



Financial Plans 2025/26

General Fund and Housing Revenue Account

FIFE COUNCIL
FINANCIAL PLANS 2025-26
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Introduction

Following the approval of the Council's budget on Thursday 20 February 2025 this document provides an overview of the 2025-26 revenue budget for each Council directorate and the Housing Revenue Account.

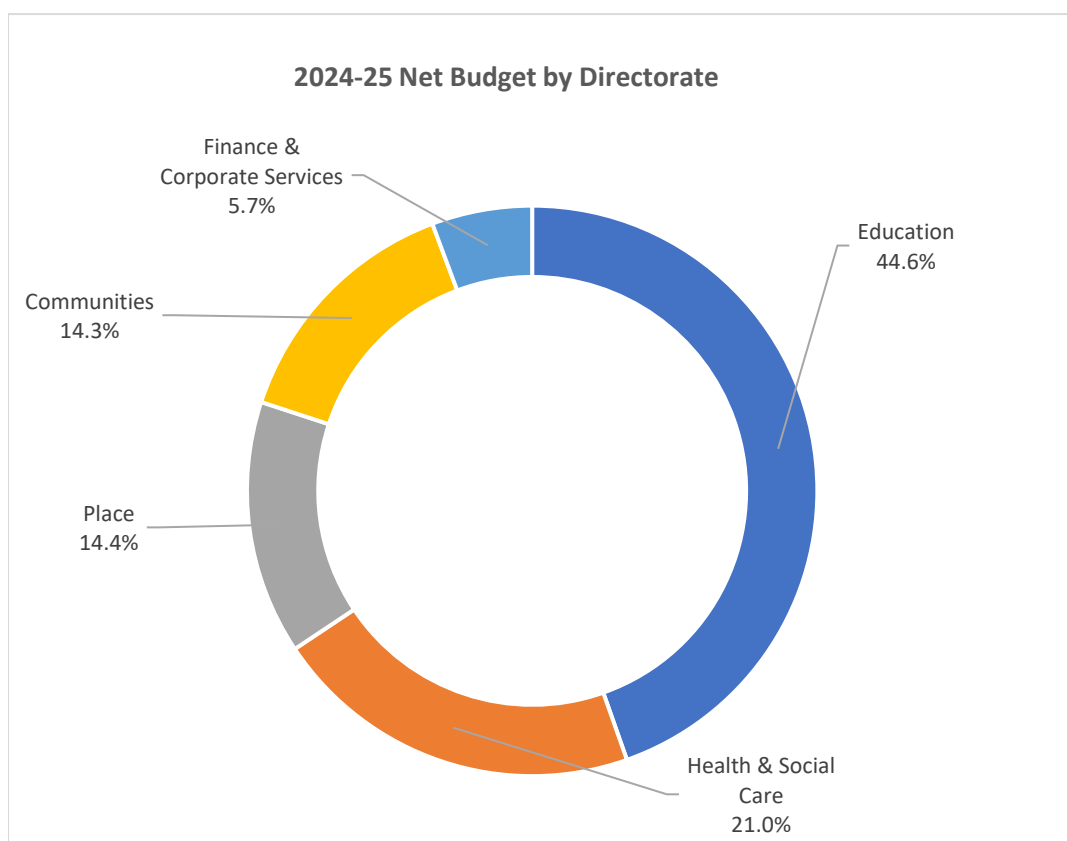
Should you have any enquiries on the information contained in this document please contact financial.services@fife.gov.uk in the first instance.

FIFE COUNCIL
REVENUE BUDGET 2025-26
GENERAL FUND SUMMARY BY DIRECTORATE

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

Financed by:

General Revenue Grant	(766,434)
Non Domestic Rates	(171,736)
Council Tax Income	(210,150)
Budgets Funded (from)/to Balances	3,244
Total Funding	<u>(1,145,076)</u>

