Fife Council

Local Government Benchmarking Framework

Review of 2024/25 Data

(Published June 2026)

Local Government Benchmarking Framework (LGBF)

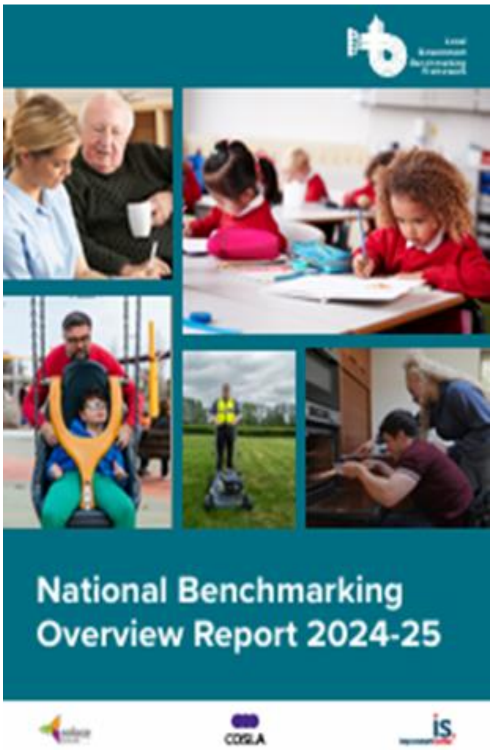
LGBF is a high-level benchmarking tool designed to support Fife Council senior management and elected members to ask questions about key council services.

Council performance varies significantly across Scotland. These differences reflect a mix of demographic, geographic and economic conditions, alongside varied strategic choices, levels of digital maturity, and differing approaches to innovation, redesign and transformation.

The framework provides high-level 'can openers' which are designed to focus questions on why variations in costs and performance are occurring between similar Councils. They do not supply the answers, that happens as Councils engage with each other and 'drill down' and explore why these variations are happening.

The National Benchmarking Overview Report 2024-25, published by the Improvement Service in March 2026, provides insight into how Scottish councils performed at a time when councils continue to navigate sustained and deepening financial, workforce and demand pressures. The data shows clearly that the performance and efficiency improvements built up over previous years are now slowing, and in some service areas beginning to reverse. The report also demonstrates the scale and breadth of what councils have achieved in the face of these pressures. Across Scotland, Councils have redesigned services, modernised workforces, strengthened digital capacity and transformed partnership working.

Councils are confronted with increasingly challenging decisions regarding their spending priorities. Funding is not keeping pace with inflation, rising demand and population growth, while over 70% of expenditure is committed to statutory services. Increasing statutory requirements are reducing council flexibility, leading to disproportionate reductions in non-statutory services. In recent years, overspends are increasing and reserves are declining.



Over the longer term, performance remains positive, 66% of LGBF indicators have improved since the base year. However, recent performance trends present a more complex picture year on year, the proportion of indicators in decline has grown. In the previous two years, the rate of deterioration exceeded the rate of improvement. In 2024–25, this pattern begins to shift, with the rate of improvement (42%) now slightly exceeding the rate of deterioration (39%). While welcome, the margin is narrow, and the wider direction of travel continues to signal increasing strain on council services.

This report provides an overview of the main findings for Fife Council from the Local Government Benchmarking Framework 2024/25.

Key Findings for Fife 2024-25

Fife's overall performance has remained consistent year on year, with a recent improvement compared to the previous year. Since 2010/11 (base year), Fife has improved its performance on 68 (63%) of LGBF indicators. Overall, from 2023/24 to 2024/25, Fife recorded improvements in 53 (48%) LGBF indicators, no change in 22 (20%), and declines in 35 (32%).

LGBF helps Fife Council compare its performance against a suite of cost, performance and satisfaction indicators that cover all areas of local government. **Performance indicators** continue to show more improvement than decline. **Cost indicators** have remained broadly stable over time, dipping slightly in recent years, and **Satisfaction indicators** have shown limited improvement.

The table below shows the number of indicators that have improved, stayed the same, or declined overall for Fife, and by the type of indicator: performance, cost and satisfaction.

Key: Indicator trend Improved No change Declined

	Base year			Previous year		
	Improved	No change	Declined	Improved	No change	Declined
Overall	68	4	36	53	22	35
Performance Indicators / Performance indicators	53	3	21	42	21	16
Cost Indicators	13		7	8	1	11
Satisfaction Indicators	2	1	8	3		8

The LGBF indicators are grouped into a number of service themes including: culture and leisure, corporate services, children's services, economic development, tackling climate change, environmental services, financial sustainability, housing services, and adult social work services.

Fife's performance on each LGBF theme is explored in its own section within this report together with expenditure trends with a summary of the key findings given below:

While the costs of **culture and leisure services** have improved (apart from parks and open spaces), this has coincided with a slight fall in user satisfaction, most notably in parks and open spaces. While performance generally remains stronger than peer and national averages, the trend highlights growing pressure to balance cost savings with service quality.

In **corporate services**, overall performance is strong in equality, financial management, customer responsiveness and payments, with improvements against national and peer benchmarks. However, the declining suitability of operational buildings presents a key risk that may require targeted investment. Workforce absence remains a challenge, with non-teaching staff sickness absence unchanged and continuing to underperform against comparators, while teacher absence has improved slightly and is now in line with the Family Group, though still below the Scotland average.

In **children's services**, Education performance is improving gradually with positive destinations now above the Scottish average. However, measures for higher attaining pupils remain below Family Group and Scotland averages, with rising early years costs, ongoing attainment gaps, and increasing exclusions highlighting the need for targeted action. Participation rates remain below the Family Group and Scottish average. Alongside this, children's services show strong performance in community-based care, developmental outcomes and child protection, supported by improving residential cost efficiency. Persistently high levels of child poverty and increasing levels of Additional Support Needs among pupils remain a significant challenge that present risks for longer-term outcomes and requires sustained cross-service focus.

Economic development activity is delivering clear progress in employment and business support and digital infrastructure, alongside improving wage standards. However, town centre decline, slower planning performance for business applications, lower relative investment, and an increase in the number and rate of people claiming out-of-work benefits highlight ongoing structural challenges that may constrain inclusive economic growth without targeted intervention.

There is clear evidence of long-term improvement and sector-level progress in **tackling climate change**, but the recent rise in per-capita emissions highlights the need to strengthen and accelerate action to close the gap with Family Group and national performance.

Environmental services show generally strong cost control, stable service quality, and rising public satisfaction, particularly for refuse collection. However, increasing waste costs, lower recycling rates, and higher street cleaning costs highlight priority areas for improvement to support long-term sustainability and environmental outcomes.

The council's **financial sustainability** has weakened, with total usable reserves falling year on year and now below both the Family Group and Scotland averages. While the uncommitted General Fund balance has improved, it remains below the Family Group and only in line with the Scottish average. Financing costs within the Housing Revenue Account have increased, performing worse than previous years and lagging behind comparators. Positively, reliance on reserves as a proportion of net expenditure has continued to improve and remains in the top quartile, indicating more prudent use of reserves despite declining overall reserve levels.

Housing services performance has strengthened, with improvements in rent arrears and faster completion of non-emergency repairs, both now outperforming the Family Group and Scotland. The proportion of council dwellings meeting the Scottish Housing Quality Standard has remained stable and continues to exceed comparator benchmarks. Performance in managing rent loss from empty properties has been maintained, doing better than the Scotland average, although slightly below the Family Group.

Adult Social Work services show a mixed performance picture, with costs under increasing pressure and outcomes varying across measures. Home care and residential care costs for people aged 65+ have risen and remain significantly higher than Family Group and Scotland averages, indicating ongoing financial strain. While levels of personal care at home are being sustained and carers report improved support, user-reported quality-of-life outcomes for adults supported at home have declined. Hospital readmissions and delayed discharges remain challenging, with readmissions worsening slightly year on year, despite delayed discharge rates continuing to outperform comparators. Overall, the data highlights the need to balance cost control with improved service outcomes and user experience.

