

Financial Plans 2024/25

General Fund and Housing Revenue Account

FIFE COUNCIL
FINANCIAL PLANS 2024-25
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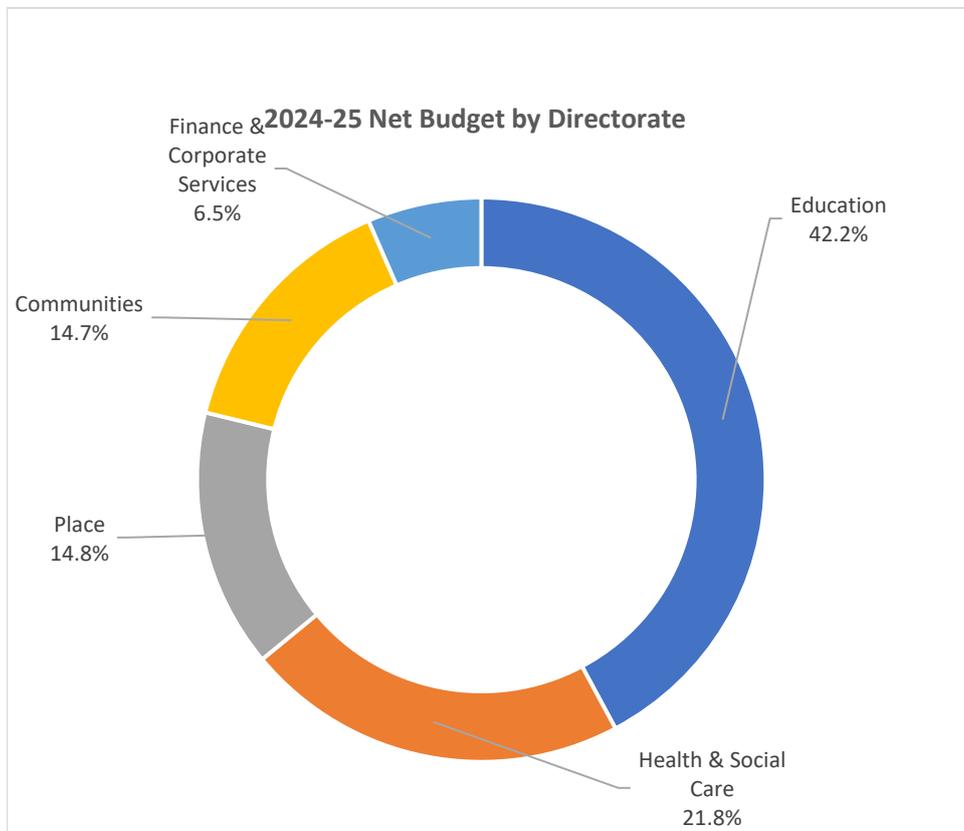
Introduction

Following the approval of the Council's budget on Thursday 22 February 2024 this document provides an overview of the 2024-25 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 2024-25
GENERAL FUND SUMMARY BY DIRECTORATE

	2024-25 Net Budget £000
Education	484,269
Health & Social Care	250,672
Place	170,160
Communities	168,438
Finance & Corporate Services	74,555
Chief Executive	357
Additional Items	(88,510)
Total Net Expenditure	1,059,940
 Financed by:	
General Revenue Grant	(724,533)
Non Domestic Rates	(143,471)
Council Tax Income	(192,939)
Budgets Funded (from)/to Balances	1,018
Total Funding	(1,059,940)

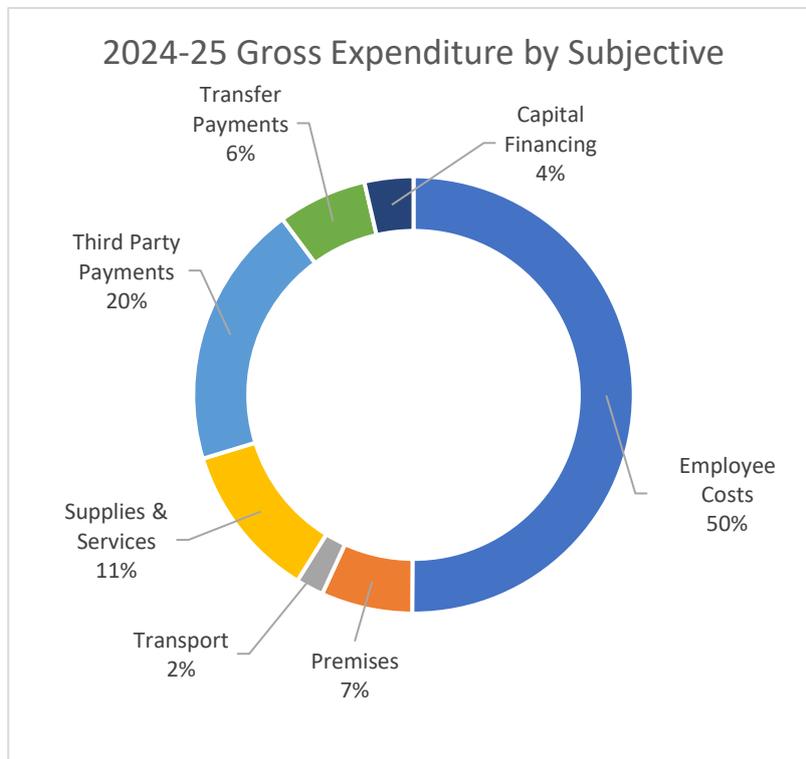


Note:

- 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 adjustment for Service Concession accounting 1.018m.

FIFE COUNCIL
REVENUE BUDGET 2024-25
GENERAL FUND SUMMARY BY SUBJECTIVE

	2024-25 Net Budget £000
Employee Costs	749,538
Premises Costs	100,345
Transport Costs	30,452
Supplies and Services	171,320
Third Party Payments	292,785
Transfer Payments	98,056
Capital Finance & Charges	53,660
Gross Expenditure	1,496,156
Government Grants	(103,643)
Reimbursements/Grants/Contributions	(79,725)
Customer & Client Receipts	(86,907)
Other Income	(6,812)
Internal Income	(159,129)
Gross Income	(436,216)
Net Expenditure	1,059,940
 Financed by:	
General Revenue Grant	(724,533)
Non Domestic Rates	(143,471)
Non Domestic Rates - TIF	(15)
Council Tax Income	(192,939)
Budgets Funded (from)/to Balances	1,018
Total Funding	(1,059,940)



