



Budget Brief 2025/26

A SUMMARY OF FIFE COUNCIL'S 2025/26 BUDGET
& DETAILS OF 10 YEAR CAPITAL EXPENDITURE PLAN

Contents

Revenue Budget

The Funding of Council Services	2
General Fund	
General Fund – Analysis	3
General Fund – Analysis by type of expenditure	4
The Funding of Net Expenditure	4
Council Tax	
Calculation of Council Tax	5
Summary of Charges	5
Council Tax Levels in Scotland	6
Capital Budget	
Capital Expenditure Plan	7
Housing Revenue Account	
Summary of Budgeted Expenditure and Income	9
Key Statistics	
Population and Area	10
Political Representation	10
Employees (Full Time Equivalent)	10
Pupil Numbers	10
Performance Indicators	11

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

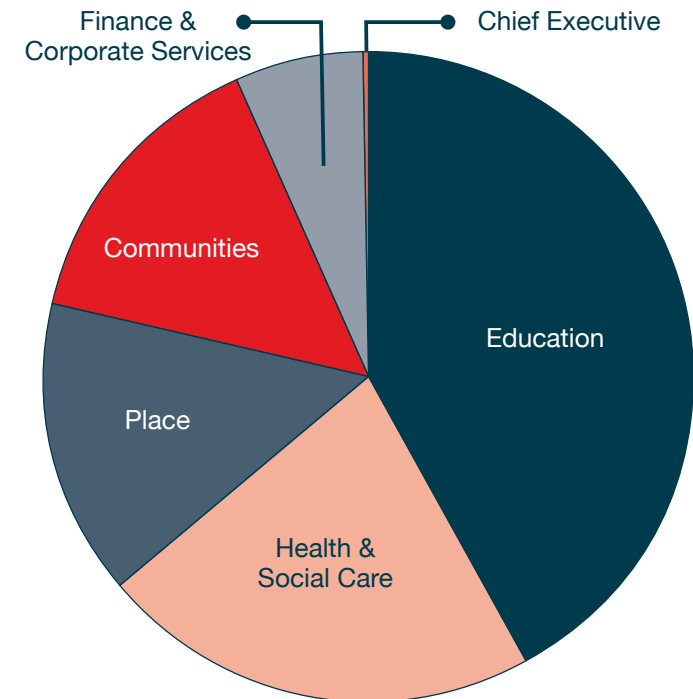
General Fund Summary 2025/26

	2025/26 Net Budget £000
■ Education	528,458
■ Health & Social Care	249,214
■ Place	170,548
■ Communities	168,980
■ Finance & Corporate Services	67,438
■ Chief Executive	327
Additional Items	-39,889
Net Service Expenditure	1,145,076

Note:

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

General Fund Summary 2025/26



General Fund

General Fund Summary by Expenditure Category

	2025/26 Budget £000
Employee Costs	811,359
Premises-Related Expenditure	102,834
Transport-Related Expenditure	32,509
Supplies and Services	166,568
Third Party Payments	326,787
Transfer Payments	104,625
Capital Finance & Charges	59,602
Gross Expenditure	1,604,284
Government Grants	-111,674
Reimbursements/Grants/Contributions	-74,246
Customer & Client Receipts	-11,998
Fees & Charges	-86,591
Other Income	-8,203
Internal Income	-166,496
Gross Income	-459,208
Net Expenditure	1,145,076

Funding of Net Expenditure 2025/26

	2025/26 Budget £000
General Revenue Grant	-766,434
Non Domestic Rates	-171,736
Council Tax	-210,150
Budgets Funded (from)/to Balances	3,244
	-1,145,076

Council Tax

Calculation of Council Tax 2025/26

	£000	£000
Net Revenue Expenditure		1,145,076
Less: General Revenue Grant	-766,434	
Non Domestic Rate Income	-171,736	
Budgets Funded (from)/to Balance	3,244	-934,926
Council Tax to be collected		210,150
Divide by Council Tax Base		140,216
Council Tax (Band D) 2025/26		1,499

Council Tax and Scottish Water Charges 2025/26

Band	Property Value	Council Tax £	Water Charges £	Total Charge £
A	Up to £27,000	999.17	400.23	1,399.40
B	£27,001 to £35,000	1,165.70	466.97	1,632.67
C	£35,001 to £45,000	1,332.23	533.68	1,865.91
D	£45,001 to £58,000	1,498.76	600.39	2,099.15
E	£58,001 to £80,000	1,969.20	733.81	2,703.01
F	£80,001 to £106,000	2,435.49	867.23	3,302.72
G	£106,001 to £212,000	2,935.07	1,000.65	3,935.72
H	Over £212,000	3,671.96	1,200.78	4,872.74

*Water charges are set by Scottish Water.

