



# Budget Brief 2023/24

A SUMMARY OF FIFE COUNCIL'S 2023/24 BUDGET  
& DETAILS OF 10 YEAR CAPITAL EXPENDITURE PLAN

New Dunfermline Learning Campus • Opening 2024

# Contents

## Revenue Budget

The Funding of Council Services	2
<hr/>	
<b>General Fund</b>	
General Fund – Analysis	3
General Fund – Analysis by type of expenditure	4
The Funding of Net Expenditure	4
<hr/>	
<b>Council Tax</b>	
Calculation of Council Tax	5
Summary of Charges	5
Council Tax Levels in Scotland	6
<hr/>	
<b>Capital Budget</b>	
Capital Expenditure Plan	7
<hr/>	
<b>Housing Revenue Account</b>	
Summary of Budgeted Expenditure and Income	9
<hr/>	
<b>Key Statistics</b>	
Population and Area	10
Political Representation	10
Employees (Full Time Equivalent)	10
Pupil Numbers	10
Performance Indicators	11

# Revenue Budget

## The Funding of Council Services

### Council Services

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

### 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. The distribution is designed to ensure that if all local authorities providing the same range of services incurred expenditure at a level equal to their need, as assessed by the Government, they would all levy the same level of Council Tax.

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

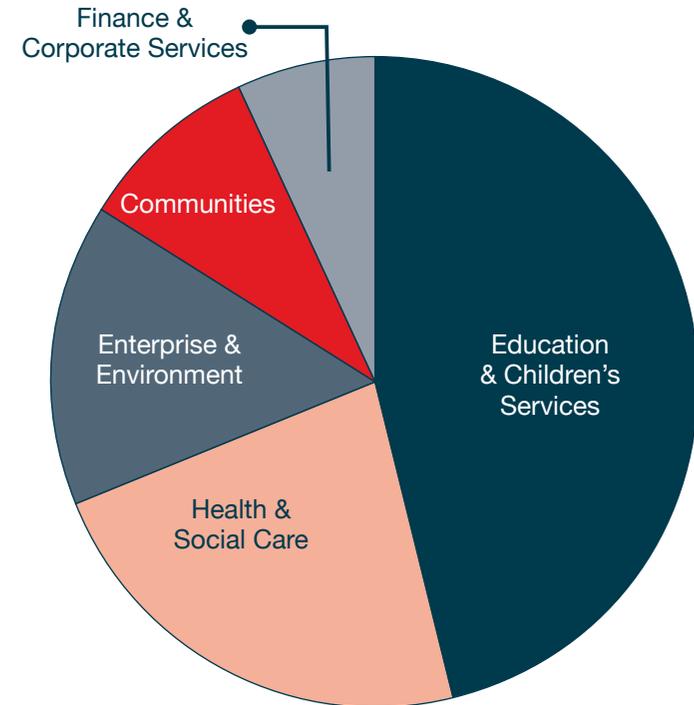
## General Fund Summary 2023/24

	2023/24 Net Budget £000
Education & Children's Services	484,648
Health & Social Care	236,063
Enterprise & Environment	158,719
Communities	96,267
Finance & Corporate Services	70,003
Other Services	-333
Additional Items	-69,697
Net Service Expenditure	975,670

**Note:**

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

## General Fund Summary 2023/24



# General Fund

## General Fund Summary by Expenditure Category

	2023/24 Budget £000
Employee Costs	<b>719,756</b>
Premises-Related Expenditure	<b>94,724</b>
Transport-Related Expenditure	<b>30,011</b>
Supplies and Services	<b>151,813</b>
Third Party Payments	<b>284,019</b>
Transfer Payments	<b>98,828</b>
Capital Finance & Charges	<b>58,021</b>
<b>Gross Expenditure</b>	<b>1,437,171</b>
Government Grants	<b>-138,723</b>
Reimbursements/Grants/Contributions	<b>-76,327</b>
Customer & Client Receipts	<b>-84,722</b>
Other Income	<b>-6,950</b>
Internal Income	<b>-154,779</b>
<b>Gross Income</b>	<b>-461,501</b>
<b>Net Expenditure</b>	<b>975,670</b>

## Funding of Net Expenditure 2023/24

	2023/24 Budget £000
General Revenue Grant	<b>599,616</b>
Non Domestic Rates	<b>172,123</b>
Council Tax	<b>189,629</b>
Budgets Funded (from)/to Balances	<b>14,302</b>
	<b>975,670</b>

