Fife in full

The council tax bill and who receives it, spending by service, payments over £500, senior pay, the report card and how the council compares.

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Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

Fife: your area

£1,574
Band D council tax, 2026-27
+£75 (+5.0%) vs 2025-26
As of 6 April 2026

£673,000
Parking surplus, 2024-25
As of 6 April 2024

44.5%
Household waste recycled, 2024

Council tax in Fife

£1,574
Band D a year, 2026-27
+£75 (+5.0%) vs 2025-26
As of 6 April 2026

£1,049
Band A, the lowest
As of 6 April 2026

−£80
Band D against the Scotland average of £1,653
Below average
As of 6 April 2026

Where your council tax goes in Fife

£1,573.70
Band D bill, 2026-27
As of 6 April 2026

£1,573.70
Goes to Fife itself (100%)
As of 6 April 2026

£761.63
Largest line: education
As of 3 February 2026

Parking income in Fife

£0.67m
Parking surplus
+£0.38m (+131.3%) vs 2023–24
2024–25

£3.88m
Parking income
+£0.22m (+6.1%) vs 2023–24
2024–25

£3.21m
Spending on parking
−£0.16m (−4.7%) vs 2023–24
2024–25

Fife: senior pay and councillor allowances

£207,853
Chief Executive, 2025-26

39
Staff paid £100,000 or more, 2025-26

£2,223,000
Members' allowances, 2025-26

Fife: your area

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/your-area/fife/

Fife sets a Band D council tax of **£1,574** for 2026-27, 28 of 32 councils in Scotland from the highest. Police: Police Scotland. Fire and rescue: Scottish Fire and Rescue Service. Health: NHS Fife. This page links to everything the site holds on the area; the full bill, the report card and parking each have a page of their own.

Key figures

£1,574
Band D council tax, 2026-27
+£75 (+5.0%) vs 2025-26
As of 6 April 2026

£673,000
Parking surplus, 2024-25
As of 6 April 2024

44.5%
Household waste recycled, 2024

11%
Reserves as a share of spending, 2024-25

What is the council tax in Fife?

Band D is **£1,574** a year for 2026-27, and Band A, the lowest, **£1,049**. That is £80 below the Scotland average of £1,653, 28 of 32 in Scotland from the highest.

Every band, who gets the money and how Fife compares

Where your council tax goes: from your bill to each service

Fife: senior pay and councillors' allowances

How does the council compare?

- Council tax rise this year 5.0% Lower than the Scotland figure of 7.1%
- Council tax per head £589 Lower than the Scotland figure of £638
- Ombudsman investigations upheld 67% (2 of 3) Higher than the Scotland figure of 61%
- Reserves as a share of net spending 11% Lower than the Scotland figure of 16%
- Recycling rate 44.5% Higher than the Scotland figure of 44.3%
- Planning decisions on time 81.7% Higher than the Scotland figure of 62.9%

Each figure is set against the figure for Scotland as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the methodology page.

The full report card: complaints, finances, audit, pay and services

Roads, bins and planning

Roads, recycling and planning in Fife

Measure	Figure	Period
Household waste reused, recycled or composted	44.5%	2024
Planning decisions made on time	81.7%	2024-25

Road condition is not published in the same form for Scotland councils. Road condition is from the Department for Transport; each figure is compared with Scotland as a whole in the report card.

What does the council make from parking?

Parking income and surplus for Fife

Authority	Year	Income	Surplus
Fife	2024-25	£3.9m	£673,000

What the law lets a council spend a parking surplus on is on parking fines and council parking income.

Who is your MP?

A council area can span several constituencies, so your MP depends on your address. Enter your postcode in the box at the top of this page to see your MP and what their office cost, find any MP by name or constituency , or see every constituency and its MP on the MP map.

How much crime is recorded here?

In April 2025 to March 2026, Fife had **54.6 total crimes recorded (groups 1 to 5) per 1,000 residents**, against 56.9 across Scotland, from Scottish Government, Recorded Crime in Scotland. Scotland counts crime under its own rules, so this is not comparable with figures for England and Wales.

