



# Financial Plans 2026/27

General Fund and Housing Revenue Account



**FIFE COUNCIL**  
**FINANCIAL PLANS 2026-27**  
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## Introduction

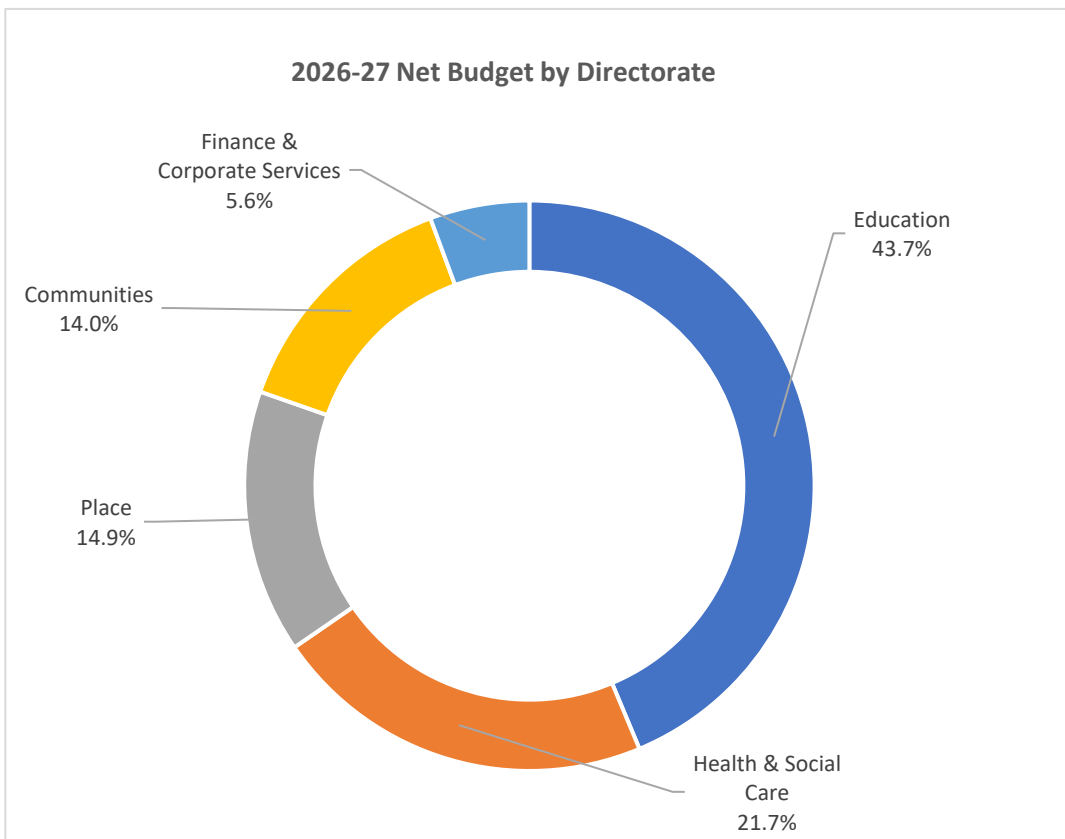
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Following the approval of the Council's budget on Thursday 26 February 2026 this document provides an overview of the 2026-27 revenue budget for each Council directorate and the Housing Revenue Account.

Should you have any enquiries on the information contained in this document please contact [financial.services@fife.gov.uk](mailto:financial.services@fife.gov.uk) in the first instance.

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**GENERAL FUND SUMMARY BY DIRECTORATE**

	<b>2026-27 Net Budget £000</b>
Education	542,411
Health & Social Care	269,564
Place	185,452
Communities	173,862
Finance & Corporate Services	70,069
Chief Executive	367
Additional Items	(36,437)
<b>Total Net Expenditure</b>	<b><u>1,205,288</u></b>
<b>Financed by:</b>	
General Revenue Grant	(794,559)
Non Domestic Rates	(187,347)
Council Tax Income	(222,924)
Budgets Funded (from)/to Balances	(458)
<b>Total Funding</b>	<b><u>(1,205,288)</u></b>

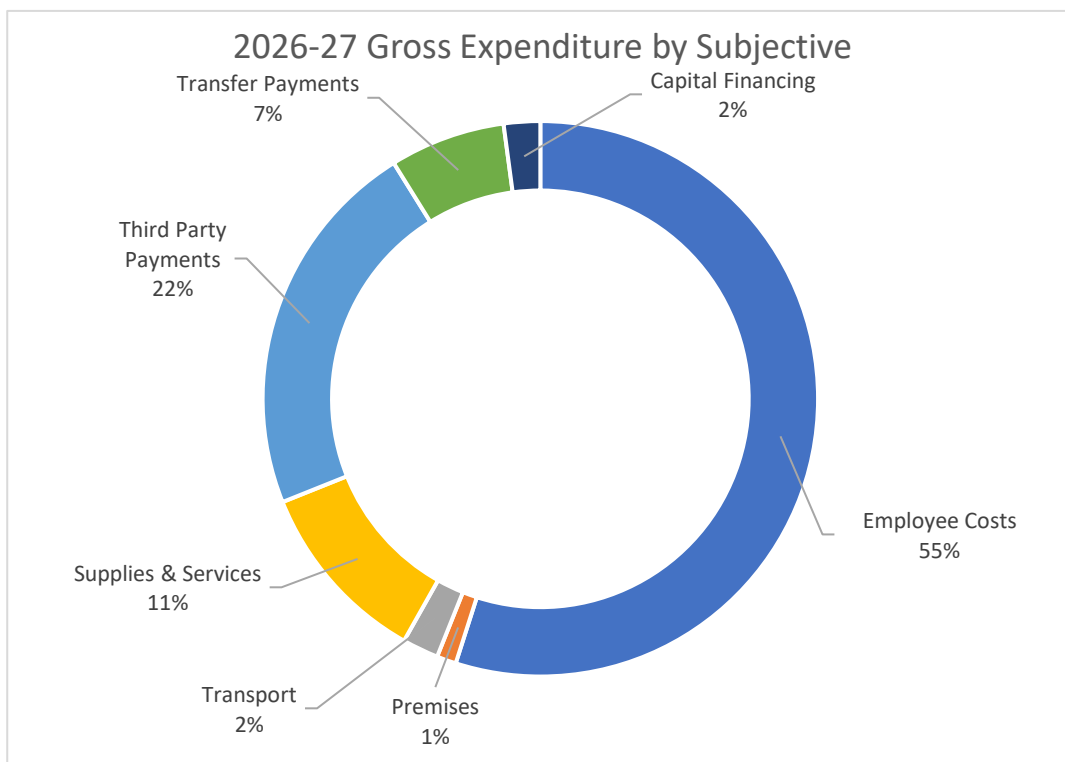


**Note:**

- 1) Directorate budgets include corporately managed items e.g Property Repairs & Maintenance, Capital Charges, IAS 19 Pension Adjustments.
- 2) Additional Items includes accounting adjustments for Capital Charges and IAS 19 Pensions further detail shown on page 4.
- 3) Budgets funded (from)/to balances reflects annual accounting entries for Service Concession £1.129m, Affordable Housing £1.900m and Use of Balances -£3.487m.

