

## The 2008/09 GAEs

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Local Authority	EDUCATION											
	Nursery Teaching Staff	Primary Teaching Staff	Secondary Teaching Staff	Special Education	School Transport	School Meals	School Non-Teaching Costs inc Property	School Hostels & Clothing	School Security	Gaelic Education	Teachers for Ethnic Minorities	Education Deprivation Assessment
Aberdeen City	968	27,987	36,620	8,892	1,478	2,424	29,249	642	491	176	489	733
Aberdeenshire	1,282	50,316	56,619	11,983	3,767	4,042	41,350	648	853	10	252	74
Angus	573	21,819	25,634	5,184	1,064	1,694	19,304	441	376	57	162	32
Argyll & Bute	406	17,747	20,687	4,193	2,390	1,559	13,995	1,683	377	466	77	3
Clackmannanshire	263	9,066	11,041	2,473	501	637	8,734	259	155	19	63	589
Dumfries & Galloway	682	29,750	35,037	6,721	2,187	2,056	24,178	550	508	0	116	415
Dundee City	695	22,085	29,581	6,583	1,037	1,730	22,976	773	346	0	278	1,203
East Ayrshire	610	21,085	28,458	5,850	1,302	1,771	20,711	644	357	182	81	785
East Dunbartonshire	548	19,516	28,788	5,358	977	1,235	20,700	316	299	82	232	81
East Lothian	506	17,622	21,397	4,721	1,056	1,139	16,425	328	279	0	76	0
East Renfrewshire	509	19,106	28,422	4,810	892	1,583	20,284	315	257	43	394	143
Edinburgh (City of)	2,074	56,632	73,309	19,032	3,080	3,565	59,237	1,489	919	243	1,221	4,927
Eilean Siar	131	7,109	8,316	1,226	856	493	4,439	81	140	1,244	20	8
Falkirk	815	26,753	33,375	7,276	1,312	2,896	26,216	632	425	14	137	155
Fife	1,860	62,800	79,439	17,505	3,456	5,687	60,536	1,587	1,048	0	363	3,165
Glasgow City	2,892	87,313	104,721	26,279	4,183	9,076	86,815	3,820	1,430	670	2,090	35,307
Highland	1,088	46,546	54,602	10,154	4,790	3,926	37,962	2,099	976	1,237	250	659
Inverclyde	398	13,243	18,935	3,925	715	1,385	13,909	468	221	129	59	1,764
Midlothian	429	15,096	20,101	4,081	788	1,727	14,947	346	244	0	74	0
Moray	402	17,316	21,618	4,221	1,043	1,082	15,265	295	279	24	88	18
North Ayrshire	723	24,640	32,322	6,703	1,370	2,030	23,997	770	399	108	102	1,836
North Lanarkshire	1,890	62,253	80,073	16,464	2,962	5,701	62,038	1,849	970	334	395	1,624
Orkney Islands	92	4,363	6,535	943	441	504	3,387	972	115	0	13	21
Perth & Kinross	692	25,204	28,679	6,562	1,948	1,565	21,768	416	443	94	137	39
Renfrewshire	889	29,793	41,353	8,174	1,479	2,173	30,980	845	445	41	191	906
Scottish Borders	585	21,153	25,804	5,177	1,751	1,090	18,412	342	387	4	105	151
Shetland Islands	122	5,634	7,081	1,134	612	675	4,029	899	146	0	20	1
South Ayrshire	517	19,089	25,521	5,042	1,156	1,290	18,381	439	318	0	107	728
South Lanarkshire	1,637	56,395	73,207	15,029	2,804	4,419	54,768	1,358	885	195	316	1,832
Stirling	460	16,024	21,781	4,664	1,087	1,169	15,695	317	291	169	53	251
West Dunbartonshire	464	15,658	22,023	4,432	750	1,658	16,409	571	259	27	83	1,227
West Lothian	1,013	33,412	40,668	8,797	1,621	2,708	32,448	806	533	0	276	330
<b>Scotland</b>	<b>26,215</b>	<b>902,523</b>	<b>1,141,745</b>	<b>243,588</b>	<b>54,853</b>	<b>74,691</b>	<b>859,543</b>	<b>26,998</b>	<b>15,173</b>	<b>5,570</b>	<b>8,317</b>	<b>59,005</b>

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Local Authority	EDUCATION (continued...)										TOTAL
	Community Education	Residual FE	Residual FE Travel & Bursaries	Childcare Strategy	Sure Start Strategy	Adult Literacy & Numeracy	National Priority Action Fund	Former Excellence Fund	Pre-School Education	Teacher Pensions	
Aberdeen City	4,941	96	30	1,363	1,872	362	8,494	1,964	6,027	3,973	139,272
Aberdeenshire	5,643	105	0	2,214	2,434	371	11,688	2,926	9,520	5,604	211,698
Angus	2,611	49	0	1,022	1,226	206	5,289	1,178	3,529	2,512	93,962
Argyll & Bute	2,183	42	107	929	1,001	183	4,437	916	2,871	2,058	78,307
Clackmannanshire	1,168	22	0	508	617	130	2,491	755	1,551	1,080	42,121
Dumfries & Galloway	3,535	68	0	1,453	1,699	343	7,218	1,704	5,014	3,420	126,653
Dundee City	3,395	65	0	1,228	1,897	443	6,986	1,937	4,171	3,296	110,705
East Ayrshire	2,849	54	465	1,108	1,491	442	6,211	1,916	3,448	2,760	102,578
East Dunbartonshire	2,519	47	0	758	796	132	5,812	1,894	3,248	2,714	96,051
East Lothian	2,217	41	0	840	981	135	4,321	1,229	3,158	2,070	78,539
East Renfrewshire	2,133	39	51	700	734	126	5,108	1,648	3,212	2,475	92,985
Edinburgh (City of)	11,070	218	200	2,918	4,321	1,181	16,424	5,586	12,263	7,423	287,331
Eilean Siar	629	12	0	383	327	129	2,033	178	1,154	956	29,865
Falkirk	3,575	67	0	1,247	1,693	285	6,884	2,419	4,888	3,249	124,313
Fife	8,572	162	0	2,904	4,076	688	16,706	4,320	11,244	7,763	293,884
Glasgow City	13,869	267	0	5,339	9,225	2,525	27,899	5,799	16,877	11,569	457,964
Highland	5,142	97	0	2,178	2,627	396	11,404	2,216	8,267	5,533	202,148
Inverclyde	1,947	37	0	777	1,080	304	4,388	1,384	2,477	1,931	69,477
Midlothian	1,894	35	580	743	914	160	4,183	1,079	2,426	1,989	71,834
Moray	2,072	39	0	786	829	163	4,308	1,056	2,967	2,098	75,969
North Ayrshire	3,236	61	21	1,271	1,803	391	7,158	2,024	4,219	3,070	118,254
North Lanarkshire	7,733	144	0	2,859	4,278	685	17,557	4,338	10,584	7,622	292,351
Orkney Islands	472	9	1,696	296	218	96	1,495	138	739	669	23,212
Perth & Kinross	3,348	64	0	1,271	1,446	215	6,057	2,265	4,938	2,872	110,022
Renfrewshire	4,050	76	26	1,414	2,001	461	8,990	2,994	5,086	3,864	146,231
Scottish Borders	2,633	50	0	1,038	1,144	192	5,227	1,226	3,788	2,567	92,825
Shetland Islands	523	10	2,304	361	305	116	1,807	145	999	965	27,887
South Ayrshire	2,667	51	9	905	1,102	265	5,445	1,607	3,006	2,446	90,091
South Lanarkshire	7,348	138	0	2,533	3,507	616	15,419	4,716	9,299	7,028	263,448
Stirling	2,097	39	0	823	948	186	4,328	1,084	3,373	1,990	76,830
West Dunbartonshire	2,179	41	0	876	1,262	318	5,189	1,339	2,671	2,401	79,840
West Lothian	3,957	72	4	1,512	2,059	239	7,871	2,622	5,680	3,806	150,436
<b>Scotland</b>	<b>122,207</b>	<b>2,317</b>	<b>5,492</b>	<b>44,556</b>	<b>59,912</b>	<b>12,482</b>	<b>248,828</b>	<b>66,600</b>	<b>162,695</b>	<b>113,774</b>	<b>4,257,085</b>

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Local Authority	SOCIAL WORK												
	Services for Home Based Elderly	Residential Accomm. Elderly	Case & Related Admin Elderly	Community & Residential Care Children (& res schls)	Day Care Children	Case & Related Admin Children	AIDS/HIV	Case & Related Admin AIDS	Services for People with Disabilities	Case & Related Admin People with Disabilities	Independent Living Fund	Remaining Social Work Services	Case & Related Admin Other Client Groups
Aberdeen City	18,779	16,299	1,211	4,521	1,281	2,343	61	8	15,757	736	523	3,164	930
Aberdeenshire	19,311	16,218	1,226	3,411	693	1,658	17	2	17,038	796	565	3,613	1,062
Angus	11,803	10,341	764	2,525	578	1,253	10	1	7,598	355	252	1,672	491
Argyll & Bute	10,297	8,910	663	1,788	415	890	20	3	6,383	298	212	1,398	411
Clackmannanshire	4,498	3,577	279	1,639	425	833	11	1	3,555	166	118	748	220
Dumfries & Galloway	17,109	14,441	1,089	3,077	721	1,534	20	2	10,186	476	338	2,264	665
Dundee City	17,353	14,457	1,098	5,451	1,617	2,854	72	9	10,297	481	342	2,174	639
East Ayrshire	12,879	10,260	799	3,742	878	1,866	8	1	8,579	401	285	1,824	536
East Dunbartonshire	8,903	6,857	544	1,668	384	829	10	1	7,435	347	247	1,613	474
East Lothian	9,627	8,256	617	2,076	557	1,063	23	3	6,419	300	213	1,420	417
East Renfrewshire	7,779	6,027	477	1,492	344	741	12	2	6,194	289	206	1,366	401
Edinburgh (City of)	41,571	35,144	2,648	10,922	2,910	5,586	453	58	36,050	1,684	1,196	7,089	2,084
Eilean Siar	3,692	2,934	229	428	103	214	1	0	1,807	84	60	403	118
Falkirk	14,369	11,729	901	4,083	1,072	2,082	27	3	10,855	507	360	2,289	673
Fife	35,518	31,774	2,323	9,933	2,376	4,971	76	10	25,932	1,212	861	5,490	1,613
Glasgow City	69,205	47,682	4,034	27,916	8,562	14,732	426	54	44,280	2,069	1,469	8,881	2,610
Highland	21,056	17,602	1,334	4,786	1,092	2,374	23	3	15,306	715	508	3,293	968
Inverclyde	9,830	7,754	607	3,035	821	1,557	6	1	5,854	274	194	1,247	367
Midlothian	7,122	6,036	454	2,182	583	1,117	14	2	5,664	265	188	1,213	356
Moray	8,252	7,188	533	1,452	296	706	4	0	6,164	288	205	1,327	390
North Ayrshire	14,814	11,902	922	4,869	1,175	2,441	15	2	9,606	449	319	2,072	609
North Lanarkshire	31,359	23,045	1,878	11,341	3,361	5,937	31	4	23,650	1,105	785	4,952	1,455
Orkney Islands	2,073	1,907	137	256	65	130	0	0	1,400	65	46	302	89
Perth & Kinross	14,821	13,030	961	2,613	563	1,283	21	3	9,783	457	325	2,144	630
Renfrewshire	17,233	13,315	1,054	5,220	1,407	2,677	33	4	12,342	577	410	2,594	762
Scottish Borders	11,830	10,402	767	1,938	422	953	16	2	7,643	357	254	1,686	496
Shetland Islands	2,027	1,854	134	403	74	192	3	0	1,562	73	52	335	98
South Ayrshire	13,457	11,170	850	2,576	628	1,294	8	1	7,808	365	259	1,708	502
South Lanarkshire	31,033	23,503	1,882	8,545	2,377	4,411	48	6	22,293	1,042	740	4,706	1,383
Stirling	7,913	6,451	496	1,945	487	982	4	0	6,313	295	209	1,343	395
West Dunbartonshire	10,640	7,993	643	3,634	1,028	1,883	22	3	6,663	311	221	1,395	410
West Lothian	12,092	9,119	732	4,935	1,273	2,507	39	5	12,254	573	407	2,534	745
<b>Scotland</b>	<b>518,244</b>	<b>417,176</b>	<b>32,287</b>	<b>144,400</b>	<b>38,566</b>	<b>73,893</b>	<b>1,534</b>	<b>195</b>	<b>372,668</b>	<b>17,413</b>	<b>12,367</b>	<b>78,260</b>	<b>23,001</b>