Non Domestic Rate Poundages 2025/26

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)

These water and waste water charges are each based on the size of your meter and the volume recorded on the meter serving your property.

Metered Water charge (for larger volume users)	£2.00 per m3
Metered Waste Water Charge (for larger volume users)	£2.00 per m3

Council Tax

Council Tax Levels in Scotland

Ranking (2025/26 Band D order)	Council	Band D Charge 2024/25 £	Band D Charge 2025/26 £	Band D Increase £	Change %
1	Midlothian	1,515	1,666	151	10.0
2	Aberdeen City	1,490	1,636	147	9.8
3	Argyll & Bute	1,479	1,626	146	9.9
4	Stirling	1,482	1,612	130	8.8
5	Glasgow City	1,499	1,611	112	7.5
6	East Ayrshire	1,487	1,606	119	8.0
7	Dundee City	1,486	1,605	119	8.0
8	East Dunbartonshire	1,416	1,600	184	13.0
9	Clackmannanshire	1,411	1,594	183	13.0
10	East Lothian	1,436	1,579	144	10.0
11	Falkirk	1,364	1,577	213	15.6
12	Orkney Islands	1,369	1,575	205	15.0
13	Moray	1,431	1,574	143	10.0
14	Renfrewshire	1,436	1,573	136	9.5
15	South Ayrshire	1,453	1,569	116	8.0
16	City of Edinburgh	1,448	1,564	116	8.0
17	West Dunbartonshire	1,399	1,560	161	11.5

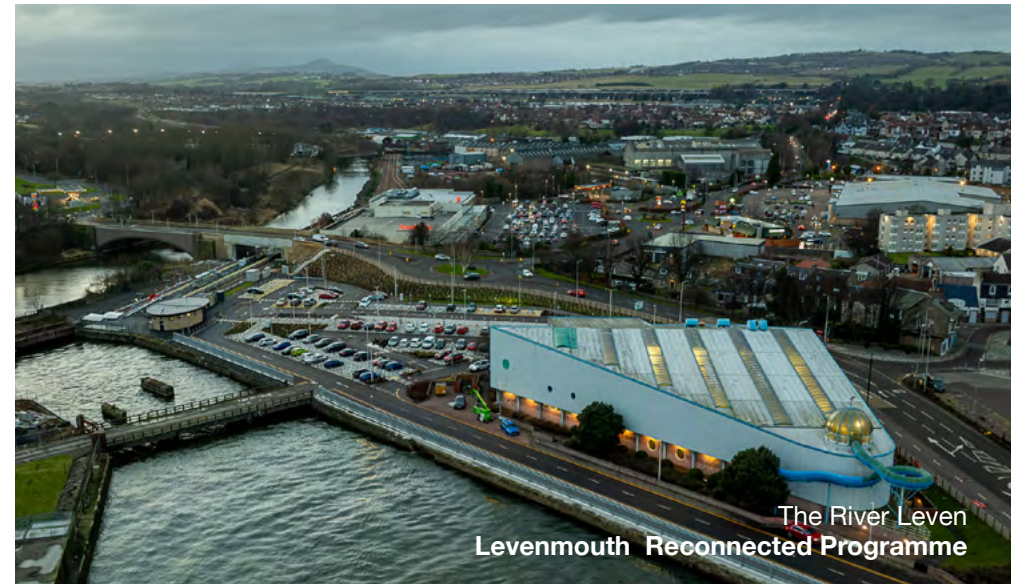
Ranking (2025/26 Band D order)	Council	Band D Charge 2024/25 £	Band D Charge 2025/26 £	Band D Increase £	Change %
18	North Ayrshire	1,452	1,554	102	7.0
19	Inverclyde	1,547	1,551	4	0.3
Scotland average		1,418	1,550	132	9.3
20	Perth & Kinross	1,404	1,537	133	9.5
21	Aberdeenshire	1,393	1,533	139	10.0
22	East Renfrewshire	1,415	1,528	113	8.0
23	Highland	1,427	1,527	100	7.0
24	West Lothian	1,391	1,515	124	8.9
25	Fife	1,385	1,499	114	8.2
26	Scottish Borders	1,356	1,492	136	10.0
27	Angus	1,317	1,462	145	11.0
28	Dumfries & Galloway	1,335	1,455	120	9.0
29	North Lanarkshire	1,321	1,453	132	10.0
30	Na h-Eileanan Siar	1,291	1,388	97	7.5
31	Shetland Islands	1,261	1,387	126	10.0
32	South Lanarkshire	1,301	1,379	78	6.0