The table below shows the number of indicators that have improved, stayed the same, or declined for Fife by each of the LGBF themes.

Key: Indicator trend — ↑ Improved ■ No change ↓ Declined

	Base year			Previous year		
Theme	**Improved**	**No change**	**Declined**	**Improved**	**No change**	**Declined**
Culture & Leisure Services	5	1	2	3		5
Corporate Services	12		2	5	7	3
Children's Services	19		13	21	3	8
Economic Development	8		5	6	2	5
Tackling Climate Change	5			3	1	1
Environmental Services	11		3	6	2	6
Financial Sustainability	2	2	2	3	2	2
Housing Services	3	1	1	3	2	
Adult Social Work Services	3		8	3	3	5

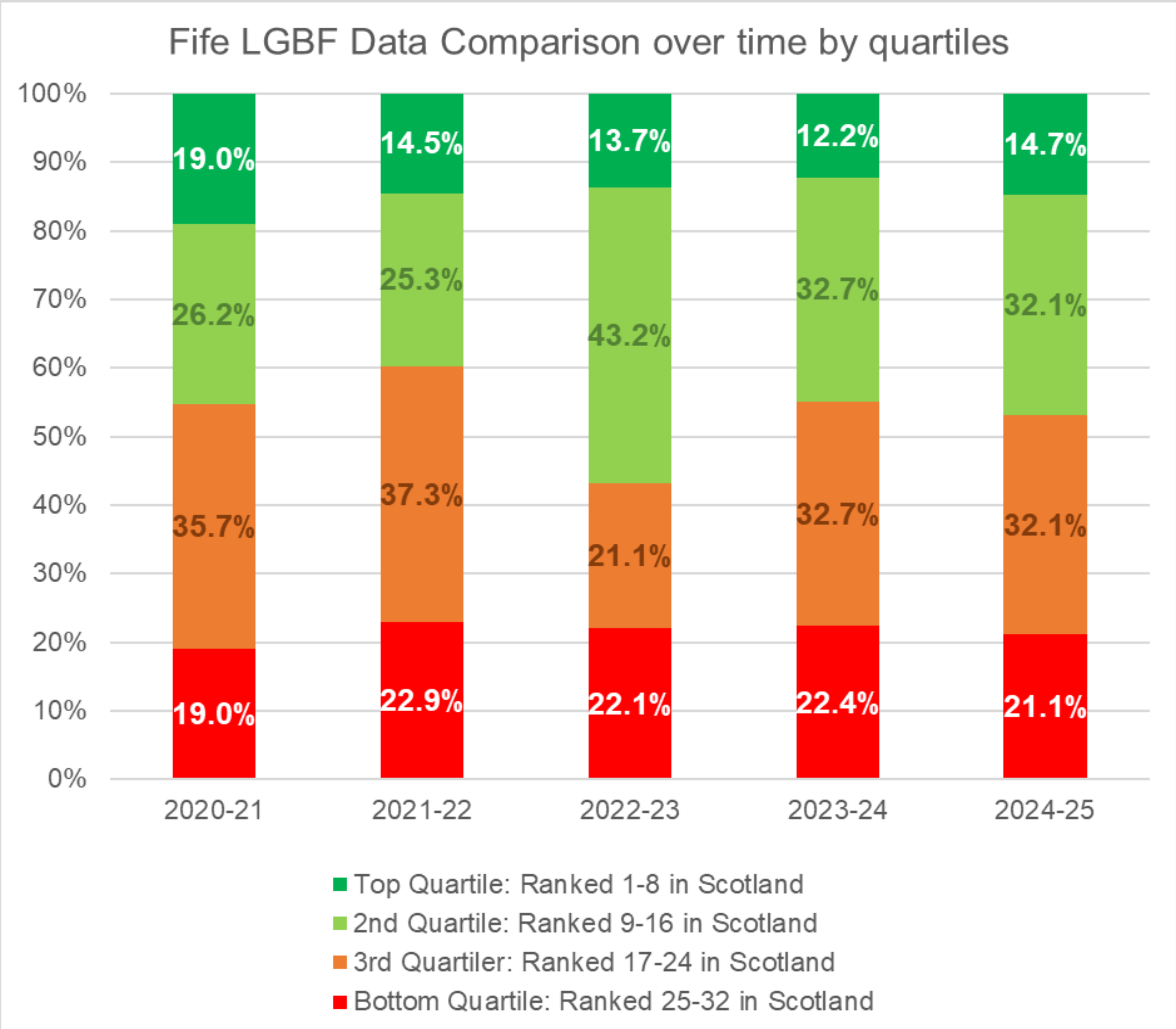
Appendix 1 provides a detailed breakdown of current LGBF performance by service area, alongside comparisons with Fife's historical performance, Family Group averages, and the national Scotland position. This offers a fuller picture of where performance is strengthening, where it remains consistent, and where further attention may be required.

How Fife compares 2024-25

An overall comparison of LGBF performance across all 32 Scottish councils shows that Fife continues to experience normal year-to-year variation in the proportion of indicators placed within the top two quartiles. For 2024–25, Fife currently has **46.8%** of indicators in the top two quartiles, **32.1%** in the third quartile, and **21.1%** in the bottom quartile.

The table below demonstrates that overall performance has remained consistent year on year, with an increase in proportion of indicators in the top two quartiles compared to the previous year.

However, interpretation of the data should be approached with caution. A number of factors influence the completeness and comparability of the dataset each year, including delays in national publication, gaps in data availability, and the fact that some indicators are only collected biennially. These limitations mean that changes in performance should be considered within the wider context of data quality and timing.



Fife’s Position 2024-25 by LGBF Theme

Culture & Leisure Services

Culture and leisure services have improved cost efficiency, but this has coincided with a slight fall in user satisfaction, most notably in Parks and Open Spaces. While performance generally remains stronger than peer and national averages, the trend highlights growing pressure to balance cost savings with service quality.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Culture & Leisure Services	**Culture & Leisure Services**
↑ 5 ■ 1 ↓ 2	↑ 3 ↓ 5

63% of Culture & Leisure Services indicators have improved relative to the base year (2010/11), compared to only 38% in the most recent year.

Overall, **costs across culture and leisure services** have improved compared to last year, with the exception of Parks and Open Spaces. Sports facilities costs have reduced and now perform better than the Family Group, though they remain higher than the Scotland average. Library visit costs have improved year on year but remain below both the Family Group and Scotland overall. Museum visit costs have also improved, performing slightly below the Family Group but above the Scotland average.

Overall **satisfaction across culture and leisure services** has declined slightly compared with the previous year. Satisfaction with libraries and leisure facilities has reduced but remains higher than both the Family Group and Scotland overall. Satisfaction with museums and galleries has also declined, while still performing better than the Family Group and Scotland. Satisfaction with parks and open spaces has fallen and is now below the Family Group, although it remains in line with the Scotland average.

Expenditure trends

National funding reductions in discretionary tourism-related services like culture and parks have created significant pressure on local tourism infrastructure and amenity upkeep. Since 2010/11, in real terms, there has been a 33.6% reduction in expenditure on Culture & Leisure Services in Fife (compared to 26% for Scotland). Fife’s expenditure reduced by 0.3% in the previous year (compared to a 5.6% reduction for Scotland). Fife's investment in Leisure and Cultural activities has been growing at a higher rate than the Scotland average. This positive trend is due to a commitment to maintaining services without implementing savings from the Trusts for several years, keeping facilities open, and adjusting the management fee to reflect pay inflation.