Fife on the crime map

Your police precept

There is no police precept here: Police Scotland is funded by the Scottish Government. Police Scotland serves the whole of Scotland, and its budget is set and spent nationally.

Police Scotland: funding, precept and results for the whole force

Who runs police, fire, health and ambulances here?

The bodies that serve Fife, and their latest money

Service	Body	Latest	Per resident
Police	Police Scotland	£1.4bn (2024-25)	£252
Fire and rescue	Scottish Fire and Rescue Service	£305m (2023-24)	£55.39
Ambulance	Scottish Ambulance Service	£479m (2024-25)	£86.36
NHS	NHS Fife	£1.1bn (2024-25)	£2,818
Roads	Fife	£23m (2024-25)	£60.56
Schools	Fife	£510m (2024-25)	£1,361
Council spending	Fife	£1.1bn (2024-25)	£2,813
Social care	Fife	£346m (2024-25)	£923
Housing	Fife	£21m (2024-25)	£56.20
Waste and recycling	Fife	not published	—

Each body serves a wider area than Fife, and its money is for the whole of that area. Its page has its funding over time and what is recorded alongside it; public services near you looks them up for any postcode. Water is not covered yet: see Scottish Water.

Which bodies cover Fife: ONS lookups of local authorities to police force areas, fire and rescue authorities, integrated care boards and local health boards (Open Government Licence v3.0).

How does Fife look against other councils?

See Fife on the council map, alongside every other council on council tax, complaints, reserves, audit and inspections, or browse every council.

Common questions

- **How much is council tax in Fife?** Band D is £1,574 a year for 2026-27. Every band.
- **Which police force covers Fife?** Police Scotland. Fire and rescue: Scottish Fire and Rescue Service.

Council tax in Fife

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/council-tax/scotland/fife/

Council tax in **Fife** for 2026-27 is **£1,574 a year for a Band D home**, £1,049 for Band A and £3,856 for the top band. That is £80 below the Scotland average of £1,653. It ranks 28 of 32 billing areas in Scotland. Figures are the council's own set rates.

Key figures

£1,574
Band D a year, 2026-27
+£75 (+5.0%) vs 2025-26
As of 6 April 2026

£1,049
Band A, the lowest
As of 6 April 2026

−£80
Band D against the Scotland average of £1,653
Below average
As of 6 April 2026

28 of 32
Rank in Scotland, highest first
As of 6 April 2026

What is the bill for each band?

Council tax by band in Fife, bands A to H

Band	A year	A month
Band A	£1,049.13	£87.43
Band B	£1,223.99	£102.00
Band C	£1,398.84	£116.57
Band D	£1,573.70	£131.14
Band E	£2,067.67	£172.31
Band F	£2,557.26	£213.11
Band G	£3,081.83	£256.82
Band H	£3,855.57	£321.30

Who gets the money?

In Scotland the whole bill goes to the council. Police and fire have been funded centrally since 2013, so there is no police or fire precept. Water and sewerage charges appear on the same bill but belong to Scottish Water and are not council tax.

Where your council tax goes: from your bill to each service

How does it compare?

Band D here is **£80 below** the Scotland average, 28 of 32 councils from the highest.

Fife among the Scotland councils nearest it, Band D 2026-27



Ranked highest first. Every council is in the full table.

How does Fife compare? The report card

Official figures on complaints, finances, audit, pay and services for Fife, each from the body that published it and set against the figure for Scotland. See every council on the council map.

- Council tax rise this year 5.0% Lower than the Scotland figure of 7.1%
- Council tax per head £589 Lower than the Scotland figure of £638
- Ombudsman investigations upheld 67% (2 of 3) Higher than the Scotland figure of 61%
- Reserves as a share of net spending 11% Lower than the Scotland figure of 16%
- Recycling rate 44.5% Higher than the Scotland figure of 44.3%
- Planning decisions on time 81.7% Higher than the Scotland figure of 62.9%

Each figure is set against the figure for Scotland as a whole. They are plain comparisons, one measure at a time: there is no overall score and no ranking of councils. Higher is not always better or worse; what each measure does and does not show is on the methodology page.