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 General Fund, 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 2025/35

	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	2030-31 £000	2031-32 £000	2032-33 £000	2033-34 £000	2034-35 £000	2025-35 Total £000
Opportunities for All	64,146	49,771	34,462	56,772	52,603	19,594	7,110	16,185	7,245	541	308,429
Thriving Places	39,431	20,406	24,691	16,831	250	3,701	5,777	2,460	0	2,458	116,005
Inclusive Growth and Jobs	16,057	6,211	5,939	1,151	0	0	0	0	0	0	29,358
Maintaining Our Assets Specific Programmes	22,934	12,466	18,313	14,006	6,357	7,474	4,300	4,319	4,230	4,212	98,611
Maintaining Our Assets Rolling Programmes	36,073	38,083	35,425	28,335	28,242	28,951	29,673	30,416	31,177	31,955	318,330
Housing Revenue Account	156,300	119,025	84,859	94,779	49,096	49,951	51,355	52,759	54,078	55,430	767,632
Corporate Items	0	0	0	0	0	0	0	0	0	0	0
Total expenditure	334,941	245,962	203,689	211,874	136,548	109,671	98,215	106,139	96,730	94,596	1,638,365
Income (CFCR, Developer Contributions & Grants and Other Contributions)	-75,424	-65,716	-55,278	-83,733	-59,338	-66,976	-45,062	-57,123	-48,245	-40,396	-597,291
Net expenditure	259,517	180,246	148,411	128,141	77,210	42,695	53,153	49,016	48,485	54,200	1,041,074

Funding of Capital Expenditure Plan 2025/35

	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	2030-31 £000	2031-32 £000	2032-33 £000	2033-34 £000	2034-35 £000	2025-35 Total £000
General Capital Grant	31,327	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	23,500	242,827
Capital Receipts	2,446	2,466	7,381	410	1,095	829	521	1,115	314	540	17,117
Borrowing from Loans Fund	225,744	154,280	117,530	104,231	52,615	18,366	29,132	24,401	24,671	30,160	781,130
Total funding	259,517	180,246	148,411	128,141	77,210	42,695	53,153	49,016	48,485	54,200	1,041,074

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 2023-26

Year	Average Weekly Rent	Average Weekly Rent Increase
2023-24	£82.41	£3.92
2024-25	£86.53	£4.12
2025-26	£91.72	£5.19

Summary of Budgeted Expenditure and Income 2024/26

	2024/25 £000	2025/26 £000
Expenditure		
Repairs & Maintenance	42,733	44,632
Locality Managed Expenditure	3,506	5,821
Supervision & Management	21,579	22,768
Funding Investment	60,899	64,959
Voids	2,571	2,137
Housing Support Costs	-467	-482
Garden Care Scheme	446	474
Bad or Doubtful Debts	3,108	3,364
Other Expenditure	12,261	13,821
	146,635	157,494
Income		
Income from House Rents	-139,112	-149,537
Income from Lockups/Garage Sites	-3,098	-3,279
Other Income	-4,425	-4,678
	-146,635	-157,494

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	11,596
Craft Workers	779
Teachers	3,372
	15,777

Pupil Numbers

Number of Pupils in Education	54,590
Nursery Education Pupils	5,913
Primary Education Pupils	26,286
Secondary Education Pupils	22,226
Special Education Pupils	165

