amount for the authority for 2015/2016 (see section 6 of the Local Government Finance Report (England) 2015/2016);
- AC is the value of the 2016/2017 Small Business Non-Domestic Rating Multiplier, which is 0.484;
- AD is the value of the 2015/2016 Small Business Non-Domestic Rating Multiplier, which is 0.480.

- 6.4. For pools of authorities designated for 2016/2017 see section 7 of this Report.

7 Pooling

- 7.1. Part 9 of Schedule 7B to the 1988 Act provides authorities can come together to form pools for the purposes of certain provisions of the Schedule. The Secretary of State has designated the following pools for 2016/2017. The pools specified will be treated as a single authority for tariff and top up purposes.
- 7.2. For pools designated for 2016/2017, a single tariff or top-up figure for the pool will be calculated in accordance with Sections 9 and 10 of the Local Government Finance Report (England) 2013/2014 and Section 6 of this Report. This is equal to the sum of all the tariffs and top-ups of the relevant authorities in the pool, had they been treated separately.

Designated pool	Lead Local Authority	Local authorities within the pool
Buckinghamshire Rates Pool	Aylesbury Vale District Council	<ul style="list-style-type: none"> • Buckinghamshire County Council • Buckinghamshire Fire and Rescue Service • Aylesbury Vale District Council • South Buckinghamshire District Council • Chiltern District Council
Coventry & Warwickshire	Warwickshire County Council	<ul style="list-style-type: none"> • Coventry City Council • North Warwickshire Borough Council • Nuneaton & Bedworth Borough Council • Rugby Borough Council • Stratford-upon-Avon District Council • Warwick District Council • Warwickshire County Council
Cumbria Business Rates Pool	Cumbria County Council	<ul style="list-style-type: none"> • Cumbria County Council • Allerdale Borough Council • Barrow Borough Council • Carlisle City Council • Eden District Council • South Lakeland District Council

Designated pool	Lead Local Authority	Local authorities within the pool
Derbyshire Business Rates Pool	Derby City Council	<ul style="list-style-type: none"> • Derby City Council • Amber Valley Borough Council • Bolsover District Council • Chesterfield Borough Council • Derbyshire County Council • Derbyshire Dales District Council • Derbyshire Fire and Rescue Authority • Erewash Borough Council • High Peak Borough Council • North East Derbyshire District Council • South Derbyshire District Council
Devon Business Rates Pool	Plymouth City Council	<ul style="list-style-type: none"> • Devon County Council • East Devon District Council • Exeter City Council • Mid Devon District Council • North Devon District Council • Plymouth City Council • Teignbridge District Council • Torbay District Council • Torridge District Council • West Devon Borough Council
East London / South Essex Business Rates Pool	Thurrock Borough Council	<ul style="list-style-type: none"> • Thurrock Borough Council • Basildon Borough Council • London Borough of Havering • London Borough of Barking & Dagenham
East Sussex Business Rates Pool	Wealden District Council	<ul style="list-style-type: none"> • Wealden District Council • East Sussex County Council • East Sussex Fire Authority • Eastbourne Borough Council • Hastings Borough Council • Lewes District Council • Rother District Council

Designated pool	Lead Local Authority	Local authorities within the pool
Essex Business Rates Pool	Essex County Council	<ul style="list-style-type: none"> • Essex County Council • Braintree District Council • Brentwood Borough Council • Castle Point Borough Council • Colchester Borough Council • Epping Forest District Council • Essex Fire Authority • Maldon District Council • Rochford District Council • Tendring District Council • Uttlesford District Council
Gloucestershire	Stroud District Council	<ul style="list-style-type: none"> • Cheltenham Borough Council • Cotswold District Council • Forest of Dean District Council • Gloucester City Council • Gloucestershire County Council • Stroud District Council
Greater Manchester and Cheshire Business Rates Pool	Manchester City Council	<ul style="list-style-type: none"> • Manchester City Council • Bolton Council • Bury Council • Oldham Council • Rochdale Council • Salford City Council • Stockport Council • Tameside Council • Trafford Council • Wigan Council • Cheshire West and Chester Council • Cheshire East Council

Designated pool	Lead Local Authority	Local authorities within the pool
Greater Birmingham & Solihull	Birmingham City Council	<ul style="list-style-type: none"> • Birmingham City Council • Bromsgrove District Council • Cannock Chase District Council • East Staffordshire Borough Council • Lichfield District Council • Redditch District Council • Solihull Metropolitan Borough Council • Tamworth Borough Council
Hertfordshire Business Rates Pool	Hertfordshire County Council	<ul style="list-style-type: none"> • Hertfordshire County Council • Broxbourne Borough Council • Hertsmere Borough Council • North Hertfordshire District Council • Three Rivers District Council • Welwyn Hatfield Borough Council
Kent Business Rates Pool	Maidstone Borough Council	<ul style="list-style-type: none"> • Kent County Council • Maidstone Borough Council • Kent and Medway Fire and Rescue Authority • Ashford Borough Council • Canterbury City Council • Dartford Borough Council • Gravesham Borough Council • Shepway District Council • Swale Borough Council • Thanet District Council • Tonbridge and Malling Borough Council • Tunbridge Wells Borough Council

Designated pool	Lead Local Authority	Local authorities within the pool
Lancashire Business Rate Pool	Ribble Valley Borough Council	<ul style="list-style-type: none"> • Lancashire County Council • Burnley Borough Council • Chorley Borough Council • Hyndburn Borough Council • Pendle Borough Council • Ribble Valley Borough Council • Rossendale Borough Council • South Ribble Borough Council • West Lancashire Borough Council • Wyre Borough Council
Leeds City Region	Leeds City Council	<ul style="list-style-type: none"> • Bradford City Council • Calderdale Council • Harrogate Borough Council • Kirklees Council • Leeds City Council • Wakefield Council • City of York Council
Leicestershire Business Rates Pool	Leicestershire County Council	<ul style="list-style-type: none"> • Leicestershire County Council • Leicester City Council • Blaby District Council • Charnwood Borough Council • Harborough District Council • Hinckley and Bosworth Borough Council • Melton Borough Council • North West Leicestershire District Council • Oadby and Wigston Borough Council • Leicester, Leicestershire and Rutland Combined Fire Authority

Designated pool	Lead Local Authority	Local authorities within the pool
Lincolnshire Business Rates Pool	Lincoln City Council	<ul style="list-style-type: none"> • Lincolnshire County Council • North Kesteven District Council • South Kesteven District Council • East Lindsey District Council • Lincoln City Council • Boston Borough Council • West Lindsey District Council
Mid Merseyside Business Pool	Warrington Borough Council	<ul style="list-style-type: none"> • Warrington Borough Council • Halton Borough Council • St Helens Metropolitan Borough Council
Norfolk Business Rates Pool	Norfolk County Council	<ul style="list-style-type: none"> • Breckland District Council • Broadland District Council • Kings Lynn & West Norfolk Borough Council • Norfolk County Council • North Norfolk District Council • South Norfolk District Council • Norwich City Council
Northamptonshire Business Rates Pool	Kettering Borough Council	<ul style="list-style-type: none"> • Corby Borough Council • Daventry District Council • East Northamptonshire Council • Kettering Borough Council • Northamptonshire County Council • South Northamptonshire Council • Borough Council of Wellingborough
North Oxfordshire Pool	Cherwell District Council	<ul style="list-style-type: none"> • Cherwell District Council • West Oxfordshire District Council • Oxfordshire County Council