What do complaints to the ombudsman show?

Scottish Public Services Ombudsman: Fife, 2025-26

Measure	Fife	For comparison
Complaints received	140	—
Complaints determined	127	—
Investigations	3	—
Investigations fully or partly upheld	2	61% of investigations across Scottish councils

Source: Scottish Public Services Ombudsman, SPSO annual statistics: complaints by authority, 2025-26.

How healthy are its finances?

Reserves, spending and borrowing: Fife

Measure	Fife	For comparison
Net revenue spending, 2024-25	£1.05bn	—
Reserves at the end of 2024-25	£115.1m	—
Reserves as a share of net spending	11%	16% for Scotland
Outstanding borrowing at 30 June 2026	£1.40bn	—

General fund reserves (including amounts earmarked within it) at 31 March, as a share of general fund net revenue expenditure. Much of any council's reserves is set aside for particular purposes. Borrowing is total outstanding loans of every kind; councils borrow mainly to pay for buildings, roads and housing, and the figure does not show what the borrowing was for.

Source: Scottish Government, Scottish Local Government Finance Statistics, 2024-25; Ministry of Housing, Communities and Local Government, Local authority borrowing and investment live table, 30 June 2026.

What have the auditors said?

Audit reports: Fife

Report	Title	Published
Latest Best Value report (Accounts Commission)	Best Value: Fife Council	25 February 2025
Latest annual audit report (Audit Scotland)	Fife Council annual audit 2024/25	18 March 2026

The Accounts Commission reports on each council's Best Value duty in a rolling programme, so the date of the latest report differs from council to council. Follow each link for the findings in full.

Source: Accounts Commission and Audit Scotland, Best Value and annual audit reports, latest report. Checked 22 September 2026.

What are senior staff and councillors paid?

Pay and allowances: Fife, from the statement of accounts

Measure	2025-26	2024-25
Employees paid £50,000 or more	3,053	1,900
Councillors' allowances	£2,223,000	£1,831,000

The count is up 1,153 on the year before. Table C: 'the total number of Council employees receiving more than £50,000 remuneration for the year (including any associated redundancy or early retirement payments)'. Totals 3,053 (2025-26) and 1,900 (2024-25). Some bands are combined as printed (£125,000-£134,999; £155,000-£194,999). The table does not say whether teachers or the senior employees in Table A are included. The accounts describe the allowances figure as "Total salaries, allowances and expenses paid to all Councillors: Salaries 2.180 (2024-25 1.791); Other Expenses and Allowances 0.043 (0.040); Total 2.223 (1.831) £m". These are draft accounts and may change at audit. Thresholds are not adjusted for inflation, so more staff cross them each year as pay rises.

Source: Fife, Fife Council Annual Accounts 2025-26 (Submitted for audit 30 June 2026), PDF page 43, Remuneration report Table C. Checked 24 September 2026.

How are its services rated?

Service ratings and performance: Fife

Measure	Fife	For comparison
Household waste recycled, calendar year, 2024	44.5%	44.3% for Scotland
Planning decisions on time, 2024-25	81.7%	62.9% for Scotland

Inspections happen at different times, so a rating can be several years old; the date is shown with each. Planning figures are measured differently in each nation: share of local applications decided within two months, without processing agreements. Recycling rates are measured differently in England, Scotland and Wales, so compare within a nation.

Source: Scottish Environment Protection Agency, Household waste data, 2024; Scottish Government, Planning applications statistics, 2024-25.

What has happened recently?

Decisions and publications by official bodies about Fife, newest first. Each links to the body that made or published it. News reports are not included.