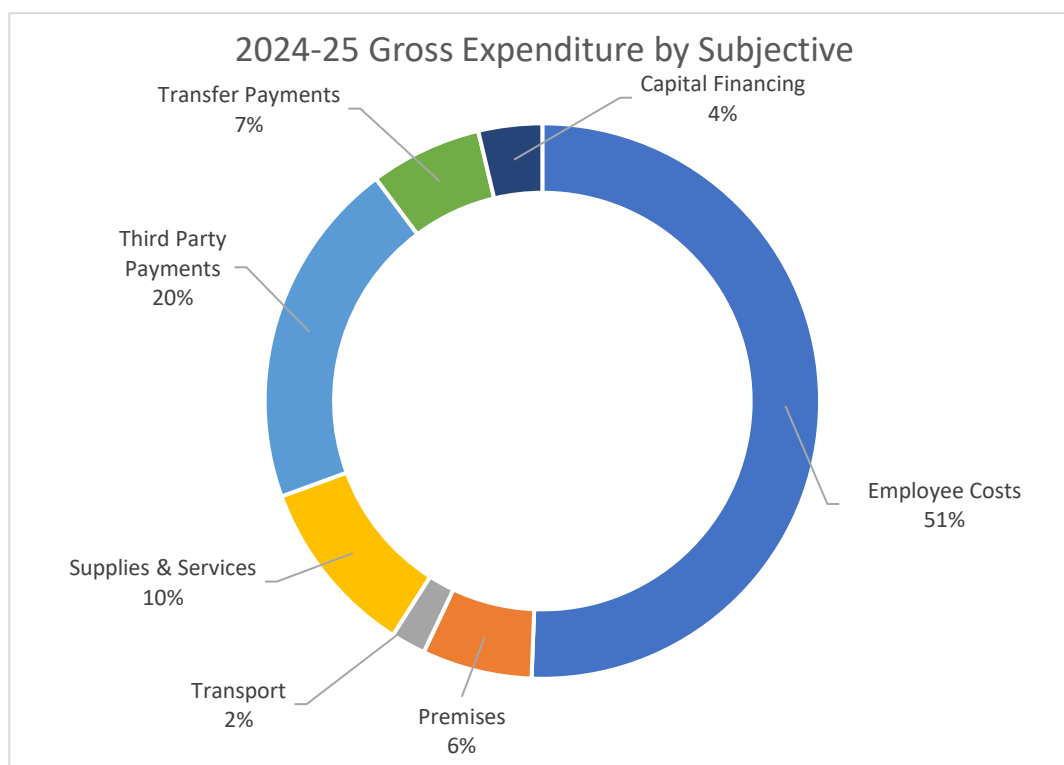


Note:

- 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 £1.344m and Affordable Housing £1.900m.

FIFE COUNCIL
REVENUE BUDGET 2025-26
GENERAL FUND SUMMARY BY SUBJECTIVE

	2025-26 Net Budget £000
Employee Costs	812,886
Premises Costs	102,834
Transport Costs	32,509
Supplies and Services	166,568
Third Party Payments	326,787
Transfer Payments	104,625
Capital Finance & Charges	59,602
Gross Expenditure	1,605,811
Government Grants	(111,674)
Reimbursements/Grants/Contributions	(74,246)
Customer & Client Receipts	(11,998)
Fees & Charges	(86,591)
Other Income	(8,203)
Internal Income	(166,497)
Gross Income	(459,207)
Net Expenditure	1,146,603
Financed by:	
General Revenue Grant	(766,434)
Non Domestic Rates	(171,736)
Council Tax Income	(210,150)
Budgets Funded (from)/to Balances	3,244
Total Funding	(1,145,076)



FIFE COUNCIL

REVENUE BUDGET 2025-26
GENERAL FUND SUMMARY BY SERVICE

	Corporately Managed Items				
	Service Managed Net Budget £000	Property Repairs & Maintenance £000	Capital Charges £000	IAS 19 Pension £000	Total 2023-24 Net Budget £000
EDUCATION					
Education (Devolved)	257,697	-	6	-	257,703
Education (Non Devolved)	186,992	928	84,880	(2,045)	270,755
	444,689	928	84,886	(2,045)	528,458
HEALTH & SOCIAL CARE					
Health & Social Care	249,722	-	1,393	(1,900)	249,214
PLACE					
Environment & Buildings	14,605	-	5,713	-	20,318
Facilities Management Service	45,266	-	1,964	-	47,229
Roads & Transportation	34,853	-	15,527	-	50,379
Service Management & Sustainability	22,516	-	1,567	-	24,083
Property & Bereavement	2,646	8,481	809	-	11,936
Place Executive Director	474	-	-	(2,913)	(2,439)
Planning	2,094	-	-	-	2,094
Protective Services	4,307	-	19	-	4,326
Business & Employability	5,716	-	804	-	6,520
Property Repairs and Maintenance	15,509	(9,409)	-	-	6,100
	147,987	(928)	26,403	(2,913)	170,548
COMMUNITIES					
Area Services	24,551	-	6,311	-	30,862
Housing & Neighbourhood Services	15,503	-	2,598	-	18,102
Community & Corporate Development	23,134	-	5,973	-	29,107
Communities Executive Director	250	-	-	(1,608)	(1,358)
Customer Service Improvement	13,878	-	100	-	13,978
Policy & Communications	7,022	-	-	-	7,022
Children & Families/CJS	71,185	-	81	-	71,267
	155,524	-	15,064	(1,608)	168,980
FINANCE & CORPORATE SERVICES					
Finance & Corporate Services Management	1,791	-	-	-	1,791
Assessors	2,046	-	-	-	2,046
Finance	3,915	-	-	-	3,915
Revenue & Commercial Services	16,620	-	-	-	16,620
Legal & Democratic Services	5,281	-	9	-	5,290
Human Resources	7,786	-	-	-	7,786
Business Technology Solutions	22,089	-	4,137	-	26,226
Miscellaneous Services	95	-	-	(851)	(756)
Benefits & Taxation	5,649	-	-	-	5,649
Corporate and Democratic Core	3,377	-	-	(4,508)	(1,131)
	68,650	-	4,146	(5,359)	67,438
CHIEF EXECUTIVE					
Chief Executive	332	-	-	(5)	327
	332	-	-	(5)	327
NET SERVICE EXPENDITURE	1,066,904	0	131,891	(13,830)	1,184,965