# Council Tax

## Calculation of Council Tax 2023/24

	£000	£000
Net Revenue Expenditure		975,670
Less: General Revenue Grant	-599,616	
Non Domestic Rate Income	-172,123	-771,739
Council Tax to be collected		189,629
Divide by Council Tax Base		136,898
<b>Council Tax (Band D) 2023/24</b>		<b>1,385</b>

## Council Tax and Scottish Water Charges 2023/24

Band	Property Value	Council Tax £	Water Charges £	Total Charge £
A	Up to £27,000	923.45	334.86	1,258.31
B	£27,001 to £35,000	1,077.36	390.67	1,468.03
C	£35,001 to £45,000	1,231.27	446.48	1,677.75
D	£45,001 to £58,000	1,385.18	502.29	1,887.47
E	£58,001 to £80,000	1,819.97	613.91	2,433.88
F	£80,001 to £106,000	2,250.92	725.53	2,976.45
G	£106,001 to £212,000	2,712.64	837.15	3,549.79
H	Over £212,000	3,393.69	1,004.58	4,398.27

\*Water charges are set by Scottish Water.

## Non Domestic Rate Poundages 2023/24

Rateable Value £51,000 or less	49.8p
Rateable Value between £51,000 - £100,000	51.1p
Rateable Value above £101,000	52.4p

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

## Scottish Water Metered Charges

(Tariffs vary depending on volume of use)

Metered Water Charge (for larger volume users)	£0.99 per m3
Metered Waste Water Charge (for larger volume users)	£1.68 per m3

# Council Tax

## Council Tax Levels in Scotland

Ranking (2023/24 Band D order)	Council	Band D Charge 2022/23 £	Band D Charge 2023/24 £	Band D Increase £	Change %
1	Midlothian	1,443	<b>1,515</b>	72	5
2	Glasgow City	1,428	<b>1,499</b>	71	5
3	Aberdeen City	1,419	<b>1,490</b>	71	5
4	East Ayrshire	1,417	<b>1,487</b>	71	5
5	Dundee City	1,419	<b>1,486</b>	67	5
6	Stirling	1,385	<b>1,482</b>	97	7
7	Argyll & Bute	1,409	<b>1,479</b>	70	5
8	South Ayrshire	1,384	<b>1,453</b>	69	5
9	North Ayrshire	1,383	<b>1,452</b>	69	5
10	City of Edinburgh	1,379	<b>1,448</b>	69	5
11	Renfrewshire	1,355	<b>1,436</b>	81	6
12	East Lothian	1,342	<b>1,436</b>	94	7
13	Moray	1,363	<b>1,431</b>	68	5
14	Inverclyde	1,358	<b>1,430</b>	72	5
15	Highland	1,372	<b>1,427</b>	55	4
	<b>Scotland Average</b>	<b>1,347</b>	<b>1,417</b>	<b>70</b>	<b>5</b>
16	East Dunbartonshire	1,348	<b>1,416</b>	67	5

Ranking (2023/24 Band D order)	Council	Band D Charge 2022/23 £	Band D Charge 2023/24 £	Band D Increase £	Change %
17	East Renfrewshire	1,335	<b>1,415</b>	80	6
18	Clackmannanshire	1,344	<b>1,411</b>	67	5
19	Perth & Kinross	1,351	<b>1,404</b>	53	4
20	West Dunbartonshire	1,332	<b>1,399</b>	67	5
21	Aberdeenshire	1,340	<b>1,393</b>	54	4
22	West Lothian	1,315	<b>1,391</b>	76	6
<b>23</b>	<b>Fife</b>	<b>1,319</b>	<b>1,385</b>	<b>66</b>	<b>5</b>
24	Orkney Islands	1,245	<b>1,369</b>	124	10
25	Falkirk	1,275	<b>1,364</b>	89	7
26	Scottish Borders	1,292	<b>1,356</b>	65	5
27	Dumfries & Galloway	1,259	<b>1,335</b>	76	6
28	North Lanarkshire	1,258	<b>1,321</b>	63	5
29	Angus	1,242	<b>1,317</b>	75	6
30	South Lanarkshire	1,233	<b>1,301</b>	68	5
31	Eilean Siar	1,229	<b>1,291</b>	61	5
32	Shetland Islands	1,206	<b>1,261</b>	54	4

# 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 Composite, the latter covering all other Council Services. These are consolidated into the Council's Capital Investment Plan.



