

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

Council: 4 March 2026

**Subject: General Services Budget Setting 2026/27 and 2027/28 – 2030/31
Budget Estimates**

1. PURPOSE

- 1.1 This report summarises the key issues relating to the revenue budget estimates and setting of Council Tax for 2026/27 and the Council's capital plan. It also provides budget estimates for 2027/28 to 2030/31.
- 1.2 To seek Members approval of the General Services revenue and capital budgets for 2026/27 through approval of options to close the 2026/27 revenue budget gap.

2. RECOMMENDATIONS

- 2.1 Members are asked to:
- a) Approve options set out in Appendix 2 to be used to set the General Services revenue budget for 2026/27 and assist with future projected budget gaps.
 - b) Note the management adjustments set out in Appendix 3 to be used to set the General Services revenue budget for 2026/27 and assist with future projected budget gaps.
 - c) Agree the 2026/27 Health and Social Care Partnership Requisition including consideration of the issues highlighted in section 4.9 of this report.
 - d) Agree the 2026/27 West Dunbartonshire Leisure Trust management fee including consideration of the issues highlighted in section 4.10 of this report.
 - e) Agree the 2026/27 Council Tax rate.
 - f) Note the planned use of earmarked reserves of £1.648m in 2026/27.
 - g) Approve the proposed 2026/27 capital plan set out in Appendix 4.

3. BACKGROUND

- 3.1 A report to Council on 17 December 2025 reported an estimated 2026/27 mid-range budget gap of £9.243m and provided a range of options for Member consideration to close that gap. As a result of decisions made by Council on 17

December 2025, the 2026/27, and future year mid-range budget gaps were reduced as set out in Exhibit 1.

Exhibit 1: Mid-Range Budget Gap After 17/12/25 Council Meeting

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
17 Dec 2025 Council Report	9,243	20,787	35,224	45,324	54,738
Saving Options Agreed 17 Dec 2025	(189)	(312)	(312)	(312)	(312)
Management Adjustments Reported 17 Dec 2025	(1,371)	(1,371)	(1,371)	(1,371)	(1,371)
Updated Cumulative Budget Gap	7,683	19,104	33,541	43,641	53,055

3.2 This position has been updated to reflect changes since 17 December 2025. The revised position is set out in the remainder of this report.

4. MAIN ISSUES

4.1 Scottish Government Settlement to Councils 2026/27

4.1.1 The Scottish Budget was announced by the Cabinet Secretary for Finance and Local Government on 13 January 2026. The Local Government Finance Circular 1/2026 was published on the same day. This Circular detailed the provisional revenue and capital funding allocations for 2026/27. The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2026 being presented to the Scottish Parliament which at the time of writing is currently scheduled for the end of February 2026.

4.1.2 The Circular outlines that the Scottish Government will work in partnership with local government to implement the budget and the joint priorities in return for the full funding package worth £15.7 billion which includes:

- £773.8 million of funding baselined as General Revenue Grant as part of the Verity House Agreement commitment to review ring-fenced funding
- £253.9 million of additional General Revenue Grant to support local priorities
- £3 million to support Free School Meals
- £160 million for adult social care workers in commissioned services
- £11 million to improve pay for early learning and childcare workers in commissioned services
- £11 million to support development of people working in children's social work
- £7 million to support provision of Free Personal and Nursing care
- £40 million to improve active travel infrastructure
- £11.4 million resource and £15.5 million capital to improve inter-island connectivity.

4.1.3 As per paragraph 4.1.2 the Scottish Government has announced £253.9m of additional General Revenue Grant for 2026/27. COSLA's analysis, however, identifies £234.9m of additional resource—£19m less than the Scottish Government figure. The difference relates to how the uplift required for the Real Living Wage in the care sectors has been calculated. Funding has historically been calculated by applying the uplift to the National Living Wage rate. For 2026/27, the Scottish Government has changed its approach and applied the uplift only to the National Living Wage rather than the Real Living Wage. Their position, when the settlement was announced, was that the voluntary Real Living Wage increases are an employer duty. This change resulted in a Scotland wide underfunding of £19m across social care. Since the settlement was announced the Scottish Government have made additional funding available to cover this shortfall. The distribution of this funding is still to be confirmed although the estimated total for the Council is £0.325m with this split between the Health and Social Care Partnership (£0.321m) and general fund (for Early Years) (£0.004m).

Also included in the £253.9m additional general revenue grant money is the agreed Scottish Government contribution to the 2026/27 pay award (0.5% equating to £41m) and the 2026/27 Teacher Pay award (£18m). Accordingly, the additional general revenue grant money amounted to £194.9m.

2026/27 Scottish Government Funding for West Dunbartonshire Council

4.1.4 Officers have analysed the Scottish Government settlement to confirm the Council's total 2026/27 funding before adjusting for changes in funding which have associated commitments. This is summarised in Exhibit 2.

Exhibit 2 – Summary of Movement from Original 2025/26 Settlement to Final 2026/27 Settlement

	£,000
2025/26 Grant Settlement 1/25 (February 2025)	255,563
School Milk	16
No one left behind	68
Prisoner early release	25
Nature Restoration Fund	58
Employers' National insurance	2,580
Resettlement	78
Holiday activities	20
Single use vape	4
Rapid Rehousing Transition Plan (RRTP) top up	26
Teacher Pay Award 2025/26	491
Revenue Pay Award 2025/26	1,427
Teacher induction scheme	173
Scottish Welfare Fund	131
Teacher Pay 2026/27	1,025
Electoral Registration Officers	20
Children's social care Real Living Wage – Health & Social Care Partnership (HSCP)	155
Children's social care Real Living Wage - Education	32

SRA kinship	39
Discretionary Housing Payment	262
Children's Services Real Living Wage - HSCP	168
Children's Services Real Living Wage - Education	31
Scottish Assessors	12
HSCP Carers Service and Respite Care – Real Living Wage	2,870
Early Learning Childcare	208
Pupil Equity Funding	9
School Clothing	7
Revenue Pay Award 2026/27	724
Uncommitted Funding	1,007
2026/27 Grant Settlement 2/26 (February 2026)	267,229

4.2 Future Years Scottish Government Funding

4.2.1 Alongside the announcement of the Scottish budget on 13 January 2026, the Scottish Government also released its three-year spending review. This document outlines multi-year spending plans for various Scottish Government portfolios spanning from 2026/27 to 2028/29. This is summarised in Exhibit 3.