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Local Authority	SOCIAL WORK (continued...)								TOTAL
	Mental Illness Specific Grant	General Administration	Community Care Action Plan	Childrens Services Development Fund (inc Youth Justice)	Supporting Young People Leaving Care	Carers' Service & Respite Care	Care Home Fees	Personal and Nursing Care for Older People	
Aberdeen City	1,016	1,976	431	2,136	157	938	6,895	3,777	82,936
Aberdeenshire	829	1,970	445	1,634	118	969	4,641	5,195	81,414
Angus	460	1,130	252	1,232	87	549	2,918	2,699	46,970
Argyll & Bute	448	953	217	898	62	472	2,706	2,452	39,894
Clackmannanshire	159	481	98	831	57	214	1,440	300	19,651
Dumfries & Galloway	536	1,556	353	1,482	107	770	5,020	3,334	65,080
Dundee City	490	1,700	357	2,557	189	777	3,400	1,509	67,822
East Ayrshire	460	1,261	269	1,784	130	585	2,757	1,211	50,512
East Dunbartonshire	235	876	196	844	58	428	1,459	2,707	36,114
East Lothian	319	929	206	1,029	72	448	1,858	1,750	37,603
East Renfrewshire	82	754	169	764	52	369	1,725	2,782	32,027
Edinburgh (City of)	1,929	4,428	955	5,035	378	2,080	8,391	15,454	186,048
Eilean Siar	235	306	71	299	15	156	426	146	11,725
Falkirk	526	1,467	313	1,938	141	682	2,950	1,435	58,403
Fife	1,281	3,658	789	4,587	344	1,719	6,666	6,357	147,490
Glasgow City	3,979	6,996	1,365	12,732	967	2,972	19,930	4,642	285,506
Highland	857	2,073	457	2,257	166	995	5,035	3,543	84,444
Inverclyde	277	944	198	1,463	105	432	2,335	1,377	38,678
Midlothian	381	759	159	1,077	76	347	2,457	1,196	31,649
Moray	229	802	183	746	50	398	2,082	1,506	32,799
North Ayrshire	283	1,467	308	2,294	169	670	3,221	2,214	59,821
North Lanarkshire	807	3,253	661	5,225	393	1,440	6,783	1,098	128,563
Orkney Islands	191	198	46	238	9	99	75	155	7,481
Perth & Kinross	390	1,394	319	1,272	90	694	3,778	5,542	60,113
Renfrewshire	538	1,725	363	2,453	181	791	3,769	1,772	69,220
Scottish Borders	446	1,103	253	966	67	551	2,510	3,036	45,698
Shetland Islands	237	209	46	290	14	100	549	111	8,362
South Ayrshire	432	1,218	275	1,255	89	598	2,269	3,706	50,467
South Lanarkshire	1,076	3,056	651	3,959	296	1,417	5,681	4,223	122,326
Stirling	297	805	175	970	67	381	1,906	2,353	33,787
West Dunbartonshire	359	1,044	214	1,735	126	467	1,824	967	41,581
West Lothian	293	1,409	283	2,324	171	617	2,643	822	55,777
<b>Scotland</b>	<b>20,078</b>	<b>51,899</b>	<b>11,078</b>	<b>68,309</b>	<b>5,000</b>	<b>24,125</b>	<b>120,098</b>	<b>89,371</b>	<b>2,119,962</b>

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Local Authority	POLICE	Local Authority	FIRE				TOTAL
	TOTAL		Staff Costs	Transitional Funding	Running Costs	Pensions	
Aberdeen City	49,648	Aberdeen City	8,706	238	1,292	1,695	11,931
Aberdeenshire	36,746	Aberdeenshire	6,003	164	891	1,168	8,227
Angus	21,063	Angus	3,316	69	436	1,006	4,827
Argyll & Bute	20,590	Argyll & Bute	3,196	31	406	1,079	4,712
Clackmannanshire	8,429	Clackmannanshire	1,896	34	258	483	2,672
Dumfries & Galloway	30,889	Dumfries & Galloway	6,189	208	949	1,485	8,831
Dundee City	39,191	Dundee City	9,076	189	1,193	2,754	13,211
East Ayrshire	22,448	East Ayrshire	3,714	36	472	1,255	5,477
East Dunbartonshire	16,152	East Dunbartonshire	3,627	35	461	1,225	5,348
East Lothian	16,415	East Lothian	2,108	21	256	691	3,075
East Renfrewshire	11,611	East Renfrewshire	2,505	24	318	846	3,693
Edinburgh (City of)	110,371	Edinburgh (City of)	16,613	163	2,016	5,449	24,241
Eilean Siar	4,901	Eilean Siar	1,613	405	273	82	2,373
Falkirk	27,581	Falkirk	5,572	101	758	1,419	7,850
Fife	65,887	Fife	15,611	193	1,624	4,026	21,454
Glasgow City	199,091	Glasgow City	28,331	271	3,600	9,570	41,771
Highland	44,966	Highland	11,494	2,886	1,945	584	16,909
Inverclyde	18,578	Inverclyde	4,491	43	571	1,517	6,622
Midlothian	16,078	Midlothian	1,810	18	220	594	2,642
Moray	16,825	Moray	2,890	79	429	562	3,960
North Ayrshire	26,370	North Ayrshire	5,355	51	680	1,809	7,895
North Lanarkshire	62,906	North Lanarkshire	9,674	92	1,229	3,268	14,263
Orkney Islands	3,354	Orkney Islands	1,157	290	196	59	1,702
Perth & Kinross	26,070	Perth & Kinross	5,061	105	665	1,536	7,368
Renfrewshire	36,639	Renfrewshire	6,046	58	768	2,043	8,915
Scottish Borders	24,019	Scottish Borders	5,303	52	644	1,739	7,738
Shetland Islands	4,104	Shetland Islands	1,412	355	239	72	2,078
South Ayrshire	20,384	South Ayrshire	4,233	40	538	1,430	6,241
South Lanarkshire	54,753	South Lanarkshire	9,415	90	1,196	3,180	13,881
Stirling	17,338	Stirling	3,185	58	434	812	4,488
West Dunbartonshire	26,525	West Dunbartonshire	5,788	55	735	1,955	8,534
West Lothian	31,127	West Lothian	4,800	47	583	1,575	7,005
<b>Scotland</b>	<b>1,111,050</b>	<b>Scotland</b>	<b>200,190</b>	<b>6,500</b>	<b>26,274</b>	<b>56,969</b>	<b>289,933</b>

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Local Authority	ROADS & TRANSPORT									TOTAL
	Road Maintenance	Winter Maintenance	Road Lighting	Roads Administration	Support for Buses	Reminder of Concessionary Fares	Support for Ferries	Support for Airports & Harbours etc	Support for Glasgow Underground	
Aberdeen City	5,816	1,518	2,494	1,386	1,178	927	0	0	0	13,319
Aberdeenshire	14,577	5,785	2,427	3,215	1,346	1,111	0	359	0	28,820
Angus	5,022	2,007	1,274	1,171	623	612	0	91	0	10,800
Argyll & Bute	6,953	2,589	1,299	1,529	520	540	668	568	110	14,778
Clackmannanshire	1,704	458	625	393	278	228	0	0	0	3,687
Dumfries & Galloway	9,629	4,148	1,903	2,212	843	903	0	57	0	19,695
Dundee City	3,203	863	1,587	798	810	728	0	0	0	7,989
East Ayrshire	4,188	1,395	1,381	982	679	598	21	0	449	9,694
East Dunbartonshire	3,393	870	1,250	778	601	547	21	0	446	7,906
East Lothian	3,369	1,149	1,029	783	529	483	0	23	0	7,365
East Renfrewshire	2,811	738	1,142	662	509	443	17	0	368	6,691
Edinburgh (City of)	10,481	2,575	4,213	2,436	2,640	1,952	0	0	0	24,296
Eilean Siar	3,316	1,289	515	722	150	157	0	351	0	6,500
Falkirk	4,820	1,378	2,137	1,176	852	703	0	0	0	11,067
Fife	11,869	3,519	4,655	2,828	2,044	1,789	0	0	0	26,704
Glasgow City	13,557	3,243	5,707	3,175	3,307	2,408	112	0	2,380	33,890
Highland	16,775	7,168	3,136	3,820	1,226	1,146	1,024	0	0	34,295
Inverclyde	1,963	544	899	480	464	415	16	0	347	5,128
Midlothian	2,828	869	1,012	664	452	382	0	0	0	6,208
Moray	4,500	1,660	1,234	1,043	494	452	0	0	0	9,383
North Ayrshire	4,345	1,396	1,723	1,053	772	704	25	25	533	10,575
North Lanarkshire	8,560	2,353	3,981	2,101	1,844	1,418	62	0	1,322	21,642
Orkney Islands	2,112	965	371	486	113	109	3,631	865	0	8,653
Perth & Kinross	7,097	2,842	1,604	1,628	798	795	0	25	0	14,789
Renfrewshire	4,894	1,275	1,979	1,149	966	811	34	0	712	11,819
Scottish Borders	7,085	3,102	1,118	1,595	628	629	0	0	0	14,157
Shetland Islands	2,122	1,051	384	502	125	105	7,300	686	0	12,273
South Ayrshire	4,191	1,410	1,327	977	636	659	18	-18	381	9,581
South Lanarkshire	9,919	3,082	3,561	2,336	1,752	1,458	58	0	1,235	23,402
Stirling	5,362	1,413	1,135	1,116	500	425	0	0	0	9,952
West Dunbartonshire	2,933	717	968	652	520	433	18	3	385	6,628
West Lothian	5,874	1,558	1,939	1,322	944	652	0	0	0	12,288
<b>Scotland</b>	<b>195,269</b>	<b>64,930</b>	<b>60,008</b>	<b>45,175</b>	<b>29,141</b>	<b>24,722</b>	<b>13,027</b>	<b>3,035</b>	<b>8,668</b>	<b>443,975</b>