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**GENERAL FUND SUMMARY BY SUBJECTIVE**

	<b>2026-27 Net Budget £000</b>
Employee Costs	865,009
Premises Costs	17,811
Transport Costs	33,177
Supplies and Services	169,594
Third Party Payments	349,721
Transfer Payments	106,018
Capital Finance & Charges	33,394
Support Services Charges	-
<b>Gross Expenditure</b>	<b>1,574,724</b>
Government Grants	(117,219)
Reimbursements/Grants/Contributions	(78,349)
Customer & Client Receipts	(12,698)
Fees & Charges	(98,974)
Other Income	(8,783)
Internal Income	(53,413)
<b>Gross Income</b>	<b>(369,436)</b>
<b>Net Expenditure</b>	<b>1,205,288</b>
<b>Financed by:</b>	
General Revenue Grant	(794,559)
Non Domestic Rates	(187,347)
Council Tax Income	(222,924)
Budgets Funded (from)/to Balances	(458)
<b>Total Funding</b>	<b>(1,205,288)</b>



FIFE COUNCIL

REVENUE BUDGET 2026-27  
GENERAL FUND SUMMARY BY SERVICE

	Corporately Managed Items				Total Net Budget £000
	Service Managed Net Budget £000	Property Repairs & Maintenance £000	Capital Charges £000	IAS 19 Pension £000	
<b>EDUCATION</b>					
Education (Devolved)	284,271	-	10	-	284,281
Education (Non Devolved)	186,614	928	69,715	873	258,130
	<b>470,885</b>	<b>928</b>	<b>69,725</b>	<b>873</b>	<b>542,411</b>
<b>HEALTH &amp; SOCIAL CARE</b>					
Health & Social Care	<b>267,318</b>	-	<b>1,431</b>	<b>815</b>	<b>269,564</b>
<b>PLACE</b>					
Environment & Buildings	16,545	-	7,291	-	23,836
Facilities Management Service	48,765	-	1,871	-	50,636
Roads & Transportation	33,885	-	16,337	-	50,222
Service Management & Sustainability	24,081	-	1,197	-	25,278
Property & Bereavement	3,673	14,581	982	-	19,236
Place Executive Director	494	-	-	1,236	1,730
Planning	2,677	-	-	-	2,677
Protective Services	4,768	-	16	-	4,784
Business & Employability	6,177	-	876	-	7,053
Property Repairs and Maintenance	15,509	(15,509)	-	-	-
	<b>156,574</b>	<b>(928)</b>	<b>28,570</b>	<b>1,236</b>	<b>185,452</b>
<b>COMMUNITIES</b>					
Area Services	26,915	-	5,336	-	32,251
Housing & Neighbourhood Services	16,297	-	628	-	16,925
Community & Corporate Development	24,178	-	3,114	-	27,292
Communities Executive Director	268	-	-	670	938
Customer Service Improvement	14,267	-	95	-	14,362
Policy & Communications	7,090	-	1	-	7,091
Children & Families/CJS	74,906	-	97	-	75,003
	<b>163,921</b>	-	<b>9,271</b>	<b>670</b>	<b>173,862</b>
<b>FINANCE &amp; CORPORATE SERVICES</b>					
Finance & Corporate Services Management	1,970	-	-	-	1,970
Assessors	2,277	-	-	-	2,277
Finance	4,603	-	-	-	4,603
Revenue & Commercial Services	17,590	-	4	-	17,594
Legal & Democratic Services	5,517	-	-	-	5,517
Human Resources	7,980	-	-	-	7,980
Business Technology Solutions	22,986	-	4,712	-	27,698
Miscellaneous Services	88	-	-	364	452
Benefits & Taxation	6,116	-	-	-	6,116
Corporate and Democratic Core	3,510	-	-	(7,648)	(4,138)
	<b>72,637</b>	-	<b>4,716</b>	<b>(7,284)</b>	<b>70,069</b>
<b>CHIEF EXECUTIVE</b>					
Chief Executive	365	-	-	2	367
	<b>365</b>	-	-	<b>2</b>	<b>367</b>
<b>NET SERVICE EXPENDITURE</b>	<b>1,131,700</b>	-	<b>113,713</b>	<b>(3,688)</b>	<b>1,241,725</b>

FIFE COUNCIL

REVENUE BUDGET 2026-27  
GENERAL FUND SUMMARY BY SERVICE

	Corporately Managed Items				Total Net Budget £000
	Service Managed Net Budget £000	Property Repairs & Maintenance £000	Capital Charges £000	IAS 19 Pension £000	
<b>ADDITIONAL ITEMS</b>					
CFCR	-	-	-	-	-
Legislative Obligations / Unallocated Items	10,366	-	-	-	10,366
Loan Charges	63,222	-	-	-	63,222
Adjustment for Capital Charges	-	-	(113,713)	-	(113,713)
IAS19 Adjustment	-	-	-	3,688	3,688
	<b>73,588</b>	-	<b>(113,713)</b>	<b>3,688</b>	<b>(36,437)</b>
<b>TOTAL NET EXPENDITURE</b>	<b>1,205,288</b>	-	-	-	<b>1,205,288</b>
<b>FINANCED BY:</b>					
General Revenue Grant	(794,559)	-	-	-	(794,559)
Non Domestic Rates	(187,347)	-	-	-	(187,347)
Council Tax Income	(222,924)	-	-	-	(222,924)
Budgets Funded (from)/to Balances	(458)	-	-	-	(458)
<b>TOTAL FUNDING</b>	<b>(1,205,288)</b>	-	-	-	<b>(1,205,288)</b>

