

WEST DUNBARTONSHIRE COUNCIL - BUDGET 2026/27

Appendix 2

March 2026

INTRODUCTION



West Dunbartonshire Council continues to demonstrate a deep commitment to the people it serves.

We have consistently and robustly made the case for fairer funding by highlighting the realities faced by many of our residents, including levels of multiple deprivation, poorer health outcomes such as lower life expectancy and high rates of domestic abuse. These challenges are not abstract statistics—they reflect the lived experience of people who deserve the opportunity to recover, to grow, and to thrive.

This budget is therefore shaped not only by financial necessity, but by a commitment to our communities. It seeks to protect essential services wherever possible, invest in what matters most, and support West Dunbartonshire through one of the most challenging periods in recent memory.

Unfortunately, our financial challenge continues to be substantial, with the projected combined gap between the funding available to the Council and Health and Social Care Partnership and the cost of maintaining service provision around **£14million**, with further pressures anticipated in future years.

As a local authority, we are legally required to set a balanced budget, so the savings outlined below are shaped by financial necessity. This budget aims to protect essential provision wherever possible, invest in our communities, and sustain West Dunbartonshire through a period of exceptional challenge while also helping to provide a more stable foundation for the years ahead.

The decisions taken by the Labour administration this year have undoubtedly been challenging, but they are essential not just to safeguard the long-term sustainability of Council services in 2026/27, but in future years too, helping reduce the anticipated gap for next year by half.

The **£5million** Cost of Living Fund, introduced by the Labour administration in 2022, has successfully supported thousands of our residents. From funding to help food banks continue to operate in the area, to the introduction of free gym and swim sessions for our young people, as well as capital investment for community organisations delivering cost of living initiatives, this fund has ensured our most vulnerable are supported through the cost-of-living crisis.

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The cost-of-living fund has a total of **£312,657** comprising **£128,599** of uncommitted funding, another **£120,000** which can be released from an existing initiative, and a further **£64,058** of earmarked funding which is no longer required.

The Labour administration provided local foodbanks with a food supplement of **£1,000** a month (**£52,000** a year). In 2023/4 we committed to increasing the funding to **£10,000** a month (**£120,000** a year for three years).

Other foodbanks had emerged over recent years such as Renton Foodbank and Lomond Food Pantry and their funding was extended to 2027/28.

The Labour budget this year is committing a further **£120,000** to support five foodbanks again in 2026/27:

- Community Foodshare Dumbarton;
- Food for Thought Dumbarton;
- Faifley Foodshare/Pantry;
- Old Kilpatrick Food Parcels; and
- Dalmuir Barclay Food Pantry

In addition, the Cost-of-Living Fund will also support a number of community projects as set out below:

- **Flourishing Faifley: £1,550** to cover the running costs of the group's ceramics club, enabling it to remain low-cost, promote social inclusion, and help alleviate some of the impacts of the cost-of-living crisis.

- **Bankie Talk £2,150:** Blind and partially sighted people are disproportionately affected by the cost-of-living crisis. Many rely on state benefits to live independently, and rising prices increase the risk of social isolation and reduces opportunities for participation in community life. Providing revenue funding will ease financial pressures and allow them to focus on future proofing the service.
- **Whitecrock Community Action Group (WCAG) £3,000:** To support families who require assistance, we will provide food parcel service Whitecrock Community Action Group with £3000 to support the delivery of 200 family (two adults, two children) food parcels.
- **Glenhead Community Centre, Duntocher £7,000:** The centre is being refurbished to create a low-cost soft play facility for families, including a dedicated sensory room. Providing support towards the cost of the works means that the Antonine Trust has sufficient funding available to support the costs of opening.

The remaining balance of **£178,957** will be added to the council reserves to help balance the 2026/27 budget.

£15 PER HOUR CAMPAIGN

COSLA has an ongoing commitment to addressing low pay and an aspiration to achieve **£15 per hour** by 2026, with backstop of 2027.

The cost of this is estimated to be up to **£1.5 billion** but the Scottish Government is not able to

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fund this. There is currently no available funding to implement **£15 per hour** separately to wider pay discussions, and as a result the clear position from COSLA Leaders is that discussions on **£15 per hour** can continue as part of future pay negotiation rounds.

Despite the challenges, West Dunbartonshire has demonstrated significant progress towards achieving **£15 per hour** for our employees.

By April this year we will have reduced the number of employees paid under **£15 per hour** from 1,425 to 447 and around 36 of these are apprentices. We anticipate this number reduce further in April as the pay award is applied and the Facility Management restructure becomes effective.

The review of Care at Home staff included a job evaluation which increased the starting salary for grade 4 to **£15.01** per hour with a maximum of **£16.14** an hour which was what most staff were assimilated into based on length of service. These rates will increase again to **£15.54** to **£16.70** respectively from 1st April 2026.