1. 1 April 2026 Council tax Council tax for 2026-27: Band D £1,574, up 5.0% on the year before Scottish Government
2. 18 March 2026 Audit Fife Council annual audit 2024/25 Audit Scotland
3. 25 February 2025 Audit Best Value: Fife Council Accounts Commission

Does the council think something here is wrong?

If you represent Fife and think a figure here is wrong, out of date or unfairly presented, email hello@whereyourmoneygoes.co.uk with this page's address and the source you would point to. Every correction is logged, with its date, on the corrections page.

How much of the council's spending does this cover?

Council tax paid for **11.8%** of the money Fife had to spend in 2024-25. The rest came from government grants (53.3%), business rates (8.7%) and fees, charges and other income (26.3%). That is why a grant cut can raise your bill even when the council has not changed what it does. See where it goes.

Where can I find out more?

What council tax is and why it works this way, including why the bands are still based on 1991 property values in England and Scotland, and how every area compares, everything else on Fife: parking, roads, your MP and local services, and Fife on the council map.

Common questions

- **How much is council tax in Fife?** Band D is £1,574 a year for 2026-27. Band A is £1,049 and the top band £3,856.
- **Is council tax in Fife higher than average?** No. Band D here is £80 below the Scotland average of £1,653.

Where your council tax goes in Fife

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/council-tax/scotland/fife/where-it-goes/

A Band D council tax bill in **Fife** is **£1,573.70** for 2026-27, split between Fife £1,573.70. Shared out in proportion to what each body spends, the largest single line is education at Fife: **£761.63** of the bill. Council tax pays for 12% of the council's own spending; the rest is government grant, business rates and fees.

Key figures

£1,573.70
Band D bill, 2026-27
As of 6 April 2026

£1,573.70
Goes to Fife itself (100%)
As of 6 April 2026

£761.63
Largest line: education
As of 3 February 2026

11.8%
Of the council's money that comes from council tax, 2024-25
As of 3 February 2026

Who gets your bill

Figures are for a **Band D** home. Bands A to H pay a fixed fraction of this, set in law.

In Scotland the whole bill goes to the council. Police and fire have been funded nationally since 2013, and the water and sewerage charges on the same bill belong to Scottish Water.

And where does that bit go?

Choose any part of the bill to see how it divides, then keep going as far as the published returns allow. Every level has its own link you can share.

An interactive map or explorer appears here on the live page.

Parks, street cleaning and roads here

What Fife spent, net of income, on the lines readers ask about most. Roads and street cleaning are also shown per mile of road the council looks after, where it is the highway authority. Gully cleaning and verge cutting are inside routine maintenance; no return splits them out.

Fife, 2024-25

Line	Net spending	Per resident	Similar councils, per resident	Per mile of road	Change
Parks and open spaces (including play areas)	£13.4m	£36	£25	—	up 2.3% on 2023-24
Road and bridge maintenance	£15.5m	£41	£23	£9,209 (similar: £5,610)	down 5.6% on 2023-24
Winter service (gritting)	£2.6m	£6.92	£11	£1,537 (similar: £2,334)	down 8.9% on 2023-24
Street lighting (including energy)	£4.6m	£12	£15	£2,751 (similar: £3,915)	down 4.8% on 2023-24

Miles of road: Department for Transport road lengths, 2025; locally managed major roads and all minor roads. More on what council tax does and doesn't pay for.

What it adds up to

Fife: net spending per resident by service, 2024-25, against the median for Scottish councils

Service	Per resident	Median
Education	£1,364	£1,454
Adult social care	£712	£695
Children's social care	£213	£170
Parks, leisure, libraries and culture	£151	£110
Environment and regulation	£135	£139
Roads and transport	£107	£88
Housing (not council homes)	£56	£59
Running the council	£42	£89
Planning and development	£37	£34
Other services	£0.88	£-3.59

- Fife spent **50.3%** of its gross service spending on its own staff in 2024-25 (median for Scottish councils: 41.9%); the rest went on suppliers, contractors, grants, benefits and other running costs.