## The 2008/09 GAEs

Version 1

Local Authority	LEISURE & RECREATION							£000s	CLEANSING & ENVIRONMENT					£000s
	Parks & Open Spaces	Sports Facilities & Swimming Pools	Tourism	Remainder of Leisure and Recreation (inc Regions)	Libraries	Museums & Galleries	Land Access	TOTAL	Waste Collection	Waste Disposal	Street Cleaning	Environmental Health	Smoking Ban	TOTAL
Aberdeen City	6,102	3,664	285	2,491	3,643	1,972	207	18,364	3,538	4,727	3,223	2,759	87	14,333
Aberdeenshire	4,064	3,770	271	2,642	3,818	1,101	559	16,226	3,854	4,920	1,856	3,374	96	14,100
Angus	2,418	1,732	127	1,237	1,783	513	242	8,053	1,744	2,307	984	1,480	69	6,584
Argyll & Bute	1,808	1,640	154	1,177	1,521	13	280	6,593	2,055	2,194	1,610	1,509	69	7,437
Clackmannanshire	1,294	790	474	547	796	48	70	4,020	762	1,023	567	606	57	3,014
Dumfries & Galloway	2,958	2,386	257	1,729	2,462	1,262	416	11,470	2,613	3,213	1,696	2,198	79	9,800
Dundee City	4,098	2,385	162	1,647	2,428	1,858	138	12,716	2,254	3,095	2,389	1,794	73	9,606
East Ayrshire	2,775	1,920	95	1,340	1,954	659	165	8,909	1,865	2,504	1,280	1,530	70	7,249
East Dunbartonshire	2,865	1,651	48	1,173	1,680	708	117	8,242	1,421	2,199	949	1,292	66	5,927
East Lothian	2,023	1,487	137	1,051	1,491	336	154	6,679	1,445	1,958	818	1,205	65	5,491
East Renfrewshire	2,433	1,402	0	990	1,412	9	89	6,337	1,195	1,854	788	1,089	64	4,990
Edinburgh (City of)	13,835	8,491	1,061	5,656	7,982	1,578	424	39,025	7,366	10,652	8,845	6,182	135	33,180
Eilean Siar	418	439	121	315	438	223	91	2,045	658	586	319	444	55	2,061
Falkirk	4,042	2,437	37	1,678	2,471	1,085	175	11,925	2,262	3,137	1,570	1,863	74	8,906
Fife	8,648	5,824	284	4,055	5,930	849	470	26,060	5,498	7,546	4,083	4,547	112	21,786
Glasgow City	17,283	10,417	5,146	6,937	10,122	10,112	532	60,550	9,283	13,160	12,447	7,617	155	42,662
Highland	4,406	3,852	892	2,728	3,588	900	889	17,254	4,436	5,067	3,609	3,503	97	16,712
Inverclyde	2,145	1,305	35	914	1,357	201	83	6,041	1,251	1,710	1,160	1,003	62	5,187
Midlothian	2,101	1,264	248	884	1,275	132	103	6,007	1,131	1,655	666	997	62	4,511
Moray	1,588	1,406	98	989	1,435	158	230	5,904	1,413	1,841	804	1,191	65	5,314
North Ayrshire	3,332	2,195	142	1,543	2,224	239	176	9,852	2,175	2,880	1,650	1,724	72	8,502
North Lanarkshire	8,659	5,292	33	3,609	5,314	1,422	363	24,692	4,749	6,755	3,994	3,968	104	19,570
Orkney Islands	314	332	170	237	329	234	93	1,709	402	440	240	328	53	1,463
Perth & Kinross	2,893	2,330	236	1,663	2,321	634	378	10,455	2,415	3,098	1,670	2,053	77	9,315
Renfrewshire	4,662	2,756	120	1,912	2,822	732	178	13,183	2,643	3,601	2,055	2,116	78	10,493
Scottish Borders	2,094	1,756	150	1,262	1,819	735	402	8,218	2,019	2,345	1,069	1,568	70	7,072
Shetland Islands	328	356	138	248	366	884	70	2,390	445	460	188	356	53	1,502
South Ayrshire	2,816	1,837	244	1,320	1,869	192	152	8,430	1,810	2,474	1,397	1,510	69	7,260
South Lanarkshire	7,737	4,960	535	3,436	5,054	615	374	22,711	4,560	6,436	3,045	3,870	103	18,014
Stirling	2,054	1,526	418	1,060	1,474	214	178	6,924	1,325	1,994	1,138	1,263	66	5,786
West Dunbartonshire	2,530	1,476	65	1,022	1,485	53	95	6,727	1,416	1,914	1,225	1,115	64	5,732
West Lothian	4,382	2,759	192	1,866	2,747	112	206	12,264	2,385	3,503	1,688	2,094	78	9,747
<b>Scotland</b>	<b>129,105</b>	<b>85,839</b>	<b>12,374</b>	<b>59,357</b>	<b>85,412</b>	<b>29,786</b>	<b>8,100</b>	<b>409,973</b>	<b>82,388</b>	<b>111,247</b>	<b>69,022</b>	<b>68,149</b>	<b>2,500</b>	<b>333,306</b>

## The 2008/09 GAEs

Version 1

£000s

Local Authority	TAXATION						TOTAL
	Local Tax Collection	Lands Valuation	Council Tax Valuation	Registration of Births, Marriages & Deaths	Collection of Non Domestic Rates	Electoral Registration	
Aberdeen City	1,429	695	451	225	198	304	3,301
Aberdeenshire	1,377	814	434	257	232	293	3,408
Angus	690	390	218	119	111	147	1,674
Argyll & Bute	600	614	189	99	175	127	1,804
Clackmannanshire	302	128	95	53	37	64	679
Dumfries & Galloway	928	696	293	161	198	197	2,474
Dundee City	950	470	300	154	134	202	2,209
East Ayrshire	716	327	226	130	93	152	1,644
East Dunbartonshire	571	193	180	115	55	121	1,235
East Lothian	561	261	177	101	74	119	1,292
East Renfrewshire	479	140	151	97	40	102	1,008
Edinburgh (City of)	2,984	1,546	941	503	440	634	7,048
Eilean Siar	181	180	57	29	51	39	538
Falkirk	908	395	286	163	113	193	2,058
Fife	2,168	1,005	684	390	286	461	4,994
Glasgow City	3,901	2,047	1,231	631	583	829	9,222
Highland	1,418	1,383	447	234	394	301	4,177
Inverclyde	511	195	161	89	56	109	1,121
Midlothian	449	222	142	86	63	95	1,058
Moray	538	354	170	94	101	114	1,370
North Ayrshire	852	408	269	147	116	181	1,973
North Lanarkshire	1,901	756	600	352	215	404	4,228
Orkney Islands	129	165	41	21	47	27	431
Perth & Kinross	875	635	276	152	181	186	2,305
Renfrewshire	1,067	516	337	184	147	227	2,478
Scottish Borders	713	550	225	120	157	151	1,915
Shetland Islands	135	159	42	24	45	29	433
South Ayrshire	693	393	219	121	112	147	1,685
South Lanarkshire	1,829	798	577	334	227	389	4,154
Stirling	504	385	159	95	110	107	1,360
West Dunbartonshire	574	229	181	99	65	122	1,271
West Lothian	953	429	301	180	122	202	2,187
<b>Scotland</b>	<b>31,886</b>	<b>17,481</b>	<b>10,057</b>	<b>5,557</b>	<b>4,980</b>	<b>6,774</b>	<b>76,735</b>

The 2008/09 GAEs

Version 1

£000s

Local Authority	OTHER SERVICES #1											TOTAL	
	Planning	Building Control	Miscellaneous Services	Burial Grounds & Crematoria	Consumer Protection	School Crossing Patrols	Non-Road Lighting	District Courts	Supported Employment	Homelessness	Administration of Housing Improvement Grants & Loans		Civil Protection
Aberdeen City	1,800	186	1,957	580	636	501	119	144	779	165	106	193	7,165
Aberdeenshire	3,065	330	2,235	688	1,085	447	0	209	173	143	175	180	8,729
Angus	1,462	135	1,034	424	431	266	88	19	64	128	88	116	4,256
Argyll & Bute	1,581	167	865	311	423	151	0	64	124	101	-165	103	3,725
Clackmannanshire	823	43	463	111	157	145	0	54	292	94	72	80	2,333
Dumfries & Galloway	2,333	216	1,400	675	676	291	72	125	341	170	0	115	6,415
Dundee City	2,904	130	1,345	399	428	398	524	74	661	149	192	168	7,372
East Ayrshire	1,922	122	1,129	341	415	302	89	114	33	136	251	125	4,977
East Dunbartonshire	1,535	108	998	178	330	353	0	173	56	62	12	98	3,905
East Lothian	622	102	878	160	329	223	68	0	110	98	82	91	2,764
East Renfrewshire	767	91	845	181	279	348	49	128	20	43	149	91	2,991
Edinburgh (City of)	6,194	470	4,385	603	1,402	1,005	1,463	0	439	750	149	195	17,056
Eilean Siar	1,662	37	563	92	149	41	24	16	0	26	239	107	2,956
Falkirk	2,079	128	1,416	353	483	442	35	70	539	193	21	137	5,897
Fife	5,590	381	3,396	743	1,205	909	130	126	2,023	431	94	228	15,254
Glasgow City	21,094	344	5,493	1,360	1,743	1,507	1,756	849	1,056	1,439	1,129	298	38,070
Highland	2,710	310	2,037	915	1,007	432	326	371	438	261	0	172	8,979
Inverclyde	1,622	47	771	879	254	229	24	77	0	75	264	91	4,332
Midlothian	1,596	88	750	197	266	248	56	0	67	86	275	89	3,717
Moray	950	153	821	317	349	173	8	33	31	87	114	92	3,127
North Ayrshire	1,327	145	1,282	350	447	364	0	53	32	170	78	119	4,366
North Lanarkshire	3,765	226	3,063	524	1,014	1,041	1,133	103	417	439	-2	159	11,880
Orkney Islands	1,322	36	423	129	109	31	15	0	20	17	90	85	2,276
Perth & Kinross	1,528	206	1,326	379	596	267	60	109	92	123	186	109	4,981
Renfrewshire	1,862	129	1,604	265	531	528	284	121	109	113	507	119	6,172
Scottish Borders	951	174	1,043	486	478	215	19	0	0	82	128	96	3,671
Shetland Islands	4,897	32	468	117	129	37	7	0	28	14	125	73	5,926
South Ayrshire	991	137	1,056	307	387	276	21	104	47	76	53	108	3,563
South Lanarkshire	7,278	279	2,911	453	1,027	865	684	357	217	263	12	171	14,517
Stirling	669	118	831	313	335	215	0	168	40	80	35	92	2,895
West Dunbartonshire	1,205	58	863	320	279	283	0	156	37	179	0	93	3,473
West Lothian	2,625	206	1,568	277	544	534	409	0	65	242	33	115	6,616
<b>Scotland</b>	<b>90,728</b>	<b>5,333</b>	<b>49,218</b>	<b>13,426</b>	<b>17,924</b>	<b>13,064</b>	<b>7,461</b>	<b>3,818</b>	<b>8,350</b>	<b>6,435</b>	<b>4,493</b>	<b>4,107</b>	<b>224,357</b>