Learning Assistants working in early years establishments are now also grade 4 giving them a starting salary of **£15.01** per hour. This will rise to **£15.54** from 1st April 2026. Learning Assistants in mainstream settings are Grade 3 so many will move to **£15 per hour** in April 2026 when the agreed pay award is implemented.

The Facilities Management Review has not yet been fully implemented but Grade 4 roles within Facilities will have a starting salary of **£15.01** per hour rising to **£15.54** from 1st April 2026.

By the time the two-year pay deal is fully implemented in April, based on current workforce numbers, 942 people who are currently on the mid to top point of a Grade 3 salary will have moved into the **£15 per hour** bracket. This would leave around **447** under this level, however, this will reduce again as a result of turnover, service changes and promotions.

REAL LIVING WAGE

The Real Living Wage commitments affecting adult and children's services provided by external organisations was cut by **£19m** in the Scottish Government draft budget and the burden for funding this policy was to be passed onto council taxpayers instead. In West Dunbartonshire this would mean an additional cost of **£334,000**.

However, COSLA Leaders raised concern about the impact to funding support across adult social care, children's social care and ELC commissioned services, and following COSLA representation, the Scottish Government announced on 12th February, there would be an additional **£20m** for Local Government to reverse the **£19m** cost pressure they created.

As a result, employees in Adult Social Care, children's social care and early learning and childcare services commissioned services will continue to receive the real living wage which is currently **£13.45** an hour. The real living wage is announced in the Autumn and must be applied by the following April.

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INVESTING IN WEST DUNBARTONSHIRE

The Council continues to invest in public infrastructure including:

- Strathleven Place Project **£1.590m**
- Balloch Castle Upgrade **£392,000**
- Sports Changing Facility Dumbarton West **£340,000**
- Community Sports Success **£231,000**
- Community Success Capital fund **£129,000**

A range of school upgrades are also planned throughout 2026/27, which will enhance the facilities our children and young people learn. This includes:

- Christie Park Primary School **£315,000**
- Carleith Primary School **£315,000**
- Our Lady of Lorretto School **£315,000**

In addition, Pride in Place funding totalling **£1.5million** will be utilised to make a range of enhancements across West Dunbartonshire, with £600,000 allocated for Community Capital Grants, two destination playparks introduced in Christie Park and Dumbarton Common, as well as improvements at Holm Park and the Western Titans BMX Club track.

Playparks throughout the authority will also benefit from upgrades in 2026/27, including:

- Rosshead **£60,000**
- Kirkoswald Drive **£50,000**

- Whitecrook Park **£50,000**
- Central Alexandria **£42,000**
- Bowling **£25,000**
- Dalmonach **£25,000**
- Tullichewan **£20,000**
- Old Kilpatrick **£15,000**
- Christie Park **£10,000**
- Ladyton **£10,000**
- Dillichip Park **£10,000**
- Dumbarton Common **£10,000**
- Goldenhill Park **£10,000**

In addition, the Council had committed funding to a number of projects which should be completed during 2026/27:

- Argyll Park All Weather pitch and Mountblow Playing Field All Weather pitch **£1.354m**
- Balloch Park Mountain Bike Track **£428,000**

The Shared Prosperity Open Spaces fund is providing **£396,000** to support two projects in Dumbarton as outlined below:

- The Dumbarton Common Allotments project which costs **£400,000** with a contribution of **£300,000** coming from the Shared Prosperity Fund and the other **£100,000** from the Councils allotment fund.
- The Westbridgend Project is a community garden with growing space and a new play area on the site of the demolished community centre. The total cost is **£320,000** with **£96,000** from the Shared Prosperity Open Spaces fund, **£100,000** from Strathleven Regeneration Fund, and **£100,000** play development

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funding. The remaining **£24,000** will be funded from the footpath fund.

The council continues to invest in its road network, with a number of road improvement works planned this year including:

- Glasgow Road/Dock Street Clydebank **£420,000**
- Faifley Road Clydebank **£155,000**
- A82 Great Western Road **£150,000**
- Clyde Street Clydebank **£100,000**
- Tullichewan Road Balloch **£90,000**
- Strathleven Drive Bonhill **£80,000**
- Langlands Terrace Dumbarton **£50,000**
- West Thomson Street Clydebank **£40,000**
- Erskine Ferry Road Old Kilpatrick **£30,000**
- Stark Avenue Clydebank **£30,000**
- Mallard Road, Hardgate **£30,000**
- Inchconnachan Avenue and Boturich Drive Balloch **£30,000**
- John Street Renton **£20,000**
- Talbot Road Balloch **£20,000**
- Sandbank Crescent Alexandria **£20,000**
- Smollett Road Dumbarton **£15,000**
- Douglas Road Dumbarton **£10,000**
- Leven Street Renton **£10,000**

The Council also has a five-year Footway Improvements Programme of **£2.176m** with an annual investment of **£544,000** each year from 2026/27 to 2029/30.