FIFE COUNCIL

REVENUE BUDGET 2026-27

GENERAL FUND

SERVICE MANAGED BUDGET - SUMMARY BY DIRECTORATE & SUBJECTIVE

	Education £000	Health & Social Care £000	Place £000	Communities £000	Finance & Corporate Services £000	Chief Executive £000	Loan Charges & CFCR £000	Legislative Obligations / Unallocated Items £000	Internal Income Adjustment £000	Total £000
Employee Costs	405,963	123,562	185,101	99,573	57,092	330	-	602	(7,214)	865,009
Premises Costs	31,311	4,327	45,480	17,542	11	1	-	1,192	(82,053)	17,811
Transport Costs	18,458	2,708	27,518	2,255	141	7	-	-	(17,910)	33,177
Supplies and Services	20,260	25,042	91,340	17,776	23,206	27	-	2,209	(10,266)	169,594
Third Party Payments	19,345	220,011	44,066	64,109	81	-	-	2,349	(240)	349,721
Transfer Payments	18	11,580	727	4,887	88,806	-	-	-	-	106,018
Capital Financing Costs	-	-	-	-	-	-	63,222	7,705	(37,533)	33,394
Support Services	-	10	341	3,213	-	-	-	-	(3,564)	-
<b>Gross Expenditure</b>	<b>495,355</b>	<b>387,240</b>	<b>394,573</b>	<b>209,355</b>	<b>169,337</b>	<b>365</b>	<b>63,222</b>	<b>14,057</b>	<b>(158,780)</b>	<b>1,574,724</b>
Government Grants	(17,878)	-	(6,137)	(10,986)	(82,218)	-	-	-	-	(117,219)
Reimbursements, Grants & Contributions	(2,114)	(70,251)	(3,160)	(2,747)	(77)	-	-	-	-	(78,349)
Customer & Client Receipts	(2,876)	(48,891)	(33,524)	(21,784)	(4,597)	-	-	-	-	(111,672)
Other Income	(500)	(154)	(2,858)	(11)	(1,569)	-	-	(3,691)	-	(8,783)
Internal Income	(1,102)	(626)	(192,320)	(9,906)	(8,239)	-	-	-	158,780	(53,413)
<b>Gross Income</b>	<b>(24,470)</b>	<b>(119,922)</b>	<b>(237,999)</b>	<b>(45,434)</b>	<b>(96,700)</b>	<b>-</b>	<b>-</b>	<b>(3,691)</b>	<b>158,780</b>	<b>(369,436)</b>
<b>Net Expenditure</b>	<b>470,885</b>	<b>267,318</b>	<b>156,574</b>	<b>163,921</b>	<b>72,637</b>	<b>365</b>	<b>63,222</b>	<b>10,366</b>	<b>-</b>	<b>1,205,288</b>

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**EDUCATION**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

<b>Service Area</b>	<b>Gross Expenditure £000</b>	<b>External Income £000</b>	<b>Internal Income £000</b>	<b>Net Expenditure £000</b>
<b>Education Devolved</b>				
Primary	132,243	(7,610)	-	124,633
Secondary	143,135	(2,699)	-	140,436
Nursery	3,524	-	-	3,524
Special	15,824	(157)	-	15,666
Other	12	-	-	12
<b>Total Education Devolved</b>	<b>294,737</b>	<b>(10,466)</b>	<b>-</b>	<b>284,271</b>
<b>Education Non Devolved</b>				
Primary	27,666	(1)	-	27,665
Secondary	32,824	(7,100)	-	25,724
Nursery	71,381	-	-	71,381
Special	36,271	(1,467)	-	34,804
Area Groups	1,510	(678)	-	832
Education Administration	5,545	-	(262)	5,283
Staff Development	-	-	-	-
Fife Music Service	3,727	(465)	-	3,262
Support Services	5,394	-	-	5,394
General Education	10,366	(500)	(840)	9,026
Childcare	5,934	(2,691)	-	3,243
<b>Total Education Non Devolved</b>	<b>200,618</b>	<b>(12,902)</b>	<b>(1,102)</b>	<b>186,614</b>
<b>Total Service Managed Budget</b>	<b>495,355</b>	<b>(23,368)</b>	<b>(1,102)</b>	<b>470,885</b>

**FIFE COUNCIL**

**REVENUE BUDGET 2026-27**

**EDUCATION**

**SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS**

	<b>Education Devolved £000</b>	<b>Education Non Devolved £000</b>	<b>Total Budget £000</b>	<b>%</b>
<b>Expenditure</b>				
Employee	290,371	115,592	405,963	82.0%
Premises	10	31,301	31,311	6.3%
Transport	103	18,355	18,458	3.7%
Supplies & Services	2,546	17,714	20,260	4.1%
Third Party Payments	1,708	17,637	19,345	3.9%
Transfer Payments	-	18	18	0.0%
Capital Financing Costs	-	-	-	0.0%
Support Service Charges	-	-	-	0.0%
<b>Gross Expenditure</b>	<b>294,738</b>	<b>200,617</b>	<b>495,355</b>	<b>100.0%</b>
<b>Income</b>				
Government Grants	(10,465)	(7,413)	(17,878)	73.1%
Reimbursements, Grants and Contributions	-	(2,114)	(2,114)	8.6%
Customer & Client Receipts	-	(2,876)	(2,876)	11.8%
Other Income	-	(500)	(500)	2.0%
Internal Income	-	(1,102)	(1,102)	4.5%
<b>Gross Income</b>	<b>(10,465)</b>	<b>(14,005)</b>	<b>(24,470)</b>	<b>100.0%</b>
<b>Net Expenditure</b>	<b>284,273</b>	<b>186,612</b>	<b>470,885</b>	

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**HEALTH & SOCIAL CARE**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

<b>Service Area</b>	<b>Gross Expenditure £000</b>	<b>External Income £000</b>	<b>Internal Income £000</b>	<b>Net Expenditure £000</b>
<b>Primary &amp; Preventative Care</b>				
Older People Senior Manager	-	-	-	-
Primary & Preventative Care	223	(3)	-	220
<b>Total Primary &amp; Preventative Care</b>	<b>223</b>	<b>(3)</b>	<b>-</b>	<b>220</b>
<b>Integrated Community Care Services</b>				
Home Care - Associated Services	5,891	(1,760)	(248)	3,883
Home Care - Fife Wide	48,840	(10,389)	(57)	38,394
Home Care - East	10,296	(8)	-	10,288
Home Care - West	12,663	(1,725)	-	10,938
Occupational Therapy - West	-	-	-	-
Occupational Therapy	3,916	(75)	(27)	3,814
Residential & Day Care	23,086	(4,922)	(19)	18,145
Fife Equipment Loan Store	2,376	(1,396)	-	980
Hospital Discharge Team	2,287	(897)	-	1,390
Integrated Community Assessment & Support Services	1,636	(923)	-	713
<b>Total Integrated Community Care Services</b>	<b>110,991</b>	<b>(22,095)</b>	<b>(351)</b>	<b>88,545</b>
<b>Integrated Complex &amp; Critical Services</b>				
Adults Fieldwork East	4,299	(58)	-	4,241
Adults Fieldwork West	3,608	(404)	-	3,204
Older People East	5,339	(419)	-	4,920
Older People West	9,412	(2,021)	(122)	7,269
Adults Fife Wide	20,386	(9,341)	(18)	11,027
Older People Fife Wide	83,555	(30,607)	-	52,948
ASPP	86,412	(30,541)	-	55,871
Care & Support	2,696	(199)	-	2,497
Community Support	7,158	(500)	(17)	6,641
Supported Living East	27,526	(6,823)	(59)	20,644
Supported Living West	1,115	(2,825)	(59)	(1,769)
Supported Living Other	2,159	(177)	-	1,982
Communication Support	490	(112)	-	378
<b>Total Integrated Complex &amp; Critical Services</b>	<b>254,155</b>	<b>(84,027)</b>	<b>(275)</b>	<b>169,853</b>
<b>Professional and Business Enabling</b>				
Contracts	2,232	(124)	-	2,108
Principal Social Work	161	-	-	161
Resources Senior Manager	5,052	(5,070)	-	(18)
Finance & Transformational Change	14,426	(7,977)	-	6,449
<b>Total Professional and Business Enabling</b>	<b>21,871</b>	<b>(13,171)</b>	<b>-</b>	<b>8,700</b>
<b>Total Service Managed Budget</b>	<b>387,240</b>	<b>(119,296)</b>	<b>(626)</b>	<b>267,318</b>

