

DATA LABEL: PUBLIC



WEST LOTHIAN COUNCIL

REVENUE BUDGET 2026/27 AND 2027/28

REPORT BY DIRECTOR OF FINANCE & PROPERTY SERVICES

A. PURPOSE OF REPORT

The purpose of this report is to enable the Council to approve the updated revenue budget strategy to 2027/28, to agree detailed General Fund revenue budgets for 2026/27 and 2027/28, to set council tax levels for 2026/27 and to take decisions on associated issues.

B. RECOMMENDATION

It is recommended that the Council:

1. Notes the feedback on the budget saving options considered at the PDSP meetings held in February 2026, as set out in Appendix 1;
2. Agrees the budget saving measures, as set out in Appendix 2;
3. Notes the risks to deliverability of the proposed budget saving measures, as summarised in Appendix 3;
4. Agrees that officers will continue to consider options, including the ideas and suggestions from the 2025 consultation summarised in Appendix 4, to ensure the council's ongoing financial sustainability in the current and future financial planning periods;
5. Agrees a schedule of fees and charges for 2026/27 and 2027/28, as set out in Appendix 5;
6. Agrees the proposed revenue budgets for 2026/27 and 2027/28, as set out in Appendix 6;
7. Agrees the 2026/27 level of recurring resources associated with the functions delegated to the West Lothian Integration Joint Board (IJB) of £124.1 million, as set out in Table 11 and including provision for recurring pressures of £2.9 million, with forecast resources of £129 million for 2027/28;
8. Agrees that should additional recurring revenue resources be forthcoming at a later date, that these should, in the first instance, be used to address revenue pressures on a recurring basis;
9. Agrees a council tax level of 8.4% for 2026/27, as set out in section D.6.2;
10. Agrees the application of identified one-off resources as set out in Appendix 7, with the remaining balance held in contingency to support the ongoing financial sustainability of the council as previously agreed by Council in February 2023, 2024 and 2025;
11. Notes the position in regard to the General Fund Balance and other reserves as detailed in Appendix 8;
12. Approves the prudential indicators, as set out in Appendix 9;
13. Notes the approach taken in relation to the equality and consumer duty impact assessment of the budget, as set out in Appendices 10 and 11;
14. Agrees that officers should keep developments around funding and pressures under review;
15. Agrees that officers commence a review of the implications of demographic change for council services, including but not limited to schools, care services and transport, as part of the council's longer term budget strategy;
16. Agrees that officers undertake a review of economic development, regeneration, community learning and advice services during 2026/27 to incorporate reduced external grant funding and to consider the most effective model for service delivery built around customer needs and improving customer pathways.

C. SUMMARY OF IMPLICATIONS

- I **Council Values** Caring and compassionate, open, honest and accountable and collaborative, inclusive and adaptive.

- II **Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)**
 - Approval of the Budget**
The Council must approve a balanced budget that meets statutory requirements and set council tax before 11 March to comply with statutory requirements. However, to initiate the collection of instalments from 1 April 2026, it is essential that council tax for 2026/27 is set no later than 26 February 2026. This allows bills and benefit notifications to be issued to customers and direct debits to be set for collection from 1 April 2026.

 - General Fund Balance**
When considering the budget, the Council must be provided with details of the General Fund Balance and other reserves.

 - CIPFA Prudential & Financial Management Codes of Practice**
The Chartered Institute of Public Finance and Accountancy (CIPFA) Prudential Code for Capital Finance in Local Authorities stipulates that prudential indicators must be approved annually through the same process as setting the revenue budget.

The Financial Management (FM) Code aims to support councils in building a financially sustainable future. This report and its recommendations are in compliance with the code.

 - Equality & Consumer Duty Impact Assessment**
The equality and consumer duty impact of budget has been assessed in compliance with public sector duty requirements, as set out in the Equality Act 2010, the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, Human Rights Act 1998, UNCRC (Incorporation) Scotland Act 2024, Fairer Scotland Duty, Part 1 of the Equality Act 2010 and Consumer Scotland Act 2020.

 - Reserve Powers**
Scottish Ministers have reserve powers to cap council expenditure through imposing a reduced council tax level where an authority's expenditure, or expenditure increase, is considered excessive.

 - Risk**
WLC048 – Failure to deliver annual revenue budget 2026/27.

- III **Implications for Scheme of Delegations to Officers** None.

- IV **Impact on performance and performance Indicators** Ongoing government funding constraint has implications for the council's budget and performance. The impact of the proposed budget reduction measures on performance is summarised in Appendix 2. The revenue budget is predicated on maintaining performance wherever possible and focusing on services that support council priorities.

- V **Relevance to Local Outcome Improvement Plans** The revenue budget provides the resources necessary to help deliver the Local Outcome Improvement Plans (LOIP), Corporate Plan and council activities. Effective prioritisation of resources is essential to achieving key outcomes.

- VI Resources - (Financial, Staffing and Property)** Scottish Government grant funding increases are insufficient to meet increasing costs and demand for services. The outcome of the local government finance settlement for 2026/27 was reported to Council Executive on 3 February 2026.
- Following the publication of the finance circular, the council faces an estimated budget gap before savings of £8.5 million in 2026/27. Based on current assumptions, which remain subject to a number of risks, it is forecast that the council will require total saving measures of £18.9 million across the two years 2026/27 and 2027/28 in order to secure a balanced position.
- It is anticipated that across 2026/27 and 2027/28 there will be a net decrease of staff of 42 full time equivalents (FTE).
- VII Consideration at PDSP** In line with agreed financial planning principles, PDSPs considered feedback from the WL2028 Phase 3 consultation and potential budget saving measures for 2026/27 and 2027/28 in February 2026.
- Corporate Policy and Resources PDSP considered reports on council tax scenarios and fees and charges on 6 February 2026.
- VIII Other consultations** The WL2028 Your Council, Your Say public consultation received 17,656 responses and over 64,000 comments over Phases 1, 2 and 3. For the Phase 3 consultation undertaken in 2025, 10,051 responses were received along with 28,430 individual comments.
- As specific saving measures are developed and implemented there will be ongoing consultation and engagement with service users and relevant stakeholders, including staff and trade unions.
- Meetings on the revenue budget have been held with teaching and non-teaching trade unions.

D. TERMS OF REPORT

D.1 The report covers the following:

- D.2 - Governance
- D.3 - Background and Financial Outlook
- D.4 - Corporate Planning
- D.5 - Revenue Budget Strategy 2026/27 and 2027/28
- D.6 - Revenue Budget 2026/27
- D.7 - General Fund Balance and Other Reserves
- D.8 - Prudential Code
- D.9 - Equality and Consumer Duty Impact Assessment
- D.10 - Risks and Uncertainties

D.2 GOVERNANCE

D.2.1 Budget Setting

The council's budget setting is subject to statutory, regulatory and governance requirements. The Local Government Finance Act 1992 section 93(2) requires councils to formally agree council tax levels before 11 March each year. The Prudential Code requires councils to annually approve a defined set of prudential indicators for General Fund and Housing capital investment at the same meeting that approves the revenue budget.

To enable billing to take place for 2026/27, council tax levels need to be agreed no later than 26 February 2026. Not meeting the latest practicable date would mean that bills would not be issued in sufficient time to allow collection of the first instalment of council tax for 2026/27 at the start of April, creating budgetary concerns for customers and costs for the council.

The council's financial regulations state that the Director of Finance and Property Services is responsible for annually presenting a balanced revenue budget and prudential indicators to full Council. The financial regulations also state that the council should have a medium term financial strategy, aligned with political administrations. This is consistent with the CIPFA Financial Management (FM) Code, which was adopted in February 2021 with full compliance achieved in February 2022.

Service improvement plans for each service are available on the council's website. These plans set out how services will use available resources to deliver positive outcomes for West Lothian. The activity budget links activities, resources and outcomes and is part of the revenue strategy. The 2026/27 activity budget will be published on the intranet following approval of the budget. Performance is monitored and reported using the council's performance management system, Ideagen.

The Accounts Commission, Audit Scotland and CIPFA have identified the need for councils to focus on their medium to long term financial sustainability, advising that public bodies should develop strategies that are based on defined priorities, providing a road map for service delivery within constrained budgets. Long term planning is essential for effective financial management and this is especially the case where councils have low usable reserves.

The council's approach to revenue budgeting forms part of the council's integrated methodology to financial and corporate planning, delivery of outcomes and performance monitoring. The council's external auditors, Audit Scotland, have assessed that the council has in place a sound approach to medium and long-term financial planning to manage ongoing financial challenges.

This report seeks approval of the council's revenue budget strategy for 2026/27 and 2027/28, detailed revenue budgets for both years and council tax levels for 2026/27. This report, and the process of preparing the financial strategy and budget, is part of the council's controls in relation to managing the risk WLC048 – failure to deliver annual revenue budget 2026/27.

D.2.2 CIPFA Financial Management (FM) Code

The code is designed to support good practice in financial management and assist in demonstrating financial sustainability. The council formally adopted the code on 9 February 2021 and, as reported to Corporate Policy and Resources PDSP in February 2022, is in full compliance with the code. The financial strategy and detailed budgets contained within this report are in compliance with the code, however ongoing action is required to ensure continued compliance.

D.2.3 Equality and Consumer Duty Impact Assessment

The Public Sector Equality Duty (PSED), often referred to as the 'general duty', requires public bodies in the exercise of their functions to have due regard for the need to:

1. Eliminate unlawful discrimination, harassment, victimisation and other prohibited conduct.
2. Advance equality of opportunity between those who share a protected characteristic and those who do not.
3. Foster good relations between those who share a protected characteristic and those who do not.

Supplementary legislation requires the council to be proactive in meeting the general duty of eliminating unlawful discrimination, advancing equality and fostering good relations. From July 2024 councils also have a duty not to act incompatibly with the UN Convention Rights of the Child requirements which support implementation of a children’s human rights approach to service delivery. The Fairer Scotland Duty includes a legal responsibility to pay due regard to reducing inequalities of outcome caused by socioeconomic disadvantage when making strategic decisions. The Consumer Duty requires consideration of the impact of strategic decisions on consumers with the goal of reducing harm and delivering better policy outcomes.

The assessment process allows the council to identify potential impacts from the budget and to consider and develop mitigation measures. Assessments inform the decision making process by making all relevant information available and are not intended to stop decisions from being taken and implemented. Further information on the process is included in section D.9 and appendices 10 and 11.

D.2.4 Best Value

The council has a resilient culture of effective planning and governance, with robust evidence demonstrating how best value is delivered. The Best Value Framework ensures compliance with the Local Government in Scotland Act 2003 provisions which require the council to:

- Secure best value in the performance of its functions.
- Balance the quality and cost of its functions and the cost of services to service users.
- Have regard to efficiency, effectiveness, economy and the need to meet equal opportunity requirements in maintaining that balance.
- Fully discharge its duty to secure best value in a way that contributes to the achievement of sustainable development.

D.2.5 Health and Social Care Integration Joint Board

The Public Bodies (Joint Working) (Scotland) Act 2014 established the framework for integration of health and social care. The West Lothian Integration Joint Board (IJB) assumed direct control of integrated services from 1 April 2016, with the delegation of relevant functions and resources by the council and NHS Lothian to the IJB. The IJB is responsible for the strategic planning and delivery of adult social care services.

The West Lothian Integration Scheme sets out the process through which the level of funding allocated to the IJB is determined. The level of funding is provided on the basis that it will meet estimated social care requirements and takes account of distributed specific funding for health and social care within the local government finance settlement. The IJB sets its own priorities and budget saving measures, issuing direction to the council on the delivery of IJB functions. As set out in section D.6.4, the proposed level of recurring budget resources associated with the council functions delegated to the IJB is £124.1 million in 2026/27. This includes funding of £2.9 million to address recurring unfunded pressures in the delivery of IJB services. Projected resources for 2027/28 are estimated to be £129 million.

D.3 BACKGROUND AND FINANCIAL OUTLOOK

Since 2007/08 the council has had to deliver considerable savings to balance the budget. An update on budget savings is included in section D.5.2, however, as demonstrated in table 1, by the end of 2027/28 it is estimated that the council will have delivered total savings of over £203 million since 2007/08, including anticipated savings agreed by the IJB in line with their projected budget allocations.

Table 1: Revenue Budget Savings

	£'m
Historic Budget Savings – 2007/08 to 2025/26	184.5
2026/27 Proposed Budget Saving Measures	8.5
2027/28 Proposed Budget Saving Measures	10.4
Total	203.4

West Lothian Council approved a new five year revenue budget strategy to 2027/28 on 21 February 2023. The scale of the financial challenge was acknowledged at that time however approval of the strategy provided a strong foundation. The updated budget strategy was considered by Council on 22 February 2024 and 25 February 2025. Council agreed in February 2025 that officers should consider options to address the remaining budget gap with options to be included in the Phase 3 public consultation to be completed during 2025.

As has been consistently reported to Council Executive during 2025/26, the council is facing an overspend in the current year, following unprecedented overspends in the last number of years. In the month 6 monitoring position, reported to Council Executive on 11 November 2025, an overspend of £2.6 million was projected along with material recurring pressures of £4.9 million. The month 9 position will be reported to Council Executive on 3 March 2026.

The council currently has confirmation of a detailed financial settlement from the Scottish Government for one year only. The 2026/27 local government finance settlement provided additional uncommitted revenue funding, with COSLA identifying a £235 million cash increase after accounting for existing commitments within their budget reality document. Despite the settlement providing additional resources, the increase in uncommitted funding does not mitigate the scale of the challenges facing local government. For example, the Accounts Commission forecast that in 2026/27 councils are collectively facing a projected £528 million budget pressure. COSLA have also highlighted that the Scottish Budget falls short of the £750 million needed for social care, with the total additional funding provided representing only 30% of what was requested to manage increasing demand and complexity pressures in social care.

COSLA have also noted that the projections for local government over the course of the Spending Review, which was published alongside the Scottish Budget, pose an unsustainable reality which will result in damaging cuts and impactful service reductions. The Institute for Fiscal Studies (IFS) estimate that councils can expect reductions averaging 2.1% in real terms per year over the period to 2028/29. This is further reinforced by the Accounts Commission in their supplementary analysis to the financial bulletin published on 29 January 2026, where they state that the projected reduction in funding between 2026/27 and 2028/29 will further raise the challenge of councils remaining financially sustainable over the medium term.

Despite the Verity House Agreement, and the continued baselining of elements of specific funding, the Scottish Government continues to expect councils to direct resources to specific purposes, particularly within the sphere of education and social care. Whilst continuing to reduce specific ringfenced funding and provide more flexibility, a substantial element of funding remains effectively ringfenced by Scottish Government policy requirements. This continues to limit local discretion and flexibility in the use of resources, at a time when there is increasing demand for essential local services. In particular, the Scottish Government's continued focus on education input measures represents a substantial risk to the ongoing financial sustainability of councils, along with inadequate funding for national commitments.

It is important to recognise that the continuing financial crisis facing councils is of a magnitude which has never been experienced before. Councils across Scotland are projecting substantial and sustained overspends, particularly in the delivery of health and social care services. As noted by the Accounts Commission, costs of service delivery continue to outpace funding increases with councils continuing to face significant statutory duty and national policy commitments. The Accounts Commission emphasise that urgent action is required to address sustained cost pressures and ensure medium term financial sustainability.

D.4 CORPORATE PLANNING

D.4.1 WL2028 Your Council, Your Say Consultation

The council has an agreed three stage approach to public consultation on priorities and budget strategy. Phase 1 focused on the strategic direction and priorities for the council. Phase 2 included budget saving options to help address the budget gap for 2023/24 to 2025/26, along with questions on local taxation. In the first two phases 7,605 responses and over 36,000 comments were received.

In February 2025 Council agreed that officers should consider options to address the remaining budget gap with options to be incorporated into the Phase 3 public consultation. Council Executive agreed an engagement process and timescales for the Phase 3 consultation on 14 October 2025. The consultation commenced on 16 October and closed on 16 November 2025. The Phase 3 consultation received 10,051 responses and over 28,000 comments.

An overall summary of the results from the third phase of the consultation was considered by Council Executive on 13 January 2026. PDSPs held between the 3 and 6 February 2026 considered in more detail the responses received, along with potential budget saving options in line with the council's established approach to financial strategy and savings. A summary of the questions and comments received at each of the PDSPs is provided in Appendix 1 for information and reference. During Phase 3 of the consultation a number of saving suggestions, ideas and comments were provided by respondents. A list of the ideas is included in Appendix 4.

This report, in addition to the PDSP reports considered at the start of February 2026, is a key stage in the decision making process for the council's medium term financial strategy. The content of this report reflects consultation responses received and the considerations of PDSPs. It also reflects deliverability, as assessed by officers, and alignment with council policies and priorities. Full details of officer responses to each comment received are available to view online on the council's website at www.westlothian.gov.uk/yourcouncil.

D.4.2 West Lothian Council Priorities

Council agreed a new Corporate Plan for the five year period to 2027/28 on 30 May 2023. The plan sets out the council's strategic priorities and includes a refreshed purpose, vision and values to support a more customer and performance focused culture. The proactive approach to financial planning will help to direct constrained resources to deliver the Corporate Plan and agreed priorities.

1. Raising education attainment

The council continues to improve literacy and numeracy for children and young people and remains strongly committed to helping West Lothian's young people make the most of their opportunities so they can achieve positive outcomes. The focus remains on service delivery that has a tangible impact on attainment, including addressing the attainment gap for the most deprived young people as well as those who are care experienced.

Examples of some achievements during 2025/26 include:

- West Lothian schools and learners have significantly outperformed both the national average and the virtual comparator in almost all education performance measures.
- Attainment of West Lothian learners has risen in almost all categories over the last five years. At level 6, learners are outperforming the Scottish average and average of pupils with similar socioeconomic characteristics.
- More West Lothian S4 students are sitting and passing at least five National 5 exams.
- Continued increase in the number of S5 students achieving 5+, 3+ and 1+ awards at Higher level, with an increasing number of students achieving Advanced Highers in S6.
- The percentage of primary pupils achieving national expected levels of attainment in literacy and numeracy is above the national average for almost all measures.
- Continued investment in the school estate, including the extension of existing schools and opening of new schools to improve suitability, accessibility and sustainability. This includes the new Hawkhill Primary in Winchburgh, an extension to West Calder High School and the replacement extension at St Kentigern's Academy in Blackburn.

2. Strengthening care and support for children, adults and older people

The Integration Joint Board (IJB) is responsible for the strategic planning of most adult health, social work and social care services in West Lothian. Its vision is to enhance wellbeing and reduce health inequalities across all communities within West Lothian.

The IJB is currently facing significant and unprecedented challenges due to increased service demand, greater complexity of support needs and rising service delivery costs. Demographic projections for West Lothian indicate a growing older population with the number of people of pensionable age expected to rise by 10% by 2028 compared to the Scottish average of 4%. Over the same period, the population aged 75 years and over in West Lothian is projected to increase by 39%, significantly outpacing the national average increase of 25%. Looking ahead, the IJB will be required to identify and implement further significant savings, as the available funding will continue to remain insufficient to meet the escalating costs of service provision.

Children and justice social work services continue to support families, protect children at risk of harm and contribute to the protection of the public and communities. Increased levels of demand, complexity and costs of external care provision drive children's services to continue to build on the positive progress made in developing local family-based care options and intensive support, as alternatives to external care resources.

Examples of some achievements during 2025/26 include:

- Development and delivery of a revised model for adults and older people social work to provide more efficient responses for those in need of social work services and support.
- Continued stability in the availability of care at home services with a significant reduction in unmet need, improving care and support for individuals.
- Supply of care home places for older people is no longer an area of high risk with sufficient capacity now available to meet assessed needs.
- Partnership working to strengthen missing people practice, support the implementation of the Missing Persons Protocol and improve responses to exploitation.
- Joint working with Housing Services to support kinship families with housing and wider support needs, helping siblings to remain together.
- Collaborative working with Education to develop bespoke preventative support packages, including the INSPIRE pathway.
- Establishment of a Digital Oversight Group, increasing the ethical and effective use of technology in the delivery of care services.
- Introducing a digital solution that maximises service delivery for individuals undertaking unpaid work.

3. Investing in skills and jobs

The council continues to support the growth of a vibrant business sector, built around a highly motivated and skilled workforce. The focus remains on maximising employment opportunities and helping young people to enter the job market. This is reinforced by the Anti-Poverty Service who engage with the working age population experiencing financial hardship highlighting pathways out of poverty through improved earning, skills development and active referrals to employability support. Economic development activity also aims to support businesses, business start-ups and early stage growth. West Lothian performs well in comparison to average employment rates across Scotland.

Examples of some of the achievements during 2025/26 include:

- Economic Investment Plan (EIP) 2025 to 2035 was approved, providing a ten year strategy to support the growth of the local economy and reduce social inequality.
- Support to 320 new business start ups which are vital to local communities and add more than £15 million to the West Lothian economy annually.
- Specialist advice to nearly 600 local businesses along with £1 million of financial grants for capital expenditure, improved productivity and the creation of high-value jobs.
- Businesses that were supported by the council account for almost 10,000 local jobs, which is the equivalent of around 15% of all jobs in West Lothian.
- Access2Employment supported over 1,000 clients to find work in the first six months of 2025/26.

4. Helping to create strong and sustainable communities

The council continues in its commitment to protect the local and wider environment. Available resources are focused on supporting population growth through building strong, inclusive and sustainable communities with an infrastructure that supports a growing and thriving West Lothian.

Examples of some of the achievements during 2025/26 include:

- Good progress being made towards the new Local Development Plan 2, with the Call for Ideas stage completed during 2025.
- West Lothian ranked third in Scotland for participation in the Keep Scotland Beautiful annual spring clean campaign for the second year in a row.
- First council in Scotland to pilot Navilens codes, using technology to help visually impaired individuals access public transport.
- Work ongoing to address Reinforced Aerated Autoclave Concrete (RAAC) issues in schools, homes and other buildings. The council has prioritised over £60 million of its own resources to address RAAC in schools and community buildings. The housing capital programme also includes remediation and removal of RAAC to ensure compliance with housing standards.

5. Tackling homelessness, poverty and inequality

The council has been working with partners to mitigate the human costs of poverty through a range of support and targeted interventions. The focus is on education and multi-agency support to improve outcomes for those living in poverty. The Community Planning Partnership's Tackling Poverty Strategy to 2028 aims to address the challenges caused by a lack of sufficient income. The council continues to focus on in-work poverty and low pay, making provision for the living wage for council staff, social care and early learning providers and contractors who regularly work on council premises. The council delivers a number of activities and interventions, predominately within the Anti-Poverty Service, Economic Development, Regeneration and Community Wealth Building and community education, that are focused on improving outcomes for individuals most at risk of poverty. The council is committed to ensuring that the models of support and service delivery provided to tackle homelessness, poverty and inequality continue to achieve the best outcomes possible within available resources, as reinforced by recommendation 16.

Examples of some of the achievements during 2025/26 include:

- Targeted intervention to increase take up of Scottish Social Security and other benefits.
- Annual Local Child Poverty Action report with actions to address child poverty.
- Work continued on delivering a supported housing project in Livingston for young people, along with additional affordable housing on the site.
- Further new council homes under construction at Rosebank Wynd and Woodland Gate in Livingston and Deanburn in Linlithgow.
- 16 days of action raising awareness of gender-based violence through various events.

The five year financial strategy 2023/24 to 2027/28 agreed in February 2023 enables the council to plan effectively and direct constrained resources to deliver agreed priorities and outcomes. The council believes that delivery of agreed priorities will help the community to grow and succeed, whilst also helping to focus council resources on key areas. Although savings will have to be made, financial sustainability is not viewed as the only driver for transformation, with changes also being driven by the need to improve outcomes.

In the current challenging circumstances, it is recognised that it is difficult to maintain or improve performance across all areas. Given the extent of the financial challenge, it will be a period of continuing change with constrained resources and capacity while demand for services continues to grow. In line with best practice, the council will direct resources to maintain or improve performance in key priority areas such as:

- Raising educational attainment and reducing the poverty related attainment gap.
- Strengthening care and support services that help vulnerable people to live better, more independent and longer lives.
- Investing in jobs and skills to improve employability, creating sustainable communities.
- Helping to build strong communities that are well designed, well looked after and empowered. This includes protection of the environment through the Climate Action Plan.
- Increasing access to affordable housing and mitigating poverty and exclusion on a sustainable basis to create a fairer society. This includes working with partners.

Delivering budget savings of £18.9 million over 2026/27 and 2027/28 means that it is inevitable that there will be some changes to services. Through using a priority based approach, the objective is to minimise the impact on essential services that deliver council priorities, however that will mean changes to other services which communities are accustomed to and highly value. Within the parameters of increasing costs and constrained funding settlements, the council will continue to spend a substantial amount of money in delivering essential services. In 2026/27 the council will be spending nearly £635 million and at the end of the current financial planning period in 2027/28 it is estimated, based on current assumptions, that the council will be investing over £644 million in delivering services.

D.5 REVENUE BUDGET STRATEGY 2026/27 AND 2027/28

D.5.1 Updated Revenue Budget Model and Gap

In the Scottish Budget 2026 report to Council Executive on 3 February 2026, the council's estimated gap before budget savings was estimated to be £26.7 million, with a recurring budget deficit of £15.4 million after applying previously agreed savings.

Since the publication of that report, the model has been updated. Following agreement at the January 2026 COSLA Leaders meeting there have been some amendments to grant distribution which have been incorporated. To help reduce the forecast budget gap, it is proposed to fully utilise, across both years, the recurring budget provision of £3.5 million that was approved as part of the 2025/26 budget. In addition, to ensure the council meets the statutory requirement to set a balanced budget for 2026/27, it is proposed that the council tax increase for 2026/27 is revised from 4.5% to 8.4%. Applying these changes to the gap reported to Council Executive, the budget gap before savings reduces from £26.7 million to £18.9 million. The gap after previously agreed savings reduces to £7.6 million from £15.4 million.

Table 2: Summary of Budget Model for 2026/27 & 2027/28

	2026/27 £'m	2027/28 £'m	Total £'m
Expenditure			
Staffing	12.7	11.3	24.0
Demographics & Demand Led Pressures	5.3	5.8	11.1
Revenue Consequences of Capital	0.4	0.0	0.4
Scottish Government Funded Developments	0.6	0.0	0.6
Service Pressures & Developments	11.1	(2.6)	8.5
Inflation & Indexation	8.2	6.1	14.3
Gross Expenditure Increases	38.3	20.6	58.9
Income			
Fees & Charges	(0.9)	(0.8)	(1.7)
Council Tax	(11.0)	(6.4)	(17.4)
Additional Burdens Scottish Government Grant Funding	(5.8)	(3.0)	(8.8)
Core Scottish Government Grant Funding	(12.1)	0.0	(12.1)
Total Income	(29.8)	(10.2)	(40.0)
Forecast Budget Gap Before Savings	8.5	10.4	18.9
Previously Agreed Savings Measures (February 2025)	(5.4)	(5.9)	(11.3)
Revised Budget Gap	3.1	4.5	7.6

The key high level funding assumptions over 2026/27 and 2027/28 are:

- 8.4% increase in council tax for 2026/27, reflecting the requirement to address substantial and sustained recurring budget pressures in the delivery of adult and older people social care services and to deliver investment to address potholes and road defects.
- Retention of the budgeted increase of 4.5% in council tax for 2027/28.
- As noted in the report on discretionary fees and charges considered by Corporate Policy and Resources PDSP on 6 February 2026, a general 5.5% increase in existing fees and charges for both years with some higher increases as detailed in the report.
- Cash freeze in core Scottish Government grant funding for 2027/28 with an increase in additional burdens funding to deliver the living wage in social care services. Given the commentary following the Scottish Spending Review, this will remain under review.
- Funding from the Scottish Government to deliver national policies and priorities.