FIFE COUNCIL

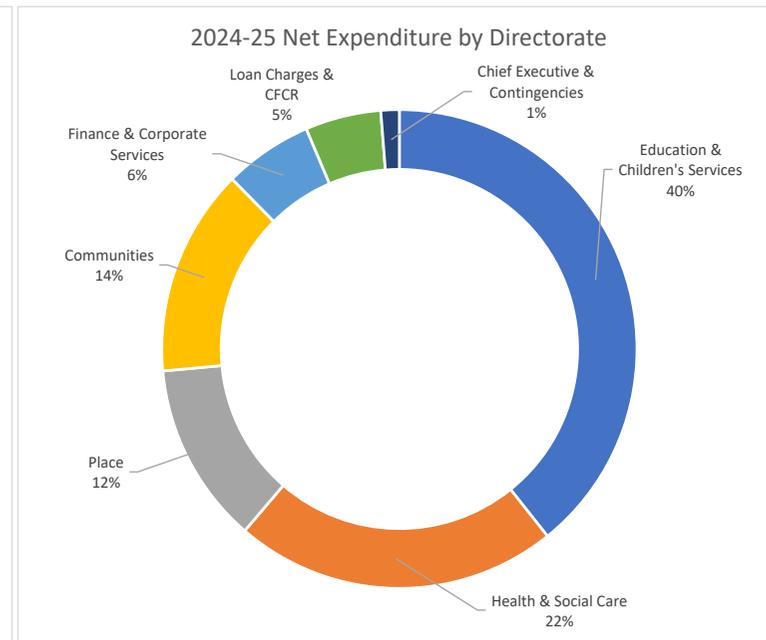
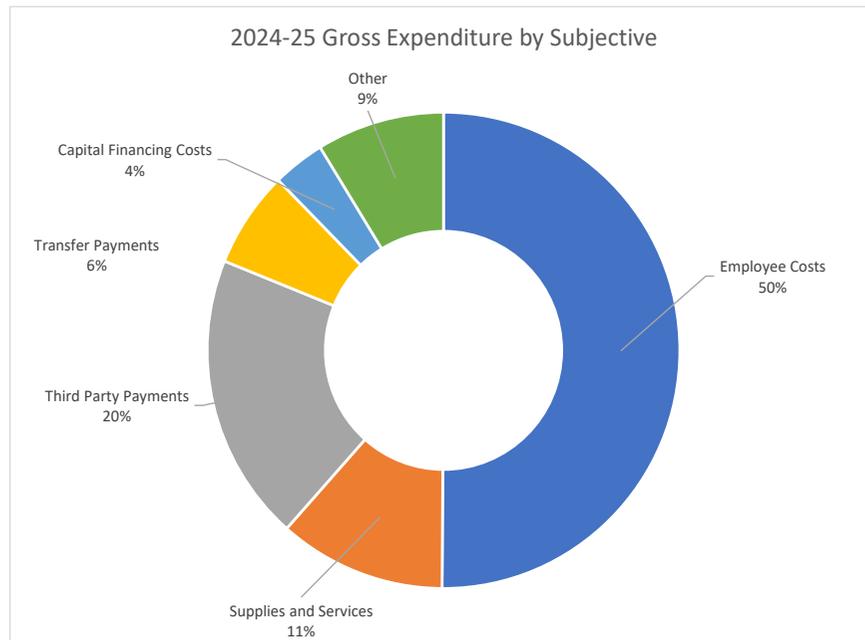
REVENUE BUDGET 2024-25
GENERAL FUND SUMMARY BY SERVICE

	Corporately Managed Items				Total 2023-24 Net Budget £000
	Service Managed Net Budget £000	Property Repairs & Maintenance £000	Capital Charges £000	IAS 19 Pension £000	
EDUCATION					
Education (Devolved)	243,260	-	6	-	243,265
Education (Non Devolved)	173,129	7,759	38,217	21,899	241,004
	416,389	7,759	38,222	21,899	484,269
HEALTH & SOCIAL CARE					
Health & Social Care	233,130	888	1,327	15,327	250,672
PLACE					
Assets, Transportation and Environment	104,752	2,270	28,591	-	135,613
Place Executive Director	464	-	-	23,025	23,489
Planning	1,936	-	-	-	1,936
Protective Services	2,803	-	29	-	2,832
Business & Employability Service	5,361	109	820	-	6,290
Property Repairs and Maintenance	14,581	(14,581)	-	-	-
	129,898	(12,203)	29,440	23,025	170,160
COMMUNITIES					
Area Services	23,116	1,908	4,894	-	29,917
Housing & Neighbourhood Services	15,129	2	1,927	-	17,058
Community & Corporate Development	22,149	1,351	2,590	-	26,091
Communities Executive Director	239	-	-	6,580	6,819
Customer Service Improvement	12,982	125	110	-	13,217
Policy & Communications	6,737	-	-	-	6,737
Children & Families/CJS	68,396	136	67	-	68,599
	148,748	3,522	9,588	6,580	168,438
FINANCE & CORPORATE SERVICES					
Finance & Corporate Services Management	1,762	-	-	-	1,762
Assessors	1,982	-	-	-	1,982
Finance	3,820	-	-	-	3,820
Revenue & Commercial Services	16,473	1	-	-	16,473
Legal & Democratic Services	4,287	-	9	-	4,296
Human Resources	6,713	-	-	-	6,713
Business Technology Solutions	19,404	4	5,501	-	24,908
Miscellaneous Services	99	29	-	6,802	6,930
Benefits & Council Tax	5,774	-	-	-	5,774
Corporate and Democratic Core	3,527	-	-	(1,632)	1,895
	63,841	34	5,510	5,170	74,555
CHIEF EXECUTIVE					
Chief Executive	319	-	-	38	357
	319	-	-	38	357
NET SERVICE EXPENDITURE	992,325	0	84,086	72,039	1,148,450
ADDITIONAL ITEMS					
CFCR	200	-	-	-	200
Legislative Obligations / Unallocated Items	12,937	-	-	-	12,937
Loan Charges	54,478	-	-	-	54,478
Adjustment for Capital Charges	-	-	(84,086)	-	(84,086)
IAS19 Adjustment	-	-	-	(72,039)	(72,039)
	67,615	-	(84,086)	(72,039)	(88,510)
TOTAL NET EXPENDITURE	1,059,940	0	-	-	1,059,940
FINANCED BY:					
General Revenue Grant	(724,533)	-	-	-	(724,533)
Non Domestic Rates	(143,471)	-	-	-	(143,471)
Non Domestic Rates - TIF	(15)	-	-	-	(15)
Council Tax Income	(192,939)	-	-	-	(192,939)
Budgets Funded (from)/to Balances	1,018	-	-	-	1,018
TOTAL FUNDING	(1,059,940)	-	-	-	(1,059,940)