The 2008/09 GAEs

Version 1

£000s

Local Authority	OTHER SERVICES #2							TOTAL	Remoteness & Island Allowances	TOTAL ALL SERVICES	SINA	Estimated Service Expenditure
	New Towns Transfer	Trading Services	Coast Protection	Flood Prevention	Supporting People	Tackling and Preventing Homelessness	Enhanced Debt Advice Services					
Aberdeen City	0	0	6	43	494	418	151	1,112	-433	340,949	0	340,949
Aberdeenshire	0	0	72	494	564	76	117	1,324	-494	410,197	0	410,197
Angus	0	37	31	61	261	29	86	504	-220	198,474	0	198,474
Argyll & Bute	0	333	147	189	218	126	85	1,098	-99	178,839	2,360	181,199
Clackmannanshire	0	0	0	45	117	16	85	264	-102	86,769	0	86,769
Dumfries & Galloway	0	0	0	213	354	43	117	726	-310	281,722	0	281,722
Dundee City	0	400	4	32	340	264	181	1,220	-297	271,743	0	271,743
East Ayrshire	0	0	0	116	285	0	137	539	-250	213,777	0	213,777
East Dunbartonshire	0	0	0	175	252	33	85	545	-221	181,204	0	181,204
East Lothian	0	0	0	0	222	44	85	351	-194	159,382	0	159,382
East Renfrewshire	0	0	0	34	213	29	85	361	-187	162,508	0	162,508
Edinburgh (City of)	0	92	71	533	1,107	2,158	354	4,315	-969	731,942	0	731,942
Eilean Siar	0	126	34	0	142	0	85	387	3,233	66,585	6,517	73,102
Falkirk	0	0	0	122	358	145	131	756	-313	258,444	0	258,444
Fife	2,373	168	131	448	857	604	306	4,887	-751	627,649	0	627,649
Glasgow City	0	-100	0	150	1,387	3,923	980	6,340	-1,215	1,173,852	0	1,173,852
Highland	0	252	61	504	514	163	164	1,658	-346	431,195	450	431,645
Inverclyde	0	0	0	0	195	56	109	359	-171	155,351	0	155,351
Midlothian	0	0	0	82	189	0	85	357	-166	143,895	0	143,895
Moray	0	76	38	314	207	105	85	825	-181	155,296	0	155,296
North Ayrshire	298	0	14	192	324	356	162	1,345	-283	248,670	832	249,502
North Lanarkshire	487	0	0	40	774	291	369	1,960	-677	581,378	0	581,378
Orkney Islands	0	0	43	32	107	0	85	267	2,610	53,157	5,810	58,968
Perth & Kinross	0	0	0	456	335	416	87	1,294	-293	246,419	0	246,419
Renfrewshire	0	0	0	0	405	113	174	692	-355	305,488	0	305,488
Scottish Borders	0	0	40	178	263	0	85	567	-222	205,657	0	205,657
Shetland Islands	0	0	47	0	118	7	85	258	4,504	69,717	5,600	75,317
South Ayrshire	0	0	20	8	267	0	100	395	-234	197,864	0	197,864
South Lanarkshire	1,528	0	0	96	735	474	289	3,122	-644	539,684	0	539,684
Stirling	0	0	0	37	210	29	85	360	-184	159,536	0	159,536
West Dunbartonshire	0	0	0	35	218	112	123	488	-191	180,608	0	180,608
West Lothian	0	0	0	262	396	115	142	915	-347	288,015	0	288,015
<b>Scotland</b>	<b>4,686</b>	<b>1,384</b>	<b>758</b>	<b>4,891</b>	<b>12,429</b>	<b>10,144</b>	<b>5,298</b>	<b>39,590</b>	<b>0</b>	<b>9,305,966</b>	<b>21,569</b>	<b>9,327,535</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	EDUCATION											
	Nursery Teaching Staff	Primary Teaching Staff	Secondary Teaching Staff	Special Education	School Transport	School Meals	School Non-Teaching Costs inc Property	School Hostels & Clothing	School Security	Gaelic	Teachers for Ethnic Minorities	Education Deprivation Assessment
Aberdeen City	3.7%	3.1%	3.2%	3.7%	2.7%	3.2%	3.4%	2.4%	3.2%	3.2%	5.9%	1.2%
Aberdeenshire	4.9%	5.6%	5.0%	4.9%	6.9%	5.4%	4.8%	2.4%	5.6%	0.2%	3.0%	0.1%
Angus	2.2%	2.4%	2.2%	2.1%	1.9%	2.3%	2.2%	1.6%	2.5%	1.0%	2.0%	0.1%
Argyll & Bute	1.5%	2.0%	1.8%	1.7%	4.4%	2.1%	1.6%	6.2%	2.5%	8.4%	0.9%	0.0%
Clackmannanshire	1.0%	1.0%	1.0%	1.0%	0.9%	0.9%	1.0%	1.0%	1.0%	0.3%	0.8%	1.0%
Dumfries & Galloway	2.6%	3.3%	3.1%	2.8%	4.0%	2.8%	2.8%	2.0%	3.4%	0.0%	1.4%	0.7%
Dundee City	2.6%	2.4%	2.6%	2.7%	1.9%	2.3%	2.7%	2.9%	2.3%	0.0%	3.3%	2.0%
East Ayrshire	2.3%	2.3%	2.5%	2.4%	2.4%	2.4%	2.4%	2.4%	2.4%	3.3%	1.0%	1.3%
East Dunbartonshire	2.1%	2.2%	2.5%	2.2%	1.8%	1.7%	2.4%	1.2%	2.0%	1.5%	2.8%	0.1%
East Lothian	1.9%	2.0%	1.9%	1.9%	1.9%	1.5%	1.9%	1.2%	1.8%	0.0%	0.9%	0.0%
East Renfrewshire	1.9%	2.1%	2.5%	2.0%	1.6%	2.1%	2.4%	1.2%	1.7%	0.8%	4.7%	0.2%
Edinburgh (City of)	7.9%	6.3%	6.4%	7.8%	5.6%	4.8%	6.9%	5.5%	6.1%	4.4%	14.7%	8.3%
Eilean Siar	0.5%	0.8%	0.7%	0.5%	1.6%	0.7%	0.5%	0.3%	0.9%	22.3%	0.2%	0.0%
Falkirk	3.1%	3.0%	2.9%	3.0%	2.4%	3.9%	3.0%	2.3%	2.8%	0.3%	1.6%	0.3%
Fife	7.1%	7.0%	7.0%	7.2%	6.3%	7.6%	7.0%	5.9%	6.9%	0.0%	4.4%	5.4%
Glasgow City	11.0%	9.7%	9.2%	10.8%	7.6%	12.2%	10.1%	14.1%	9.4%	12.0%	25.1%	59.8%
Highland	4.2%	5.2%	4.8%	4.2%	8.7%	5.3%	4.4%	7.8%	6.4%	22.2%	3.0%	1.1%
Inverclyde	1.5%	1.5%	1.7%	1.6%	1.3%	1.9%	1.6%	1.7%	1.5%	2.3%	0.7%	3.0%
Midlothian	1.6%	1.7%	1.8%	1.7%	1.4%	2.3%	1.7%	1.3%	1.6%	0.0%	0.9%	0.0%
Moray	1.5%	1.9%	1.9%	1.7%	1.9%	1.4%	1.8%	1.1%	1.8%	0.4%	1.1%	0.0%
North Ayrshire	2.8%	2.7%	2.8%	2.8%	2.5%	2.7%	2.8%	2.9%	2.6%	1.9%	1.2%	3.1%
North Lanarkshire	7.2%	6.9%	7.0%	6.8%	5.4%	7.6%	7.2%	6.8%	6.4%	6.0%	4.8%	2.8%
Orkney Islands	0.3%	0.5%	0.6%	0.4%	0.8%	0.7%	0.4%	3.6%	0.8%	0.0%	0.2%	0.0%
Perth & Kinross	2.6%	2.8%	2.5%	2.7%	3.6%	2.1%	2.5%	1.5%	2.9%	1.7%	1.6%	0.1%
Renfrewshire	3.4%	3.3%	3.6%	3.4%	2.7%	2.9%	3.6%	3.1%	2.9%	0.7%	2.3%	1.5%
Scottish Borders	2.2%	2.3%	2.3%	2.1%	3.2%	1.5%	2.1%	1.3%	2.6%	0.1%	1.3%	0.3%
Shetland Islands	0.5%	0.6%	0.6%	0.5%	1.1%	0.9%	0.5%	3.3%	1.0%	0.0%	0.2%	0.0%
South Ayrshire	2.0%	2.1%	2.2%	2.1%	2.1%	1.7%	2.1%	1.6%	2.1%	0.0%	1.3%	1.2%
South Lanarkshire	6.2%	6.2%	6.4%	6.2%	5.1%	5.9%	6.4%	5.0%	5.8%	3.5%	3.8%	3.1%
Stirling	1.8%	1.8%	1.9%	1.9%	2.0%	1.6%	1.8%	1.2%	1.9%	3.0%	0.6%	0.4%
West Dunbartonshire	1.8%	1.7%	1.9%	1.8%	1.4%	2.2%	1.9%	2.1%	1.7%	0.5%	1.0%	2.1%
West Lothian	3.9%	3.7%	3.6%	3.6%	3.0%	3.6%	3.8%	3.0%	3.5%	0.0%	3.3%	0.6%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	EDUCATION (continued...)										TOTAL
	Community Education	Residual FE	Residual FE Travel & Bursaries	Childcare Strategy	Sure Start Strategy	Adult Literacy	National Priority Action Fund	Former Excellence Fund	Pre-School Education	Teacher Pensions	
Aberdeen City	4.0%	4.2%	0.5%	3.1%	3.1%	2.9%	3.4%	2.9%	3.7%	3.5%	3.3%
Aberdeenshire	4.6%	4.5%	0.0%	5.0%	4.1%	3.0%	4.7%	4.4%	5.9%	4.9%	5.0%
Angus	2.1%	2.1%	0.0%	2.3%	2.0%	1.7%	2.1%	1.8%	2.2%	2.2%	2.2%
Argyll & Bute	1.8%	1.8%	1.9%	2.1%	1.7%	1.5%	1.8%	1.4%	1.8%	1.8%	1.8%
Clackmannanshire	1.0%	0.9%	0.0%	1.1%	1.0%	1.0%	1.0%	1.1%	1.0%	0.9%	1.0%
Dumfries & Galloway	2.9%	2.9%	0.0%	3.3%	2.8%	2.7%	2.9%	2.6%	3.1%	3.0%	3.0%
Dundee City	2.8%	2.8%	0.0%	2.8%	3.2%	3.5%	2.8%	2.9%	2.6%	2.9%	2.6%
East Ayrshire	2.3%	2.3%	8.5%	2.5%	2.5%	3.5%	2.5%	2.9%	2.1%	2.4%	2.4%
East Dunbartonshire	2.1%	2.0%	0.0%	1.7%	1.3%	1.1%	2.3%	2.8%	2.0%	2.4%	2.3%
East Lothian	1.8%	1.8%	0.0%	1.9%	1.6%	1.1%	1.7%	1.8%	1.9%	1.8%	1.8%
East Renfrewshire	1.7%	1.7%	0.9%	1.6%	1.2%	1.0%	2.1%	2.5%	2.0%	2.2%	2.2%
Edinburgh (City of)	9.1%	9.4%	3.6%	6.5%	7.2%	9.5%	6.6%	8.4%	7.5%	6.5%	6.7%
Eilean Siar	0.5%	0.5%	0.0%	0.9%	0.5%	1.0%	0.8%	0.3%	0.7%	0.8%	0.7%
Falkirk	2.9%	2.9%	0.0%	2.8%	2.8%	2.3%	2.8%	3.6%	3.0%	2.9%	2.9%
Fife	7.0%	7.0%	0.0%	6.5%	6.8%	5.5%	6.7%	6.5%	6.9%	6.8%	6.9%
Glasgow City	11.3%	11.5%	0.0%	12.0%	15.4%	20.2%	11.2%	8.7%	10.4%	10.2%	10.8%
Highland	4.2%	4.2%	0.0%	4.9%	4.4%	3.2%	4.6%	3.3%	5.1%	4.9%	4.7%
Inverclyde	1.6%	1.6%	0.0%	1.7%	1.8%	2.4%	1.8%	2.1%	1.5%	1.7%	1.6%
Midlothian	1.5%	1.5%	10.6%	1.7%	1.5%	1.3%	1.7%	1.6%	1.5%	1.7%	1.7%
Moray	1.7%	1.7%	0.0%	1.8%	1.4%	1.3%	1.7%	1.6%	1.8%	1.8%	1.8%
North Ayrshire	2.6%	2.6%	0.4%	2.9%	3.0%	3.1%	2.9%	3.0%	2.6%	2.7%	2.8%
North Lanarkshire	6.3%	6.2%	0.0%	6.4%	7.1%	5.5%	7.1%	6.5%	6.5%	6.7%	6.9%
Orkney Islands	0.4%	0.4%	30.9%	0.7%	0.4%	0.8%	0.6%	0.2%	0.5%	0.6%	0.5%
Perth & Kinross	2.7%	2.7%	0.0%	2.9%	2.4%	1.7%	2.4%	3.4%	3.0%	2.5%	2.6%
Renfrewshire	3.3%	3.3%	0.5%	3.2%	3.3%	3.7%	3.6%	4.5%	3.1%	3.4%	3.4%
Scottish Borders	2.2%	2.1%	0.0%	2.3%	1.9%	1.5%	2.1%	1.8%	2.3%	2.3%	2.2%
Shetland Islands	0.4%	0.4%	42.0%	0.8%	0.5%	0.9%	0.7%	0.2%	0.6%	0.8%	0.7%
South Ayrshire	2.2%	2.2%	0.2%	2.0%	1.8%	2.1%	2.2%	2.4%	1.8%	2.1%	2.1%
South Lanarkshire	6.0%	6.0%	0.0%	5.7%	5.9%	4.9%	6.2%	7.1%	5.7%	6.2%	6.2%
Stirling	1.7%	1.7%	0.0%	1.8%	1.6%	1.5%	1.7%	1.6%	2.1%	1.7%	1.8%
West Dunbartonshire	1.8%	1.8%	0.0%	2.0%	2.1%	2.5%	2.1%	2.0%	1.6%	2.1%	1.9%
West Lothian	3.2%	3.1%	0.1%	3.4%	3.4%	1.9%	3.2%	3.9%	3.5%	3.3%	3.5%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