The key high level expenditure assumptions over 2026/27 and 2027/28 include:

- Incorporation of the agreed pay award for teaching and non-teaching staff, with an assumed increase of 3% for 2027/28.
- Uplift in staffing turnover factor based on budgeted pay awards across both years.
- Addressing, on a recurring basis, the 2025/26 pay award.
- Uplift to superannuation contributions in 2027/28 for all staff, based on expected timescales for the next valuation. The exact contributions will not be known until nearer the time.
- Revised core school budgets based on growth projections, latest housing land audit projections and estimated secondary school stay on rates.
- Projected increased costs for care services due to population movements and growing demand for care, including increasing complexity of packages.
- Increases to homelessness, transport, waste and roads maintenance budgets to reflect movements in population.
- Revenue consequences of the approved capital investment programme to 2032/33.
- Expenditure in 2026/27 associated with Scottish Government commitments and funding.
- Increased non domestic rates (NDR) costs from the revaluation scheduled for 2026/27.
- Investment of £1 million in both 2026/27 and 2027/28 to prioritise addressing potholes and road defects across the road network, including gully cleaning.
- Additional prudential borrowing and budgeted capital funded from current revenue (CFCR) to cover pressures in the approved capital programme and shortfall in capital resources, including the general capital grant from the Scottish Government.
- Increase in the Lothian Valuation Joint Board requisition in 2026/27.
- Community council allocations of £12 per 100 of the population, with a minimum flat rate of £500, and an increase in the Information Commissioner administration fee to £47.
- Increased insurance premiums.
- Provision to reflect existing structural budget pressures in social care, providing £2.9 million to address recurring unfunded pressures in the delivery of IJB services, in addition to funding demographic cost pressures and the living wage. This mitigates against saving options with the highest risk, that the IJB would otherwise be facing, and prevents increasing the IJB savings target beyond that considered by Council in February 2025. This fulfils the expectations set by the Cabinet Secretary that councils will pass across more funding to IJBs than is provided by the Scottish Government.
- Recognising the significant and unprecedented budget pressures facing the council, provision for recurring budget pressures in homelessness, council tax reduction, children's social work and early learning and childcare, including mitigations previously agreed in relation to temporary accommodation rent and service charges.
- Application of the budget provision created for emerging pressures in 2025/26 against gross expenditure increases in 2026/27 and 2027/28.
- Budget provision within Operational Services to support delivery of the Fleet Replacement Programme and address recurring pressures from contract and inflationary price increases.
- Inflationary price increases for a range of contracted services.
- Recognition of the cost to the council of providing the Council Tax Reduction Scheme (CTRS) to people on low income, reflecting assumed council tax increases.

The assumptions are considered reasonable at this stage, albeit not without considerable risk, particularly regarding expected inflation increases, continued increasing demand for council services and reopener clauses associated with agreed pay awards. Officers will continue to closely monitor the economic position, funding announcements and budget assumptions to identify any potential impact on the council's budget model.

D.5.2 Budget Saving Measures

When agreeing three year detailed revenue budgets for 2023/24 to 2025/26 in February 2023, Council agreed detailed recurring budget savings for those years. Reflecting the worsening financial position, Council agreed further recurring budget savings in February 2024 and 2025. For some saving measures there were additional savings in 2026/27 and 2027/28 as a result of the full year effect of savings agreed and implemented previously. There are no proposed changes to the value or phasing of previously agreed savings.

Phase 3 of the WL2028 Your Council, Your Say consultation sought views on how the projected budget gap over the next two years could be met. It suggested five key themes to balance the council's budget. Each of the themes included a list of options proposed by officers for further exploration and incorporated a list of non-statutory services. The list of options was greater than the estimated budget gap at that time. As noted in section D.4.1 of this report, PDSPs considered feedback from Phase 3 of the consultation and the detail of officer proposal budget saving options in early February 2026.

Reflecting on the feedback from the PDSPs, the scale of the challenge facing the council and best practice requirements that councils should reduce their reliance on one-off funding and savings to balance recurring budgets, it is proposed that the budget saving options considered at the PDSPs are progressed to balance both years. Approval of these saving measures will deliver a balanced revenue budget for 2026/27 and 2027/28.

Table 3: Budget Gap and Budget Saving Measures

	2026/27 £'000	2027/28 £'000	Total £'000
Budget Gap Before Budget Savings	8.5	10.4	18.9
Previously Approved Budget Savings (February 2025)	(5.4)	(5.9)	(11.3)
Revised Budget Gap	3.1	4.5	7.6
Proposed Savings Following PDSP Meetings	(3.1)	(4.5)	(7.6)
	0	0	0

Taking into account the new measures considered by PDSPs, the revised savings over the two years total £12.3 million excluding the general saving assumption for IJB services. The total including the IJB saving assumption is £18.9 million. Taking account of joint working with officers supporting the IJB, the general saving assumption has been incorporated into the proposed budget resource allocation for delivery of social care services for adults and older people. The IJB remain responsible for agreeing options against the saving assumption at the IJB budget setting meeting.

Table 4: Budget Reduction Measures by Service

	2026/27 £'m	2027/28 £'m	Total £'m
Corporate Services	0.1	0.8	0.9
Housing, Customer & Building Services	0.8	0.6	1.4
Operational Services	0.8	1.0	1.8
Social Policy – Children & Justice Services	0.5	1.2	1.7
Planning, Economic Development & Regeneration	0.1	0.0	0.1
Education	2.4	2.1	4.5
Chief Executive/Finance & Property Services	1.0	0.9	1.9
Total	5.7	6.6	12.3
IJB Saving Assumption	2.8	3.8	6.6
Total	8.5	10.4	18.9

Information on proposed budget saving measures is included in Appendix 2, which sets out any actions that will be required, including further reporting to Council Executive or PDSP and additional consultation. Reflecting the council's approach to identifying budget savings, each measure is classified as efficiency, transformation or reprioritisation depending on the type of saving. This assists in the identification of transformation projects that change how services are delivered but are integrated into proposed financial plans and wider saving measures. Information is also provided on the impact the measure will have on service performance and quality.

The numbering of individual measures reflects the original references when the five year financial plan was approved in February 2023. Any gaps in references reflect saving measures delivered in full between 2023/24 and 2025/26. As outlined in section D.10, an assessment of the risk of deliverability of each of the saving measures is included in Appendix 3.

After application of proposed savings the council's budget, based on current assumptions, will be balanced on a recurring basis for both years. This addresses the Accounts Commission's concerns regarding councils' use of one-off resources to balance recurring revenue budgets and helps reduce the risks associated with ongoing financial sustainability. The complexity of developing a medium to long term financial strategy, especially in the current climate, means that it can be challenging to forecast with certainty both income and expenditure. To ensure the council's financial strategy is robust, and that budgets continue to be balanced, officers will continue to review budget model assumptions in line with latest information.

With the outlook for councils remaining concerning, especially reflecting on the high level position contained in the Scottish Spending Review published in January 2026, the council must keep ongoing financial sustainability at the forefront of decision making. In line with what has been agreed in previous years, should additional recurring resources be identified at a later date, it is proposed that these will be used to address revenue pressures on a recurring basis.

Reflecting on the expectation that the financial climate for councils will remain difficult in the short, medium and long term, it is recommended that officers continue to consider options, including the ideas and suggestions from the Phase 3 consultation, to ensure the council's ongoing financial sustainability in both the current and future financial periods. In addition, feedback from the consultation was that the council should respond to demographic change by shaping services around current and projected local population. It would not have been possible to deliver meaningful changes in this area for the current financial planning period, however it is acknowledged that with the challenges faced, the council does have to review how delivery of services is matched to population demands.

On that basis, it is proposed that officers commence a review of the implications of demographic change on council services as part of the council's longer term financial strategy. This would be a council wide working group tasked with considering demand for services and transformation of service delivery, incorporating elements such as schools, care services, public transport and the third sector.

Recently the UK Government announced regional allocations for the Local Growth Fund, which is the replacement to the Shared Prosperity Fund of which the council currently receives over £2 million of grant funding. Although allocations to individual councils have not yet been confirmed, it is clear that the split between revenue and capital grant funding will shift considerably. This will have staffing and budgetary implications across many services of the council but most predominately within Economic Development and Regeneration, Education and Anti-Poverty Services. In light of this, and reflecting upon the feedback received in the consultation, it is proposed that a wider review of economic development, regeneration, community learning, employability, advice and community wealth building is undertaken. This will facilitate consideration of the most effective model for service delivery focused on customer needs and available resources, whilst also delivering efficiencies through the consolidation of activity that is currently undertaken throughout the council. The focus will be on preventative early interventions to successfully help individuals remain out of poverty and working with the third sector to maximise the use of reduced resources.

D.5.3 Income and Contributions

As part of the annual review of the budget model and its assumptions, a review of discretionary fees and charges was undertaken. This includes benchmarking charges with Scottish averages, or other local providers, and identifying opportunities to realign specific charges with averages. It also included consideration of revising charges to better reflect the cost of delivery, bringing relevant services closer to full cost recovery and reducing the council subsidy.

A report on discretionary fees, which included a revised schedule of fees, was considered by Corporate Policy and Resources PDSP on 6 February 2026. The updated income from the fees considered by the PDSP has been incorporated into the model as noted in section D.5.1.

Rent levels are based on those agreed by Council on 19 February 2026 when setting the Housing Revenue Account budget. The proposed fees and charges, which are unchanged from those presented at PDSP, are set out in Appendix 5. If these charges are not agreed, this would result in a budget gap for 2026/27 and 2027/28 for which additional recurring budget saving measures would have to be identified.

In line with the council's established approach to reviewing fees and charges, officers will continue to investigate opportunities around discretionary income with any potential revisions being incorporated into future reports to Corporate Policy and Resources PDSP. In addition, officers will continue to monitor income streams as part of the quarterly risk based approach to budget monitoring to confirm whether targeted income levels are achieved.

D.5.4 Workforce Planning

The council has a no compulsory redundancy position, however the scale of the budget pressures faced will inevitably impact on the workforce. The budget provides for required staffing increases to meet demographic pressures and new priorities. It also includes budget saving measures which will reduce numbers. The proposals within this report allow the council to continue to deliver the commitment to maintain the no compulsory redundancy position.

It is estimated that an additional 29.6 full time equivalent (FTE) staff will be required to take account of growth in 2026/27 and 2027/28. New posts offer opportunities for the redeployment of staff who may be affected by service restructures. It is estimated that the saving measures will result in a reduction of 71.6 FTE, based on initial assumptions regarding how savings will be implemented. This is subject to change as proposals are further developed, following consultation with staff and trade unions, and service restructures are implemented. Taking both growth and budget reduction measures together, it is estimated, at this stage, that there will be a net decrease of 42 FTE across the next two years.

Table 5: Forecast Impact on FTE Numbers 2026/27 & 2027/28

	2026/27 FTE	2027/28 FTE	Total FTE
Additional FTE from Budget Growth	24.9	4.7	29.6
Reductions in FTE from Saving Measures	(30.5)	(41.1)	(71.6)
Total Movement in FTE	(5.6)	(36.4)	(42.0)

As the IJB are being given a projected budget allocation, which will be subject to their decisions regarding investment and budget savings, the above figures do not include any movements relating to adults and older people services.

All measures that impact on staffing will be implemented in consultation with staff and trade unions in accordance with agreed policies and procedures. The council has a well established process which has enabled many displaced employees to transfer to other posts. It is essential that there continues to be proactive workforce planning to ensure that staffing changes are managed effectively. A vital element in the council's approach is the availability of the Modernisation Fund to cover costs associated with exit packages. An approved revenue budget strategy, balanced budgets and effective workforce planning are key tools in allowing workforce changes to be made in a proactive manner.

D.6 REVENUE BUDGET 2026/27

D.6.1 Scottish Government Revenue Grant Funding 2026/27

As reported to Council Executive on 3 February 2026, the Cabinet Secretary for Finance and Local Government set out the 2026/27 funding allocations for individual authorities in finance circular 1/2026 published on 13 January 2026. In addition, councils received a letter outlining specific elements of the finance settlement for 2026/27. Key points include:

- Additional £253 million of general revenue grant to provide a meaningful contribution to pay deals and to support other local priorities, including adult social care.
- Baselining funding for pay previously provided in-year from non-recurring sources.
- Funding of £160 million and £22 million to fund the real living wage uplift for commissioned services.
- £7 million to support an inflationary uplift in free personal nursing care (which is currently undistributed).
- Further £20 million of one-off capital funding to address the climate emergency.
- Councils will have full discretion over council tax, with no freeze or cap but with the expectation that councils should protect family budgets by minimising proposed increases.
- Recognition of the importance of sustainable adult social care services with a commitment to engage on proposals to strengthen the response to complex care and delayed discharge (although no specific funding provided for this at this time).
- Expectation that councils will pass across more funding to IJBs than is provided by the Scottish Government.
- Following technical changes to adult social care grant aided expenditure (GAE) distribution, the funding floor is increased from 0.75% to 0.5% below the average change.
- Extension of the Scottish Attainment Challenge Programme into 2026/27, including Pupil Equity Funding.
- Expectation that the settlement will allow councils to build on the increase in teacher numbers and the improved pupil teacher ratio in 2025.
- £1 million funding to support pilots for implementing a reduction in class contact time. It is the intention of the Scottish Government that there can be wider agreement on this issue.
- Funding for the preliminary work to progress two new high value council tax bands from 1 April 2028.
- A Spending Review that provides provisional resource allocations for local government to 2028/29 and capital allocations to 2029/30.
- The Scottish Government's commitment to more effective and efficient policy delivery, meaning a smaller, more modern public sector with smarter use of technology and centred on the needs of people.

Subsequently, the Cabinet Secretary wrote to councils on 12 February 2026 to confirm an additional £20 million of funding in recognition of the concerns raised regarding the funding of the real living wage for commissioned services. Distribution of this funding is yet to be confirmed, however it is expected to be cost neutral for the council. Once funding is confirmed it will be passed to service providers to ensure the cost of the real living wage is covered in full.

The finance circular confirms that a number of funding lines have still to be allocated at individual local authority level in 2026/27. This includes the teachers induction scheme, Scottish Disability Assistance, free personal care, school meals and care leavers payments. In addition, the settlement does not include all transfers from other portfolios, for example Summer of Sport. Distribution will likely not be confirmed until the Local Government Finance Order is approved by Parliament on 25 February 2026. For the purposes of estimating council funding it has been assumed that funding for teachers induction is at the same level as 2025/26. For all other undistributed items, nothing has been assumed at this time and the expenditure and income budgets will be updated accordingly once funding is confirmed.

Estimated general revenue grant funding for the council for 2026/27 is £499.9 million set out as follows:

Table 6: Movements in West Lothian Council Revenue Grant Funding 2026/27

	£'m	£'m
2025/26 Scottish Government Grant Funding (less one-off funding)		481.893
Movement in Core Scottish Government Grant Funding		12.124
Funding for Additional Burdens		
Living Wage for Social Care & Early Learning Contracted Services	5.633	
Other Movements	0.214	5.847
2026/27 Scottish Government Grant Funding		499.864

Although the Scottish Government have taken some steps to baseline specific grant funding into core grant as part of the Verity House agreement, in reality the expectation is that funding continues to be spent on specific services and additional policy commitments. This position has been reinforced by the Accounts Commission in their latest financial bulletin where they conclude that although funding may not be formally ringfenced, it comes with the expectation that it is used for specific purposes, with councils having to direct spending towards specific national policies and statutory duties. A large proportion of the council's grant funding is effectively ringfenced, especially when considering the implications arising from teacher number commitments. This continued approach means that the level of resources available to support existing services, particularly non-education and social care services, is constrained.

Since 2016/17 the council has received a cash increase of £129.8 million. In the same period, funding of £111.5 million has been provided for additional spending commitments. Over the last decade, a period of increasing costs and demand for services, the council has only received £18.3 million of additional core revenue funding.

Table 7: Movement in Core Scottish Government Revenue Grant Funding 2016/17 to 2026/27

Year	Additional Burden Funding £'m	Movement in Core Funding £'m	Gross Movement £'m
2016/17	2.084	(6.664)	(4.580)
2017/18	5.052	(5.851)	(0.799)
2018/19	5.331	2.384	7.715
2019/20	9.462	(1.707)	7.755
2020/21	9.923	(3.519)	6.404
2021/22	6.610	5.458	12.068
2022/23	20.553	(1.462)	19.091
2023/24	15.202	3.489	18.691
2024/25	16.973	(1.015)	15.958
2025/26	14.493	15.041	29.534
2026/27	5.847	12.124	17.971
Total	111.530	18.278	129.808

D.6.2 Council Tax Income 2026/27

The remainder of the council's recurring funding is raised through council tax, where increases are calculated on an incremental basis. In line with legislative requirements, whereby council tax has to be agreed annually, the following assumptions have been made for 2026/27:

- An increase of 8.4% from 2025/26 levels, generating £9.5 million of income.
- A budgeted council tax collection rate of 98%.
- The council tax yield is calculated using the Band D return submitted in August 2025.
- The estimated total income raised from 2026/27 council tax billing is £124.651 million, including £1.4 million from new house building.
- Other council tax income of £1.817 million is based on the recovery of prior year council tax, with further income of £13,000 from the saving measure to maximise collection.

Taking account of Scottish Government recurring grant funding and council tax income, total funding for the council for 2026/27 will be £634.705 million as set out in the table below.

Table 8: Total Funding 2026/27

	Total Funding 2025/26 £'m	Movement 2026/27 £'m	Total Funding 2026/27 £'m	%
Scottish Government Grant Funding	481.893	17.971	499.864	80
Historic Health & Social Care Funding	10.190	0.000	10.190	
Council Tax – Current Year	111.880	10.954	122.834	20
Council Tax – Prior Year	1.804	0.013	1.817	
Total Recurring Funding	605.767	28.938	634.705	100

D.6.3 Council Tax Bands 2026/27

The estimated 2026/27 Band D council tax product is £74,773 with council tax levels as follows:

Table 9: Council Tax Bands 2026/27

Council Tax Band	Chargeable Dwellings	% Chargeable Dwellings	Council Tax 2025/26 £	Council Tax 2026/27 £
A	16,799	20.0%	1,010.30	1,095.17
B	24,561	29.2%	1,178.68	1,277.69
C	10,849	12.9%	1,347.07	1,460.22
D	9,622	11.5%	1,515.45	1,642.75
E	10,724	12.8%	1,991.13	2,158.39
F	7,815	9.3%	2,462.61	2,669.47
G	3,406	4.1%	2,967.76	3,217.05
H	203	0.2%	3,712.85	4,024.74
Total	83,979	100.0%		

There are 14,180 households in receipt of a council tax reduction through the Council Tax Reduction Scheme (CTRS) of which 11,954 are in receipt of a 100% reduction with the remainder receiving a tapered amount based on excess income above the council tax reduction threshold. The highest proportion of households receiving CTRS are in bands A and B where 25.8% of households receive CTRS.

The weekly and monthly increases in bills, based on an 8.4% increase, are as follows:

Table 10: Weekly and Monthly Increases in 2026/27 Council Tax Bills Based on 8.4% Uplift

Council Tax Band	Weekly Increase £	Monthly Increase £
A	1.63	7.07
B	1.90	8.25
C	2.18	9.43
D	2.45	10.61
E	3.22	13.94
F	3.98	17.24
G	4.79	20.77
H	6.00	25.99

D.6.4 Service Budget Expenditure 2026/27

The recurring expenditure budget for 2026/27 is £634.705 million, equivalent to total funding available as set out in section D.6.2 of the report. The recurring budget position takes account of the budget saving measures for 2026/27 as detailed in Appendix 2. The service budgets for 2026/27 are summarised in the table below with more detailed provided in Appendix 6. Further information on time limited investment is provided in Appendix 7.

Table 11: Overall Service Budget Expenditure 2026/27

Service	Base Budget 2025/26 £'m	Base Movement 2026/27 £'m	Base Budget 2026/27 £'m	Time Limited 2026/27 £'m	Total Budget 2026/27 £'m
Corporate Services	13.799	0.323	14.122	0.000	14.122
Housing, Corporate & Building Services	9.814	0.889	10.703	0.040	10.743
Operational Services	78.182	2.534	80.716	0.241	80.957
Social Policy – Children & Justice Services	43.693	1.698	45.391	0.000	45.391
Planning, Ec. Development & Regeneration	4.684	0.099	4.783	0.880	5.663
Education	224.606	6.584	231.190	0.000	231.190
Chief Executive/Finance & Property Services	58.254	1.365	59.619	0.682	60.301
Non Services	58.840	5.225	64.065	0.000	64.065
Total	491.872	18.717	510.589	1.843	512.432
Resources Delegated to IJB	113.895	10.221	124.116	0.000	124.116
Total Budget	605.767	28.938	634.705	1.843	636.548

D.7 GENERAL FUND BALANCE AND OTHER RESERVES

The Accounts Commission note that reserves are a normal, helpful way of managing finances but their use needs to be carefully planned and monitored as they are one-off in nature. Local authority accounting standards require that when reporting on the annual revenue budget, the section 95 officer provides Council with a statement on the General Fund Balance and other reserves. The statement, including a strategy for managing reserves, is set out in Appendix 8.

In February 2023 Council agreed the application of identified one-off resources to address anticipated time limited pressures and to support delivery of a balanced three year revenue budget. This included the creation of a Risk and Inflation Reserve. Council also agreed that £6.670 million of one-off resources should be held in contingency to support the ongoing financial sustainability of the council, covering both revenue and capital budgets.

Local government finance statistics show that West Lothian Council has the third lowest minimum uncommitted balance compared to net revenue budget in Scotland. Although this level of uncommitted reserve represents a risk, especially in this uncertain time where unbudgeted financial pressures can arise due to factors out with the council's control, particularly in relation to demand for services, the proposals contained within this report are intended to help mitigate against this risk. The council's regular assessment and consideration of the uncommitted reserve level, in conjunction with the undertaking to review committed usable reserves where necessary, has been assessed by Audit Scotland as reasonable. They have also concluded that the council's medium and longer term plans and budget monitoring arrangements are appropriate, effective, well developed and soundly based, in addition to complying with best practice.

In order to ensure that sufficient funds are held in reserve to deal with the financial consequences of uncertain future events, and to provide an appropriate and reasonable sum to address the potential impact of risks and uncertainties, it is recommended that the uncommitted General Fund Balance is maintained at a minimum of £2 million in 2026/27. The proposed minimum level of £2 million represents 0.32% of the core revenue budget for 2026/27.

Although the council currently has the third lowest unallocated General Fund Balance in Scotland this level is assessed as appropriate as long as the council has, and continues to deliver, clear financial planning arrangements, sound financial management and appropriate earmarked reserves, including the budget contingency of £6.670 million. If these other arrangements were not in place, the council would have to reconsider the proposed minimum unallocated balance. This is particularly the case given the outlook in the Scottish Spending Review 2026 which indicates that councils are facing considerable financial headwinds in the coming years with real terms reductions in funding expected.

The balance in the Risk and Inflation Reserve at 1 April 2026 was £3.305 million. As reported to Council Executive during the course of the year, an overspend is projected for 2025/26. Based on current expectations, it is estimated that £2.5 million will be required from the reserve to balance 2025/26, reducing the balance to £800,000. Although the reserve is at a lower level than previously, the council continues to have the budget contingency of £6.670 million and other balances and reserves which could be reviewed and reprioritised should the need occur.

Given the continued financial uncertainty, and with the council's minimum unallocated General Fund Balance being retained at £2 million, it is proposed that there is no change to previous decisions of Council, at this time, that resources totalling £6.670 million continues to be held in contingency to support the ongoing deliverability of the financial strategy. The challenges and risks facing the council, particularly in relation to continued unprecedented increases in demand for services, most notably within social care and homelessness, means that both the minimum balance and the budget strategy contingency are required to ensure the council's ongoing financial sustainability. It is recommended that the Director of Finance and Property Services continues to keep the use of one-off resources under review as part of the council's risk based approach to budget monitoring.

The level of reserves is assessed as being required for its stated purpose. Any reduction would impact on the council's ability to retain effective financial management and planning and would risk non-compliance with CIPFA's Financial Management Code of Practice. In particular, where reserves are underpinned by independent valuations, it would not be prudent to reduce the level of reserves beyond the parameters outlined in Appendix 8. If reserves were reduced beyond recommended levels, changes would have to be made to revenue and capital budgets to mitigate unavoidable emerging risks and ensure that the council's financial plans remain prudent, affordable and sustainable. Any proposal to reduce the capital fund, which is currently fully committed to delivering the approved capital investment programme to 2032/33, would require corresponding reductions to be identified in the capital budget. Any proposal to reduce the budget contingency would require a reconsideration of the £2 million minimum unallocated balance to ensure there are sufficient resources available to mitigate the impact of emerging and materialising risks, of which there are many, on the council's financial position.

In summary, as the Director of Finance and Property Services and in compliance with Standard K of CIPFA's FM Code, I can confirm that the estimates used to determine the level of reserves and balances is robust. In addition, following a comprehensive review of the reserves and balances, I can confirm that at the current time the proposed financial reserves as outlined in this report are adequate for the purposes intended subject to the council continuing to have in place financial planning arrangements that comply with the Financial Management Code.

Officers have undertaken a financial resilience assessment, in line with Standard F of the FM Code. A summary of the key aspects of this review is also included in Appendix 8.

As part of previous budget setting meetings, other time limited investment has been agreed covering key priority areas such as local recovery and renewal, employability support, Anti-Poverty interventions and winter resilience. Detail of one-off investment to be applied in 2026/27 and 2027/28 is included in Appendix 7 with service schedules in Appendix 6 also incorporating time limited investment. It should be noted that in the majority of cases where there is a small amount earmarked for investment, this is the remaining balance of investment which commenced in an earlier year.

D.8 PRUDENTIAL CODE

The Prudential Code requires councils to ensure that capital spending is affordable, prudent and sustainable in the long term. The council's role is fulfilled by agreeing and monitoring prudential indicators. The prudential indicators for West Lothian are set out in Appendix 9 and incorporate the Housing capital investment programme approved by Council on 19 February 2026 and the General Fund capital investment programme being reported to Council at this meeting. By approving, and subsequently monitoring the indicators, the council is fulfilling its duty to ensure that spending plans are prudent, affordable and sustainable. Council is accordingly asked to approve the prudential indicators.

D.9 EQUALITY AND CONSUMER DUTY IMPACT ASSESSMENT

Following the key principles of relevance and proportionality within the Equality Act 2010, an integrated equality impact assessment of policies and decisions of the council is a requirement of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. This process is well established within the council's budget setting process. A consumer duty impact assessment of the budget, which is a strategic decision, is required under the Consumer Scotland Act 2020.

The WL2028 Your Council, Your Say consultation provided opportunities for partners, staff, trade unions, service users, members of the public and other consumers to provide their views on proposed priorities and budget savings across three separate phases. As well as contributing to the overall consultation feedback, it provided input to help inform impact assessments. As projects progress and develop, there continues to be further engagement with representative groups, service users and consumers to help inform the review and updating of equality and consumer duty assessments.

In line with the council's agreed financial planning principles, all budget saving options were presented to PDSPs in advance of approval of the five year financial strategy in early 2023. New budget saving measures agreed as part of the 2024/25 and 2025/26 revenue budgets were reported to panels in early 2024 and 2025. Additional budget saving measures included in this report to help balance the budget for 2026/27 and 2027/28 were considered by panels between 3 and 6 February 2026. As part of reporting budget saving options to PDSPs, equality and consumer duty relevance assessments were undertaken and provided for consideration. Where the options were assessed as having a potential impact on vulnerable groups, or a protected characteristic, based on judgements regarding relevance and proportionality, an integrated impact assessment was provided. All relevance and integrated impact assessments are available on COINS. Consumer Duty Impact Assessments were completed in respect of all additional saving options and are also available on COINS.

A summary of the council's approach to impact assessments is provided in Appendix 10, along with a cumulative integrated impact assessment of all budget saving measures to identify where individual measures could have a collective impact on protected groups. A wider Consumer Duty Impact Assessment of the budget is provided in Appendix 11. The process in relation to impact assessment of the budget is designed to identify issues and potential interventions to address potential impacts on protected characteristics and consumers, rather than to raise a barrier to decision making. The results are essential to support sound decision making processes and outcomes.