FIFE COUNCIL
REVENUE BUDGET 2024-25
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	353,078	110,510	154,558	85,565	49,961	284	-	1,865	(6,283)	749,538
Premises Costs	32,016	4,366	43,292	18,550	27	1	-	2,094	-	100,345
Transport Costs	16,646	2,903	25,650	2,239	136	7	-	-	(17,129)	30,452
Supplies and Services	18,908	29,057	90,699	14,245	20,188	28	-	8,077	(9,881)	171,320
Third Party Payments	17,336	181,816	31,371	60,586	77	-	-	1,600	-	292,785
Transfer Payments	18	9,662	404	5,343	82,632	-	-	-	(3)	98,056
Capital Financing Costs	-	-	-	-	-	-	54,678	(1,018)	-	53,660
Support Services	-	12	257	2,923	-	-	-	-	(3,192)	-
Gross Expenditure	438,002	338,324	346,232	189,450	153,020	319	54,678	12,618	(36,488)	1,496,156
Government Grants	(15,745)	-	-	(9,898)	(78,000)	-	-	-	-	(103,643)
Reimbursements, Grants & Contributions	(2,055)	(72,899)	(2,611)	(2,160)	-	-	-	-	-	(79,725)
Customer & Client Receipts	(2,230)	(31,387)	(27,433)	(21,605)	(4,252)	-	-	-	-	(86,907)
Other Income	(500)	(132)	(5,812)	(21)	(666)	-	-	319	-	(6,812)
Internal Income	(1,083)	(777)	(180,478)	(7,018)	(6,261)	-	-	-	36,488	(159,129)
Gross Income	(21,613)	(105,195)	(216,334)	(40,702)	(89,179)	-	-	319	36,488	(436,216)
Net Expenditure	416,389	233,130	129,898	148,748	63,841	319	54,678	12,937	-	1,059,940

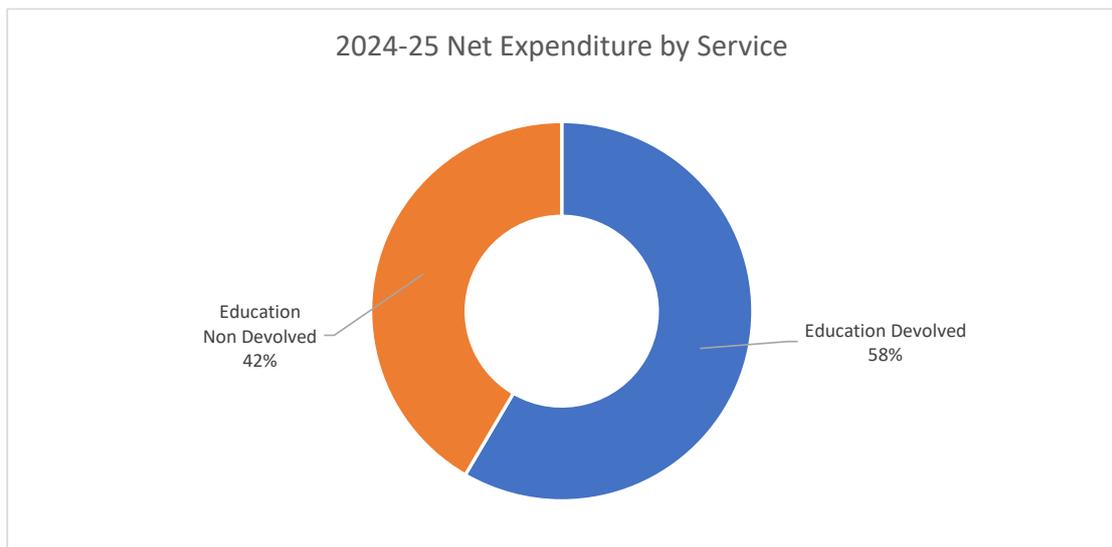
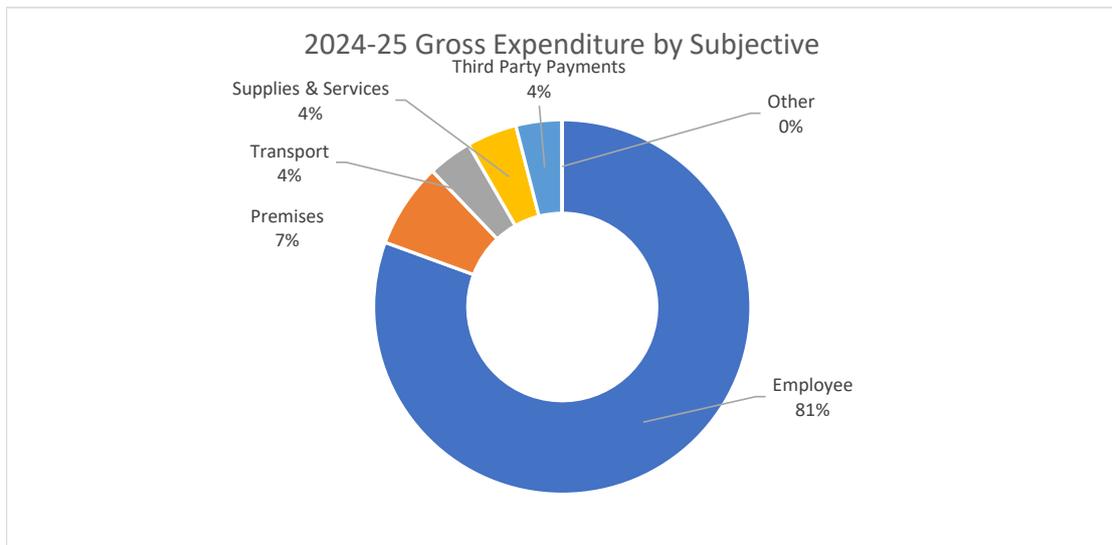


FIFE COUNCIL
REVENUE BUDGET 2024-25
EDUCATION
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Education Devolved				
Primary	118,760	(7,610)	-	111,151
Secondary	126,462	(2,699)	-	123,763
Nursery	3,053	-	-	3,053
Special	5,436	(157)	-	5,279
Other	14	-	-	14
Total Education Devolved	253,725	(10,466)	-	243,260
Education Non Devolved				
Primary	27,532	-	-	27,532
Secondary	31,334	(3,503)	-	27,831
Nursery	60,231	-	-	60,231
Special	37,923	(1,385)	-	36,538
Area Groups	1,346	(761)	-	585
Education Administration	4,857	-	(232)	4,625
Staff Development	-	-	-	-
Fife Music Service	3,269	(465)	-	2,804
Support Services	4,784	(1,388)	-	3,396
General Education	8,382	(500)	(840)	7,042
Childcare	4,617	(2,062)	(11)	2,544
Total Education Non Devolved	184,276	(10,064)	(1,083)	173,129
Total Service Managed Budget	438,002	(20,530)	(1,083)	416,389

FIFE COUNCIL
REVENUE BUDGET 2024-25
EDUCATION
SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Education Devolved £000	Education Non Devolved £000	Total Budget £000	%
Expenditure				
Employee	249,396	103,682	353,078	80.6%
Premises	0	32,016	32,016	7.3%
Transport	102	16,544	16,646	3.8%
Supplies & Services	2,519	16,388	18,908	4.3%
Third Party Payments	1,707	15,629	17,336	4.0%
Transfer Payments	-	18	18	0.0%
Capital Financing Costs	-	-	-	0.0%
Support Service Charges	-	-	-	0.0%
Gross Expenditure	253,725	184,276	438,002	100.0%
Income				
Government Grants	(10,466)	(5,279)	(15,745)	72.8%
Reimbursements, Grants and Contributions	-	(2,055)	(2,055)	9.5%
Customer & Client Receipts	-	(2,230)	(2,230)	10.3%
Other Income	-	(500)	(500)	2.3%
Internal Income	-	(1,083)	(1,083)	5.0%
Gross Income	(10,466)	(11,147)	(21,613)	100.0%
Net Expenditure	243,260	173,129	416,389	