Designated pool	Lead Local Authority	Local authorities within the pool
North Yorkshire Business Rates Pool	Scarborough Borough Council	<ul style="list-style-type: none"> • North Yorkshire County Council • Craven District Council • Hambleton District Council • Richmondshire District Council • Ryedale District Council • Scarborough Borough Council
Nottingham	Nottinghamshire	<ul style="list-style-type: none"> • Ashfield District Council • Mansfield District Council • Broxtowe Borough Council • Bassetlaw District Council • Gedling Borough Council • Newark and Sherwood District Council • Nottinghamshire County Council • Rushcliffe Borough Council
Somerset Business Rates Pool	Bath and North East Somerset Council	<ul style="list-style-type: none"> • Bath and North East Somerset Council • Mendip District Council • North Somerset Council • Sedgemoor District Council • Somerset County Council • South Somerset District Council • Taunton Deane Borough Council
Staffordshire & Stoke on Trent	Staffordshire County Council	<ul style="list-style-type: none"> • Newcastle-under-Lyme Borough Council • Stafford Borough Council • Staffordshire County Council • Staffordshire Moorlands District Council • Stoke-on-Trent City Council • Stoke-on-Trent and Staffordshire Fire and Rescue Authority • South Staffordshire District Council

Designated pool	Lead Local Authority	Local authorities within the pool
Suffolk Business Rates Pool	Suffolk County Council	<ul style="list-style-type: none"> • Babergh District Council • Forest Heath District Council • Ipswich Borough Council • Mid-Suffolk District Council • St Edmundsbury Borough Council • Suffolk Coastal District Council • Suffolk County Council • Waveney District Council
Surrey-Croydon Business Rates Pool	Surrey County Council	<ul style="list-style-type: none"> • Surrey County Council • London Borough of Croydon • Guildford Borough Council • Runnymede Borough Council • Spelthorne Borough Council • Waverley Borough Council • Woking Borough Council
West Sussex Business Rates Pool	West Sussex County Council	<ul style="list-style-type: none"> • West Sussex County Council • Adur District Council • Arun District Council • Chichester District Council • Worthing Borough Council
Worcestershire	Worcestershire County Council	<ul style="list-style-type: none"> • Worcester City Council • Worcestershire County Council • Wychavon District Council • Wyre Forest District Council

8 Conclusion

- 8.1. This Report is made by the Secretary of State under paragraph 5 of Schedule 7B to the Local Government Finance Act 1988. It is laid before the House of Commons in accordance with that section.
- 8.2. The financial year for which the Report is to operate is that beginning on 1 April 2016. This Report may be amended by a report made under section 84A of the 1988 Act¹ or paragraph 15 of Schedule 7B to the 1988 Act².

5 February 2016

Rt Hon Greg Clark MP
*Secretary of State
for Communities and Local Government*

The consent of the Treasury has been obtained to the making of the determinations specified in section 3 of this Report.

3 February 2016

Mel Stride
David Evennett
*Two of the Lords Commissioners
of Her Majesty's Treasury*

¹ Section 84A was inserted by paragraph 15 of Schedule 10 to the 1992 Act and was amended by paragraph 6 of Schedule 2 to the Local Government Finance Act 2012.

² Schedule 7B was inserted by Schedule 1 to the Local Government Finance Act 2012.

Annex A

Services Included within Each Tier

Services included in the Upper-Tier

Animal health and welfare	Local authority central education functions
Adult social care including preserved rights and learning disability and health reform	Local transport services
Children's social services	Local welfare provision
Civil defence	Magistrates' courts
Consumer protection	Public transport support for buses
Coroners' courts	Refuse disposal
Early Intervention	Registration of births, deaths and marriages
Highway maintenance	School crossing patrols
HIV/AIDS support	Sheltered employment
Lead local flood authority services	Supporting People services including housing strategy for older people
Libraries	Youth and Community Services

Services included in the Lower-Tier

Allotments	Parking
Building regulations	Performing Arts
Cemeteries and crematoria	Planning control
Council tax collection	Planning implementation
Economic development	Private housing
Environmental and port health	Recreation
Homelessness prevention	Refuse collection
Miscellaneous services	Registration of electors
Museums and galleries	

Services included in Fire and Rescue

County council functions for civil contingencies in London	Fire and Rescue
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Services included in Other GLA services

GLA general funding GLA Transport funding ¹ for the Baseline Funding Level only London Bus Services Operators Funding for the Baseline Funding Level only
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- A1. In addition funding is included within each of the above elements for:
- (i) localised council tax support, including funding for parish councils; and
 - (ii) compensating authorities for the reduction in council tax income resulting from local authorities agreeing to freeze or reduce their council tax in 2011/2012.
- A2. Within Revenue Support Grant only, funding is also included within each of the above elements for:
- (i) compensating authorities for the reduction in council tax income resulting from local authorities agreeing to freeze or reduce their council tax in 2013/2014, 2014/2015 and 2015/2016 as applicable; and
 - (ii) supporting long-term changes to bring down costs for those authorities that received Efficiency Support Grant in 2014/2015.

¹ A Transport Grant payable directly to the Greater London Authority for the purposes of Transport for London, as provided for under Section 101 of the Greater London Authority Act 1999, will continue to be paid by the Department for Transport.

Annex B

Calculation of the Adjusted 2015/2016 Revenue Support Grant Service Tier Elements

- B1. In order to distribute Revenue Support Grant in 2016/2017 to enable the same percentage reduction in core funding at a service tier level for each authority excluding the Isles of Scilly, as appropriate, the Secretary of State first needs to calculate the amount of the Adjusted Revenue Support Grant received by each authority in 2015/2016 by service tier.
- B2. The Adjusted Revenue Support Grant is created to enable like-for-like comparisons between the amount of Revenue Support Grant an authority would have received in 2015/2016, had formula grant in that year covered the same functions for each authority as it does for 2016/2017. These calculations do not affect an authority's grant entitlement in 2015/2016.
- B3. The methodology for splitting the Adjusted 2015/2016 Revenue Support Grant is set out below.

Upper-tier element within Revenue Support Grant

- B4. The upper-tier element of Revenue Support Grant in 2015/2016 is calculated as follows:

$$\mathbf{AE + AF + AG + AH + AI + AJ + AK + AL + AM + AN + AO + AP + AQ}$$

where:

AE is the Upper-Tier Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

AF is the Local Welfare Provision element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

AG is the Early Intervention Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

AH is the Lead Local Flood Authority Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report

Annex B: Calculation of the 2015/2016 Service Tier Elements

(England) 2015/2016;

- AI is the Learning Disability and Health Reform Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;
- AJ is the upper-tier portion of the Council Tax Freeze Compensation Part 1 within Revenue Support Grant in 2015/2016, calculated in accordance with Annex C of this Report;
- AK is the Carbon Reduction Credits Energy Efficiency Scheme adjustment in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;
- AL is the upper-tier portion of the Adjusted Council Tax Freeze Compensation Part 2 in 2015/2016, calculated in accordance with Annex C of this Report;
- AM is the upper-tier portion of the Efficiency Support element in 2015/2016, calculated in accordance with Annex D of this Report;
- AN is the Funding Reform component of the Care Act funding element, calculated for each authority as follows:
the authority's share of the Deferred payment agreement revenue grant 2015/2016, as set out in LASSL(DH)(2014)2 issued on 19 December 2014;
divided by the total of the Deferred payment agreement revenue grant 2015/2016, being £83,500,000;
multiplied by an estimate of the equivalent costs of deferred payment agreement in 2016/2017 which is £119,177,778, as estimated by the Secretary of State;
- AO is the Carers etc component of the Care Act funding, calculated for each authority as follows:
the authority's share of the Carers and Care Act Implementation revenue grant 2015/2016, as set out in LASSL(DH)(2014)2 issued on 19 December 2014;
divided by the total of the Carers and Care Act

Implementation revenue grant 2015/2016, being £55,500,000;

multiplied by an estimate of the equivalent costs of carers etc in 2016/2017 which is £183,638,095, as estimated by the Secretary of State;

AP is the 2015/2016 allocations of the Lead Local Flood Authority grant, within the Local Services Support Grant as set out in the Local Services Support Grant Determination (2015/16) [No. 31/2576]

AQ is a component to reflect the role of Lead Local Flood Authorities as statutory consultees on surface water for major development (SuDS). A table setting out an estimate of the recurring policy element for 2015-16 is given at Annex G.