D.10 RISKS AND UNCERTAINTIES

The risks and uncertainties to councils' financial sustainability are well known and understood. Publications and commentary from various organisations, including but not limited to COSLA, CIPFA, Audit Scotland, the Accounts Commission and research institutes such as the Fraser of Allander and the Institute for Fiscal Studies (IFS), all reflect on the challenging financial outlook facing local authorities in Scotland.

The most pronounced risk facing councils nationally is the unprecedented pressures around rising demand for services, particularly within social care and homelessness. Demographic changes are not only driving increases in the numbers of people accessing services, but are also resulting in increased complexity and cost of support packages. The council has incurred substantial overspends in both these areas over the last few years. Although the proposed budget includes provision to help address structural pressures, the unpredictability of demand means that the risk remains that further pressures may emerge in future years.

In the most recently published local government financial bulletin, the Accounts Commission recognised the following risks to achieving future balanced budgets:

- External pressures including demographic changes, rising demand for services and ongoing workforce challenges.

- Costs in delivering essential services continuing to outpace funding increases.
- Significant commitments on funding provided to fulfil statutory requirements and national policy commitments from the Scottish Government.
- Implementation of new and existing Scottish Government policies without sufficient funding.
- Overspending revenue budgets, with the sector incurring a collective overspend against agreed budgets in 2024/25 for the first time in six years.
- Difficulty in delivering recurring budget savings, with a reliance on one-off measures to manage in year spending.
- Continued reliance across the sector on non-recurring measures, such as reserves, to address budget gaps which is not sustainable.
- Increasingly expensive capital projects and reduced capital funding meaning increasing borrowing requirements.

West Lothian Council also faces these risks and uncertainties. There are significant risks associated with the short, medium and long term financial assumptions outlined in this report. There are a number of risks, uncertainties and potential cost pressures that could impact on the ability of the council to continue to balance the budget over the next two years and beyond into the next financial planning period. Specific areas of risk for West Lothian Council include:

- Affordability of pay awards for all staffing groups, both for the future but also in relation to reopening clauses for agreed awards. Every 1% increase is estimated to cost £3.5 million.
- Confirmation of Scottish Government grant funding for 2027/28, in light of the concerning commentary following the publication of the Scottish Spending Review 2026.
- Increase in costs in demand led services greater than forecast, particularly in delivering social care, resulting in additional pressures as was experienced in 2024/25 and 2025/26.
- Contract inflation being considerably greater than the amounts provided for in the model.
- Market price increases following procurement tendering exercises.
- Full delivery of approved budget saving measures.
- Containment of costs within updated budgets, particularly for those areas, such as homelessness, that have consistently experienced pressures in recent years.
- Provision of full and appropriate funding from the Scottish Government to deliver shared aspirations such as reduced class contact time (RCCT) for teachers.
- Pressures within the approved capital programme and unexpected costs arising in keeping assets operational which may require a reprioritisation of resources.
- Exhaustion of one-off resources due to in-year overspends and pressures in the budget model not funded by recurring budget saving measures, impacting on the council's ongoing financial sustainability.

Although the council faces risks to ongoing financial sustainability, in line with all other Scottish authorities, as noted by Audit Scotland the council's approach to medium and longer term planning and saving measures is soundly based. This limits the risks associated with financial sustainability but ongoing action is required to ensure recurring savings are agreed and implemented and costs can be contained within the agreed budget.

Reflecting on previous recommendations from the Accounts Commission that risks should be explicitly considered by councillors as part of their scrutiny role whilst approving the revenue budget, an assessment of the risk to deliverability of each of the saving measures is included in Appendix 3. This includes an assessment of the level of the risk, the potential impact of the risk materialising and mitigating actions to help manage the risk. The scoring of risks is consistent with the council's corporate risk assessment methodology developed by Audit, Risk and Counter Fraud.

The council's risk based approach to budget monitoring will ensure that effective action is taken to manage risks during the course of the financial year. Officers will provide updates on risks to the council's financial position as part of the quarterly budget monitoring reports to Council Executive. In addition consideration of the council's high risks, including those with financial implications, is a standing item at the Governance and Risk Committee.

E. CONCLUSION

The report enables Council to agree an updated revenue budget strategy and detailed revenue budgets for 2026/27 and 2027/28. It also enables Council to make decisions that will meet the statutory obligation to set a balanced budget and council tax levels for 2026/27. The report incorporates all previous decisions by Council and Council Executive regarding the council's priority based approach to financial planning.

The report sets out saving measures of £18.9 million, including the IJB saving assumption, that will allow the council to have a balanced budget for 2026/27 and 2027/28. Although the council has a balanced position, based on current assumptions, ongoing action is required to ensure the council's continued financial sustainability.

The report includes recommendations on use of time limited resources to support investment in key priority areas. It also recommends that the uncommitted General Fund Balance is maintained at £2 million. It is recommended that the budget strategy contingency of £6.67 million is retained to support the ongoing delivery of the revenue budget strategy and capital investment programme to 2032/33. This is especially important given the level of the council's unallocated General Fund Balance and because the recurring budget provision created for emerging pressures as part of the 2025/26 budget is being used to help balance the budget over the next two years. The funding outlook in the Scottish Spending Review 2026 also indicates that, despite the 2026/27 settlement being difficult, grant funding for future years is likely to result in real terms reductions. The position in relation to reserves and balances reflects the considerable risk and uncertainty within the council's revenue and capital budgets, as has been borne out in the first three years of the current financial planning period.

Council is asked to approve the mandatory prudential indicators as required by the Prudential Code. In line with statutory requirements around equality impact and consumer duty assessments, officers have given due regard to the findings of impact assessments in the development of the budget.

The updated revenue budget strategy and detailed revenue budgets for 2026/27 and 2027/28 enables the council to build upon the established strategic approach to financial planning and meet the challenges of funding restrictions and spending pressures. The proposals within this report will allow the council to address the budget gap whilst continuing to deliver shared priorities.

F. BACKGROUND REFERENCES

Review of Elected Member Involvement in Financial Planning – Report by Head of Finance & Property Services to Council Executive on 12 June 2018

Public Consultation Approach 2022 – Report by Depute Chief Executive to Council Executive on 21 June 2022

Revenue Budget 2023/24 to 2027/28 – Report by Head of Finance & Property Services to West Lothian Council on 21 February 2023

Revenue Budget 2024/25 to 2027/28 – Report by Head of Finance & Property Services to West Lothian Council on 22 February 2024

Revenue Budget 2025/26 to 2027/28 – Report by Head of Finance & Property Services to West Lothian Council on 25 February 2025

2024/25 West Lothian Annual Accounts and Best Value Thematic Review reports from Audit Scotland to West Lothian Council on 23 September 2025

Phase 3 Public Consultation 2025 – Report by Depute Chief Executive to Council Executive on 14 October 2025

2025/26 General Fund Revenue Budget – Month 6 Monitoring Report – Report by Head of Finance & Property Services to Council Executive on 11 November 2025

Your Council Your Say 2025 – Budget Consultation – Report by Depute Chief Executive to Council Executive on 13 January 2026

Autumn Statement 2025 – Report by Director of Finance & Property Services to Council Executive on 13 January 2026

Scottish Budget 2026 and Local Government Finance Settlement 2026/27 – Report by Director of Finance & Property Services to Council Executive on 3 February 2026

Revenue Budget Strategy 2026/27 and 2027/28 – Report by Lead Officer to Education Policy Development & Scrutiny Panel on 3 February 2026

Revenue Budget Strategy 2026/27 and 2027/28 – Report by Lead Officer to Public and Community Safety Policy Development & Scrutiny Panel on 4 February 2026

Revenue Budget Strategy 2026/27 and 2027/28 – Report by Lead Officer to Economy, Community Empowerment and Wealth Building Policy Development & Scrutiny Panel on 4 February 2026

Revenue Budget Strategy 2026/27 and 2027/28 – Report by Lead Officer to Environment and Sustainability Policy Development & Scrutiny Panel on 5 February 2026

Revenue Budget Strategy 2026/27 and 2027/28 – Report by Lead Officer to Corporate Policy and Resources Policy Development & Scrutiny Panel on 6 February 2026

Council Tax Scenarios – Report by Director of Finance & Property Services to Corporate Policy and Resources Policy Development & Scrutiny Panel on 6 February 2026

Review of Discretionary Fees and Charges 2026/27 – Report by Director of Finance & Property Services to Corporate Policy and Resources Policy Development & Scrutiny Panel on 6 February 2026

Revenue Budget Strategy 2026/27 and 2027/28 – Report by Lead Officer to Social Work and Health Policy Development & Scrutiny Panel on 6 February 2026

Relevant Legislation, Regulations and Codes of Practice

- Local Government (Scotland) Act 1973
- Local Government Finance Act 1992
- Human Rights Act 1998
- Local Government in Scotland Act 2003
- Equality Act 2010
- Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012
- Public Bodies (Joint Working) (Scotland) Act 2014
- CIPFA Prudential Code for Capital Finance in Local Authorities
- CIPFA Financial Management Code
- Fairer Scotland Duty, Part 1 of the Equality Act 2010
- Consumer Scotland Act 2020
- UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024

Appendices/Attachments:

Appendix 1 – Summary of Budget Saving PDSP Meetings (February 2026)

Appendix 2 – Budget Saving Measures

Appendix 3 – Assessment of Risk of Deliverability of Budget Reduction Measures

Appendix 4 – Summary of WL2028 Your Council, Your Say Respondent Suggestions

Appendix 5 – Proposed Schedule of Fees & Charges 2026/27 & 2027/28

Appendix 6 – Revenue Budget Detailed Analysis of Budget Change 2026/27 & 2027/28

Appendix 7 – Time Limited Investment

Appendix 8 – Statement on General Fund Balance and Other Reserves

Appendix 9 – 2026/27 Prudential Indicators

Appendix 10 – Revenue Budget Strategy – Approach to Integrated Impact Assessment

Appendix 11 – Revenue Budget Strategy – Consumer Duty Impact Assessment

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Alasdair Black
Director of Finance & Property Services
24 February 2026

DATA LABEL: PUBLIC

Appendix 1 – Summary of Budget Saving PDSP Meetings (February 2026)

Education PDSP (3 February 2026)

General Questions

Question	Councillor/ Representative	Officer Response
1. How many people took part in the consultation?	Trade Union Representative	There were 10,051 overall respondents to the consultation which includes just over 1,500 young people.
2. How many people were eligible to take part in the consultation?	Trade Union Representative	All residents, all those employed within West Lothian and anyone who does business within West Lothian were eligible and encouraged to take part. The response rate and number of comments received are higher than previous consultations. Benchmarking also demonstrates that the response rate was higher than similar local and national consultations.
3. Were the umbrella organisations associated with the PDSP invited to this PDSP meeting?	Cllr Stafford	All of the appointed representatives to the PDSP were invited to take part. If an umbrella organisation has not appointed a representative it would not particularly invested to send a representative to this PDSP.
4. Are all of the options contained in table 4 being considered and taken forward or is it only those detailed in section D.4 of the report?	Cllr Stafford	Table 4 provides a list of options included in the consultation and the number of comments received for each option. The options in D.4 are officer proposals that have been developed based on the feedback received from the consultation, deliverability of the proposal given the required timescales and alignment with council policies and priorities.
5. Will detailed proposals be subject to a further consultation exercise with staff and members of the public?	Trade Union Representative	The Your Council, Your Say consultation has concluded and officers are now presenting their proposals to PDSPs based on the feedback received. Feedback from PDSPs will be captured and considered when finalising the revenue budget strategy for 2026/27 and 2027/28. There is no plan to undertake a further full consultation exercise.
6. How did proposals in table 4 progress to become officer proposals and why were not all options in the consultation taken forward for consideration, specifically in relation to consultation option 4a?	Cllr Pattle	Table 4 provides a list of options included in the consultation and the number of comments received for each option. The options in D.4 are officer proposals that have been developed based on the feedback received from the consultation, deliverability of the proposal given the required timescales and alignment with council policies and priorities. Officers have committed to continue to consider all comments received, including those in table 4 for which there are no current officer proposals, to inform medium and long term plans. Option 4a was deemed as undeliverable by officers for this exercise due to required timescales for implementation.

Question	Councillor/ Representative	Officer Response
7. Could proposals included in table 4 not be taken forward as part of this budget process?	Cllr Pattle	This is a decision for Council to take at a future date, however officers have committed to consider all comments received. This includes comments relating to options in table 4 for which there are no current plans. This will inform medium and long term financial plans.
8. How has the consultation changed from previous consultations, considering feedback received to previous exercises?	Cllr Heggie	The previous consultation provided a list of proposals that added to the total amount of savings necessary to balance the council's budget. For this consultation broad principles were used, with feedback received from the consultation used to prepare the proposals presented by officers. The options in the consultation were not firm proposals but options and examples of the action the council could take to balance the budget. Respondents were asked their views on broad principles and after responding to the yes/no question respondents were able to provide comments. This provided a greater opportunity to shape the final list of proposals than in previous consultations.

General Comments

Comment	Councillor/ Representative
1. The consultation did not contain sufficient detail on the proposals.	Trade Union Representative
2. West Lothian trade unions are disappointed that the first time council staff were made aware of the proposals was when the PDSP papers were published online.	Trade Union Representative
3. The Education budget has been cut by around £10 million over the five years and there cannot be any further reductions. These proposals cannot be supported as they are cuts to the education budget and not a saving that includes a specific educational benefit.	Trade Union Representative

Questions on Specific Saving Options

Ref	Question	Councillor/ Representative	Officer Response
E2i	How many people currently work within the literacy and language service and how will workload be managed if the service is reduced by 4 FTE?	Trade Union Representative	The service currently has 10.7 FTE. Service provision will continue but with a reduced FTE establishment. A new coaching model is being developed and has already been successful in supporting 18 schools. This model involves upskilling school staff to enable them to provide the necessary support to young people alongside the literacy and language service. This model will continue to be developed.

Ref	Question	Councillor/ Representative	Officer Response
E2i	What will the impact be on young people for whom English is an additional language?	Trade Union Representative	The young person is supported by their school for English as an additional language needs. This is not a function of the service.
E2i	How do schools and pupils access the literacy and language service and what is the criteria to be able to receive support?	Cllr Stafford	A need is identified by the school who create a referral and liaise with the service to establish the required support.
E2i	The proposal states that support will become embedded in mainstream provision. What will this provision look like?	Cllr Stafford	The service will continue to provide support and advice to schools. A new coaching model is being developed and has already been successful in supporting 18 schools. This model involves upskilling school staff to enable them to provide the necessary support to young people alongside the literacy and language service. This model will continue to be developed.
E2i	Is there currently a waiting list for the service and will the proposed changes mean the waiting list and timescales for support increase?	Cllr Stafford	The waiting list currently has ten pupils. The new coaching model will mean the young person's school will be able to provide the necessary support alongside the literacy and language service. This should mean young people receive the required support sooner.
E2i	When would the saving measure be implemented and how will changes be phased over academic years?	Cllr Stafford	If approved the saving would be implemented from the start of the 2026/27 academic year.
E2j	Currently where are the young people attending Burnhouse based and following the re-provisioning how would this change?	Cllr Stafford	The base is currently Burnhouse School (also known as the Skills Centre) with some outreach provision. The INSPIRE model will be developed covering the four aspects of education, industry, therapeutic and community. The education aspect would be based at Burnhouse but there would be a transition to the linked mainstream school. The industry and community aspects involve work based learning placements and community based projects.
E2j	Will the physical Burnhouse building remain?	Cllr Stafford	At this time, the Burnhouse building will continue to be used as part of the INSPIRE programme.
E2j	What resources will be provided to mainstream schools to support this transition?	Cllr Stafford	Additional Support Needs bases currently exist within West Lothian secondary schools supporting young people with social, emotional and behavioural (SEBN) needs. The skilled staff in these bases already work closely with staff at Burnhouse. If any redeployment was required, existing Burnhouse staff may move into mainstream schools and may continue to support these bases and the INSPIRE model.
E2j	How will the Burnhouse staff be reintroduced into a mainstream setting?	Trade Union Representative	Training and support will be provided. Staff skillsets will be utilised within mainstream secondary schools, supporting pupils with a range of needs.

Ref	Question	Councillor/ Representative	Officer Response
E2j	How will the INSPIRE programme accommodate all the young people and how will the existing staff within this service manage the increased workload?	Trade Union Representative	The INSPIRE programme has been developed with input from central ASN staff and the team at Burnhouse. The continued development of the programme, including partnerships with the third sector, will create capacity. The development of the programme will consider staffing levels and workload.
E2j	Would it be possible for these staff to become part of the INSPIRE programme?	Trade Union Representative	The review and development of the INSPIRE programme will involve consideration of the integration of existing staff alongside a review of staff skillsets.
E2j	What is the timescale for the scoping exercise?	Trade Union Representative	This would begin, subject to approval by Council, later in February 2026 with scheduled completion by August 2027.
E2j	What will be done to support the transition into mainstream school and have young people been consulted?	Trade Union Representative	Any changes will consider the needs of young people on an individual basis. There will be consultation with the young person and their family. The INSPIRE programme includes a loop of evaluation which includes feedback from young people.
E2j	What will the new service look like for support staff?	Trade Union Representative	Support are crucial to the support given within schools, both in mainstream but also SEBN settings. Feedback from support staff will be key to the development of the INSPIRE programme and how they will form part of the service moving forward.
E2i	How can access be maintained to provision following a reduction to the budget of £200,000?	Cllr Stafford	Mitigations would be used to reduce the impact of the reduction, such as reviewing the number of days offered to allow more young people overall to be accommodated within the remaining provision.
E2i	Will there be any gaps in provision following the changes affecting community centres and management committees?	Cllr Stafford	Community centre management committees have historically applied for Summer of Play funding. Partners delivering Summer of Play provision will be encouraged to work collaboratively with the council to consider all opportunities to ensure provision can continue.
E2i	Can the Summer of Sport funding be used in conjunction with Summer of Play? Is the council aware of the criteria to be applied to use of this funding?	Cllr Stafford	The council has not received confirmation of the value of the funding or potential conditions that may be attached at this stage.
E2i	Is it the intention that Summer of Sport funding is used to replace the £200,000 saving rather than use the funding for additionality?	Cllr Stafford	Summer of Play is a non-statutory service provided by the council. As such it represents additionality in terms of the council's statutory functions. It currently delivers both sporting and non-sporting activities. If Summer of Sport funding were received this would allow the remaining budget within Summer of Play to focus on non-sporting elements. All Summer of Play activity is discretionary.
E2i	The IIA states there will be no adverse impact on lower socioeconomic groups? Is the council confident that the third sector has the capacity to offer the same level of activities as has been provided in previous years?	Cllr Pattle	The criteria for funding include a focus on supporting young people with particular socioeconomic disadvantages. The council's partners have a good understanding of this criteria and they work closely with the council to deliver this provision currently. The council has a level of assurance that the established provision can continue.

Ref	Question	Councillor/ Representative	Officer Response
E2l	Will there be capacity for every young person from a socioeconomic area of disadvantage who requests a Summer of Play place?	Cllr Pattle	The council would look to ensure young people from a socioeconomic area of disadvantage would be provided with a place.
E2m	Will there be a reduction to instrumental music provision and will bands continue to be available out with school hours?	Cllr Stafford	There will be no impact on provision. Bands and ensembles will continue to be run out with school hours.
E2m	If the proposal is approved will the revised budget still be higher than funding provided by the Scottish Government?	Trade Union Representative	The current budget is £976,000 with Scottish Government funding of £475,000. This means that if the proposal is approved, the overall budget will continue to be higher than funding provided.
E2m	Can the meaning of integration within school music provision be expanded?	Trade Union Representative	All music provision across education would be considered, making the current model more efficient (e.g. reducing the need for overtime and reviewing the working week). Development of the new model would include further collaboration with teachers and instructors.
E2m	Has the impact on principal teachers of curriculum and the potential for job sizing been considered?	Trade Union Representative	If approved the proposal would consider the impact on principal teachers of curriculum.
E4c	What capacity is there currently within council settings and what is the current demand for partner provider settings? How has this changed since the closure of nurseries last year?	Cllr Stafford	Early Learning and Childcare (ELC) capacity and demand are kept under regular review, influencing staffing decisions and availability of placements. There are currently 56 council settings (with 3,111 pupil allocations) and 35 partner provider settings (with just over 1,000 allocations).
E4c	What impact is the new online system (Admit) having on managing capacity and creating efficiencies?	Cllr Stafford	Implementation of Admit is phased and commenced in August 2025. It is being used to manage the purchase of additional nursery hours along with primary and secondary school applications. The next phase will include ELC applications. Benefits have included a quicker, more efficient and responsive service for the customer.
E4c E4d	Are these proposals being considered together?	Cllr Pattle	All proposals incorporate the continuous review of the council's Early Learning and Childcare Delivery Plan. It considers all factors including demand, capacity, staffing turnover and workforce planning. It considers the council's estate in its entirety and looks at patterns of provision in each setting alongside consultation survey feedback from parents and carers. This is balanced with the increasing demand for partner provider placements. All of this information is analysed to ensure sufficient capacity exists across council settings.
E4d	Which local authorities do the children using cross boundary places mostly live in and how many West Lothian children use a cross boundary place?	Cllr Stafford	The local authorities include Falkirk, Edinburgh and North Lanarkshire. The number of West Lothian children using a cross boundary place is unknown.

Ref	Question	Councillor/ Representative	Officer Response
E4d	What is the cost of an ELC place within a partner provider setting when compared to one within a council setting?	Cllr Stafford	The annual cost of a partner provider place is £8,664 using an hourly rate of £7.60 and 1,140 hours. There is no comparative figure for a council setting as the cost of a private provider place relates solely to the amount paid and does not include the additional costs incurred by the council in relation to the delivery of ELC (e.g. quality assurance and management costs).
E4d	Is the provision of cross boundary placements statutory?	Cllr Stafford	The Children and Young People Scotland Act 2014 states that the education authority must, in pursuance of its duty, secure the mandatory amount of early learning and childcare and make it available for each eligible preschool child belonging to its area. The Scottish Government guidance includes the concept of funding following the child. The guidance supports delivery of an ELC model as opposed to the statutory duty to West Lothian residents.
E4d	Has, or would the council consider, a partnership with neighbouring local authorities to agree a cross boundary funding protocol similar to the West Partnership which includes eight councils?	Cllr Stafford	This has been explored and it was found that the geographical composition of the West Lothian and Forth Valley Regional Improvement Collaborative, along with the spread of children in partner providers, would not support a similar model. The council will continue to share and learn best practice from other councils.
E4d	Do council settings have capacity to accommodate the 103 children currently covered by this proposal?	Cllr Pattle	West Lothian Council settings have sufficient capacity to accommodate these children.
E4d	If the proposal is agreed who will inform the parents and carers of non-West Lothian residing children?	Cllr Pattle	A communication would be made by West Lothian Council to those impacted. In addition, it would be incorporated into the council's Early Learning and Childcare Delivery Plan which is communicated on a wider basis. The need for continued engagement and clear and concise communication with both partner providers and customers is acknowledged.

Comments on Specific Saving Options

Ref	Comment	Councillor/ Representative
E4d	The IIA states that no specific impact relating to sex or socioeconomic disadvantage is foreseen however I do not believe this to be the case and I am concerned that the proposal will negatively impact women and those who are socioeconomically disadvantaged. This could result in reduced access to flexible and affordable child care which could negatively impact on access to the workforce.	Cllr Stafford

Public & Community Safety PDSP (4 February 2026)

General Questions

No general questions received.

General Comments

No general comments received.

Questions on Specific Saving Options

Ref	Question	Councillor/ Representative	Officer Response
P2c	Is the service provided by the council cheaper than outsourcing?	Cllr Adamson	The cost of delivering the service is greater than income recovered. Income is received from internal and external customers. A review of prices was undertaken two years ago. When reviewing the average cost of pest control treatments, the council performs well in terms of best value and is generally a lower cost than other providers.
P2c	Is there self-treatment advice available?	Cllr Adamson	Self-treatment options are available and free advice is also available to members of the public who request it.
P2c	Have any other services, other than pest control, been considered when looking at charges based on full cost recovery?	Cllr Pattle	Fees and charges are reviewed annually and reported to Corporate Policy and Resources PDSP ahead of the budget. At this time pest control is being considered as it is an area where increased cost recovery could be achieved.
P2c	How will increased fees affect low income families? What is available for private sector tenants?	Cllr MacAulay	The existing fee scheme provides a 50% concession for low income households. The Housing Revenue Account pays for pest control for council house tenants. Low income families in private sector lets are eligible for the 50% concession.
P2c	Is there any legislation regarding how landlords manage pest control issues within their properties?	Cllr Adamson	Legally property and landowners have a duty under public health legislation to manage any pests that are likely to result in a statutory nuisance or public health concern. The legislation is not specific regarding whether the tenant or landlord pays for pest control. It is a decision for private and social landlords regarding how they manage pest control within their properties.

Comments on Specific Saving Options

Ref	Comment	Councillor/ Representative
P2c	I trust the service and advice provided by the council and I am happy that the service will continue to be provided.	Cllr Pattle

Economy, Community Empowerment & Wealth Building PDSP (4 February 2026)

General Questions

Question	Councillor/ Representative	Officer Response
1. There were a number of savings measures in the consultation that impact this PDSP but are not presented in the paper by officers. Does that mean that these measures will not be taken forward as options and will not feature in the revenue budget?	Cllr Miller	The options presented in the paper are those that have been considered by officers to be deliverable within the next two financial years and align with council policy and priorities, as well as reflecting consultation responses.
2. One of the consultation options was a reduction in voluntary sector funding. As this is not featured in this report does that mean there will be no further proposals to reduce this funding?	Cllr Miller	Comments received at the PDSPs will be considered by the Director of Finance and Property Services. Should any changes to saving measures be deemed appropriate, those will be incorporated into the final budget report to be considered later in February.
3. Why didn't the consultation information not list external organisation responses? Were external organisation responses considered in the review of responses received?	Chief Executive Officer Voluntary Sector Gateway West Lothian	Responses are anonymous however a list is available online of all organisation who responded to the consultation. All comments received have been published online and every response was considered.
4. Was the question on responding to demographic change phrased correctly and did people understand the question being asked?	Cllr Heggie	This consultation received the highest response to any council wide consultation undertaken. Benchmarking shows that the response rate performs well compared to other similar exercises. There was high engagement from harder to reach groups and young people. As there was no mandatory questions, if a response was received we believe the respondent understood the question.
5. Were the questions market tested before the consultation was launched?	Cllr Heggie	The project team put considerable effort and thought into developing the question set. The consultation included a lot of scene setting information, communicating the challenges faced and providing information on non-statutory services. It is believed that the high response rate demonstrates an understanding of the questions asked.
6. Do the proposals in the PDSPs only relate to cuts in services?	Cllr Pattle	There is a range of budget saving options included in the PDSP reports. The council has a budget gap which needs to be addressed through delivery of recurring budget savings. Savings can be achieved in a number of ways and are not only delivered through cuts but through efficiencies and income generation opportunities. This process is about managing and balancing all known constraints.
7. What budget is allocated to this PDSP?	Cllr Stafford	Budgets sit within service areas. Budgets are not allocated at PDSP level.