# Capital Budget

## Summary of Approved Capital Investment Plan 2023/33

	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	2030-31 £000	2031-32 £000	2032-33 £000	2023-33 Total £000
Opportunities for All	85,528	70,256	64,996	37,606	59,687	50,735	24,886	8,492	363	0	402,549
Thriving Places	19,457	26,507	31,996	18,845	10,955	1,250	150	981	2,260	3,877	116,278
Inclusive Growth and Jobs	11,116	9,799	7,353	6,307	2,205	1,003	133	0	0	0	37,917
Maintaining Our Assets Specific Programmes	13,387	13,888	20,610	9,582	6,727	2,203	839	962	801	2,821	71,818
Maintaining Our Assets Rolling Programmes	44,096	43,850	35,729	34,475	33,915	32,544	31,310	29,884	28,506	29,079	343,387
Other Items	14,597	1,000	1,000	1,000	1,000	1,000	2,000	2,000	2,000	3,000	28,597
Income (CFCR, Developer Contributions & Grants and Other Contributions)	-44,351	-40,552	-31,109	-27,356	-15,995	-32,704	-27,401	-19,308	-20,789	-11,983	-271,546
	143,830	124,747	130,576	80,459	98,494	56,031	31,917	23,010	13,141	26,794	729,000

## Funding of Capital Expenditure Plan 2023/33

	2023-24 £000	2024-25 £000	2025-26 £000	2026-27 £000	2027-28 £000	2028-29 £000	2029-30 £000	2030-31 £000	2031-32 £000	2032-33 £000	2023-33 Total £000
General Capital Grant	40,776	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	265,776
Capital Receipts	2,639	696	7,225	357	657	1,074	265	5,419	73	1,871	20,275
Borrowing from Loans Fund	100,416	99,051	98,351	55,102	72,837	29,957	6,652	-7,408	-11,932	-77	442,950
	143,830	124,747	130,576	80,459	98,494	56,031	31,917	23,010	13,141	26,794	729,000

# 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 2021-24

Year	Average Weekly Rent	Average Weekly Rent Increase
2021-22	£76.58	£1.13
2022-23	£78.49	£1.91
2023-24	£82.41	£3.92

## Summary of Budgeted Expenditure and Income 2022/24

	2022/23 £000	2023/24 £000
<b>Expenditure</b>		
Repairs & Maintenance	33,526	37,584
Locality Managed Expenditure	3,070	2,793
Supervision & Management	20,065	21,464
Funding Investment	59,252	60,280
Voids	2,146	2,610
Housing Support Costs	-448	-474
Garden Care Scheme	395	420
Bad or Doubtful Debts	3,000	3,150
Other Expenditure	10,191	11,565
	<b>131,197</b>	<b>139,392</b>
<b>Income</b>		
Income from House Rents	123,910	132,249
Income from Lockups/Garage Sites	2,881	2,945
Other Income	4,406	4,198
	<b>131,197</b>	<b>139,392</b>

# Key Statistics

## Population and Area

	Population*	Area (ha)	Persons per ha
Fife	374,730	132,130	2.84
West Area	151,861	30,708	4.95
Central Area	148,184	27,357	5.42
East Area	74,685	74,065	1.01
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	20
Scottish Liberal Democrats	13
Scottish Conservatives and Unionists	8
<b>Total number of Councillors</b>	<b>75</b>
<b>Total number of Electoral Wards</b>	<b>22</b>

## Employees (Full Time Equivalent)

Chief Officers	31
Single Status	11,467
Craft Workers	818
Teachers	3,348
	<b>15,665</b>

## Pupil Numbers

Number of Pupils in Education	<b>55,628</b>
Nursery Education Pupils	6,007
Primary Education Pupils	27,367
Secondary Education Pupils	22,095
Special Education Pupils	159

# 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 17 March 2023 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](http://www.improvementservice.org.uk/benchmarking/explore-the-data)

Education and Children's Services					
	2020/21 Fife	2020/21 Scotland	2021/22 Fife	2021/22 Scotland	2021/22 Fife Ranking in Scotland
Cost per primary school pupil	£5,630	£5,916	£6,110	£6,330	9
Cost per secondary school pupil	£6,991	£7,657	£7,095	£7,905	2
Cost per pre-school education registration	£7,835	£9,273	£8,988	£10,291	7
% of pupils gaining 5+ awards at level 5	62%	67%	63%	69%	28
% of pupils from deprived areas gaining 5+ awards at level 5 (SIMD)	44%	49%	44%	52%	27
Proportion of pupils entering positive destinations	94%	95%	0%	0%	0
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Literacy	65%	67%	68%	71%	19
% of P1, P4 and P7 pupils combined achieving expected CFE Level in Numeracy	71%	75%	75%	78%	25
% of children meeting developmental milestones	85%	85%	0%	0%	0