FIFE COUNCIL

**REVENUE BUDGET 2025-26
GENERAL FUND SUMMARY BY SERVICE**

ADDITIONAL ITEMS

CFCR
Legislative Obligations / Unallocated Items
Loan Charges
Adjustment for Capital Charges
IAS19 Adjustment

TOTAL NET EXPENDITURE

FINANCED BY:

General Revenue Grant
Non Domestic Rates
Council Tax Income
Budgets Funded (from)/to Balances

TOTAL FUNDING

Service Managed Net Budget £000	Corporately Managed Items			Total 2023-24 Net Budget £000
	Property Repairs & Maintenance £000	Capital Charges £000	IAS 19 Pension £000	
200	-	-	-	200
18,571	-	-	-	18,571
59,402	-	-	-	59,402
-	-	(131,891)	-	(131,891)
-	-	-	13,830	13,830
78,172	-	(131,891)	13,830	(39,889)
1,145,076	0	-	-	1,145,076
(766,434)	-	-	-	(766,434)
(171,736)	-	-	-	(171,736)
(210,150)	-	-	-	(210,150)
3,244	-	-	-	3,244
(1,145,076)	-	-	-	(1,145,076)

FIFE COUNCIL

REVENUE BUDGET 2025-26

GENERAL FUND

SERVICE MANAGED BUDGET - SUMMARY BY DIRECTORATE & SUBJECTIVE

	Education	Health & Social Care	Place	Communities	Finance & Corporate Services	Chief Executive	Loan Charges & CFCR	Legislative Obligations / Unallocated Items	Internal Income Adjustment	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Employee Costs	381,063	113,468	166,687	91,164	52,651	296	-	12,254	(4,697)	812,886
Premises Costs	32,132	4,084	31,994	18,779	12	1	-	324	-	87,325
Transport Costs	17,521	2,716	27,482	2,198	135	7	-	-	(17,549)	32,509
Supplies and Services	19,918	23,367	91,272	16,142	22,648	28	-	3,529	(10,335)	166,568
Third Party Payments	18,781	199,938	38,523	62,354	79	-	-	7,113	-	326,787
Transfer Payments	18	10,702	73	5,493	88,339	-	-	-	-	104,625
Capital Financing Costs	-	-	-	-	-	-	59,602	-	-	59,602
Support Services	-	10	329	2,953	-	-	-	-	(3,292)	-
Gross Expenditure	469,433	354,285	356,359	199,082	163,863	332	59,602	23,220	(35,873)	1,590,302
Government Grants	(18,763)	-	-	(10,692)	(82,218)	-	-	-	-	(111,674)
Reimbursements, Grants & Contributions	(2,064)	(66,535)	(2,746)	(2,901)	-	-	-	-	-	(74,246)
Customer & Client Receipts	(2,334)	(37,462)	(31,980)	(22,236)	(4,576)	-	-	-	-	(98,588)
Other Income	(500)	(154)	(2,830)	(22)	(1,574)	-	-	(3,122)	-	(8,203)
Internal Income	(1,083)	(412)	(186,325)	(7,707)	(6,844)	-	-	-	35,873	(166,497)
Gross Income	(24,744)	(104,563)	(223,881)	(43,558)	(95,212)	-	-	(3,122)	35,873	(459,207)
Net Expenditure	444,689	249,722	132,477	155,524	68,650	332	59,602	20,098	-	1,131,094

FIFE COUNCIL
REVENUE BUDGET 2025-26
EDUCATION
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Education Devolved				
Primary	123,386	(7,610)	-	115,777
Secondary	136,100	(2,699)	-	133,401
Nursery	3,237	-	-	3,237
Special	5,429	(157)	-	5,272
Other	11	-	-	11
Total Education Devolved	268,163	(10,466)	-	257,697
Education Non Devolved				
Primary	27,401	(1)	-	27,400
Secondary	32,301	(7,562)	-	24,739
Nursery	66,484	-	-	66,484
Special	44,288	(1,467)	-	42,821
Area Groups	1,417	(761)	-	656
Education Administration	6,520	-	(232)	6,288
Staff Development	-	-	-	-
Fife Music Service	3,451	(465)	-	2,986
Support Services	5,298	(281)	-	5,017
General Education	9,057	(500)	(840)	7,717
Childcare	5,053	(2,158)	(11)	2,885
Total Education Non Devolved	201,270	(13,195)	(1,083)	186,992
Total Service Managed Budget	469,433	(23,661)	(1,083)	444,689