FIFE COUNCIL

REVENUE BUDGET 2026-27

HEALTH & SOCIAL CARE

SERVICE MANAGED BUDGET - SERVICE ANALYSIS

	Primary & Preventative Care £000	Integrated Community Care Services £000	Integrated Complex & Critical Services £000	Professional and Business Enabling £000	Total Budget £000	%
<b>Expenditure</b>						
Employee	104	63,673	53,298	6,487	123,562	31.9%
Premises	-	1,826	2,422	79	4,327	1.1%
Transport	8	1,352	1,323	25	2,708	0.7%
Supplies & Services	7	8,437	4,428	12,170	25,042	6.5%
Third Party Payments	104	25,881	191,138	2,888	220,011	56.8%
Transfer Payments	-	9,822	1,536	222	11,580	3.0%
Capital Financing Costs	-	-	-	-	-	0.0%
Support Service Charges	-	-	10	-	10	0.0%
<b>Gross Expenditure</b>	<b>223</b>	<b>110,991</b>	<b>254,155</b>	<b>21,871</b>	<b>387,240</b>	<b>100.0%</b>
<b>Income</b>						
Government Grants	-	-	-	-	-	0.0%
Reimbursements, Grants and Contributions	(3)	(15,150)	(41,927)	(13,171)	(70,251)	58.6%
Customer & Client Receipts	-	(6,945)	(41,946)	-	(48,891)	40.8%
Other Income	-	-	(154)	-	(154)	0.1%
Internal Income	-	(351)	(275)	-	(626)	0.5%
<b>Gross Income</b>	<b>(3)</b>	<b>(22,446)</b>	<b>(84,302)</b>	<b>(13,171)</b>	<b>(119,922)</b>	<b>100.0%</b>
<b>Net Expenditure</b>	<b>220</b>	<b>88,545</b>	<b>169,853</b>	<b>8,700</b>	<b>267,318</b>	

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**PLACE**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

<b>Service Area</b>	<b>Gross Expenditure £000</b>	<b>External Income £000</b>	<b>Internal Income £000</b>	<b>Net Expenditure £000</b>
<b>Environment &amp; Building Services</b>				
Grounds Maintenance Service	14,476	(908)	(4,455)	9,113
Corporate Stores	3,314	(200)	(3,546)	(432)
Building Services	111,623	(180)	(122,499)	(11,056)
Fleet Services	17,457	(485)	(17,983)	(1,011)
Domestic Waste & Street Cleaning	20,101	(170)	-	19,931
<b>Total Environment &amp; Building Services</b>	<b>166,971</b>	<b>(1,943)</b>	<b>(148,483)</b>	<b>16,545</b>
<b>Facilities Management Service</b>				
Corporate Buildings	6,135	(477)	(379)	5,279
Cleaning & Janitorial Services	25,977	(58)	(1,783)	24,136
Catering Client	588	(401)	(47)	140
Commercial Catering	1,290	(1,467)	(14)	(191)
Catering - Meals On Wheels	1,532	-	(1,534)	(2)
School Catering	20,668	(4,035)	(702)	15,931
Facilities Management Service	3,216	-	(171)	3,045
Public Conveniences	537	(95)	(17)	425
Catering - Care Homes	4,406	(13)	(4,391)	2
<b>Total Facilities Management Service</b>	<b>64,349</b>	<b>(6,546)</b>	<b>(9,038)</b>	<b>48,765</b>
<b>Roads &amp; Transportation</b>				
Roads Administration	3,237	(70)	(1,574)	1,593
Bus Station Management	1,338	(1,471)	-	(133)
Car & Lorry Parking	3,000	(4,238)	-	(1,238)
Public & Accessible Transport	14,275	(322)	(305)	13,648
Sustainable Transport	1,490	(520)	(13)	957
Rechargeable	154	(152)	-	2
Harbours, Bridges, Coast & Flood	3,094	(264)	(228)	2,602
Roads Network Management	2,430	(513)	-	1,917
Routine Maintenance	3,257	-	(20)	3,237
TES Structural Maintenance	4,963	-	-	4,963
Winter Maintenance	2,291	-	-	2,291
Roads Operations	21,162	-	(21,546)	(384)
Lighting, Traffic Lights And Lit Signs	4,461	(31)	-	4,430
<b>Total Roads &amp; Transportation</b>	<b>65,152</b>	<b>(7,581)</b>	<b>(23,686)</b>	<b>33,885</b>
<b>Service Management &amp; Sustainability</b>				
Service Management & Sustainability	357	-	(234)	123
Sustainability & Commercial Operations	30,373	(6,415)	-	23,958
<b>Total Service Management &amp; Sustainability</b>	<b>30,730</b>	<b>(6,415)</b>	<b>(234)</b>	<b>24,081</b>
<b>Property &amp; Bereavement</b>				
Cemeteries & Crematoria	4,443	(4,309)	-	134
Property Services	13,554	(1,225)	(8,790)	3,539
<b>Total Property &amp; Bereavement</b>	<b>17,997</b>	<b>(5,534)</b>	<b>(8,790)</b>	<b>3,673</b>
<b>Place Executive Director</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>494</b>

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**PLACE**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