General Comments

Comment	Councillor/ Representative
1. Acknowledgment of council pressures however would like to see the Scottish Government announced 2.9% increase in local government funding applied to the third sector.	Chief Executive Officer Voluntary Sector Gateway West Lothian
2. I believe that communities are demonstrating their need for heritage by symbolising their disinterest in removing Christmas trees, lights and bunting at gala days.	Cllr McLennan
3. Pleased to see consultation responses value community work and agreed with voluntary sector position that 2.9% increase should be applied to funding for the third sector.	Cllr Miller
4. Encouraged all to lobby the Scottish Government as they are responsible for reductions in budgets and lack of funding.	Cllr Conn

Questions on Specific Saving Options

Ref	Question	Councillor/ Representative	Officer Response
E3c P1d	Why are the sports coordinator and planning officers included in this PDSP and do they impact on other PDSPs?	Cllr Pattle	The options in this report are relevant to this PDSP. There may be similar measures in other PDSPs with meetings held across the week.
E3c	What is the current size of the team for this saving measure?	Cllr Miller	14 FTE deliver sports provision, which includes one manager.
E3c	As sports coordinator activity will be delivered within external funding does that mean the council will no longer fund this activity or will the 1 FTE be funded by external organisations?	Cllr Pattle	The proposal is to align service delivery with funding received. The council will work with Sportscotland to try to secure additional funding for the future.
P1d	What is the current size of the team for this saving measure?	Cllr Miller	There are approximately 40 FTE who deliver work in this area.
P1d	How will efficiencies be delivered within this proposal?	Trade Union Representative	This is an estimate of an FTE reduction based on a savings target of £100,000. A review of the service will be required to make it more efficient and effective. There has been a legislative change to planning services with the Local Development Plan moving from a five to ten year cycle.
P1d	Why does the IIA focus on a potential impact on age?	Trade Union Representative	The service has already received notification of individuals retirement. It is anticipated that further requests will be received which will be considered in conjunction with staff and trade unions. The IIA has identified a potential impact. It has been completed before the review of the service has been undertaken. Whilst noting it might have an impact on age, based on retirement requests received to date, there is no age discrimination associated with reviewing service delivery.

Ref	Question	Councillor/ Representative	Officer Response
P1d	Will there be a reduction in workload in planning as a result of moving to a ten year Local Development Plan?	Cllr Pattle	Yes, however the full service will be reviewed incorporating any further changes in legislation. Service delivery will be considered in line with all legislative changes in this area.

Comments on Specific Saving Options

No comments on specific saving options received.

Environment & Sustainability PDSP (5 February 2026)**General Questions**

Question	Councillor/ Representative	Officer Response
1. How did officers decide which options should be progressed?	Cllr Smith	The options presented in the paper are those that have been considered by officers to be deliverable within the next two financial years and align with council policy and priorities, as well as reflecting consultation responses.
2. Are there any additional officer proposals that are likely to come forward at a later date relating to staffing?	Trade Union Representative	There are no known proposals at this stage.
3. For the consultation option 2d does that include charging at railway station car parks?	Community Councils Representative	Council Executive agreed in January 2025 that officers should report back on options for decriminalised parking, including recommendations for taking forward decriminalised parking. The report will be considered by this PDSP in due course.

General Comments

Comment	Councillor/ Representative
1. Compliments to officers on the scale and depth of the consultation and how clear the reports provided to PDSPs are.	Cllr Manion
2. Compliments to the new fleet service. Operative have commented on the efficiency of new vehicles and the improved servicing.	Trade Union Representative
3. Thank you to officers for their work in completing the reports and the efforts in the wider consultation exercise.	Cllr Conn

Questions on Specific Saving Options

Ref	Question	Councillor/ Representative	Officer Response
O2g	Why is this saving not allocated to the Education PDSP?	Cllr Pattle	Schools meals are delivered by Facilities Management which is included in the remit of this panel.
O3b	Why does the council pay for the maintenance of golf courses when all income generated is retained by West Lothian Leisure?	Cllr Pattle	The responsibility for the operation of golf courses transferred from the council to West Lothian Leisure a number of years ago. Maintenance of the courses however, remained with the council. The council receives no income to mitigate the cost of maintenance.
O3b	What discussions have there been with West Lothian Leisure and will staff currently delivering the service be retained?	Cllr Smith	Discussions with West Lothian Leisure are at an early stage, however they are aware of the proposal. Planning and detailed discussions will commence following approval. Staff will be retained.

Ref	Question	Councillor/ Representative	Officer Response
O5c	How does road sweeping and gullies relate to this proposal?	Cllr Pattle	Sweepers use water to capture waste on streets. The new facility will separate water from the waste collected, clean the water and waste and allow segregation of waste. The segregation of waste will facilitate greater recycling and reduce amounts transferred to landfill.
O5c	Are there any plans to increase street sweeping/gully cleaning in the future?	Cllr Pattle	The remit of this panel is to scrutinise the savings identified by officers to help balance the council's budget. There are no plans currently and requests of this nature would have to be considered at a future meeting.
O5c	Will equipment need to be purchased to deliver this saving and has the cost been taken into account?	Cllr Smith	The council is currently at design stage for this facility. Resources have been identified to cover the cost and will have no impact on the proposed saving value.
O5c	Are a lot of council vehicles cleaned by external contractors?	Cllr Smith	Yes. Servicing larger vehicles is conducted every six weeks. Cleaning takes place to ensure mechanical elements continue to work safely and effectively. The council's current facility is inadequate, therefore cleaning is outsourced at the present time.
O6b	When was the policy agreed to charge for replacement bins?	Cllr Adamson	The policy for charging for new and replacement bins was agreed a number of years ago. Historically the service only charged for new bins whilst the implementation of twin stream recycling was ongoing.
O6b	Will lost/stolen bins be classed as a replacement and therefore a charge be applied?	Cllr Adamson	Yes, replacements will incur a charge unless the council deems the damage to be a result of the collection process. In that instance the council would replace the bin at no charge.
O6b	Will a second bin still be free of charge?	Cllr Smith	All bins will be subject to a charge, including second bins. Households meeting the eligibility criteria for an additional capacity red-top bin will continue to receive this free of charge.
O6c	How confident are officers that the income target can be achieved?	Cllr Pattle	The council is currently performing a marketing exercise which will conclude at the end of February. This exercise will give external companies the opportunity to express interests in using country parks as a venue. Officers are also considering a number of other potential options to generate income. Officers are confident in the council's ability to generate income in this area.
O6c	How will the council support local businesses to comply with trade waste rules?	Cllr Pattle	A paper on enforcement will be submitted to the Council Executive on 17 February outlining proposals. A working group has been formed, with representatives from planning and environmental health, to ensure compliance within new developments or from change of use business. New service standards will seek to assist and educate local businesses to comply.
O6c	Can income from fines be increased within existing staffing resources?	Cllr Smith	It is anticipated that income can increase. The tasks of officers will be evaluated and support functions will be used to support increased fines.

Ref	Question	Councillor/ Representative	Officer Response
O7c	Is the staffing reduction of 4 FTE being delivered through retirements?	Cllr Pattle	Delivery of the saving will be through a number of measures. Vacancies may arise through retirement/natural attrition, efficiencies are expected through system and process improvements and opportunities for external funding will be maximised.
O7c	What is meant by generic job roles and will this result in job re-evaluations? Will employees be expected to take on additional work?	Trade Union Representative	The service will review opportunities to merge and realign roles and activities as necessary. It is not possible to confirm at this stage if job re-evaluations are required as the review can only commence following approval of the measure by Council. It is not intended that staff would be burdened with additional workload.
O7c	Will artificial intelligence be used to help meet these efficiencies?	Trade Union Representative	The council is still in the early days of using artificial intelligence to improve processes and create efficiencies. There may be opportunities to use AI for elements of the service such as complaints logging and resolution, however it is not included in the proposed efficiencies at this time.
O7c	What would happen if external grant funding ceased?	Trade Union Representative	External funding received is used on a recurring basis therefore it is not anticipated that this will result in any issues.
O7d	What efficiencies will be delivered and what will the service look like once they are implemented?	Cllr Smith	The council has over 1,000 fleet assets. In late 2024 a five year rolling fleet replacement programme was introduced to reduce annual fleet maintenance costs and short term hires. The continued implementation of the replacement programme is expected to deliver efficiencies.

Comments on Specific Saving Options

No comments on specific saving options received.

Corporate Policy & Resources PDSP (6 February 2026)**General Questions**

Question	Councillor/ Representative	Officer Response
1. Where measures impact on staff, how will the council ensure that organisational change policies are followed as there are concerns that previously implementation has not always been consistent?	Trade Union Representative	Assurances provided that changes will be in compliance with established council policies and procedures. Commitment made to explore instances where it was felt policies and procedures were not complied with previously.
2. Will staff be engaged at the earliest opportunity?	Trade Union Representative	Yes. Subject to approval, engagement will take place with stakeholders, including staff and trade unions, as part of the change process.
3. Have officers looked at how other councils implement community asset transfer?	Cllr Kenna	The council continually benchmarks policy and procedures including those associated with community asset transfer.
4. Can information be provided on which local authorities the council has benchmarked against for community asset transfer?	Cllr Kenna	Mostly information is received through the property professional association (ACES – Association of Chief Estates Surveyors and Property Managers). Information on specific local authorities with which the council has benchmarked against will be provided.
5. Under the consultation theme of reducing the number of council facilities which buildings are within scope to close?	Cllr Kenna	The consultation was based on a number of principles, one of which was reducing the number of facilities. The consultation did not include any specific properties but instead sought to gather opinion on the principle of reducing facilities.

General Comments

Comment	Councillor/ Representative
1. Gratitude expressed to officers for the significant work undertaken in providing these essential reports, critical to the budget setting process, to all PDSPs.	Cllr Fitzpatrick

Questions on Specific Saving Options

Ref	Question	Councillor/ Representative	Officer Response
C2m	Has this proposal been tested with staff and how confident are officers in the anticipated take up?	Cllr Campbell	There has been no specific consultation with staff at this stage. Benchmarking with other councils who currently offer salary sacrifice lease cars has been undertaken and take up rates are aligned with what other councils are currently experiencing.

Ref	Question	Councillor/ Representative	Officer Response
F2j	Why do we have an elections budget if the cost is externally funded?	Cllr Pattle	The council must cover the cost of local and by-elections. The current budget is insufficient to cover these volatile costs. It is difficult to manage within the small available budget, therefore the cost of such elections, where they occur, will be incorporated into the council's overall budget position. This is a clearer way of managing costs.
F3h	Will the Revenues Unit be able to maintain service delivery with the proposed staffing reduction?	Cllr Campbell	The proposal reflects the current management arrangements for advance recovery. The service has been, and will continue to be, delivered with assurances provided that the reduction will have no impact.
F3i	How much fraud is perpetrated against the council and how will this saving impact on activity to limit fraud against the council?	Cllr Campbell	This proposal is not a reduction in headcount but is a reconfiguration of management posts following a retirement. There is no impact on the number of FTE involved in investigating fraud against the council.
F5f	How was the value of £100,000 determined? Has market testing been undertaken to identify demand?	Cllr Campbell	The value was arrived at after benchmarking with other councils and considering anecdotal feedback and volumes of traffic throughout West Lothian. If agreed, market testing will be undertaken with the income target scheduled for 2027/28 to allow time to fully develop advertising options.
H4b	Does this proposal relate to staffing reductions and how many FTE would this equate to?	Cllr Campbell	The proposal involves a proposed staffing restructure and realignment of hours to meet customer demand. It is estimated that should the saving be delivered solely by staffing changes, this would result in a 7.1 FTE reduction. The FTE figure represents a maximum estimate. The council's no redundancy position remains.
H4b	Have staff been involved in the development of this proposal and will this include community centres?	Cllr Campbell	This proposal relates to libraries and CIS provision only and not community centres. Should this proposal be agreed, consultation will be undertaken with staff and trade unions. Any workforce management changes and reorganisation will be undertaken in full compliance with the council's organisational change policy and process.
H4b	Have trade unions been involved in the development of this option?	Cllr Campbell	As the proposal has not yet been approved there has been no specific engagement with trade unions. As the proposal is developed, and the review of service delivery undertaken, engagement will commence. Any workforce management changes and reorganisation will be undertaken in full compliance with the council's organisational change policy and process, including consultation with trade unions.
H4b	How many standalone libraries does the council have and what would be the saving if these libraries closed?	Cllr Pattle	The proposal in the report is to retain standalone libraries but review staffing structures and align the service to customer demand. There are four standalone libraries and there has been no assessment of the savings that could be derived from closing them at this time.

Ref	Question	Councillor/ Representative	Officer Response
H4b	Does maximising digital stock mean that the council is removing all physical media, including newspapers?	Cllr Pattle	No. The council is enhancing digital content in response to increased demand. The council is retaining physical media. Books and newspapers will continue to be available.
H4b	With revised opening hours will there be opportunities to access libraries, including PCs, when they are closed?	Cllr Pattle	The council is looking at opportunities to further rollout self-access across the library estate. This includes potential access to PCs. A detailed evaluation will be undertaken, but initial evidence shows that demand has been reducing at specific times. Officers will reflect on customer demands and requirements during the review.
H4b	Are advice services being incorporated into CIS provision?	Cllr Pattle	No. The CIS deliver different services from the Anti Poverty Service. The CIS engage with customers in local locations, providing face to face support and activities such as concierge services. Reflecting feedback from customers, opportunities to enhance digital access channels will be investigated but there will still be face to face access, delivered in a more efficient and effective way.
H4b	The IIA highlights that the model will move to three neighbourhoods. Does that reflect wards and which areas will lose the service?	Cllr Pattle	Previously there were four neighbourhood managers across all nine wards. The council has been operating with three managers for a period of time. The proposal is to formalise that arrangement. All nine wards will continue to have the service. This is focused on overall management arrangements.
H4b	What are the timescales for consultation for this proposal?	Cllr Pattle	The timescales have not been formalised at this time. If the proposal is approved, officers will develop a consultation plan in line with established council policies and processes. Engagement will then commence with users, staff and trade unions.
H4b	For clarification, is it the case that for this proposal it is not intended to close the four standalone libraries and where is the location of these libraries?	Cllr Manion	There are no proposals to close any libraries, including the standalone buildings. It is about aligning service provision to customer demand. The four locations are West Calder, Almondbank, Pumpherston and Blackridge.
W1b	Will this saving be delivered through staffing reductions and how was the saving value determined?	Cllr Campbell	There may be an impact on staffing levels, however it is anticipated that this can be delivered through natural attrition. The value of the saving was arrived at by benchmarking with other authorities and reviewing the level of saving delivered by others in this area.
W1b	Have trade unions been involved in the development of this option?	Cllr Campbell	The council is at the start of its journey in developing AI therefore there has been no specific engagement with trade unions. As the proposal is developed engagement will commence. Any workforce management changes and reorganisation will be undertaken in full compliance with the council's organisational change policy and process, including consultation with trade unions.

Ref	Question	Councillor/ Representative	Officer Response
W2a	How has this saving been achieved and why was it not implemented earlier?	Cllr Doran-Timson	This saving will be achieved through consumption savings across all utilities. It takes into account investment and work to date to reduce consumption with further investment planned. Work will continue to deliver efficiencies in this area, as well as continuing to monitor energy prices to drive savings. This is a work in progress. The saving is a direct result of completed and ongoing efficiency works.
W2a	Could any of this saving be delivered earlier?	Cllr Doran-Timson	Some of the saving has been realised in 2025/26 as has been noted in the budget monitoring reports. It is a result of works that have been completed and continue to be progressed. The council will continue to make progress in driving efficiencies in this area.

Comments on Specific Saving Options

Ref	Comment	Councillor/ Representative
H4b	I have concerns about PC availability and how customers access council services as access channels are becoming increasingly digital.	Cllr Pattle
H4b	Note that the same response has been provided for many of the protected characteristics within the equality impact assessment.	Cllr Kenna

Questions on Fees and Contributions Report

Question	Councillor/ Representative	Officer Response
1. With regard to the introduction of charges for the council operated community facilities model, what is the estimated additional cost associated with payment of non-domestic rates?	Cllr Campbell	As outlined in the report to Council Executive on 24 June 2025, the estimated cost was £548,000. This number remains under review as the facilities moving to the council operated model are confirmed. This cost is incorporated into the overall net saving to be delivered.
2. For houses of multiple occupancy licence fees are these used as B&Bs/hotels for homeless provision?	Cllr Campbell	Hotels are a separate classification and are not necessarily houses of multiple occupation. Houses of multiple occupation are not used for temporary accommodation and are used in limited circumstances for emergency accommodation, but not for families. Hotels for homelessness provision are subject to separate legislation.
3. For caravan site fees are the proposed charges based on market value?	Cllr Campbell	Yes. Benchmarking is undertaken when reviewing fees and charges. Caravan site fees are competitive when compared to similar providers. The council continues to perform well in this area compared to income targets.
4. For the proposed fees for Burgh Halls do these now represent full market value?	Cllr Campbell	Yes. The fees have been benchmarked to local wedding packages and are aligned for full cost recovery to help this to be an income generator for the council.

Question	Councillor/ Representative	Officer Response
5. Is it usual to require a minimum bar spend for wedding packages?	Cllr Campbell	Yes. It is standard industry practice to require a minimum bar spend.
6. Why are the private landlord registration fees shown as TBC?	Cllr Kenna	Figures are yet to be confirmed as they are subject to national fees set by the Scottish Government. Once confirmed, updated fees will be published.
7. For the swimming pool at Fauldhouse are there any additional concessions for community lets, specifically for the swimming club?	Cllr Kenna	The council liaises with clubs throughout the year. Based on feedback received, the charges are considered good value. The fees are more affordable than other facilities.
8. Where fees have been introduced for road permits when the fees were previously nil, is that to expedite works rather to necessarily generate income?	Cllr Conn	Yes. The introduction of fees is to encourage better planning and completion of works within previously agreed timescales. It is intended to help prevent delays and reduce the impact on road users.

Social Work & Health PDSP (6 February 2026)

General Questions

Question	Councillor/ Representative	Officer Response
1. Will the removal of any non-statutory services put pressure on statutory services?	Cllr Clark	The reviews which will take place, subject to measures being agreed, will seek to mitigate the impact on teams.
2. If/when these savings are approved by Council, will detailed reports on delivery of these savings come back to PDSPs?	Cllr McMillan	These savings, once approved, would be delegated to officers to deliver with no formal governance approval required thereafter. However, officers would be happy to report on the progress of delivery of savings to enable further scrutiny and transparency.
3. Do the proposed savings present a risk to the council's obligations, including those to looked after children under the Promise?	Cllr Orr	Officers are fully aware of statutory duties, in addition to policy drivers and the council's ambitions for the children and families that are supported. Officers are confident that the review process will mitigate any risk of harm.
4. Why has the budget gap increased from £9.7 million to £15.4 million given the additional funding provided by the Scottish Government?	Third Sector Representative	Local government continues to face significant pressures. The £9.7 million was the model considered by Council in February 2025. It was updated during 2025/26, including incorporating confirmed Scottish Government funding, increased costs from staffing, demographics, indexation and inflation and other service pressures. COSLA had requested a settlement of £16 billion across Scotland, including £750 billion for social care pressures and £250 million for other pressures. The eventual settlement was £15 billion and did not include additional support for pressures. It is a combination of additional costs and budget pressures, which are not met by the additional gap, that have resulted in an increased budget gap.
5. Is high inflation and high interest rates a contributory factor to pressures faced by the council?	Cllr Clark	The impact of inflation and indexation contribute to the council's pressures, along with various other pressures faced.

General Comments

Comment	Councillor/ Representative
1. Thank you to officers for the very clear and succinct report, as well as all the work undertaken in recent challenging times to deliver social care services.	Cllr Orr

Questions on Specific Saving Options

Ref	Question	Councillor/ Representative	Officer Response
S2f	Would the council be looking to reduce staffing as a result of implementing AI such as Magic Notes?	Cllr Clark	This proposal encapsulates a full review of Children and Justice Services due to the interconnected nature of service delivery. Officers are confident that savings can be delivered without impacting on the delivery of statutory duties.
S3a	How will the review of transport impact on looked after children and their carers?	Cllr Clark	The council has a clear policy perspective that children would continue to attend the same school and is mindful of any proposed changes which could affect that. A thorough review will be undertaken, including benchmarking with other local authorities.
S3a	Would the change to transport include use of buses as is the case for adult services?	Cllr Clark	A revised approach is not likely to include use of buses. It will involve looking at the range of transport provided and determining the most appropriate and effective way to deliver the service.
S3a	The summary mentions duplication. Is there much duplication in this area and can examples be provided?	Cllr Doran-Timson	The summary of consultation responses cover all of the points raised as part of that exercise. There is limited duplication but where it exists this will be managed within the planned review.
S3a	Are officers confident that this value of saving can be delivered?	Cllr Doran-Timson	Officers are confident in the council's ability to deliver all of the savings presented, although there are challenges and risks. Officers are confident in review processes and will seek to manage the impact the best that can be achieved within available resources.
S3a	Is there a risk that third sector providers might not wish to continue delivering services?	Cllr Doran-Timson	There are risks for all providers of commissioned services. All commissioned service providers have a contract link officer and the council has a clear approach to engagement. Social Policy officers, along with Economic Development, continue to provide support and guidance on funding and models of delivery.
S3a	Will the impact assessment include a review of the impact on the third sector workforce?	Third Sector Representative	These concerns would not necessarily be included in the IIA. However, link workers liaise closely with all commissioned service provider organisations and any changes would take account of this.

Comments on Specific Saving Options

No comments on specific saving options received.

Appendix 2 – Budget Saving Measures**Corporate Services – Digital Transformation**

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
C1a	Scottish Wide Area Network (SWAN) contract saving	0	75	75	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with the quality of service maintained.
W1b (new)	Introducing the use of artificial intelligence (AI) to improve customer service & to provide the council with enhanced systems to better understand service needs & performance	0	390	390	TBC	Efficiency Transformation	Yes	Officers to deliver as an operational measure, following consultation with staff, trade unions & other stakeholders.	Following implementation of appropriate AI tools, customer journeys and outcomes should be enhanced. Improved use of information and data should improve service performance and quality.
Total		0	465	465	TBC				

Corporate Services – Service Redesign, Integration & Modernisation

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
C2e	Legal Services workforce transformation	0	48	48	1.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure following consultation with staff & trade unions.	Service level agreements will focus on key tasks. Use of external agents may result in some delays when instructing work and may result in budget pressures for services.
C2h	Corporate Services workforce transformation (saving from measure agreed & implemented from 2024/25)	64	64	128	3.0	Efficiency Transformation	No	Officers to deliver as an operational measure following consultation with staff & trade unions.	Service level agreements will focus on key tasks and priorities. This may result in further devolution of corporate activity to services.

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
C2l (new)	Moving from broadcasting council committee meetings online to providing public access only at physical meeting venue	0	51	51	1.0	Efficiency	No	Officers to deliver as an operational measure.	Online meetings through Teams would still be available for members of the committee albeit the meeting would not be available online for general public access.
C2m	Increasing salary savings by extending the employee benefit salary sacrifice scheme to include lease cars	66	134	200	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with the quality of service maintained.
Total		130	297	427	5.0				
Total Corporate Services		130	762	892	5.0				

Housing, Customer & Building Services – Empowering Communities

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
H3a	Revised operating model to deliver sustainable community centres & continuity of community facilities	790	283	1,073	0.0	Efficiency Transformation	Yes	Ongoing consultation with management committees & other stakeholders during implementation of approach agreed by Council Executive on 28 October 2025.	Measure seeks to support the sustainable operation of community centres for user groups. The impact on user groups should be minimised.
Total		790	283	1,073	0.0				

Housing, Customer & Building Services – Modernised Library & Information Services

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
H4b (new)	Workforce modernisation in libraries & customer information services (CIS)	0	300	300	7.1	Efficiency Transformation	Yes	Officers to deliver as an operational measure, following consultation with staff, trade unions & other stakeholders.	A rationalisation of opening hours in libraries and CIS will focus on the efficient availability of services in current locations during periods of peak demand. No adverse impact is anticipated on the quality of the service and customers will be supported to access the service outwith times of peak demand either via digital means or at selected locations across West Lothian.
Total		0	300	300	7.1				

Total Housing, Customer & Building Services	790	583	1,373	7.1					
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Operational Services – Revised Catering, Cleaning & Facilities Management Models & Standards

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
O2g (new)	Stopping the use of one-use water cartons in schools on Fridays	50	0	50	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with quality of service maintained.
Total		50	0	50	0.0				

Operational Services – Revised Service Standards & Delivery Models – NETs, Land & Countryside

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
O3b (new)	Matching the cost of grounds maintenance & upkeep of public amenity golf courses against income received for use of courses	0	252	252	0.0	Efficiency	No	Officers to deliver as an operational measure in consultation with West Lothian Leisure who currently operate the golf courses.	Impact on service performance and quality would be a consideration for West Lothian Leisure.
Total		0	252	252	0.0				

Operational Services – Revised Service Standards & Delivery Models – Waste

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
O5c (new)	Introducing a facility to reduce waste disposal costs & the need to use an external vehicle wash contractor	0	130	130	0.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	Road sweeping and gully treatment performance will improve due to reduced travel time associated with waste disposal. Will also reduce waste tonnages disposal costs.
Total		0	130	130	0.0				

Operational Services – Income & Contributions

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
O6b (new)	Implementation of agreed policy on charging for replacement bins	50	0	50	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with quality of service maintained.
O6c (new)	Increased income generation from enforcement activity & country parks	80	0	80	0.0	Efficiency	No	Officers to deliver as an operational measure, including appropriate consultation with stakeholders.	Opportunities to increase the utilisation of parks will be progressed. No adverse impact on performance anticipated with service quality maintained.
Total		130	0	130	0.0				

Operational Services – Service Redesign, Integration & Modernisation

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
O7b	Reduction in fleet non-fair wear & tear costs (full year saving from measure agreed & implemented in 2025/26)	25	0	25	0.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	Reducing the number of accidents and incidents will improve the availability of fleet to support service delivery at a lower cost.
O7c (new)	Modernisation across Operational Services	0	300	300	4.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure.	Propose to deliver efficiencies through service modernisation and greater generic job roles therefore there should be minimal impact on service performance and quality. Increased use of data and systems and maximising external grant funding should also limit the impact.