Exhibit 3 – Summary of Scottish Government Portfolio Three Year Spending Plans as per January 2026 Spending Review

Portfolio	2026/27 £m	2027/28 £m	2028/29 £m	Change over three-year period £m	% Change over two-year period]
Local Government	14,783	14,772	14,773	-10	-0.07%
Finance (excluding Local Government)	421	363	365	-56	-13.30%
Health and Social Care	21,952	22,786	23,896	1,944	8.86%
Social Justice	8,024.3	8,485.7	8,875.7	851	10.61%
Education & Skills	3,556.1	3,594.5	3,592.1	36	1.01%
Justice & Home Affairs	4061	3,890.8	3,680.4	-381	-9.37%
Transport	3,952.4	4,053.2	4,335.1	383	9.68%
Deputy First Minister, Economy and Gaelic	1,362.3	1,342.9	1,264.2	-98	-7.20%
Housing	1,205.3	1,272.7	1,370.0	165	13.66%
Rural Affairs, Land Reform & Islands	1,111.4	1,116.9	1,128.7	17	1.56%
Climate Action and Energy	435.8	434.8	433.4	-2	-0.55%
Constitution, External Affairs & Culture	397.5	445.9	437.8	40	10.14%

Crown Office & Procurator Fiscal Service	248.6	246.8	245.3	-3	-1.33%
Scottish Parliament and Audit Scotland	166	163	168	2	1.20%
Total Scotland	61,677	62,968	64,565	2,888	4.68%

4.2.2 Exhibit 3 illustrates that Local Government funding, in cash terms, is expected to decrease slightly over the three-year period which will require councils to absorb the financial pressures brought about by inflationary increases. It is expected detailed estimates at Local Authority level will be available in the Spring at which point assumptions about future years funding can be further reviewed. In the meantime, a flat cash settlement has been assumed in future years.

4.3 Council Tax

4.3.1 The Council Tax income budget for 2025/26 was set at £45.426m. This is the starting position for 2026/27.

4.3.2 As the setting of Council Tax is subject to a political decision no assumptions were made in year about any increase in 2026/27 or future years. However, a modest growth in the Council Tax base is assumed over the next five years as summarised in Exhibit 4.

Exhibit 4: Estimated Council Tax Income 2026/27-2030/31

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
Council Tax Income (before any increase)	45,426	45,426	45,426	45,426	45,426
Estimated Council Tax Base Growth	213	428	643	858	1,071
Total Council Tax Income	45,639	45,854	46,069	46,284	46,497

4.4 Total Funding

4.4.1 Exhibit 5 summarises the total estimated funding over the next five years within the mid-range scenario.

Exhibit 5: Estimated funding 2026/27-2030/31

	Para	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
General Funding	4.1.4	267,229	267,229	267,229	267,229	267,229
Council Tax Income	4.3.2	45,639	45,854	46,069	46,284	46,497
Extended Producer Responsibility	Reported to Council Dec 2025	2,397	2,397	2,397	2,397	2,397

Released Strathclyde Pension Fund Gain	Reported to Council Dec 2025	5,332	3,726	0	0	0
One off use of Smoothing Fund in 2025/26	Agreed by Council in Mar 2025	(20)	0	0	0	0
Total Funding		320,577	319,206	315,695	315,910	316,123

4.5 Base Budget

4.5.1 The base budget for 2026/27 starts off as the 2025/26 revenue budget of £313.604m and is then adjusted for the changes set out in the following paragraphs. The base budgets for the subsequent years follow the same logic so the base increases each year to reflect the assumptions built into the prior year.

4.5.2 There are elements of Scottish Government funding that are provided as part of the settlement with the expectation they are used to deliver the service/policy intended. The base budget needs to be adjusted to reflect the additional costs of delivering on these funding commitments and the budget increase is limited to the funding. These commitments, or changes to previous commitments, are set out in Exhibit 6.

There are funds yet to be distributed including Scottish Disability Allowance (£3.3m), Free Personal Nursing Care (£7m) and Care Leaver Payments (£3.952m), Real Living Wage (£20m). The HSCP's share of these will be added to the requisition once distributed.

Exhibit 6: Funding Commitments

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
HSCP					
Carers Services, Respite Care and Health & Social Care Uplift (including share of Real Living Wage)	2,870	2,870	2,870	2,870	2,870
Scottish Disability Assistance - undistributed	(70)	(70)	(70)	(70)	(70)
Children's Services	165	165	165	165	165
HSCP Total	2,965	2,965	2,965	2,965	2,965
COUNCIL					
Teachers' Pay	362	362	362	362	362
Discretionary Housing	223	223	223	223	223
2026/27 Pay Award	485	485	485	485	485

Scottish Assessors Barclay Implementation	11	11	11	11	11
Pupil Equity Funding	9	9	9	9	9
COUNCIL Total	1,090	1,090	1,090	1,090	1,090

4.5.3 There are base budget adjustments required to either reflect decisions taken in previous budgets which have an impact on the 2026/27 budget or decisions already reported to Council during 2025/26. These are:

New Base Budget Adjustments since December Council Meeting

- The 2024/25 management fee paid to West Dunbartonshire Leisure Trust was reduced by £0.500m to take account of the temporary reduction in the Strathclyde Pension employer's contribution rate from 19.3% to 6.5%. The rate will increase back to 17.5% in 2026/27 which requires the management fee to be increased by £0.465m. The reason the required increase is less than the £0.500m reduction is primarily because the rate is increasing to 17.5% rather than 19.3%.
- As part of the 2022/23 budget the Council agreed to invest £0.250m per annum for four years in the modern apprentice scheme. 2025/26 was the final year of this commitment.
- As part of the 2023/24 budget the Council agreed to invest £0.120m per annum to provide food subsidy to foodbanks for a three-year period. 2025/26 was the final year of this commitment.
- Finance have reviewed the future loan charges revenue budget projections to reflect the decisions taken by Council in December 2025 to reduce the capital programme and account for reprofiling of the capital programme reported over the course of 2025/26. The combined impact of this is to reduce forecast expenditure in 2025/26 by £0.300m.
- Finance have reviewed a range of sundry and service budget lines to update expenditure estimates for areas such as utilities, non-domestic rates relief, travel and subsistence. The combined impact of this is to reduce forecast expenditure in 2025/26 by £0.527m.

Base Budget Adjustments Already Reported to Previous Council Meetings

- June and October 2025 Council - £4.239m adjustment to the service concession arrangement with adjustments profiled within the base budget in future years.
- June 2025 Council - £0.250m adjustment to reduce estimated allocation to the Housing Revenue Account for Central Support Allocation costs.
- June 2025 Council - £0.580m adjustment for staff costs which were generating income as they were allocated to HRA capital budgets which is no longer appropriate.
- June 2025 Council - £0.350m adjustment to remove a double count allocation of Free School Meals income between services and a central budget line.