AIDS & ADAPTATIONS

The Council capital programme has an unallocated fund of **£764,000** earmarked to support aids and adaptations for health and social care clients.

This will allow the HSCP to support vulnerable service users through the provision stairlifts, equipment, and other physical disability aids and adaptations.

COUNCIL ACHIEVEMENTS

Despite the challenging financial situation imposed on the council, the council remains the biggest employer in the local authority area and we continue to deliver a wide range of services to local people. Our employees work really hard to deliver vital public services to local people throughout the year, keeping vulnerable people safe and secure and supporting the wellbeing of local residents through our services. Most of our council achievements go unnoticed by the public.



Citizen, Culture & Facilities: Our libraries secured various external funding to deliver a range of additional support in communities including providing digital sessions to local Deaf Community

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members, noted as the first of its kind in Scotland. We also launched Clydebank Museum and Heritage Hub recognising the town's proud industrial past and commemorating the bravery of its residents during the Blitz through providing access for the first time to a range of artefacts and archives. We also progressed plans to open the new Glencairn House library and museum in Dumbarton Town Centre in Spring 2026.



Educational Services: The Council invested **£100,000** again this year along with **£19,993** from the Scottish Government to fund a range of school holiday activities. The programme, delivered with support from 22 community partners, provided a range of sessions to families, with targeted support for those who needed it most and places for children with additional support needs. The projects included:

- West Dunbartonshire Community Foodshare supported 700 children by provided 350 brunch bags consisting of five days' worth of breakfast, lunches, snacks and packed lunches across every week of the summer break

supported by their combined SHINE and Cash for Kids funding.

- More than 1,500 families attended events at the Golden Friendship Halls and Y-Sort-it supported Young Carers with a range of day trips including a fishing trip and a walk on the West Highland Way. Their programme was designed to support over 2,000 places.
- Vale of Leven Football Club ran a very popular football camp with 52 children attending their fun training and coaching sessions. Children took part in football drills and games that promoted confidence, skill building and inclusion with the club serving 260 meals as part of the programme.
- Young people enjoyed the STEM and Virtual Reality activities at Bellsmyre Digital Club with the club providing 192 lunches. Ben View treated children to a range of day trips to the cinema, Flip Out, Heads of Ayr and Blair Drummond Safari Park.
- Tulloch delivered a four-day activity programme to 79 young people consisting of eight structured sessions. Each day included both indoor and outdoor activities, along with the provision of breakfast and lunch to all. The young people took part in outdoor activities including beach combing sessions with metal detectors in Levensgrove Park, creative arts and craft sessions, bushcraft and fire-pit sessions. The indoor activities included team building games, movies and playing board games.

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- Along with local providers, the Council also supported individual families with young people with additional support needs. Fun and engaging activities were offered to 133 children with 383-day sessions provided by specialist settings. This extensive support ensured continuity of care and social opportunities for pupils with complex additional support needs.
- The ASN SHINE programme made excellent use of the facilities at Kilpatrick School, including the adventure playground, soft play area, and the newly created sensory garden. These sessions provided unique and stimulating environments tailored to the pupils' needs and provided 189 lunches.



Housing & Communities: The Council Housing service continues to deliver on its More Homes Programme which is the council's new house building programme. In addition, the Housing Service continued its Better Homes Programme of maintenance and improvements for Council housing stock.

The five-year capital investment programme will see a total **£291m** invested in Council housing between 2025 and 2030, with **£50m** of this coming from the Scottish Government and the other **£241m** borrowed and funded by tenants through their weekly rents.

This breaks down as **£175m** for investment in Better Homes (73%) and **£66m** for More Homes programme – new build and buy back. (27%)



People & Technology: The service continued improvements and development of all HR and Payroll online forms and automation efficiencies from associated systems, introduced Artificial Intelligence (AI) tools CoPilot and MS Teams Transcription across the Council and implemented a new Cyber Incident and Response System to enhance protection of Council infrastructure. They also supported a range of minor events and major incidents across the local area, working in support of multi-agency partners.

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Resources: The Resources service has helped rebuild the Council and HRA reserves by identifying an opportunity to terminate **£33.1m** of long-term fixed rate loans in return for a discounted repayment amount. The total discount for early repayment was **£4.3m** which was apportioned appropriately between the general fund and HRA.

They also implemented a new approach to the Dumbarton Common Good which provides greater transparency over the use of the funds and helps to ensure its financial security in future years. Working with colleagues in Housing the Resources team developed options which allowed the Council to agree a managed exit from the Block Building Insurance Policy thus enabling owners of former council houses purchased under the terms of the Right to Buy legislation to seek their own insurance arrangements from April 2026 onwards.