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
O7d (new)	Efficiencies in fleet management & procurement	322	0	322	0.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	The council's vehicle replacement programme will ensure that service performance and quality will be maintained. The council will continue to have modern and well maintained fleet to support frontline service delivery.
W1a (new)	Reviewing the council's mail service & utilising a digital alternative, where appropriate	0	139	139	3.0	Efficiency Transformation	No	Officers to deliver as an operational measure, following consultation with staff & trade unions.	With continued use of digital alternatives for internal communications, this should have no impact on service performance and quality.
Total		347	439	786	7.0				

Operational Services – Climate Change

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
W2a (new)	Increased energy efficiency resulting in electricity consumption savings	225	225	450	0.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with the quality of service maintained.
Total		225	225	450	0.0				
Total Operational Services		752	1,046	1,798	7.0				

Social Policy – Children & Justice Services – Service Redesign, Integration & Modernisation

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
S2c	Review of social policy administrative support (saving from measure agreed & implemented in 2024/25)	64	65	129	3.8	Efficiency Transformation	Yes	Officers to deliver as an operational measure, including consultation with staff & trade unions.	As part of the review, impact on performance will be fully assessed. Posts will be matched to support redesigned services.
S2d	Business support review	0	23	23	0.4	Efficiency Transformation	Yes	Officers to deliver as an operational measure, including consultation with staff & trade unions.	No impact on service delivery. Posts will be matched to support redesigned services. Revised staffing establishment will incorporate long term vacancies which should not impact on service performance and quality.
S2d (new)	Workforce modernisation of Social Policy business support services	0	200	200	3.2	Efficiency Transformation	Yes	Officers to deliver as an operational measure, including consultation with staff & trade unions.	There will be a review of the business support service to ensure limited impact of the service redesign on performance and quality.
S2f (new)	Children & Justice social work & family support services workforce modernisation	0	250	250	4.5	Efficiency Transformation	Yes	Officers to deliver as an operational measure, including consultation with staff & trade unions.	A full review of children and justice services will be undertaken. As part of the review, impact on service performance and quality will be fully assessed. This will ensure limited impact of the service redesign on performance and council priorities. The council will continue to meet statutory duties.
Total		64	538	602	11.9				

Social Policy – Children & Justice Services – Review of Commissioned Services

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
S3a	Review of existing contracts for commissioned care within children & families service (saving from measure agreed & implemented in 2024/25)	137	138	275	0.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure including engagement with third sector partners.	As part of the review, impact on service performance and quality will be fully assessed. Services aligned to meeting social work needs will be prioritised in line with council priorities, limiting impact. The council will continue to meet statutory duties.
S3a (new)	Reviewing contracts for commissioned care services within children's services to align with targeted identified need	0	200	200	0.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure including engagement with third sector partners.	As part of the review, impact on service performance and quality will be fully assessed. Services aligned to meeting social work needs will be prioritised in line with council priorities, limiting impact. The council will continue to meet statutory duties.
Total		137	338	475	0.0				

Social Policy – Children & Justice Services – Family & Parenting Support

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
S4c	Development of a sustainable, integrated family based care service supporting fostering, adoption and kinship care (saving from measure agreed & implemented in 2024/25)	300	300	600	0.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure including engagement with staff, trade unions and carers.	This will improve performance and lead to better outcomes and experiences for children. The aim is to increase resilience and reduce the risk of care arrangement breakdowns, as well as provide more opportunities and availability for local family based care provision in West Lothian.
Total		300	300	600	0.0				

Total Social Policy – Children & Justice	501	1,176	1,677	11.9					
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Planning, Economic Development & Regeneration – Service Redesign, Integration & Modernisation

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
P1d (new)	Workforce modernisation in planning services	100	0	100	1.5	Efficiency Transformation	Yes	Officers to deliver as an operational measure, following consultation with staff & trade unions.	Restructuring the service to reflect revised statutory requirements associated with the Local Development Plan should have no adverse impact on service performance and quality.
Total		100	0	100	1.5				

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
P2c (new)	Review fees & service delivery to ensure full cost recovery for pest control	0	32	32	0.0	Efficiency Transformation	No	Subject to any amendment to fees being agreed as part of the annual budget report's schedule of fees & charges, officers to deliver as an operational measure.	The council would continue to provide a pest control service. This should not impact on service performance and quality.
Total		0	32	32	0.0				

Total Planning, Economic Development & Regeneration		100	32	132	1.5				
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Education – Service Redesign, Integration & Modernisation

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
E2h	Increase number of shared headship positions in the primary structure (saving from measure agreed & implemented in 2024/25)	28	10	38	0.0	Efficiency Transformation	Yes	Officers to continue delivering as an operational measure in consultation with key stakeholders.	No adverse impact on performance and quality anticipated as practice already exists and is successful. Staffing mix to change with no overall reduction in staffing FTE.
E2i (new)	Integration of literacy & language support across all schools	200	100	300	4.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure in consultation with staff & trade unions.	By mainstreaming literacy and language support there should be no impact on service performance and quality. It will allow support to be sustained, rather than support only being provided for a specific period, as is currently the case. Literacy and language support would continue to be available to those who require it.
E2j (new)	Re-provisioning of the current delivery at Burnhouse School into the established INSPIRE package of individualised support	500	389	889	10.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure within the established INSPIRE package of support model. Will include consultation with key stakeholders such as staff, parents and carers and young people, through established practices.	By focusing on the more inclusive community based model it is anticipated that there should be improvements in health, social policy and education outcomes for young people with social, emotional and behavioural needs (SEBN).
E2k (new)	Service modernisation & rationalisation in education customer support	0	50	50	0.8	Efficiency Transformation	No	Officers to deliver as an operational measure.	No adverse impact anticipated with all essential activities and statutory requirements continuing to be delivered.
E2l (new)	Focusing Summer of Play activities on those delivered by third sector partners	200	0	200	0.0	Efficiency	Yes	Officers to deliver as an operational measure and report plan and outcome to Education Executive.	Activities would continue to be available. Activities delivered by third sector partners have been very successful. Focusing on these activities is anticipated to deliver outcomes and provide satisfaction of those accessing the service.

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
E2m (new)	Further integration of school music & instrumental music provision	33	67	100	0.0	Efficiency Transformation	Yes	Officers to deliver as an operational measure.	Tuition will continue to be provided within the funding envelope along with increased integration within school music provision. More efficient use of resources and service redesign should have no impact on performance.
Total		961	616	1,577	14.8				

Education – Review Approach to Delivery of Culture & Sports

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
E3b	Supporting West Lothian Leisure (WLL) to become fully self-funded with no requirement for a management fee from the council (saving from measure agreed & implemented in 2024/25)	500	496	996	0.0	Prioritisation Transformation	Yes	Officers continuing to deliver as an operational measure with continued engagement with West Lothian Leisure.	WLL's Board is responsible for agreeing and implementing plans. WLL's financial strategy will take account of reduced funding. Impact on performance is dependent on WLL's modernisation programme. The WLL Advisory Committee will continue to monitor implementation of plans in accordance with the terms of its remit.
E3c (new)	Reduction in sports coordinator resource	0	56	56	1.0	Efficiency	Yes	Officers to deliver as an operational measure.	The council will continue to deliver active schools activity and work with national partners to develop sports pathways within local communities.
Total		500	552	1,052	1.0				

Education – Redesign of Early Learning & Childcare

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
E4c (new)	Further review of nursery capacity in council facilities to better meet demand	0	172	172	7.3	Efficiency Transformation	Yes	To be delivered as part of the council's Early Learning & Childcare Delivery Framework, as approved by Education Executive.	No adverse impact anticipated with the quality of service provided maintained, aligning service capacity and patterns of provision with parental demand and choice.
E4d (new)	Providing non-West Lothian children placing options at council establishments only	438	273	711	0.0	Prioritisation	Yes	Officers to deliver as an operational measure when managing early learning & childcare (ELC) placement requests.	No adverse impact anticipated on ability to provide ELC to residents of West Lothian. Non-residents would continue to be able to choose ELC provision in West Lothian.
Total		438	445	883	7.3				

Education – Redesign of Scheme of Devolved School Management (DSM)

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
E5c	School based savings (saving from measure agreed & implemented from 2023/24)	544	433	977	12.7	Prioritisation includes elements of Transformation	Yes	Officers to continue to deliver revised scheme of devolved school management, as approved by Education Executive in June 2023, as an operational measure.	Resources will be prioritised to minimise the impact on meeting the needs of children and young people, maintaining the council's strong track record for attainment and securing positive destinations.
E5d (new)	Demographic change in primary schools	0	100	100	1.3	Efficiency Transformation	Yes	Officers to deliver as an operational measure as part of the annual process to allocate funding to individual schools in line with the approved DSM Scheme.	No adverse impact on performance anticipated with the quality of service provided maintained, maintaining alignment of budget allocations to pupil numbers.
Total		544	533	1,077	14.0				

Total Education	2,443	2,146	4,589	37.1					
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Chief Executive/Finance & Property Services – Technical Financial Savings

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
F2c	Increase council tax collection rates from 97.75% to 98% (saving from measure agreed & implemented from 2023/24)	13	13	26	0.0	Efficiency	Yes	Officers continuing to deliver as an operational measure.	No impact on service performance and quality. Will result in improved council tax collection performance.
F2j (new)	Removal of core elections budget	15	0	15	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with the quality of service maintained.
Total		28	13	41	0.0				

Chief Executive/Finance & Property Services – Technical Financial Savings

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
F3b	Financial Management Unit income generation (saving from measure agreed & implemented from 2023/24)	7	8	15	0.0	Efficiency	No	Officers continuing to deliver as an operational measure.	No impact on service performance and quality anticipated.
F3g (new)	Rationalise & focus approach to net zero compliance	44	0	44	1.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with quality of service maintained.
F3h (new)	Revenues workforce modernisation following retirement	57	0	57	1.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	Internal staffing restructures are expected to have no adverse impact on performance with the quality of service maintained.
F3i (new)	Counter Fraud Service workforce modernisation following retirement	24	0	24	0.0	Efficiency Transformation	No	Officers to deliver as an operational measure.	Internal staffing restructures are expected to have no adverse impact on performance with the quality of service maintained.
Total		132	8	140	2.0				

Chief Executive/Finance & Property Services – Income & Contributions

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
F5b	Tenanted Non Residential Property (TNRP) rent & service charges (saving from measure agreed & implemented from 2023/24)	97	97	194	0.0	Efficiency	No	Officers continuing to deliver as an operational measure.	No impact on service performance and quality. Increased charges may have an impact on tenancy levels which will be actively monitored.
F5e	Rental of Craigmair care home to NHS (full year saving from measure agreed & implemented in 2025/26)	130	0	130	0.0	Efficiency Transformation	No	Officers continuing to deliver as an operational measure.	Property surplus to requirements following changes to adults and older people service delivery models. There is no impact on property service performance and quality. Reduces emissions and property costs.
F5f (new)	Increasing the use of advertising on council owned property & facilities	0	100	100	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with the quality of service maintained.
Total		227	197	424	0.0				

Chief Executive/Finance & Property Services – Climate Change

Saving Ref	Measure	2026/27 £'000	2027/28 £'000	Total £'000	Estimated Staffing Reduction (FTE)	Prioritisation, Efficiency, Transformation	Full IIA	Further Consultation/ Reporting or Delegation to Officers	Impact on Service Performance & Quality
W2a (new)	Increased energy efficiency resulting in electricity consumption savings	650	650	1,300	0.0	Efficiency	No	Officers to deliver as an operational measure.	No adverse impact on performance anticipated with the quality of service maintained.
Total		650	650	1,300	0.0				
Total Chief Executive/Finance & Property Services		1,037	868	1,905	2.0				

DATA LABEL: PUBLIC

Appendix 3 – Assessment of Risk of Deliverability of Budget Reduction Measures

To assist elected members in considering risks associated with budget savings measures for 2026/27 and 2027/28 an updated assessment of the risk of deliverability of the budget savings measures has been undertaken.

A risk matrix is used to assess the level of risk. The matrix and the parameters for assessment are as follows:

RISK MATRIX

LIKELIHOOD	Almost Certain 5	5 Low	10 Medium	15 High	20 High	25 High
	Very Likely 4	4 Low	8 Medium	12 High	16 High	20 High
	Likely 3	3 Low	6 Low	9 Medium	12 High	15 High
	Possible 2	2 Low	4 Low	6 Low	8 Medium	10 Medium
	Unlikely 1	1 Low	2 Low	3 Low	4 Low	5 Medium
		Insignificant 1	Minor 2	Significant 3	Major 4	Catastrophic 5
		IMPACT				

GUIDANCE

The assessed level of risk should take account of mitigating actions currently in place to manage the risk.

Likelihood – Measures the Likelihood of Failure

1. Unlikely – less than 10%
2. Possible – 10% to 50%
3. Likely – 50% to 70%
4. Very Likely – 70% to 90%
5. Almost Certain – 90% to 100%

Impact – Measures the Value of Any Failure to Achieve the Budget Reduction Measure

Hazard / Impact of Risk	Personal safety	Property loss or damage	Regulatory, statutory or contractual	Financial loss, penalties, or costs	Impact on service delivery	Personal privacy infringement	Community / environmental	Impact on Reputation
Insignificant 1	Minor injury or discomfort to an individual	Negligible property damage	Breaches contained within the service	Less than £10k	No noticeable impact	None	Inconvenience to an individual or small group	Contained within service unit
Minor 2	Minor injury or discomfort to several people in one incident	Minor damage to one property	Breaches reported within the council no external action	£10k to £100k	Minimal disruption to services	Non special category personal information for one individual revealed or lost	Impact on an individual or small group	Contained within service
Significant 3	Major injury or harm to an individual	Significant damage to small building or minor damage to several properties from one source	Adverse comment or censure by government, courts, auditors, or regulators	More than £100k to £500k	Noticeable impact on service performance	Non special category personal information for several individuals revealed or lost	Impact on a local community	Local social media or press interest
Major 4	Major injury or harm to several people in one incident	Major damage to critical building or serious damage to several properties from one source	Government, court or regulator sanction, including action which impairs our ability to deliver a service	More than £500k to £2m	Serious disruption to service performance	Special category personal information for one individual revealed or lost	Impact on several communities	National social media or press interest
Catastrophic 5	Death of one or more people	Total loss of critical building	Government, court or regulator action resulting in an inability to deliver key services	More than £2m	Non achievement of key corporate objectives	Special category personal information for several individuals revealed or lost	Impact on the whole of West Lothian or permanent damage to site of special scientific interest	Officers and/or members dismissed, sent to prison or forced to resign

Risk Assessment Overview by Service

Service	Level of Risk			
	Low	Medium	High	Total
Corporate Services	4	2	0	6
Housing, Customer & Building Services	1	1	0	2
Operational Services	8	2	0	10
Social Policy – Children & Justice Services	3	4	0	7
Planning, Economic Development & Regeneration	2	0	0	2
Education	8	4	0	12
Chief Executive/Finance & Property Services	8	2	0	10
Total	34	15	0	49

Corporate Services

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
C1a	Scottish Wide Area Network (SWAN) contract saving	75	Low (2)	No risks identified.	No risks identified.	No mitigating actions required.
C2e	Legal Services workforce transformation	48	Low (4)	Changes to activities to accommodate saving may be challenging for customers. Demand for support does not reduce in line with assumptions.	Continued requirement for support may make saving undeliverable. If support is required it may have to be procured at a higher cost.	Workload to be streamlined/prioritised. Sufficient professional staff retained to minimise impact. Revised service level agreements agreed with services.
C2h	Corporate Services workforce transformation (saving from measure agreed & implemented from 2024/25)	128	Medium (9)	Vacancies occur in areas where there is limited opportunity to review processes. Changes to accommodate saving may be challenging for customers. Demand does not reduce in line with assumptions.	Vacancies arising in statutory areas or where processes cannot be streamlined may require redeployment of staff. Continued requirement for support may result in saving becoming undeliverable.	Maximisation of streamlining and automation of processes across all service areas. Revised service standards for transparency of priorities. Effective medium term workforce management planning.
C2l (new)	Moving from broadcasting council committee meetings online to providing public access only at physical meeting venue	51	Low (2)	No risks identified.	No risks identified.	No mitigating actions required.
C2m (new)	Increasing salary saving by extending the employee benefit salary sacrifice scheme to include lease cars	200	Low (6)	Anticipated demand for lease cars does not materialise. Changes to tax rules by UK Government impacting on the attractiveness of employee benefit lease cars.	Demand is less than anticipated, meaning salary saving is not fully deliverable.	Full promotion to all staff, including adopting best practice from other authorities who already have a lease care scheme in place. Closely monitoring UK Government tax announcements for potential changes.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
W1b (new)	Introducing the use of artificial intelligence (AI) to improve customer service & to provide the council with enhanced systems to better understand service needs & performance	390	Medium (9)	As detailed proposals have still to be developed, there is a risk that opportunities to modernise are less than anticipated. Implementation timescales and requirement for additional investment may be greater than expected. Lack of suitable solutions to meet statutory and service delivery requirements.	Savings are not achievable, meaning the full saving is not deliverable. Delays in implementing new technology, or implementing new solutions that do not ensure delivery of ongoing service and statutory requirements, could have reputational risk consequences for the council.	New solutions will be developed in conjunction with services and customers to ensure statutory and service requirements continue to be met. Holistic approach will be taken incorporating the Performance and Transformation and Customer strategies.
	Total	892				

Housing, Customer & Building Services

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
H3a	Revised operating model to deliver sustainable community centres & continuity of community facilities	1,073	Medium (8)	Revised operating model does not deliver the full amount of savings required.	Will not achieve the anticipated income targets and reduction in costs. Will require maintaining a property portfolio with insufficient revenue and capital budget to run and maintain buildings.	Working closely with community groups and users to achieve sustainable local services with a revised operating model.
H4b (new)	Workforce modernisation in libraries & customer information services (CIS)	300	Low (6)	Changes to accommodate saving may not be acceptable to customers, although revised service delivery model will reflect patterns of demand. Inability to achieve staffing reductions through natural changes in workforce.	Changes to service delivery model may result in reduced customer satisfaction. If staffing reductions are not achieved voluntarily it may mean delays in achieving the saving.	Review of service delivery will focus on patterns of demand. Mitigating actions will include increased digital options and signposting to other local provision out with key hours. Clear communication of changes and available options. Workforce management policies will be used to minimise impact on staff.
	Total	1,373				

Operational Services

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
O2g (new)	Stopping the use of one-use water cartons in schools on Fridays	50	Low (2)	No risks identified as young people will be able to fill reusable bottles with water before leaving on a Friday.	No risks identified as young people will be able to fill reusable bottles with water before leaving on a Friday.	Ability to fill reusable water bottles will continue to be available.
O3b (new)	Matching the cost of grounds maintenance & upkeep of public amenity golf courses against income received for use of courses	252	Medium (9)	West Lothian Leisure does not agree to cover the cost of maintenance. Demand from users to continue to maintain courses without corresponding income.	If the cost is not recovered, or responsibility for maintenance is not transferred, the saving would not be deliverable.	Working closely in partnership with West Lothian Leisure to identify and agree a sustainable solution.
O5c (new)	Introducing a facility to reduce waste disposal costs & the need to use an external vehicle wash contractor	130	Low (6)	Construction or planning delays related to the installation of new facility at Whitehill.	Delays to construction or installation of the new facility could impact when the saving is achieved.	Clear project management to ensure deliverability, including close partnership working to expedite any potential delays.
O6b (new)	Implementation of agreed policy on charging for replacement bins	50	Low (2)	Level of forecast demand is not met meaning a shortfall in income.	Actual income is less than budgeted income.	No mitigating actions other than to monitor income levels.
O6c (new)	Increased income generation from enforcement activity & country parks	80	Low (2)	Level of forecast demand is not met meaning a shortfall in income.	Actual income is less than budgeted income.	No mitigating actions other than to monitor income levels.
O7b	Reduction in fleet non-fair wear & tear costs (full year saving from measure agreed & implemented from 2025/26)	25	Low (4)	Interventions to reduce number of accidents and incidents do not result in a sufficient reduction in vehicle damage expenditure.	If the number of accidents and incidents do not reduce, this could mean the saving is not deliverable in full.	Supporting staff to improve driver behaviour and fleet compliance.
O7c (new)	Modernisation across Operational Services	300	Low (6)	Inability to achieve staffing reductions through natural changes in workforce or external funding to support service activity may mean staff have to be redeployed.	Changes to service delivery model may result in reduced customer and staff satisfaction. If staffing reductions are not achieved voluntarily it may mean delays in achieving the saving.	Workforce management policies will be used. Workload and practices will be streamlined, modernised and prioritised to ensure an effective service continues to be provided in non-statutory areas.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
O7d (new)	Efficiencies in fleet management & procurement	322	Low (6)	Market prices for fleet replacement are greater than expected due to shocks in the wider market. Interventions to improve the management of fleet do not maintain asset condition at an appropriate level.	If the council cannot secure fleet replacements in line with budgeted cost, this could impact on deliverability of the saving.	The council has a professional fleet management team that provides modern and well maintained fleet to support service delivery. All opportunities to secure the best market rates will continue to be pursued.
W1a (new)	Reviewing the council's mail service & utilising a digital alternative, where appropriate	139	Low (6)	Changes do not deliver a reduction in internal mail. Ability to achieve staffing reductions by natural changes.	If staff reductions are not achieved voluntarily it may mean delays in achieving the saving. Continued demand may make saving undeliverable.	Workforce management policies will be used to minimise impact on staff. Project to be progressed to reduce internal mail and promote digital solutions.
W2a (new)	Increased energy efficiency resulting in electricity consumption savings	450	Medium (9)	Major price shocks in the wider energy market. Investment to reduce electricity consumption do not deliver anticipated reductions.	Unexpected movements in energy prices or lesser than expected reductions in consumption could impact on the level of saving that is achieved.	Previous and continued investment in energy efficiency measures have delivered a reduction in consumption and will continue to do so. Monitoring market prices closely to identify at an early stage any potential price increases.
	Total	1,798				

Social Policy – Children & Justice Services

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
S2c	Review of social policy administrative support (saving from measure agreed & implemented from 2024/25)	129	Low (6)	As services change, administrative support will be realigned. Ability to achieve staffing reductions through natural workforce changes.	Revised administration structure may not adequately support the service. Staff may have to be redeployed which could mean delays in achieving the saving.	Revised requirements will be informed by service review and determined in line with agreed changes to service delivery. A support team will remain in place to support professional staff. Workforce management policies will minimise the impact on staff.
S2d	Business support review	23	Low (4)	Revised business support model does not reflect business needs and requirements.	Revised business support model may not adequately support the service.	Review of business support will be undertaken to inform future requirements and reflect revised service delivery across all Social Policy functions.
S2d (new)	Workforce modernisation of Social Policy business support services	200	Low (6)	Revised business support model does not reflect business needs and requirements.	Revised business support model may not adequately support the service.	Review of business support will be undertaken to inform future requirements and reflect revised service delivery across all Social Policy functions.
S2f (new)	Children & Justice social work & family support services workforce modernisation	250	Medium (9)	Substantial increase in demand for service greater than anticipated in for the redesigned service.	Any substantial increase in demand may require additional staffing which could mean the saving is not deliverable.	A full scale review of the whole service will be undertaken to inform change and service redesign. The review process to inform redesign will include engagement with all relevant teams and trade unions, service users and partners. Benchmarking activity will be included. Statutory duties will continue to be met.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
S3a	Review of existing contracts for commissioned care within children & families services (saving from measure agreed & implemented from 2024/25)	265	Medium (9)	Requirement to continue to provide funding where it is assessed that the organisation no longer support the council's priorities, key service delivery and statutory requirements.	Any pressure to retain funding inconsistent with the strategic plan would mean the saving is not deliverable.	There will be a detailed review of all commissioned services and grant funding to identify any opportunity for efficiency following engagement with all relevant parties, including providers. A robust assessment process will be used to ensure value for money and effectiveness. All expenditure will be assessed and reprioritised in line with service priorities and key strategic plans. The needs of children and families would continue to be met.
S3a (new)	Reviewing contracts for commissioned care services within children's services to align with targeted identified need	200	Medium (9)	Requirement to continue to provide funding where it is assessed that the organisation no longer support the council's priorities, key service delivery and statutory requirements.	Any pressure to retain funding inconsistent with the strategic plan would mean the saving is not deliverable.	There will be a detailed review of all commissioned services and grant funding to identify any opportunity for efficiency following engagement with all relevant parties, including providers. A robust assessment process will be used to ensure value for money and effectiveness. All expenditure will be assessed and reprioritised in line with service priorities and key strategic plans. The needs of children and families would continue to be met.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
S4c	Development of a sustainable integrated family-based care service supporting fostering, adoption and kinship care (saving from measure agreed & implemented from 2024/25)	600	Medium (8)	Difficulty in managing complex needs within family based care settings as opposed to external residential settings. Availability of a suitable number of carers for fostering, intensive fostering and short breaks.	Demand, the highly complex needs of young people and the supply of carers is inconsistent with plans meaning unbudgeted pressures or saving is not fully deliverable.	Clear committed approach to carer support enhanced by multi-agency input. Ongoing investment in carer recruitment and promotion of service. Focus on changes and redesign of service to mitigate risks.
	Total	1,667				

Planning, Economic Development & Regeneration

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
P1d (new)	Workforce modernisation in planning services	100	Low (4)	Inability to achieve staffing reductions through natural changes in workforce. Increased workload from new legislation and planning requirements.	Staff may have to be redeployed which could mean delays in achieving the saving. Existing performance levels may be unsustainable if additional burdens are added, impacting on customer satisfaction.	Implementation of council workforce management policies. Revised planning requirements currently allow a more flexible approach and proposal is based on current statutory requirements. Flexible job descriptions allow staff to move to high demand areas. Streamlining and prioritisation of tasks to minimise impact.
P2c (new)	Review fees & service deliver to ensure full cost recovery for pest control	32	Low (4)	Level of forecast demand is not met meaning a shortfall in income against target. Proposals around revised service delivery do not deliver sufficient reduction in cost.	Actual income received or reduction in costs are less than anticipated, meaning saving is not deliverable.	Detailed review will be undertaken to understand demand for service, where costs can be reduced and where fees could increase for certain activities. Any proposed fee increase would be in line with market conditions to allow prices to remain attractive.
	Total	132				

Education

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
E2h	Increase number of shared headship positions in the primary structure (saving from measure agreed & implemented from 2024/25)	38	Low (2)	No risk identified. Model is well established and changes to management capacity are supported by central, peer and network support.	No risk identified. Model is well established and changes to management capacity are supported by central, peer and network support.	Continued use of networks and peer support. Availability of Quality Improvement team to support implementation.
E2i (new)	Integration of literacy & language support across all schools	300	Low (6)	Parent and carer resistance to new support model although proposed changes will provide ongoing support rather than the short period currently provided.	Any requirement to extend centralised literacy and language support will impact on ability to deliver the saving.	Clearly communicating benefits of proposed model. Working closely with schools to successfully embed support so all children who require it have access. Availability of networks and peer support to support implementation.
E2j (new)	Re-provisioning of the current delivery at Burnhouse School into the established INSPIRE package of individualised support	889	Medium (8)	Parent and carer resistance to new support model although proposed changes will still provide individualised support for young people who require it, whilst supporting improvements in outcomes. Delays in building capacity across education to support and manage young people with social, emotional and behavioural needs (SEBN).	Any delay to implementation of the new model could impact on the deliverability of the saving, both in terms of value but also timing.	Approach focuses on the already well established and successful INSPIRE package of support for individuals. Availability of networks and peer support to develop skills across education in supporting and managing SEBN profile learners.
E2k (new)	Service modernisation & rationalisation in education customer support	50	Low (2)	Changes to activities to accommodate saving may not be acceptable to customers.	Changes to activities may result in reduced customer satisfaction.	There will continue to be appropriate resources and capacity within education customer support. Continued streamlining and digital transformation will help manage customer expectations.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
E2l (new)	Focusing Summer of Play activities on those delivered by third sector partners	200	Low (2)	Current programme has been successfully delivered by the third sector for many years.	Current programme has been successfully delivered by the third sector for many years.	No mitigating actions required other than continuing to work successfully with the third sector and supporting the programme through any Scottish Government grant funding.
E2m (new)	Further integration of school music & instrumental music provision	100	Low (4)	Further commitments by the Scottish Government in relation to instrumental music without sufficient funding being provided.	Additional Scottish Government service demands with inadequate funding would impact on deliverability of the saving, either in full or in part.	Continued engagement with COSLA and Scottish Directors of Finance regarding the appropriate funding of national commitments.
E3b	Supporting West Lothian Leisure (WLL) to become fully self-funded with no requirement for a management fee from the council (saving from measure agreed & implemented from 2024/25)	996	Medium (8)	Continued operational capacity of WLL, particularly in relation to private sector competition. The WLL Board making decisions and taking action to facilitate sustainable services based on recurring funding.	May impact on the long term financial sustainability of WLL, resulting in a financial pressure for the council to maintain funding.	Development of WLL's financial strategy including efficiencies and service changes. New financial plan and service model will be based on the revised funding parameters.
E3c (new)	Reduction in sports coordinator resource	56	Low (6)	Local sports clubs and organisations will continue to be supported through prioritised activity and in partnership with third sector and national organisations. Active Schools will continue to work closely with schools.	Local sports clubs and organisations will continue to be supported through prioritised activity and in partnership with third sector and national organisations. Active Schools will continue to work closely with schools.	Prioritised support will continue to be provided within remaining resources and through third sector and national partners.
E4c (new)	Further review of nursery capacity in council facilities to better meet demand	172	Medium (9)	Given high turnover in children in the early learning and childcare sector and the demand led nature of funding follows the child, provision can change significantly from year to year.	Parental requests fluctuate significantly requiring reactive and responsive planning for early learning and childcare provision. Could impact on sustainability of changes to service provision.	Robust pupil placement processes and implementation of discretionary hours makes council settings a more desirable option for parents and carers. Adoption of flexible structures and operations to match demand.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
E4d (new)	Providing non-West Lothian children placing options at council establishments only	711	Low (6)	Some non-West Lothian residents may require/choose to change their ELC provider if their child requires to access fully funded provision and they are currently in a partner provider setting. West Lothian partner providers would require to factor this change of funding arrangements for non-West Lothian residents into their own business requirements.	Transition arrangements for any affected non-West Lothian residents and their children would require to be carefully managed and supported. Ongoing engagement and improvement support for partner providers where required/requested.	All non-West Lothian residents will still be able to access funded early learning and childcare provision in a council setting. Clear communication with key stakeholders and ongoing monitoring of parental choice and placement decisions.
E5c	School based savings (saving from measure agreed & implemented from 2023/24)	977	Medium (9)	Adverse impact of any Scottish Government imposed input measures, particularly regarding maintaining teacher numbers. Changes to reduced class contract time not being appropriately funded by the Scottish Government.	Input measures required by the Scottish Government such as teacher numbers and reduced contact time could impact on deliverability of the saving, either in full or in part. If changes to service delivery cannot be accommodated, the budget saving could not be delivered.	Careful monitoring of impact of savings on any input measures. Consistent lobbying of the Scottish Government, in partnership with COSLA, for appropriate funding of national commitments. Approval of new DSM scheme in 2023/24. Working with head teachers on revised service delivery that is fit for purpose.
E5d (new)	Demographic change in primary schools	100	Low (4)	Adverse impact of any Scottish Government imposed input measures, particularly regarding maintaining teacher numbers. Changes to reduced class contract time not being appropriately funded by the Scottish Government.	Input measures required by the Scottish Government such as teacher numbers and reduced contact time could impact on deliverability of the saving, either in full or in part. If changes to service delivery cannot be accommodated, the budget saving could not be delivered.	Careful monitoring of impact of savings on any input measures. Consistent lobbying of the Scottish Government, in partnership with COSLA, for appropriate funding of national commitments. Approval of new DSM scheme in 2023/24. Working with head teachers on revised service delivery that is fit for purpose.
	Total	4,589				

Chief Executive/Finance & Property Services

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
F2c	Increase council tax collection rates from 97.75% to 98% (saving from measure agreed & implemented from 2023/24)	26	Low (4)	Target collection rates are not achievable.	Target collection rates are not achievable resulting in a shortfall in council tax income compared to budgeted levels.	Previous service restructure has helped ensure level of income can be achieved. Working with the Anti-Poverty Service to provide financial support and advice.
F2j (new)	Removal of core elections budget	15	Low (2)	No risks identified.	No risks identified.	No mitigating actions required.
F3b	Financial Management Unit income generation (saving from measure agreed & implemented from 2023/24)	15	Low (2)	No risks identified. Increased income reflects increased cost of service delivery.	No risks identified. Increased income reflects increased cost of service delivery.	No mitigating actions required.
F3g (new)	Rationalise & focus approach to net zero compliance	44	Low (2)	Based on current requirements around net zero, no risks identified from consolidating activity within one area.	Based on current requirements around net zero, no risks identified from consolidating activity within one area.	Continue to monitor net zero requirements to ensure sufficient resources are available.
F3h (new)	Revenues workforce modernisation following retirement	57	Low (2)	No risks identified. New structure has been successfully implemented and is operational.	No risks identified. New structure has been successfully implemented and is operational.	No mitigating actions required.
F3i (new)	Counter Fraud Service workforce modernisation following retirement	24	Low (2)	No risks identified. New structure has been successfully implemented and is operational.	No risks identified. New structure has been successfully implemented and is operational.	No mitigating actions required.
F5b	Tenanted Non Residential Property (TNRP) rent & service charges (saving from measure agreed & implemented from 2023/24)	194	Low (6)	Level of charging may not be achievable or sustainable. Loss of tenants could impact on ability to achieve income targets.	Increases may lead to the loss of tenants, meaning income targets are not achieved. Previous experience has not seen a material impact on tenancy levels.	Market conditions will be carefully monitored to ensure that properties remain competitive. Proposed increase should bring the council in line with other landlords.