- June 2025 Council - £0.480m adjustment reflecting a more cost-effective way to provide school/college transportation through the procurement of minibuses and employing drivers.

4.5.4 The revised 2026/27 base budget is shown in Exhibit 7.

Exhibit 7: Revised Base Budget

	Para	2026/27 £000
Base Budget	4.5.1	313,604
HSCP Funding Commitments	4.5.2	2,965
Council Funding Commitments	4.5.2	1,090
Adjust for Leisure Trust Pension Costs	4.5.3	465
Profiling of March 2022 Council Growth Items	4.5.3	(250)
Profiling of March 2023 Council Growth Items	4.5.3	(120)
Review of loan charges	4.5.3	(300)
Review of Sundry and Service Budgets	4.5.3	(621)
Service Concession Adjustment	4.5.3	(4,329)
Adjustment to HRA Central Support Allocation costs	4.5.3	250
Adjustment to capital Central Support Allocation	4.5.3	580
Free School Meals	4.5.3	350
Alternative delivery of school transportation	4.5.3	(480)
Revised Base Budget		313,204

4.5.5 The base budget for future years, before any 2026/27 budget decisions, is shown in Exhibit 15 after taking into account unavoidable cost pressures, employee cost changes and non-pay inflation.

4.6 Employee Costs

4.6.1 In terms of 2026/27 employee budgets, the expectation would be that the budget would reflect the 2025/26 budget plus any increase due to pay awards, incremental progression, and a small built-in assumption of savings being generated through turnover.

4.6.2 The 2026/27 pay award has been agreed as 3.5% and this has been built into estimates as has an increase in the Council's national insurance contribution.

4.6.3 Exhibit 8 summarises the estimated changes to the employee budgets in each of the next five years for Council services including an assumption of £0.680m for incremental increases in 2026/27 rising to £0.711m per annum in future years.

Exhibit 8: Estimated Employee Costs 2026/27-2030/31

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
Pay award	5,445	5,608	5,776	5,949	6,127
National Insurance Increase	117	121	124	128	132

Increments	680	711	711	711	711
Total Employee Increases	6,242	6,440	6,611	6,788	6,970

4.7 Non-Pay Inflation

4.7.1 Inflation has been included in the 2026/27 budget estimates and future year estimates where it is considered necessary to ensure budgets are adjusted to reflect expected increases in costs. An additional £0.500m annual general inflation has been built into the mid-range scenario (£0.250m in best case and £0.750m in worst case).

4.7.2 The additional budget requirement, in each year, for non-pay inflation estimated over the next five years is summarised in Exhibit 9.

Exhibit 9: Non-Pay Inflation - 2026/27-2030/31

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
General Provision	500	500	500	500	500
Utilities – Gas	143	149	155	155	155
Utilities – Electricity	143	151	158	158	158
Utilities – Street Lighting	32	33	34	34	34
Water rates	42	44	47	50	50
Non-Domestic Rates	22	22	22	22	22
ICT	32	32	32	32	32
Landfill Tax	12	12	12	12	12
Audit Fee	20	20	20	20	20
PPP Unitary Payment	281	287	293	299	305
Residential Care Costs	94	98	102	100	100
Total	1,321	1,348	1,375	1,382	1,388

4.8 Cost Pressures

4.8.1 Services operate on the basis of having to contain any cost pressures within current resources wherever possible, however that is not always achievable and it is necessary to ensure budgets are adjusted where necessary for unavoidable cost increases.

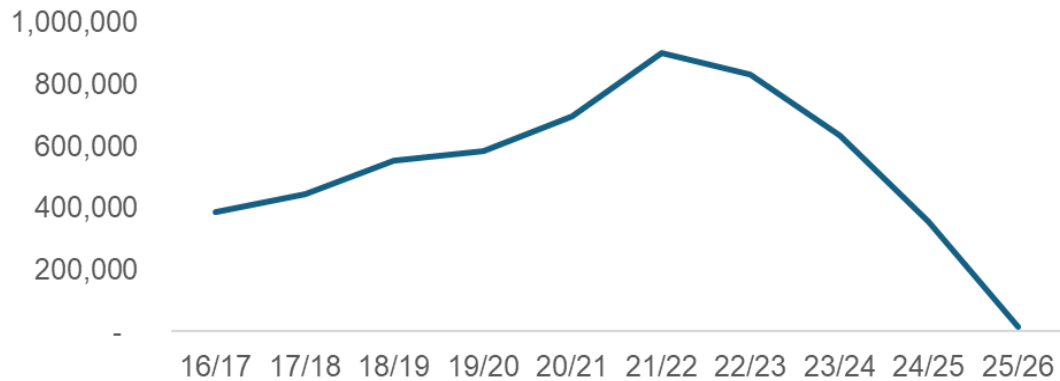
4.8.2 Cost pressures have been reported to Council over the course of 2025/26 as they have materialised. However, there are three new cost pressures since the Finance Update reported to Council on 17 December 2025, which exceed £0.100m.

4.8.3 **Cost Pressure 1 – Dunbartonshire and Argyll and Bute Valuation Joint Board (VJB) Contribution (£0.216m)**

Over the ten-year period 2016/17 – 2025/26 the total contribution made to the VJB by the three constituent authorities (West Dunbartonshire Council, East Dunbartonshire Council and Argyll and Bute Council) has been on a flat cash basis with the only exception being a small increase in 2025/26. This means the

VJB has been absorbing all inflationary increases and pay awards from a combination of delivering savings and using reserves. Exhibit 10 demonstrates how the VJB reserves have been depleted from a balance of £0.902m in 2021/22 to £0.015m in 2025/26. This is £0.085m under their prudential target of £0.100m

Exhibit 10 - Dunbartonshire and Argyll and Bute Valuation Joint Board Reserves



The VJB's financial position has been subject to ongoing discussions during 2025 between the Assessor and the S95 Officers of the three constituent authorities and there is an acceptance that the contribution from each authority needs to be uplifted to ensure the VJB remains financially viable. The Council's share of the uplifted 2026/27 requisition is £1.108m which compares to the current budget of £0.880m. This is an increase of £0.228m which is partially funded by an increase in Scottish Government funding of £0.012m leaving a cost pressure to the Council of £0.216m for 2026/27. For the purposes of future budget planning an assumption has been made of a 2% per annum increase in the Council's contribution.

4.8.4 **Cost Pressure 2 – Sales, Fees and Charges (£0.154m)**

Finance have conducted a review of Council wide sales, fees and charges income which has highlighted a need to right size the income budget by reducing anticipated income by £0.154m. This is due to decreased levels of uptake over multiple years rather than due to any specific decrease in 2025/26.