Corporate Services

Overall performance is strong in equality, financial management, customer responsiveness and payments, with improvements against national and peer benchmarks. However, the declining suitability of operational buildings presents a key risk that may require targeted investment. Workforce health remains mixed, with non-teaching staff sickness absence unchanged and continuing to underperform against comparators, while teacher absence has improved slightly and is now in line with the Family Group, though still below the Scotland average.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Corporate Services	**Corporate Services**
↑ 12 ↓ 2	↑ 5 ■ 7 ↓ 3

While 86% of Corporate Services indicators have improved since the base year (2010/11), only 33% have improved in the most recent year. 47% have stayed the same in the most recent year.

The **proportion of the highest-paid 5% of employees who are women** has improved compared with the previous year and is performing above both the Family Group and the Scotland averages. The **gender pay gap** is also continuing to improve year on year, with performance similarly exceeding that of the Family Group and Scotland as a whole. **Council Tax income** has improved compared with the previous year and is now only marginally below the averages for both the Family Group and Scotland. The **cost of collecting Council Tax** has also improved relative to prior years, and the rise in statutory penalties income has supported Fife in maintaining its position as one of the top-performing councils in Scotland.

Performance has improved for both **SWF Crisis Grant** indicators, with a higher proportion of decisions made within 1 day and within 15 days compared with last year. Both measures are performing above the Family Group and Scotland averages.

Percentage of Invoices sampled that were paid within 30 days has improved over the last two years and remains better than the Family Group and Scotland overall.

Corporate Assets: Corporate Assets' performance shows a mixed position. The percentage of operational buildings that are suitable for their current use has declined since last year and is now below both the Family Group and Scotland averages. However, the proportion of internal floor area in satisfactory condition has improved compared with the previous year.

Sickness absence days per employee (non-teacher) has remained unchanged from last year but continues to perform below both the Family Group and Scotland averages.

Sickness absence levels for Teachers have shown a slight improvement compared with the previous year, and is now in line with the Family Group, although performance remains below the Scotland average.

Expenditure trends

Since 2010/11, in real terms, there has been a 36.1% reduction in expenditure on Support Services in Fife. Compared to the previous year there has been a 2.4% increase. Recent increases reflect higher overall spending and investment in ICT and digital initiatives, with the Covid pandemic highlighting the essential role of corporate support services and enabling widespread homeworking after years of cost reduction focused on protecting front-line services.

Children's Services

Education performance is improving gradually with positive destinations now above the Scottish average. However, measures for higher attaining pupils remain below Family Group and Scotland averages, with rising early years costs, ongoing attainment gaps, and increasing exclusions highlighting the need for targeted action. Participation rates remain below the Family Group and Scottish average. Alongside this, children's services show strong performance in community-based care, developmental outcomes and child protection, supported by improving residential cost efficiency. Persistently high levels of child poverty and increasing levels of Additional Support Needs among pupils remain a significant challenge that present risks for longer-term outcomes and requires sustained cross-service focus.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Children's Services	**Children's Services**
↑ 19 ↓ 13	↑ 21 ■ 3 ↓ 8

66% of children's services indicators have improved since the previous year compared to 59% since the base year (2010/11).

The **cost of Primary and Secondary School pupils** has increased compared to the previous year; however, it remains lower than both Fife's Family Group and the Scotland average. In contrast, the cost per Pre-School Education place has worsened since last year and is now performing below the Family Group and Scotland benchmarks. The increase in expenditure largely reflect pay awards. In pre-primary the rate paid to early years partner providers has also increased in accordance with the living wage.

The **percentage of Pupils Gaining 5+ Awards at Levels 5 and 6** has improved compared with the previous year. This positive trend is also reflected among pupils from the **20% most deprived areas**. Despite these improvements, overall performance in both measures continues to fall behind the averages for the Family Group and Scotland as a whole.

The **overall average total tariff**, as well as the tariffs for Quintiles 1-5 (with the exception of Quantile 3) has improved from the previous year, however all remain worse than the Family Group and Scotland overall. The tariff measures are largely influenced by attainment at SCQF Levels 5 and 6. Both sets of measures reflect outcomes for higher attaining pupils. Fife continues to perform well relative to National and comparator outcomes for pupils furthest from attainment (SCQF Levels 1-4).

The proportion of **adults satisfied with local schools** has increased compared with the previous year. Similarly, the proportion of pupils entering positive destinations has improved and is now performing slightly below the Family Group average while remaining above the Scotland average overall.

The **percentage of P1, P4 and P7 pupils achieving the expected Curriculum for Excellence levels in Numeracy and Literacy** has shown a slight improvement compared with previous years. Despite this progress, performance in both areas remains below the Family Group and Scottish averages and continues to sit within the bottom quartile. The attainment gap in Literacy and Numeracy for these stages has also improved year-on-year; however, it too remains behind the levels recorded by the Family Group and Scotland overall.

School attendance rates have improved since last year but remain slightly below the Family Group and Scotland averages. Attendance for looked-after pupils has declined marginally, though it continues to perform better than both the Family Group and Scotland overall. **Pupil exclusion rates** have increased significantly from previous year.

The percentage of **pupils entering a positive destination** from school continues to improve and Fife outcomes are above the Scottish average and in line with the Family group. The **participation rate for 16–19-year-olds** has improved slightly compared to the previous year but remains below the Family Group and Scottish Average

The **gross cost of children looked after in residential-based services** has improved compared with last year and remains higher than both the Family Group and Scotland averages. Costs have reduced even though there was an increase in package numbers due to the service renegotiating with external providers to pay agreed contract rates instead of enhances rates alongside a shift in the balance of care: bringing purchased residential care packages back in house, which meant a reduction in costs with no associated reduction in package numbers. In contrast, the **gross cost of children looked after in community settings** has decreased from the previous year and continues to sit below the Family Group and Scotland benchmarks.

The **proportion of children being looked after in the community** is below the previous year, however, is better than Family Group and Scotland Average. The number of children and the associated cost of Looked After Children community packages have reduced due again to a shift in the balance of care, with packages ending/moving home or moving to non-Looked After Children kinship packages.

The **proportion of children meeting developmental milestones** continues to improve.

Child protection re-registrations within 18 months have also improved significantly and now perform better than both the Family Group and Scotland.

In contrast, the **proportion of children living in poverty** remains unchanged from last year and continues to be worse than the Family Group and Scotland overall.

Expenditure trends

Since 2010/11, in real terms, there has been a 20.1% increase in Education expenditure and a 24.6% increase in Looked After Children Expenditure in Fife. In the most recent year, there has been a 2% increase in Education expenditure compared to a 0.2% increase for Scotland. There has been a 4.2% reduction in Looked After children expenditure in Fife compared to a 1.1% reduction for Scotland. Costs have reduced despite an increase in package numbers as a result of renegotiating rates alongside a shift in the balance of care.

Economic Development

The impact of economic development activity shows clear progress in employment and business support and digital infrastructure, alongside improving wage standards. However, town centre decline, slower planning performance for business applications, lower relative investment, and an increase in the number and rate of people claiming out-of-work benefits highlight ongoing structural challenges that may constrain inclusive economic growth without targeted intervention.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Economic Development	**Economic Development**
↑ 8 ↓ 5	↑ 6 ■ 2 ↓ 5

While 62% of Economic Development indicators have improved since the base year (2010/11), only 46% have improved since the previous year.

The number of people assisted into work from **programmes supported or funded by** the council as a percentage of those who are unemployed in the region has increased compared with the previous year and remains significantly higher than both the Family Group and Scotland overall.