What this data does and doesn't show

- These are each body's own figures, as reported to government in its revenue outturn return. Net spending is after the fees, charges and grants a service brings in.
- Your bill is for 2026-27; it is shared out using the latest published return, which covers an earlier year. The mix of spending changes little from one year to the next, but it does change.
- Council tax is not ring-fenced: this shows your bill in proportion to spending, not what your money bought. Where a precept is set aside for adult social care, it is shown against adult social care.
- No council publishes spending at street or property level, so nothing here says what was spent near you.
- Sub-service lines are the ones the national returns itemise. Councils describe their own budgets differently; their budget books and statements of accounts have more detail.

Sources

- Scottish Government, Council Tax by Band. Open Government Licence v3.0.
- Scottish Government, Scottish Local Government Finance Statistics, published 3 February 2026. Open Government Licence v3.0.

How the split is worked out, and how the three nations' returns are matched to one list of services, is on the methodology page. The dataset is on the data page. See also council tax in Fife and everything else about Fife.

Common questions

- **What does council tax pay for in Fife?** A Band D bill of £1,573.70 is split between Fife. In proportion to spending, the largest line is education, £761.63.
- **Is council tax ring-fenced for particular services?** No. Council tax is pooled with grants, business rates and fees. The adult social care precept is the exception: councils raise it for adult social care.

Parking income in Fife

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/parking/fife/

In 2024–25 Fife took **£3.9m** in parking income and spent £3.2m, a **surplus of £0.7m** against £0.3m in 2023–24 (+131%), the 7th largest of 32 councils in Scotland. Figures are from the council's own return to the Scottish Government.

Key figures

£0.67m
Parking surplus
+£0.38m (+131.3%) vs 2023–24
2024–25

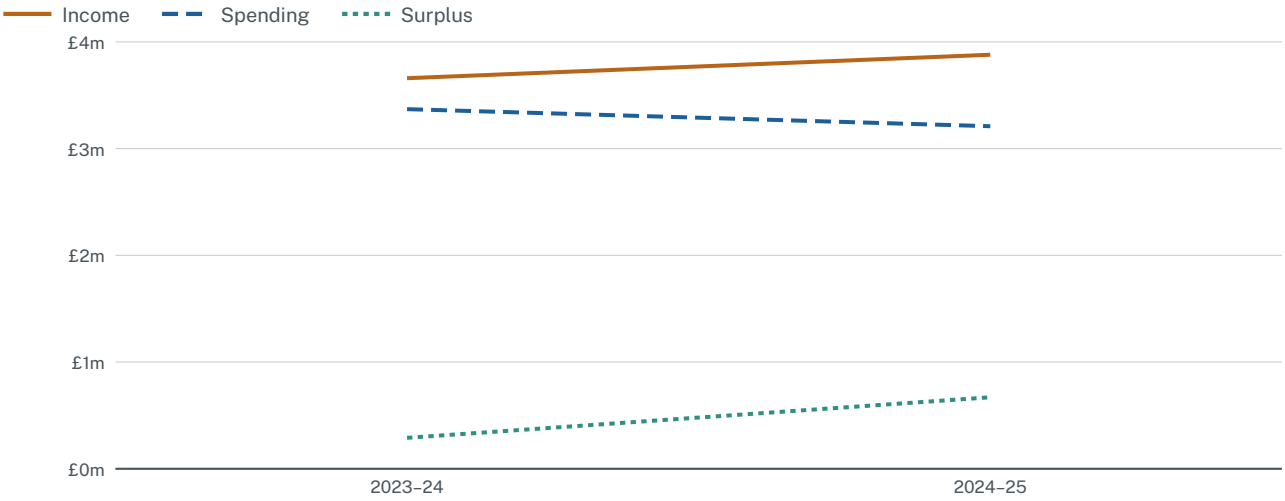
£3.88m
Parking income
+£0.22m (+6.1%) vs 2023–24
2024–25

£3.21m
Spending on parking
−£0.16m (−4.7%) vs 2023–24
2024–25

7 of 32
Rank in Scotland, largest surplus first
2024–25

How much has Fife made from parking each year?