Ref	Measure	Saving Value £'000	Level of Risk	Description of Main Identified Risks	Potential Impact of Identified Risks	Mitigating Actions to Manage Risk
F5e	Rental of Craigmair care home to NHS (full year saving from measure agreed & implemented in 2025/26)	130	Medium (9)	The Integration Joint Board (IJB) no longer wish to proceed with leasing Craigmair.	If building is not leased by the NHS, alternative options for the site would have to be investigated which could delay delivery of the saving.	Detailed engagement with NHS on proposed lease. Early consideration of potential alternative uses for site to reduce any potential delays.
F5f (new)	Increasing the use of advertising on council owned property & facilities	100	Low (6)	Planning policy in relation to advertising hoardings placing restrictions on advertising types and locations. Delays in receiving appropriate statutory consents (e.g. planning permission). Demand from customers for advertising less than anticipated.	Any delays to achieving statutory consents or limitations arising from planning policy could impact on the timing and deliverability of the saving. Muted demand for advertisements may result in less income than budgeted.	Saving is phased to provide time to understand limitations within existing planning policy, provide time for a review of the policy and to grow demand. Procurement and statutory consent requirements will be planned sufficiently in advance to mitigate against potential delays.
W2a (new)	Increased energy efficiency resulting in electricity consumption savings	1,300	Medium (9)	Major price shocks in the wider energy market. Investment to reduce electricity consumption do not deliver anticipated reductions.	Unexpected movements in energy prices or lesser than expected reductions in consumption could impact on the level of saving that is achieved.	Previous and continued investment in energy efficiency measures have delivered a reduction in consumption and will continue to do so. Monitoring market prices closely to identify at an early stage any potential price increases.
	Total	1,905				

Appendix 4 – Summary of WL2028 Your Council, Your Say Respondent Suggestions

Increasing Efficiency & Developing New Ways of Working

Thematic Improvement Action
<p>Digital Transformation</p> <ul style="list-style-type: none"> • Automate customer access through online portals, self-service forms and using AI tools • Digitise/automate administration processes to release staff time without reducing public access • Streamline/standardise processes, removing unnecessary steps and adopting process improvement • Reduce paper and printing, including moving Bulletin and meeting papers online • Digitise democratic processes (e.g. through Teams and AI to capture minutes and actions) • Reduce technology spend by rationalising licences to reduce software costs
<p>Support & governance functions & activities:</p> <ul style="list-style-type: none"> • Expand shared services and back office collaboration (e.g. HR, finance, procurement, IT and legal) • Review outsourced provision against in-house delivery with a focus on value for money • Strengthen workforce planning through acting up opportunities, considering agency/contractor use • Reduce sickness absence cost through tighter policy, early intervention and consistent management practice whilst monitoring for patterns • Reduce avoidable staffing costs through limiting agency staff and overtime costs • Review pay, allowances and overheads (e.g. shift allowances, management layers and expenses) • Review governance/leadership overheads (e.g. councillor numbers, allowances and disbursements) • Rationalise committee and meeting structures, including clarifying statutory/discretionary meetings • Rationalising fleet and promoting vehicle sharing, limiting expenses linked to meetings and travel • Strengthen engagement through improved social media and formal channels for staff suggestions
<p>Energy Efficiency:</p> <ul style="list-style-type: none"> • Implement an energy efficiency programme for buildings (controls, lighting, heating schedules) • Reduce avoidable energy use (including out-of-hours/holiday shutdowns) • Expand renewables where viable
<p>Strengthen contract management:</p> <ul style="list-style-type: none"> • Tighten procurement and contract specifications as well reviewing commissioning activity • Build in-house capability where cost-effective and reduce reliance on external providers • Tighten contract management by monitoring performance and renegotiating terms with suppliers • Improve procurement through joint purchasing
<p>Modernising front line service delivery:</p> <ul style="list-style-type: none"> • Review in-house delivery, focusing on protecting the frontline and commissioning if it is better value • Increased use of volunteers for suitable non-core activity with safeguarding and clarity of roles • Homelessness reform through renegotiating/replacing expensive temporary accommodation • Optimise waste collection routes/zones, aligning bin collection schedules by area • Review bin types/communal provision to reduce contamination • Strengthen reuse/repair and food-waste reduction initiatives • Improve the value recovered from recycling through better segregation and partnerships
<p>Reviewing how learning is delivered:</p> <ul style="list-style-type: none"> • Pilot timetable models (e.g. condensed/four day week) to reduce costs while protecting learning time • Optimise deployment of teachers and pupil support workers (including ASN/behaviour) • Reduce reliance on temporary cover and tackle staff stress/absence • Reduce administration through paperless/digital first processes, whilst streamlining central reporting • Strengthen partnerships and community capacity (e.g. college, employers, volunteers and clubs) • Review discretionary provision (e.g. breakfast clubs) • Strengthen additional support through increased funding for families and staff training and resources

Thematic Improvement Action
<p>Modernising delivery of children & justice social care services:</p> <ul style="list-style-type: none"> • Develop more in-house provision, keeping young people closer to their communities • Review contracts and align commissioned care to identified need • Strengthen prevention/early intervention approaches, targeting areas such as mental health • Improve placement pathways to ensure people are supported in the most appropriate settings • Build outcome focused planning and measurement so investment reduces high cost crisis demand • Improve cost control and reduce waste (e.g. tighter purchasing controls, reducing food and energy waste, reviewing use of vehicles/taxis and rationalising devices/equipment where appropriate) • Introduce fair charging for specialist equipment • Address non-attendance/engagement expectations • Expand supervised community work options, prioritising tasks that deliver community/council benefits • Link community work to skills development and employability pathways, where appropriate

Generating Income

Thematic Improvement Action
<p>Increasing current fees & charges:</p> <ul style="list-style-type: none"> • Complete a comprehensive fees and charges review including concessions and exemptions • Increase library printing and late fees • Align prices to demand, service costs and market rates, especially for facility hire • Introduce a clear cost recovery and concessions framework for non-statutory school services • Explore expanded income opportunities from council-run facilities (e.g. caravan sites)
<p>Introducing new fees & charges</p> <ul style="list-style-type: none"> • Introduce/reshape parking charging to manage demand and create ring-fenced income • Strengthen parking compliance and safety by enforcing pavement/double-yellow parking (with an invest-to-save business case) • Address communal-bin misuse to reduce clean-up costs • Develop revenue generating programmes and events with community partners • Introduce small charges for premium services • Fines for missed appointments
<p>Expansion of commercial activities permitted within limits applied to councils:</p> <ul style="list-style-type: none"> • Create a commercial income plan and income generation team • Maximise commercial use of council assets (e.g. room/chamber hire and facilities) with improved marketing and booking processes and clear and consistent charging • Develop reliable income streams (e.g. events, lettings, partnerships, sponsorship, grants) • Grow school let income by expanding and better advertising lets, whilst reviewing low demand • Consider time limited incentives for vacant properties
<p>Tourist & visitor levy:</p> <ul style="list-style-type: none"> • Develop a tourism income plan, with consideration of impact on residents and businesses • Explore a visitor levy with a clear definition of visitor • Alignment with attractions/events and their promotion, including day-trip marketing
<p>Other income:</p> <ul style="list-style-type: none"> • Secure stronger developer contributions where possible • Tighten charging, cost-recovery and payment collection in schools (e.g. dietary preferences, nursery models and additional hours, administration fees) • Strengthen fair charging and financial assessment so those who can afford to pay contribute more • Grow local income and community cohesion through stronger support for local businesses • Earlier intervention and targeted action on arrears/evasion/fraud while maintaining fairness • Clearer processes and better payment options

Reducing the Number of Council Facilities

Thematic Improvement Action
<p>Council operational buildings & facilities:</p> <ul style="list-style-type: none"> • Audit building utilisation to rationalise the estate, align spaces to service needs, repurpose or dispose of surplus assets and move to demand-led opening hours • Increase space utilisation (hot desking/hybrid working/home working) • Consider appointment based contact to rationalise office footprint • Maximise shared use of facilities integrating school, leisure, arts and community activity spaces • Review community facilities using clear evidence to decide what to keep, change, merge or close (consider footfall, shared staffing, reduced hours, consolidation and closures where there is low use) • Deliver a hybrid library offer with stronger digital services whilst maintaining physical access through vans/pop ups/book share for digitally excluded • Reduce building operating days/hours where feasible (e.g. four day week) to reduce running costs • Create a sustainable public toilet model reviewing provision, considering partnership schemes, sponsorship, advertising and appropriate charges • Tighten operational controls for school lets to reduce utility costs
<p>Partnership & community led approaches to facilities:</p> <ul style="list-style-type: none"> • Joined-up, partnership approach (co-design with stakeholders) • Map and secure alternative venues/support so affected community groups have appropriate spaces • Create shared hubs that enable third sector organisations to co-locate and deliver services efficiently • Strengthen approaches to securing investment from organisations to support local communities • Review pricing and funding model implementing proportionate charges with concessions and actively pursuing sponsorship and grants to offset core costs • Flexible staffing/hours for low-use days, reinvesting into high demand periods or other services • Repurpose remaining spaces as multi-use community/wellbeing hubs, improving promotion
<p>General asset management across all council asset categories:</p> <ul style="list-style-type: none"> • Prioritise 'basics-first' spending, with a focus on proven efficiency measures • Prioritise invest to save, shifting spend from non-essential items to maintaining core infrastructure • Stop/avoid investment in low-value 'smart' assets • Coordinate capital works and public service installations to avoid repeat excavations and improve programme efficiency • Rationalise recycling centre operations, reviewing number of sites/hours and management overheads and consideration of nominal charges to generate income

Responding to Demographic Change

Thematic Improvement Action
<p>Housing development & planning:</p> <ul style="list-style-type: none"> • Plan proactively for demographic change and demand • Increase transparency and early engagement on decisions (e.g. use focus groups) • Tighten planning conditions and developer obligations so infrastructure and services are delivered before/alongside housing, with clearer accountability for delivery and standards • Plan for the right housing mix, increasing provision for accessible housing, encouraging mixed tenure and considering more flats for affordability and local need • Avoid unnecessary new builds where capacity exists • Manage pace/scale of development in pressured areas until infrastructure catches up
<p>Rationalise & better utilise the school estate:</p> <ul style="list-style-type: none"> • Optimise school/nursery provision including potential cluster model/merging of low roll schools • Rationalise early learning and childcare delivery to match demand (e.g. term time/50 week) • Consideration of co-location/community use for surplus space in schools • Optimise catchments for transport and specialist capacity to reduce transport costs

Thematic Improvement Action
<p>Support for families & justice services:</p> <ul style="list-style-type: none"> • Provide longer term, intensive home based family support for “edge of care” families • Reduce use of private agencies by building in-house fostering and specialist support capacity, including better training and ongoing support for carers (e.g. behaviour management) • Integrate and streamline children and justice services through shared hubs and flexible teams/management • Increase efficiency and value for money through targeted reviews focusing on outsourcing decisions, service efficacy, prioritisation criteria, discretionary spend and transport use

Reducing Spending on Non-Statutory Services

Thematic Improvement Action
<p>Investigate alternative funding models for non-statutory services:</p> <ul style="list-style-type: none"> • Develop fundraising/sponsorship/donations approach for discretionary services • Apply a consistent, means tested charging approach for adult learning, music tuition and clubs (including options to recover materials/registration costs) whilst maintaining concessions • Consider introducing optional charges where relevant
<p>Reducing costs in delivering non-statutory services:</p> <ul style="list-style-type: none"> • Invest in sustainability measures that reduce long-term costs • Continue eliminating waste and duplication through ongoing service reviews to protect preventative non-statutory activities • Review non-statutory and legacy spend to stop or reshape low value activities (e.g. twinning) • Invest to save/prevention plan to protect essential services whilst reducing demand over time
<p>Optimise festive lighting to reduce cost while retaining benefit:</p> <ul style="list-style-type: none"> • Focus on main settlements • Reduce operating hours to peak periods • Consider leaving installations in place year-round • Encourage community funding
<p>Modernising public & school transport:</p> <ul style="list-style-type: none"> • Integrate school services with public routes/free passes where feasible • Invest in safe walking/cycling routes audits/programmes • Reconfigure home-to-school transport to minimise high-cost taxis and duplication • Streamline booking and verify eligibility for access to school transport
<p>Community & third sector involvement:</p> <ul style="list-style-type: none"> • Create a structured volunteering/community stewardship programme with coordination, training and supervision for activities such as parks, litter picking, low risk maintenance etc • Work with third sector and communities to reduce duplication and align delivery models, encouraging community led wellbeing initiatives • Exploring corporate/third sector support (e.g. sponsorship for community events) • Performance management approach should be stronger, publishing regular KPIs linking funding to delivery of council priorities and outcomes • Move discretionary community event support (e.g. gala day bunting) to community led delivery through volunteers or local business sponsorship in place of direct council funding

Appendix 5 - Proposed Schedule of Fees & Charges 2026/27 & 2027/28

Premises Licence Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Transfer application	£25.00	£25.00	£25.00	Per application	Non-Discretionary
Minor variation – change to premises manager	£31.00	£31.00	£31.00	Per application	Non-Discretionary
All other minor variations	£20.00	£20.00	£20.00	Per application	Non-Discretionary
Major variation of premises licence	£100.00	£100.00	£100.00	Per application	Non-Discretionary
Personal licence	£50.00	£50.00	£50.00	Per application	Non-Discretionary
Duplicate personal licence	£25.00	£25.00	£25.00	Per application	Non-Discretionary
Duplicate premises licence	£35.00	£35.00	£35.00	Per application	Non-Discretionary
Occasional licence	£10.00	£10.00	£10.00	Per application	Non-Discretionary
Extended hours application	£10.00	£10.00	£10.00	Per application	Non-Discretionary
Provisional grant of premises licence	£200.00	£200.00	£200.00	Per application	Non-Discretionary
Premises License Category 1 – application fee	£200.00	£200.00	£200.00	Per application	Non-Discretionary
Premises License Category 1 – annual fee	£180.00	£180.00	£180.00	Per year	Non-Discretionary
Premises License Category 2 – application fee	£800.00	£800.00	£800.00	Per application	Non-Discretionary
Premises License Category 2 – annual fee	£220.00	£220.00	£220.00	Per year	Non-Discretionary
Premises License Category 3 – application fee	£1,100.00	£1,100.00	£1,100.00	Per application	Non-Discretionary
Premises License Category 3 – annual fee	£280.00	£280.00	£280.00	Per year	Non-Discretionary
Premises License Category 4 – application fee	£1,300.00	£1,300.00	£1,300.00	Per application	Non-Discretionary
Premises License Category 4 – annual fee	£500.00	£500.00	£500.00	Per year	Non-Discretionary
Premises License Category 5 – application fee	£1,700.00	£1,700.00	£1,700.00	Per application	Non-Discretionary
Premises License Category 5 – annual fee	£700.00	£700.00	£700.00	Per year	Non-Discretionary
Premises License Category 6 – application fee	£2,000.00	£2,000.00	£2,000.00	Per application	Non-Discretionary
Premises License Category 6 – annual fee	£900.00	£900.00	£900.00	Per year	Non-Discretionary

Gambling Licence Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Adult gaming centre – application fee	£1,400.00	£1,400.00	£1,400.00	Per application	Non-Discretionary
Adult gaming centre – first annual fee	£525.00	£525.00	£525.00	Per fee	Non-Discretionary
Adult gaming centre – annual fee	£700.00	£700.00	£700.00	Per year	Non-Discretionary
Adult gaming centre – application to vary licence	£700.00	£700.00	£700.00	Per application	Non-Discretionary
Adult gaming centre – transfer fee	£840.00	£840.00	£840.00	Per application	Non-Discretionary
Adult gaming centre – reinstatement fee	£840.00	£840.00	£840.00	Per application	Non-Discretionary
Betting premises – application fee	£2,100.00	£2,100.00	£2,100.00	Per application	Non-Discretionary
Betting premises – first annual fee	£300.00	£300.00	£300.00	Per year	Non-Discretionary
Betting premises – annual fee	£400.00	£400.00	£400.00	Per year	Non-Discretionary
Betting premises – application to vary licence	£1,050.00	£1,050.00	£1,050.00	Per application	Non-Discretionary
Betting premises – transfer fee	£840.00	£840.00	£840.00	Per application	Non-Discretionary
Betting premises – reinstatement fee	£840.00	£840.00	£840.00	Per application	Non-Discretionary

Gambling Licence Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Bingo club – application fee	£2,450.00	£2,450.00	£2,450.00	Per application	Non-Discretionary
Bingo club – first annual fee	£525.00	£525.00	£525.00	Per fee	Non-Discretionary
Bingo club – annual fee	£700.00	£700.00	£700.00	Per year	Non-Discretionary
Bingo club – application to vary licence	£1,200.00	£1,200.00	£1,200.00	Per year	Non-Discretionary
Bingo club – transfer fee	£840.00	£840.00	£840.00	Per application	Non-Discretionary
Bingo club – reinstatement fee	£840.00	£840.00	£840.00	Per application	Non-Discretionary
Family entertainment centre – application fee	£1,400.00	£1,400.00	£1,400.00	Per application	Non-Discretionary
Family entertainment centre – first annual fee	£375.00	£375.00	£375.00	Per fee	Non-Discretionary
Family entertainment centre – annual fee	£500.00	£500.00	£500.00	Per year	Non-Discretionary
Family entertainment centre – application to vary licence	£700.00	£700.00	£700.00	Per application	Non-Discretionary
Family entertainment centre – transfer fee	£660.00	£660.00	£660.00	Per application	Non-Discretionary
Family entertainment centre – reinstatement fee	£660.00	£660.00	£660.00	Per application	Non-Discretionary
Large casino – application fee	£7,500.00	£7,500.00	£7,500.00	Per application	Non-Discretionary
Large casino – first annual fee	£5,620.00	£5,620.00	£5,620.00	Per fee	Non-Discretionary
Large casino – annual fee	£7,500.00	£7,500.00	£7,500.00	Per year	Non-Discretionary
Large casino – application to vary licence	£3,750.00	£3,750.00	£3,750.00	Per application	Non-Discretionary
Large casino – transfer fee	£1,600.00	£1,600.00	£1,600.00	Per application	Non-Discretionary
Large casino – reinstatement fee	£1,600.00	£1,600.00	£1,600.00	Per application	Non-Discretionary
Race tracks – application fee	£1,750.00	£1,750.00	£1,750.00	Per application	Non-Discretionary
Race tracks – first annual fee	£750.00	£750.00	£750.00	Per fee	Non-Discretionary
Race tracks – annual fee	£1,000.00	£1,000.00	£1,000.00	Per year	Non-Discretionary
Race tracks – variation	£870.00	£870.00	£870.00	Per application	Non-Discretionary
Race tracks – transfer	£660.00	£660.00	£660.00	Per application	Non-Discretionary
Race tracks – reinstatement	£660.00	£660.00	£660.00	Per application	Non-Discretionary
Small casino – application fee	£6,000.00	£6,000.00	£6,000.00	Per application	Non-Discretionary
Small casino – first annual fee	£2,810.00	£2,810.00	£2,810.00	Per fee	Non-Discretionary
Small casino – annual fee	£3,750.00	£3,750.00	£3,750.00	Per year	Non-Discretionary
Small casino – application to vary licence	£3,000.00	£3,000.00	£3,000.00	Per application	Non-Discretionary
Small casino – transfer fee	£1,350.00	£1,350.00	£1,350.00	Per application	Non-Discretionary
Small casino – reinstatement fee	£1,350.00	£1,350.00	£1,350.00	Per application	Non-Discretionary
Gambling premises – request a copy of a licence	£25.00	£25.00	£25.00	Per copy	Non-Discretionary
Gambling premises – notification of change of circumstances	£50.00	£50.00	£50.00	Per notification	Non-Discretionary

Gambling Permits Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Family entertainment centre gaming machine – new application fee	£300.00	£300.00	£300.00	Per application	Non-Discretionary
Family entertainment centre gaming machine – renewal	£300.00	£300.00	£300.00	Per renewal	Non-Discretionary
Small society lottery – new application fee	£40.00	£40.00	£40.00	Per application	Non-Discretionary
Small society lottery – annual fee	£20.00	£20.00	£20.00	Per year	Non-Discretionary
Club gaming – new application fee	£200.00	£200.00	£200.00	Per application	Non-Discretionary
Club gaming – annual fee	£50.00	£50.00	£50.00	Per year	Non-Discretionary
Club gaming – renewal	£200.00	£200.00	£200.00	Per renewal	Non-Discretionary
Club gaming – permit variation fee	£100.00	£100.00	£100.00	Per variation	Non-Discretionary
Club gaming machine – new application fee	£200.00	£200.00	£200.00	Per application	Non-Discretionary
Club gaming machine – annual fee	£50.00	£50.00	£50.00	Per year	Non-Discretionary
Club gaming machine – renewal	£200.00	£200.00	£200.00	Per renewal	Non-Discretionary
Club gaming machine – permit variation fee	£100.00	£100.00	£100.00	Per variation	Non-Discretionary
Licensed premises (2 machines or less) – new application fee	£50.00	£50.00	£50.00	Per application	Non-Discretionary
Licensed premises (3 machines or more) – new application fee	£150.00	£150.00	£150.00	Per application	Non-Discretionary
Licensed premises (3 machines or more) – annual fee	£50.00	£50.00	£50.00	Per year	Non-Discretionary
Licensed premises gaming machine permits – variation	£100.00	£100.00	£100.00	Per variation	Non-Discretionary
Licensed premises gaming machine permits – transfer	£25.00	£25.00	£25.00	Per transfer	Non-Discretionary
Prize gaming permits – new application fee	£300.00	£300.00	£300.00	Per application	Non-Discretionary
Prize gaming permits – renewal fee	£300.00	£300.00	£300.00	Per renewal	Non-Discretionary
Gambling permit – change of name	£25.00	£25.00	£25.00	Per change	Non-Discretionary
Request a copy of a permit	£15.00	£15.00	£15.00	Per copy	Non-Discretionary

Hire Car Licensing	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Taxi – initial grant	£544.46	£574.41	£606.00	Per application	Discretionary
Taxi – renewal fee	£493.59	£520.74	£549.38	Per year	Discretionary
Private hire car – initial grant	£517.33	£545.78	£575.80	Per application	Discretionary
Private hire car – renewal fee	£493.59	£520.74	£549.38	Per year	Discretionary
Taxi driver – initial grant	£252.73	£266.63	£281.29	Per application	Discretionary
Taxi driver – renewal fee	£213.72	£225.47	£237.88	Per year	Discretionary
Taxi driver (within first year of PHC driver)	£47.50	£50.11	£52.87	Per year	Discretionary
Private hire car driver – initial grant	£252.73	£266.63	£281.29	Per application	Discretionary
Private hire car driver – renewal fee	£213.72	£225.47	£237.88	Per year	Discretionary
Duplicate licence	£10.17	£10.73	£11.32	Per replacement	Discretionary
Replacement ID card	£10.17	£10.73	£11.32	Per replacement	Discretionary
Replacement vehicle	£84.81	£89.47	£94.40	Per amendment	Discretionary
Amendment to licence (apart from address)	£47.50	£50.11	£52.87	Per amendment	Discretionary
Application for change of address	Nil	Nil	Nil	Per amendment	Discretionary
Missed medical fee	£83.39	£87.98	£92.82	Per appointment	Discretionary

Hire Car Licensing	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Application to install CCTV	£50.89	£53.69	£56.64	Per application	Discretionary
Vehicle test cancellation fee	£50.89	£53.69	£56.64	Per appointment	Discretionary
Replacement plates – front	£16.96	£17.89	£18.88	Per replacement	Discretionary
Replacement plates – rear	£33.93	£35.80	£37.76	Per replacement	Discretionary
Replacement plate bracket – front	£16.96	£17.89	£18.88	Per replacement	Discretionary
Replacement plate bracket – rear	£25.43	£26.83	£28.30	Per replacement	Discretionary
Private hire car replacement door signs	£18.38	£19.39	£20.46	Per year	Discretionary
Advertising on taxis – full livery	£127.21	£134.21	£141.59	Per year	Discretionary
Advertising on taxis – sides only	£59.37	£62.64	£66.08	Per year	Discretionary
Advertising on type 2 private hire cars	£50.89	£53.69	£56.64	Per year	Discretionary
Administration fee – first year	£47.50	£50.11	£52.87	Per year	Discretionary