4.8.5 **Cost Pressure 3 - Gruggies Burn (£0.419m from 2028/29)**

In December 2025 Council agreed to progress the delivery of the full Gruggies Burn Flood Prevention scheme. This has no effect on the 2026/27 budget but, based on current project timings, the loans fund impact will create a cost pressure of £0.419m from 2028/29 onwards.

4.8.6 In addition to the cost pressures exceeding £0.100m the following less material cost pressures have been added to the budget:

- Education – a review identified five budget lines needing increased totalling £0.252m with this partially offset by £0.159m of budget lines which could be reduced. This creating a net cost pressure of £0.093m.

- Resources – total of £0.071m required to move estate surveyor salaries from the capital budget to the revenue budget, provide sufficient budget for security costs in relation to the Ardlui outdoor centre, and for the license for Call Secure which is required to ensure payment card industry compliance for cash receipting.
- Citizens, Culture and Facilities – a review identified four budget lines needing increased totalling £0.097m with this partially offset by £0.068m of budget lines which could be reduced. This creating a net cost pressure of £0.029m.
- Regulatory and Regeneration - £0.026m for the implementation of the IDOX document management system for Planning and Building Standards.

4.8.7 The full list of estimated cost pressures for Council services is noted in Exhibit 11.

Exhibit 11: Cost Pressures - 2026/27-2030/31

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
SEEMIS Fees	2	2	2	2	2
Apprenticeship Levy	4	4	4	4	4
Loan Charges	3,070	180	500	500	500
2027/28 Local Government Elections	0	200	(200)	0	0
Housing Benefit Admin Subsidy	10	10	10	10	10
Software Licences	68	68	68	68	68
Intromission Provision	200	200	200	200	0
NDR Revaluation	900	190	0	0	0
Unfunded Pension Costs	200	100	100	100	100
Riverside Additional Support Needs	279	77	0	0	0
Reliance on Capital Receipts	500	500	500	500	500
General Provision	0	1,000	1,000	1,000	1,000
Early Years Rate	45	0	0	0	0
Additional Support Needs Job Evaluation	305	0	0	0	0
Asset Valuation	50	0	0	0	0
Commercial Rental Income	500	0	0	0	0
Crematorium Income	165	0	0	0	0
Transport Costs	117	0	0	0	0
Commercial Waste Income	40	0	0	0	0
Local Delivery Plan	30	(30)	0	0	0
Diesel	60	0	0	0	0
Financial Ledger	85	22	3	3	4
Grass Cutting	250	0	0	0	0
ICT	56	0	50	0	0
Salt and Grit	60	0	0	0	0

General Materials Inflation	30	0	0	0	0
Additional Support Needs Swimming	10	0	0	0	0
Recycling Contract	240	0	0	0	0
Co-mingled Recycling Contract	30	0	0	0	0
Civic Waste Site Costs	60	0	0	0	0
Fuel Costs	45	0	0	0	0
Recycling Costs	30	0	0	0	0
Food Waste Vehicles	250	0	0	0	0
Provision for temporary system support	15	(8)	(7)	(1)	0
COSLA membership increase	9	4	4	4	4
Chief Exec pay award plus oncosts	20	0	0	0	0
Cybersecurity	168	0	0	0	0
Gruggies Burn	0	0	419	0	0
Website Costs	9	0	0	0	0
Shortfall in ASN income	66	0	0	0	0
Security/call-outs at Schools	21	0	0	0	0
Bus Contracts	126	0	0	0	0
School Lets Income	19	0	0	0	0
Metered Water Charges	24	0	0	0	0
Sales Fees and Charges	154	0	0	0	0
Building Cleaning - income	60	0	0	0	0
Catering	24	0	0	0	0
Call Secure	21	0	0	0	0
Estate Surveyors	40	40	40	40	0
Ardlui Security	10	0	0	0	0
VJB Requisition	216	4	4	4	4
Document Management System	26	0	0	0	0
Totals	8,719	2,563	2,697	2,434	2,196

4.9 West Dunbartonshire Health and Social Care Partnership (HSCP)

4.9.1 On 5 March 2025 the Council agreed a 2025/26 HSCP requisition of £93.442m.

Exhibit 12 sets out the adjustments made to the 2025/26 HSCP requisition during 2025/26 and the indicative 2026/27 requisition after taking account of the impact of the 2026/27 settlement.

Exhibit 12: In year adjustments to HSCP 2025/26 requisition and indicative 2026/27 requisition

	£,000
Original 2025/26 Requisition	93,442
Adjustments in year	
Budget Adjustments	(8)
Kinship	39

Pay – Children’s Services	155
Revised 2024/25 HSCP Requisition	93,628
Pay – Children’s Services	168
Carers Services, Respite Care and Health & Social Care Uplift (including share of real living wage)	2,870
Scottish Disability Assistance - Undistributed	(70)
2026/27 HSCP Requisition	96,596

4.9.2 There is an ongoing assumption that the Council’s allocation to the HSCP will be on the basis of ‘flat cash’ plus the appropriate share of the Health & Social Care funding commitments detailed in the Local Government Finance Circular (adjusting for any one-off funding not recurring). However, the Council is able to provide the HSCP with a cash increase.

There are three issues for Council to consider in relation to the 2026/27 requisition.

1. 2025/26 Pay Award
2. 2026/27 Pay Award
3. Any share of the £1.007m of the Council’s uncommitted settlement funding

Each of these are detailed below. There has been no assumption made in this report about any political decision in relation to these three areas. Consequently, the budget gap presented in this report assumes no increase to the flat cash assumption.

4.9.3 2025/26 Pay Award

£1.427m has been made available by the Scottish Government to the Council to partially fund the 2025/26 pay award. This allocation is based on the total local government workforce including Council employed social care staff delivering delegated services through the HSCP. However, councils have autonomy to allocate funding based on local needs and priorities. Therefore, Council, when agreeing the 2026/27 budget, needs to decide whether a share of the funding for the 2025/26 pay award is passed through to the HSCP. The HSCP makes up 33% of the overall Council staff costs (excluding Teachers) so if the full share was to be passed on this would amount to £0.475m and the budget gap for 2026/27 will increase by the amount passed on.

4.9.4 2026/27 Pay Award

As stated in para 4.1.3 the Scottish Government has included 2026/27 pay award money within the £253/234.9m uncommitted figure. While the exact amount is not specified it has been assumed £0.724m is to partially fund the 2026/27 pay award. Therefore, Council, also needs to decide whether a share of the funding for the 2026/27 pay award is passed through to the HSCP. If the full share was to be passed on this would amount to £0.238m and the budget gap for 2026/27 will increase by the amount passed on.

