



Budget Brief 2024/25

A SUMMARY OF FIFE COUNCIL'S 2024/25 BUDGET
& DETAILS OF 9 YEAR CAPITAL EXPENDITURE PLAN

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Revenue Budget

The Funding of Council Services

Council Services

The Council is responsible for providing services such as education, social work, housing, roads & recreation.

Revenue Expenditure

Revenue expenditure is the day to day costs incurred by the Council in providing services. It includes salaries, running costs, interest payments and repayments of debt.

Revenue expenditure on all services, except council housing, is charged to the General Fund and financed by a combination of fees & charges, government grants, non-domestic rates and council tax. Expenditure on council housing is financed almost wholly by rents.

Fees & Charges

Income from fees and charges is derived mainly from residential accommodation charges, school meals charges and charges for use of Council facilities.

Government Funding & Non Domestic Rates

Most Government Funding is distributed amongst authorities as General Revenue Grant and Non-Domestic Rates, and this sum is guaranteed in total, although the distribution between the elements may vary. The distribution is designed to ensure that if all local authorities providing the same range of services incurred expenditure at a level equal to their need, as assessed by the Government, they would all levy the same level of Council Tax.

Ring-Fenced Grants are earmarked towards funding a specific area of service provision, and are in the main, expenditure related.

Council Tax

Council Tax is the only tax based element of Council Funding which is not determined by the Government.

The balance of the General Fund revenue expenditure is financed by Council Tax, levied on each property within the Council's area, subject to certain discounts and exemptions.

General Fund

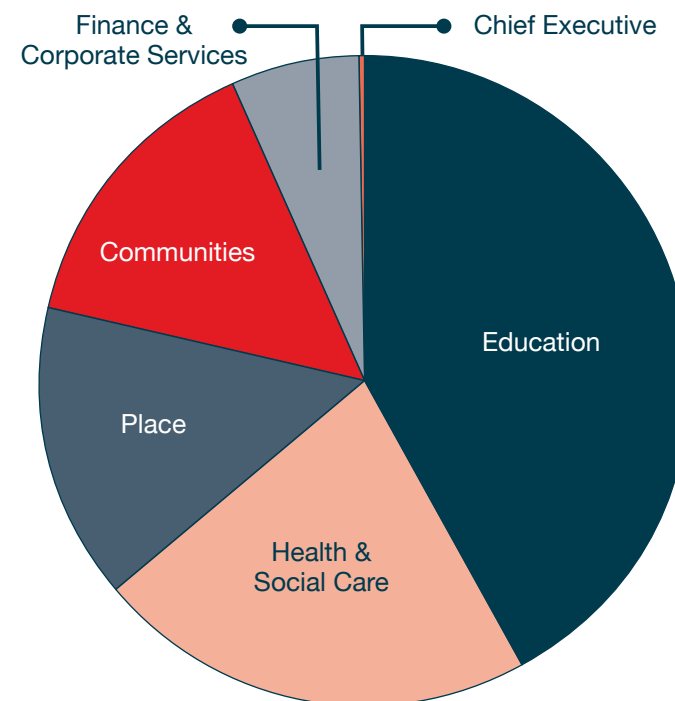
General Fund Summary 2024/25

	2024/25 Net Budget £000
■ Education	484,269
■ Health & Social Care	250,672
■ Place	170,160
■ Communities	168,438
■ Finance & Corporate Services	74,555
■ Chief Executive	357
Additional Items	-88,510
Net Service Expenditure	1,059,940

Note:

Directorate budgets include corporately managed items e.g Property Repairs & Maintenance, Capital Charges, IAS 19 Pension Adjustments.