The Asset Management team progressed the delivery of the Glencairn House project which is an ambitious heritage-led regeneration initiative to transform a historically significant building into a vibrant cultural and community hub and delivered the Faifley Campus project which is a **£34.5million**

investment to create a modern, purpose-built campus that brings together education, community, and leisure facilities under one roof and provides state-of-the-art classrooms, flexible learning spaces, and enhanced digital infrastructure to support improved educational outcomes.



Roads & Neighbourhoods: The Council has agreed to progress with a major flood alleviation scheme -the Gruggies Burn project - to help protect properties in Dumbarton East. The full scheme will significantly reduce flood risk for around 631 properties and major roads. The Scottish Government will provide **£35.76m** (80%) of funding for overall costs at the final tender stage. This will cover construction, site investigations, design works, major utility diversions, and ancillary works with the Council providing the other **£8.94m** (20%) in funding.

The Grounds Service has completed Milton – Multi Use Games Area, the Rosshead Play Area, Pappert Play Area, and Dalmuir Park Play Area. They are currently on site for Dumbarton Common Allotments which will be completed in 26/27.

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Our Fleet service has secured 5 new gritters and 2 hotboxes which are being utilised by the Roads Service to provide operational efficiency and resilience. Our transition to Electric Fleet is underway with the percentage of the fleet being electric now approaching 15%.

The Exxon project is progressing well with the construction of the spine road underway and, in December 2025, the western underbridge was installed - a significant milestone for the project.



Regulatory and Regeneration: The Council continues to explore the development of the Queens Quay site with the landowner. Part of the site is expected to be sold for housing within this reporting year.

The Council hosted a successful Scottish Marine Technology Park workshop with representatives from the Scottish and UK governments, Glasgow City Region, and Scottish Enterprise. The Council also submitted two funding applications for the Regeneration Capital Grant Fund (a Scottish Government fund which supports locally developed regeneration projects) with the Scottish

Marine Technology Park progressing to the second stage.

The **£20m** Dumbarton Levelling Up Project which included Station Road, Artizan regeneration, Glencairn House and Children's Library is progressing and the commencement of the renovation phase of the Levelling Up fund LUF funded Artizan Project has started.

Clydebank is part of the UK Government's Plan for Neighbourhoods investment programme, providing up to **£20 million** for eligible areas over a 10-year period. The Neighbourhood Board in Clydebank developed the Regeneration Plan for submission to the UK Government as part of the funding process.

The service has also supported 106 business start-ups in the first half of the year and on track to meet year-end target of 180.

FINANCIAL CONTEXT

The UK Government said its budget, set in November 2025, "takes the fair and necessary choices to deliver on the government's promise of change", by cutting the cost of living, reducing the NHS waiting list in England and decreasing debt and borrowing. It further highlights that "the [UK] Government's plans are underpinned by its non-negotiable fiscal rules which provide credibility by ensuring day-to-day spending is met with revenues, while allowing the step change needed in investment to grow the economy".

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Key spending announcements in the UK Budget 2025 include:

- Removal of the two-child benefit cap lifting **450,000** children out of poverty. Around **95,000** of these are children in Scotland. Around **60%** of families affected are in employment. This has led to the biggest reduction in child poverty this century. Combined with other measures this lifts **550,000** children out of poverty in the UK.
- Fuel levy changes save all households **£150** on their energy bills. The Warm Homes Discount means another **£150** saving for low-income households.
- An increase in the Universal Credit Standard Allowance by **6.1%** was the first ever permanent real terms increase directly benefitting **540,000** households in Scotland.
- A commitment to keep the triple lock will mean **1.1million** pensioners will receive a **4.8%** uplift to their state pension.
- Extending the fuel duty freeze helps the average driver to save **£89** per year.
- Wages are up more in the first year of the Labour Government than the first decade under the Conservatives. Building on the April 2025 increases, the National Living Wage (ages 21+) was increased from **£12.21** to **£12.71** per hour - **£900** a year pay rise for low paid workers.
- The National Minimum Wage for 18–20-year-olds will rise from **£10.00** to **£10.85** per hour - a boost of **£1,500** a year, with the National Minimum Wage for apprentices increased by **6%** to **£8.00** per hour. These changes represent a continued effort to raise earnings for lower-paid workers, with the strongest proportional increases occurring among younger workers and apprentices. These measures help **220,000** workers in Scotland.

Decisions taken in the UK Autumn Budget have led to additional consequential funding for the Scottish Government of **£510 million** in resource funding over the next four years and an extra **£310 million** in capital funding over five years.

The Labour budget also delivered an extra **£820m** of Barnett Consequentials for Scotland and since the General Election the UK Government has provided **£10 billion** of additional funding for Scotland.

The total funding available to the Scottish Government is forecast to be **£61,677 million** in 2026-27, an increase of **1.3%** in real terms from 2025-26 (an above inflation increase). The funding outlook is forecast to grow on average by **0.8%** in real terms in each year of the forecast period up to 2030-31 (an above inflation increases).