The **costs of Planning and Building Standards per planning application** has shown recent decline, although better than the Family Group. The average processing time for business and industry planning applications has also declined in performance, now falling below the Family Group average, although it continues to perform better than the Scotland-wide figure. The cost per planning application has risen significantly in recent years, driven by fewer applications and increased planning expenditure. Contributing factors include inflation and rising overheads, constrained council budgets, under-resourced teams, new unfunded statutory duties, greater policy complexity, and planning fees covering only around two-thirds of actual costs. These reductions in cost have also contributed to longer processing times for planning applications.

The proportion of **procurement expenditure spent on local companies** has increased significantly since the base year and is the second highest rate in the Family Group and tenth highest rate of Scotland's Local Authorities. This is a key target for Fife Council as part of community wealth building.

The **number of new business start-ups** supported by Business Gateway per head of population is higher than both the Family Group and Scotland averages. Business Gateway Fife supported a total of 562 new business start-ups during 2024/25, the highest number supported of any local authority area in Scotland by a significant margin.

Investment in Economic Development and Tourism has increased compared with the previous year, however it remains lower than Family Group and Scotland. There has been a real-term reduction in council expenditure on Tourism, particularly since the COVID-19 pandemic. This however has not impacted visitor numbers, for example, in 2023 Fife received 3.2 million visitors – 15% more than the number of visitors in 2019. The money generated within the economy at both a national and local level also appears to have increased over the same period. These visitors brought an estimated £513 million into Fife's economy, more than prior to the pandemic (visitors brought in £455 million (in 2023 prices) in 2019) and supported an estimated 5,621 full-time equivalent jobs.

The proportion of properties with access to **Superfast Broadband** continues to rise as a result of improvements in digital infrastructure.

Fife's overall **Town Centre Vacancy Rate** has continued to increase and remains higher than the rates observed across the Family Group and Scotland. Fife's overall rate masks significant variations in vacancy rates between its key town centres – from 5.7% in St Andrews to 24.4% in Kirkcaldy.

There has been an improvement from the base year in the proportion of people being paid more than the **Real Living Wage**.

Although the number and proportion of people claiming out-of-work benefits (**the Claimant Count and Rate)** have fallen below pre-COVID levels, Fife's Claimant Rate in March 2025 was higher than the previous year and remained higher than both the Family Group average and the rate for Scotland as a whole. Fife's overall Claimant Rate also masks significant variations by geography and age group; its 16-24 year old claimant rate is higher than both the Family Group average and Scottish rate.

Expenditure trends

Since 2010/11, in real terms, there has been an increase of 88.5% on Economic Development expenditure in Fife which largely reflects the level of economic recovery funding received following the COVID-19 pandemic. There has been a 0.1% reduction in Economic Development expenditure in Fife in the most recent year, compared to a 6.5% increase for Scotland.

Fife has seen a 36.1% reduction on Planning expenditure compared to a 32% reduction for Scotland. In the most recent year, this is a 3.5% reduction in expenditure for Fife compared to a 9.9% reduction for Scotland.

Tackling Climate Change

There is clear evidence of long-term improvement and sector-level progress, but the recent rise in per-capita emissions highlights the need to strengthen and accelerate action to close the gap with Family Group and national performance.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Tackling Climate Change	**Tackling Climate Change**
↑ **5**	↑ **3** ■ **1** ↓ **1**

While 100% of Climate Change indicators have improved since the base year (2010/11), only 60% have improved from the previous year.

CO_2 emissions area wide per capita has worsened since previous year and lags behind the Family Group and Scotland.

Carbon emissions from Transport and Electricity has improved compared to the previous year, although both remain behind the Family Group and Scotland Average. Carbon emissions from Natural Gas shows a steady improvement overall.

The downward trend in total emissions since 2005 is largely driven by a 41% decrease in Energy emissions from the built environment. A reduction in Waste emissions is also seen, however, the impact on total emissions is small. Agriculture, Forestry and Other Land Use (AFOLU) net emissions have remained steady, as have Transportation emissions, excluding a fall due to the COVID pandemic in 2020.

Environmental Services

Environmental and infrastructure services show generally strong cost control, stable service quality, and rising public satisfaction, particularly for refuse collection. However, increasing waste costs, lower recycling rates, and higher street cleaning costs highlight priority areas for improvement to support long-term sustainability and environmental outcomes.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Environmental Services	**Environmental Services**
↑ 11 ↓ 3	↑ 6 ■ 2 ↓ 6

43% of Environmental Services indicators have improved in the most recent year, compared to 79% since base year.

The **Net Cost of Waste Collection per premises** is rising, although it continues to perform better than the Family Group and Scotland. There has been no material change to the scope or frequency of waste services. The current position reflects ongoing operational management and efficiency activity across the service. This includes daily optimisation of routes, workforce deployment, fleet use, and contract management, all aimed at maintaining service delivery while managing cost pressures. The expenditure movement should therefore be understood as a combination of operational efficiency and normal service variability rather than a reduction in service provision.

The **Net Cost of Street Cleaning** is lower compared to previous year but remains higher than the Family Group and Scotland.

The **Street Cleanliness Score** overall remains strong, demonstrating consistent performance over time. Results indicate that overall standards are being maintained effectively, with no significant decline in quality.

The **Cost of Roads per kilometre** has shown recent decline compared to previous year, remaining slightly above the Family Group but below Scotland-wide benchmark.

Percentage of A, B and C class roads considered for maintenance treatment has improved overall. While A and B class roads sit below their Family Groups all three remain above Scotland overall.

The **Cost of Trading Standards and Environment Health** has improved from previous year, sits below Family Group but better than Scotland.

Household waste recycling rates have declined slightly from previous year and is now sitting behind the Family Group and Scotland overall.

Satisfaction rates with Refuse Collection have increased and way above Family Group and Scotland Overall. **Satisfaction rates with Street Cleaning** have declined slightly from last year but remain better than the Family Group and Scotland overall

Expenditure trends

Since 2010/11, in real terms, there has been a 21.6% reduction in Environmental Services expenditure in Fife. In the most recent year there has been a 4.1% reduction in Fife compared to a 2.7% reduction nationally.

The national picture is that funding for environmental health and trading standards has fallen by over 30%, while demand for services has increased. Additional pressures from EU exit preparations, COVID enforcement, and public health protection responsibilities have further stretched the sector. Ongoing monitoring of trading standards and environmental health services is essential to assess the impact of continued funding reductions alongside exceptional workload pressures.

Street cleaning expenditure has reduced by over 30% since 2010/11, one of the largest service reductions, though costs have risen in recent years due to inflation and increased staffing and fleet pressures. This has not materially impacted the Street Cleanliness Score, which is still above 90%. Fife has also been subjected to reductions in spending but performs better than both national and family group averages, with a 95% score.

Nationally there has been a 12% reduction in Roads expenditure since 2010/11, with a post-Covid rise driven by deferred works, new projects, inflation and severe winter costs. Spending has since stabilised and reduced in the latest year, reflecting policy choices, milder weather, lower pension costs and the absence of one-off funding, alongside tapering capital spend as projects near completion.

Following a sustained period of growth, excluding temporary Covid related spikes, net expenditure on waste management has fallen markedly in recent years, driven by reductions in both disposal and collection costs. At the same time, the number of premises served has continued to rise, further lowering the unit cost per property. The decline reflects efficiency gains, increased income, policy shifts towards recycling and landfill diversion, reduced waste volumes, and greater use of energy-from-waste and collaborative procurement.

Financial Sustainability

The council's financial resilience has weakened, with total usable reserves falling year on year and now below both the Family Group and Scotland averages. While the uncommitted General Fund balance has improved, it remains below the Family Group and only in line with the Scottish average. Financing costs within the Housing Revenue Account have increased, performing worse than previous years and lagging behind comparators. Positively, reliance on reserves as a proportion of net expenditure has continued to improve and remains in the top quartile, indicating more prudent use of reserves despite declining overall reserve levels.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Financial Stability	**Financial Stability**
↑ 2 ■ 2 ↓ 2	↑ 3 ■ 2 ↓ 2

While 33% of financial sustainability indicators have improved since the base year, 43% of financial sustainability indicators have improved since the previous year.

