



Budget Brief 2026/27

A SUMMARY OF FIFE COUNCIL'S 2026/27 BUDGET &
DETAILS OF 9 YEAR CAPITAL EXPENDITURE PLAN

Caledonia High School
Opening 2026

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Revenue Budget

The Funding of Council Services

Council Services

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

Revenue Expenditure

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

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

Fees & Charges

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

Government Funding & Non Domestic Rates

Most Government Funding is distributed amongst authorities as General Revenue Grant and Non-Domestic Rates, and this sum is guaranteed in total, although the distribution between the elements may vary.

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

Council Tax

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

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

General Fund

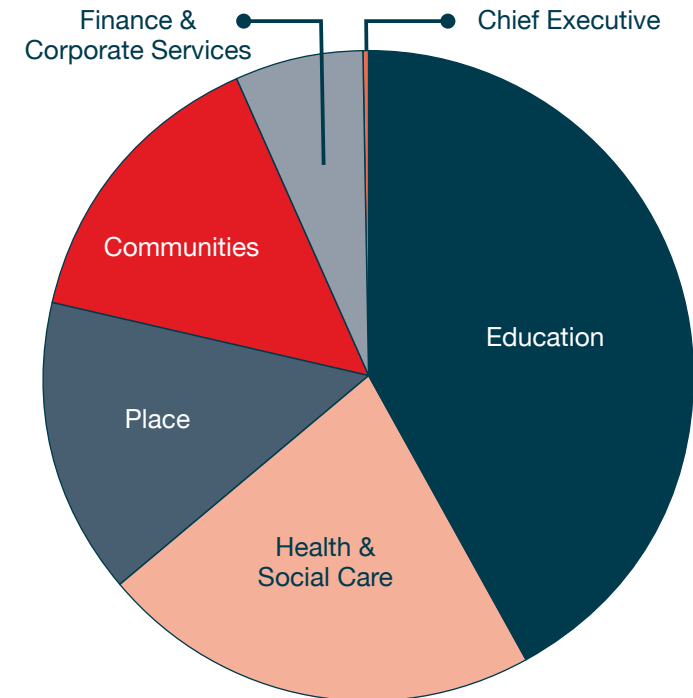
General Fund Summary 2026/27

	2026/27 Net Budget £m
■ Education	542.411
■ Health & Social Care	269.564
■ Place	185.452
■ Communities	173.862
■ Finance & Corporate Services	70.069
■ Chief Executive	0.367
Additional Items	-36.437
Net Service Expenditure	1,205.288

Note:

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

General Fund Summary 2026/27



General Fund

General Fund Summary by Expenditure Category

	2026/27 Budget £m
Employee Costs	865.009
Premises-Related Expenditure	17.811
Transport-Related Expenditure	33.177
Supplies and Services	169.594
Third Party Payments	349.721
Transfer Payments	106.018
Capital Finance & Charges	33.394
Gross Expenditure	1,574.724
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
Gross Income	-369.436
Net Expenditure	1,205.288

Funding of Net Expenditure 2026/27

	2026/27 Budget £m
General Revenue Grant	794.559
Non Domestic Rates	187.347
Council Tax	222.924
Budgets Funded (from)/to Balances	0.458
	1,205.288

Council Tax

Calculation of Council Tax 2026/27

	£m	£m
Net Revenue Expenditure		1,205.288
Less: General Revenue Grant	-794.559	
Non Domestic Rate Income	-187.347	-981.906
Council Tax to be collected		222.924
Divide by Council Tax Base		0.142
Council Tax (Band D) 2026/27		£1,574

Council Tax and Scottish Water Charges 2026/27

Band	Property Value	Council Tax £	Water Charges £	Total Charge £
A	Up to £27,000	1,049.13	434.88	1,484.01
B	£27,001 to £35,000	1,223.98	507.36	1,731.34
C	£35,001 to £45,000	1,398.84	579.84	1,978.68
D	£45,001 to £58,000	1,573.69	652.32	2,226.01
E	£58,001 to £80,000	2,067.65	797.28	2,864.93
F	£80,001 to £106,000	2,557.25	942.24	3,499.49
G	£106,001 to £212,000	3,081.81	1,087.20	4,169.01
H	Over £212,000	3,855.54	1,304.64	5,160.18

*Water charges are set by Scottish Water.