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

	2022/23 Fife	2022/23 Scotland	2023/24 Fife	2023/24 Scotland	2023/24 Fife Ranking in Scotland
Cost per primary school pupil	£6,690	£6,841	£7,077	£7,183	10
Cost per secondary school pupil	£7,921	£8,495	£8,296	£8,936	3
Cost per Pre-School Education place	£9,841	£11,002	£11,041	£11,630	10
% of pupils gaining 5+ awards at level 5	60%	66%	0%	0%	27
% of pupils from deprived areas gaining 5+ awards at level 5 (SIMD)	40%	50%	0%	0%	21
Proportion of pupils entering positive destinations	95%	96%	0%	0%	24
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Literacy	70%	73%	71%	74%	19
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Numeracy	77%	80%	77%	80%	21
% of children meeting developmental milestones	81%	82%	0%	0%	17

Performance Indicators

Health & Social Care

	2022/23 Fife	2022/23 Scotland	2023/24 Fife	2023/24 Scotland	2023/24 Fife Ranking in Scotland
Home care costs per hour for people aged 65 or over	£43	£30	£46	£34	19
% of people 65+ with long-term care needs who are receiving personal care at home	62%	62%	63%	63%	21
% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	0%	0%	67%	70%	20
Residential costs per week per resident for people aged 65 or over	£992	£683	£1,059	£723	18
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)	798	892	632	846	17

Finance & Corporate Services

	2022/23 Fife	2022/23 Scotland	2023/24 Fife	2023/24 Scotland	2023/24 Fife Ranking in Scotland
Sickness Absence Days per Teacher	8.24	6.78	9.28	7.63	18
Sickness absence days per employee (non-teacher)	15.85	13.28	16.66	13.89	26
% of income due from council tax received by the end of the year	96%	96%	95%	95%	21
% of invoices sampled that were paid within 30 days	93%	90%	96%	93%	9
% of Crisis Grant decisions within 1 day	99%	92%	99%	94%	6
% of CCG Grant decisions within 15 days	82%	87%	86%	83%	24
Proportion of SWF Budget Spent	169%	130%	190%	129%	13
Proportion of DHP Funding Spent	92%	94%	107%	101%	12

* Reported every two years

Performance Indicators

Enterprise & Environment					
	2022/23 Fife	2022/23 Scotland	2023/24 Fife	2023/24 Scotland	2023/24 Fife Ranking in Scotland
Asset, Transportation & Environment					
Net cost per Waste collection per premises	£62	£76	£71	£78	9
Net cost per Waste disposal per premises	£85	£95	£97	£104	9
Net cost of street cleaning per 1,000 population	£17,286	£14,383	£18,065	£16,181	17
Street Cleanliness Score	96%	91%	93%	92%	10
Cost of roads per kilometre	£12,296	£12,940	£12,577	£13,481	19
% of A Class roads that should be considered for maintenance treatment	30%	27%	28%	29%	23
% of B Class roads that should be considered for maintenance treatment	34%	31%	33%	32%	20
% of C Class roads that should be considered for maintenance treatment	28%	33%	27%	33%	12
% of U Class roads that should be considered for maintenance treatment	34%	36%	33%	36%	12
Cost of trading standards and environmental health per 1,000 population	£18,746	£22,819	£18,799	£22,777	24
% of total household waste arising that is recycled	46%	43%	46%	44%	11
Enterprise, Planning & Protection Services					
Cost of Planning & Building Standards per planning application	£5,698	£5,573	£6,902	£6,675	11
% of procurement spent on local enterprises	34%	30%	33%	31%	14
Investment in economic development & tourism per 1,000 population	£99,914	£114,850	£104,499	£115,357	21
Proportion of people earning less than the living wage	13%	9%	12%	10%	15

** 2021-23 data

Performance Indicators

Communities					
	2022/23 Fife	2022/23 Scotland	2023/24 Fife	2023/24 Scotland	2023/24 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	8%	10%	8%	10%	12
% of rent due in the year that was lost due to voids	1%	2%	1%	2%	17
Average number of days taken to complete non-emergency repairs	6.78	9.68	6.30	10.03	9
Cultural Partnership					
Cost per attendance at sports facilities	£3.94	£4.89	£4.64	£4.33	15
Cost per library visit	£4.64	£2.81	£5.24	£2.38	25
Cost of museums per visit	£3.71	£3.07	£3.29	£3.50	19
Cost of parks & open spaces per 1,000 population	£24,777	£23,559	£23,681	£23,338	19

Budget Brief 2025/26 Edition

This publication contains the 2025/26 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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