Total usable reserves as a percentage of the council's annual budgeted revenue have decreased since previous year and falling below both the Family Group average and the Scotland-wide average. The usable reserves over the last couple of years have continued to reduce in line with the economic climate, however Fife has not yet reached the stage where it relies on reserves as a percentage of net expenditure, unlike the national average and family group members.

Additionally, **the uncommitted General Fund balance as a percentage of annual budgeted net revenue** is better compared to previous year, placing Fife below the Family Group and the same as the Scottish Average.

The **Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account** is worse than previous years and sits below both the Family Group and Scotland overall.

Reliance on Reserves as a % of Net Expenditure continues to improve and sit in the Top Quartile.

Housing Services

Housing services performance has strengthened, with improvements in rent arrears and faster completion of non-emergency repairs, both now outperforming the Family Group and Scotland. The proportion of council dwellings meeting the Scottish Housing Quality Standard has remained stable and continues to exceed comparator benchmarks. Performance in managing rent loss from empty properties has been maintained, performing better than the Scotland average, although slightly below the Family Group.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Housing Services	**Housing Services**
↑ 3 ■ 1 ↓ 1	↑ 3 ■ 2

Performance across key housing indicators shows a generally positive trend. 60% of Housing Services indicators have improved since the previous year, and 40% have stayed the same.

Gross Rent arrears has improved compared to last year, with results performing better than Family Group and Scotland overall. Rent arrears was negatively impacted by COVID and the eviction moratorium that took place during the pandemic. This led to tenants which would normally be taken through the evictions process, remaining in situ. This has impacted in recent years due to a backlog of cases in the courts.

The **Average number of days taken to complete non-emergency repairs** has also improved compared to last year, with results performing better than Family Group and Scotland overall.

The Proportion of Council Dwellings meeting Scottish Housing Quality Standards has remained unchanged from last year however, performance continues to exceed both the Family Group and Scotland overall, reflecting Fife's approach to continue to build, maintain and repair homes efficiently and to a high standard.

Fife has continued to maintain performance in terms of rent lost through properties being empty. Although slightly behind the Family Group, they remain better than the Scottish Average. This has improved within Fife due to a focus on improving turnaround times for vacant properties to minimise the length of time they remain empty.

Adult Social Work Services

Adult Social Work Services show a mixed performance picture, with costs under increasing pressure and outcomes varying across measures. Home care and residential care costs for people aged 65+ have risen and remain significantly higher than Family Group and Scotland averages, indicating ongoing financial strain. While levels of personal care at home are being sustained and carers report improved support, user-reported quality-of-life outcomes for adults supported at home have declined. Hospital readmissions and delayed discharges remain challenging, with readmissions worsening slightly year on year, despite delayed discharge rates continuing to outperform comparators. Overall, the data highlights the need to balance cost control with improved service outcomes and user experience.

Key: Indicator trend ↑ Improved ■ No change ↓ Declined

Base year	Previous year
Adult Social Work Services	**Adult Social Work Services**
↑ 3 ↓ 8	↑ 3 ■ 3 ↓ 5

Since 2010/11, in real terms, there has been a 33.9% increase in expenditure on Adult Social Work Services. Compared to the previous year there has been a 3% increase.

27% of Adult Social Work indicators have improved in the most recent year and relative to the baseline.

Home Care costs per hour for 65+ have increased from the previous year and are higher than both the Family Group and the Scottish Average. This upward trend indicates continued financial pressure and highlights the need to monitor cost drivers and efficiency measures going forward.

The percentage of older people with longer term care needs receiving personal care at home is being sustained.

Over time, there has been a notable decline in the **percentage of adults supported at home who agree that their services and support have positively impacted their quality of life and helped them live as independently as possible.**

% of carers who feel supported to continue their caring role has increased and sits above the Family Group.

The **Residential costs per week, per resident for people 65+**, are better than last year, however costs remain significantly higher than both the Family Group and Scotland overall.

The rate or readmission to hospital within 28 days has increased slightly compared to the previous year and continues to perform below both the Family Group and Scotland.

Delayed discharge rates have not improved from the previous year; however, they do remain above Family Group and Scotland.

Expenditure trends

Since 2010/11, in real terms, there has been a 33.9% increase in expenditure on Adult Social Work Services in Fife. In the most recent year expenditure increased by 3% in Fife, compared to 1.1% in Scotland. The financial pressure created by increasing demand from an ageing population continues to be a significant risk to the financial sustainability of both Fife Council and the Health and Social Care Partnership.

Using LGBF Data

The Local Government Benchmarking Framework (LGBF) and the Fife findings presented in this report form a key element of Fife Council's improvement priority to develop a single system for strategic planning and performance reporting. This includes integrating corporate, service, change and thematic planning with robust data, performance analysis and insight to support service delivery and enable better scrutiny of our objectives and progress by elected members and the public.

Individual Service performance is reported annually to Scrutiny Committees via Annual Service Reports. These reports include LGBF data in addition to key performance indicator information, change objectives and budget, workforce, digital and risk management issues. The reports can be accessed online:

Council plans and performance | Fife Council

Further discussion on LGBF findings with Directorate and Service Leadership Teams will support contextual understanding of Fife's position and inform strategic planning and service delivery arrangements.

LGBF Returns are due annually, and publication of the LGBF forms part of each council's statutory requirement for public performance reporting (PPR), replacing the previous SPI Regime.

Each authority is allocated a family group of similar authorities based on factors such as deprivation and urban density so that each authority can compare its performance to that of similar authorities and seek performance improvement where appropriate.

Family Grouping for Children, Social Work and Housing Indicators (Family Group 3)	Family Grouping for Environmental, Culture & Leisure, Economic Development, Corporate, Property and Tackling Climate Change Indicators (Family Group 2)
• Falkirk • Dumfries & Galloway • **Fife** • South Ayrshire • West Lothian • South Lanarkshire • Renfrewshire • Clackmannanshire	• Perth & Kinross • Stirling • Moray • South Ayrshire • East Ayrshire • East Lothian • North Ayrshire • **Fife**

LGBF Resources - Improvement Service (IS)

Guidance

Elected Members are encouraged to champion LGBF as a tool for improvement and use this information as 'high level' can openers to determine future priorities, budgetary pressures, and savings. The Improvement Service have issued a LGBF Guide for Elected Members which is available here:

[Elected Member Guidance: Understanding and using the LGBF]