Lower-tier element within Revenue Support Grant

B5. The lower-tier element of the Revenue Support Grant in 2015/2016 is calculated as follows:

$$\mathbf{AR + AS + AT + AU + AV + AW + AX}$$

where:

AR is the Lower-Tier Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

AS is the Homelessness Prevention Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

AT is the lower-tier portion of the Council Tax Freeze Compensation Part 1 within Revenue Support Grant in 2015/2016, calculated in accordance with Annex C of this Report;

AU is the 2014/2015 Efficiency Support element, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

AV is the lower-tier portion of the 2015/2016 Efficiency Support element, calculated in accordance with Annex D of this Report;

Annex B: Calculation of the 2015/2016 Service Tier Elements

AW is the lower-tier portion of the Adjusted Council Tax Freeze Compensation Part 2 in 2015/2016, calculated in accordance with Annex C of this Report;

AX is a component to reflect the new burden element of the 2015/2016 Carbon Monoxide and Fire Alarm grant, being £693.23 for each authority, as estimated by the Secretary of State.

Fire and rescue element within Revenue Support Grant

B6. The fire and rescue element of Revenue Support Grant in 2015/2016 is calculated as follows:

$$\mathbf{BA + BB + BC}$$

where:

BA is the Fire and Rescue Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

BB is the fire and rescue portion of the Council Tax Freeze Compensation Part 1 within Revenue Support Grant in 2015/2016, calculated in accordance with Annex C of this Report;

BC is the fire and rescue portion of the Adjusted Council Tax Freeze Compensation Part 2 in 2015/2016, calculated in accordance with Annex C of this Report.

GLA other services element

B7. The GLA other services element of Revenue Support Grant in 2015/2016 is calculated as follows:

$$\mathbf{BD + BE + BF}$$

where:

BD is the GLA General Funding element within Revenue Support Grant in 2015/2016, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

BE is the GLA other services portion of the Council Tax Freeze Compensation Part 1 in 2015/2016, calculated in accordance with Annex C of this Report;

BF is the other GLA services portion of the Adjusted Council Tax Freeze Compensation Part 2 in 2015/2016, calculated in accordance with Annex C of this Report.

London police services element

B8. The London police services element of Revenue Support Grant in 2015/2016 is calculated as follows:

$$\mathbf{BG + BH}$$

where:

BG is the police portion of the Council Tax Freeze Compensation Part 1 within Revenue Support Grant in 2015/2016, calculated in accordance with Annex C of this Report;

BH is the police portion of the Council Tax Freeze Compensation Part 2 in 2015/2016, calculated in accordance with Annex C of this Report.

Annex C

Splitting the 2015/2016 Council Tax Freeze Compensation elements within Revenue Support Grant by Service Tier

- C1. In order to calculate the tier elements within Revenue Support Grant in 2015/2016 we first need to split the Council Tax Freeze Compensation elements within Revenue Support Grant in 2015/2016 between tiers. There are two such elements – the Council Tax Freeze Compensation Part 1 and the Adjusted Council Tax Freeze Compensation Part 2.
- C2. The 2015/2016 Council Tax Freeze Compensation Part 1 element within Revenue Support Grant is calculated in accordance with Section 4 of the Local Finance Report (England) 2015/2016.
- C3. The adjusted 2015/2016 Council Tax Freeze Compensation Part 2 element is calculated as follows:

$$\mathbf{BI + BJ}$$

where:

BI is the Council Tax Freeze Compensation Part 2 element, calculated in accordance with Section 4 of the Local Government Finance Report (England) 2015/2016;

BJ is the amount of Council Tax Freeze Grant 2015/2016 as described in Grant Determination No: 31/2589

- C4. The Secretary of State has estimated the split between tiers for each of the Council Tax Freeze Compensation Part 1 and Adjusted Council Tax Freeze Part 2 elements for each authority as set out below.

County Councils Without the Functions of Districts Councils and Without Responsibility for the Provision of Fire and Rescue Services

- C5. County councils without the functions of district councils and without responsibility for the provision of fire and rescue services are only responsible for upper-tier services. Therefore all of their council tax freeze compensation funding will be allocated to the upper-tier.

Fire and Rescue Authorities

- C6. Metropolitan county fire and rescue authorities and the combined fire and rescue authorities are only responsible for fire and rescue services. Therefore all of their council tax freeze compensation funding will be allocated to the fire and rescue tier.

Shire Districts without Education and Social Service Responsibilities

- C7. Non-metropolitan district councils which do not have functions of county councils are only responsible for lower-tier services. Therefore all of their council tax freeze compensation funding will be allocated to the lower-tier.

The Common Council of the City of London

- C8. The Common Council of the City of London provides police services, upper-tier services and lower-tier services.
- C9. The upper-tier share of the council tax freeze compensation for 2015/2016 is calculated as follows:

$$\mathbf{BK \times BL / (BL + BM + BN)}$$

where:

BK is the council tax freeze compensation amount within Revenue Support Grant in 2015/2016 for the authority;

BL is the upper-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015;

BM is the lower-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.

BN is the police formula funding before floor damping in 2013/2014, calculated in accordance with Chapter 3 of the 'Calculation of 2013-14 Formula Funding' ISBN 978-1-4098-3790-9

- C10. The lower-tier share of the council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BM / (BL + BM + BN)}$$

where BK, BL, BM and BN have the same meaning as in paragraph C9.

Annex C: Splitting the 2015/2016 Council Tax Freeze Compensation elements within Revenue Support Grant by Service Tier

C11. The police share of the council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BN / (BL + BM + BN)}$$

where BK, BL, BM and BN have the same meaning as in paragraph C9.

Isle of Wight Council, Cornwall Council and Northumberland County Council

C12. The Isle of Wight Council, Cornwall Council and Northumberland County Council provide upper-tier services, lower-tier services and fire and rescue services.

C13. The upper-tier share of the council tax freeze compensation for 2015/2016 is calculated as follows:

$$\mathbf{BK \times BL / (BL + BM + BO)}$$

where:

BK, BL and BM have the same meaning as in paragraph C9, and

BO is the fire and rescue formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.

C14. The lower-tier share of the council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BM / (BL + BM + BO)}$$

where BK, BL, BM and BO have the same meaning as in paragraph C13.

C15. The fire and rescue share of the council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BO / (BL + BM + BO)}$$

where BK, BL, BM and BO have the same meaning as in paragraph C13.

Other All Purpose Authorities

C16. London borough councils, metropolitan district councils and non-metropolitan district councils with the functions of county councils provide upper-tier services and lower-tier services.

C17. The upper-tier share of the council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BL / (BL + BM)}$$

where BK, BL and BM have the same meaning as in paragraph C9.

- C18. The lower-tier share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BM / (BL + BM)}$$

where BK, BL and BM have the same meaning as in paragraph C9.

County Councils Without the Functions of Districts Councils and With Responsibility for the Provision of Fire and Rescue Services

- C19. County councils without the functions of district councils and with responsibility for the provision of fire and rescue services are responsible for upper-tier services and fire and rescue services.

- C20. The upper-tier share of the council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BL / (BL + BO)}$$

where BK, BL and BO have the same meaning as in paragraph C13.

- C21. The fire and rescue share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times BO / (BL + BO)}$$

where BK, BL and BO have the same meaning as in paragraph C13.