4.9.5 Share of £1.007m Uncommitted Funding

The process used by the Scottish Government to determine the allocation of revenue funding is based on a series of Gross Aggregate Expenditure (GAE) indicators such as number of school children, length of roads etc. Each indicator determines an allocation of cash to the Council however that does not place any restriction on what the Council can spend that allocation on. It is the totality of these indicators that determines the Council's settlement. Some of those indicators relate to social care.

- 4.9.6 In 2026/27 there was a material change to the distribution of funding relating to Adult Social Care GAE indicators as the data previously underpinning the distribution methodology was approximately 20 years old. This created material changes to the allocations to councils. For West Dunbartonshire, the impact of these indicators in isolation increased the distribution by £3.022m, offset by other downward movements within Social Work resulting in an overall increase of £2.547m. However, the increase of Social Work indicators by £2.547m and other Council service GAE indicators by £1.146m cannot be considered in isolation as these are not reflected in the committed funding in the settlement and do not take account of the wider complexity of the settlement. Using the indicators alone may result in some councils being allocated a disproportionately higher or lower share of the available funding due to their circumstances. To avoid this and ensure a fair and stable distribution of funding available, the distribution formula is adjusted to reflect the 'Main Funding Floor.'
- 4.9.7 The Main Funding Floor sets a minimum grant floor to ensure all councils receive at least a minimum guaranteed increase in revenue support for each year when there is an overall increase in revenue funding or a maximum guaranteed decrease in those years where overall revenue funding decreases. In essence it ensures no council experiences excessively large variances in revenue support from one year to the next. Historically the Council has benefited from the floor, for example in 2025/26 the Council, gained £3.358m, however in 2026/27 the Council has contributed £2.548m to the floor, a movement of £5.906m which is taken from the Council's funding to provide the final revenue support grant. The 2026/27 position is not entirely due to the material change in the adult social care distribution as it is a consequence of all settlement distributions.
- 4.9.8 As per paragraph 4.1.4 the overall increase in the Council's uncommitted funding is £1.007m. This is the net consequence of all whole settlement including the changes in the GAE indicators, the contribution to the floor, funding made available for the 2026/27 pay award and other directed funding.

4.9.9 The Council can choose to pass through a share of the uncommitted funding of £1.007m to the HSCP as part of the 2026/27 requisition. An indicative split based on the forecast 2025/26 expenditure as at period 7 in 2025/26 is set out below.

	2025/26 Forecast Expenditure (£m)	% Split	Split of Uncommitted (£m)
General Fund	230.346	71.14%	0.716
HSCP Requisition	93.442	28.86%	0.291
Total	323.788	100.00%	1.007

4.9.10 Exhibit 13 sets out the options for Council to consider in relation to the HSCP requisition.

Exhibit 13 – HSCP Requisition Options

	Option 1 Flat Cash £,000	Option 2 Fund 25/26 Pay Award £,000	Option 3 Fund 25/26 and 26/27 Pay Award £,000	Option 4 Fund 25/26 and 26/27 Pay Award and Funding Share £,000
Indicative 2026/27 HSCP Requisition	96,596	96,596	96,596	96,596
2025/26 Pay Award	0	475	475	475
2026/27 Pay Award	0	0	238	238
Uncommitted Funding Share	0	0	0	291
Revised HSCP Requisition	96,596	97,071	97,309	97,600
Increase to Council Budget Gap	0	475	713	1,004

4.9.11 While Exhibit 13 sets out four possible options the Council can agree any requisition to the HSCP at either flat cash or higher. Council is asked to consider the totality of the HSCP requisition.

4.10 West Dunbartonshire Leisure Trust Management Fee

4.10.1 On 5 March 2025, the Council agreed a 2025/26 West Dunbartonshire Leisure Trust (WDLT) management fee of £4,597,492.

4.10.2 As per paragraph 4.5.3 the 2026/27 management fee needs to be increased by £464,750 to reflect the Strathclyde Pension employer's contribution rate increasing to 17.5% in 2026/27.

4.10.3 The Service Level Agreement with the Trust does not require the Council to meet employee uplifts. The 2026/27 pay award will add £0.234m to their expenditure

budget. When agreeing the 2026/27 budget Council needs to decide if funding will be provided for the 2026/27 pay award. Exhibit 14 sets out the options for Council to consider. Note that any decision on the Leisure Trust management fee also needs to consider saving option CCF10 which is included in Appendix 2.

Exhibit 14 – West Dunbartonshire Leisure Trust Management Fee

	Option 1 Flat Cash	Option 2 Fund 2026/27 Pay Award
Base Mgt Fee	4,645,492	4,645,492
Adjust for Increase in Pension Rate	464,750	464,750
Updated Base Mgt Fee	5,110,242	5,110,242
2026/27 Pay Award	0	233,934
Revised Mgt Fee	5,110,242	5,344,176
Increase to Council Budget Gap	0	233,934

4.11 Budget Gap Prior to Measures to Balance Budget

4.11.1 The estimated budget gap prior to factoring in any potential options towards balancing the budget is summarised in Exhibit 15.

Exhibit 15: Estimated Budget Gap Prior to Measures to Balance Budget

Para		2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
4.5.4	Revised Base Budget	313,204	325,867	336,514	346,702	356,136
4.6.4	Employee Cost Changes	6,242	6,440	6,611	6,788	6,970
4.7.2	Non-Pay Inflation	1,321	1,348	1,375	1,382	1,389
4.8.7	Cost Pressures	8,719	2,563	2,697	2,434	2,195
	Total Expenditure	329,486	336,218	347,197	357,306	366,690
4.4.1	Total Funding	320,577	319,186	315,675	315,889	316,318
	Budget Gap Cumulative	8,909	17,032	31,522	41,417	50,372

4.12.2 Exhibit 15 shows a 2026/27 budget gap prior to measures to balance the budget of £8.909m (assuming HSCP and WDLT requisitions as flat cash).

4.13 Measures to Balance the Budget – Previously Agreed

4.13.1 There are a number of measures to balance the budget which have already been agreed by Council. These are summarised in Exhibit 16.