FIFE COUNCIL

REVENUE BUDGET 2025-26

EDUCATION

SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Education Devolved £000	Education Non Devolved £000	Total Budget £000	%
Expenditure				
Employee	263,814	117,249	381,063	81.2%
Premises	0	32,132	32,132	6.8%
Transport	102	17,419	17,521	3.7%
Supplies & Services	2,539	17,379	19,918	4.2%
Third Party Payments	1,708	17,073	18,781	4.0%
Transfer Payments	-	18	18	0.0%
Capital Financing Costs	-	-	-	0.0%
Support Service Charges	-	-	-	0.0%
Gross Expenditure	268,163	201,270	469,433	100.0%
Income				
Government Grants	(10,466)	(8,297)	(18,763)	75.8%
Reimbursements, Grants and Contributions	-	(2,064)	(2,064)	8.3%
Customer & Client Receipts	-	(2,334)	(2,334)	9.4%
Other Income	-	(500)	(500)	2.0%
Internal Income	-	(1,083)	(1,083)	4.4%
Gross Income	(10,466)	(14,278)	(24,744)	100.0%
Net Expenditure	257,697	186,992	444,689	

FIFE COUNCIL
REVENUE BUDGET 2025-26
HEALTH & SOCIAL CARE
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Primary & Preventative Care				
Older People Senior Manager	-	-	-	-
Primary & Preventative Care	212	(3)	-	209
Total Primary & Preventative Care	212	(3)	-	209
Integrated Community Care Services				
Home Care - Associated Services	5,162	(1,665)	(208)	3,289
Home Care - Fife Wide	38,969	(10,131)	(49)	28,788
Home Care - East	9,655	(8)	-	9,647
Home Care - West	12,022	(1,725)	-	10,296
Occupational Therapy - West	-	-	-	-
Occupational Therapy	3,633	(75)	(27)	3,531
Residential & Day Care	20,719	(4,441)	(0)	16,278
Fife Equipment Loan Store	2,354	(1,377)	-	977
Hospital Discharge Team	2,237	(899)	-	1,337
Integrated Community Assessment & Support Service	1,510	(839)	-	671
Total Integrated Community Care Services	96,259	(21,160)	(284)	74,815
Integrated Complex & Critical Services				
Adults Fieldwork East	3,882	(58)	-	3,824
Adults Fieldwork West	3,279	(375)	-	2,904
Older People East	9,444	(944)	-	8,500
Older People West	5,819	(2,453)	-	3,366
Adults Fife Wide	13,210	(8,545)	(2)	4,663
Older People Fife Wide	73,737	(25,504)	-	48,233
ASPP	89,443	(25,498)	-	63,945
Care & Support	2,522	(224)	-	2,298
Community Support	7,527	-	(17)	7,510
Supported Living East	24,925	(6,125)	(59)	18,742
Supported Living West	973	(2,618)	-	(1,645)
Supported Living Other	462	(149)	-	313
Communication Support	420	(115)	-	305
Total Integrated Complex & Critical Services	235,643	(72,608)	(78)	162,958
Professional and Business Enabling				
Contracts	2,066	(120)	-	1,947
Principal Social Work	287	-	-	287
Resources Senior Manager	4,329	(6,083)	(50)	(1,804)
Finance & Transformational Change	15,488	(4,178)	-	11,310
Total Professional and Business Enabling	22,170	(10,380)	(50)	11,740
Total Service Managed Budget	354,285	(104,151)	(412)	249,722

FIFE COUNCIL

REVENUE BUDGET 2025-26

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	%
Expenditure						
Employee	97	58,677	50,041	4,654	113,468	32.0%
Premises	-	1,748	2,283	53	4,084	1.2%
Transport	8	1,473	1,207	28	2,716	0.8%
Supplies & Services	8	7,439	2,133	13,787	23,367	6.6%
Third Party Payments	100	24,050	172,190	3,597	199,938	56.4%
Transfer Payments	-	2,871	7,780	52	10,702	3.0%
Capital Financing Costs	-	-	-	-	-	0.0%
Support Service Charges	-	-	10	-	10	0.0%
Gross Expenditure	212	96,259	235,643	22,170	354,285	100.0%
Income						
Government Grants	-	-	-	-	-	0.0%
Reimbursements, Grants and Contributions	(3)	(14,819)	(41,333)	(10,380)	(66,535)	63.6%
Customer & Client Receipts	-	(6,342)	(31,120)	-	(37,462)	35.8%
Other Income	-	-	(154)	-	(154)	0.1%
Internal Income	-	(284)	(78)	(50)	(412)	0.4%
Gross Income	(3)	(21,444)	(72,686)	(10,431)	(104,563)	100.0%
Net Expenditure	209	74,815	162,958	11,740	249,722	