The 2026/27 Scottish Budget is accompanied by a three-year Scottish Spending Review, which the Scottish Government states, sets “a clear financial trajectory for public spending, underpinned by

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£1.5 billion in planned efficiencies and reforms that will protect investment in frontline services”.

The Scottish Fiscal Commission (SFC) has warned that “the Scottish Government will face significant challenges funding devolved public services in the future, particularly over the next twenty-five years ... because the population in Scotland will age earlier than in the rest of the UK”. They project that Scottish devolved public spending would have to be reduced by **4.1%** on average each year compared to projected spending to balance the budget. This is equivalent to **£4.6 billion**.

While the Scottish Government has said local government funding has increased in real-terms by **2%**, the SFC highlights that this figure is actually **0.4%** once all regular in-year transfers are baselined.

The Institute for Fiscal Studies, which provides critical analysis on the Scottish Budget said, “the Budget document continues to bury the most appropriate spending figures in an annexe, with the main body including figures for this year and next that just cannot be meaningfully compared – a recipe for confusion”. This, it argues, “isn’t good enough – especially in an election year, when the electorate deserve a clear picture of how tax and spending are changing”.

The Scottish Government continues to underfund Local Government and Social Care in Scotland which means that more responsibility for funding public services is falling onto local residents. It is a matter for the Scottish Parliament to decide how to spend the extra revenue and capital and it’s disappointing that Local Government will not get

a fair share of much-needed resources to support vital Council services, such as social care services, education, roads, housing, and sports and leisure. The Scottish Government has completely undermined and hampered our efforts to address homelessness and to achieve financial sustainability. They ignored our calls to do the right thing and use this additional funding to ensure that hard-pressed public bodies like West Dunbartonshire Council can continue to offer vital services to the communities they serve.

The SNP Scottish Government draft budget represents an extremely poor settlement for local government in Scotland and means real terms cuts for councils. The most alarming elements of the SNP budget are:

- Councils facing a **£528 million budget gap** in 2026/27, alongside rising demand, inflationary pressures, and continuing pay awards.
- Despite **£750m of additional funding needed for social care**, this has not materialised and will affect our communities and shared national priorities.
- Flat cash over the medium-term - with **no inflationary uplift** - meaning high demand core council services are at risk.
- The Scottish Government has **deprioritised local government** with our share of the Scottish Budget reducing from **26.4%** down to **24.8%**.

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- **Capital funding is also facing a real-terms cut** and will impact on our ability to decarbonise our infrastructure to meet net zero targets.

SOCIO-ECONOMIC CONTEXT

West Dunbartonshire has an estimated population of 89,120 according to National Records of Scotland's latest mid-year population estimates in 2024.

The number of births in West Dunbartonshire in 2024 was 800 which was 2.2% higher than in 2023.

In West Dunbartonshire, 16.7% of the population are aged 0-15, slightly higher than Scotland (16.2%) and 9.7% of the population are aged 16-24, which is less than Scotland wide (10.7%).

Those aged 25-44 account for 25.1% while those in the 45-64 age band represent 27.7% with a population of 24,683.

People aged 65 and over make up 20.5% of West Dunbartonshire's population, which is similar to the Scottish population (20.3%).

West Dunbartonshire ranks the third most deprived area in Scotland (equal with North Ayrshire) with 40% of data zones being among the 20% most deprived areas of Scotland. Only Inverclyde (45%) and Glasgow City (44%) have higher deprivation (Scottish Government, 2021).

Life expectancy is lower than the Scottish average with those living in the most deprived communities spending, on average 24 years fewer

in good health than those living in the least deprived areas.

West Dunbartonshire has a continued high rate of child poverty across the whole area (26%) with 22.6% of children living in low-income families and there is a high eligibility for and uptake of free school meals (27.4% for primary 4-7 pupils) although the registration rate for secondary school pupils is on a downward trend.

Almost half of the primary schools in West Dunbartonshire have rates of over 30% of pupils in Primary 4-7 registered for free school meals.

West Dunbartonshire has a rate of 23.7 per 1,000 school pupils assessed and/or declared as having a disability compared to the Scottish rate of 24.3 per 1,000 pupils

While West Dunbartonshire's population saw a slight increase in 2024, the overall trend is a declining population with the proportion of older people within the authority steadily increasing.

From 2022 based population estimates it is predicted that the 65 and over population will increase by 24.9% by 2037 and the over 75 population will increase by 40%.

CHALLENGES

The services people in West Dunbartonshire rely on, such as education, social care, roads, leisure and housing, are under constant threat from the SNP Government.

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The most recent figures reported to the Council and the HSCP Board show a combined 2026/27 budget gap of around **£14 million**, even after more than **£1.5 million** of savings were agreed in December.

The biggest annual inflationary pressure is usually the cost of living pay increase for employees negotiated between COSLA and the trade unions.