The Greater London Authority

- C22. The Greater London Authority provides police services, fire and rescue services and transport services.

- C23. The fire and rescue share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times 0.173}$$

where BK has the same meaning as in paragraph C9.

- C24. The GLA other services share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times 0.120}$$

where BK has the same meaning as in paragraph C9.

Annex C: Splitting the 2015/2016 Council Tax Freeze Compensation elements within
Revenue Support Grant by Service Tier

C25. The London police services share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BK \times 0.707}$$

where BK has the same meaning as in paragraph C9.

Annex D

Splitting the 2015/2016 Efficiency Support Grant within Revenue Support Grant by Service Tier

- D1. The Efficiency Support 2015/2016 element is the amount of Council Tax Freeze Grant 2015/2016 as described in Grant Determination No: 31/2612.
- D2. In order to calculate the tier elements within Revenue Support Grant in 2015/2016 we first need to split the Efficiency Support 2015/2016 element between tiers.
- D3. The 2015/2016 Efficiency Support Grant was paid to the following classes of authority:
- shire district councils without education and social service responsibilities,
Common Council of the City of London.

Shire Districts without Education and Social Service Responsibilities

- D4. Non-metropolitan district councils which do not have functions of county councils are only responsible for lower-tier services. Therefore all of their Efficiency Support 2015/16 element within Revenue Support Grant in 2015/16 will be allocated to the lower-tier.

The Common Council of the City of London

- D5. The Common Council of the City of London provides police services, upper-tier services and lower-tier services. Funding for police services was provided under section 46(3) of the Police Act 1996 through the Police Grant Report (England and Wales) 2013/14. Therefore none of their Efficiency Support 2015/2016 element is assigned to policing.
- D6. The upper-tier share of the Efficiency Support 2015/2016 element within Revenue Support Grant for 2015/2016 is calculated as follows:

$$\mathbf{BP \times BQ / (BQ + BR)}$$

where:

BP is their Efficiency Support 2015/2016 element within Revenue Support Grant in 2015/2016 for the authority;

Annex D: Splitting the 2015/2016 Efficiency Support Grant elements within Revenue Support Grant by Service Tier

BQ is the upper-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015;

BR is the lower-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.

D7. The lower-tier share of the Efficiency Support 2015/2016 element in 2015/2016 is calculated as follows:

$$\mathbf{BP \times BR / (BQ + BR)}$$

where BP, BQ and BR have the same meaning as in paragraph D6.

Annex E

Calculation of the 2015/2016 Baseline Funding Level Tier Elements

- E1. In order to distribute Revenue Support Grant in 2016/2017 to enable the same percentage reduction in each authority's core funding at a service tier level, the Secretary of State first needs to calculate the amount of Baseline Funding Level received by each authority in 2015/2016 by service tier.
- E2. The methodology for splitting the Baseline Funding Level for 2015/2016 is set out below.

Splitting the Baseline Funding Level for 2013/2014 Between Elements

- E3. In order to ensure a methodology consistent with that used for Revenue Support Grant, we need to initially create a 2013/2014 baseline funding level split between tiers.
- E4. The first step is to split the Baseline Funding Level for 2013/2014 for all authorities other than the Isles of Scilly between the following elements:
- Formula Funding;
 - Council Tax Freeze Compensation;
 - Council Tax Support Funding;
 - Early Intervention Funding;
 - Greater London Authority General Funding;
 - Homelessness Prevention Funding;
 - Lead Local Flood Authorities Funding; and
 - Learning Disability and Health Reform Funding.
- E5. For each authority other than the Greater London Authority and the Isles of Scilly, the amount for each element within its 2013/2014 Baseline Funding Level is equal to:

$$BS \times BT / BU$$

where:

BS is the Baseline Funding Level for 2013/2014, calculated in accordance with Section 6 of the Local Government Finance Report (England) 2013/2014;

BT is the amount of funding for the element included within the Start-Up Funding Assessment for 2013/2014, calculated in accordance with the relevant annex of the Local Government Finance Report (England) 2013/2014, given in the table below;

Annex E: Calculation of the 2015/2016 Baseline Funding Level Tier Elements

Element within the Start-Up Funding Assessment	Relevant Annex
Formula Funding	Annex C
Council Tax Freeze Compensation	Annex D
Council Tax Support Funding	Annex E
Early Intervention Funding	Annex F
Homelessness Prevention Funding	Annex I
Lead Local Flood Authorities Funding	Annex J
Learning Disability and Health Reform Funding	Annex K

BU is the Start-Up Funding Assessment for 2013/2014, calculated in accordance with Section 5 of the Local Government Finance Report (England) 2013/2014

- E6. For the Greater London Authority, the amount for each element of its 2013/2014 Baseline Funding Level is set out in the table below.

Element	Amount
Formula Funding	£96,699,897
Council Tax Freeze Compensation	£9,337,152
Council Tax Support Funding	£16,433,475
Greater London Authority General Funding	£18,261,441
Greater London Authority Transport Funding	£758,450,000
London Bus Services Operators Funding	£44,325,000
Baseline Funding Level	£943,506,965

Splitting the Formula Funding element within the Baseline Funding Level for 2013/2014 between tiers

- E7. In order to calculate 2013/2014 Baseline Funding Level elements for upper-tier services, lower-tier services, fire and rescue services, other GLA services and London police services it is necessary to split the Formula Funding element, the Council Tax Freeze Grant element and the Council Tax Support Funding element at a service tier level.
- E8. The second step is to split the Formula Funding element within the Baseline Funding Level for 2013/2014 between tiers.

- E9. For all authorities other than the Isles of Scilly, the methodology for splitting the Formula Funding element within the Baseline Funding Level for 2013/2014 is set out below.

County Councils Without the Functions of Districts Councils and Without Responsibility for the Provision of Fire and Rescue Services

- E10. County councils without the functions of district councils and without responsibility for the provision of fire and rescue services are only responsible for upper-tier services. Therefore all of their Formula Funding element within their Baseline Funding Level for 2013/2014 is assigned to the upper-tier share.

Fire and Rescue Authorities

- E11. Metropolitan county fire and rescue authorities and the combined fire and rescue authorities are only responsible for fire and rescue services. Therefore all of their Formula Funding element within their Baseline Funding Level for 2013/14 is assigned to the fire and rescue share.

Shire Districts without Education and Social Service Responsibilities

- E12. Non-metropolitan district councils which do not have functions of county councils are only responsible for lower-tier services. Therefore all of their Formula Funding element within their Baseline Funding Level for 2013/14 is assigned to the lower-tier share.

The Common Council of the City of London

- E13. The Common Council of the City of London provides police services, upper-tier services and lower-tier services. Funding for police services was provided under section 46(3) of the Police Act 1996 through the Police Grant Report (England and Wales) 2013/14. Therefore none of their Formula Funding element within their Baseline Funding Level for 2013/14 is assigned to policing.
- E14. The upper-tier share of the Formula Funding element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{BV \times BW / (BW + BX)}$$

where:

BV is the Formula Funding element within the Baseline Funding Level for 2013/2014 for the authority, calculated in accordance with paragraph E5 above;

Annex E: Calculation of the 2015/2016 Baseline Funding Level Tier Elements

BW is the upper-tier share of the Formula Funding element within Revenue Support Grant for 2013/2014 for the authority, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015;

BX is the lower-tier share of the Formula Funding element within Revenue Support Grant for 2013/14 for the authority, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.

E15. The lower-tier share of the Formula Funding element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{BV \times BX / (BW + BX)}$$

where BV, BW and BX have the same meaning as in paragraph E14 above;

Isle of Wight Council, Cornwall Council and Northumberland County Council

E16. The Isle of Wight Council, Cornwall Council and Northumberland County Council provide upper-tier services, lower-tier services and fire and rescue services.