FIFE COUNCIL
REVENUE BUDGET 2025-26
PLACE
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Environment & Building Services				
Grounds Maintenance Service	12,961	(907)	(3,890)	8,164
Corporate Stores	3,702	(202)	(4,005)	(505)
Building Services	108,070	(180)	(118,951)	(11,060)
Fleet Services	17,358	(485)	(17,691)	(817)
Domestic Waste & Street Cleaning	18,895	(71)	-	18,824
Total Environment & Building Services	160,986	(1,844)	(144,536)	14,605
Facilities Management Service				
Corporate Buildings	6,177	(277)	(379)	5,521
Cleaning & Janitorial Services	23,578	(77)	(1,562)	21,939
Catering Client	581	(405)	(47)	130
Commercial Catering	1,229	(1,359)	(19)	(149)
Catering - Meals On Wheels	1,424	-	(1,426)	(2)
School Catering	19,248	(3,987)	(604)	14,657
Facilities Management Service	2,929	-	(171)	2,758
Public Conveniences	517	(92)	(16)	409
Catering - Care Homes	4,086	(12)	(4,073)	1
Total Facilities Management Service	59,769	(6,207)	(8,296)	45,266
Roads & Transportation				
Roads Administration	2,974	(70)	(1,483)	1,421
Bus Station Management	1,258	(1,415)	-	(157)
Car & Lorry Parking	2,887	(3,958)	-	(1,071)
Public & Accessible Transport	13,389	(342)	(247)	12,800
Sustainable Transport	1,244	(312)	(13)	918
Rechargeable	150	(148)	-	2
Harbours, Bridges, Coast & Flood	2,648	(251)	(161)	2,236
Roads Network Management	2,247	(480)	-	1,767
Routine Maintenance	3,016	-	(20)	2,996
TES Structural Maintenance	7,710	-	-	7,710
Winter Maintenance	2,238	-	-	2,238
Roads Operations	20,965	-	(21,344)	(379)
Lighting, Traffic Lights And Lit Signs	4,403	(30)	-	4,373
Total Roads & Transportation	65,126	(7,006)	(23,268)	34,853
Service Management & Sustainability				
Service Management & Sustainability	124	-	-	124
Sustainability & Commercial Operations	28,807	(6,415)	-	22,392
Total Service Management & Sustainability	28,931	(6,415)	-	22,516
Property & Bereavement				
Cemeteries & Crematoria	4,106	(4,105)	-	0
Property Services	12,624	(1,430)	(8,549)	2,645
Total Property & Bereavement	16,730	(5,535)	(8,549)	2,646
Place Executive Director	474	-	-	474

FIFE COUNCIL
REVENUE BUDGET 2025-26
PLACE
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Planning				
Planning	3,028	(2,641)	(183)	204
Development Plan	1,141	(5)	-	1,136
Climate Change & Zero Waste	660	(50)	-	610
Planning Administration	145	-	-	145
Total Planning	4,973	(2,696)	(183)	2,094
Protective Services				
Protective Services Administration	167	-	-	167
Building Standards & Safety	3,976	(2,460)	(814)	701
Environmental Health - Food & Workplace Safety	1,277	(34)	-	1,243
Environmental Health - Public Protection	1,362	(50)	(29)	1,282
Trading Standard	983	(27)	(43)	913
Total Protective Services	7,765	(2,571)	(886)	4,307
Employability				
Employability	920	(70)	(180)	671
MA and FA	1,068	(911)	(46)	111
Matrix Fife	1,442	(438)	(264)	740
Supported Employment Service	1,061	(11)	-	1,050
Business Property	1,631	(3,288)	(116)	(1,774)
Economic Development	2,597	(143)	-	2,454
Town Centre Development Unit	168	(5)	-	163
Tourism	655	-	-	655
Economic Policy	901	(8)	-	893
Strategic Growth & City Deals	252	-	-	252
Economic Regeneration	560	(408)	-	151
Opportunities Fife	31	-	-	31
Administration	319	-	-	319
Total Employability	11,605	(5,282)	(607)	5,716
Property Repairs and Maintenance	-	-	-	-
Total Service Managed Budget	356,359	(37,556)	(186,325)	132,477

FIFE COUNCIL

REVENUE BUDGET 2025-26

PLACE

SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Environment & Building Services	Facilities Management Service	Roads & Transportation £000	Service Management & Sustainability	Property & Bereavement	Planning	Protective Services £000	Business & Employability Service	Property Repairs & Maintenance	Total Budget £000	%
Expenditure											
Employee	73,760	43,306	18,473	(0)	12,488	4,746	7,177	6,737	8,481	175,168	48.0%
Premises	1,825	4,376	21,736	485	2,064	-	48	1,461	-	31,994	8.8%
Transport	19,868	605	6,484	-	345	20	94	65	-	27,482	7.5%
Supplies & Services	65,920	11,288	9,279	124	1,777	207	365	2,313	-	91,272	25.0%
Third Party Payments	60	21	9,152	28,323	-	-	70	897	-	38,523	10.6%
Transfer Payments	-	-	-	-	-	-	11	61	-	73	0.0%
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	0.0%
Support Service Charges	27	172	3	-	56	-	-	71	-	329	0.1%
Gross Expenditure	161,460	59,769	65,126	28,931	16,730	4,973	7,765	11,605	8,481	364,840	100.0%
Income											
Government Grants	-	-	-	-	-	-	-	-	-	-	0.0%
Reimbursements, Grants and Contributions	(26)	(211)	(119)	(595)	(283)	-	(35)	(1,478)	-	(2,746)	1.2%
Customer & Client Receipts	(1,222)	(5,989)	(6,627)	(5,820)	(3,314)	(2,696)	(2,512)	(3,801)	-	(31,980)	14.3%
Other Income	(596)	(8)	(260)	-	(1,938)	-	(24)	(3)	-	(2,830)	1.3%
Internal Income	(144,536)	(8,296)	(23,268)	-	(8,549)	(183)	(886)	(607)	-	(186,325)	83.2%
Gross Income	(146,381)	(14,503)	(30,274)	(6,415)	(14,084)	(2,879)	(3,457)	(5,889)	-	(223,881)	100.0%
Net Expenditure	15,079	45,266	34,853	22,516	2,646	2,094	4,307	5,716	8,481	140,959	