Our workforce works incredibly hard in often challenging circumstances and fully deserves a fair pay rise, however, the cost of this must be met within the Council's budget.

For next year, the agreed pay rise for most groups is **3.5%**, which the Council must fund either through increasing income or implementing savings. The cost of this is around **£7.6 million**, for staff whose salaries are not funded through the Housing Revenue Account (Housing and Building Services).

To put this into perspective, covering that purely through a Council Tax increase would require a rise of around **17%**, which is clearly not feasible. Council Tax increases will contribute to closing the gap, but each **1% rise** only generates around **£454,000**, so it is not a realistic way to bridge the gap on its own.

On top of pay, the cost of commissioned services, inflationary pressures and rising demand also continue to contribute significantly to the recurring budget gaps.

Local demand for services is higher in West Dunbartonshire than in many areas, given the needs of our population.

Borrowing costs are relatively high in West Dunbartonshire because we have invested significantly in our communities: improving the school estate, delivering regeneration projects, reducing carbon emissions and tackling flooding. Residents are benefitting from these investments, but the loan repayments increase pressure on revenue budgets.

We have fewer properties in the higher Council Tax bands compared with many other areas. This means that a **1% Council Tax** increase raises far less income here than it does for other councils, who can generate much more income proportionately from the same percentage rise.

The 2026 Scottish Spending Review points to a future cash reduction in funding for councils. This would require the Council to absorb all inflationary pressures and means that the savings identified this year must also take account of the likelihood of further savings requirements in future years. Despite these challenges, we continue to pursue efficiencies and deliver savings to protect services and jobs.

LABOUR GROWTH

The administration identified a number of priority areas for growth in its revenue budget including:

- 2025/26 HSCP Pay Award Share - **£475,000**
- 2026/27 HSCP Pay Award Share - **£238,000**

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- 2026/27 HSCP Share of uncommitted - **£291,000**
- Additional Support to HSCP - **£136,000**
- 2026/27 WDLT Pay Award Share - **£234,000**

INCOME

The main source of income to the Council comes from the Scottish Government. West Dunbartonshire Council will receive **£267.229m** from the Scottish Government for 2026/27.

In December, the Council increased its sales, fees, and charges by **5%** to help with the increased costs of service delivery. The Council's other main source of income is from Council Tax. It is expected that a Council Tax increase of **7.8%** will result in estimated Council Tax income of **£49.044m** in 2026/27.

The **7.8%** increase generates **£3.541m** and would increase a band D bill by **£2.34** a week (for those not receiving any discount).

Of the **46,309** properties in West Dunbartonshire, **31,268** receive a Council Tax reduction or exemption, with over **8,200** receiving a **100%** exemption/reduction, and **19,325** households in receipt of a **25%** discount (single household). Some other households will qualify for support at **10%** or lower.

The distribution of properties by Council Tax band are set out below:

- Band A Properties: **7,459**
- Band B Properties: **16,956**
- Band C Properties: **7,902**
- Band D Properties: **6,285**

- Band E Properties: **4,955**
- Band F Properties: **1,833**
- Band G Properties: **849**
- Band H Properties: **70**

BALANCING THE BUDGET

The administration has a legal requirement to set a balanced budget. As the Scottish Government has not given us enough funding to support existing services, we have had to raise revenue and reduce costs. If we had closed the **£9.243m** budget gap in December with Council Tax alone it would have meant **20.36%** increase in Council Tax.

If we were to close the **£5.210m** budget gap in March using Council Tax alone, it would mean an increase of **11.48%** (Passing through additional funding to HSCP and WDLT increases the gap to **£6.44m** and a **14.20%** increase in Council Tax would be required to close the budget gap). These options are not credible.

If we agreed the maximum of all savings proposals, we would still not be able to balance the books. So, on its own, this was not a credible option either.

If we were to attempt to close the budget gap just using our reserves, we could have balanced the budget for a single year but would have increased our budget gap significantly for next year and subsequent years leaving the Council in an even worse financial crisis.

Section 70 of the Local Government Finance Act 1992 requires councils to impose a Council tax that meets expenses not otherwise met through other

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means. Effectively this means any deficit after applying other funds must be met from Council Tax.

If Councillors do not set a balanced budget in the forlorn hope of the Scottish Government providing the additional funding of **£6.448m**, there are severe consequences, which may include government intervention and potential loss of control over financial decisions.

Therefore, the only realistic option is a combination of increasing revenue, reducing costs and utilising some of the reserves that were created to help us manage the Council finances over the next three years.

- Management adjustments **£0.705m**
- Savings **£1.459m**
- Use of some Council reserves **£0.911m**.
- Increase Council Tax by **7.8%** to generate additional income: **£3.541m**

PROTECTING JOBS

Assuming that the average Council full time equivalent (FTE) job cost **£25,000** per year, every **£1m** of income would save around **40** full time jobs or **80** part time jobs.