Exhibit 16: Previously Agreed Measures to Balance Budget

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
Management Adjustments (Mar 2024)	50	0	0	0	0
Savings Options (Dec 2024)	5	5	0	0	0

Management Adjustments (Dec 2024)	127	0	0	0	0
Savings Options (Mar 2025)	1,362	33	0	0	0
Management Adjustments (Mar 2025)	147	0	0	0	0
Savings Options (Dec 2025)	189	123	0	0	0
Management Adjustments (Dec 2025)	1,371	0	0	0	0
Assumed 5% increase in sales, fees and charges	448.5	471	495	520	546
Total Previously Agreed Savings	3,699	632	495	520	546

4.13.2 Exhibit 17 sets out the estimated budget gap after previously agreed measures. This shows that there is a further £5.210m of measures required to balance the 2026/27 budget.

Exhibit 17: Budget Gap After Application of Previously Agreed Measures

	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000
Cumulative Budget Gap Before Previously Agreed Measures	8,909	17,032	31,522	41,417	50,372
Previously Agreed Measures	(3,699)	(632)	(495)	(520)	(546)
Cumulative Budget Gap After Previously Agreed Measures	5,210	16,401	31,027	40,897	49,826

4.13.3 Note that this residual gap of £5.210m assumes the:

- HSCP requisition is not increased above flat cash (section 4.9 provides options ranging from flat cash to a £1.004m increase in 2026/27)
- WDLT management fee is not increased above flat cash (section 4.10 provides options from flat cash plus increase in pension costs to a £0.234m increase in 2026/27)

Depending on the decisions taken with regard to these two issues the budget gap could increase to as high as £6.448m.

4.14 Measures to Balance the Budget – For Council Approval

4.14.1 There are a range of options to assist Members to balance the 2026/27 budget. These options are set out in the following paragraphs.

Council Tax

- 4.14.2 The setting of Council Tax should happen on the same day as the Council sets its revenue budget as once all proposals are considered, Council Tax is the balancing figure. The estimated budget gap makes no assumption over future Council Tax increases as setting the Council Tax is a matter for Council to decide.

Each 1% increase in Council Tax will generate an estimated £0.454m in revenue and increase the weekly Band D bill by £0.30.

Closing a budget gap of £5.210m (paragraph 4.13.2) would require a 11.5% Council Tax increase. If the budget gap increases to £6.448m (paragraph 4.13.3) an increase of 14.2% would be required.

Exhibit 18 sets out the impact that increases of 7.5%, 10%, 12.5% and 15% would have on the budget gap and on the weekly bill for a Band D taxpayer (assuming they are liable for the full Council Tax charge).

Exhibit 18: Impact of Council Tax Increases on Revenue and Band D Weekly Bill

CT Increase	7.5%	10%	12.5%	15%
Band D Weekly Bill Increase (£)	2.25	3.00	3.75	4.50
Net Revenue Benefit (£000)	3,405	4,540	5,675	6,810

- 4.14.3 **Saving Options** – As an alternative to fully closing the budget gap with a Council Tax increase officers have identified a range of saving options for member consideration. A number of the saving options submitted for member consideration have multiple options contained within them. Members are advised that many of the options have a full time equivalent employee impact. Efforts will be made to redeploy using the SWITCH Policy or to explore options including voluntary release.

The total value of the ‘higher value’ saving options is a recurring saving of £3.152m in 2026/27 rising to £5.241m in 2027/28 and £5.847m in future years. These options are summarised in Appendix 1 with full details of each option set out in Appendix 2.

- 4.14.4 **Management Adjustments** – Officers have also identified management adjustments which do not result in either potential redundancies or changes to policy and can be implemented without political approval. The total value of these management adjustments is a recurring saving of £0.705m in 2026/27 increasing to £0.775m in future years. These options are summarised in Appendix 1 with full details of each option set out in Appendix 3.

- 4.14.5 **Sales, Fees and Charges** - The Council’s financial planning currently assumes a 5% annual increase in sales, fees and charges which will generate an estimated £0.295m increase in 2026/27. This assumption is already built into the 2026/27 budget gap. The Council may wish to consider an option to increase fees and charges by a higher percentage. Each further 1% increase in the Council’s fees and charges would generate approximately £0.060m in income.

4.14.6 **Use of Reserves (Prudential Target)** - On 20 December 2022, the Council raised the Prudential target from 2% to 3% of net expenditure (after requisitions). This was done to strengthen financial protection amid significant financial uncertainty. Although interest rates are projected to fall, easing some risk, there is ongoing uncertainty about future pay awards and the implications of the Spending Review which indicates local government will face further real-term funding cuts in future years. Additionally, the Council has had to use reserves in recent years due to overspending and, while there are inflationary assumptions built into future budgets, these are estimates and ongoing geopolitical issues could result in further inflationary cost pressures.

4.14.7 The specific amount needed for this reserve changes with each approved budget. As per Exhibit 19 it is estimated at £6.615m for 2026/27.

Note that Exhibit 19 makes assumptions over what Council will agree as the various 2026/27 requisitions and on the levels of saving options and management adjustments that will be taken.

4.14.8 *Exhibit 19: Estimated 2026/27 Prudential Target*

	£,000
Indicative 2026/27 Expenditure Budget (before any saving options)	326,426
Less Estimated HSCP Requisition	(97,600)
Less Estimated West Dunbartonshire Leisure Trust Requisition	(5,344)
Less Strathclyde Passenger Transport Requisition	(1,611)
Less Estimated Valuation Joint Board Requisition	(1,108)
Less Estimated Management Adjustments and Savings	(2,000)
Net Expenditure	218,763
3% of Net Expenditure (Prudential Target)	6,563

4.14.9 Based on 2025/26 period 7 projections the forecast unallocated reserves balance as at 1 April 2026 will be £6.185m which is £0.378m under the estimated 2026/27 3% prudential target.

4.14.10 Exhibit 20 illustrates the level of reserves that could be released to help balance the 2026/27 budget if the Prudential Target was reduced to 2.5%. It illustrates that maintaining the 3% target will require a recovery plan to rebuild the reserves and that reducing the target to 2.5% would release £0.716m.

Exhibit 20: Options to Reduce Prudential Target

Option	2026/27 Target £000	Forecast Balance 1/4/2026 £000	Amount Able to Release £000
1. Maintain 3%	6,563	6,185	(378)
2. Reduce to 2.5%	5,469	6,185	716

4.14.11 It is the S95 Officer's view that any reduction in the Council's Prudential Target should not exceed 0.5% which would leave a policy of maintaining a Prudential reserve of 2.5% of net expenditure (excluding requisitions).

4.15 Planned Use of Earmarked Reserves

4.15.1 During 2025/26 changes to revenue budgetary control reports has enhanced the transparency over the use of earmarked reserves. To further enhance this transparency, Exhibit 21 provides Council with the current forecast to drawdown £1.648m of earmarked reserves in 2026/27 to support non-recurring service expenditure. The projected use is consistent with intended purposes of each reserve. Incorporating the use of earmarked reserves to fund designated areas of expenditure reduces the level of available reserves and Finance will continue to monitor this and report to Council via existing budgetary control processes.