Non Domestic Rate Poundages 2026/27

Rateable Value £51,000 or less	49.8p
Rateable Value between £51,000 - £100,000	54.5p
Rateable Value above £101,000	56.8p

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

Scottish Water Metered Charges

(Tariffs vary depending on volume of use)

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

Metered Water charge (for larger volume users)	£1.29 per m3
Metered Waste Water Charge (for larger volume users)	£2.18 per m3

Council Tax

Council Tax Levels in Scotland

Ranking (2026/27 Band D order)	Council	Band D Charge 2025/26 £	Band D Charge 2026/27 £	Band D Increase £	Change %
1	Midlothian	1,666	1,816	150	9.0
2	Argyll & Bute	1,626	1,783	157	9.7
3	Stirling	1,612	1,753	141	8.7
4	East Dunbartonshire	1,600	1,752	152	9.5
5	Aberdeen City	1,636	1,748	112	6.8
6	Moray	1,574	1,731	157	10.0
7	Dundee City	1,605	1,730	125	7.8
8	East Ayrshire	1,606	1,717	111	6.9
9	Falkirk	1,577	1,715	138	8.8
10	Glasgow City	1,611	1,706	95	5.9
11	East Lothian	1,579	1,698	119	7.5
12	South Ayrshire	1,569	1,695	126	8.0
13	Renfrewshire	1,573	1,691	118	7.5
14	Aberdeenshire	1,533	1,686	153	10.0
14	North Ayrshire	1,554	1,686	132	8.5
16	Clackmannanshire	1,594	1,684	90	5.6
17	West Dunbartonshire	1,560	1,682	122	7.8

Ranking (2026/27 Band D order)	Council	Band D Charge 2025/26 £	Band D Charge 2026/27 £	Band D Increase £	Change %
18	Inverclyde	1,551	1,674	123	7.9
18	Perth & Kinross	1,537	1,674	137	8.9
20	Orkney Islands	1,575	1,669	94	6.0
Scotland Average		1,543	1,653	110	7.2
21	Highland	1,527	1,634	107	7.0
22	West Lothian	1,515	1,628	113	7.4
23	City of Edinburgh	1,564	1,626	62	4.0
24	East Renfrewshire	1,528	1,620	92	6.0
25	Scottish Borders	1,356	1,492	136	10.0
26	Angus	1,462	1,599	137	9.3
27	Dumfries & Galloway	1,455	1,579	124	8.5
28	Fife	1,499	1,574	75	5.0
29	North Lanarkshire	1,453	1,555	102	7.0
30	Na h-Eileanan Siar	1,388	1,506	118	8.5
31	Shetland Islands	1,387	1,488	101	7.3
31	South Lanarkshire	1,379	1,468	89	6.5

Capital Budget

Capital Expenditure

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

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



Caledonia High School, Rosyth
Opening 2026

Capital Budget

Summary of Approved Capital Investment Plan 2026/35

	2026-27 £m	2027-28 £m	2028-29 £m	2029-30 £m	2030-31 £m	2031-32 £m	2032-33 £m	2033-34 £m	2034-35 £m	2026-35 Total £m
Opportunities for All	39.289	51.167	58.934	39.874	37.128	7.188	16.185	7.245	0.541	257.551
Thriving Places	35.505	24.095	18.555	6.385	3.601	5.777	2.460	0.000	1.850	98.228
Inclusive Growth and Jobs	11.296	8.502	2.534	1.866	0.000	0.000	0.000	0.000	0.275	24.473
Maintaining Our Assets Specific Programmes	44.490	34.099	33.335	30.656	28.701	29.356	29.101	29.380	29.934	289.052
Maintaining Our Assets Rolling Programmes	12.980	18.733	16.927	8.640	7.474	4.300	4.319	4.230	4.212	81.815
Housing Revenue Account	131.965	84.725	94.703	49.096	49.951	51.355	52.759	54.078	55.430	624.062
Corporate Items	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total expenditure	275.525	221.321	224.988	136.517	126.855	97.976	104.824	94.933	92.242	1,375.181
Income (CFCR, Developer Contributions & Grants and Other Contributions)	-68.036	-57.082	-86.723	-58.278	-68.285	-45.044	-57.209	-48.124	-44.377	-533.158
Net expenditure	207.489	164.239	138.265	78.239	58.570	52.932	47.615	46.809	47.865	842.023