Civic Licence Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Public entertainment – initial grant (1 year)	£193.35	£203.98	£215.20	Per application	Discretionary
Public entertainment – renewal fee (1 year)	£144.17	£152.10	£160.46	Per year	Discretionary
Public entertainment – temporary fee	£134.00	£141.37	£149.15	Per event	Discretionary
Public entertainment fee – gala/marches/committees, voluntary & community groups	Nil	Nil	Nil	Per event	Discretionary
Public fireworks display – temporary fee	£47.50	£50.11	£52.87	Per event	Discretionary
Indoor sports entertainment – initial grant	£193.35	£203.98	£215.20	Per application	Discretionary
Indoor sports entertainment – renewal fee	£144.17	£152.10	£160.46	Per year	Discretionary
Indoor sports entertainment – temporary fee	£134.00	£141.37	£149.15	Per event	Discretionary
Second hand dealer – initial grant	£193.35	£203.98	£215.20	Per application	Discretionary
Second hand dealer – renewal fee	£144.17	£152.10	£160.46	Per year	Discretionary
Second hand dealer – temporary fee	£134.00	£141.37	£149.15	Per event	Discretionary
Second hand dealer – exemption fee	£47.50	£50.11	£52.87	Per event	Discretionary
Market operator – initial grant	£284.95	£300.62	£317.16	Per application	Discretionary
Market operator – renewal fee	£239.16	£252.31	£266.19	Per year	Discretionary
Market operator – temporary fee	£134.00	£141.37	£149.15	Per event	Discretionary
Window cleaner – initial grant	£66.15	£69.79	£73.63	Per application	Discretionary
Window cleaner – renewal fee	£47.50	£50.11	£52.87	Per year	Discretionary
Late hours catering – initial grant	£134.00	£141.37	£149.15	Per application	Discretionary
Late hours catering – renewal fee	£101.78	£107.38	£113.28	Per year	Discretionary
Late hours catering – exemption fee	£47.50	£50.11	£52.87	Per year	Discretionary
Metal dealer – initial grant	£134.00	£141.37	£149.15	Per application	Discretionary
Metal dealer – renewal fee	£101.78	£107.38	£113.28	Per year	Discretionary
Itinerant metal dealer – initial grant	£113.65	£119.90	£126.50	Per application	Discretionary
Itinerant metal dealer – renewal fee	£86.52	£91.28	£96.30	Per year	Discretionary
Street trader food – initial grant	£134.00	£141.37	£149.15	Per application	Discretionary

Civic Licence Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Street trader food – renewal fee	£101.78	£107.38	£113.28	Per year	Discretionary
Street trader food – temporary fee	£94.97	£100.19	£105.70	Per event	Discretionary
Street trader non-food – renewal fee	£86.52	£91.28	£96.30	Per year	Discretionary
Street trader non-food – temporary fee	£94.97	£100.19	£105.70	Per event	Discretionary
Street trader wheeled bin – initial fee	£134.00	£141.37	£149.15	Per application	Discretionary
Street trader wheeled bin – renewal fee	£101.78	£107.38	£113.28	Per year	Discretionary
Street trader wheeled bin – temporary fee	£94.97	£100.19	£105.70	Per event	Discretionary
Street trader replacement vehicle	£47.50	£50.11	£52.87	Per replacement	Discretionary
Street trader employee – initial grant	£66.15	£69.79	£73.63	Per application	Discretionary
Street trader employee – renewal fee	£47.50	£50.11	£52.87	Per year	Discretionary
Street trader employee – temporary fee	£47.50	£50.11	£52.87	Per event	Discretionary
Cinema (one year)	£600.43	£633.45	£668.29	Per year	Discretionary
Cinema (one month)	£198.45	£209.36	£220.88	Per month	Discretionary
Cinema (transfer)	£235.77	£248.74	£262.42	Per transfer	Discretionary
Theatre (one year)	£600.43	£633.45	£668.29	Per year	Discretionary
Theatre (one month)	£198.45	£209.36	£220.88	Per month	Discretionary
Theatre (transfer)	£235.77	£248.74	£262.42	Per transfer	Discretionary
Hypnotist	£57.68	£60.85	£64.20	Per year	Discretionary
Sex shops	£988.87	£1,043.26	£1,100.64	Per year	Discretionary
Venison dealer (3 year)	£86.52	£91.28	£96.30	Per 3 years	Discretionary
Amendment to licence	£47.50	£50.11	£52.87	Per amendment	Discretionary
Houses in multiple occupation (3 to 50 residents)	£836.20	£882.19	£930.71	Per application	Discretionary
Houses in multiple occupation (51 to 100 residents)	£842.20	£888.52	£937.39	Per application	Discretionary
Houses in multiple occupation (101 to 150 residents)	£877.53	£925.79	£976.71	Per application	Discretionary
Houses in multiple occupation (151 to 200 residents)	£951.50	£1,003.83	£1,059.04	Per application	Discretionary
Houses in multiple occupation (200+ residents)	£1,025.52	£1,081.92	£1,141.43	Per application	Discretionary
Knife dealer	£254.42	£268.41	£283.18	Per year	Discretionary
Skin piercing – initial grant	£193.35	£203.98	£215.20	Per application	Discretionary
Skin piercing – renewal fee	£144.17	£152.10	£160.46	Per year	Discretionary
Booking office licence – application fee	£169.61	£178.94	£188.78	Per application	Discretionary
Booking office licence – licence fee	£169.61	£178.94	£188.78	Per year	Discretionary
Administration fee	£47.50	£50.11	£52.87	Per amendment	Discretionary

Short Term Lets	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Home Sharing/Home Letting/Home Sharing & Letting: 1-2 Guests	£325.00	£325.00	£342.88	Per application	Discretionary
Home Sharing/Home Letting/Home Sharing & Letting: 3-6 Guests	£420.00	£420.00	£443.10	Per application	Discretionary
Home Sharing/Home Letting/Home Sharing & Letting: 7-12 Guests	£595.00	£595.00	£627.73	Per application	Discretionary
Home Sharing/Home Letting/Home Sharing & Letting: 12-14 Guests	£865.00	£865.00	£912.58	Per application	Discretionary
Secondary Letting: 1-2 Guests	£450.00	£450.00	£474.75	Per application	Discretionary
Secondary Letting: 3-6 Guests	£550.00	£550.00	£580.25	Per application	Discretionary
Secondary Letting: 7-12 Guests	£722.00	£722.00	£761.71	Per application	Discretionary
Secondary Letting: 12-14 Guests	£1,000.00	£1,000.00	£1,055.00	Per application	Discretionary
Additional Guests: 1-2 Guests	£30.00	£30.00	£31.65	Per application	Discretionary
Additional Guests: 3-4 Guests	£50.00	£50.00	£52.75	Per application	Discretionary
Additional Guests: 5-6 Guests	£60.00	£60.00	£63.30	Per application	Discretionary
Variation to Licence	£50.00	£50.00	£52.75	Per application	Discretionary
Temporary Licence – 50% of full licence cost	£0.50	£0.50	£0.50	Per application	Discretionary
Temporary Exemption	£300.00	£300.00	£316.50	Per application	Discretionary
Inspection and Report	£100.00	£100.00	£105.50	Per application	Discretionary
Transfer of Licence	£120.00	£120.00	£126.60	Per application	Discretionary

Homeless Accommodation Provision	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Bed and Breakfast emergency accommodation	£26.00	£26.00	£26.00	Per night	Discretionary
Temporary Tenancy accommodation (including service charge):					
Shared accommodation (1 bedroom)	£148.94	£154.15	£159.55	Per week	Discretionary
Block of four (1 bedroom)	£181.41	£187.76	£194.33	Per week	Discretionary
Block of four (2 bedroom)	£186.74	£193.28	£200.04	Per week	Discretionary
Block of four (3 bedroom)	£189.98	£196.63	£203.51	Per week	Discretionary
Block of four (4 bedroom)	£194.20	£201.00	£208.03	Per week	Discretionary
Flat (1 bedroom)	£170.36	£176.32	£182.49	Per week	Discretionary
Flat (2 bedroom)	£178.96	£185.22	£191.70	Per week	Discretionary
Flat (3 bedroom)	£183.96	£190.39	£197.06	Per week	Discretionary
Flat (4 bedroom)	£189.98	£196.63	£203.51	Per week	Discretionary
House (1 bedroom)	£186.06	£192.57	£199.31	Per week	Discretionary
House (2 bedroom)	£196.43	£203.30	£210.42	Per week	Discretionary
House (3 bedroom)	£203.19	£210.30	£217.66	Per week	Discretionary
House (4 bedroom)	£211.76	£219.17	£226.84	Per week	Discretionary
House (5 bedroom)	£216.96	£224.56	£232.42	Per week	Discretionary
House (6 bedroom)	£219.43	£227.11	£235.05	Per week	Discretionary

Private Landlord Registrations	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Application with single local authority	TBC	TBC	TBC	Per application	Non-discretionary
Two or more applications with different local authorities	TBC	TBC	TBC	Per application	Non-discretionary
Property cost for each property rented out by the landlord	TBC	TBC	TBC	Per property	Non-discretionary
Late application fee	TBC	TBC	TBC	Per application	Non-discretionary

Registration Services – Marriages & Civil Ceremonies	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Registry Office weddings – Monday to Thursday – without guests	£155.00	£155.00	£155.00	Per ceremony	Non-discretionary
Registry Office weddings – Monday to Friday – with guests	£266.00	£280.00	£295.00	Per ceremony	Discretionary
Registry Office weddings – Saturday	£495.00	£522.00	£551.00	Per ceremony	Discretionary
Venue Weddings – Monday to Friday	£402.00	£424.00	£447.00	Per ceremony	Discretionary
Venue Weddings – Saturday and outwith hours (after 4pm)	£476.00	£502.00	£530.00	Per ceremony	Discretionary
Venue Weddings – Sunday and Public Holidays	£548.00	£578.00	£610.00	Per ceremony	Discretionary
Change of civil partnership to wedding	£45.00	£45.00	£45.00	Per ceremony	Discretionary
Administration Fee - change of date or time	£25.00	£25.00	£25.00	Per ceremony	Discretionary

Registration Services – Naming Ceremonies & Renewal of Vows	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Office ceremony – Monday to Friday	£188.00	£198.00	£209.00	Per event	Discretionary
Office ceremony – Saturday	£294.00	£310.00	£327.00	Per event	Discretionary
Office ceremony – Sunday and Public Holidays	£450.00	£475.00	£501.00	Per event	Discretionary
Approved venues – Monday to Friday	£283.00	£299.00	£315.00	Per event	Discretionary
Approved venues – Saturday	£333.00	£351.00	£370.00	Per event	Discretionary
Approved venues – Sunday and Public Holidays	£450.00	£475.00	£501.00	Per event	Discretionary
Office ceremony – Private Citizenship (single person or couple)	£116.00	£122.00	£129.00	Per event	Discretionary
Office ceremony – Private Citizenship (family)	£250.00	£250.00	£250.00	Per event	Discretionary

Registration Services – Births & Deaths	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Full birth certificate – at the time of registration or within one month of registration	£10.00	£10.00	£10.00	Per certificate	Non-discretionary
Full birth certificate – purchased out with one month of registration	£15.00	£15.00	£15.00	Per certificate	Non-discretionary
Abbreviated extract of the birth entry	Nil	Nil	Nil	Per extract	Non-discretionary
Abbreviated extract of the death entry	Nil	Nil	Nil	Per extract	Non-discretionary
Full death extract – at the time of registration or within one month of registration	£10.00	£10.00	£10.00	Per extract	Non-discretionary
Full death extract – purchased out with one month of registration	£15.00	£15.00	£15.00	Per extract	Non-discretionary

Registration Services – Other	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Express extracts - same day	£25.00	£30.00	£30.00	Per extract	Discretionary
Authentication of document	£5.00	£5.00	£5.00	Per document	Discretionary

Library Charges	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Replacement membership card	£1.28	£1.35	£1.42	Per card	Discretionary
Photocopying/Printing A4 Black and White	£0.11	£0.11	£0.11	Per copy	Discretionary
Photocopying/Printing A4 Colour	£0.23	£0.24	£0.26	Per copy	Discretionary
Photocopying/Printing A3 Black and White	£0.23	£0.24	£0.26	Per copy	Discretionary
Photocopying/Printing A3 Colour	£0.47	£0.50	£0.52	Per copy	Discretionary
Unreturned Items	replacement cost	replacement cost	replacement cost	Per item	Discretionary

Fauldhouse Partnership Centre	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Swimming – adult	£3.49	£3.68	£3.88	Per adult	Discretionary
Swimming – juvenile/adult concession	£1.75	£1.85	£1.95	Per concession	Discretionary
Swimming concession – under 5's and over 60's	Nil	Nil	Nil	Per person	Discretionary
Swim and steam room – adults	£5.73	£6.05	£6.38	Per adult	Discretionary
Swim and steam room – over 60's concession	£2.90	£3.06	£3.23	Per adult	Discretionary
10 visit swim ticket (16+ Monday to Friday 8am to 4pm)	£22.43	£23.66	£24.97	Per 10 visits	Discretionary
Monthly pass (16+ unlimited pool/steam room use)	£34.27	£36.15	£38.14	Per pass	Discretionary
Monthly pass plus - 2 x (16+ unlimited pool/steam room use)	£61.68	£65.07	£68.65	Per pass	Discretionary
Pool Parties	£86.51	£91.27	£96.29	Per 2 hours	Discretionary
Lane Hire - Recreational	£16.35	£17.25	£18.20	Per hour	Discretionary
Lane Hire - Commercial	£20.57	£21.70	£22.89	Per hour	Discretionary
Part Pool - Recreational	£26.38	£27.83	£29.36	Per hour	Discretionary
Part Pool - Commercial	£32.07	£33.83	£35.69	Per hour	Discretionary
Full Pool Hire - Recreational	£81.87	£86.37	£91.12	Per hour	Discretionary
Full Pool Hire - Commercial	£87.25	£92.05	£97.11	Per hour	Discretionary
Swimming Lessons - 1-2-1	£10.02	£10.57	£11.15	Per half hour	Discretionary
Swimming Lessons - Group up to 6 lower level	£3.67	£3.87	£4.08	Per lesson per person	Discretionary
Swimming Lessons - Group up to 8 higher level	£3.67	£3.87	£4.08	Per lesson per person	Discretionary
NPLQ - Course	£260.59	£274.92	£290.04	Per person	Discretionary
NPLQ - Training hours	£6.01	£6.34	£6.69	Per 2 hours	Discretionary
NPLQ - Renewal exam - without manual	£22.56	£23.80	£25.11	Per person	Discretionary
NPLQ - Renewal exam - with manual	£55.12	£58.15	£61.35	Per person	Discretionary
WLC Staff - excluding leisure staff	£2.90	£3.06	£3.23	Per person	Discretionary

Fauldhouse Partnership Centre	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
3G Football Pitch - Youth lets (Summer - April to September) (1/3 pitch)	£19.59	£20.67	£21.80	Per hour	Discretionary
3G Football Pitch - Youth lets (Summer - April to September) (2/3 pitch)	£38.20	£40.30	£42.52	Per hour	Discretionary
3G Football Pitch - Youth lets (Summer - April to September) (full pitch)	£57.30	£60.45	£63.78	Per hour	Discretionary
3G Football Pitch - Youth lets (Summer - April to September) (full pitch + changing facilities for match)	£76.40	£80.60	£85.04	Per 2 hours	Discretionary
3G Football Pitch - Adult lets (Summer - April to September) (1/3 pitch)	£38.20	£40.30	£42.52	Per hour	Discretionary
3G Football Pitch - Adult lets (Summer - April to September) (2/3 pitch)	£76.40	£80.60	£85.04	Per hour	Discretionary
3G Football Pitch - Adult lets (Summer - April to September) (full pitch)	£114.59	£120.89	£127.54	Per hour	Discretionary
3G Football Pitch - Adult lets (Summer - April to September) (full pitch + changing facilities for match)	£152.80	£161.20	£170.07	Per 2 hours	Discretionary
3G Football Pitch - Youth lets (Winter - October to March) (1/3 pitch)	£22.44	£23.67	£24.98	Per hour	Discretionary
3G Football Pitch - Youth lets (Winter - October to March) (2/3 pitch)	£44.88	£47.35	£49.95	Per hour	Discretionary
3G Football Pitch - Youth lets (Winter - October to March) (full pitch)	£67.32	£71.02	£74.93	Per hour	Discretionary
3G Football Pitch - Youth lets (Winter - October to March) (full pitch + changing facilities for match)	£96.44	£101.74	£107.34	Per 2 hours	Discretionary
3G Football Pitch - Adult lets (Winter - October to March) (1/3 pitch)	£41.54	£43.82	£46.24	Per hour	Discretionary
3G Football Pitch - Adult lets (Winter - October to March) (2/3 pitch)	£83.08	£87.65	£92.47	Per hour	Discretionary
3G Football Pitch - Adult lets (Winter - October to March) (full pitch)	£124.62	£131.47	£138.71	Per hour	Discretionary
3G Football Pitch - Adult lets (Winter - October to March) (full pitch + changing facilities for match)	£172.83	£182.34	£192.36	Per 2 hours	Discretionary

Community Facilities	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Children & Young People (under 18s) – Room	£0.00	£5.52	£5.82	Per hour	Discretionary
Children & Young People (under 18s) – Small Hall	£0.00	£9.16	£9.66	Per hour	Discretionary
Children & Young People (under 18s) – Large Hall	£0.00	£15.00	£15.83	Per hour	Discretionary
Community & Not-for-Profit – Room	£0.00	£9.78	£10.32	Per hour	Discretionary
Community & Not-for-Profit – Small Hall	£0.00	£15.92	£16.80	Per hour	Discretionary
Community & Not-for-Profit – Large Hall	£0.00	£20.00	£21.10	Per hour	Discretionary
Public Events & Local Festivals – Room	£0.00	£23.87	£25.18	Per hour	Discretionary
Public Events & Local Festivals – Small Hall	£0.00	£40.45	£42.67	Per hour	Discretionary
Public Events & Local Festivals – Large Hall	£0.00	£48.00	£50.64	Per hour	Discretionary
Commercial Activities – Room	£0.00	£25.14	£26.52	Per hour	Discretionary
Commercial Activities – Small Hall	£0.00	£45.09	£47.57	Per hour	Discretionary
Commercial Activities – Large Hall	£0.00	£53.00	£55.92	Per hour	Discretionary
Social & Private Hire (Occasional) – Small Hall	£0.00	£20.00	£21.10	Per hour (up to 4 hours)	Discretionary
Social & Private Hire (Occasional) – Large Hall	£0.00	£30.00	£31.65	Per hour (up to 4 hours)	Discretionary

Road Permits & Temporary Traffic Regulation Orders	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Section 56 Footway Crossing permit	£103.52	£144.57	£152.52	Per permit	Discretionary
Section 56 Footway Crossing permit (Extensions per week)	£0.00	£36.14	£38.13	Per week	Discretionary
Section 56 Road Opening permit	£200.06	£319.28	£336.84	Per permit	Discretionary
Section 56 Road Opening permit (Extensions per week)	£0.00	£79.82	£84.21	Per week	Discretionary
Section 58 Road Occupation permit	£234.95	£247.87	£261.51	Per permit	Discretionary
Section 58 Road Occupation permit (Extensions per week)	£0.00	£58.74	£61.97	Per week	Discretionary
Section 59 Tables and Chairs Road Occupation permit	£253.56	£267.51	£282.22	Per permit	Discretionary
Section 85 Skip permit	£103.52	£109.21	£115.22	Per permit	Discretionary
Section 85 Skip permit (Extensions per week)	£0.00	£25.88	£27.30	Per week	Discretionary
Section 109 Installation of Utility Apparatus permit	£360.56	£658.29	£694.50	Per permit	Discretionary
Section 109 Installation of Utility Apparatus permit (Extensions per week)	£0.00	£91.34	£96.36	Per week	Discretionary
Temporary Traffic Lights permit	£79.09	£135.46	£142.91	Per permit	Discretionary
Temporary Traffic Regulations Order (TTRO)	£832.79	£988.59	£1,042.96	Per permit	Discretionary
Temporary Traffic Regulations Order (Extensions per week)	£0.00	£247.15	£260.74	Per week	Discretionary
Dropped Crossing – Residents Permit	£42.71	£45.06	£47.54	Per permit	Discretionary
Assessing dropped crossing applications (post and prior) - 2 visit charge	£150.00	£150.00	£150.00	Per request	Discretionary
Supply of road adoption/ownership information	£75.00	£75.00	£75.00	Per request	Discretionary
Installation of access protection road markings	£150.00	£150.00	£150.00	Per request	Discretionary
Temporary Traffic Regulation Notices	£400.00	£688.24	£726.09	Per request	Discretionary
Temporary Traffic Regulation Notices (Extensions per week)	£0.00	£172.06	£181.52	Per week	Discretionary

Road Construction Consents	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Road construction consents – inspector rate	£77.95	£82.24	£86.76	Per hour	Discretionary
Road construction consents – technician rate	£81.72	£86.21	£90.96	Per hour	Discretionary
Road construction consents – engineer	£112.17	£118.34	£124.85	Per hour	Discretionary
Road construction consents – senior engineer	£133.57	£140.92	£148.67	Per hour	Discretionary
Road construction consents – value of road bond up to £50,000	£2,500.00	£2,500.00	£2,500.00	Per application	Discretionary
Road construction consents – value of road bond between £50,001 and £500,000	5% of road bond	5% of road bond	5% of road bond	Per application	Discretionary
Road construction consents – value of road bond between £500,001 and £2,000,000	4.5% of road bond	4.5% of road bond	4.5% of road bond	Per application	Discretionary
Road construction consents – value of road bond over £2,000,000	4% of road bond	4% of road bond	4% of road bond	Per application	Discretionary
Road safety audits – team member rate	£610.33	£643.90	£679.31	Per day	Discretionary
Road safety audits – team leader rate	£689.08	£726.98	£766.96	Per day	Discretionary
Street naming and numbering applications	£630.00	£630.00	£630.00	Per application	Discretionary

Cemetery & Burial Grounds	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Services out with normal hours will be increased by 50% and by 100% for Sundays and Public Holidays					
Sale of lairs – all cemeteries	£1,140.35	£1,203.07	£1,269.24	Per lair	Discretionary
Sale of cremation lair – other cemeteries (4 sets of ashes)	£454.78	£479.79	£506.18	Per lair	Discretionary
Interment fees – adult	£1,088.45	£1,148.31	£1,211.47	Per interment	Discretionary
Interment fees – 6 to 18 years	Nil	Nil	Nil	Per interment	Discretionary
Interment fees – stillborn & up to 5 years (including cremated remains)	Nil	Nil	Nil	Per interment	Discretionary
Interment fees – cremated remains	£234.83	£247.75	£261.37	Per interment	Discretionary
Other charges – duplicate or transfer certificate	£35.77	£37.74	£39.81	Per certificate	Discretionary
Headstone applications (under 3 feet) – Adambrae, Kingscavil, Fauldhouse (new extension), Hermand Park, Woodbank (new extension) – strip foundation	£148.33	£156.49	£165.09	Per headstone	Discretionary
Headstone applications (over 3 feet) – Adambrae, Kingscavil, Fauldhouse (new extension), Hermand Park, Woodbank (new extension) – strip foundation	£214.59	£226.39	£238.84	Per headstone	Discretionary
Headstone applications other cemeteries (under 3 feet)	£89.00	£93.90	£99.06	Per headstone	Discretionary
Headstone applications other cemeteries (over 3 feet)	£146.34	£154.39	£162.88	Per headstone	Discretionary
Memorial planter – Adambrae Cemetery – 10 year lease	£602.25	£635.37	£670.32	Per planter	Discretionary
Memorial planter – Adambrae Cemetery – 20 year lease	£718.55	£758.07	£799.76	Per planter	Discretionary

Recycling and Waste	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Bulky Uplift – charge for up to 5 items	£38.59	£38.59	£38.59	Per uplift	Discretionary
140L Bin New and Replacement	£27.00	£27.00	£28.49	Per Bin	Discretionary
240L Bin New and Replacement	£30.00	£30.00	£31.65	Per Bin	Discretionary

Garden Waste Permit	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Garden Waste permit per household	£52.75	£55.75	£58.75	Per household	Discretionary

Fleet & Community Transport	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
MOT class 4	£54.85	£54.85	£54.85	Per MOT	Non-Discretionary
MOT class 5	£59.55	£59.55	£59.55	Per MOT	Non-Discretionary
MOT class 7	£58.60	£58.60	£58.60	Per MOT	Non-Discretionary
Repairs/service to vehicles	Price on	Price on	Price on	Per job	Discretionary

Fees for Electric Vehicle Charging	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Rapid Charger (all connections)	£0.50	£0.50	£0.50	Per kWh	Non-Discretionary
Fast Charger	£0.40	£0.40	£0.40	Per kWh	Non-Discretionary
Other Chargers	£0.40	£0.40	£0.40	Per kWh	Non-Discretionary
(Fees are set on a cost recovery basis and will be subject to review following the awarding of a new concessionary contract)					

Public Transport – School Bus Passes	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
School bus passes – Primary single	£0.98	£1.03	£1.09	Per pass - single	Discretionary
School bus passes – Primary return	£1.64	£1.73	£1.83	Per pass - return	Discretionary
School bus passes – Primary – book of 10	£7.32	£7.72	£8.15	Per pass - 10 journeys	Discretionary
School bus passes – Primary – term 1	£122.25	£128.97	£136.07	Per pass - term 1	Discretionary
School bus passes – Primary – term 2	£87.04	£91.83	£96.88	Per pass - term 2	Discretionary
School bus passes – Primary – term 3	£67.69	£71.41	£75.34	Per pass - term 3	Discretionary
School bus passes – Primary – all terms	£276.98	£292.21	£308.29	Per pass - all terms	Discretionary
School bus passes – Secondary School single	£1.15	£1.21	£1.28	Per pass - single	Discretionary
School bus passes – Secondary School return	£1.97	£2.08	£2.19	Per pass - return	Discretionary
School bus passes – Secondary School – book of 10	£8.98	£9.47	£9.99	Per pass - 10 journeys	Discretionary
School bus passes – Secondary School – term 1	£147.12	£155.21	£163.75	Per pass - term 1	Discretionary
School bus passes – Secondary School – term 2	£104.30	£110.04	£116.09	Per pass - term 2	Discretionary
School bus passes – Secondary School – term 3	£81.50	£85.98	£90.71	Per pass - term 3	Discretionary
School bus passes – Secondary School – all terms	£332.92	£351.23	£370.55	Per pass - all terms	Discretionary

School Catering	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Primary school meals – all primary one to primary five pupils	Nil	Nil	Nil	Per meal	Non-Discretionary
Primary school meals – primary six and seven pupils	£2.71	£2.86	£3.02	Per meal	Discretionary
Primary school meals concession – parents/guardians in receipt of means tested benefits and all ASN school pupils	Nil	Nil	Nil	Per Meal	Non-Discretionary
Secondary school catering – full meal	£2.93	£3.09	£3.26	Per meal	Discretionary
Secondary school meals concession – parents/guardians in receipt of means tested benefits	Nil	Nil	Nil	Per meal	Non-Discretionary
School catering – teachers paid (full meal)	£4.98	£5.25	£5.54	Per meal	Discretionary
Breakfast clubs – all primary, ASN school & secondary pupils entitled to free school meal	Nil	Nil	Nil	Per Meal	Discretionary
Breakfast clubs – all other secondary pupils	£0.76	£0.80	£0.85	Per meal	Discretionary
School milk – per 200ml carton	£0.23	£0.24	£0.26	Per carton	Discretionary
School milk concession – all nursery/special school pupils and primary parents/guardians in receipt of means tested benefits	£0.00	£0.00	£0.00	Per carton	Discretionary

Civic Centre Cafe	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
All items	5.5%	5.5%	5.5%	Per unit	Discretionary

Showground Leases	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Showground Sites	£667.82	£704.55	£743.30	Per hectare	Discretionary