<b>Service Area</b>	<b>Gross Expenditure £000</b>	<b>External Income £000</b>	<b>Internal Income £000</b>	<b>Net Expenditure £000</b>
<b>Planning</b>				
Development Management	3,603	(3,119)	(189)	295
<b>Policy &amp; Place</b>	1,299	(5)	-	1,294
Climate Change & Zero Waste	1,098	(60)	(98)	940
Planning Administration	148	-	-	148
<b>Total Planning</b>	<b>6,148</b>	<b>(3,184)</b>	<b>(287)</b>	<b>2,677</b>
<b>Protective Services</b>				
Protective Services Administration	181	-	-	181
Building Standards & Safety	4,271	(2,600)	(815)	856
Environmental Health - Food & Workplace Safety	1,428	(35)	(17)	1,376
Environmental Health - Public Protection	1,437	(60)	-	1,377
Trading Standard	1,007	(25)	(4)	978
<b>Total Protective Services</b>	<b>8,324</b>	<b>(2,720)</b>	<b>(836)</b>	<b>4,768</b>
<b>Employability</b>				
Employability	1,697	(686)	(250)	761
MA and FA	1,535	(1,315)	(56)	164
Matrix Fife	1,468	(375)	(264)	829
Supported Employment Service	2,739	(1,552)	(59)	1,128
Business Property	1,742	(3,415)	(116)	(1,789)
Economic Development	2,710	(143)	-	2,567
Town Centre Development Unit	136	-	-	136
Tourism	677	-	-	677
Economic Policy	1,159	(212)	-	947
Strategic Growth & City Deals	333	(57)	-	276
Economic Regeneration	560	(408)	-	152
Opportunities Fife	3,815	(3,593)	(221)	1
Administration	328	-	-	328
<b>Total Employability</b>	<b>18,899</b>	<b>(11,756)</b>	<b>(966)</b>	<b>6,177</b>
<b>Property Repairs and Maintenance</b>	<b>15,509</b>	<b>-</b>	<b>-</b>	<b>15,509</b>
<b>Total Service Managed Budget</b>	<b>394,573</b>	<b>(45,679)</b>	<b>(192,320)</b>	<b>156,574</b>

FIFE COUNCIL

REVENUE BUDGET 2026-27

PLACE

SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Environment & Building Services £000	Facilities Mgt Service £000	Roads & Transportation £000	Service Management & Sustainability £000	Property & Bereavement £000	Planning £000	Protective Services £000	Business & Employability Service £000	Property Repairs & Maintenance £000	Total Budget £000	%
<b>Expenditure</b>											
Employee	80,896	47,425	20,459	234	13,419	5,710	7,355	9,603	-	185,101	46.9%
Premises	1,855	4,180	19,572	551	2,212	-	52	1,549	15,509	45,480	11.5%
Transport	19,731	725	6,545	-	350	23	78	66	-	27,518	7.0%
Supplies & Services	64,936	11,814	8,934	124	1,960	415	755	2,402	-	91,340	23.1%
Third Party Payments	20	21	9,639	29,821	-	-	72	4,493	-	44,066	11.2%
Transfer Payments	-	-	-	-	-	-	12	715	-	727	0.2%
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	0.0%
Support Service Charges	27	184	3	-	56	-	-	71	-	341	0.1%
<b>Gross Expenditure</b>	<b>167,465</b>	<b>64,349</b>	<b>65,152</b>	<b>30,730</b>	<b>17,997</b>	<b>6,148</b>	<b>8,324</b>	<b>18,899</b>	<b>15,509</b>	<b>394,573</b>	<b>100.0%</b>
<b>Income</b>											
Government Grants	-	-	-	-	-	-	-	(6,137)	-	(6,137)	2.6%
Reimbursements, Grants and Contributions	(26)	(211)	(310)	(595)	(283)	(10)	(40)	(1,685)	-	(3,160)	1.3%
Customer & Client Receipts	(1,323)	(6,327)	(6,948)	(5,820)	(3,413)	(3,174)	(2,656)	(3,863)	-	(33,524)	14.1%
Other Income	(594)	(8)	(323)	-	(1,838)	-	(24)	(71)	-	(2,858)	1.2%
Internal Income	(148,483)	(9,038)	(23,686)	(234)	(8,790)	(287)	(836)	(966)	-	(192,320)	80.8%
<b>Gross Income</b>	<b>(150,426)</b>	<b>(15,584)</b>	<b>(31,267)</b>	<b>(6,649)</b>	<b>(14,324)</b>	<b>(3,471)</b>	<b>(3,556)</b>	<b>(12,722)</b>	<b>-</b>	<b>(237,999)</b>	<b>100.0%</b>
<b>Net Expenditure</b>	<b>17,039</b>	<b>48,765</b>	<b>33,885</b>	<b>24,081</b>	<b>3,673</b>	<b>2,677</b>	<b>4,768</b>	<b>6,177</b>	<b>15,509</b>	<b>156,574</b>	

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**COMMUNITIES**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

<b>Service Area</b>	<b>Gross Expenditure £000</b>	<b>External Income £000</b>	<b>Internal Income £000</b>	<b>Net Expenditure £000</b>
<b>Housing &amp; Neighbourhood Services</b>				
Management & Support	1,540	-	(1,176)	364
Private Housing Investment	2,242	-	-	2,242
Homelessness	24,781	(17,007)	(325)	7,449
Other Housing Initiatives	1,810	(988)	-	822
Private Landlords & HMO	1,301	(1,171)	(40)	90
Housing Support Services	1,951	-	-	1,951
Safer Communities	4,499	(60)	(1,060)	3,379
<b>Total Housing &amp; Neighbourhood Services</b>	<b>38,124</b>	<b>(19,226)</b>	<b>(2,601)</b>	<b>16,297</b>
<b>Area Services</b>				
Theatres	477	-	-	477
Libraries	11,343	(1)	-	11,342
Museums & Art Galleries	184	-	-	184
Cultural Partnerships	14	-	-	14
Countryside Operations	3,913	(92)	(38)	3,783
Golf Operations	1,023	(35)	-	988
Sports Development	844	(191)	(20)	633
Sports Operations	9,634	(151)	-	9,483
Leisure & Cultural Management	11	-	-	11
<b>Total Area Services</b>	<b>27,443</b>	<b>(470)</b>	<b>(58)</b>	<b>26,915</b>
Area Locality	1,412	-	-	1,412
Local Community Planning	1,332	-	-	1,332
Change & Improvement	867	-	(21)	846
Outdoor Education	647	(171)	-	476
Community Learning & Development	8,429	-	(661)	7,768
Community Resources	5,210	(775)	(62)	4,373
Adult Education	1,551	(9)	(129)	1,413
Community Use of Schools	5,152	(1,881)	-	3,271
Youth Work	936	-	(46)	890
Community & Corporate Development Mgt	2,140	-	-	2,140
Emergency Resilience	423	-	(166)	257
Communities Executive Director	351	-	(83)	268
<b>Total Community &amp; Corporate Development</b>	<b>28,450</b>	<b>(2,836)</b>	<b>(1,168)</b>	<b>24,446</b>
<b>Customer Service Improvement</b>				
Customer & Online Services Management	218	-	-	218
Customer Service Experience	1,071	(163)	(81)	827
Customer Service Delivery	8,589	(544)	(2,799)	5,246
Comms & Customer Insight	-	-	-	-
Fife Gov Uk Web Team	410	-	(211)	199
Financial Wellbeing & Revenues	6,108	(73)	(1,890)	4,145
Scottish Welfare Fund	3,715	(83)	-	3,632
<b>Total Customer Service Improvement</b>	<b>20,111</b>	<b>(863)</b>	<b>(4,981)</b>	<b>14,267</b>
<b>Policy &amp; Communications</b>				
Policy & Communications	7,653	(254)	(309)	7,090
<b>Total Policy &amp; Communications</b>	<b>7,653</b>	<b>(254)</b>	<b>(309)</b>	<b>7,090</b>