Exhibit 21: 2026/27 Forecast Use of Earmarked Reserves

Earmarked Reserve	Use of Money	2026/27 Forecast Use of Reserves £'000
Revenues and Benefits	Non-Domestic Rates system software developments	13
Business Support	To support the creation, sustainability, and growth of local businesses	62
Organisational Development & Change Training	Defined training needs	9
Equal Pay / Holiday Pay	Associated legal costs	20
Modern Apprentice	Contribution to modern apprenticeship programme.	110
Community Renewal Fund	Premises costs at Levensgrove training centre	9
Employability	Development and delivery of key employability initiatives to support vulnerable groups	201
Cost of Living	Cost of living initiatives agreed by Council	324
Voluntary Redundancy & Early Retirement Reserve	Estimated cost of releases due to 2026/27 budget decisions.	500
Smoothing Fund	Estimated use of fund to support delivery of saving options	400
Total Forecast Use of Earmarked Reserves		1,648

4.16 Capital Plan Update

4.16.1 An update of the Council's 10-year capital plan was approved by Council on 5 March 2025. As part of the capital reporting process implemented 1 April 2024

the plan has been reviewed throughout the year with updates reported to Council and Committee for approval.

4.16.2 *Presentation of Recurring Budgets*

The presentation of the recurring budgets in the Capital Plan (Appendix 5) has been amended to provide further transparency over the intended use of approved recurring budgets. Previous iterations of the Capital Plan have presented recurring budget lines as single projects with a total annual budget for capital activity intended to be delivered by the entire budget. These lines have now been broken down to show the specific capital activity the recurring budget has been allocated to (in a 'sub parent project') with any residual unallocated budget shown in the 'parent' project.

By means of illustration, Exhibit 21 shows the presentation of recurring budget line P&T1 (ICT Modernisation) as previously reported and how it will be reported going forward. Exhibit 21 only shows the capital plan up until 2028/29 rather than the full 10 years to help make the changes easier to see. However, the full details are included in Appendix 4.

Exhibit 21: Changes to Presentation of Recurring Budgets

Previous Presentation

Service	Project	Spend to 31 March 2025 £000	Updated Budget 2025/26 after P10 BCR £000	Budget 2026/27 £000	Budget 2027/28 £000	Budget 2028/29 £000
P&T 1	ICT Modernisation	0	578	459	806	436

New Presentation

Service	Project	Spend to 31 March 2025 £,000	Updated Budget 2025/26 after P10 BCR £,000	Budget 2026/27 £,000	Budget 2027/28 £,000	Budget 2028/29 £,000
P&T 1	ICT Modernisation (unallocated)	0	0	0	122	0
P&T 1a	PCs for Education	0	126	0	0	119
P&T 1b	Laptops for Education	0	162	136	99	33
P&T 1c	Chromebooks for Education	0	0	0	307	0
P&T 1d	PCs for Corporate Employees	0	0	0	17	0
P&T 1e	Laptops for Corporate Employees	0	167	200	97	161
P&T 1f	Mobile Phones	0	0	0	15	0
P&T 1g	Public PC Replacement	0	0	0	26	0
P&T 1h	Resources	0	123	123	123	123

4.16.3 In the event that a recurring 'sub parent project' is cancelled or reduced, the capital budget allocated to it will be released back into the 'parent' unallocated

line. For example, in the illustration above if the 2028/29 budget of £0.161m for P&T 1e is not required that budget would reduce to £0 and the 'parent' P&T1 (Unallocated) budget would increase to £0.161m.

- 4.16.4 A further change to the presentation of the capital plan in Appendix 4 is that the detailed allocations are shown for years 1-5 with years 6-10 consolidated into one column. This is purely to make the appendix easier to read. Finance will maintain the more detailed breakdown across all 10 years, which is available on request.
- 4.16.5 There are two appendices to this report in relation to the capital plan.
- Appendix 4 shows the anticipated spend on projects (revised capital plan)
 - Appendix 5 shows the current resources available
- 4.16.6 In terms of affordability of the proposed plan, it is the view of the Council's Senior Management Team that, while the plan is affordable in 2026/27 assuming a balanced revenue budget is agreed, it does create significant pressures on the revenue budget due to the cost of borrowing. Furthermore, it will have revenue implications for future years and these will require to be planned for through long-term financial strategies and budget planning processes. This may require the capital programme to be subject to further review in future if it is deemed to be placing an excessive pressure on the revenue budget.

5. PEOPLE IMPLICATIONS

- 5.1 The potential staffing implications are shown within the savings options appended to this report and will be subject to consultation processes where appropriate and managed in accordance with the Council's SWITCH Policy (and Organisational Change Procedure). Efforts will be made to redeploy using the SWITCH Policy or to explore voluntary release and if required, use of the redundancy selection policy, including appropriate and equality proofed selection criteria, as agreed with the trade unions and approved by Corporate Services Committee in August 2023.

6. FINANCIAL AND PROCUREMENT IMPLICATIONS

- 6.1 The financial implications arising from the budget process are detailed in the report and appendices. There are no specific procurement implications arising from this report.

7. RISK ANALYSIS

- 7.1 Some of the capital plan projects have an assumption of match-funding and grant funding from Scottish Government and other agencies. There is a risk that some or all of these are not received. The business cases for these projects will require to be updated as funding becomes clearer, and Members may be required to consider the financial affordability of continuing with the projects. The risk and impact of the saving options are detailed in the appendices.

8. EQUALITIES IMPACT ASSESSMENT (EIA)

- 8.1 A screening was carried out for the budget report as a whole and determined that an Equality Impact Assessment is not applicable for this report. However, all individual savings options have been screened and where relevant, impact assessed. The Equality Impact Assessments are appended to this report (Appendix 6).

9. CONSULTATION

- 9.1 The views of all Chief Officers have been requested on this report and feedback reflected herein. Discussions on the issues herein have been undertaken with the Trade Unions and a summary copy of the saving options was provided to Trade Unions, political group leaders and communicated to the workforce in the week commencing 23 February 2026.

10. STRATEGIC ASSESSMENT

- 10.1 Proper budgetary control and sound financial practice are cornerstones of good governance and support Council and officers to pursue the four strategic priorities of the Council's Strategic Plan.
- 10.2 The General Services revenue budget contributes to all outcomes by providing funding in specific areas to help the Council achieve and develop these priorities.