FIFE COUNCIL
REVENUE BUDGET 2025-26
COMMUNITIES
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Housing & Neighbourhood Services				
Management & Support	1,652	-	(967)	685
Private Housing Investment	2,259	-	-	2,259
Homelessness	24,611	(17,461)	(295)	6,855
Other Housing Initiatives	1,732	(945)	-	786
Private Landlords & HMO	1,105	(1,025)	-	80
Housing Support Services	1,727	-	-	1,727
Safer Communities	4,197	(59)	(1,026)	3,111
Total Housing & Neighbourhood Services	37,283	(19,491)	(2,288)	15,503
Area Services				
Theatres	472	(0)	-	472
Libraries	10,590	(1)	-	10,589
Museums & Art Galleries	178	-	-	178
Cultural Partnerships	14	-	-	14
Countryside Operations	3,552	(149)	(35)	3,368
Golf Operations	924	(35)	-	889
Sports Development	787	(134)	(67)	586
Sports Operations	8,596	(151)	-	8,446
Leisure & Cultural Management	10	-	-	10
Total Area Services	25,124	(471)	(102)	24,551
Area Locality	1,404	-	-	1,404
Local Community Planning	1,330	-	-	1,330
Change & Improvement	803	-	(21)	782
Outdoor Education	604	(163)	-	441
Community Learning & Development	7,469	-	(237)	7,232
Community Resources	5,806	(871)	(61)	4,874
Adult Education	1,591	(23)	(243)	1,324
Community Use of Schools	5,338	(1,966)	-	3,371
Youth Work	905	-	(61)	844
Community & Corporate Development Mgt	1,306	-	-	1,306
Emergency Resilience	393	-	(166)	227
Communities Executive Director	332	-	(83)	250
Total Community & Corporate Development	27,281	(3,024)	(873)	23,384
Customer Service Improvement				
Customer & Online Services Management	233	-	-	233
Customer Service Experience	1,034	-	(44)	991
Customer Service Delivery	7,920	(524)	(2,302)	5,094
Comms & Customer Insight	0	-	(0)	(0)
Fife Gov Uk Web Team	466	-	(121)	345
Financial Wellbeing & Revenues	5,148	(73)	(1,405)	3,670
Scottish Welfare Fund	3,714	(134)	(34)	3,546
Total Customer Service Improvement	18,516	(731)	(3,906)	13,878
Policy & Communications				
Policy & Communications	7,595	(260)	(313)	7,022
Total Policy & Communications	7,595	(260)	(313)	7,022

FIFE COUNCIL
REVENUE BUDGET 2025-26
COMMUNITIES
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Children & Families/CJS				
C&F West	4,224	-	-	4,224
C&F East	2,595	-	-	2,595
C&F Fife Wide	24,538	(374)	-	24,164
C&F Residential	10,572	(1,040)	(139)	9,393
C&F Family Placement	18,429	(100)	-	18,329
C&F Senior Manager	3,083	(8)	(25)	3,051
Family Support	4,416	(153)	(60)	4,204
C&F Central	4,129	-	-	4,129
Criminal Justice Service	11,296	(10,199)	-	1,097
Total Children & Families/CJS	83,283	(11,874)	(223)	71,185
Total Service Managed Budget	199,082	(35,851)	(7,707)	155,524

FIFE COUNCIL

REVENUE BUDGET 2025-26

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 £0	Total Budget £000	%
Expenditure								
Employee	9,321	1,853	16,511	15,198	3,654	44,627	91,164	45.8%
Premises	10,771	3,849	3,294	177	-	688	18,779	9.4%
Transport	214	97	133	39	10	1,705	2,198	1.1%
Supplies & Services	3,530	967	5,664	1,623	1,107	3,251	16,142	8.1%
Third Party Payments	10,502	18,192	1,562	1,479	2,824	27,794	62,354	31.3%
Transfer Payments	-	160	116	-	-	5,217	5,493	2.8%
Capital Financing Costs	-	-	-	-	-	-	-	0.0%
Support Service Charges	2,945	7	0	-	-	1	2,953	1.5%
Gross Expenditure	37,283	25,124	27,281	18,516	7,595	83,283	199,082	100.0%
Income								
Government Grants	(250)	(60)	-	(207)	(68)	(10,107)	(10,692)	24.5%
Reimbursements, Grants and Contributions	(686)	(155)	(102)	-	(192)	(1,767)	(2,901)	6.7%
Customer & Client Receipts	(18,554)	(256)	(2,904)	(521)	-	-	(22,236)	51.0%
Other Income	(1)	-	(18)	(3)	-	-	(22)	0.1%
Internal Income	(2,288)	(102)	(873)	(3,906)	(313)	(223)	(7,707)	17.7%
Gross Income	(21,780)	(573)	(3,897)	(4,638)	(573)	(12,097)	(43,558)	100.0%
Net Expenditure	15,503	24,551	23,384	13,878	7,022	71,185	155,524	