E17. The upper-tier share of the Formula Funding element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{BV \times BW / (BW + BX + BY)}$$

where:

BV, BW and BX have the same meaning as in paragraph E14 above;

BY is the fire and rescue share of the Formula Funding element within Revenue Support Grant for 2013/14, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.

E18. The lower-tier share of the Formula Funding element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{BV \times BX / (BW + BX + BY)}$$

where:

BV, BW, BX and BY have the same meaning as in paragraph E17 above.

- E19. The fire and rescue share of the Formula Funding element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{BV \times BY / (BW + BX + BY)}$$

where:

BV, BW, BX and BY have the same meaning as in paragraph E17 above.

Other All Purpose Authorities

- E20. London borough councils, metropolitan district councils and non-metropolitan district councils with the functions of county councils provide upper-tier services and lower-tier services.

- E21. The upper-tier share of the Formula Funding element within the Baseline Funding Level for 2013/2014 is calculated as follows:

$$\mathbf{BV \times BW / (BW + BX)}$$

where BV, BW and BX have the same meaning as in paragraph E14 above.

- E22. The lower-tier share of the Formula Funding element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{BV \times BX / (BW + BX)}$$

where BV, BW and BX have the same meaning as in paragraph E14 above.

County Councils Without the Functions of Districts Councils and With Responsibility for the Provision of Fire and Rescue Services

- E23. County councils without the functions of district councils and with responsibility for the provision of fire and rescue services are responsible for upper-tier services and fire and rescue services.

- E24. The upper-tier share of the Formula Funding element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{BV \times BW / (BW + BY)}$$

where BV, BW and BY have the same meaning as in paragraph E17.

- E25. The fire and rescue share of the Formula Funding element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{BV \times BY / (BW + BY)}$$

where BV, BW and BY have the same meaning as in paragraph E17.

Greater London Authority

- E26. The Greater London Authority provides police services, fire and rescue services and transport services. The Formula Funding element within their Baseline Funding Level for 2013/2014 covers only fire and rescue services, and is therefore assigned to the fire and rescue share.

Splitting the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 between tiers

- E27. The third step is to split the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 between tiers.
- E28. For all authorities other than the Isles of Scilly, the methodology for splitting the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 is set out below.

County Councils Without the Functions of Districts Councils and Without Responsibility for the Provision of Fire and Rescue Services

- E29. County councils without the functions of district councils and without responsibility for the provision of fire and rescue services are only responsible for upper-tier services. Therefore all of their Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/2014 is assigned to the upper-tier share.

Fire and Rescue Authorities

- E30. Metropolitan county fire and rescue authorities and the combined fire and rescue authorities are only responsible for fire and rescue services. Therefore all of their Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is assigned to the fire and rescue share.

Shire Districts without Education and Social Service Responsibilities

- E31. Non-metropolitan district councils which do not have functions of county councils are only responsible for lower-tier services. Therefore all of their Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is assigned to the lower-tier share.

The Common Council of the City of London

- E32. The Common Council of the City of London provides police services, upper-tier services and lower-tier services.

- E33. The upper-tier share of their Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{BZ \times CA / (CA + CB + CC)}$$

where:

- BZ is the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 for the authority, calculated in accordance with paragraph E5 above;
- CA is the upper-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015;
- CB is the lower-tier formula funding before floor damping in 2013/3014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.
- CC is the police formula funding before floor damping in 2013/3014, calculated in accordance with Chapter 3 of the 'Calculation of 2013-14 Formula Funding' ISBN 978-1-4098-3790-9

- E34. The lower-tier share of the Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{BZ \times CB / (CA + CB + CC)}$$

where BZ, CA, CB and CC have the same meaning as in paragraph E33 above.

- E35. The London police share of the Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{BZ \times CC / (CA + CB + CC)}$$

where BZ, CA, CB and CC have the same meaning as in paragraph E33 above.

Isle of Wight Council, Cornwall Council and Northumberland County Council

- E36. The Isle of Wight Council, Cornwall Council and Northumberland County Council provide upper-tier services, lower-tier services and fire and rescue services.

Annex E: Calculation of the 2015/2016 Baseline Funding Level Tier Elements

- E37. The upper-tier share of the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{BZ \times CA / (CA + CB + CD)}$$

where:

BZ, CA and CB have the same meaning as in paragraph E33 above;

CD is the fire and rescue formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015

- E38. The lower-tier share of the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{BZ \times CB / (CA + CB + CD)}$$

where:

BZ, CA, CB and CD have the same meaning as in paragraph E37 above.

- E39. The fire and rescue share of the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{BZ \times CD / (CA + CB + CD)}$$

where BZ, CA, CB and CD have the same meaning as in paragraph E37 above.

Other All Purpose Authorities

- E40. London borough councils, metropolitan district councils and non-metropolitan district councils with the functions of county councils provide upper-tier services and lower-tier services.
- E41. The upper-tier share of the Council Tax Freeze Compensation element within the Baseline Funding Level for 2013/2014 is calculated as follows:

$$\mathbf{BZ \times CA / (CA + CB)}$$

where BZ, CA and CB have the same meaning as in paragraph E33 above.

- E42. The lower-tier share of the Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{BZ \times CB / (CA + CB)}$$

where BZ, CA and CB have the same meaning as in paragraph E33 above.

County Councils Without the Functions of Districts Councils and With Responsibility for the Provision of Fire and Rescue Services

E43. County councils without the functions of district councils and with responsibility for the provision of fire and rescue services are responsible for upper-tier services and fire and rescue services.

E44. The upper-tier share of the Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{BZ \times CA / (CA + CD)}$$

where BZ, CA and CD have the same meaning as in paragraph E37.

E45. The lower-tier share of Council Tax Freeze Compensation element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{BZ \times CD / (CA + CD)}$$

where BZ, CA and CD have the same meaning as in paragraph E37.

Greater London Authority

E46. The Greater London Authority provides police services, fire and rescue services and transport services.

E47. The fire and rescue share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BZ \times 0.173}$$

where BZ has the same meaning as in paragraph E33.

E48. The GLA other services share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BZ \times 0.120}$$

where BZ has the same meaning as in paragraph E33.

E49. The police share of council tax freeze compensation in 2015/2016 is calculated as follows:

$$\mathbf{BZ \times 0.707}$$

where BZ has the same meaning as in paragraph E33.

Splitting the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 between tiers

- E50. The fourth step is to split the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 between tiers.
- E51. For all authorities other than the Isles of Scilly, the methodology for splitting the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 is set out below.

County Councils Without the Functions of Districts Councils and Without Responsibility for the Provision of Fire and Rescue Services

- E52. County councils without the functions of district councils and without responsibility for the provision of fire and rescue services are only responsible for upper-tier services. Therefore all of their Council Tax Support Funding element within their Baseline Funding Level for 2013/2014 is assigned to the upper-tier share.

Fire and Rescue Authorities

- E53. Metropolitan county fire and rescue authorities and the combined fire and rescue authorities are only responsible for fire and rescue services. Therefore all of their Council Tax Support Funding element within their Baseline Funding Level for 2013/14 is assigned to the fire and rescue share.

Shire Districts without Education and Social Service Responsibilities

- E54. Non-metropolitan district councils which do not have functions of county councils are only responsible for lower-tier services. Therefore all of their Council Tax Support Funding element within their Baseline Funding Level for 2013/14 is assigned to the lower-tier share.

The Common Council of the City of London

- E55. The Common Council of the City of London provides police services, upper-tier services and lower-tier services. Funding for police services was provided under section 46(3) of the Police Act 1996 through the Police Grant Report (England and Wales) 2013/14. Therefore none of their Formula Funding element within their Baseline Funding Level for 2013/14 is assigned to policing.