General Fund Summary 2024/25



General Fund

General Fund Summary by Expenditure Category

	2024/25 Budget £000
Employee Costs	749,538
Premises-Related Expenditure	100,345
Transport-Related Expenditure	30,452
Supplies and Services	171,320
Third Party Payments	292,785
Transfer Payments	98,056
Capital Finance & Charges	53,660
Gross Expenditure	1,496,156
Government Grants	-103,643
Reimbursements/Grants/Contributions	-79,725
Customer & Client Receipts	-11,292
Fees & Charges	-75,615
Other Income	-6,812
Internal Income	-159,129
Gross Income	-436,216
Net Expenditure	1,059,940

Funding of Net Expenditure 2024/25

	2024/25 Budget £000
General Revenue Grant	-724,533
Non Domestic Rates	-143,486
Council Tax	-192,939
Budgets Funded (from)/to Balances	1,018
	-1,059,940

Council Tax

Calculation of Council Tax 2024/25

	£000	£000
Net Revenue Expenditure		1,059,940
Less: General Revenue Grant	-724,533	
Non Domestic Rate Income	-143,486	
Budgets Funded (from)/to Balance	1,018	-867,001
Council Tax to be collected		192,939
Divide by Council Tax Base		139,288
Council Tax (Band D) 2024/25		1,385

Council Tax and Scottish Water Charges 2024/25

Band	Property Value	Council Tax £	Water Charges £	Total Charge £
A	Up to £27,000	923.45	364.26	1,287.71
B	£27,001 to £35,000	1,077.36	424.97	1,502.33
C	£35,001 to £45,000	1,231.27	485.68	1,716.95
D	£45,001 to £58,000	1,385.18	546.39	1,931.57
E	£58,001 to £80,000	1,819.97	667.81	2,487.78
F	£80,001 to £106,000	2,250.92	789.23	3,040.15
G	£106,001 to £212,000	2,712.64	910.65	3,623.29
H	Over £212,000	3,393.69	1,092.78	4,486.47

*Water charges are set by Scottish Water.

Non Domestic Rate Poundages 2024/25

Rateable Value £51,000 or less	49.8p
Rateable Value between £51,000 - £100,000	54.5p
Rateable Value above £101,000	55.9p

*Non-domestic rate poundages are set by the government.

Scottish Water Metered Charges

(Tariffs vary depending on volume of use)

Metered Water Charge (for larger volume users)	£1.08 per m3
Metered Waste Water Charge (for larger volume users)	£1.82 per m3

Council Tax

Council Tax Levels in Scotland

Ranking (2024/25 Band D order)	Council	Band D Charge 2023/24 £	Band D Charge 2024/25 £	Band D Increase £	Change %
1	Midlothian	1,515	1,515	0	0
2	Glasgow City	1,499	1,499	0	0
3	Aberdeen City	1,490	1,490	0	0
4	East Ayrshire	1,487	1,487	0	0
5	Dundee City	1,486	1,486	0	0
6	Stirling	1,482	1,482	0	0
7	Argyll & Bute	1,479	1,627	148	10
8	South Ayrshire	1,453	1,453	0	0
9	North Ayrshire	1,452	1,452	0	0
10	City of Edinburgh	1,448	1,448	0	0
11	Renfrewshire	1,436	1,436	0	0
12	East Lothian	1,436	1,436	0	0
13	Moray	1,431	1,431	0	0
14	Inverclyde	1,430	1,547	117	8
15	Highland	1,427	1,427	0	0
	Scotland Average	1,417	1,421	4	0
16	East Dunbartonshire	1,416	1,416	0	0