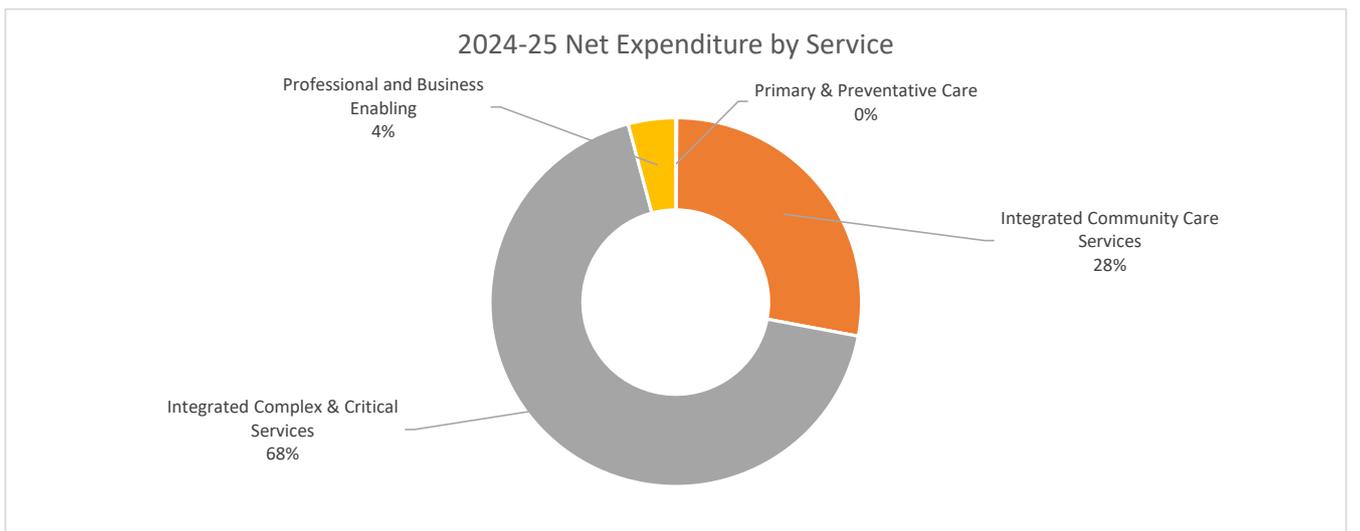
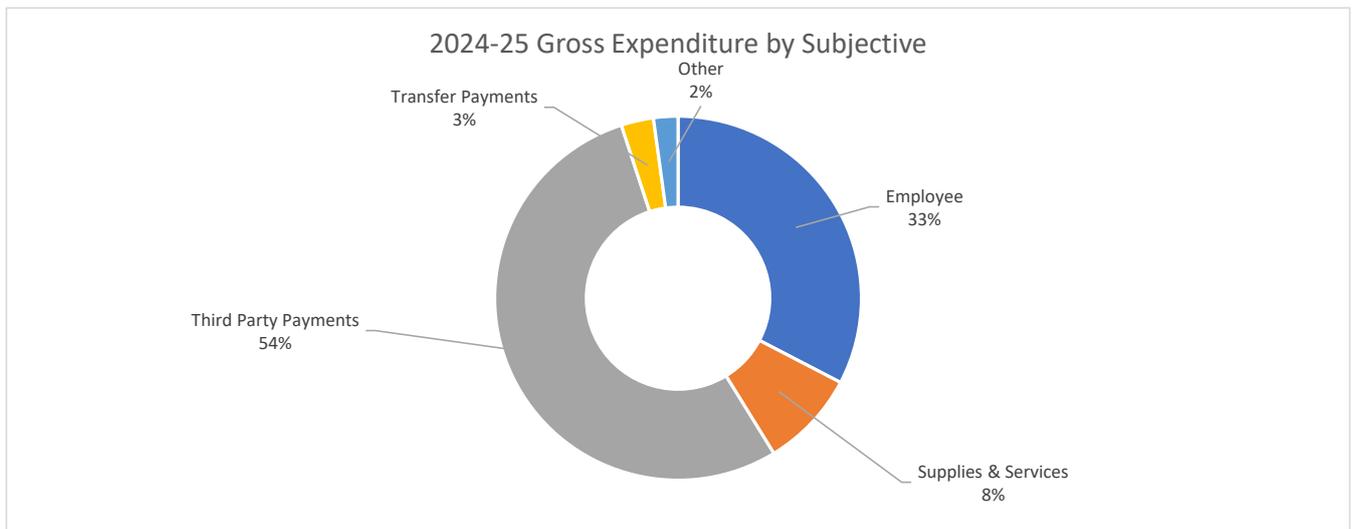


FIFE COUNCIL
REVENUE BUDGET 2024-25
HEALTH & SOCIAL CARE
SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Primary & Preventative Care				
Older People Senior Manager	-	-	-	-
Primary & Preventative Care	204	(3)	-	201
Total Primary & Preventative Care	204	(3)	-	201
Integrated Community Care Services				
Home Care - Associated Services	4,983	(1,615)	(208)	3,160
Home Care - Fife Wide	29,853	(10,081)	(49)	19,723
Home Care - East	9,590	(8)	-	9,582
Home Care - West	11,777	(1,725)	-	10,051
Occupational Therapy - West	-	-	-	-
Occupational Therapy	3,502	(75)	(27)	3,400
Residential & Day Care	20,558	(4,274)	(0)	16,283
Fife Equipment Loan Store	2,317	(1,343)	-	974
Hospital Discharge Team	2,106	(887)	-	1,219
Integrated Community Assessment & Support Services	1,416	(836)	-	580
Total Integrated Community Care Services	86,102	(20,845)	(284)	64,973
Integrated Complex & Critical Services				
Adults Fieldwork East	3,775	(58)	-	3,717
Adults Fieldwork West	3,323	(370)	-	2,952
ADULTS FIELDWORK EAST	8,508	(997)	-	7,511
Older People East	6,098	(2,445)	-	3,653
Older People West	15,223	(8,167)	-	7,056
Older People Fife Wide	63,918	(20,016)	-	43,902
ASPP	86,619	(25,213)	-	61,406
ADULTS FIELDWORK WEST	2,337	(212)	-	2,125
ADULTS FIELDWORK WEST	7,231	-	(17)	7,214
ADULTS FIELDWORK WEST	23,225	(6,083)	(83)	17,059
ADULTS FIELDWORK WEST	1,081	(2,438)	-	(1,357)
ADULTS FIELDWORK WEST	2,762	-	-	2,762
ADULTS FIELDWORK WEST	432	(115)	-	318
Total Integrated Complex & Critical Services	224,534	(66,113)	(100)	158,321
Professional and Business Enabling				
Contracts	2,051	(115)	-	1,935
Principal Social Work	291	-	-	291
Resources Senior Manager	24,584	(6,378)	(393)	17,813
RESOURCES SENIOR MANAGER	559	(10,964)	-	(10,405)
Total Professional and Business Enabling	27,485	(17,457)	(393)	9,634
Total Service Managed Budget	338,324	(104,418)	(777)	233,130