# Performance Indicators

<b>Health &amp; Social Care</b>					
	2020/21 Fife	2020/21 Scotland	2021/22 Fife	2021/22 Scotland	2021/22 Fife Ranking in Scotland
Home care costs per hour for people aged 65 or over	£31	£28	£33	£29	26
% of people aged 65 and over with long-term care needs who receiving personal care at home	60%	62%	61%	62%	19
% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	*	*	75%	78%	26
Residential costs per week per resident for people aged 65 or over	£898	£606	£944	£649	28
Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)	556	484	888	748	24

<b>Finance &amp; Corporate Services</b>					
	2020/21 Fife	2020/21 Scotland	2021/22 Fife	2021/22 Scotland	2021/22 Fife Ranking in Scotland
The cost per dwelling of collecting council tax	£1.68	£6.64	£1.53	£6.60	1
Sickness absence days per teacher	5.15	4.16	6.98	5.84	26
Sickness absence days per employee (non-teacher)	11.83	9.71	15.29	12.43	31
% of income due from council tax received by the end of the year	94%	95%	95%	96%	22
% of invoices sampled that were paid within 30 days	97%	92%	94%	92%	15
% of Crisis Grant decisions within 1 day	99%	94%	99%	93%	5
% of CCG Grant decisions within 15 days	82%	85%	80%	86%	24
The proportion of SWF Budget Spent	85%	83%	124%	115%	10
Proportion of DHP Funding spent	105%	97%	95%	96%	12

\* Not published in 2020/21

# Performance Indicators

<b>Enterprise &amp; Environment</b>					
	2020/21 Fife	2020/21 Scotland	2021/22 Fife	2021/22 Scotland	2021/22 Fife Ranking in Scotland
<b>Asset, Transportation &amp; Environment</b>					
Net cost of waste collection per premise	£47	£72	£55	£70	9
Net cost of waste disposal per premise	£86	£106	£87	£100	11
Net cost of street cleaning per 1,000 population	£12,047	£14,492	£14,554	£14,860	18
Street Cleanliness Score	94	90	88	90	23
Cost of roads per kilometre	£8,690	£9,379	£11,765	£11,117	18
% of A Class roads that should be considered for maintenance treatment	31%	30%	29%	28%	23
% of B Class roads that should be considered for maintenance treatment	33%	34%	35%	34%	25
% of C Class roads that should be considered for maintenance treatment	32%	34%	30%	33%	16
% of U Class roads that should be considered for maintenance treatment	33%	38%	35%	37%	19
Cost of trading standards and environmental health per 1,000 population	£15,096	£18,998	£15,619	£20,964	4
% of total household waste arising that is recycled	44%	42%	44%	43%	18
<b>Enterprise, Planning &amp; Protection Services</b>					
Cost of planning and building standards per planning application	£4,512	£4,986	£4,652	£4,341	19
% of procurement spent on local enterprises	37%	29%	40%	30%	5
Investment in economic development & tourism per 1,000 population	£89,362	£88,582	£82,510	£119,486	15
Proportion of people earning less than the living wage	15%	15%	17%	14%	15

# Performance Indicators

<b>Communities</b>					
	2020/21 Fife	2020/21 Scotland	2021/22 Fife	2021/22 Scotland	2021/22 Fife Ranking in Scotland
<b>Housing &amp; Neighbourhood Services</b>					
Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	7%	8%	6%	9%	6
% of rent due in the year that was lost due to voids	2%	1%	1%	2%	17
Average number of days taken to complete non-emergency repairs	5.11	7.28	7.00	9.19	4
<b>Cultural Partnership</b>					
Cost per attendance at sports facilities	£36.36	£40.30	£4.68	£6.44	10
Cost per library visit	£5.60	£2.88	£5.25	£2.90	21
Cost of museums per visit	£1.68	£10.19	£15.18	£4.75	20
Cost of parks & open spaces per 1,000 population	£15,070	£19,112	£18,106	£20,315	14

## Budget Brief 2023/24 Edition

This publication contains the 2023/24 summary edition of Fife Council's budget.

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

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