

## **ITEM 6 GENERAL SERVICES BUDGET SETTING, 2026/27, and 2027/28 - 2030/31 BUDGET ESTIMATES**

West Dunbartonshire Council agrees the following:

To approve the savings options below to set the General Services revenue budget for 2026/27 and assist with future projected budget gaps.

To 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.

To agree the 2026/27 Health and Social Care Partnership Requisition of £97.736m which includes:

- 2025/26 HSCP Pay Award Share of **£475,000**
- 2026/27 HSCP Pay Award Share of **£238,000**
- 2026/27 HSCP Share of Uncommitted Funding of **£291,000**
- A further award of **£136,000**

To agree the 2026/27 West Dunbartonshire Leisure Trust management fee including consideration of the Leisure Trust's share of the 2026/27 Pay Award of **£233,934**.

Agree the 2026/27 Council Tax increase of **7.8%**.

Note the planned use of earmarked reserves of **£1.648m** in 2026/27.

Approve the proposed 2026/27 capital plan set out in Appendix 4 of the report.

Agree an amendment to the Council policy to reduce the Prudential Reserve target to **2.5%**.

Note the use of **£911,000** of additional reserves to balance the 2026/27 budget as follows:

- Prudential Reserve **£716,000**
- Cost of Living Fund **£179,000**
- Smoothing Fund **£16,000**

Note that the 5% increase to sales, fees and charges for 2026/27 will not apply to garden waste permits with the reduction in income covered from existing reserves in 2026/27.

Note the positive impact of the Labour budget on the 2027/28 budget gap.

## **IMPACT OF LABOUR GROUP BUDGET DECISIONS ON THE 2027/28 BUDGET GAP**

Since the report to the December Council, as well as balancing the 2026/27 budget, the Labour budget means the 2027/28 starting gap has reduced from **£20.787m** to **£10.905m**.

In addition, the employer contribution to the Strathclyde Pension Fund is expected to be 15% for the three-year period from 2027/28 rather than the originally forecast 17.5%. This would reduce the 2027/28 budget gap by a further **£2m** taking the 2027/28 budget gap down to **£8.905m**.

	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>
	<b>£,000</b>	<b>£,000</b>	<b>£,000</b>	<b>£,000</b>	<b>£,000</b>
<b>Budget Gap in December Report</b>	<b>9,243</b>	<b>20,787</b>	<b>35,224</b>	<b>45,324</b>	<b>54,738</b>
December Decisions	-1,560	-1,683	-1,683	-1,683	-1,683
<b>Updated Gap</b>	<b>7,683</b>	<b>19,104</b>	<b>33,541</b>	<b>43,641</b>	<b>53,055</b>
Changes since December	-2,473	-2,703	-2,514	-2,744	-3,229
<b>Cumulative Gap Before Pass Through</b>	<b>5,210</b>	<b>16,401</b>	<b>31,027</b>	<b>40,897</b>	<b>49,826</b>
2025/26 HSCP Pay Award Share	475	475	475	475	475
2026/27 HSCP Pay Award Share	238	238	238	238	238
2026/27 HSCP Pass through of uncommitted (28.9%)	291	291	291	291	291
Additional funding for HSCP	136	136	136	136	136
2026/26 WDLT Pay Award Share	234	234	234	234	234
5% fee increase not applied to garden waste	32	32	32	32	32
<b>Updated Gap</b>	<b>6,616</b>	<b>17,807</b>	<b>32,433</b>	<b>42,303</b>	<b>51,232</b>
Saving Options	-1,459	-2,586	-2,888	-2888	-2888
Management Adjustments	-705	-775	-775	-775	-775
7.8% Council Tax Increase	-3,541	-3,541	-3,541	-3,541	-3,541
Use of Reserves	-911	0	0	0	0
<b>Remaining Gap</b>	<b>0</b>	<b>10,905</b>	<b>25,229</b>	<b>35,099</b>	<b>44,028</b>

Description of Labour Group Budget Savings	2026/27 Recurring	Savings 2027/28	Savings 2028/29
<b>Citizens Culture &amp; Facilities</b>			
CCF03 Review of Contact Centre	(15,000)	(15,000)	0
CCF09 Reduction in Performance and Strategy Team	(25,000)	(35,000)	0
CCF10 Reduction in WDLT Management Fee	(253,000)	0	0
<b>Education</b>			
EDU 09 Out of School Care Option 1	(14,000)	0	0
EDU 12 Instrumental Music Service (IMS):	(23,000)	0	0
EDU13 Secondary School Common Senior Phase Timetable	0	(236,000)	(118,000)
EDU14 Secondary School Staffing	0	(368,000)	(184,000)
EDU15 Senior Phase Transport Option 1	(44,000)	(23,000)	0
EDU19 - Reduction in Management Funding for ELC provision	(46,000)	(23,000)	0
EDU20 - Reduction in Temporary Teaching Posts	(228,000)	(117,000)	0
EDU23 Roll related Clerical Hour Allocation	(60,000)	(30,000)	0
<b>Housing &amp; Employability</b>			
HE02 Reduce CCTV Team 25% Option 1	(14,000)	(13,000)	0
<b>People &amp; Technology</b>			
PT01 Review leadership support and explore transfer to CAS		(49,000)	0
PT11 reduction in Corporate Training Budget	(15,000)	0	0
<b>Resources</b>			
RES04 Review of Office Accommodation	(25,000)	(25,000)	0
RES18 National Fraud Initiative Single Person Discount Review	(16,000)	(4,000)	0
RES19 Review Municipal Buildings	(16,000)	(49,000)	0
RES20 Review use of depot rental charges	(75,000)	0	0
RES21 Council Tax on Long Term Empty and Second Homes	(225,000)	0	0
<b>Roads &amp; Neighbourhood</b>			
RN05 Working4U Restructure Option 2:	(122,500)	(122,500)	0
RN06 Crematorium Weekend Operations	(5,000)	0	0
RN09 Reduce number of Apprentices	(115,000)	0	0
RN11 Street Sweeping and Litter Collection of Trunk Road	(50,000)	0	0
RN14 Purchase of vehicles to replace hire cars	(20,000)	(17,000)	0
<b>Regulatory &amp; Regeneration</b>	0		
RR01 Communities Team	(42,000)	0	0
RR08 Assistance to Businesses	(10,000)	0	0
	<b>(1,458,500)</b>	<b>(1,126,500)</b>	<b>(302,000)</b>