FIFE COUNCIL
REVENUE BUDGET 2024-25
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	91	56,349	47,734	6,336	110,510	32.7%
Premises	-	1,755	2,557	53	4,366	1.3%
Transport	9	1,466	1,405	23	2,903	0.9%
Supplies & Services	8	7,685	3,927	17,437	29,057	8.6%
Third Party Payments	97	17,415	160,709	3,595	181,816	53.7%
Transfer Payments	-	1,431	8,190	41	9,662	2.9%
Capital Financing Costs	-	-	-	-	-	0.0%
Support Service Charges	-	-	12	-	12	0.0%
Gross Expenditure	204	86,102	224,534	27,485	338,324	100.0%
Income						
Government Grants	-	-	-	-	-	0.0%
Reimbursements, Grants and Contributions	(3)	(14,603)	(40,836)	(17,457)	(72,899)	69.3%
Customer & Client Receipts	-	(6,242)	(25,145)	-	(31,387)	29.8%
Other Income	-	-	(132)	-	(132)	0.1%
Internal Income	-	(284)	(100)	(393)	(777)	0.7%
Gross Income	(3)	(21,129)	(66,213)	(17,851)	(105,195)	100.0%
Net Expenditure	201	64,973	158,321	9,634	233,130	



FIFE COUNCIL

REVENUE BUDGET 2024-25

PLACE

SERVICE MANAGED BUDGET - SERVICE ANALYSIS

Service Area	Gross Expenditure £000	External Income £000	Internal Income £000	Net Expenditure £000
Assets, Transportation and Environment				
Cemeteries & Crematoria	4,028	(4,105)	-	(77)
Grounds Maintenance Service	11,756	(906)	(3,856)	6,994
Service Management & Administration	427	-	-	427
Corporate Stores & MPDS	3,565	(387)	(3,748)	(569)
Building Services	105,339	(180)	(116,594)	(11,435)
Corporate Buildings	6,047	(230)	(379)	5,438
Property Services	11,230	(1,225)	(7,935)	2,069
Cleaning & Janitorial services	21,919	(73)	(1,444)	20,402
Catering Client	615	(441)	(58)	115
Commercial Catering	1,181	(1,263)	(19)	(102)
Catering - Meals On Wheels	1,465	-	(1,474)	(9)
School Catering	17,981	(3,942)	(761)	13,279
Facilities Management Service	2,786	-	(227)	2,559
Sustainability and Commercial Operations	22,540	(6,008)	-	16,532
Roads Administration	2,823	(91)	(1,355)	1,377
Bus Station Management	1,224	(1,345)	-	(122)
Car & Lorry Parking	2,814	(3,657)	-	(843)
Public & Accessible Transport	12,370	(327)	(220)	11,824
Sustainable Transport	1,258	(206)	(13)	1,039
Rechargeable	151	(144)	-	7
Bridges & Structures, Harbours, Coast & Flood	2,727	(293)	(340)	2,095
Network & Traffic Management	2,183	(236)	-	1,947
Routine Maintenance	2,596	-	-	2,596
Roads Structural Maintenance	4,588	-	-	4,588
Winter Maintenance	2,240	-	-	2,240
Roads Operations	18,743	-	(19,114)	(371)
Fleet Services	16,869	(485)	(17,297)	(914)
Domestic Waste & Street Cleaning	18,569	(67)	(115)	18,387
Public Conveniences	445	(57)	-	387
Catering - Care Homes	3,866	(12)	(3,853)	1
Lighting, Traffic Lights and Lit Signs	4,892	-	-	4,892
Place Executive Director	464	-	-	464
Total Assets, Transportation and Environment	309,698	(25,680)	(178,802)	105,216
Economy, Planning and Employability				
Planning	2,920	(2,601)	(183)	136
Development Plan	1,084	(5)	-	1,079
Climate & Zero Waste	629	(50)	-	579
Planning Administration	142	-	-	142
Protective Services Admin	210	-	-	210
Building Standards & Safety	2,506	(2,214)	(814)	(523)
Environmental Health - Food & Workplace	1,214	(41)	-	1,173
Environmental Health - Public Protection	1,239	(50)	(29)	1,159
Trading Standards	854	(27)	(43)	784
Employability	881	(89)	(176)	617
MA and FA	1,002	(884)	(46)	72
Matrix Fife	1,369	(318)	(264)	787
Support Employment	1,050	(11)	(51)	988
Business Property	1,524	(3,260)	(69)	(1,806)
Economic Development	2,422	(143)	-	2,278
Town Centre Development	153	(5)	-	148
Tourism	634	-	-	634
Economic Policy	907	(69)	-	839
Strategic Growth & City Deals	311	-	-	311
Economic Regeneration	558	(408)	-	150
Opportunities Fife	31	-	-	31
Administration	312	-	-	312
Total Economy, Planning and Employability	21,953	(10,176)	(1,677)	10,101
Property Repairs and Maintenance	14,581	-	-	14,581
Total Service Managed Budget	346,232	(35,856)	(180,478)	129,898