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**COMMUNITIES**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

<b>Service Area</b>	<b>Gross Expenditure £000</b>	<b>External Income £000</b>	<b>Internal Income £000</b>	<b>Net Expenditure £000</b>
<b>Children &amp; Families/CJS</b>				
Enhanced Teams Kdy, Dunf, SW Fife & CABD	6,353	-	(64)	6,289
Enhanced C&F NEF, Leven, Glenrothes, & CP	3,802	(151)	-	3,651
Intensive Services & Care Leavers	6,363	(1,000)	(301)	5,062
C&F Residential	8,046	-	(28)	8,018
C&F Family Placement	19,129	(77)	(73)	18,979
Quality Assurance	6,414	(38)	(25)	6,351
C&F Inactive Cost Centres	869	-	-	869
C&F Senior Manager	14,593	(25)	(135)	14,433
EH&S Teams NE Fife, Leven, Glenrothes	3,971	(161)	(111)	3,699
EH&S Teams Kdy, Dunf, C'beath SW Fife & SWCC	5,716	-	(51)	5,665
Criminal Justice Service	12,318	(10,428)	-	1,890
<b>Total Children &amp; Families/CJS</b>	<b>87,574</b>	<b>(11,880)</b>	<b>(788)</b>	<b>74,906</b>
<b>Total Service Managed Budget</b>	<b>209,355</b>	<b>(35,529)</b>	<b>(9,905)</b>	<b>163,921</b>

FIFE COUNCIL

REVENUE BUDGET 2026-27

COMMUNITIES

SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Housing & Neighbourhood Services £000	Area Services £000	Community & Corporate Development £000	Customer & Online Services £000	Policy & Communications £000	Children & Families/CJS -	Total Budget £000	%
<b>Expenditure</b>								
Employee	10,188	2,010	17,450	16,575	3,813	49,537	99,573	47.6%
Premises	10,157	3,858	2,730	143	-	654	17,542	8.4%
Transport	254	100	123	37	11	1,730	2,255	1.1%
Supplies & Services	3,762	1,138	6,429	1,877	905	3,665	17,776	8.5%
Third Party Payments	10,558	20,166	1,599	1,479	2,923	27,384	64,109	30.6%
Transfer Payments	-	164	119	-	-	4,604	4,887	2.3%
Capital Financing Costs	-	-	-	-	-	-	-	0.0%
Support Service Charges	3,205	7	-	-	-	1	3,213	1.5%
<b>Gross Expenditure</b>	<b>38,124</b>	<b>27,443</b>	<b>28,450</b>	<b>20,111</b>	<b>7,652</b>	<b>87,575</b>	<b>209,355</b>	<b>100.0%</b>
<b>Income</b>								
Government Grants	(222)	(47)	-	(319)	(68)	(10,330)	(10,986)	24.2%
Reimbursements, Grants and Contributions	(787)	(161)	(63)	-	(185)	(1,551)	(2,747)	6.0%
Customer & Client Receipts	(18,217)	(262)	(2,764)	(541)	-	-	(21,784)	48.0%
Other Income	-	-	(8)	(3)	-	-	(11)	0.0%
Internal Income	(2,601)	(58)	(1,169)	(4,981)	(309)	(788)	(9,906)	21.8%
<b>Gross Income</b>	<b>(21,827)</b>	<b>(528)</b>	<b>(4,004)</b>	<b>(5,844)</b>	<b>(562)</b>	<b>(12,669)</b>	<b>(45,434)</b>	<b>100.0%</b>
<b>Net Expenditure</b>	<b>16,297</b>	<b>26,915</b>	<b>24,446</b>	<b>14,267</b>	<b>7,090</b>	<b>74,906</b>	<b>163,921</b>	

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**FINANCE & CORPORATE SERVICES**  
**SERVICE MANAGED BUDGET - SERVICE ANALYSIS**

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
<b>Finance &amp; Corporate Services Management</b>				
Management & Admin	2,069	(2)	(97)	1,970
<b>Total Finance &amp; Corporate Services Management</b>	<b>2,069</b>	<b>(2)</b>	<b>(97)</b>	<b>1,970</b>
<b>Assessors</b>				
Assessors	2,277	-	-	2,277
<b>Total Assessors</b>	<b>2,277</b>	<b>-</b>	<b>-</b>	<b>2,277</b>
<b>Finance</b>				
Audit & Risk Management	1,508	-	(481)	1,027
Finance	3,887	-	(311)	3,576
Pensions Services	1,553	-	(1,553)	-
<b>Total Finance</b>	<b>6,948</b>	<b>-</b>	<b>(2,345)</b>	<b>4,603</b>
<b>Revenue &amp; Commercial Services</b>				
Procurement	2,181	(350)	(417)	1,414
Shared Service Centre	4,429	(30)	(433)	3,966
Business Support	13,255	(39)	(1,756)	11,460
Business Management Innovation	783	-	(33)	750
<b>Total Revenue &amp; Commercial Services</b>	<b>20,648</b>	<b>(419)</b>	<b>(2,639)</b>	<b>17,590</b>
<b>Legal &amp; Democratic Services</b>				
Legal Services	2,727	(1,056)	(463)	1,208
Democratic Services	1,162	(21)	-	1,141
Members	3,029	-	-	3,029
Civic Ceremonies	44	-	-	44
Elections	-	-	-	-
Community Councils	95	-	-	95
<b>Total Legal &amp; Democratic Services</b>	<b>7,057</b>	<b>(1,077)</b>	<b>(463)</b>	<b>5,517</b>
<b>Human Resources</b>				
Human Resources	8,062	(65)	(893)	7,104
Trade Union	782	-	-	782
Employee Benefits	94	-	-	94
<b>Total Human Resources</b>	<b>8,938</b>	<b>(65)</b>	<b>(893)</b>	<b>7,980</b>
<b>Business Technology Solutions</b>				
BTS Service Management	750	-	(125)	625
Strategic Platforms	10,497	-	(465)	10,032
Directorate Systems	5,823	-	(877)	4,946
Technical & Hosting	6,641	-	(250)	6,391
Solutions & Service Assurance	1,077	-	(85)	992
<b>Total Business Technology Solutions</b>	<b>24,788</b>	<b>-</b>	<b>(1,802)</b>	<b>22,986</b>
<b>Other Services</b>				
Miscellaneous Services	88	-	-	88
Housing Benefits	93,014	(86,898)	-	6,116
Corporate & Democratic Core	233	-	-	233
Non Distributed Costs	3,277	-	-	3,277
<b>Total Other Services</b>	<b>96,612</b>	<b>(86,898)</b>	<b>-</b>	<b>9,714</b>
<b>Total Service Managed Budget</b>	<b>169,337</b>	<b>(88,461)</b>	<b>(8,239)</b>	<b>72,637</b>