- E56. The upper-tier share of their Council Tax Support Funding element within their Baseline Funding Level for 2013/14 is calculated as follows:

$$\mathbf{CE \times CF / (CF + CG)}$$

where:

- CE is the Council Tax Support Funding element within their Baseline Funding Level for 2013/14 for the authority, calculated in accordance with paragraph E5 above;
- CF is the upper-tier share of the Council Tax Support Funding element within Revenue Support Grant for 2013/2014, calculated in accordance with Annex C of the Local Government Finance Report (England) 2014/2015;
- CG is the lower-tier share of the Council Tax Support Funding element within Revenue Support Grant for 2013/2014, calculated in accordance with Annex C of the Local Government Finance Report (England) 2014/2015.

- E57. The lower-tier share of the Council Tax Support Funding element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{CE \times CG / (CF + CG)}$$

where CE, CF and CG have the same meaning as in paragraph E56 above;

Isle of Wight Council, Cornwall Council and Northumberland County Council

- E58. The amount of Council Tax Support Funding element of the 2013/2014 Revenue Support Grant for the Isles of Wight Council, Cornwall Council and Northumberland County Council consists of the sum of an amount in respect of upper-tier services, an amount in respect of lower-tier services and an amount in respect of fire and rescue services.

- E59. The upper-tier share of the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{CE \times CF / (CF + CG + CH)}$$

where:

CE, CF and CG have the same meaning as in paragraph E56 above;

CH is the fire and rescue share of the Council Tax Support Funding

Annex E: Calculation of the 2015/2016 Baseline Funding Level Tier Elements

element within Revenue Support Grant for 2013/14, calculated in accordance with Annex C of the Local Government Finance Report (England) 2014/2015.

- E60. The lower-tier share of the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{CE \times CG / (CF + CG + CH)}$$

where:

CE, CF, CG and CH have the same meaning as in paragraph E59 above.

- E61. The fire and rescue share of the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 for each of these authorities is calculated as follows:

$$\mathbf{CE \times CH / (CF + CG + CH)}$$

where:

CE, CF, CG and CH have the same meaning as in paragraph E59 above.

Other All Purpose Authorities

- E62. The amount of Council Tax Support Funding element of the 2013/2014 Revenue Support Grant for London borough council, metropolitan district councils and non-metropolitan district councils with the functions of county councils consists of the sum of an amount in respect of upper-tier services and an amount in respect of lower-tier services.

- E63. The upper-tier share of the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 is calculated as follows:

$$\mathbf{CE \times CF / (CF + CG)}$$

where CE, CF and CG have the same meaning as in paragraph E56 above.

- E64. The lower-tier share of the Council Tax Support Funding element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{CE \times CG / (CF + CG)}$$

where CE, CF and CG have the same meaning as in paragraph E56 above.

County Councils without the Functions of District Councils with Responsibility for the Provision of Fire and Rescue Services

E65. The amount of Council Tax Support Funding element of the 2013/2014 Revenue Support Grant for county councils without the functions of district councils with responsibility for the provision of fire and rescue services consists of the sum of an amount in respect of upper-tier services and an amount in respect of fire and rescue services.

E66. The upper-tier share of the Council Tax Support Funding element within the Baseline Funding Level for 2013/2014 is calculated as follows:

$$\mathbf{CE \times CF / (CF + CH)}$$

where CE, CF and CH have the same meaning as in paragraph E59 above.

E67. The fire and rescue share of the Council Tax Support Funding element within their Baseline Funding Level for 2013/14 is calculated for each authority as follows:

$$\mathbf{CE \times CH / (CF + CH)}$$

where CE, CF and CH have the same meaning as in paragraph D59 above.

Greater London Authority

E68. The Greater London Authority provides police services, fire and rescue services and transport services. The Council Tax Support Funding element within their Baseline Funding Level for 2013/2014 covers only fire and rescue services, and is therefore assigned to the fire and rescue share.

Splitting the Baseline Funding Level for 2015/2016 between tiers

E69. The fifth and final step is to use the allocations between elements of the Baseline Funding Level for 2013/2014 to calculate the splits between elements of the 2015/2016 formula funding.

E70. For all authorities other than the Isles of Scilly, the methodology for combining the Formula Funding and Council Tax Freeze Compensation elements within the Baseline Funding Level for 2013/2014 is set out below.

Upper-Tier element

E71. The upper-tier element within their Baseline Funding Level for 2015/16 is calculated for each authority as follows:

$$\mathbf{CI \times CJ / CK}$$

where:

CI is the Baseline Funding Level for 2015/2016, for the authority,

Annex E: Calculation of the 2015/2016 Baseline Funding Level Tier Elements

calculated in accordance with Section 5 of the Local Government Finance Report (England) 2015/2016;

CJ is the sum of:

- their upper-tier share of Formula Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E7 to E26 above; plus
- their upper-tier share of Council Tax Freeze Compensation within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E27 to E49 above; plus
- their upper-tier share of Council Tax Support Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E50 to E68 above; plus
- their Early Intervention Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E5 and E6 above; plus
- their Lead Local Flood Authorities Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E5 and E6 above; plus
- their Learning Disability and Health Reform Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E5 and E6 above.

CK is the Baseline Funding Level for 2013/14, for the authority, calculated in accordance with Section 6 of the Local Government Finance Report (England) 2013/2014;

Lower-Tier element

E72. The lower-tier element within their Baseline Funding Level for 2015/16 is calculated for each authority as follows:

$$CI \times CL / CK$$

where:

CI and CK have the same meaning as in paragraph E71 above

CL is the sum of:

- their lower-tier share of Formula Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E7 to E26 above; plus
- their lower-tier share of Council Tax Freeze Compensation

within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E27 to E49 above; plus

their lower-tier share of Council Tax Support Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E50 to E68 above; plus

their Homelessness Prevention Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E5 and E6 above.

Fire and Rescue element

E73. The fire and rescue element within their Baseline Funding Level for 2015/2016 is calculated for each authority as follows:

$$CI \times CM / CK$$

where:

CI and CK have the same meaning as in paragraph E71 above

CM is the sum of:

their fire and rescue share of Formula Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E7 to E26 above; plus

their fire and rescue share of Council Tax Freeze Compensation within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E27 to E49 above; plus

their fire and rescue share of Council Tax Support Funding within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E50 to E68 above.

GLA other services element

E74. The GLA other service element within their Baseline Funding Level for 2015/2016 is calculated for the Greater London Authority as follows:

$$CI \times CN / CK$$

where:

CI and CK have the same meaning as in paragraph E71 above

CN is the sum of:

Annex E: Calculation of the 2015/2016 Baseline Funding Level Tier Elements

their GLA other services share of Council Tax Freeze Compensation within their Baseline Funding Level for 2013/2014 calculated in accordance with paragraphs E27 to E49 above; plus

their GLA general funding within their Baseline Funding Level for 2013/2014 calculated in accordance with paragraphs E5 and E6 above; plus

their GLA transport funding within their Baseline Funding Level for 2013/2014 calculated in accordance with paragraphs E5 and E6 above; plus

their London Bus Services Operators Funding for 2013/2014 calculated in accordance with paragraphs E5 and E6 above.

London police services element

E75. The London police service element within their Baseline Funding Level for 2015/2016 is calculated for the Common Council of the City of London and the Greater London Authority as follows:

$$\mathbf{CI \times CO / CK}$$

where:

CI and CK have the same meaning as in paragraph E71 above;

CO is their police services share of Council Tax Freeze Compensation within their Baseline Funding Level for 2013/2014, if any, calculated in accordance with paragraphs E27 to E49 above.