FIFE COUNCIL

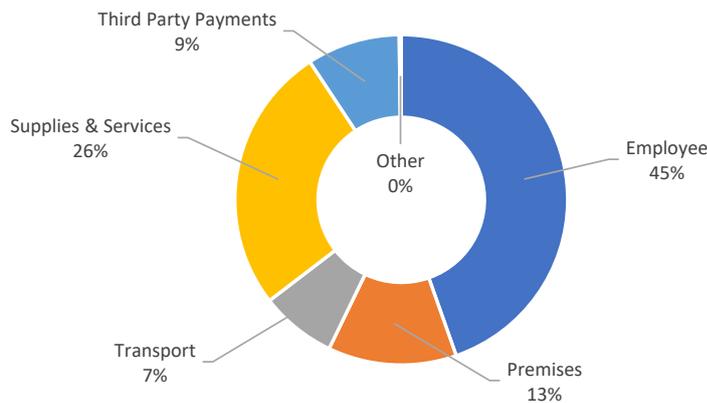
REVENUE BUDGET 2024-25

PLACE

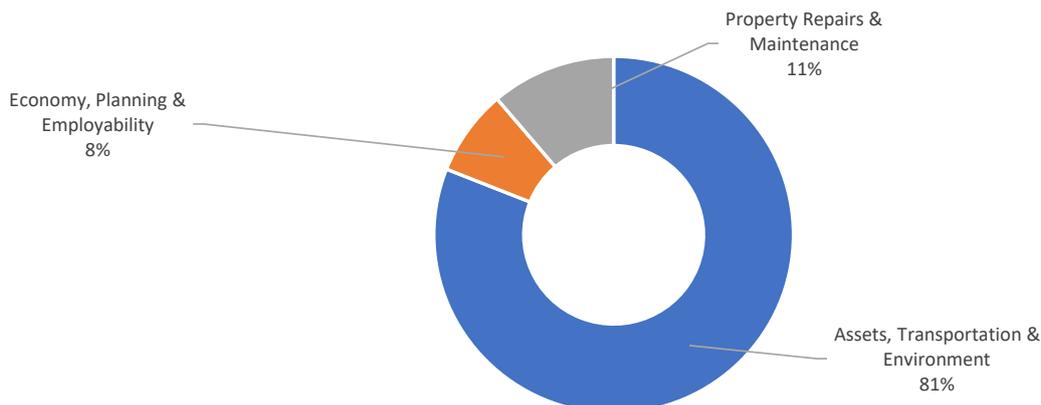
SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Assets, Transportation & Environment £000	Economy, Planning & Employability £000	Property Repairs & Maintenance £000	Total Budget £000	%
Expenditure					
Employee	138,167	16,391	-	154,558	44.6%
Premises	27,283	1,428	14,581	43,292	12.5%
Transport	25,488	162	-	25,650	7.4%
Supplies & Services	87,903	2,796	-	90,699	26.2%
Third Party Payments	30,621	750	-	31,371	9.1%
Transfer Payments	-	404	-	404	0.1%
Capital Financing Costs	-	-	-	-	0.0%
Support Service Charges	236	21	-	257	0.1%
Gross Expenditure	309,698	21,953	14,581	346,232	100.0%
Income					
Government Grants	-	-	-	-	0.0%
Reimbursements, Grants and Contributions	(1,107)	(1,504)	-	(2,611)	1.2%
Customer & Client Receipts	(18,849)	(8,584)	-	(27,433)	12.7%
Other Income	(5,724)	(88)	-	(5,812)	2.7%
Internal Income	(178,802)	(1,677)	-	(180,478)	83.4%
Gross Income	(204,482)	(11,852)	-	(216,334)	100.0%
Net Expenditure	105,216	10,101	14,581	129,898	

2024-25 Gross Expenditure by Subjective



2024-25 Net Expenditure by Service



FIFE COUNCIL

REVENUE BUDGET 2024-25

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	1,345	-	(879)	466
Private Housing Investment	2,286	-	-	2,286
Homelessness	23,750	(16,517)	(275)	6,957
Other Housing Initiatives	1,405	(674)	-	731
Private Landlords & HMO	1,018	(1,012)	-	6
Housing Support Services	1,713	-	-	1,713
Safer Communities	4,046	(85)	(992)	2,970
Total Housing & Neighbourhood Services	35,563	(18,288)	(2,146)	15,129
Area Services				
Theatres	443	(0)	-	443
Libraries	9,989	(1)	-	9,988
Museums & Art Galleries	182	-	-	182
Cultural Partnerships	14	-	-	14
Countryside Operations	3,152	(84)	-	3,068
Golf Operations	833	(35)	-	798
Sports Development	741	(164)	(20)	557
Sports Operations	8,183	(127)	-	8,056
Leisure & Cultural Management	10	-	-	10
Total Area Services	23,547	(412)	(20)	23,116
Community & Corporate Development				
Area Locality	1,498	-	-	1,498
Local Community Planning	1,333	-	-	1,333
Change & Improvement	903	-	(21)	882
Outdoor Education	570	(156)	-	414
Community Learning & Development	7,195	(33)	(155)	7,007
Community Resources	5,584	(807)	(61)	4,715
Adult Education	1,277	(20)	(25)	1,232
Community Use of Schools	5,473	(1,897)	-	3,576
Youth Work	873	-	(31)	842
Community & Corporate Development Mgt	438	-	-	438
Emergency Resilience	287	-	(75)	212
Communities Executive Director	322	-	(83)	239
Total Community & Corporate Development	25,753	(2,914)	(451)	22,388
Customer Service Improvement				
Customer & Online Services Management	154	-	-	154
Customer Service Experience	1,019	-	(44)	975
Customer Service Delivery	7,319	(505)	(2,287)	4,527
Comms & Customer Insight	-	-	(0)	(0)
Fife Gov Uk Web Team	495	-	(121)	374
Financial Wellbeing & Revenues	4,887	(73)	(1,405)	3,408
Scottish Welfare Fund	4,074	(468)	(62)	3,544
Total Customer Service Improvement	17,948	(1,046)	(3,920)	12,982
Policy & Communications				
Policy & Communications	7,285	(264)	(284)	6,737
Total Policy & Communications	7,285	(264)	(284)	6,737
Children & Families/CJS				
C&F West	3,797	-	-	3,797
C&F East	2,411	-	-	2,411
C&F Fife Wide	23,973	(249)	-	23,724
C&F Residential	9,937	(644)	(173)	9,121
C&F Family Placement	16,888	(100)	-	16,789
C&F Senior Manager	4,034	(8)	(25)	4,002
Family Support	4,173	(14)	-	4,159
C&F Central	3,974	-	-	3,974
Criminal Justice Service	10,167	(9,747)	-	419
Total Children & Families/CJS	79,355	(10,761)	(198)	68,396
Total Service Managed Budget	189,450	(33,684)	(7,018)	148,748