FIFE COUNCIL

REVENUE BUDGET 2026-27

FINANCE & CORPORATE SERVICES

SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Finance & Corporate Services £000	Finance £000	Revenue & Commercial Services £000	Legal & Democratic Services £000	Human Resources £000	Business Technology Solutions £000	Assessors £000	Misc Serv £000	Housing Benefits £000	Corporate & Democratic Core £000	Non Distributed Costs £000	Total Budget £000	%
<b>Expenditure</b>													
Employee	1,296	6,267	20,004	3,611	8,807	11,523	2,220	87	-	-	3,277	57,092	33.8%
Premises	-	-	-	3	-	8	-	-	-	-	-	11	0.0%
Transport	-	1	19	86	3	31	1	-	-	-	-	141	0.1%
Supplies & Services	773	680	625	3,281	128	13,226	56	-	4,209	228	-	23,206	13.7%
Third Party Payments	-	-	-	76	-	-	-	-	-	5	-	81	0.0%
Transfer Payments	-	-	-	-	-	-	-	1	88,805	-	-	88,806	52.4%
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Support Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
<b>Gross Expenditure</b>	<b>2,069</b>	<b>6,948</b>	<b>20,648</b>	<b>7,057</b>	<b>8,938</b>	<b>24,788</b>	<b>2,277</b>	<b>88</b>	<b>93,014</b>	<b>233</b>	<b>3,277</b>	<b>169,337</b>	<b>100.0%</b>
<b>Income</b>													
Government Grants	-	-	-	-	-	-	-	-	(82,218)	-	-	(82,218)	85.0%
Reimbursements, Grants and Contributions	-	-	-	(77)	-	-	-	-	-	-	-	(77)	0.1%
Customer & Client Receipts	-	-	(25)	(917)	(65)	-	-	-	(3,590)	-	-	(4,597)	4.8%
Other Income	(2)	-	(394)	(83)	-	-	-	-	(1,090)	-	-	(1,569)	1.6%
Internal Income	(97)	(2,345)	(2,639)	(463)	(893)	(1,802)	-	-	-	-	-	(8,239)	8.5%
<b>Gross Income</b>	<b>(99)</b>	<b>(2,345)</b>	<b>(3,058)</b>	<b>(1,540)</b>	<b>(958)</b>	<b>(1,802)</b>	<b>-</b>	<b>-</b>	<b>(86,898)</b>	<b>-</b>	<b>-</b>	<b>(96,700)</b>	<b>100.0%</b>
<b>Net Expenditure</b>	<b>1,970</b>	<b>4,603</b>	<b>17,590</b>	<b>5,517</b>	<b>7,980</b>	<b>22,986</b>	<b>2,277</b>	<b>88</b>	<b>6,116</b>	<b>233</b>	<b>3,277</b>	<b>72,637</b>	

**FIFE COUNCIL**  
**REVENUE BUDGET 2026-27**  
**CHIEF EXECUTIVE**  
**SERVICE MANAGED BUDGET**

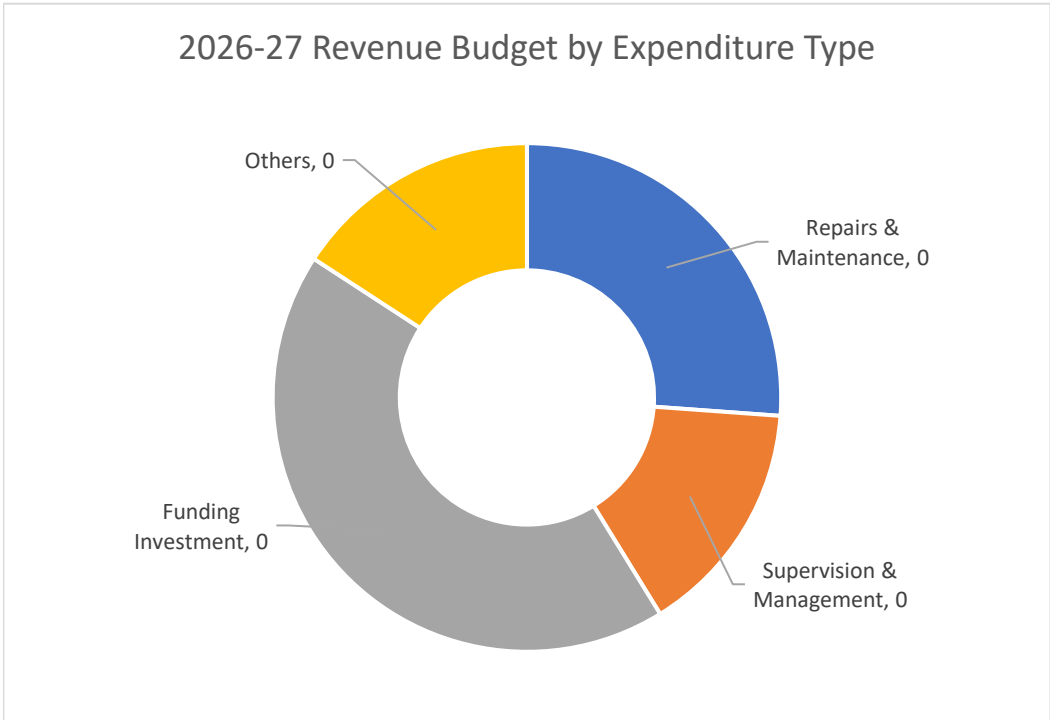
	<b>Chief Executive £000</b>
<b>Expenditure</b>	
Employee	330
Premises	1
Transport	7
Supplies & Services	27
Third Party Payments	-
Transfer Payments	-
Capital Financing Costs	-
Support Service Charges	-
<b>Gross Expenditure</b>	<b>365</b>
<b>Income</b>	
Government Grants	-
Reimbursements, Grants and Contributions	-
Customer & Client Receipts	-
Other Income	-
Internal Income	-
<b>Gross Income</b>	<b>-</b>
<b>Net Expenditure</b>	<b>365</b>