Funding of Capital Expenditure Plan 2026/35

	2026-27 £m	2027-28 £m	2028-29 £m	2029-30 £m	2030-31 £m	2031-32 £m	2032-33 £m	2033-34 £m	2034-35 £m	2026-35 Total £m
General Capital Grant	26.571	23.500	23.500	23.500	23.500	23.500	23.500	23.500	23.500	214.571
Capital Receipts	4.480	8.566	6.655	0.877	1.087	0.353	0.587	0.543	0.875	24.023
Borrowing from Loans Fund	176.438	132.173	108.110	53.862	33.983	29.079	23.528	22.766	23.490	603.429
Total funding	207.489	164.239	138.265	78.239	58.570	52.932	47.615	46.809	47.865	842.023

Housing Revenue Account

Housing Revenue Account

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

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

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

Average Council Rents 2024-27

Year	Average Weekly Rent	Average Weekly Rent Increase
2024-25	£86.53	£4.12
2025-26	£91.72	£5.19
2026-27	£96.76	£5.04

Summary of Budgeted Expenditure and Income 2025/27

	2025/26 £m	2026/27 £m
Expenditure		
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	-0.482	-0.520
Garden Care Scheme	0.474	0.483
Bad or Doubtful Debts	3.364	3.573
Other Expenditure	13.823	14.732
	157.494	165.979
Income		
Income from House Rents	-149.537	-157.502
Income from Lockups/Garage Sites	-3.279	-3.473
Other Income	-4.678	-5.004
	157.494	165.979

Key Statistics

Population and Area

	Population*	Area (ha)	Persons per ha
Fife	371,390	132,130	2.81
West Area	151,863	30,708	4.95
Central Area	147,336	27,357	5.39
East Area	72,191	74,065	0.97
Scotland	5,479,900	7,877,200	0.70

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

Political Representation

Scottish National Party (SNP)	34
Scottish Labour Party	18
Scottish Liberal Democrats	13
Scottish Conservatives and Unionists	6
Reform UK	2
Independent	2
Total number of Councillors	75
Total number of Electoral Wards	22

Employees (Full Time Equivalent)

Chief Officers	30
Single Status	11,625
Craft Workers	768
Teachers	3,359
	15,782

Pupil Numbers

Number of Pupils in Education	53,725
Nursery Education Pupils	5,720
Primary Education Pupils	25,625
Secondary Education Pupils	22,213
Special Education Pupils	167

Performance Indicators

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

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

The following performance indicators are taken from the Local Government Benchmarking Framework (LGBF) report published on 1 May 2025 and compares Fife's performance to other Councils and the Scotland average.

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

Education Directorate					
	2023/24 Fife	2023/24 Scotland	2024/25 Fife	2024/25 Scotland	2024/25 Fife Ranking in Scotland
Cost per primary school pupil	£7,339	£7,480	£7,381	£7,606	10
Cost per secondary school pupil	£8,603	£9,289	£8,970	£9,338	4
Cost per Pre-School Education place	£11,450	£12,090	£12,552	£12,055	11
% of pupils gaining 5+ awards at level 5	59%	67%	62%	69%	27
% of pupils from deprived areas gaining 5+ awards at level 5 (SIMD)	41%	50%	44%	53%	21
Proportion of pupils entering positive destinations	96%	96%	97%	96%	23
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Literacy	71%	74%	72%	75%	20
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Numeracy	77%	80%	77%	80%	22
% of children meeting developmental milestones	81%	82%	83%	83%	17