2008/09 GAEs - Percentage Shares

Version 1

Local Authority	SOCIAL WORK													
	Services for Home Based Elderly	Residential Accomm. Elderly	Case & Related Admin Elderly	Community & Residential Care Children (& res schls)	Day Care Children	Case & Related Admin Children	AIDS/HIV	Case & Related Admin AIDS	Services for People with Disabilities	Case & Related Admin People with Disabilities	Independent Living Fund	Remaining Social Work Services	Case & Related Admin Other Client Groups	
Aberdeen City	3.6%	3.9%	3.7%	3.1%	3.3%	3.2%	4.0%	4.0%	4.2%	4.2%	4.2%	4.0%	4.0%	
Aberdeenshire	3.7%	3.9%	3.8%	2.4%	1.8%	2.2%	1.1%	1.1%	4.6%	4.6%	4.6%	4.6%	4.6%	
Angus	2.3%	2.5%	2.4%	1.7%	1.5%	1.7%	0.7%	0.7%	2.0%	2.0%	2.0%	2.1%	2.1%	
Argyll & Bute	2.0%	2.1%	2.1%	1.2%	1.1%	1.2%	1.3%	1.3%	1.7%	1.7%	1.7%	1.8%	1.8%	
Clackmannanshire	0.9%	0.9%	0.9%	1.1%	1.1%	1.1%	0.7%	0.7%	1.0%	1.0%	1.0%	1.0%	1.0%	
Dumfries & Galloway	3.3%	3.5%	3.4%	2.1%	1.9%	2.1%	1.3%	1.3%	2.7%	2.7%	2.7%	2.9%	2.9%	
Dundee City	3.3%	3.5%	3.4%	3.8%	4.2%	3.9%	4.7%	4.7%	2.8%	2.8%	2.8%	2.8%	2.8%	
East Ayrshire	2.5%	2.5%	2.5%	2.6%	2.3%	2.5%	0.5%	0.5%	2.3%	2.3%	2.3%	2.3%	2.3%	
East Dunbartonshire	1.7%	1.6%	1.7%	1.2%	1.0%	1.1%	0.7%	0.7%	2.0%	2.0%	2.0%	2.1%	2.1%	
East Lothian	1.9%	2.0%	1.9%	1.4%	1.4%	1.4%	1.5%	1.5%	1.7%	1.7%	1.7%	1.8%	1.8%	
East Renfrewshire	1.5%	1.4%	1.5%	1.0%	0.9%	1.0%	0.8%	0.8%	1.7%	1.7%	1.7%	1.7%	1.7%	
Edinburgh (City of)	8.0%	8.4%	8.2%	7.6%	7.5%	7.6%	29.5%	29.5%	9.7%	9.7%	9.7%	9.1%	9.1%	
Eilean Siar	0.7%	0.7%	0.7%	0.3%	0.3%	0.3%	0.0%	0.0%	0.5%	0.5%	0.5%	0.5%	0.5%	
Falkirk	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	1.8%	1.8%	2.9%	2.9%	2.9%	2.9%	2.9%	
Fife	6.9%	7.6%	7.2%	6.9%	6.2%	6.7%	5.0%	5.0%	7.0%	7.0%	7.0%	7.0%	7.0%	
Glasgow City	13.4%	11.4%	12.5%	19.3%	22.2%	19.9%	27.7%	27.7%	11.9%	11.9%	11.9%	11.3%	11.3%	
Highland	4.1%	4.2%	4.1%	3.3%	2.8%	3.2%	1.5%	1.5%	4.1%	4.1%	4.1%	4.2%	4.2%	
Inverclyde	1.9%	1.9%	1.9%	2.1%	2.1%	2.1%	0.4%	0.4%	1.6%	1.6%	1.6%	1.6%	1.6%	
Midlothian	1.4%	1.4%	1.4%	1.5%	1.5%	1.5%	0.9%	0.9%	1.5%	1.5%	1.5%	1.5%	1.5%	
Moray	1.6%	1.7%	1.7%	1.0%	0.8%	1.0%	0.2%	0.2%	1.7%	1.7%	1.7%	1.7%	1.7%	
North Ayrshire	2.9%	2.9%	2.9%	3.4%	3.0%	3.3%	1.0%	1.0%	2.6%	2.6%	2.6%	2.6%	2.6%	
North Lanarkshire	6.1%	5.5%	5.8%	7.9%	8.7%	8.0%	2.0%	2.0%	6.3%	6.3%	6.3%	6.3%	6.3%	
Orkney Islands	0.4%	0.5%	0.4%	0.2%	0.2%	0.2%	0.0%	0.0%	0.4%	0.4%	0.4%	0.4%	0.4%	
Perth & Kinross	2.9%	3.1%	3.0%	1.8%	1.5%	1.7%	1.4%	1.4%	2.6%	2.6%	2.6%	2.7%	2.7%	
Renfrewshire	3.3%	3.2%	3.3%	3.6%	3.6%	3.6%	2.1%	2.1%	3.3%	3.3%	3.3%	3.3%	3.3%	
Scottish Borders	2.3%	2.5%	2.4%	1.3%	1.1%	1.3%	1.0%	1.0%	2.1%	2.1%	2.1%	2.2%	2.2%	
Shetland Islands	0.4%	0.4%	0.4%	0.3%	0.2%	0.3%	0.2%	0.2%	0.4%	0.4%	0.4%	0.4%	0.4%	
South Ayrshire	2.6%	2.7%	2.6%	1.8%	1.6%	1.8%	0.5%	0.5%	2.1%	2.1%	2.1%	2.2%	2.2%	
South Lanarkshire	6.0%	5.6%	5.8%	5.9%	6.2%	6.0%	3.1%	3.1%	6.0%	6.0%	6.0%	6.0%	6.0%	
Stirling	1.5%	1.5%	1.5%	1.3%	1.3%	1.3%	0.3%	0.3%	1.7%	1.7%	1.7%	1.7%	1.7%	
West Dunbartonshire	2.1%	1.9%	2.0%	2.5%	2.7%	2.5%	1.4%	1.4%	1.8%	1.8%	1.8%	1.8%	1.8%	
West Lothian	2.3%	2.2%	2.3%	3.4%	3.3%	3.4%	2.6%	2.6%	3.3%	3.3%	3.3%	3.2%	3.2%	
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	SOCIAL WORK (continued...)								TOTAL
	Mental Illness Specific Grant	General Administration	Community Care Action Plan	Childrens Services Development Fund (inc Youth Justice)	Supporting Young People Leaving Care	Carers' Service & Respite Care	Care Home Fees	Personal and Nursing Care for Older People	
Aberdeen City	5.1%	3.8%	3.9%	3.1%	3.1%	3.9%	5.7%	4.2%	3.9%
Aberdeenshire	4.1%	3.8%	4.0%	2.4%	2.4%	4.0%	3.9%	5.8%	3.8%
Angus	2.3%	2.2%	2.3%	1.8%	1.7%	2.3%	2.4%	3.0%	2.2%
Argyll & Bute	2.2%	1.8%	2.0%	1.3%	1.2%	2.0%	2.3%	2.7%	1.9%
Clackmannanshire	0.8%	0.9%	0.9%	1.2%	1.1%	0.9%	1.2%	0.3%	0.9%
Dumfries & Galloway	2.7%	3.0%	3.2%	2.2%	2.1%	3.2%	4.2%	3.7%	3.1%
Dundee City	2.4%	3.3%	3.2%	3.7%	3.8%	3.2%	2.8%	1.7%	3.2%
East Ayrshire	2.3%	2.4%	2.4%	2.6%	2.6%	2.4%	2.3%	1.4%	2.4%
East Dunbartonshire	1.2%	1.7%	1.8%	1.2%	1.2%	1.8%	1.2%	3.0%	1.7%
East Lothian	1.6%	1.8%	1.9%	1.5%	1.4%	1.9%	1.5%	2.0%	1.8%
East Renfrewshire	0.4%	1.5%	1.5%	1.1%	1.0%	1.5%	1.4%	3.1%	1.5%
Edinburgh (City of)	9.6%	8.5%	8.6%	7.4%	7.6%	8.6%	7.0%	17.3%	8.8%
Eilean Siar	1.2%	0.6%	0.6%	0.4%	0.3%	0.6%	0.4%	0.2%	0.6%
Falkirk	2.6%	2.8%	2.8%	2.8%	2.8%	2.8%	2.5%	1.6%	2.8%
Fife	6.4%	7.0%	7.1%	6.7%	6.9%	7.1%	5.6%	7.1%	7.0%
Glasgow City	19.8%	13.5%	12.3%	18.6%	19.3%	12.3%	16.6%	5.2%	13.5%
Highland	4.3%	4.0%	4.1%	3.3%	3.3%	4.1%	4.2%	4.0%	4.0%
Inverclyde	1.4%	1.8%	1.8%	2.1%	2.1%	1.8%	1.9%	1.5%	1.8%
Midlothian	1.9%	1.5%	1.4%	1.6%	1.5%	1.4%	2.0%	1.3%	1.5%
Moray	1.1%	1.5%	1.7%	1.1%	1.0%	1.7%	1.7%	1.7%	1.5%
North Ayrshire	1.4%	2.8%	2.8%	3.4%	3.4%	2.8%	2.7%	2.5%	2.8%
North Lanarkshire	4.0%	6.3%	6.0%	7.6%	7.9%	6.0%	5.6%	1.2%	6.1%
Orkney Islands	1.0%	0.4%	0.4%	0.3%	0.2%	0.4%	0.1%	0.2%	0.4%
Perth & Kinross	1.9%	2.7%	2.9%	1.9%	1.8%	2.9%	3.1%	6.2%	2.8%
Renfrewshire	2.7%	3.3%	3.3%	3.6%	3.6%	3.3%	3.1%	2.0%	3.3%
Scottish Borders	2.2%	2.1%	2.3%	1.4%	1.3%	2.3%	2.1%	3.4%	2.2%
Shetland Islands	1.2%	0.4%	0.4%	0.4%	0.3%	0.4%	0.5%	0.1%	0.4%
South Ayrshire	2.2%	2.3%	2.5%	1.8%	1.8%	2.5%	1.9%	4.1%	2.4%
South Lanarkshire	5.4%	5.9%	5.9%	5.8%	5.9%	5.9%	4.7%	4.7%	5.8%
Stirling	1.5%	1.6%	1.6%	1.4%	1.3%	1.6%	1.6%	2.6%	1.6%
West Dunbartonshire	1.8%	2.0%	1.9%	2.5%	2.5%	1.9%	1.5%	1.1%	2.0%
West Lothian	1.5%	2.7%	2.6%	3.4%	3.4%	2.6%	2.2%	0.9%	2.6%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	POLICE	
		TOTAL
Aberdeen City	4.5%	
Aberdeenshire	3.3%	
Angus	1.9%	
Argyll & Bute	1.9%	
Clackmannanshire	0.8%	
Dumfries & Galloway	2.8%	
Dundee City	3.5%	
East Ayrshire	2.0%	
East Dunbartonshire	1.5%	
East Lothian	1.5%	
East Renfrewshire	1.0%	
Edinburgh (City of)	9.9%	
Eilean Siar	0.4%	
Falkirk	2.5%	
Fife	5.9%	
Glasgow City	17.9%	
Highland	4.0%	
Inverclyde	1.7%	
Midlothian	1.4%	
Moray	1.5%	
North Ayrshire	2.4%	
North Lanarkshire	5.7%	
Orkney Islands	0.3%	
Perth & Kinross	2.3%	
Renfrewshire	3.3%	
Scottish Borders	2.2%	
Shetland Islands	0.4%	
South Ayrshire	1.8%	
South Lanarkshire	4.9%	
Stirling	1.6%	
West Dunbartonshire	2.4%	
West Lothian	2.8%	
<b>Scotland</b>	<b>100.0%</b>	