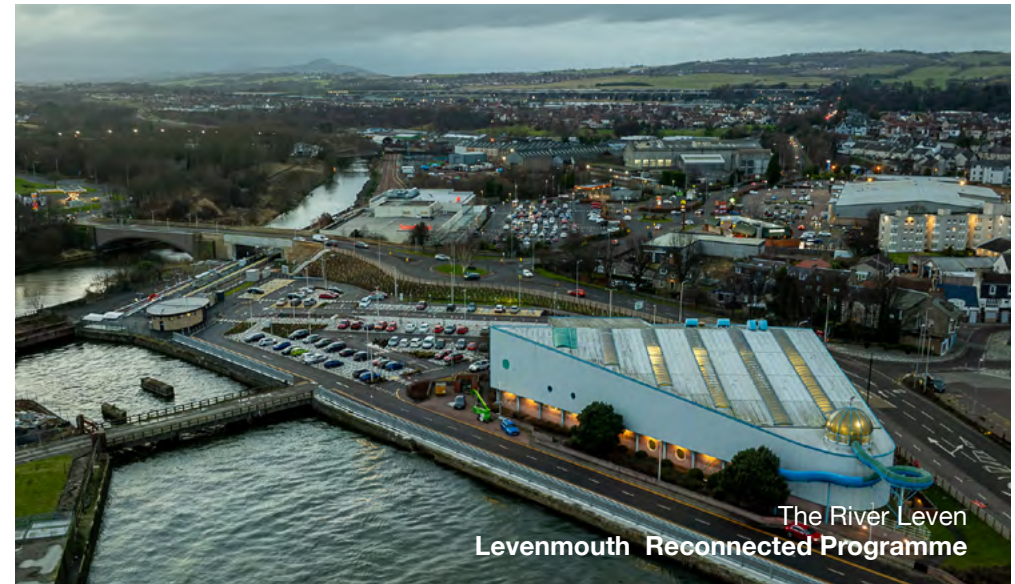
Ranking (2024/25 Band D order)	Council	Band D Charge 2023/24 £	Band D Charge 2024/25 £	Band D Increase £	Change %
17	East Renfrewshire	1,415	1,415	0	0
18	Clackmannanshire	1,411	1,411	0	0
19	Perth & Kinross	1,404	1,404	0	0
20	West Dunbartonshire	1,399	1,399	0	0
21	Aberdeenshire	1,393	1,393	0	0
22	West Lothian	1,391	1,391	0	0
23	Fife	1,385	1,385	0	0
24	Orkney Islands	1,369	1,369	0	0
25	Falkirk	1,364	1,364	0	0
26	Scottish Borders	1,356	1,356	0	0
27	Dumfries & Galloway	1,335	1,335	0	0
28	North Lanarkshire	1,321	1,321	0	0
29	Angus	1,317	1,317	0	0
30	South Lanarkshire	1,301	1,301	0	0
31	Na h-Eileanan Siar	1,291	1,291	0	0
32	Shetland Islands	1,261	1,261	0	0

Capital Budget

Capital Expenditure

Capital expenditure is the spending on improvement works to council houses, schools, roads, leisure facilities and other assets of the Council. It also includes the acquisition of land and buildings, purchase of vehicles and procurement of plant and other equipment. The system of capital controls is a self regulatory system called the Prudential Code. It focuses on a number of prudential indicators which measure the affordability, prudence and sustainability of planned capital expenditure. The main sources of finance are borrowing, capital from current revenue, receipts from disposal of assets and capital grants from various external bodies.

The Council operates two distinct Capital Expenditure Plans - Housing and Composite, the latter covering all other Council Services. These are consolidated into the Council's Capital Investment Plan.



Capital Budget

Summary of Approved Capital Investment Plan 2024/33

	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	2030-31 £000	2031-32 £000	2032-33 £000	2024-33 Total £000
Opportunities for All	70,256	64,996	37,606	59,687	50,735	24,886	8,492	363	0	317,021
Thriving Places	26,507	31,996	18,845	10,955	1,250	150	981	2,260	3,877	96,821
Inclusive Growth and Jobs	9,799	7,353	6,307	2,205	1,003	133	0	0	0	26,801
Maintaining Our Assets Specific Programmes	13,888	20,610	9,582	6,727	2,203	839	962	801	2,821	58,431
Maintaining Our Assets Rolling Programmes	43,850	35,729	34,475	33,915	32,544	31,310	29,884	28,506	29,079	299,292
Other Items	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	3,000	14,000
Income (CFCR, Developer Contributions & Grants and Other Contributions)	-40,552	-31,109	-27,356	-15,995	-32,704	-27,401	-19,308	-20,789	-11,983	-227,196
	124,747	130,576	80,459	98,494	56,031	31,917	23,010	13,141	26,794	585,170

Funding of Capital Expenditure Plan 2024/33

	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	2030-31 £000	2031-32 £000	2032-33 £000	2024-33 Total £000
General Capital Grant	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	225,000
Capital Receipts	696	7,225	357	657	1,074	265	5,419	73	1,871	17,636
Borrowing from Loans Fund	99,051	98,351	55,102	72,837	29,957	6,652	-7,408	-11,932	-77	342,534
	124,747	130,576	80,459	98,494	56,031	31,917	23,010	13,141	26,794	585,170

Housing Revenue Account

Housing Revenue Account

There is a statutory requirement for local authorities to maintain a Housing Revenue Account (HRA) separate from the General Fund. All expenditure incurred and income received in the provision of rented accommodation must be included in the HRA.