Performance Indicators

Health & Social Care					
	2023/24 Fife	2023/24 Scotland	2024/25 Fife	2024/25 Scotland	2024/25 Fife Ranking in Scotland
Home care costs per hour for people aged 65 or over	£47	£35	£49	£32	20
% of people 65+ with long-term care needs who are receiving personal care at home	63%	62%	63%	62%	22
% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life*	67%	70%			20
Residential costs per week per resident for people aged 65 or over	£1,119	£735	£1,073	£725	19
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)	628	841	674	899	19

Finance & Corporate Services					
	2023/24 Fife	2023/24 Scotland	2024/25 Fife	2024/25 Scotland	2024/25 Fife Ranking in Scotland
Cost per dwelling of collecting Council Tax	-£0.15	£6.11	-£1.64	£5.98	2
Sickness Absence Days per Teacher	9.30	7.60	8.40	7.80	19
Sickness absence days per employee (non-teacher)	16.70	13.90	16.70	14.50	26
% of income due from council tax received by the end of the year	95%	96%	95%	96%	21
% of invoices sampled that were paid within 30 days	96%	93%	97%	93%	9
% of Crisis Grant decisions within 1 day	99%	94%	99%	96%	8
% of CCG Grant decisions within 15 days	86%	84%	98%	91%	24
Proportion of SWF Budget Spent	190%	129%	137%	83%	12
Proportion of DHP Funding Spent	107%	101%	113%	99%	11

Performance Indicators

Enterprise & Environment					
	2023/24 Fife	2023/24 Scotland	2024/25 Fife	2024/25 Scotland	2024/25 Fife Ranking in Scotland
Asset, Transportation & Environment					
Net cost per Waste collection per premises	£74	£82	£77	£77	10
Net cost per Waste disposal per premises	£101	£108	£97	£104	9
Net cost of street cleaning per 1,000 population	£18,715	£17,635	£18,575	£17,869	18
Street Cleanliness Score	93%	92%	95%	92%	10
Cost of roads per kilometre	£13,042	£14,299	£13,953	£13,629	19
% of A Class roads that should be considered for maintenance treatment	28%	29%	29%	31%	22
% of B Class roads that should be considered for maintenance treatment	33%	33%	30%	35%	20
% of C Class roads that should be considered for maintenance treatment	28%	33%	28%	34%	12
% of U Class roads that should be considered for maintenance treatment	33%	36%	33%	36%	12
Cost of trading standards and environmental health per 1,000 population	£19,476	£23,579	£19,220	£21,671	14
% of total household waste arising that is recycled	46%	44%	45%	44%	12
Enterprise, Planning & Protection Services					
Cost of Planning & Building Standards per planning application	£7,157	£6,296	£8,305	£6,938	12
% of procurement spent on local enterprises	34%	30%	35%	32%	14
Investment in economic development & tourism per 1,000 population	£109,764	£122,803	£116,701	£138,745	20
Proportion of people earning less than the living wage	12%	10%	10%	11%	14

Performance Indicators

Communities					
	2023/24 Fife	2023/24 Scotland	2024/25 Fife	2024/25 Scotland	2024/25 Fife Ranking in Scotland
Housing & Neighbourhood Services					
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	8%	10%	8%	9%	12
% of rent due in the year that was lost due to voids	1%	2%	1%	2%	17
Average number of days taken to complete non-emergency repairs	6.30	10.00	5.60	10.10	9
Cultural Partnership					
Cost per attendance at sports facilities	£4.81	£4.51	£4.29	£3.77	16
Cost per library visit	£5.43	£2.48	£5.06	£2.72	25
Cost of museums per visit	£3.41	£3.64	£2.93	£4.19	10
Cost of parks & open spaces per 1,000 population	£24,533	£24,172	£25,512	£21,998	17

* Reported every two years

** 2023-25 data

Budget Brief 2026/27 Edition

This publication contains the 2026/27 summary edition of Fife Council's budget.

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

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

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