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	FIRE				TOTAL
	Staff Costs	Transitional Funding	Running Costs	Pensions	
Aberdeen City	4.3%	3.7%	4.9%	3.0%	4.1%
Aberdeenshire	3.0%	2.5%	3.4%	2.1%	2.8%
Angus	1.7%	1.1%	1.7%	1.8%	1.7%
Argyll & Bute	1.6%	0.5%	1.5%	1.9%	1.6%
Clackmannanshire	0.9%	0.5%	1.0%	0.8%	0.9%
Dumfries & Galloway	3.1%	3.2%	3.6%	2.6%	3.0%
Dundee City	4.5%	2.9%	4.5%	4.8%	4.6%
East Ayrshire	1.9%	0.5%	1.8%	2.2%	1.9%
East Dunbartonshire	1.8%	0.5%	1.8%	2.2%	1.8%
East Lothian	1.1%	0.3%	1.0%	1.2%	1.1%
East Renfrewshire	1.3%	0.4%	1.2%	1.5%	1.3%
Edinburgh (City of)	8.3%	2.5%	7.7%	9.6%	8.4%
Eilean Siar	0.8%	6.2%	1.0%	0.1%	0.8%
Falkirk	2.8%	1.5%	2.9%	2.5%	2.7%
Fife	7.8%	3.0%	6.2%	7.1%	7.4%
Glasgow City	14.2%	4.2%	13.7%	16.8%	14.4%
Highland	5.7%	44.4%	7.4%	1.0%	5.8%
Inverclyde	2.2%	0.7%	2.2%	2.7%	2.3%
Midlothian	0.9%	0.3%	0.8%	1.0%	0.9%
Moray	1.4%	1.2%	1.6%	1.0%	1.4%
North Ayrshire	2.7%	0.8%	2.6%	3.2%	2.7%
North Lanarkshire	4.8%	1.4%	4.7%	5.7%	4.9%
Orkney Islands	0.6%	4.5%	0.7%	0.1%	0.6%
Perth & Kinross	2.5%	1.6%	2.5%	2.7%	2.5%
Renfrewshire	3.0%	0.9%	2.9%	3.6%	3.1%
Scottish Borders	2.6%	0.8%	2.4%	3.1%	2.7%
Shetland Islands	0.7%	5.5%	0.9%	0.1%	0.7%
South Ayrshire	2.1%	0.6%	2.0%	2.5%	2.2%
South Lanarkshire	4.7%	1.4%	4.6%	5.6%	4.8%
Stirling	1.6%	0.9%	1.7%	1.4%	1.5%
West Dunbartonshire	2.9%	0.9%	2.8%	3.4%	2.9%
West Lothian	2.4%	0.7%	2.2%	2.8%	2.4%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	ROADS & TRANSPORT									TOTAL
	Road Maintenance	Winter Maintenance	Road Lighting	Roads Administration	Support for Buses	Concessionary Fares	Support for Ferries	Support for Airports & Harbours etc	Support for Glasgow Underground	
Aberdeen City	3.0%	2.3%	4.2%	3.1%	4.0%	3.8%	0.0%	0.0%	0.0%	3.0%
Aberdeenshire	7.5%	8.9%	4.0%	7.1%	4.6%	4.5%	0.0%	11.8%	0.0%	6.5%
Angus	2.6%	3.1%	2.1%	2.6%	2.1%	2.5%	0.0%	3.0%	0.0%	2.4%
Argyll & Bute	3.6%	4.0%	2.2%	3.4%	1.8%	2.2%	5.1%	18.7%	1.3%	3.3%
Clackmannanshire	0.9%	0.7%	1.0%	0.9%	1.0%	0.9%	0.0%	0.0%	0.0%	0.8%
Dumfries & Galloway	4.9%	6.4%	3.2%	4.9%	2.9%	3.7%	0.0%	1.9%	0.0%	4.4%
Dundee City	1.6%	1.3%	2.6%	1.8%	2.8%	2.9%	0.0%	0.0%	0.0%	1.8%
East Ayrshire	2.1%	2.1%	2.3%	2.2%	2.3%	2.4%	0.2%	0.0%	5.2%	2.2%
East Dunbartonshire	1.7%	1.3%	2.1%	1.7%	2.1%	2.2%	0.2%	0.0%	5.1%	1.8%
East Lothian	1.7%	1.8%	1.7%	1.7%	1.8%	2.0%	0.0%	0.8%	0.0%	1.7%
East Renfrewshire	1.4%	1.1%	1.9%	1.5%	1.7%	1.8%	0.1%	0.0%	4.2%	1.5%
Edinburgh (City of)	5.4%	4.0%	7.0%	5.4%	9.1%	7.9%	0.0%	0.0%	0.0%	5.5%
Eilean Siar	1.7%	2.0%	0.9%	1.6%	0.5%	0.6%	0.0%	11.6%	0.0%	1.5%
Falkirk	2.5%	2.1%	3.6%	2.6%	2.9%	2.8%	0.0%	0.0%	0.0%	2.5%
Fife	6.1%	5.4%	7.8%	6.3%	7.0%	7.2%	0.0%	0.0%	0.0%	6.0%
Glasgow City	6.9%	5.0%	9.5%	7.0%	11.3%	9.7%	0.9%	0.0%	27.5%	7.6%
Highland	8.6%	11.0%	5.2%	8.5%	4.2%	4.6%	7.9%	0.0%	0.0%	7.7%
Inverclyde	1.0%	0.8%	1.5%	1.1%	1.6%	1.7%	0.1%	0.0%	4.0%	1.2%
Midlothian	1.4%	1.3%	1.7%	1.5%	1.5%	1.5%	0.0%	0.0%	0.0%	1.4%
Moray	2.3%	2.6%	2.1%	2.3%	1.7%	1.8%	0.0%	0.0%	0.0%	2.1%
North Ayrshire	2.2%	2.2%	2.9%	2.3%	2.6%	2.8%	0.2%	0.8%	6.1%	2.4%
North Lanarkshire	4.4%	3.6%	6.6%	4.7%	6.3%	5.7%	0.5%	0.0%	15.3%	4.9%
Orkney Islands	1.1%	1.5%	0.6%	1.1%	0.4%	0.4%	27.9%	28.5%	0.0%	1.9%
Perth & Kinross	3.6%	4.4%	2.7%	3.6%	2.7%	3.2%	0.0%	0.8%	0.0%	3.3%
Renfrewshire	2.5%	2.0%	3.3%	2.5%	3.3%	3.3%	0.3%	0.0%	8.2%	2.7%
Scottish Borders	3.6%	4.8%	1.9%	3.5%	2.2%	2.5%	0.0%	0.0%	0.0%	3.2%
Shetland Islands	1.1%	1.6%	0.6%	1.1%	0.4%	0.4%	56.0%	22.6%	0.0%	2.8%
South Ayrshire	2.1%	2.2%	2.2%	2.2%	2.2%	2.7%	0.1%	-0.6%	4.4%	2.2%
South Lanarkshire	5.1%	4.7%	5.9%	5.2%	6.0%	5.9%	0.4%	0.0%	14.3%	5.3%
Stirling	2.7%	2.2%	1.9%	2.5%	1.7%	1.7%	0.0%	0.0%	0.0%	2.2%
West Dunbartonshire	1.5%	1.1%	1.6%	1.4%	1.8%	1.8%	0.1%	0.1%	4.4%	1.5%
West Lothian	3.0%	2.4%	3.2%	2.9%	3.2%	2.6%	0.0%	0.0%	0.0%	2.8%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	LEISURE & RECREATION							TOTAL
	Parks & Open Spaces	Sports Facilities & Swimming Pools	Tourism	Remainder of Leisure and Recreation (inc Regions)	Libraries	Museums & Galleries	Land Access	
Aberdeen City	4.7%	4.3%	2.3%	4.2%	4.3%	6.6%	2.6%	4.5%
Aberdeenshire	3.1%	4.4%	2.2%	4.5%	4.5%	3.7%	6.9%	4.0%
Angus	1.9%	2.0%	1.0%	2.1%	2.1%	1.7%	3.0%	2.0%
Argyll & Bute	1.4%	1.9%	1.2%	2.0%	1.8%	0.0%	3.5%	1.6%
Clackmannanshire	1.0%	0.9%	3.8%	0.9%	0.9%	0.2%	0.9%	1.0%
Dumfries & Galloway	2.3%	2.8%	2.1%	2.9%	2.9%	4.2%	5.1%	2.8%
Dundee City	3.2%	2.8%	1.3%	2.8%	2.8%	6.2%	1.7%	3.1%
East Ayrshire	2.1%	2.2%	0.8%	2.3%	2.3%	2.2%	2.0%	2.2%
East Dunbartonshire	2.2%	1.9%	0.4%	2.0%	2.0%	2.4%	1.4%	2.0%
East Lothian	1.6%	1.7%	1.1%	1.8%	1.7%	1.1%	1.9%	1.6%
East Renfrewshire	1.9%	1.6%	0.0%	1.7%	1.7%	0.0%	1.1%	1.5%
Edinburgh (City of)	10.7%	9.9%	8.6%	9.5%	9.3%	5.3%	5.2%	9.5%
Eilean Siar	0.3%	0.5%	1.0%	0.5%	0.5%	0.7%	1.1%	0.5%
Falkirk	3.1%	2.8%	0.3%	2.8%	2.9%	3.6%	2.2%	2.9%
Fife	6.7%	6.8%	2.3%	6.8%	6.9%	2.9%	5.8%	6.4%
Glasgow City	13.4%	12.1%	41.6%	11.7%	11.9%	33.9%	6.6%	14.8%
Highland	3.4%	4.5%	7.2%	4.6%	4.2%	3.0%	11.0%	4.2%
Inverclyde	1.7%	1.5%	0.3%	1.5%	1.6%	0.7%	1.0%	1.5%
Midlothian	1.6%	1.5%	2.0%	1.5%	1.5%	0.4%	1.3%	1.5%
Moray	1.2%	1.6%	0.8%	1.7%	1.7%	0.5%	2.8%	1.4%
North Ayrshire	2.6%	2.6%	1.1%	2.6%	2.6%	0.8%	2.2%	2.4%
North Lanarkshire	6.7%	6.2%	0.3%	6.1%	6.2%	4.8%	4.5%	6.0%
Orkney Islands	0.2%	0.4%	1.4%	0.4%	0.4%	0.8%	1.2%	0.4%
Perth & Kinross	2.2%	2.7%	1.9%	2.8%	2.7%	2.1%	4.7%	2.6%
Renfrewshire	3.6%	3.2%	1.0%	3.2%	3.3%	2.5%	2.2%	3.2%
Scottish Borders	1.6%	2.0%	1.2%	2.1%	2.1%	2.5%	5.0%	2.0%
Shetland Islands	0.3%	0.4%	1.1%	0.4%	0.4%	3.0%	0.9%	0.6%
South Ayrshire	2.2%	2.1%	2.0%	2.2%	2.2%	0.6%	1.9%	2.1%
South Lanarkshire	6.0%	5.8%	4.3%	5.8%	5.9%	2.1%	4.6%	5.5%
Stirling	1.6%	1.8%	3.4%	1.8%	1.7%	0.7%	2.2%	1.7%
West Dunbartonshire	2.0%	1.7%	0.5%	1.7%	1.7%	0.2%	1.2%	1.6%
West Lothian	3.4%	3.2%	1.6%	3.1%	3.2%	0.4%	2.5%	3.0%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	CLEANSING & ENVIRONMENT					TOTAL
	Waste Collection	Waste Disposal	Street Cleaning	Environmental Health	Smoking Ban	
Aberdeen City	4.3%	4.2%	4.7%	4.0%	3.5%	4.3%
Aberdeenshire	4.7%	4.4%	2.7%	5.0%	3.8%	4.2%
Angus	2.1%	2.1%	1.4%	2.2%	2.8%	2.0%
Argyll & Bute	2.5%	2.0%	2.3%	2.2%	2.8%	2.2%