Annex F

Splitting the 2015/2016 Council Tax Requirement by Service Tier

- F1. In order to calculate the tier elements within Revenue Support Grant in 2015/2016 we first need to split the Council Tax Requirement in 2015/2016 between service tiers.
- F2. The Secretary of State has estimated the split between service tiers for each authority as set out below.

County Councils Without the Functions of Districts Councils and Without Responsibility for the Provision of Fire and Rescue Services

- F3. County councils without the functions of district councils and without responsibility for the provision of fire and rescue services are only responsible for upper-tier services. Therefore all of their council tax requirement will be allocated to the upper-tier.

Fire and Rescue Authorities

- F4. Metropolitan county fire and rescue authorities and the combined fire and rescue authorities are only responsible for fire and rescue services. Therefore all of their council tax requirement will be allocated to the fire and rescue tier.

Shire Districts without Education and Social Service Responsibilities

- F5. Non-metropolitan district councils which do not have functions of county councils are only responsible for lower-tier services. Therefore all of their council tax requirement will be allocated to the lower-tier.

The Common Council of the City of London

- F6. The Common Council of the City of London provides police services, upper-tier services and lower-tier services.
- F7. The upper-tier share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CQ / (CQ + CR + CS)}$$

where:

Annex F: Splitting the 2015/2016 Council Tax Requirement by Service Tier

- CP is the council tax requirement in 2015/2016 for the authority;
- CQ is the upper-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015;
- CR is the lower-tier formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.
- CS is the police formula funding before floor damping in 2013/2014, calculated in accordance with Chapter 3 of the 'Calculation of 2013-14 Formula Funding' ISBN 978-1-4098-3790-9

- F8. The lower-tier share of council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CR / (CQ + CR + CS)}$$

where CP, CQ, CR and CS have the same meaning as in paragraph F7.

- F9. The London police share of council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CS / (CQ + CR + CS)}$$

where CP, CQ, CR and CS have the same meaning as in paragraph F7.

Isle of Wight Council, Cornwall Council and Northumberland County Council

- F10. The Isle of Wight Council, Cornwall Council and Northumberland County Council provide upper-tier services, lower-tier services and fire and rescue services.

- F11. The upper-tier share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CQ / (CQ + CR + CT)}$$

where:

CP, CQ and CR have the same meaning as in paragraph F7, and

- CT is the fire and rescue formula funding before floor damping in 2013/2014, calculated in accordance with Annex B of the Local Government Finance Report (England) 2014/2015.

- F12. The lower-tier share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CR / (CQ + CR + CT)}$$

where CP, CQ, CR and CT have the same meaning as in paragraph F11.

- F13. The fire and rescue share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CT / (CQ + CR + CT)}$$

where CP, CQ, CR and CT have the same meaning as in paragraph F11.

Other All Purpose Authorities

- F14. London borough councils, metropolitan district councils and non-metropolitan district councils with the functions of county councils provide upper-tier services and lower-tier services.

- F15. The upper-tier share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CQ / (CQ + CR)}$$

where CP, CQ and CR have the same meaning as in paragraph F7.

- F16. The lower-tier share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CR / (CQ + CR)}$$

where CP, CQ and CR have the same meaning as in paragraph F7.

County Councils without the Functions of District Councils with Responsibility for the Provision of Fire and Rescue Services

- F17. The amount of the council tax requirement in 2015/2016 for county councils without the functions of district councils with responsibility for the provision of fire and rescue services consists of the sum of an amount in respect of upper-tier services and an amount in respect of fire and rescue services.

- F18. The upper-tier share of the council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times CQ / (CQ + CT)}$$

where CP, CQ and CT have the same meaning as in paragraph F11 above.

Annex F: Splitting the 2015/2016 Council Tax Requirement by Service Tier

- F19. The fire and rescue share of the council tax requirement in 2015/2016 is calculated for each authority as follows:

$$\mathbf{CP \times CT / (CQ + CT)}$$

where CP, CQ and CT have the same meaning as in paragraph F11 above.

The Greater London Authority

- F20. The Greater London Authority provides police services, fire and rescue services and transport services. A separate council tax requirement is calculated to that for other services due to the different area over which the service is provided.

- F21. The fire and rescue share of the other services council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times 0.590}$$

where CP has the same meaning as in paragraph F7.

- F22. The GLA other services share of council tax requirement in 2015/2016 is calculated as follows:

$$\mathbf{CP \times 0.410}$$

where CP has the same meaning as in paragraph F7.

Annex G

Calculation of the Service Tier Scaling Factors

- G1. In order to calculate the tier elements within Revenue Support Grant in 2015/2016 we first need to calculate the service tier scaling factors.
- G2. The Secretary of State has estimated the scaling factors for each service tier as follows.

Calculation of the Upper-Tier Scaling Factor	
2015/2016 Upper-Tier Funding within Revenue Support Grant	£5,258,012,078
2015/2016 Local Welfare Provision within Revenue Support Grant	£129,600,000
2015/2016 Early Intervention Funding within Revenue Support Grant	£726,591,897
2015/2016 Lead Local Floor Authority Funding within Revenue Support Grant	£11,889,881
2015/2016 Learning Disability and Health Reform Funding within Revenue Support Grant	£834,431,462
Upper-tier portion of the 2015/2016 Council Tax Freeze Compensation Part 1 within Revenue Support Grant	£257,653,641
Carbon Reduction Credits Energy Efficiency Scheme adjustment in 2015/2016 within Revenue Support Grant	-£6,355,569
Upper-tier portion of the Adjusted Council Tax Freeze Compensation Part 2	£313,966,223
Upper-tier portion of the 2015/2016 Efficiency Support Grant	£323,688
Care Act: Deferred Payments	£119,177,778
Care Act: Carers etc	£183,638,092
Lead Local Flood Authority Part 2	£10,000,069
Sustainable Drainage Systems	£1,874,207
2015/2016 Upper-Tier Funding within Revenue Support Grant	£7,840,481,054
2015/2016 Upper-Tier Funding within the Baseline Funding Level	£8,101,319,448
2015/2016 Upper-Tier Funding within Settlement Funding Assessment	£15,941,800,501
Upper-tier portion of the 2015/2016 Council Tax Requirement	£16,606,279,565
2015/2016 Settlement Core Funding	£32,548,080,066

Annex F: Calculation of the Service Tier Scaling Factors

2016/2017 Upper-Tier Funding	£13,868,591,099
Upper-tier portion of the 2015/2016 Council Tax Requirement	£16,606,279,565
<hr/>	
2016/2017 Settlement Core Funding	£30,474,870,664
Upper-Tier Scaling Factor	0.93630317370690

Calculation of the Lower-Tier Scaling Factor	
2015/2016 Lower-Tier Funding within Revenue Support Grant	£1,276,518,313
2015/2016 Homelessness Prevention Funding	£45,294,790
Lower-tier portion of the 2015/2016 Council Tax Freeze Compensation Part 1 within Revenue Support Grant	£54,922,052
2014/2015 Efficiency Support	£9,386,434
2015/2016 Efficiency Support	£1,867,413
Lower-tier portion of the Adjusted Council Tax Freeze Compensation Part 2	£78,239,851
Carbon Monoxide and Fire Alarms	£27,036
<hr/>	
2015/2016 Lower-Tier Funding within Revenue Support Grant	£1,466,425,844
2015/2016 Lower-Tier Funding within the Baseline Funding Level	£1,831,425,064
<hr/>	
2015/2016 Lower-Tier Funding within Settlement Funding Assessment	£3,297,850,907
Lower-tier portion of the 2015/2016 Council Tax Requirement	£3,561,452,829
<hr/>	
2015/2016 Settlement Core Funding	£6,859,303,736
<hr/>	
2016/2017 Lower-Tier Funding within Settlement Funding Assessment	£2,793,188,061
Lower-tier portion of the 2015/2016 Council Tax Requirement	£3,561,452,829
<hr/>	
2016/2017 Settlement Core Funding	£6,354,640,890
Lower-Tier Scaling Factor	0.92642651998737