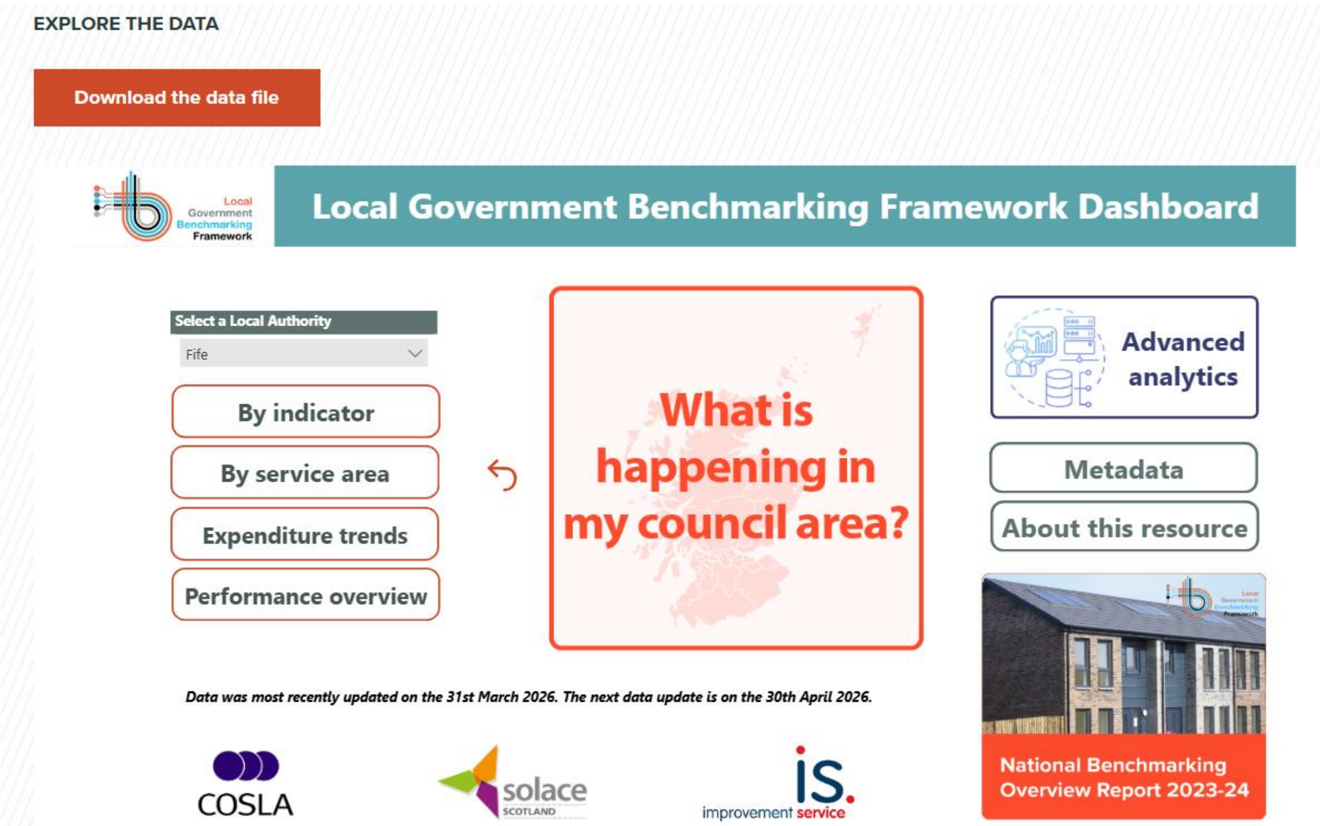
Dashboard

LGBF information is available to Elected Members, citizens and users of Council Services directly from the Improvement Service. To access the website, please click on the link below to be directed to the Local Government Benchmarking Framework Dashboard.

From there, please follow the steps provided.

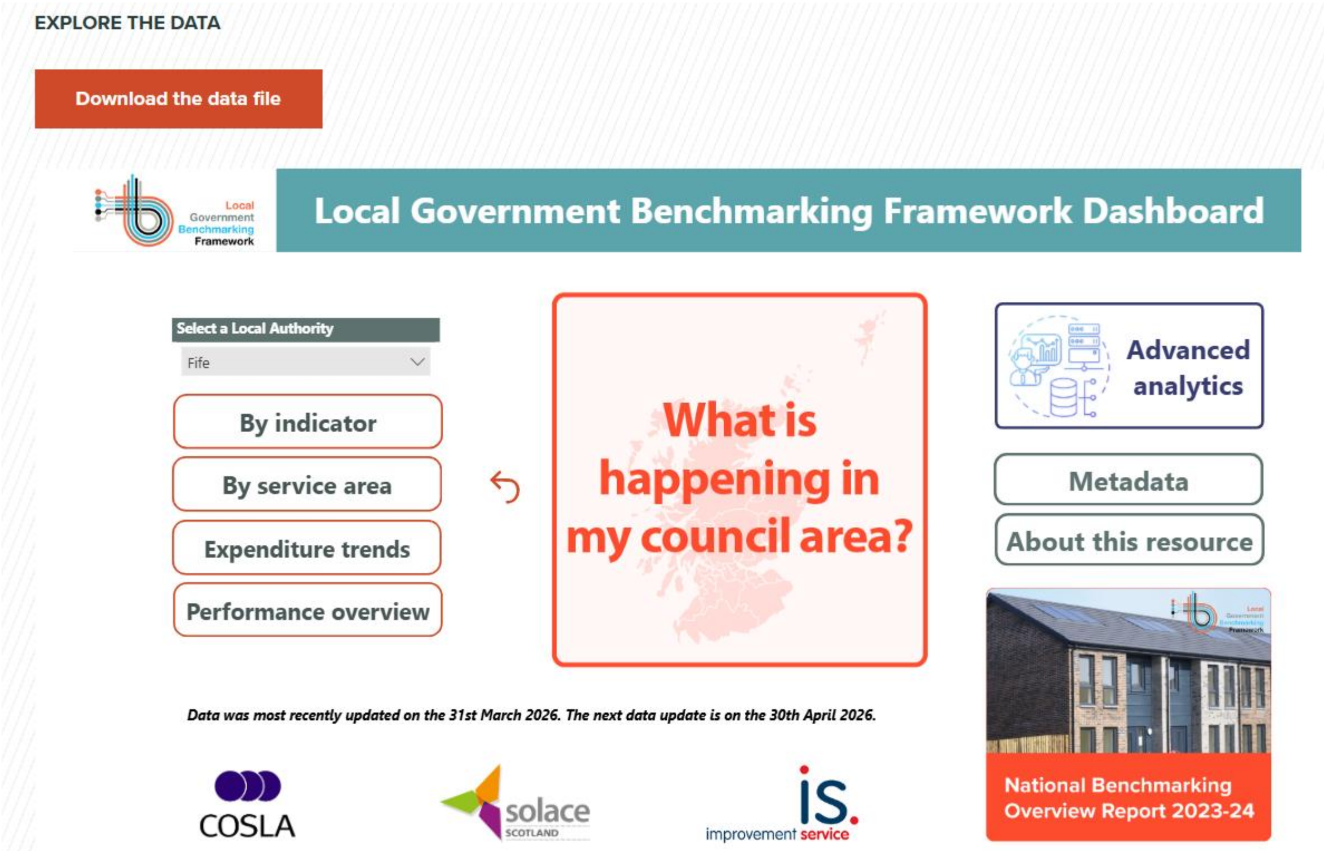
https://www.improvementservice.org.uk/benchmarking/explore-the-data

Step 1: From the Dashboard, please click on the 'What is happening in my council area?' tile and choose 'Select a Local Authority' and filter to Fife.



Step 2: Once the Local Authority for Fife has been selected, a range of the following options will appear:

- **By Indicator** – Displays Local Authority data by indicator showing the family group and relative position.
- **By Service Area** – Displays Service Area data in line graph format.
- **Expenditure trends** - Displays patterns by Service Area over time in data tables and graph format.
- **Performance Overview** – Displays the proportion of indicators that have improved, declined or stayed the same over time.