Clackmannanshire	0.9%	0.9%	0.8%	0.9%	2.3%	0.9%
Dumfries & Galloway	3.2%	2.9%	2.5%	3.2%	3.2%	2.9%
Dundee City	2.7%	2.8%	3.5%	2.6%	2.9%	2.9%
East Ayrshire	2.3%	2.3%	1.9%	2.2%	2.8%	2.2%
East Dunbartonshire	1.7%	2.0%	1.4%	1.9%	2.7%	1.8%
East Lothian	1.8%	1.8%	1.2%	1.8%	2.6%	1.6%
East Renfrewshire	1.5%	1.7%	1.1%	1.6%	2.5%	1.5%
Edinburgh (City of)	8.9%	9.6%	12.8%	9.1%	5.4%	10.0%
Eilean Siar	0.8%	0.5%	0.5%	0.7%	2.2%	0.6%
Falkirk	2.7%	2.8%	2.3%	2.7%	3.0%	2.7%
Fife	6.7%	6.8%	5.9%	6.7%	4.5%	6.5%
Glasgow City	11.3%	11.8%	18.0%	11.2%	6.2%	12.8%
Highland	5.4%	4.6%	5.2%	5.1%	3.9%	5.0%
Inverclyde	1.5%	1.5%	1.7%	1.5%	2.5%	1.6%
Midlothian	1.4%	1.5%	1.0%	1.5%	2.5%	1.4%
Moray	1.7%	1.7%	1.2%	1.7%	2.6%	1.6%
North Ayrshire	2.6%	2.6%	2.4%	2.5%	2.9%	2.6%
North Lanarkshire	5.8%	6.1%	5.8%	5.8%	4.2%	5.9%
Orkney Islands	0.5%	0.4%	0.3%	0.5%	2.1%	0.4%
Perth & Kinross	2.9%	2.8%	2.4%	3.0%	3.1%	2.8%
Renfrewshire	3.2%	3.2%	3.0%	3.1%	3.1%	3.1%
Scottish Borders	2.5%	2.1%	1.5%	2.3%	2.8%	2.1%
Shetland Islands	0.5%	0.4%	0.3%	0.5%	2.1%	0.5%
South Ayrshire	2.2%	2.2%	2.0%	2.2%	2.8%	2.2%
South Lanarkshire	5.5%	5.8%	4.4%	5.7%	4.1%	5.4%
Stirling	1.6%	1.8%	1.6%	1.9%	2.6%	1.7%
West Dunbartonshire	1.7%	1.7%	1.8%	1.6%	2.6%	1.7%
West Lothian	2.9%	3.1%	2.4%	3.1%	3.1%	2.9%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	TAXATION						TOTAL
	Local Tax Collection	Lands Valuation	Council Tax Valuation	Registration of Births, Marriages & Deaths	Collection of Non Domestic Rates	Electoral Registration	
Aberdeen City	4.5%	4.0%	4.5%	4.0%	4.0%	4.5%	4.3%
Aberdeenshire	4.3%	4.7%	4.3%	4.6%	4.7%	4.3%	4.4%
Angus	2.2%	2.2%	2.2%	2.1%	2.2%	2.2%	2.2%
Argyll & Bute	1.9%	3.5%	1.9%	1.8%	3.5%	1.9%	2.4%
Clackmannanshire	0.9%	0.7%	0.9%	1.0%	0.7%	0.9%	0.9%
Dumfries & Galloway	2.9%	4.0%	2.9%	2.9%	4.0%	2.9%	3.2%
Dundee City	3.0%	2.7%	3.0%	2.8%	2.7%	3.0%	2.9%
East Ayrshire	2.2%	1.9%	2.2%	2.3%	1.9%	2.2%	2.1%
East Dunbartonshire	1.8%	1.1%	1.8%	2.1%	1.1%	1.8%	1.6%
East Lothian	1.8%	1.5%	1.8%	1.8%	1.5%	1.8%	1.7%
East Renfrewshire	1.5%	0.8%	1.5%	1.7%	0.8%	1.5%	1.3%
Edinburgh (City of)	9.4%	8.8%	9.4%	9.1%	8.8%	9.4%	9.2%
Eilean Siar	0.6%	1.0%	0.6%	0.5%	1.0%	0.6%	0.7%
Falkirk	2.8%	2.3%	2.8%	2.9%	2.3%	2.8%	2.7%
Fife	6.8%	5.7%	6.8%	7.0%	5.7%	6.8%	6.5%
Glasgow City	12.2%	11.7%	12.2%	11.3%	11.7%	12.2%	12.0%
Highland	4.4%	7.9%	4.4%	4.2%	7.9%	4.4%	5.4%
Inverclyde	1.6%	1.1%	1.6%	1.6%	1.1%	1.6%	1.5%
Midlothian	1.4%	1.3%	1.4%	1.5%	1.3%	1.4%	1.4%
Moray	1.7%	2.0%	1.7%	1.7%	2.0%	1.7%	1.8%
North Ayrshire	2.7%	2.3%	2.7%	2.6%	2.3%	2.7%	2.6%
North Lanarkshire	6.0%	4.3%	6.0%	6.3%	4.3%	6.0%	5.5%
Orkney Islands	0.4%	0.9%	0.4%	0.4%	0.9%	0.4%	0.6%
Perth & Kinross	2.7%	3.6%	2.7%	2.7%	3.6%	2.7%	3.0%
Renfrewshire	3.3%	3.0%	3.3%	3.3%	3.0%	3.3%	3.2%
Scottish Borders	2.2%	3.1%	2.2%	2.2%	3.1%	2.2%	2.5%
Shetland Islands	0.4%	0.9%	0.4%	0.4%	0.9%	0.4%	0.6%
South Ayrshire	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%	2.2%
South Lanarkshire	5.7%	4.6%	5.7%	6.0%	4.6%	5.7%	5.4%
Stirling	1.6%	2.2%	1.6%	1.7%	2.2%	1.6%	1.8%
West Dunbartonshire	1.8%	1.3%	1.8%	1.8%	1.3%	1.8%	1.7%
West Lothian	3.0%	2.5%	3.0%	3.2%	2.5%	3.0%	2.9%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	OTHER SERVICES #1												TOTAL
	Planning	Building Control	Miscellaneous Services	Burial Grounds & Crematoria	Consumer Protection	School Crossing Patrols	Non-Road Lighting	District Courts	Supported Employment	Homelessness	Administration of Housing Improvement Grants & Loans	Civil Protection	
Aberdeen City	2.0%	3.5%	4.0%	4.3%	3.5%	3.8%	1.6%	3.8%	9.3%	2.6%	2.4%	4.7%	3.2%
Aberdeenshire	3.4%	6.2%	4.5%	5.1%	6.1%	3.4%	0.0%	5.5%	2.1%	2.2%	3.9%	4.4%	3.9%
Angus	1.6%	2.5%	2.1%	3.2%	2.4%	2.0%	1.2%	0.5%	0.8%	2.0%	2.0%	2.8%	1.9%
Argyll & Bute	1.7%	3.1%	1.8%	2.3%	2.4%	1.2%	0.0%	1.7%	1.5%	1.6%	-3.7%	2.5%	1.7%
Clackmannanshire	0.9%	0.8%	0.9%	0.8%	0.9%	1.1%	0.0%	1.4%	3.5%	1.5%	1.6%	2.0%	1.0%
Dumfries & Galloway	2.6%	4.1%	2.8%	5.0%	3.8%	2.2%	1.0%	3.3%	4.1%	2.6%	0.0%	2.8%	2.9%
Dundee City	3.2%	2.4%	2.7%	3.0%	2.4%	3.0%	7.0%	2.0%	7.9%	2.3%	4.3%	4.1%	3.3%
East Ayrshire	2.1%	2.3%	2.3%	2.5%	2.3%	2.3%	1.2%	3.0%	0.4%	2.1%	5.6%	3.0%	2.2%
East Dunbartonshire	1.7%	2.0%	2.0%	1.3%	1.8%	2.7%	0.0%	4.5%	0.7%	1.0%	0.3%	2.4%	1.7%
East Lothian	0.7%	1.9%	1.8%	1.2%	1.8%	1.7%	0.9%	0.0%	1.3%	1.5%	1.8%	2.2%	1.2%
East Renfrewshire	0.8%	1.7%	1.7%	1.3%	1.6%	2.7%	0.7%	3.3%	0.2%	3.3%	3.3%	2.2%	1.3%
Edinburgh (City of)	6.8%	8.8%	8.9%	4.5%	7.8%	7.7%	19.6%	0.0%	5.3%	11.7%	3.3%	4.8%	7.6%
Eilean Siar	1.8%	0.7%	1.1%	0.7%	0.8%	0.3%	0.3%	0.4%	0.0%	0.4%	5.3%	2.6%	1.3%
Falkirk	2.3%	2.4%	2.9%	2.6%	2.7%	3.4%	0.5%	1.8%	6.5%	3.0%	0.5%	3.3%	2.6%
Fife	6.2%	7.1%	6.9%	5.5%	6.7%	7.0%	1.7%	3.3%	24.2%	6.7%	2.1%	5.5%	6.8%
Glasgow City	23.3%	6.5%	11.2%	10.1%	9.7%	11.5%	23.5%	22.2%	12.6%	22.4%	25.1%	7.3%	17.0%
Highland	3.0%	5.8%	4.1%	6.8%	5.6%	3.3%	4.4%	9.7%	5.2%	4.1%	0.0%	4.2%	4.0%
Inverclyde	1.8%	0.9%	1.6%	6.5%	1.4%	1.7%	0.3%	2.0%	0.0%	1.2%	5.9%	2.2%	1.9%
Midlothian	1.8%	1.6%	1.5%	1.5%	1.5%	1.9%	0.7%	0.0%	0.8%	1.3%	6.1%	2.2%	1.7%
Moray	1.0%	2.9%	1.7%	2.4%	1.9%	1.3%	0.1%	0.9%	0.4%	1.3%	2.5%	2.2%	1.4%
North Ayrshire	1.5%	2.7%	2.6%	2.6%	2.5%	2.8%	0.0%	1.4%	0.4%	2.6%	1.7%	2.9%	1.9%
North Lanarkshire	4.1%	4.2%	6.2%	3.9%	5.7%	8.0%	15.2%	2.7%	5.0%	6.8%	0.0%	3.9%	5.3%
Orkney Islands	1.5%	0.7%	0.9%	1.0%	0.6%	0.2%	0.2%	0.0%	0.2%	0.3%	2.0%	2.1%	1.0%
Perth & Kinross	1.7%	3.9%	2.7%	2.8%	3.3%	2.0%	0.8%	2.9%	1.1%	1.9%	4.1%	2.7%	2.2%
Renfrewshire	2.1%	2.4%	3.3%	2.0%	3.0%	4.0%	3.8%	3.2%	1.3%	1.8%	11.3%	2.9%	2.8%
Scottish Borders	1.0%	3.3%	2.1%	3.6%	2.7%	1.6%	0.2%	0.0%	0.0%	1.3%	2.9%	2.3%	1.6%
Shetland Islands	5.4%	0.6%	1.0%	0.9%	0.7%	0.3%	0.1%	0.0%	0.3%	0.2%	2.8%	1.8%	2.6%
South Ayrshire	1.1%	2.6%	2.1%	2.3%	2.2%	2.1%	0.3%	2.7%	0.6%	1.2%	1.2%	2.6%	1.6%
South Lanarkshire	8.0%	5.2%	5.9%	3.4%	5.7%	6.6%	9.2%	9.4%	2.6%	4.1%	0.3%	4.2%	6.5%
Stirling	0.7%	2.2%	1.7%	2.3%	1.9%	1.6%	0.0%	4.4%	0.5%	1.2%	0.8%	2.2%	1.3%
West Dunbartonshire	1.3%	1.1%	1.8%	2.4%	1.6%	2.2%	0.0%	4.1%	0.4%	2.8%	0.0%	2.3%	1.5%
West Lothian	2.9%	3.9%	3.2%	2.1%	3.0%	4.1%	5.5%	0.0%	0.8%	3.8%	0.7%	2.8%	2.9%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