FIFE COUNCIL

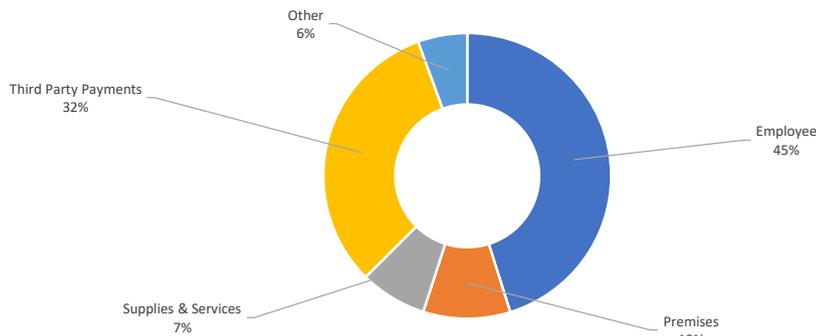
REVENUE BUDGET 2024-25

COMMUNITIES

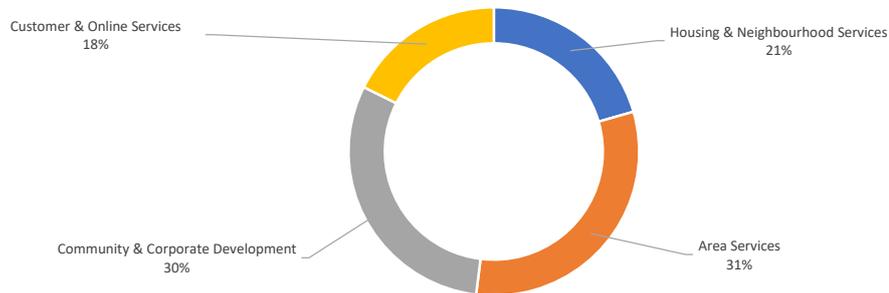
SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	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	8,839	1,622	15,157	14,727	3,454	41,766	85,565	45.2%
Premises	9,917	4,368	3,502	173	-	589	18,550	9.8%
Transport	230	89	139	39	11	1,731	2,239	1.2%
Supplies & Services	2,190	985	5,293	1,530	1,108	3,139	14,245	7.5%
Third Party Payments	11,473	16,320	1,546	1,479	2,712	27,056	60,586	32.0%
Transfer Payments	-	156	114	-	-	5,073	5,343	2.8%
Capital Financing Costs	-	-	-	-	-	-	-	0.0%
Support Service Charges	2,913	7	2	-	-	1	2,923	1.5%
Gross Expenditure	35,563	23,547	25,753	17,948	7,285	79,355	189,450	100.0%
Income								
Government Grants	376	(60)	-	(541)	-	(9,673)	(9,898)	24.3%
Reimbursements, Grants and Contributions	(564)	(154)	(89)	-	(264)	(1,089)	(2,160)	5.3%
Customer & Client Receipts	(18,097)	(197)	(2,809)	(501)	-	-	(21,605)	53.1%
Other Income	(2)	-	(15)	(3)	-	-	(21)	0.1%
Internal Income	(2,146)	(20)	(451)	(3,920)	(284)	(198)	(7,018)	17.2%
Gross Income	(20,434)	(432)	(3,364)	(4,966)	(548)	(10,959)	(40,702)	100.0%
Net Expenditure	15,129	23,116	22,388	12,982	6,737	68,396	148,748	

2024-25 Gross Expenditure by Subjective



2024-25 Net Expenditure by Service



FIFE COUNCIL
REVENUE BUDGET 2024-25
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	1,923	(2)	(159)	1,762
Total Finance & Corporate Services Management	1,923	(2)	(159)	1,762
Assessors				
Assessors	1,982	-	-	1,982
Total Assessors	1,982	-	-	1,982
Finance				
Audit & Risk Management	1,292	-	(406)	886
Finance	4,654	-	(1,719)	2,935
Total Finance	5,946	-	(2,125)	3,820
Revenue & Commercial Services				
Procurement	1,637	(350)	(26)	1,261
Shared Service Centre	4,164	(13)	(286)	3,865
Business Support	11,998	(34)	(1,212)	10,752
Business Management Innovation	612	-	(18)	595
Total Revenue & Commercial Services	18,411	(397)	(1,542)	16,473
Legal & Democratic Services				
Legal Services	2,186	(1,010)	(257)	919
Democratic Services	959	(21)	-	938
Members	2,315	-	-	2,315
Civic Ceremonies	44	-	-	44
Elections	-	-	-	-
Community Councils	71	-	-	71
Total Legal & Democratic Services	5,574	(1,031)	(257)	4,287
Human Resources				
Human Resources	6,787	(65)	(494)	6,228
Trade Union	711	-	-	711
Employee Benefits	(225)	-	-	(225)
Total Human Resources	7,273	(65)	(494)	6,713
Business Technology Solutions				
BTS Service Management	526	-	(103)	423
Strategic Platforms	9,372	-	(506)	8,866
Directorate Systems	4,710	-	(628)	4,082
Technical & Hosting	5,712	-	(404)	5,308
Solutions & Service Assurance	767	-	(42)	725
Total Business Technology Solutions	21,088	-	(1,684)	19,404
Other Services				
Miscellaneous Services	99	-	-	99
Housing Benefits	87,197	(81,424)	-	5,774
Corporate & Democratic Core	204	-	-	204
Non Distributed Costs	3,323	-	-	3,323
Total Other Services	90,824	(81,424)	-	9,400
Total Service Managed Budget	153,020	(82,918)	(6,261)	63,841

FIFE COUNCIL

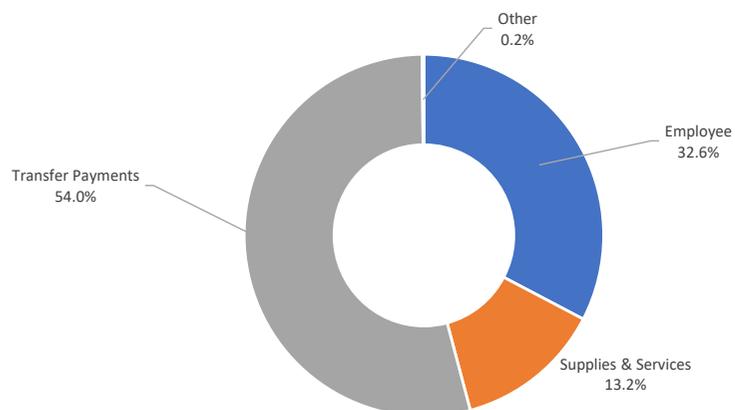
REVENUE BUDGET 2024-25

FINANCE & CORPORATE SERVICES

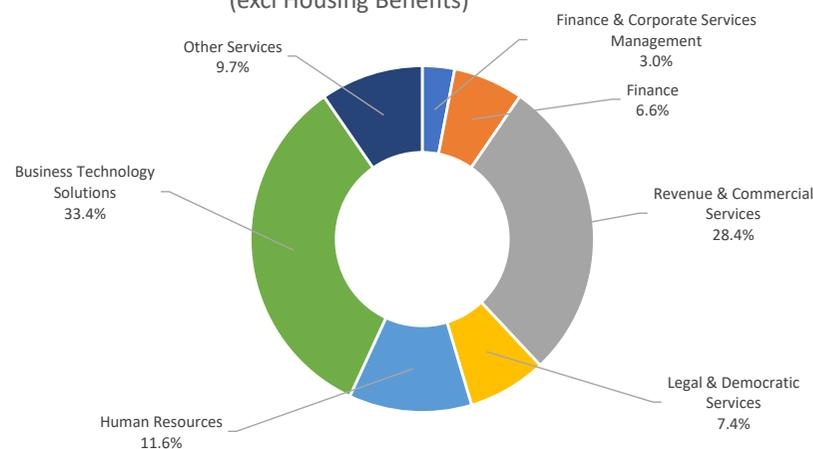
SERVICE MANAGED BUDGET - SUBJECTIVE ANALYSIS