The Council is not allowed to subsidise the HRA by making contributions from the General Fund. Accordingly, the HRA must break even in its own right.

The bulk of income to the HRA is derived from rents, and this must be sufficient to cover the expenditure on the HRA.

Average Council Rents 2021-25

Year	Average Weekly Rent	Average Weekly Rent Increase
2021-22	£76.58	£1.13
2022-23	£78.49	£1.91
2023-24	£82.41	£3.92
2024-25	£86.53	£4.12

Summary of Budgeted Expenditure and Income 2023/25

	2023/24 £000	2024/25 £000
Expenditure		
Repairs & Maintenance	37,584	42,733
Locality Managed Expenditure	2,793	3,506
Supervision & Management	21,464	21,579
Funding Investment	60,280	60,899
Voids	2,610	2,571
Housing Support Costs	-474	-467
Garden Care Scheme	420	446
Bad or Doubtful Debts	3,150	3,108
Other Expenditure	11,565	12,261
	139,392	146,635
Income		
Income from House Rents	132,249	-139,112
Income from Lockups/Garage Sites	2,945	-3,098
Other Income	4,198	-4,425
	139,392	-146,635

Key Statistics

Population and Area

	Population*	Area (ha)	Persons per ha
Fife	374,730	132,130	2.84
West Area	151,861	30,708	4.95
Central Area	148,184	27,357	5.42
East Area	74,685	74,065	1.01
Scotland	5,479,900	7,877,200	0.70

*2021 Fife population estimates. For more information about Population and other statistics about Fife please visit [know.fife.scot](https://www.know.fife.scot)

Political Representation

Scottish National Party (SNP)	34
Scottish Labour Party	19
Scottish Liberal Democrats	13
Scottish Conservatives and Unionists	8
Independent	1
Total number of Councillors	75
Total number of Electoral Wards	22

Employees (Full Time Equivalent)

Chief Officers	30
Single Status	11,605
Craft Workers	794
Teachers	3,423
	15,851

Pupil Numbers

Number of Pupils in Education	55,278
Nursery Education Pupils	5,954
Primary Education Pupils	26,788
Secondary Education Pupils	22,377
Special Education Pupils	159

Performance Indicators

Scottish Councils have been working with the Improvement Service (IS) over the last nine years to develop a common approach to benchmarking which reports standard information about council services to local communities. This supports Councils in implementing best practice and performance.

Benchmarking makes comparisons on spending, performance and customer satisfaction between similar councils. It enables Councils to identify their strengths and weaknesses and learn from those who are achieving the best performance to improve local service delivery. The aim is to help the Council improve and become more cost effective in delivering local services and, through that, support people in improving their life outcomes.

The following performance indicators are taken from the Local Government Benchmarking Framework (LGBF) report published on 17 March 2023 and compares Fife's performance to other Councils and the Scotland average.

The full list of indicators for all Councils is available at:
www.improvementservice.org.uk/benchmarking/explore-the-data

Education and Children's Services					
	2021/22 Fife	2021/22 Scotland	2022/23 Fife	2023/23 Scotland	2022/23 Fife Ranking in Scotland
Cost per primary school pupil	£6,512	£6,753	£6,690	£6,841	12
Cost per secondary school pupil	£7,562	£8,422	£7,921	£8,495	5
Cost per pre-school education registration	£9,579	£10,986	£9,841	£11,002	9
% of pupils gaining 5+ awards at level 5	61%	68%	60%	66%	28
% of pupils from deprived areas gaining 5+ awards at level 5 (SIMD)	43%	50%	40%	50%	23
Proportion of pupils entering positive destinations	95%	96%	95%	96%	17
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Literacy	68%	71%	70%	73%	21
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Numeracy	75%	78%	77%	80%	21
% of children meeting developmental milestones	81%	82%	81%	82%	21