## **HOUSING REVENUE ACCOUNT**

FIFE COUNCIL

REVENUE BUDGET 2026-27  
HOUSING REVENUE ACCOUNT

	2025-26 Budget £000	2026-27 Budget £000
Repairs & Maintenance	44,631	43,410
Locality Managed Expenditure	5,820	5,728
Supervision & Management	22,768	25,003
Funding Investment	64,959	71,315
Voids	2,137	2,255
Housing Support Costs	(482)	(520)
Garden Care Scheme	474	483
Bad or Doubtful Debts	3,364	3,573
Other Expenditure	13,823	14,732
<b>Total Expenditure</b>	<b>157,494</b>	<b>165,979</b>
<b>Funded by:</b>		
Income from House Rents	(149,537)	(157,502)
Income from Lockups/Garage Sites	(3,279)	(3,473)
Other Income	(4,678)	(5,004)
<b>Total Funding</b>	<b>(157,494)</b>	<b>(165,979)</b>



## **Glossary of Terms**

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### **Revenue**

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.

### **Capital**

Expenditure associated with the acquisition and enhancement of Council assets including land, buildings and equipment.

### **General Fund**

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

### **Housing Revenue Account (HRA)**

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.

### **Gross Expenditure**

The cost of providing the service before the deduction of government grants and other income.

### **Net Expenditure**

The net cost of service to be funded by General Revenue Grant, Non Domestic Rates and Council Tax.

### **Service Managed**

The elements of the budget that are directly controllable by Services and Budget Holders.

### **Corporately Managed**

The elements of the budget that are managed centrally e.g Property Repairs and Maintenance, Capital Charges and IAS19 Pension adjustments. These items are normally technical accounting entries that require to be charged to individual services according to the accounting code of practice. The cost of these items are budget matched and do not impact on the service's controllable budget.

### **Employee Costs**

Cost of employee expenses, both direct and indirect, including salaries, employer's national insurance and pension contributions, agency staff, relocation, interview, training, advertising and severance payments.

### **Premises Costs**

Expenses directly related to the running of premises and land including repairs, alterations and maintenance of buildings, energy costs, rent, rates, water services, cleaning and domestic supplies, ground maintenance costs and premises insurance.

### **Transport Costs**

Costs associated with the provision, hire or use of transport, including travelling allowances, and home to school transport.

## **Glossary of Terms**

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### **Supplies & Services**

Costs of all direct supplies and service expenses to the authority including equipment, furniture and materials, catering, uniforms and laundry, printing, stationery and general office expenses, communications and computing, member's allowances, grants and subscriptions.

### **Third Party Payments**

Payments to an external provider or an internal service delivery unit defined as a trading operation. Includes payments to joint authorities, other local authorities, health authorities, government departments, PPP schemes and management fees to trusts and arms-length external organisations.

### **Transfer Payments**

Costs of payments to individuals for which no goods or services are received in return by the local authority such as rent allowances, rent rebates and costs arising from soft loans.

### **Loan Charges/Capital Financing Costs**

The cost of borrowing to fund capital expenditure, made of principal repayments and interest (similar to a mortgage).

### **Support Services Charges**

Recharges from central support services.

### **General Revenue Grant**

The main grant provided by Scottish Government in support of local authority expenditure.

### **Government Grants**

Grants provided by Scottish Government or other government agencies in respect of specific services or outcomes. Ringfenced grants may only be used for the purpose specified by the grant body.

### **Reimbursements, Grants and Contributions**

Other grants or contributions for services provided by external third parties not government related.

### **Customer & Client Receipts**

Income from fees and charges to service users e.g parking charges, bereavement services, licensing, community use of facilities, etc.

### **Internal Income**

Recharges to other general fund services, capital or HRA.

### **Gross Income**

Includes all income received from external users or by way of recharges to internal users.

### **Legislative Obligations/Unallocated Items**

When the budget is approved some elements may not be allocated directly to services as there is uncertainty about the amount required, the basis of allocation or whether it will be required at all. These elements are held centrally and allocated during the year when actual costs are known.

## **Glossary of Terms**

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### **CFCR**

Capital Financing from Current Revenue (CFCR) is the revenue funding which will be used to fund budgeted capital expenditure in the Council's Capital Plan.

### **Corporate & Democratic Core**

The classes of expenditure defined within the Chartered Institute of Public Finance and Accountancy (CIPFA) Service Reporting Code of Practice (SERCOP) that are not to be recharged to services. These include the costs of Democratic Representation and Management and Corporate Management.

### **Non Domestic Rates**

The council's share of the estimated non-domestic rate income by Scottish Government.

### **Council Tax Income**

The amount of funding required to be raised from council tax to meet the expenditure plans of the authority after taking onto account all other funding.

### **Budget Gap**

The difference between the cost of continuing existing service provision and delivery and the funding that the Council is expected to receive.

### **Education Devolved**

The part of the Education and Children's Services budget which is devolved and directly managed by Headteacher's in accordance with the Decentralised School Management (DSM) Scheme.

### **Education Non Devolved**

The part of the Education and Children's Services budget which is managed centrally by the Education Service and is not devolved to Headteacher's.

### **IAS 19 Pension Adjustments**

This is a technical accounting entry calculated in accordance with International Accounting Standard 19 to estimate the future pension liability.

### **Capital Charges**

May also be called Depreciation this is an accounting entry calculated in accordance with International Accounting Standard 16 that is designed to spread an asset's cost over its entire useful service life.

## Financial Plans 2026/27

This publication contains information about Fife Council's General Fund and Housing Revenue Account.

This publication is available online at [www.fife.gov.uk/councilfinances](http://www.fife.gov.uk/councilfinances)



### Alternative Formats

Information about Fife Council can be made available in large print, braille, audio CD/tape and Gaelic on request by calling **03451 55 55 00**



### British Sign Language

Text (SMS) 07781 480 185

Via contact **SCOTLAND-BSL**



### BT Text Direct:

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