Fife: parking income, spending and surplus, £ million



Fife: parking income, spending and surplus, £ million. Income: £3.66m in 2023–24, £3.88m in 2024–25. Spending: £3.37m in 2023–24, £3.21m in 2024–25. Surplus: £0.29m in 2023–24, £0.67m in 2024–25.

Scotland reports parking as a single line, so there is no on-street and car park split.

All figures are cash, in the council's own return. The most recent year is a first release and may be revised. Fife is recorded as: Council.

What can Fife spend a surplus on?

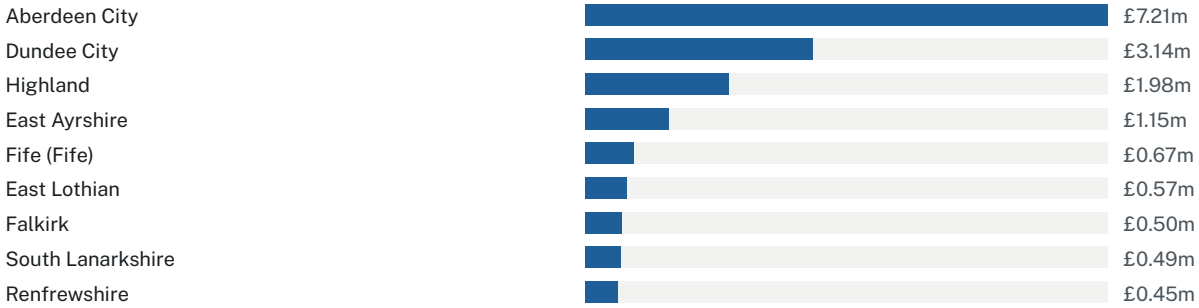
Council parking penalty charges in Scotland

Ring-fenced by law a parking account whose surplus is limited to transport-related purposes, as Transport Scotland describes it. Not verified

Road Traffic Regulation Act 1984, s55, as described by Transport Scotland

How does Fife compare with other councils?

Fife among the Scotland councils nearest it, parking surplus 2024–25



Ranked largest surplus first; a negative figure is a deficit. Every council is in the full tables.

Every council's parking surplus, penalty charge levels and the national trend.

Fife: senior pay and councillor allowances

Your area · Last updated 13 November 2026 · https://whereyourmoneygoes.co.uk/councils/pay-and-allowances/fife/

In its draft statement of accounts for 2025-26, Fife reports total remuneration of **£207,853** for its chief executive (excluding employer pension contributions), **39** employees paid £100,000 or more, and **£2,223,000** paid in members' allowances.

Key figures

£207,853
Chief Executive, 2025-26

39
Staff paid £100,000 or more, 2025-26

£2,223,000
Members' allowances, 2025-26

£25,982
Basic allowance per councillor, 2025-26

Chief Executive

Total remuneration of **£207,853** in 2025-26, excluding employer pension contributions. That is up 4.6% on 2024-25 (£198,657). The median among the 4 other Scottish councils collected so far is £204,223.

From the accounts: Ken Gourlay, Chief Executive. Salary, fees & allowances 207,853 (2025-26) and 198,657 (2024-25); employer's pension contributions 44,688 and 41,269 shown in a separate column. Note 4: remuneration includes Returning Officer payments of NIL in 2025-26 (2024-25 £5,708). A total including pension is not printed.

PDF pages 40-41, Remuneration report Table A

Employees paid £50,000 or more

3,053 employees in 2025-26, up 60.7% on 2024-25 (1,900). 39 were paid £100,000 or more, 10.4 per 100,000 residents. The median among the 4 other Scottish councils collected so far is 9.8 per 100,000.