The Council has committed **£0.911m** of reserves to help close the budget gap in 2026/27.

This is the equivalent of supporting **36** full time jobs or **72** part time jobs for one year (based on **0.5** full time equivalent).

TEACHER NUMBERS & FALLING SCHOOL ROLLS

West Dunbartonshire Council believes that the best people to determine the numbers of teachers required in our area are the professional officers of the Council.

Teacher numbers associated with Scottish Attainment Challenge are set to fall over time as we will have less money overall. Also, with falling pupil rolls the numbers of teachers required would fall further.

The Scottish Government wants West Dunbartonshire Council to maintain teacher numbers, despite cuts in funding, falling pupil numbers and no inflationary uplift for education. However, this would have the effect of reducing other Council services.

The Scottish Government announced the tapering of Scottish Attainment funding in 2021/22. West Dunbartonshire's Strategic Equity Funding (SEF) reduced by **£298,018** in 2022/23 with a **15%** cut in funding. In 2023/24 another **17%** cut was applied reducing funding again.

For 2024/25, a further **24%** reduction was applied reducing funding yet again. The 2025/26 reduction was **23%**. Whilst the Scottish Government have confirmed that SEF funding will continue until 2027, figures for the coming financial year have not yet been confirmed. Over the same time our school rolls are projected to continue to fall:

- 2019/2020: 12,569

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- 2020/2021: 12,522
- 2021/2022: 12,390
- 2022/2023: 12,337
- 2023/2024: 12,269
- 2024/2025: 12,117
- 2025/2026: 11,979
- 2026/2027: 11,700 (estimated)

CHIEF OFFICER CITIZEN, CULTURE AND FACILITIES

Citizen, Culture and Facilities incorporates a range of services including libraries, arts and heritage, communications, facilities management, the Council's contact centres and performance.

The Labour administration has chosen to retain opening hours for Clydebank Town Hall and not to increase the cost of school meals to cover the cost of delivery or to remove the fireworks event or Scottish Pipe Band Championships.

Under option **CCF03** a review of the contact centre would be undertaken, reducing staffing by 1FTE, to make a saving of **£30,000**. Work would continue to promote alternative methods of contacting or reporting issues to the Council including via email and via the website. A further saving of **£253,412** will be made through **CCF10**, which will reduce the management fee currently provided to West Dunbartonshire Leisure Trust by five per cent. Finally, under option **CCF09**, a saving of **£60,000** will be made by reducing the Performance and Strategy team by 25 per cent. This will require a review of tasks to determine which elements of service will no longer be provided.

CHIEF OFFICER EDUCATIONAL SERVICES

Educational Services provides early learning and childcare centres, primary schools, secondary schools and additional support needs (ASN) centres as well as other services.

The Labour administration has chosen to retain the current offer of swimming lessons to Primary 6 and 7 pupils; continue Early Start Clubs to ensure our young people can access a nutritious breakfast and retain mainstream school transport at its current provision which exceeds the statutory guidance. In addition, we would continue to offer free instrumental music tuition to pupils - a national policy that is not fully funded by the Scottish Government - and maintain the current budget for out-of-authority day and residential placements.

Under **EDU 09** the charge for attending out of school care at St Eunan's and Linnvale Primary Schools would be increased in order to reduce the Council subsidy. Based on the attendance levels for session 25/26 and the increase in staffing costs for session 26/27. this could reduce costs to the Council to approximately **£25,000**, saving **£14,000**. A further saving of **£23,000** will be achieved through **EDU12** by reducing the numbers of staff providing the Instrumental Music Service (IMS) in schools, while under **EDU13**, moving to a common Senior Phase timetable across all five high schools in the area, which would introduce minimum class sizes, will generate a saving of **£354,000**. Pupils

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who cannot access a specific course at their school will have the opportunity to attend the course at another site. Under option **EDU14**, a reduction in the number of secondary school teachers to reflect the number of young people enrolled in the school but attending college or partner providers for part of the school week, would be progressed to save **£552,000**, and utilising internal minibus transport instead of taxis for pupils attending partner schools/colleges will save **£67,000** under option **EDU15**.

Under option **EDU19**, six Early Learning Centres which have a Principal Teacher in place would no longer receive additional management funding, saving **£69,000**. In addition, to reflect a declining pupil roll in West Dunbartonshire, a reduction of five temporary teaching posts (**EDU20**) would be progressed, making our school pupil/teacher ratios align saving **£345,000**, alongside **EDU23**, an audit of clerical hours where school rolls have declined, to save **£90,000**.

CHIEF OFFICER HOUSING

The Housing service includes housing development, homelessness services and housing operations.

The Labour administration has chosen to continue the rotation of temporary accommodation as planned for 2026/27.

Under option **HE02** the CCTV team would be reduced by 25 per cent. This will lead to limited live monitoring provision with a saving of **£27,000** generated.