Calculation of the Fire and Rescue Scaling Factor	
2015/2016 Fire and Rescue Funding within Revenue Support Grant	£523,996,799
Fire and rescue portion of the 2015/2016 Council Tax Freeze Compensation Part 1 within Revenue Support Grant	£18,410,354

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Fire and Rescue portion of the Adjusted Council Tax Freeze Compensation Part 2 within Revenue Support Grant	£19,160,854
2015/2016 Fire and Rescue Funding within Revenue Support Grant	£561,568,006
Total 2015/2016 Fire and Rescue Funding within the Baseline Funding Level	£527,967,617
2015/2016 Fire and Rescue Funding within Settlement Funding Assessment	£1,089,535,624
Fire and rescue portion of the 2015/2016 Council Tax Requirement	£1,201,214,775
2015/2016 Settlement Core Funding	£2,290,750,399
2016/2017 Fire and Rescue Funding within Settlement Funding Assessment	£1,013,032,606
Fire and rescue portion of the 2015/2016 Council Tax Requirement	£1,201,214,775
2016/2017 Settlement Core Funding	£2,214,247,380
Scaling Factor	0.96660351220778

Calculation of the GLA Other Services Scaling Factor

2015/2016 GLA General Funding within Revenue Support Grant	£21,580,834
GLA other services portion of the 2015/2016 Council Tax Freeze Compensation Part 1 within Revenue Support Grant	£1,617,381
GLA other services portion of the Adjusted Council Tax Freeze Compensation Part 2 within Revenue Support Grant	£3,413,981
2015/2016 GLA Other Services Funding within Revenue Support Grant	£26,612,196
2015/2016 GLA Other Services Funding within Baseline Funding Level	£854,188,986
2015/2016 GLA Other Services Funding within Settlement Funding Assessment	£880,801,181
GLA other services portion of the 2015/2016 Council Tax Requirement	£96,002,131
2015/2016 Settlement Core Funding	£976,803,312
2016/2017 GLA Other Services Funding within Settlement Funding Assessment	£879,749,630
GLA other services portion of the 2015/2016 Council Tax Requirement	£96,002,131
2016/2017 Settlement Core Funding	£975,751,761
Scaling Factor	0.99890331576846

Annex H

Adjusted 2015-16 Sustainable Drainage Systems Funding

H1. A table showing the values of the adjusted 2015-16 Sustainable Drainage Systems Funding is given below.

Local Authority	Adjusted 2015-16 Sustainable Drainage Systems Funding
Barking and Dagenham	9,232.55
Barnet	9,232.55
Barnsley	9,232.55
Bath & North East Somerset	13,848.82
Bedford	9,232.55
Bexley	9,232.55
Birmingham	18,465.10
Blackburn with Darwen	9,232.55
Blackpool	9,232.55
Bolton	9,232.55
Bournemouth	9,232.55
Bracknell Forest	9,232.55
Bradford	18,465.10
Brent	9,232.55
Brighton & Hove	9,232.55
Bristol	18,465.10
Bromley	13,848.82
Buckinghamshire	18,465.10
Bury	9,232.55
Calderdale	9,232.55
Cambridgeshire	18,465.10
Camden	13,848.82
Central Bedfordshire	9,232.55
Cheshire East	18,465.10
Cheshire West & Chester	13,848.82
City of London	9,232.55
Cornwall	18,465.10
Coventry	9,232.55
Croydon	9,232.55
Cumbria	18,465.10
Darlington	9,232.55
Derby	9,232.55
Derbyshire	18,465.10
Devon	18,465.10
Doncaster	9,232.55
Dorset	18,465.10

Local Authority	Adjusted 2015-16 Sustainable Drainage Systems Funding
Dudley	13,848.82
Durham	18,465.10
Ealing	9,232.55
East Riding of Yorkshire	18,465.10
East Sussex	18,465.10
Enfield	9,232.55
Essex	18,465.10
Gateshead	9,232.55
Gloucestershire	18,465.10
Greenwich	9,232.55
Hackney	9,232.55
Halton	9,232.55
Hammersmith and Fulham	9,232.55
Hampshire	18,465.10
Haringey	9,232.55
Harrow	9,232.55
Hartlepool	9,232.55
Havering	9,232.55
Herefordshire	13,848.82
Hertfordshire	18,465.10
Hillingdon	13,848.82
Hounslow	13,848.82
Isle of Wight	9,232.55
Isles of Scilly	9,232.55
Islington	9,232.55
Kensington and Chelsea	9,232.55
Kent	18,465.10
Kingston upon Hull	9,232.55
Kingston upon Thames	9,232.55
Kirklees	13,848.82
Knowsley	9,232.55
Lambeth	9,232.55
Lancashire	18,465.10
Leeds	18,465.10
Leicester	13,848.82
Leicestershire	18,465.10
Lewisham	9,232.55
Lincolnshire	18,465.10
Liverpool	18,465.10
Luton	9,232.55
Manchester	13,848.82
Medway	9,232.55
Merton	9,232.55
Middlesbrough	9,232.55
Milton Keynes	9,232.55
Newcastle upon Tyne	9,232.55

Annex G: Adjusted 2015-16 Sustainable Drainage Systems Funding

Local Authority	Adjusted 2015-16 Sustainable Drainage Systems Funding
Newham	9,232.55
Norfolk	18,465.10
North East Lincolnshire	9,232.55
North Lincolnshire	9,232.55
North Somerset	9,232.55
North Tyneside	9,232.55
North Yorkshire	18,465.10
Northamptonshire	18,465.10
Northumberland	13,848.82
Nottingham	9,232.55
Nottinghamshire	18,465.10
Oldham	9,232.55
Oxfordshire	18,465.10
Peterborough	9,232.55
Plymouth	18,465.10
Poole	9,232.55
Portsmouth	9,232.55
Reading	9,232.55
Redbridge	9,232.55
Redcar and Cleveland	9,232.55
Richmond upon Thames	9,232.55
Rochdale	9,232.55
Rotherham	9,232.55
Rutland	9,232.55
Salford	9,232.55
Sandwell	9,232.55
Sefton	9,232.55
Sheffield	18,465.10
Shropshire	13,848.82
Slough	9,232.55
Solihull	9,232.55
Somerset	18,465.10
South Gloucestershire	18,465.10
South Tyneside	9,232.55
Southampton	9,232.55
Southend-on-Sea	9,232.55
Southwark	13,848.82
St Helens	9,232.55
Staffordshire	18,465.10
Stockport	9,232.55
Stockton-on-Tees	9,232.55
Stoke-on-Trent	9,232.55
Suffolk	18,465.10
Sunderland	9,232.55
Surrey	18,465.10
Sutton	9,232.55

Local Authority	Adjusted 2015-16 Sustainable Drainage Systems Funding
Swindon	13,848.82
Tameside	9,232.55
Telford and the Wrekin	9,232.55
Thurrock	18,465.10
Torbay	9,232.55
Tower Hamlets	13,848.82
Trafford	9,232.55
Wakefield	13,848.82
Walsall	9,232.55
Waltham Forest	9,232.55
Wandsworth	13,848.82
Warrington	9,232.55
Warwickshire	18,465.10
West Berkshire	9,232.55
West Sussex	18,465.10
Westminster	18,465.10
Wigan	9,232.55
Wiltshire	18,465.10
Windsor and Maidenhead	9,232.55
Wirral	9,232.55
Wokingham	9,232.55
Wolverhampton	9,232.55
Worcestershire	18,465.10
York	9,232.55

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