Performance Indicators

Health & Social Care					
	2021/22 Fife	2021/22 Scotland	2022/23 Fife	2023/23 Scotland	2022/23 Fife Ranking in Scotland
Home care costs per hour for people aged 65 or over	£36	£31	£43	£30	26
% of people aged 65 and over with long-term care needs who receiving personal care at home	61%	62%	62%	62%	16
% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	75%	78%	*	*	*
Residential costs per week per resident for people aged 65 or over	£1,006	£691	£992	£684	28
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)	888	748	825	919	15

Finance & Corporate Services					
	2021/22 Fife	2021/22 Scotland	2022/23 Fife	2023/23 Scotland	2022/23 Fife Ranking in Scotland
The cost per dwelling of collecting council tax	£1.63	£7.05	£2.58	£6.84	2
Sickness absence days per teacher	7.00	5.80	8.20	6.80	28
Sickness absence days per employee (non-teacher)	15.30	12.20	15.80	13.20	29
% of income due from council tax received by the end of the year	95%	96%	96%	96%	22
% of invoices sampled that were paid within 30 days	94%	92%	93%	91%	12
% of Crisis Grant decisions within 1 day	99%	93%	99%	92%	6
% of CCG Grant decisions within 15 days	80%	86%	82%	87%	20
The proportion of SWF Budget Spent	124%	115%	169%	130%	5
Proportion of DHP Funding spent	95%	96%	92%	94%	15

* Reported every two years

Performance Indicators

Enterprise & Environment					
	2021/22 Fife	2021/22 Scotland	2022/23 Fife	2023/23 Scotland	2022/23 Fife Ranking in Scotland
Asset, Transportation & Environment					
Net cost of waste collection per premise	£59	£75	£62	£76	10
Net cost of waste disposal per premise	£93	£107	£85	£95	9
Net cost of street cleaning per 1,000 population	£15,512	£16,896	£17,132	£14,255	21
Street Cleanliness Score	88%	90%	96%	91%	6
Cost of roads per kilometre	£11,923	£11,816	£12,296	£12,940	15
% of A Class roads that should be considered for maintenance treatment			29.9% **	27.4% **	26
% of B Class roads that should be considered for maintenance treatment			33.7% **	31.5% **	24
% of C Class roads that should be considered for maintenance treatment			28.3% **	32.7% **	14
% of U Class roads that should be considered for maintenance treatment			33.6% **	36.4% **	14
Cost of trading standards and environmental health per 1,000 population	£16,646	£23,628	£18,579	£22,682	9
% of total household waste arising that is recycled	44%	43%	46%	43%	17
Enterprise, Planning & Protection Services					
Cost of planning and building standards per planning application	£4,959	£4,617	£5,698	£5,573	16
% of procurement spent on local enterprises	40%	30%	34%	30%	9
Investment in economic development & tourism per 1,000 population	£88,548	£127,083	£99,023	£114,160	16
Proportion of people earning less than the living wage	17%	14%	13%	9%	13

** 2021-23 data

Performance Indicators

Communities					
	2021/22 Fife	2021/22 Scotland	2022/23 Fife	2023/23 Scotland	2022/23 Fife Ranking in Scotland
Housing & Neighbourhood Services					
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	6%	9%	8%	10%	9
% of rent due in the year that was lost due to voids	1%	2%	1%	2%	15
Average number of days taken to complete non-emergency repairs	7.00	9.20	6.80	9.70	5
Cultural Partnership					
Cost per attendance at sports facilities	£4.99	£6.86	£3.94	£4.89	13
Cost per library visit	£5.60	£3.10	£4.64	£2.81	20
Cost of museums per visit	£8.82	£5.03	£3.71	£3.07	11
Cost of parks & open spaces per 1,000 population	£19,297	£21,674	£24,556	£23,417	17

Budget Brief 2024/25 Edition

This publication contains the 2024/25 summary edition of Fife Council's budget.

This publication is available online at www.fife.gov.uk/budgetsandfinance

The information included in this publication can be made available in large print, braille, audio CD/tape and Gaelic on request by calling 03451 55 55 00.

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