CHIEF OFFICER PEOPLE & TECHNOLOGY

People & Technology comprises Strategic People & Change services, ICT, Transactional Services Health, Safety & Risk and Organisational Resilience.

The Labour administration will not pass the cost for Disclosure Scotland checks on to employees.

Option **PT01** would progress with a review of tasks undertaken within the Leadership Support Team, which has synergies with the Corporate Administrative Support team, with a view to streamlining work and reducing the number of supervisor or team leader posts required, making a saving of **£49,000**. Under **PT11**, the corporate training budget will be reduced, saving **£15,000**.

CHIEF OFFICER RESOURCES

The Resources service is responsible for a wide range of financial and administrative services, including Financial Management and control, Asset Management, Revenues and Benefits, and Internal Audit and Fraud.

The Labour administration will not reduce or remove funding currently provided to a range of groups in our local community including to community councils, and in addition we will retain the Elderly Welfare Grant.

Under option **RES04** a review of office accommodation across three locations, Aurora House Carleith Primary School Campus, and

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Clydebank Library, to maximise usage, will proceed saving **£50,000**. Under **RES18**, work to review Single Person Discounts on Council Tax through data received by the National Fraud Initiative will save **£20,000**. A comprehensive review will also be undertaken on the current and future uses of the Municipal Buildings in Dumbarton under **RES19** as part of the wider office accommodation and asset rationalisation programme to identify the most efficient and sustainable way to utilise or release the property. This will generate a saving of **£65,000**. Under option **RES20** a **£75,000** saving will be achieved through a detailed review of internal property recharges and rental arrangements for depots and strategic operational locations across the Council's asset portfolio. This is part of a wider programme of work to ensure all rentals are being charged accurately and reflect current market values, usage patterns and operational cost recovery. In addition, option **RES21**, will introduce an increased Council Tax charge for owners of long-term empty homes or second homes, generating **£225,000**.

CHIEF OFFICER ROADS & NEIGHBOURHOOD

The Roads & Neighbourhood Service is made up of roads operations, Greenspace, and fleet and waste. In order to retain the service, we have accepted.

The Labour administration will not progress an option to merge local bowling clubs or turn off

streetlights for a period of time in the early hours of the morning.

The current supply and installation of Christmas trees in the area will continue, as well as the supply of free dog waste bags. A proposal to introduce parking charges in Council car parks and reductions to street cleaning will also not proceed.

Option **RN05** will generate a saving of **£245,000**, through a restructure of the Working4U service, with a workforce reduction of four FTE and Saturday operations at the crematorium (**RN06**) will cease, saving **£5,000**.

In addition, under **RN09**, vacant apprenticeship positions (one in roads and four in greenspace) would be removed from the structure, saving **£115,000**. As detailed in **RN11**, current street cleaning and litter collection of the A82 trunk road, which is owned and maintained by Transport Scotland, would reduce, saving **£50,000**. Lastly, purchasing vehicles which are currently hired at significant cost to the Council (**RN14**) will save **£37,000**.

CHIEF OFFICER REGULATORY & REGENERATION

Regulatory & Regeneration comprises a wide range of services including legal, licensing, business support and projects to regenerate the area. Under **RR01**, a reduction to the Communities team would generate a saving of **£42,000**, while under **RR08** assistance to businesses through grant funding would reduce, saving **£10,000**.

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SAVINGS REJECTED

Citizen, Culture and Facilities
CCF02 Review of Clydebank Town Hall
CCF08 Full cost school meals
CCF11 Removal of events
Education
EDU04 Swimming Lessons
EDU05 Early Start Clubs
EDU08 Charging for Instrumental Music Tuition
EDU11 Mainstream School Transport
EDU17 Reduce Day and Residential School Budget
Housing
HE01 Cease Rotation of Temporary Accommodation
People & Technology
PT10 Disclosure Scotland Charges
Resources
RES01 Review of External Funding
RES14 Elderly Welfare Grants
RES15 Review of Community Council Funding
Roads & Neighbourhoods
RN01 Closure of Bowling Clubs
RN04 Street Lighting
RN07 Reduction in Street Cleaning
RN08 Introduction of Parking Charging
RN10 Cease supply and installation of Christmas Trees
RN15 Cease supply of Dog Waste Bags

BALANCED BUDGET	2026/27
	£,000
Budget Gap Reported to December Council	9,243
Measures Agreed December 2025	-1,560
Updated Gap after December Council	7,683
Changes to Budget Gap since December	-2,473
Updated Budget Gap at March Council	5,210
Labour Growth Items - HSCP & WDLT Funding	1,374
Agreed 5% increase in sales fees and charges not to be applied to brown bins in 2026/27.	32
Budget Gap Needing Balanced	6,616
Labour Administration Measures to Balance Budget	
Saving Options	-1,459
Management Adjustments	-705
7.8% Council Tax Increase	-3,541
Use of Reserves	-911
Balanced Budget	0