## 2008/09 GAEs - Percentage Shares

Version 1

Local Authority	OTHER SERVICES #2							TOTAL	TOTAL ALL SERVICES	SINA	Estimated Service Expenditure
	New Towns Transfer	Trading Services	Coast Protection	Flood Prevention	Supporting People	Tackling and Preventing Homelessness	Enhanced Debt Advice Services				
Aberdeen City	0.0%	0.0%	0.8%	0.9%	4.0%	4.1%	2.8%	2.8%			3.7%
Aberdeenshire	0.0%	0.0%	9.5%	10.1%	4.5%	0.7%	2.2%	3.3%		0.0%	4.4%
Angus	0.0%	2.7%	4.0%	1.3%	2.1%	0.3%	1.6%	1.3%		0.0%	2.1%
Argyll & Bute	0.0%	24.1%	19.4%	3.9%	1.8%	1.2%	1.6%	2.8%		10.9%	1.9%
Clackmannanshire	0.0%	0.0%	0.0%	0.9%	0.9%	0.2%	1.6%	0.7%		0.0%	0.9%
Dumfries & Galloway	0.0%	0.0%	0.0%	4.3%	2.8%	0.4%	2.2%	1.8%		0.0%	3.0%
Dundee City	0.0%	28.9%	0.5%	0.7%	2.7%	2.6%	3.4%	3.1%		0.0%	2.9%
East Ayrshire	0.0%	0.0%	0.0%	2.4%	2.3%	0.0%	2.6%	1.4%		0.0%	2.3%
East Dunbartonshire	0.0%	0.0%	0.0%	3.6%	2.0%	0.3%	1.6%	1.4%		0.0%	1.9%
East Lothian	0.0%	0.0%	0.0%	0.0%	1.8%	0.4%	1.6%	0.9%		0.0%	1.7%
East Renfrewshire	0.0%	0.0%	0.0%	0.7%	1.7%	0.3%	1.6%	0.9%		0.0%	1.7%
Edinburgh (City of)	0.0%	6.6%	9.4%	10.9%	8.9%	21.3%	6.7%	10.9%		0.0%	7.8%
Eilean Siar	0.0%	9.1%	4.5%	0.0%	1.1%	0.0%	1.6%	1.0%		30.2%	0.8%
Falkirk	0.0%	0.0%	0.0%	2.5%	2.9%	1.4%	2.5%	1.9%		0.0%	2.8%
Fife	50.6%	12.1%	17.2%	9.1%	6.9%	6.0%	5.8%	12.3%		0.0%	6.7%
Glasgow City	0.0%	-7.2%	0.0%	3.1%	11.2%	38.7%	18.5%	16.0%		0.0%	12.6%
Highland	0.0%	18.2%	8.0%	10.3%	4.1%	1.6%	3.1%	4.2%		2.1%	4.6%
Inverclyde	0.0%	0.0%	0.0%	0.0%	1.6%	0.6%	2.1%	0.9%		0.0%	1.7%
Midlothian	0.0%	0.0%	0.0%	1.7%	1.5%	0.0%	1.6%	0.9%		0.0%	1.5%
Moray	0.0%	5.5%	5.0%	6.4%	1.7%	1.0%	1.6%	2.1%		0.0%	1.7%
North Ayrshire	6.4%	0.0%	1.8%	3.9%	2.6%	3.5%	3.0%	3.4%		3.9%	2.7%
North Lanarkshire	10.4%	0.0%	0.0%	0.8%	6.2%	2.9%	7.0%	5.0%		0.0%	6.2%
Orkney Islands	0.0%	0.0%	5.7%	0.7%	0.9%	0.0%	1.6%	0.7%		26.9%	0.6%
Perth & Kinross	0.0%	0.0%	0.0%	9.3%	2.7%	4.1%	1.6%	3.3%		0.0%	2.6%
Renfrewshire	0.0%	0.0%	0.0%	0.0%	3.3%	1.1%	3.3%	1.7%		0.0%	3.3%
Scottish Borders	0.0%	0.0%	5.3%	3.6%	2.1%	0.0%	1.6%	1.4%		0.0%	2.2%
Shetland Islands	0.0%	0.0%	6.3%	0.0%	1.0%	0.1%	1.6%	0.7%		26.0%	0.8%
South Ayrshire	0.0%	0.0%	2.7%	0.2%	2.1%	0.0%	1.9%	1.0%		0.0%	2.1%
South Lanarkshire	32.6%	0.0%	0.0%	2.0%	5.9%	4.7%	5.5%	7.9%		0.0%	5.8%
Stirling	0.0%	0.0%	0.0%	0.8%	1.7%	0.3%	1.6%	0.9%		0.0%	1.7%
West Dunbartonshire	0.0%	0.0%	0.0%	0.7%	1.8%	1.1%	2.3%	1.2%		0.0%	1.9%
West Lothian	0.0%	0.0%	0.0%	5.4%	3.2%	1.1%	2.7%	2.3%		0.0%	3.1%
<b>Scotland</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>		<b>100.0%</b>	<b>100.0%</b>