FIFE COUNCIL
REVENUE BUDGET 2025-26
FINANCE & CORPORATE SERVICES
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Finance & Corporate Services Management				
Management & Admin	1,933	(2)	(140)	1,791
Total Finance & Corporate Services Management	1,933	(2)	(140)	1,791
Assessors				
Assessors	2,046	-	-	2,046
Total Assessors	2,046	-	-	2,046
Finance				
Audit & Risk Management	1,336	-	(416)	920
Finance	3,593	-	(598)	2,995
Pensions Services	1,446	-	(1,446)	-
Total Finance	6,376	-	(2,460)	3,915
Revenue & Commercial Services				
Procurement	1,979	(350)	(364)	1,264
Shared Service Centre	4,082	(43)	(362)	3,677
Business Support	12,331	(36)	(1,327)	10,968
Business Management Innovation	730	-	(20)	710
Total Revenue & Commercial Services	19,122	(429)	(2,073)	16,620
Legal & Democratic Services				
Legal Services	2,425	(953)	(300)	1,172
Democratic Services	1,060	(21)	-	1,039
Members	2,934	-	-	2,934
Civic Ceremonies	44	-	-	44
Elections	-	-	-	-
Community Councils	92	-	-	92
Total Legal & Democratic Services	6,555	(974)	(300)	5,281
Human Resources				
Human Resources	7,561	(65)	(531)	6,966
Trade Union	730	-	-	730
Employee Benefits	94	-	(3)	91
Total Human Resources	8,385	(65)	(534)	7,786
Business Technology Solutions				
BTS Service Management	667	-	(92)	575
Strategic Platforms	9,975	-	(335)	9,640
Directorate Systems	5,021	-	(660)	4,360
Technical & Hosting	6,797	-	(219)	6,578
Solutions & Service Assurance	967	-	(31)	936
Total Business Technology Solutions	23,426	-	(1,337)	22,089
Other Services				
Miscellaneous Services	95	-	-	95
Housing Benefits	92,548	(86,898)	-	5,649
Corporate & Democratic Core	212	-	-	212
Non Distributed Costs	3,166	-	-	3,166
Total Other Services	96,021	(86,898)	-	9,122
Total Service Managed Budget	163,863	(88,369)	(6,844)	68,650

FIFE COUNCIL

REVENUE BUDGET 2025-26

FINANCE & CORPORATE SERVICES

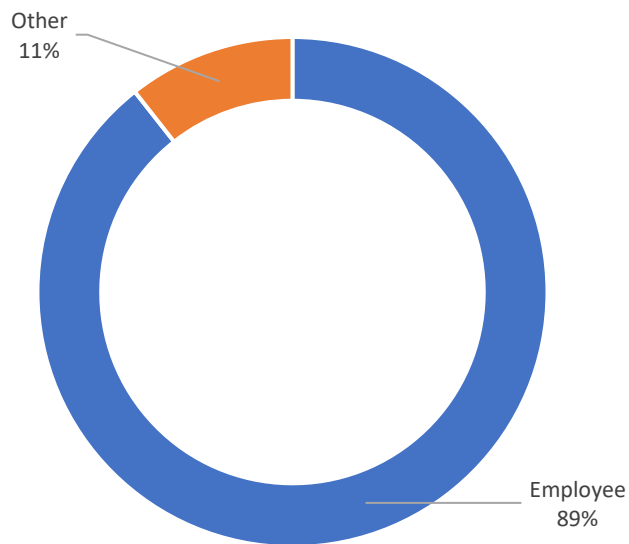
SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Finance & Corporate Services Mgt £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	%
Expenditure													
Employee	1,246	5,694	18,466	3,194	8,246	10,533	2,012	95	-	-	3,166	52,651	32.1%
Premises	-	-	-	3	-	9	-	-	-	-	-	12	0.0%
Transport	-	1	18	81	3	30	1	-	-	-	-	135	0.1%
Supplies & Services	687	681	638	3,204	136	12,854	33	-	4,209	207	-	22,648	13.8%
Third Party Payments	-	1	-	73	-	-	-	-	-	5	-	79	0.0%
Transfer Payments	-	-	-	-	-	-	-	1	88,338	-	-	88,339	53.9%
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Support Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Gross Expenditure	1,933	6,376	19,122	6,555	8,385	23,426	2,046	95	92,548	212	3,166	163,863	100.0%
Income													
Government Grants	-	-	-	-	-	-	-	-	(82,218)	-	-	(82,218)	86.4%
Reimbursements, Grants and Contributions	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Customer & Client Receipts	-	-	(30)	(891)	(65)	-	-	-	(3,590)	-	-	(4,576)	4.8%
Other Income	(2)	-	(399)	(83)	-	-	-	-	(1,090)	-	-	(1,574)	1.7%
Internal Income	(140)	(2,460)	(2,073)	(300)	(534)	(1,337)	-	-	-	-	-	(6,844)	7.2%
Gross Income	(142)	(2,460)	(2,502)	(1,274)	(599)	(1,337)	-	-	(86,898)	-	-	(95,212)	100.0%
Net Expenditure	1,791	3,915	16,620	5,281	7,786	22,089	2,046	95	5,649	212	3,166	68,650	