Laurence Slavin
Chief Officer - Resources
Date: 25 February 2026

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Appendices:

Appendix 1 – Summarised Saving Options and Management Adjustments
Appendix 2 – Detailed Saving Options
Appendix 3 – Detailed Management Adjustments
Appendix 4 – Capital Plan – 2026/27 – Proposed Spend
Appendix 5 – Capital Plan – 2026/27 – Proposed Resources
Appendix 6 – Equality Impact Assessments

Background Papers: Budget Report to Council - 5 March 2025

Financial Update Report to Council – 18 June 2025

Financial Update Report to Council – 29 October 2025

Financial Update Report to Council – 17 December 2025

Appendix 1 – Summarised Saving Options and Management Adjustments

2026/27 BUDGET - SAVING OPTIONS

Ref:	CO	Saving Option	2026/27		2027/28		2028/29	
			Saving (£,000)	FTE	Saving (£,000)	FTE	Saving (£,000)	FTE
2627 CCF02	AG	Review of Clydebank Town Hall	15	0	15	0	15	0
2627 CCF03	AG	Review of Contact Centre	15	1	30	1	30	1
2627 CCF08	AG	Full Cost school meals	361	0	761	0	761	0
2627 CCF09	AG	Reduce Performance and Strategy Team	25	1	60	1	60	1
2627 CCF10	AG	WDLT Management Fee	253	0	253	0	253	0
2627 CCF11	AG	Removal of events	5	0	28	0	28	0
2627 EDU04	GH	Swimming Lessons	14	0	14	0	14	0
2627 EDU05	GH	Early Start Clubs	67	0	102	0	102	0
2627 EDU08	GH	Charging for Instrumental Music Tuition	0	0	67	0	100	0
2627 EDU09	GH	Closure of Out of School Care	29	2	29	2	29	2
2627 EDU11	GH	Mainstream School Transport	0	0	80	0	120	0
2627 EDU12	GH	Instrumental Music Service	23	0.4	23	0.4	23	0.4
2627 EDU13	GH	Secondary School Common Senior Phase Timetable	0	0	236	5	354	5
2627 EDU14	GH	Secondary School Staffing	0	0	368	7.8	552	7.8
2627 EDU15	GH	Senior Phase Transport	44	0	67	0	67	0
2627 EDU17	GH	Reduce Day and Residential School Budget	150	0	200	0	200	0
2627 EDU19	GH	Reduction in Management Funding for ELC provision	46	0	69	0	69	0
2627 EDU20	GH	Reduction in Temporary Teaching Posts	228	5	345	5	345	5
2627 EDU23	GH	Roll related Clerical Hour Allocation	60	2	90	3	90	3
2627 HE01	PB	Homelessness Budget – Cessation of Rotation of Temporary Accommodation	10	0	10	0	10	0
2627 HE02	PB	CCTV Team	27	2	54	2	54	2

2627 PT01	VR	Review leadership support and explore transfer to CAS	0	0	49	1	49	1
2627 PT10	VR	Charges for Disclosure Scotland Passed to Employees / Applicants	26	0	26	0	26	0
2627 PT11	VR	Reduction in Corporate Training Budget	15	0	15	0	15	0
2627 RES01	LS	Review External Funding	645	0	645	0	645	0
2627 RES04	LS	Review of Office Accommodation	25	0	50	0	50	0
2627 RES14	LS	Review Elderly Welfare Grant	110	0	120	0	120	0
2627 RES15	LS	Review Community Council Funding	14	0	14	0	14	0
2627 RES18	LS	National Fraud Initiative Single Person Discount Review	16	0	20	0	20	0
2627 RES19	LS	Close Municipal Buildings	16	0	65	0	65	0
2627 RES20	LS	Review of depot rental charges	75	0	75	0	75	0
2627 RES21	LS	Council Tax on Long Term Empty and Second Homes	225	0	225	0	225	0
2627 RN01	GM	Closure of Bowling Clubs	40	0.5	66	0.5	81	0.5
2627 RN04	GM	Street Lighting	18	0	126	0	126	0
2627 RN05	GM	Working 4U	245	12	490	12	490	12
2627 RN06	GM	Crematorium Weekend Operations	5	0	5	0	5	0
2627 RN07	GM	Reduction in Street Cleaning	27.5	2	55	2	55	2
2627 RN08	GM	Introduction of Parking Charging	0	0	0	0	216	0
2627 RN09	GM	Reduce number of Apprentices	115	5	115	5	115	5
2627 RN10	GM	Cease supply and installation of Christmas Trees	15	0	15	0	15	0
2627 RN11	GM	Street Sweeping and Litter Collection of Trunk Road	50	0	50	0	50	0
2627 RN14	GM	Purchase of vehicles to replace hire cars	20	0	37	0	37	0
2626 RN15	GM	Cease supply of dog waste bags	25	0	25	0	25	0
2627 RR01	AD	Communities Team	42	1	42	1	42	1
2627 RR08	AD	Assistance to Business	10	0	10	0	10	0
TOTAL			3,151.5	33.9	5,241	48.7	5847	48.7

2026/27 BUDGET - MANAGEMENT ADJUSTMENTS

Ref:	CO	Saving Option	2026/27		2027/28		2028/29	
			Saving (£,000)	FTE	Saving (£,000)	FTE	Saving (£,000)	FTE
2627 CCF12	AG	Facilities Management Operating Model	250	TBC	250	TBC	250	TBC
2627 CCF13	AG	Deletion of vacant Facilities Management support post	40	1	50	1	50	1
2627 EDU18	GH	Right size Free School Meal, Alternative Holiday Payments and School Clothing Grant budgets	128	0	128	0	128	0
2627 EDU24	GH	ELC Education Support Officer Post	18	0.5	28	0.5	28	0.5
2627 PT06	VR	365 Licence Savings	60	0	60	0	60	0
2627 PT07	VR	Reduce ICT Support	32	1	32	1	32	1
2627 RN12	GM	Separation of Garden/Food Waste	50	0	100	0	100	0
2627 RR02	AD	Secondment to Clydebank Neighbourhood Board	42	0	42	0	42	0
2627 RR03	AD	Capacity Funding - Plan For Neighbourhoods	34	0	34	0	34	0
2627 RR06	AD	Planning, Environmental Health and Building Standards	15.5	0	15.5	0	15.5	0
2627 RR07	AD	Business Gateway	10	0	10	0	10	0
2627 RR09	AD	Merger of Manager Roles – Legal and Democratic Services	25	0	25	0	25	0
TOTAL			704.5	2.5	774.5	2.5	774.5	2.5