Report Contacts

- Policy & Delivery Team
- Finance & Corporate Services

Appendix 1 – Local Government Benchmarking Framework (LGBF) 2024/25

Overview of Fife's current performance, and how this compares to Fife over time, Family Group (FG) and Scotland

Key

Icon	Quartile	Rank
1st	Top quartile	1-8 in Scotland
2nd	Second quartile	9-16 in Scotland
3rd	Third quartile	17-24 in Scotland
4th	Bottom quartile	25-36 in Scotland

Rating	Assessment
↑ Better	Performance has **improved** relative to comparator
↓ Worse	Performance is **worse** relative to comparator
■ Same	Performance is **same** relative to comparator

**2021-22 data +2022-23 data *2023-24 data

Code	Culture and Leisure	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
C&L01	Cost per attendance at Sports facilities	3rd	**22**	£4.29	↑	£4.40	↑	£3.77	↓
C&L02	Cost per Library Visit	4th	**26**	£5.06	↑	£4.84	↓	£2.72	↓
C&L03	Cost per Museum Visit	2nd	**13**	£2.93	↑	£2.55	↓	£4.19	↑
C&L04	Cost of Parks & Open Spaces per 1,000 Population	3rd	**19**	£25,512	↓	£25,647	↑	£21,998	↓
C&L05a	Proportion of adults satisfied with libraries	2nd	**10**	70.3%	↓	69.5%	↑	65.3%	↑
C&L05b	Proportion of adults satisfied with parks and open spaces	3rd	**17**	83.7%	↓	84.7%	↓	83.7%	■
C&L05c	Proportion of adults satisfied with museums and galleries	2nd	**13**	67.3%	↓	62.9%	↑	67%	↑
C&L05d	Proportion of adults satisfied with leisure facilities	2nd	**11**	69.3%	↓	68.5%	↑	65%	↑

Code	Children's Services	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
CHN01	Cost per Primary School Pupil	2nd	**10**	£7,381	↓	£7,780	↑	£7,606	↑
CHN02	Cost per Secondary School Pupil	2nd	**10**	£8,970	↓	£9,533	↑	£9,338	↑
CHN03	Cost per Pre-School Education place	3rd	**21**	£12,552	↓	£11,640	↓	£12,055	↑
CHN04	% of Pupils Gaining 5+ Awards at Level 5	4th	**27**	62%	↑	68%	↓	69%	↓
CHN05	% of Pupils Gaining 5+ Awards at Level 6	3rd	**19**	36%	↑	40%	↓	41%	↓
CHN06	% of Pupils from 20% most Deprived Areas Gaining 5+ Awards at Level 5	3rd	**22**	44%	↑	52%	↓	53%	↓
CHN07	% of Pupils from 20% most Deprived Areas Gaining 5+ Awards at Level 6	3rd	**19**	19%	↑	23%	↓	24%	↓
*CHN08a	Gross Costs of 'Children Looked After' in residential-based services per child per week	2nd	**13**	£5,149	↑	£5,449	↑	£5,477	↑
*CHN08b	Gross Cost of "Children Looked After" in a community setting per child per Week	4th	**27**	£639	↓	£516	↓	£492	↓
*CHN09	Proportion of children being looked after in the community	2nd	**14**	89.8%	↓	89.5%	↑	88.8%	↑
CHN10	Proportion of adults satisfied with local schools	2nd	**15**	70.3%	↑	69%	↑	69%	↑
CHN11	Proportion of pupils entering positive destinations	2nd	**11**	96.6%	↑	96.8%	↓	95.7%	↑
CHN12a	Overall Average Total Tariff	3rd	**22**	842	↑	911	↓	922	↓
CHN12b	Overall Average Total Tariff SIMD Quartile 1	3rd	**19**	567	↑	622	↓	655	↓
CHN12c	Overall Average Total Tariff SIMD Quartile 2	3rd	**23**	691	↑	769	↓	772	↓
CHN12d	Overall Average Total Tariff SIMD Quartile 3	4th	**26**	825	↓	950	↓	895	↓

Code	Children's Services	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
CHN12e	Overall Average Total Tariff SIMD Quartile 4	3rd	**20**	1003	↑	1095	↓	1049	↓
CHN12f	Overall Average Total Tariff SIMD Quartile 5	3rd	**18**	1171	↑	1217	↓	1269	↓
CHN13a	% of P1, P4 and P7 pupils achieving expected CFE level in Literacy	4th	**26**	72%	↑	75.5%	↓	74.5%	↓
CHN13b	% of P1, P4 and P7 pupils achieving expected CFE level in Numeracy	4th	**26**	77.4%	↑	81.1%	↓	80.3%	↓
CHN14a	Literacy Attainment Gap (P1,4,7 Combined)	3rd	**18**	20.7	↑	18.7	↓	19.4	↓
CHN14b	Numeracy Attainment Gap (P1,4,7 Combined)	3rd	**20**	17.6	↑	15.7	↓	16.6	↓
*CHN17	Proportion of Children meeting developmental milestones	2nd	**15**	83.5%	↑	81.4%	↑	83.3%	↑
CHN18	Proportion of funded early years provision which is graded good/better	1st	**6**	96%	↑	92%	↑	89%	↑
CHN19a	School attendance rates (per 100 pupils)	4th	**26**	90.2%	↑	90.9%	↓	91%	↓
+CHN19b	School attendance rates (per 100 'looked after pupils')	1st	**7**	86.8%	↓	84.1%	↑	83.7%	↑
CHN20a	School exclusions rates (per 1,000 pupils)	3rd	**21**	19.1	↓	13.2	↓	15.2	↓
+CHN20b	School exclusions rates (per 1,000 'looked after pupils')	3rd	**20**	95.4	↓	80.1	↓	96.9	↑
CHN21	Participation rate for 16–19-year-olds (%)	4th	**31**	91.4%	↑	93.2%	↓	93.3%	↓
CHN22	Proportion of Child Protection re-registrations within 18 months	2nd	**13**	4.6%	↑	6.7%	↑	6.8%	↑
*CHN23	Proportion of LAC with more than 1 placement in the last year	4th	**27**	23.5%	↓	17.5%	↓	17.5%	↓
CHN24	Proportion of children living in poverty (after housing costs)	4th	**26**	16.2%	■	14.8%	↓	14.8%	↓

Code	Corporate Services	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
CORP01	Support services as a percentage of Total Gross expenditure	3rd	**17**	3.9%	■	3.7%	↓	4%	↑
CORP03b	Proportion of the highest paid 5% of employees who are women	2nd	**13**	61.6%	↑	59.7%	↑	60.3%	↑
CORP03c	Gender pay gap (%)	1st	**3**	-0.3%	↑	0.7%	↑	1.4%	↑
CORP04	Cost per dwelling of collecting Council Tax	1st	**1**	-£1.64	↑	£5.45	↑	£5.98	↑
CORP06a	Sickness absence days per teacher	3rd	**21**	8.4	↑	8.4	■	7.8	↓
CORP06b	Sickness absence days per employee (non-teacher)	4th	**28**	16.7	■	14.9	↓	14.5	↓
CORP07	Percentage of income due from Council Tax received by the end of the year	3rd	**20**	95.3%	↑	96.1%	↓	95.5%	↓
CORP08	Percentage of invoices sampled that were paid within 30 days	1st	**6**	97.1%	↑	88.7%	↑	93.1%	↑
CORP09	Proportion of SWF Crisis Grant decisions within 1 day	2nd	**11**	99.4%	↑	95%	↑	96%	↑
CORP10	Proportion of SWF Community Care Grant decisions within 15 days	2nd	**16**	97.6%	↑	90.1%	↑	90.7%	↑
CORP11	Proportion of SWF budget spent	1st	**2**	137%	↑	85.6%	↑	82.9%	↑
CORP12	Proportion of DHP funding spent	1st	**2**	113%	↑	105.5%	↑	99%	↑

Code	Corporate Assets	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
CORP-ASSET01	% of operational buildings that are suitable for their current use	4th	**25**	82.7%	↓	90.5%	↓	85.7%	↓
CORP-ASSET02	% of internal floor area of operational buildings in satisfactory condition	2nd	**11**	93.5%	↑	88.4%	↑	91%	↑