	Finance & Corporate Services Mgt £000	Finance £000	Revenue & Commercial Services £000	Legal & Democratic Services £000	Human Resources £000	Business Technology Solutions £000	Assessors £000	Miscellaneous Services £000	Housing Benefits £000	Corporate & Democratic Core £000	Non Distributed Costs £000	Total Budget £000	%
Expenditure													
Employee	1,234	5,435	17,740	2,937	7,209	10,108	1,877	99	-	-	3,323	49,961	32.6%
Premises	-	-	1	3	15	9	-	-	-	-	-	27	0.0%
Transport	-	1	18	83	3	30	1	-	-	-	-	136	0.1%
Supplies & Services	689	509	652	2,481	46	10,942	103	-	4,566	199	-	20,188	13.2%
Third Party Payments	-	1	-	71	-	-	-	-	-	-	5	77	0.1%
Transfer Payments	-	-	-	-	-	-	-	1	82,631	-	-	82,632	54.0%
Capital Financing Costs	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Support Service Charges	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Gross Expenditure	1,923	5,946	18,411	5,574	7,273	21,088	1,982	99	87,197	204	3,323	153,020	100.0%
Income													
Government Grants	-	-	-	-	-	-	-	-	(78,000)	-	-	(78,000)	87.5%
Reimbursements, Grants and Contributions	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
Customer & Client Receipts	-	-	-	(964)	(65)	-	-	-	(3,223)	-	-	(4,252)	4.8%
Other Income	(2)	-	(397)	(67)	-	-	-	-	(200)	-	-	(666)	0.7%
Internal Income	(159)	(2,125)	(1,542)	(257)	(494)	(1,684)	-	-	-	-	-	(6,261)	7.0%
Gross Income	(161)	(2,125)	(1,938)	(1,287)	(559)	(1,684)	-	-	(81,424)	-	-	(89,179)	100.0%
Net Expenditure	1,762	3,820	16,473	4,287	6,713	19,404	1,982	99	5,774	204	3,323	63,841	

2024-25 Gross Expenditure by Subjective



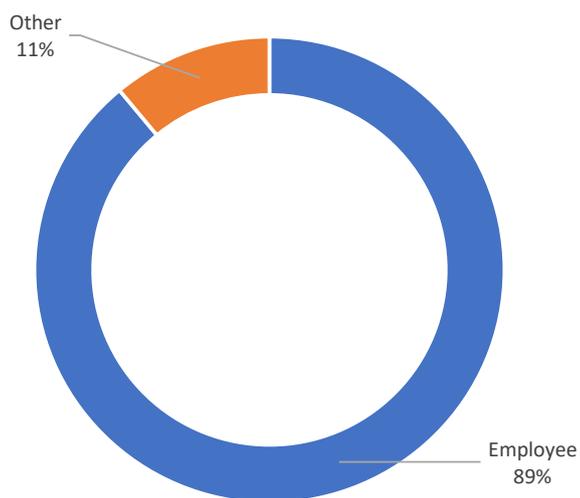
2024-25 Net Expenditure by Service (excl Housing Benefits)



FIFE COUNCIL
REVENUE BUDGET 2024-25
CHIEF EXEXECUTIVE
SERVICE MANAGED BUDGET

	Chief Executive £000
Expenditure	
Employee	284
Premises	1
Transport	7
Supplies & Services	28
Third Party Payments	-
Transfer Payments	-
Capital Financing Costs	-
Support Service Charges	-
Gross Expenditure	319
Income	
Government Grants	-
Reimbursements, Grants and Contributions	-
Customer & Client Receipts	-
Other Income	-
Internal Income	-
Gross Income	-
Net Expenditure	319

2024-25 Gross Expenditure by Subjective

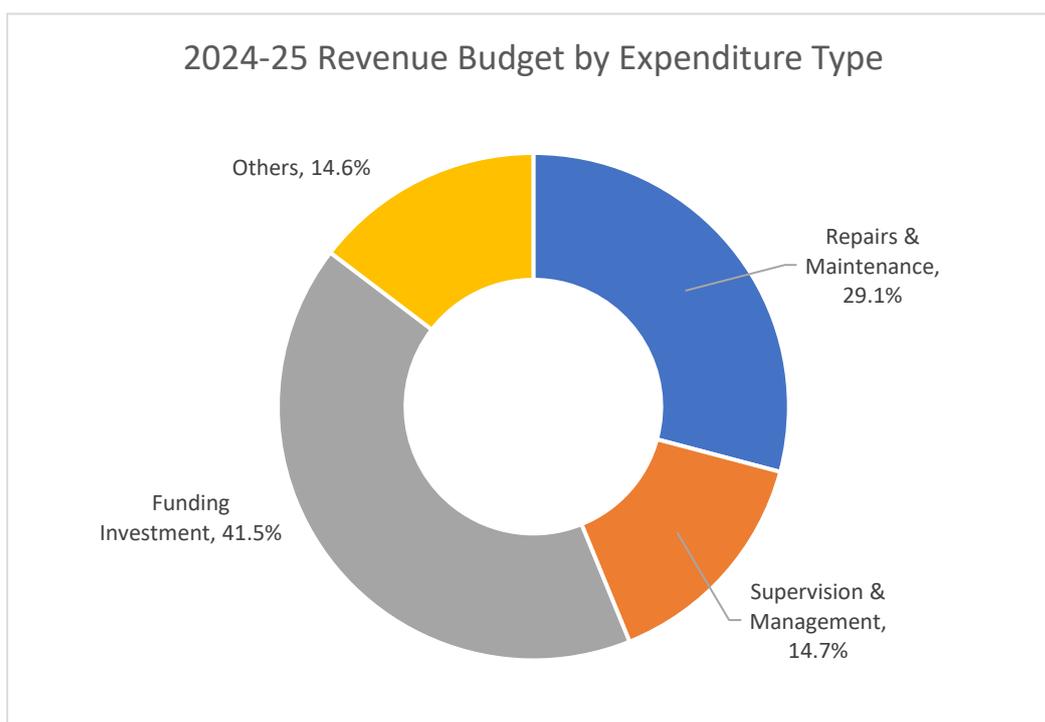


HOUSING REVENUE ACCOUNT

FIFE COUNCIL

REVENUE BUDGET 2024-25
HOUSING REVENUE ACCOUNT

	2023-24 Budget £000	2024-25 Budget £000
Repairs & Maintenance	37,584	42,733
Locality Managed Expenditure	2,793	3,506
Supervision & Management	21,464	21,579
Funding Investment	60,280	60,899
Voids	2,610	2,571
Housing Support Costs	(474)	(467)
Garden Care Scheme	420	446
Bad or Doubtful Debts	3,150	3,108
Other Expenditure	11,565	12,261
Total Expenditure	139,392	146,635
Funded by:		
Income from House Rents	(132,249)	(139,112)
Income from Lockups/Garage Sites	(2,945)	(3,098)
Other Income	(4,198)	(4,425)
Total Funding	(139,392)	(146,635)



Glossary of Terms

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

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 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 2024/25

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 **03451 55 55 00**



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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