Fife: employees by pay band, as printed

Band	2025-26	2024-25
£50,000 to £54,999	1,486	790
£55,000 to £59,999	601	367
£60,000 to £64,999	333	198
£65,000 to £69,999	210	207
£70,000 to £74,999	145	131
£75,000 to £79,999	121	116
£80,000 to £84,999	90	30
£85,000 to £89,999	8	8
£90,000 to £94,999	7	16
£95,000 to £99,999	13	7
£100,000 to £104,999	6	3
£105,000 to £109,999	6	9
£110,000 to £114,998	9	5
£115,000 to £119,999	6	9
£120,000 to £124,999	6	0
£125,000 to £134,999	0	0
£135,000 to £139,999	1	0
£140,000 to £144,999	1	0
£145,000 to £149,999	0	3
£150,000 to £154,999	3	0
£155,000 to £194,999	0	0
£195,000 to £199,999	0	1
£200,000 to £204,999	0	0
£205,000 to £209,999	1	0

From the accounts: Table C: 'the total number of Council employees receiving more than £50,000 remuneration for the year (including any associated redundancy or early retirement payments)'. Totals 3,053 (2025-26) and 1,900 (2024-25). Some bands are combined as printed (£125,000-£134,999; £155,000-£194,999). The table does not say whether teachers or the senior employees in Table A are included.

Source: Fife, Fife Council Annual Accounts 2025-26 (Submitted for audit 30 June 2026) (draft), PDF page 43, Remuneration report Table C. Read by hand; checked 2026-09-24.

Councillors' allowances

£2,223,000 in 2025-26, up 21.4% on 2024-25 (£1,831,000), or £5.94 per resident. The median among the 4 other Scottish councils collected so far is £4.65 per resident.

The basic allowance for each councillor is £25,982 a year (2025-26). It is set nationally: £25,982 for 2025-26.

From the accounts: "Total salaries, allowances and expenses paid to all Councillors: Salaries 2.180 (2024-25 1.791); Other Expenses and Allowances 0.043 (0.040); Total 2.223 (1.831) £m" (PDF page 37, Remuneration report)

Published allowances: .

What this data does and doesn't show

- Every figure is as Fife printed it, in accounts that have not yet been audited. Counts in the £100,000 figure are our sum of the council's bands.
- Comparisons are with the other Scottish councils read so far; no national figure is published for England.
- Scottish councillors are paid salaries under national regulations; basic rate is the national councillor remuneration for 2025-26 (SSI 2025/8). Table A shows the Leader of Council salary as 60,779 (2025-26) and 49,810 (2024-25). Fife's website blocks automated downloads; the accounts were read in a browser. The council's separate councillors' salaries and expenses publication was not retrieved.

Sources and licences

Every dataset behind the figures in this document, with its publisher, the date its figures are as of, and the licence they are used under.

Source	Publisher	Figures as of	Licence	Used in
Council Tax Assumptions: Council Tax by Band https://www.gov.scot/publications/council-tax-datasets/	Scottish Government	the 2026–27 financial year	Open Government Licence v3.0	Fife: your area; Council tax in Fife; Where your council tax goes in Fife
Scottish Local Government Finance Statistics, LFR 05 roads and transport https://www.gov.scot/collections/local-government-finance-statistics/	Scottish Government	the 2024–25 financial year	Open Government Licence v3.0	Fife: your area; Parking income in Fife
Scottish Local Government Finance Statistics https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2026/02/scottish-local-government-finance-statistics-2024-25/documents/la-level---net-revenue-expenditure-by-subservice/la-level---net-revenue-expenditure-by-subservice/govscot%3Adocument/Scottish%2BLocal%2BGovernment%2BFinance%2BStatistics%2B%2528SLGFS%2529%2B2024-25%2B-%2BLA%2BLevel%2B-%2BNet%2BRevenue%2BExpenditure%2Bby%2BSubservice%2B-%2B2026-01-09.xlsx	Scottish Government	3 February 2026	Open Government Licence v3.0	Where your council tax goes in Fife
legislation.gov.uk and official guidance, provision by provision https://www.legislation.gov.uk/	legislation.gov.uk	22 September 2026	Open Government Licence v3.0 (legislation.gov.uk)	Parking income in Fife

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