Code	Economic Development and Planning	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
ECON01	Percentage of Unemployed People Assisted into work from Council Programmes	1st	**2**	35.8%	↑	17.1%	↑	14.2%	↑
ECON02	Cost of Planning & Building Standards per planning application	3rd	**19**	£8,305	↓	£9,024	↑	£6,938	↓
ECON03	Average time per business and industry planning application (weeks)	3rd	**22**	14.2	↓	10	↓	14.3	↑
ECON04	Proportion of procurement spent on local enterprises	2nd	**10**	35.3%	↑	26.7%	↑	31.5%	↑
ECON05	No of business gateway start-ups per 10,000 population	2nd	**16**	15	↓	13.8	↑	12.3	↑
ECON06	Investment in Economic Development & Tourism per 1,000 population	3rd	**18**	£116,701	↑	£181,001	↓	£138,745	↓
ECON07	Proportion of people earning less than the living wage	1st	**4**	10.4%	↑	12.9%	↑	11.3%	↑
ECON08	Proportion of properties receiving Superfast Broadband	2nd	**11**	98.9%	↑	96.7%	↑	97.1%	↑
ECON09	Town Vacancy Rates	4th	**29**	18.3%	↓	17.6%	↓	11.4%	↓
ECON10	Immediate available employment land as a % of total land allocated for employment purposes	4th	**26**	3.5%	↓	17.4%	↓	21.3%	↓
*ECON11	Gross Value Added (GVA) per capita	3rd	**23**	£21,865	↓	£23,811	↓	£30,581	↓
ECON12a	Claimant Count as a % of Working Age Population	3rd	**24**	3.4%	↓	2.9%	↓	3.1%	↓
ECON12b	Claimant Count as % of 16-24 Population	3rd	**22**	3.9%	■	3.8%	↓	3.3%	↓

Code	Environmental Services	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
ENV01a	Net cost per Waste collection per premises	3rd	**20**	£76.64	↓	£76.78	↑	£77.26	↑
ENV02a	Net cost per Waste disposal per premises	2nd	**11**	£97.21	↑	£103.26	↑	£104.45	↑
ENV03a	Net cost of street cleaning per 1,000 population	3rd	**23**	£18,575	↑	£14,916	↓	£17,869	↓
ENV03c	Street Cleanliness Score	1st	**7**	95.3%	↑	90.7%	↑	91.7%	↑
ENV04a	Cost of roads per kilometre	3rd	**17**	£13,953	↓	£13,954	↑	£13,629	↓
ENV04b	Percentage of A class roads considered for maintenance treatment	3rd	**17**	28.8%	↑	28.3%	↓	30.6%	↑
ENV04c	Percentage of B class roads considered for maintenance treatment	2nd	**16**	30.0%	↑	29.6%	↓	34.6%	↑
ENV04d	Percentage of C class roads considered for maintenance treatment	2nd	**11**	28.3%	↑	32.3%	↑	34.2%	↑
ENV04e	Percentage of unclassified roads considered for maintenance treatment	2nd	**14**	33.1%	↑	35.7%	↑	36.2%	↑
ENV05	Cost of Trading Standards and environmental health per 1,000 population	2nd	**13**	£19,220	↑	£19,761	↑	£21,671	↑
ENV05a	Cost of Trading Standards, Money Advice & Citizens Advice per 1,000 population	3rd	**24**	£8,774	↑	£5,887	↓	£7.203	↓
ENV05b	Cost of environmental health per 1,000 population	1st	**6**	£10,447	↑	£13,874	↑	£14,469	↑
ENV06	Proportion of total household waste arising that is recycled	3rd	**19**	44.5%	↓	52.0%	↑	44.3%	↓
ENV07a	Proportion of adults satisfied with refuse collection	2nd	**10**	85.3%	↑	79.0%	↑	78.3%	↑
ENV07b	Proportion of adults satisfied with street cleaning	1st	**8**	65.7%	↓	54.7%	↑	57%	↑

Code	Housing	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
HSN01b	Gross rent arrears (all tenants) as a percentage of rent due for the year	2nd	**11**	7.5%	↓	7.8%	↑	8.6%	↑
HSN02	Proportion of rent due in the year that was lost due to voids	2nd	**13**	1.2%	↑	1.1%	↓	1.7%	↑
HSN03	Proportion of council dwellings meeting Scottish Housing Quality Standards	1st	**7**	92.2%	↑	88.1%	↑	82.9%	↑
HSN04b	Average number of days taken to complete non-emergency repairs	1st	**2**	5.6	↑	8.8	↑	10.1	↑
**HSN05a	Proportion of council dwellings that are energy efficient	2nd	**13**	89.1%	↑	87.5%	↑	87.6%	↑

Code	Tackling Climate Change	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
*CLIM01	CO_2 emissions area wide per capita	4th	**27**	7.76	↑	5.18	↓	4.59	↓
*CLIM02	CO_2 emissions area wide: emissions within scope of LA per capita	3rd	**21**	4.56	↑	4.90	↑	4.04	↓
CLIM03	CO_2 emissions from Transport per capita	3rd	**23**	31.31	↑	26.67	↓	29.38	↓
CLIM04	CO_2 emissions from Electricity per capita	3rd	**22**	46.00	↑	39.11	↓	45.60	↓
CLIM05	CO_2 emissions from Natural Gas per capita	2nd	**9**	43.07	↑	47.88	↑	55.52	↑

Code	Adult Social Care	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
SW01	Home care costs per hour for people aged 65 or over	4th	**27**	£48.93	↓	£29.93	↓	£32.37	↓
SW02	SDS (DP + MPB) spend on adults as a % of total adult social work spend	4th	**27**	3.4%	↑	5.5%	↓	9.4%	↓
SW03a	% of people 65+ with long-term care needs who are receiving personal care at home	3rd	**17**	62.9%	↑	64.5%	↓	62.3%	↑
*SW04b	% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	4th	**26**	67.0%	↓	64.8%	↑	69.8%	↓
*SW04c	% of adults supported at home who agree that they are supported to live as independently as possible	3rd	**24**	70%	↓	67.9%	↑	72.4%	↓
*SW04d	% of adults supported at home who agree that they had a say in how their help, care or support was provided	4th	**31**	51%	↓	55.7%	↓	59.6%	↓
*SW04e	% of carers who feel supported to continue in their caring role	3rd	**19**	30.30%	↓	28.5%	↑	31.2%	↓
SW05	Residential costs per week per resident for people aged 65 or over	4th	**28**	£1,073	↓	£669	↓	£725	↓
SW06	Rate of readmission to hospital within 28 days per 1,000 discharges	4th	**26**	121.8	↓	108.9	↓	102.8	↓
SW07	Proportion of adult care services graded good or better	4th	**29**	73.5%	↓	83.6%	↓	81.9%	↓
SW08	Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)	2nd	**11**	674	↑	977	↑	899	↑

Code	Financial Sustainability	Quartile	Rank	Fife	Fife over time	Family group (FG)	Fife v FG	Scotland	Fife v Scotland
FINSUS01	Total useable reserves as a % of council annual budgeted revenue	**4th**	**28**	11.8%	↓	18.1%	↓	20.5%	↓
FINSUS02	Uncommitted General Fund Balance as a % of annual budgeted net revenue	**2nd**	**16**	2.0%	↓	2.3%	↓	2.0%	■
FINSUS03	Ratio of Financing Costs to Net Revenue Stream - General Fund	**2nd**	**12**	5.3%	↑	6.3%	↑	6.0%	↑
FINSUS04	Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	**2nd**	**16**	27.3%	↓	24.5%	↓	20.7%	↓
FINSUS05	Actual outturn as a percentage of budgeted expenditure	**1st**	**8**	99.7%	■	100.1%	■	100.1%	■
FINSUS06	Reliance on Reserves as a % of Net Expenditure	**1st**	**1**	0.0%	■	0.8%	↑	0.6%	↑