FIFE COUNCIL
REVENUE BUDGET 2025-26
CHIEF EXEXECUTIVE
SERVICE MANAGED BUDGET

	Chief Executive £000
Expenditure	
Employee	296
Premises	1
Transport	7
Supplies & Services	28
Third Party Payments	-
Transfer Payments	-
Capital Financing Costs	-
Support Service Charges	-
Gross Expenditure	332
Income	
Government Grants	-
Reimbursements, Grants and Contributions	-
Customer & Client Receipts	-
Other Income	-
Internal Income	-
Gross Income	-
Net Expenditure	332

2025-26 Gross Expenditure by Subjective

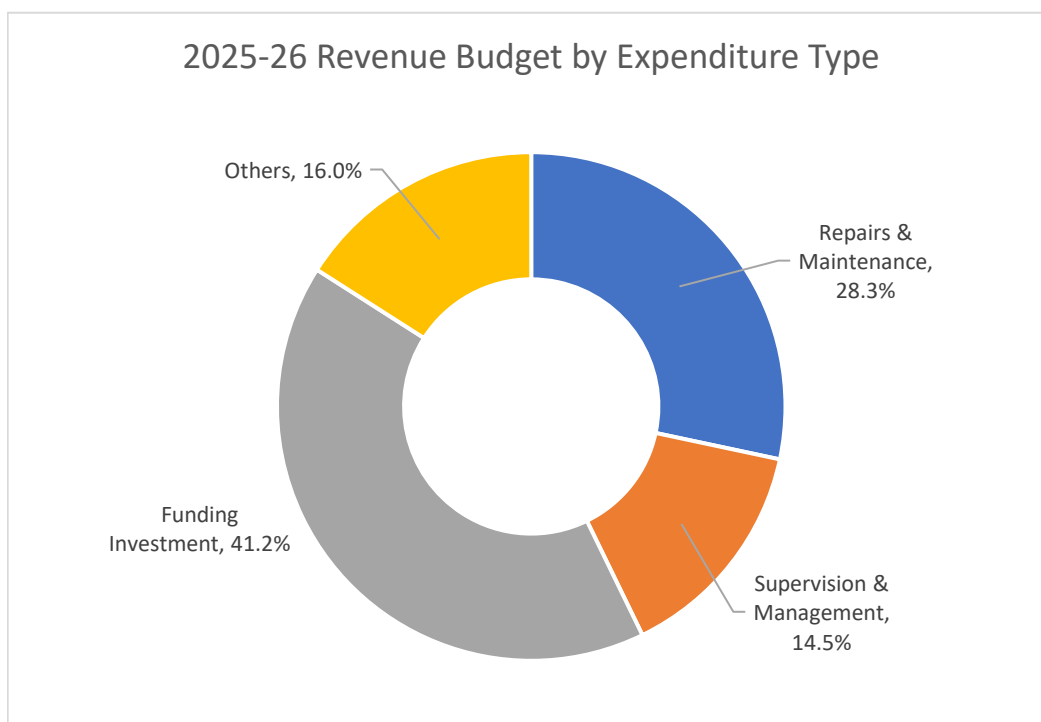


HOUSING REVENUE ACCOUNT

FIFE COUNCIL

REVENUE BUDGET 2025-26
HOUSING REVENUE ACCOUNT

	2024-25 Budget £000	2025-26 Budget £000
Repairs & Maintenance	42,733	44,631
Locality Managed Expenditure	3,506	5,820
Supervision & Management	21,579	22,768
Funding Investment	60,899	64,959
Voids	2,571	2,137
Housing Support Costs	(467)	(482)
Garden Care Scheme	446	474
Bad or Doubtful Debts	3,108	3,364
Other Expenditure	12,261	13,821
Total Expenditure	146,635	157,494
Funded by:		
Income from House Rents	(139,112)	(149,537)
Income from Lockups/Garage Sites	(3,098)	(3,279)
Other Income	(4,425)	(4,928)
Total Funding	(146,635)	(157,744)



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.

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

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 into 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 2025/26

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



Alternative Formats

Information about Fife Council can be made available in large print, braille, audio CD/tape and Gaelic on request by calling
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Language lines

خط هاتف اللغة العربية:

03451 55 55 77

বাংলায় আলাপ করার জন্য টেলিফোন লাইন:

03451 55 55 99

中文語言熱線電話:

03451 55 55 88

Polskojęzyczna linia telefoniczna:

03451 55 55 44

اُردو زبان کے لیے ٹیلیفون نمبر

03451 55 55 66