Environmental Wardens – Fixed Penalties	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Environmental Wardens – fixed penalties – littering	£80.00	£80.00	£80.00	Per penalty	Non-Discretionary
Environmental Wardens – fixed penalties – fly tipping	£500.00	£500.00	£500.00	Per penalty	Non-Discretionary
Environmental Wardens – fixed penalties – dog fouling	£80.00	£80.00	£80.00	Per penalty	Non-Discretionary
Environmental Wardens – fixed penalties – dog fouling – if not paid within 28 days	£100.00	£100.00	£100.00	Per penalty	Non-Discretionary

Countryside – Caravan & Camping	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Caravan site fees – high season caravan/motorhome/trailer tent (2 people)	£34.55	£36.45	£38.46	Per night	Discretionary
Caravan site fees – low season caravan/motorhome/trailer tent (2 people)	£27.63	£29.15	£30.75	Per night	Discretionary
Caravan site fees – backpacker/cyclist with no car, one person tent	£14.83	£15.65	£16.51	Per night	Discretionary
Caravan site fees – one person tent with car	£19.83	£20.92	£22.07	Per night	Discretionary
Caravan site fees – tent less than 16m2	£22.79	£24.04	£25.37	Per night	Discretionary
Caravan site fees – tent between 16m2 - 24m2	£34.55	£36.45	£38.46	Per night	Discretionary
Caravan site fees – extra person aged 5 or above	£5.75	£6.07	£6.40	Per night	Discretionary
Caravan site fees – extra car	£6.28	£6.63	£6.99	Per night	Discretionary
Non-Return/damage of onsite access card	£34.89	£36.81	£38.83	Per card	Discretionary
Caravan Club and Camping & Caravanning Club concession – 10% discount on 7+ consecutive nights	£0.10	£0.10	£0.10	Per 7+ night booking	Discretionary
Little Lodges 6 berth – high season (based on 2 people, minimum 2 night stay)	£76.01	£80.19	£84.60	Per night	Discretionary
Little Lodges 6 berth – low season (based on 2 people, minimum 2 night stay)	£69.09	£72.89	£76.90	Per night	Discretionary
Little Lodges 4 berth - high season (based on 2 people, minimum 2 night stay)	£62.17	£65.59	£69.20	Per night	Discretionary
Little Lodges 4 berth – low season (based on 2 people, minimum 2 night stay)	£55.25	£58.29	£61.49	Per night	Discretionary
Little Lodges – children under 3 years of age	Nil	Nil	£0.00	Per night	Discretionary
Little Lodges – extra person aged 3+	£5.82	£6.14	£6.48	Per night	Discretionary
Little Lodges – dog	£5.82	£6.14	£6.48	Per night	Discretionary
Little Lodges – extra car	£5.82	£6.14	£6.48	Per night	Discretionary

Countryside – Miscellaneous Park Hire Charges	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Visitor Centre – Almondell & Calderwood Country Park (first hour)	£16.92	£17.85	£18.83	Per hour	Discretionary
Visitor Centre – Almondell & Calderwood Country Park (each subsequent hour)	£15.24	£16.08	£16.96	Per hour	Discretionary
Sutherland Building Classroom Hire – Beecraigs Country Park (first hour)	£16.92	£17.85	£18.83	Per hour	Discretionary
Sutherland Building Classroom Hire – Beecraigs Country Park (each subsequent hour)	£15.24	£16.08	£16.96	Per hour	Discretionary
Group hire of target/field for archery course	£20.52	£21.65	£22.84	Per hour	Discretionary
Individual hire of target/field for archery course	£9.19	£9.70	£10.23	Per hour	Discretionary
Secure Dog Area – commercial clubs/groups (max 6 dogs)	£20.52	£21.65	£22.84	Per hour	Discretionary
Secure Dog Area – public use, up to 2 dogs (extra dogs £2 per head per hour)	£9.19	£9.70	£10.23	Per hour	Discretionary
Hire of pioneering course	£20.52	£21.65	£22.84	Per hour	Discretionary
Barbecue booking fee	£33.85	£35.71	£37.68	Per session	Discretionary
Barbecue – mid week rate for 15 or less persons	£25.35	£26.74	£28.22	Per session	Discretionary
Countryside Ranger Service – adult (1.5 hours maximum)	£5.23	£5.52	£5.82	Per event/activity	Discretionary
Countryside Ranger Service – child (1.5 hours maximum)	£3.61	£3.81	£4.02	Per event/activity	Discretionary
Countryside Ranger Service – classroom based presentation	£35.88	£37.85	£39.94	Per event	Discretionary
Countryside Ranger Service – activity based at school	£3.61	£3.81	£4.02	Per child	Discretionary

Housing with Care Meals	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Weekly meal charge	£61.22	£64.59	£68.14	Per week	Discretionary
Single lunch meal charge	£3.17	£3.34	£3.53	Per meal	Discretionary
Single evening meal charge	£5.57	£5.88	£6.20	Per meal	Discretionary

Community Alarms & Telecare	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Community Alarms & Telecare	£4.54	£5.56	£5.89	Per week	Discretionary

Inter Country Adoption	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Fees charged by the local authority for carrying out the assessment required to progress an application to adopt a child from another country (known as intercountry adoption). These fees cover the social work and administrative time involved in completing the assessment and approval process	£9,995.00	£10,545.00	£11,125.00	Per assessment	Discretionary

Environmental Health & Trading Standards – Licensing Charges	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Food Export Health Certificates	£111.57	£117.71	£124.18	Per application	Discretionary
Duplicate Food Export Certificates - requested with original	£9.84	£10.38	£10.95	Per certificate	Discretionary
Duplicate Food Export Certificates - requested after original issued	£19.69	£20.77	£21.92	Per certificate	Discretionary
Section 50 certificates licence fees - new premises - planning permission	£100.15	£105.66	£111.47	Per premises	Discretionary
Section 50 certificates licence fees - new premises - building warrant	£272.84	£287.85	£303.68	Per premises	Discretionary
Section 50 certificates licence fees - new premises - hygiene certificate	Nil	Nil	Nil	Per premises	Discretionary
Weights & measures certificates	£143.07	£150.94	£159.24	Per hour	Discretionary
Petroleum Storage Licences (less than 2,500 litres)	£45.00	£45.00	£45.00	Per licence	Non-discretionary
Petroleum Storage Licences (2,500 to 50,000 litres)	£61.00	£61.00	£61.00	Per licence	Non-discretionary
Petroleum Storage Licences (more than 50,000 litres)	£128.00	£128.00	£128.00	Per licence	Non-discretionary
Immigration letter (housing inspections)	£119.77	£126.36	£133.31	Per application	Discretionary
New licence to store explosives – minimum separation distance of greater than 0 metres is required	£189.00	£189.00	£189.00	Per new licence	Non-discretionary
New licence to store explosives – no minimum separation distance required	£111.00	£111.00	£111.00	Per new licence	Non-discretionary
Renewal of licence to store explosives – minimum separation distance of greater than 0 metres is required	£88.00	£88.00	£88.00	Per year renewal	Non-discretionary
Renewal of licence to store explosives – no minimum separation distance required	£55.00	£55.00	£55.00	Per year renewal	Non-discretionary
Variation of name or address/transfer/replacement of explosives licence	£37.00	£37.00	£37.00	Per application	Non-discretionary
Firework extended sale period licence	£500.00	£500.00	£500.00	Per year	Non-discretionary
Trusted Trader Membership fee (VAT registered businesses)	£275.66	£290.82	£306.82	Per year	Discretionary
Trusted Trader Membership fee (non VAT registered businesses)	£137.25	£144.80	£152.76	Per year	Discretionary
Stray dog charges – initial charge	£25.00	£25.00	£25.00	Per animal	Non-discretionary

Environmental Health & Trading Standards – Private Water Sampling – Regulated Supplies	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Analysis of samples (recharge of analyst fees)	per analyst fees	per analyst fees	per analyst fees	Per visit	Non-discretionary
Risk assessment preparation and site visit if required	£131.55	£131.55	£131.55	Per visit	Non-discretionary
Sampling visit	£76.85	£76.85	£76.85	Per visit	Non-discretionary
Review of risk assessment	£54.89	£54.89	£54.89	Per review	Non-discretionary

Environmental Health & Trading Standards – Private Water Sampling – Exempt Supplies	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Analysis of samples (recharge statutory maximum)	£48.00	£48.00	£48.00	Per visit	Statutory Maximum
Risk assessment preparation and site visit if required	£120.00	£120.00	£120.00	Per visit	Statutory Maximum
Sampling visit	£70.00	£70.00	£70.00	Per visit	Statutory Maximum
Review of risk assessment	£50.00	£50.00	£50.00	Per review	Statutory Maximum

Animal Premises/Business Licence Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Animal Boarding Establishment Licence – new licence application	£342.90	£361.76	£381.66	Per year - new licence	Discretionary
Animal Boarding Establishment Licence – renewal	£154.23	£162.71	£171.66	Per year renewal	Discretionary
Home Boarding Licence – new licence	£246.10	£259.64	£273.92	Per year - new licence	Discretionary
Home Boarding Licence – renewal	£154.23	£162.71	£171.66	Per year renewal	Discretionary
Dog Day Care Licence – new licence application	£342.90	£361.76	£381.66	Per year - new licence	Discretionary
Dog Day Care Licence – renewal	£154.23	£162.71	£171.66	Per year renewal	Discretionary
Dog Breeding Establishment Licence – new licence and renewal	£359.41	£379.18	£400.03	Per application/ renewal	Discretionary
Cat Breeding Establishment Licence – new licence and renewal	£359.41	£379.18	£400.03	Per application/ renewal	Discretionary
Rabbit Breeding Establishment Licence – new licence and renewal	£359.41	£379.18	£400.03	Per application/ renewal	Discretionary
Dangerous Wild Animals Licence – new licence application	£342.90	£361.76	£381.66	Per year - new licence	Discretionary
Dangerous Wild Animals Licence – renewal	£154.23	£162.71	£171.66	Per year renewal	Discretionary
Sale of Pet Animals Establishment (pet shop etc) – new licence and renewal	£359.41	£379.18	£400.03	Per application/ renewal	Discretionary
Animal Welfare Establishment – new licence and renewal	£359.41	£379.18	£400.03	Per application/ renewal	Discretionary
Animal re-homing establishment (with requirement for establishment inspection) – new licence and renewal	£359.41	£379.18	£400.03	Per application/ renewal	Discretionary
Animal re-homing establishment (no requirement for establishment inspection) – new licence and renewal	£179.12	£188.97	£199.37	Per application/ renewal	Discretionary
Riding School Licence – new licence application	£342.90	£361.76	£381.66	Per year - new licence	Discretionary
Riding School Licence – renewal	£246.10	£259.64	£273.92	Per year renewal	Discretionary
Performing Animals Registration – new licence application	£116.49	£122.90	£129.66	Per registration	Discretionary
Zoo Licence – new licence application	£1,091.05	£1,151.06	£1,214.37	Per year - new licence	Discretionary
Zoo Licence – renewal (6 years)	£647.89	£683.52	£721.12	Per 6 yrs - renewal	Discretionary
Vet cancellation fee – if less than 48 hours' notice (excluding VAT)	£156.05	£164.63	£173.69	Per cancellation	Discretionary

Pest Control (charges include VAT 20% unless stated otherwise)	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Rats and mice treatment – domestic (non-council tenant) – 5 visit maximum	£180.31	£190.23	£200.69	Per treatment	Discretionary
Rats and mice treatment – domestic (non-council tenant concession) – 5 visit maximum	£90.16	£95.12	£100.35	Per treatment	Discretionary
Rats and mice treatment – domestic (council tenant – charged to Housing Revenue Account)	Nil	Nil	Nil	Per treatment	Discretionary
Rats and mice treatment – non-domestic premises (initial visit)	£180.31	£190.23	£200.69	Per visit	Discretionary
Rats and mice treatment – non-domestic premises (each subsequent visit) (excluding VAT)	£75.90	£80.07	£84.48	Per hour	Discretionary
Fleas – domestic (non-council tenant) – 5 visit maximum	£180.31	£190.23	£200.69	Per treatment	Discretionary
Fleas – domestic (non-council tenant concession) – 5 visit maximum	£90.16	£95.12	£100.35	Per treatment	Discretionary
Fleas – domestic (council tenant – charged to Housing Revenue Account)	Nil	Nil	Nil	Per treatment	Discretionary
Fleas – non-domestic premises (initial visit)	£180.31	£190.23	£200.69	Per visit	Discretionary
Fleas – non-domestic premises (each subsequent visit) (excluding VAT)	£75.90	£80.07	£84.48	Per hour	Discretionary
Bedbugs – domestic (non-council tenant) (survey visit)	£86.60	£91.36	£96.39	Per survey	Discretionary
Bedbugs – domestic (non-council tenant concession) (survey visit)	£43.30	£45.68	£48.19	Per survey	Discretionary
Bedbugs – domestic (council tenant – charged to Housing Revenue Account) (survey visit)	Nil	Nil	Nil	Per survey	Discretionary
Bedbugs – domestic (non-council tenant) (treatment)	By quote	By quote	By quote	Per treatment	Discretionary
Bedbugs – domestic (non-council tenant concession) (treatment)	By quote	By quote	By quote	Per treatment	Discretionary
Bedbugs – domestic (council tenant – charged to Housing Revenue Account) (treatment)	By quote	By quote	By quote	Per treatment	Discretionary
Wasps – domestic (non-council tenant)	£75.49	£79.64	£84.02	Per treatment	Discretionary
Wasps – domestic (non-council tenant concession)	£37.74	£39.82	£42.01	Per treatment	Discretionary
Wasps – domestic (council tenant – charged to Housing Revenue Account)	Nil	Nil	Nil	Per treatment	Discretionary
Wasps – non-domestic premises (initial visit)	£75.49	£79.64	£84.02	Per visit	Discretionary
Wasps – non-domestic premises (each subsequent visit) (excluding VAT)	£75.90	£80.07	£84.48	Per hour	Discretionary
Other insects – domestic (non-council tenant) – 5 visit maximum	£180.31	£190.23	£200.69	Per treatment	Discretionary
Other insects – domestic (non-council tenant concession) – 5 visit maximum	£90.16	£95.12	£100.35	Per treatment	Discretionary
Other insects – domestic (council tenant – charged to Housing Revenue Account)	Nil	Nil	Nil	Per treatment	Discretionary
Other insects – non-domestic premises (initial visit)	£180.31	£190.23	£200.69	Per visit	Discretionary
Other insects – non-domestic premises (each subsequent visit) (excluding VAT)	£75.90	£80.07	£84.48	Per hour	Discretionary
Squirrels – one week's trapping	£226.53	£238.99	£252.13	Per week	Discretionary
Moles – one week's trapping or three gassing visits	£226.53	£238.99	£252.13	Per week/3 visits	Discretionary

Site Licence Application Fees for Mobile Home (Permanent Resident) Sites	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Licence application for 1-10 residential units – new application	£761.84	£803.74	£847.95	Per application	Discretionary
Licence application for 1-10 residential units – renewal (5 years)	£630.41	£665.08	£701.66	Per application	Discretionary
Licence application for 11-20 residential units – new application	£1,524.84	£1,608.71	£1,697.19	Per application	Discretionary
Licence application for 11-20 residential units – renewal (5 years)	£1,260.81	£1,330.15	£1,403.31	Per application	Discretionary
Licence application for 21-40 residential units – new application	£3,048.52	£3,216.19	£3,393.08	Per application	Discretionary
Licence application for 21-40 residential units – renewal (5 years)	£2,522.79	£2,661.54	£2,807.93	Per application	Discretionary
Licence application for 41-70 residential units – new application	£5,336.35	£5,629.85	£5,939.49	Per application	Discretionary
Licence application for 41-70 residential units – renewal (5 years)	£4,415.17	£4,658.00	£4,914.19	Per application	Discretionary
Licence application for 71-100+ residential units – new application	£7,640.48	£8,060.71	£8,504.05	Per application	Discretionary
Licence application for 71-100+ residential units – renewal (5 years)	£6,309.88	£6,656.92	£7,023.05	Per application	Discretionary

Planning Services – Building Warrant Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Value of works (£0 - £5,000)	£210.00	£210.00	£210.00	Per application	Non-discretionary
Value of works (£5,001 - £5,500)	£231.00	£231.00	£231.00	Per application	Non-discretionary
Value of works (£5,501 - £6,000)	£252.00	£252.00	£252.00	Per application	Non-discretionary
Value of works (£6,001 - £6,500)	£273.00	£273.00	£273.00	Per application	Non-discretionary
Value of works (£6,501 - £7,000)	£294.00	£294.00	£294.00	Per application	Non-discretionary
Value of works (£7,001 - £7,500)	£315.00	£315.00	£315.00	Per application	Non-discretionary
Value of works (£7,501 - £8,000)	£336.00	£336.00	£336.00	Per application	Non-discretionary
Value of works (£8,001 - £8,500)	£357.00	£357.00	£357.00	Per application	Non-discretionary
Value of works (£8,501 - £9,000)	£378.00	£378.00	£378.00	Per application	Non-discretionary
Value of works (£9,001 - £9,500)	£399.00	£399.00	£399.00	Per application	Non-discretionary
Value of works (£9,501 - £10,000)	£420.00	£420.00	£420.00	Per application	Non-discretionary
Value of works (£10,001 - £11,000)	£443.00	£443.00	£443.00	Per application	Non-discretionary
Value of works (£11,001 - £12,000)	£466.00	£466.00	£466.00	Per application	Non-discretionary
Value of works (£12,001 - £13,000)	£489.00	£489.00	£489.00	Per application	Non-discretionary
Value of works (£13,001 - £14,000)	£512.00	£512.00	£512.00	Per application	Non-discretionary
Value of works (£14,001 - £15,000)	£535.00	£535.00	£535.00	Per application	Non-discretionary
Value of works (£15,001 - £16,000)	£558.00	£558.00	£558.00	Per application	Non-discretionary
Value of works (£16,001 - £17,000)	£581.00	£581.00	£581.00	Per application	Non-discretionary
Value of works (£17,001 - £18,000)	£604.00	£604.00	£604.00	Per application	Non-discretionary
Value of works (£18,001 - £19,000)	£627.00	£627.00	£627.00	Per application	Non-discretionary
Value of works (£19,001 - £20,000)	£650.00	£650.00	£650.00	Per application	Non-discretionary
Value of works (£20,001 - £30,000)	£728.00	£728.00	£728.00	Per application	Non-discretionary
Value of works (£30,001 - £40,000)	£806.00	£806.00	£806.00	Per application	Non-discretionary
Value of works (£40,001 - £50,000)	£884.00	£884.00	£884.00	Per application	Non-discretionary
Value of works (£50,001 - £60,000)	£962.00	£962.00	£962.00	Per application	Non-discretionary
Value of works (£60,001 - £70,000)	£1,040.00	£1,040.00	£1,040.00	Per application	Non-discretionary

Planning Services – Building Warrant Fees	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Value of works (£70,001 - £80,000)	£1,118.00	£1,118.00	£1,118.00	Per application	Non-discretionary
Value of works (£80,001 - £90,000)	£1,196.00	£1,196.00	£1,196.00	Per application	Non-discretionary
Value of works (£90,001 - £100,000)	£1,274.00	£1,274.00	£1,274.00	Per application	Non-discretionary
Value of works (£100,001 - £120,000)	£1,402.00	£1,402.00	£1,402.00	Per application	Non-discretionary
Value of works (£120,001 - £140,000)	£1,530.00	£1,530.00	£1,530.00	Per application	Non-discretionary
Value of works (£140,001 - £160,000)	£1,658.00	£1,658.00	£1,658.00	Per application	Non-discretionary
Value of works (£160,001 - £180,000)	£1,786.00	£1,786.00	£1,786.00	Per application	Non-discretionary
Value of works (£180,001 - £200,000)	£1,914.00	£1,914.00	£1,914.00	Per application	Non-discretionary
Value of works (£200,001 - £220,000)	£2,042.00	£2,042.00	£2,042.00	Per application	Non-discretionary
Value of works (£220,001 - £240,000)	£2,170.00	£2,170.00	£2,170.00	Per application	Non-discretionary
Value of works (£240,001 - £260,000)	£2,298.00	£2,298.00	£2,298.00	Per application	Non-discretionary
Value of works (£260,001 - £280,000)	£2,426.00	£2,426.00	£2,426.00	Per application	Non-discretionary
Value of works (£280,001 - £300,000)	£2,554.00	£2,554.00	£2,554.00	Per application	Non-discretionary
Value of works (£300,001 - £320,000)	£2,682.00	£2,682.00	£2,682.00	Per application	Non-discretionary
Value of works (£320,001 - £340,000)	£2,810.00	£2,810.00	£2,810.00	Per application	Non-discretionary
Value of works (£340,001 - £360,000)	£2,938.00	£2,938.00	£2,938.00	Per application	Non-discretionary
Value of works (£360,001 - £380,000)	£3,066.00	£3,066.00	£3,066.00	Per application	Non-discretionary
Value of works (£380,001 - £400,000)	£3,194.00	£3,194.00	£3,194.00	Per application	Non-discretionary
Value of works (£400,001 - £420,000)	£3,322.00	£3,322.00	£3,322.00	Per application	Non-discretionary
Value of works (£420,001 - £440,000)	£3,450.00	£3,450.00	£3,450.00	Per application	Non-discretionary
Value of works (£440,001 - £460,000)	£3,578.00	£3,578.00	£3,578.00	Per application	Non-discretionary
Value of works (£460,001 - £480,000)	£3,706.00	£3,706.00	£3,706.00	Per application	Non-discretionary
Value of works (£480,001 - £500,000)	£3,834.00	£3,834.00	£3,834.00	Per application	Non-discretionary
Value of works (£500,001 - £550,000)	£4,055.00	£4,055.00	£4,055.00	Per application	Non-discretionary
Value of works (£550,001 - £600,000)	£4,276.00	£4,276.00	£4,276.00	Per application	Non-discretionary
Value of works (£600,001 - £650,000)	£4,497.00	£4,497.00	£4,497.00	Per application	Non-discretionary
Value of works (£650,001 - £700,000)	£4,718.00	£4,718.00	£4,718.00	Per application	Non-discretionary
Value of works (£700,001 - £750,000)	£4,939.00	£4,939.00	£4,939.00	Per application	Non-discretionary
Value of works (£750,001 - £800,000)	£5,160.00	£5,160.00	£5,160.00	Per application	Non-discretionary
Value of works (£800,001 - £850,000)	£5,381.00	£5,381.00	£5,381.00	Per application	Non-discretionary
Value of works (£850,001 - £900,000)	£5,602.00	£5,602.00	£5,602.00	Per application	Non-discretionary
Value of works (£900,001 - £950,000)	£5,823.00	£5,823.00	£5,823.00	Per application	Non-discretionary
Value of works (£950,001 - £1,000,000)	£6,044.00	£6,044.00	£6,044.00	Per application	Non-discretionary
Value of works greater than £1,000,000 – additional fee per £100,000	£315.00	£315.00	£315.00	Per application	Non-discretionary

Building Warrants – work not started prior to the application	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Application for conversion only – that is without any building work	£210.00	£210.00	£210.00	Per application	Non-discretionary
Application for demolition only – that is where there are no immediate plans for rebuilding	£210.00	£210.00	£210.00	Per application	Non-discretionary
Amendment to warrant application (value increased by £5,000 or under)	£150.00	£150.00	£150.00	Per application	Non-discretionary
Amendment to warrant application – increase of more than £5,000 (take from fee table above)	Per BW fee table	Per BW fee table	Per BW fee table	Per application	Non-discretionary
Amendment for further stage of staged building warrants	£150.00	£150.00	£150.00	Per application	Non-discretionary
Extend period of validity of building warrant	£150.00	£150.00	£150.00	Per application	Non-discretionary
Application to provide facilities solely for use of disabled persons within a dwelling	No Fee	No Fee	No Fee	Per application	Non-discretionary

Building Warrants – work started prior to the original application being submitted	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Building warrant application – based on value of work	200% of BW fee	200% of BW fee	200% of BW fee	Per application	Non-discretionary
Application for conversion only – that is without any building work	£300.00	£300.00	£300.00	Per application	Non-discretionary
Application for demolition only – that is where there are no immediate plans for rebuilding	£300.00	£300.00	£300.00	Per application	Non-discretionary

Building Warrants – work has been completed & no building warrant submitted	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Building warrant application – based on value of work	300% of BW fee	300% of BW fee	300% of BW fee	Per application	Non-discretionary
Application for conversion only – that is without any building work	£500.00	£500.00	£500.00	Per application	Non-discretionary
Application for demolition only – that is where there are no immediate plans for rebuilding	£500.00	£500.00	£500.00	Per application	Non-discretionary

Building Warrants – discounts for using certifier of design	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Value of works (£0 - £5,000)	£45.00	£45.00	£45.00	Per application	Non-discretionary
Value of works (£5,001 - £10,000)	£55.00	£55.00	£55.00	Per application	Non-discretionary
Value of works (£10,001 - £15,000)	£65.00	£65.00	£65.00	Per application	Non-discretionary
Value of works (£15,001 - £20,000)	£75.00	£75.00	£75.00	Per application	Non-discretionary
Value of works (£20,001 - £50,000)	£100.00	£100.00	£100.00	Per application	Non-discretionary
Value of works (£50,001 - £100,000)	£120.00	£120.00	£120.00	Per application	Non-discretionary
Value of works (£100,001 or greater)	10% of fee	10% of fee	10% of fee	Per application	Non-discretionary

Building Warrants – discounts for using certifier of construction	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Value of works (£0 - £5,000)	£25.00	£25.00	£25.00	Per application	Non-discretionary
Value of works (£5,001 - £10,000)	£25.00	£25.00	£25.00	Per application	Non-discretionary
Value of works (£10,001 - £15,000)	£30.00	£30.00	£30.00	Per application	Non-discretionary
Value of works (£15,001 - £20,000)	£35.00	£35.00	£35.00	Per application	Non-discretionary
Value of works (£20,001 - £50,000)	£40.00	£40.00	£40.00	Per application	Non-discretionary
Value of works (£50,001 - £100,000)	£42.00	£42.00	£42.00	Per application	Non-discretionary
Value of works (£100,001 or greater)	3% of fee	3% of fee	3% of fee	Per application	Non-discretionary

Building Warrants – copy documents	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Building warrant and/or completion certificate where building warrant reference is provided	£60.00*	£60.00*	£60.00*	Per document	Discretionary
Building warrant and/or completion certificate where building warrant reference is provided – Fast Track service	£100.00*	£100.00*	£100.00*	Per document	Discretionary
Building warrant and/or completion certificate where building warrant reference is not provided	£90.00*	£90.00*	£90.00*	Per document	Discretionary
Building warrant and/or completion certificate where building warrant reference is not provided – Fast Track service	£140.00*	£140.00*	£140.00*	Per document	Discretionary
Copy of building warrant approved plans – on each occasion a copy of the plans is an additional fee	£60.00	£60.00	£60.00	Per document	Discretionary
Copy of building warrant approved plans – on each occasion a copy of the plans is an additional fee – Fast track service	£100.00	£100.00	£100.00	Per document	Discretionary

*** Plans are an extra charge**

Letters of Comfort	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Works carried out without a building warrant – works completed prior to 1 May 2005 – value of works under £5,000 – domestic	£300.00 plus BW fee	£300.00 plus BW fee	£300.00 plus BW fee	Per letter of comfort	Discretionary
Works carried out without a building warrant – works completed prior to 1 May 2005 – value of works above £5,000 – domestic	£300.00 plus BW fee	£300.00 plus BW fee	£300.00 plus BW fee	Per letter of comfort	Discretionary
Works carried out without a building warrant – works completed prior to 1 May 2005 – value of works under £5,000 – non-domestic	£350.00 plus BW fee	£350.00 plus BW fee	£350.00 plus BW fee	Per letter of comfort	Discretionary
Works carried out without a building warrant – works completed prior to 1 May 2005 – value of works above £5,000 – non-domestic	£350.00 plus BW fee	£350.00 plus BW fee	£350.00 plus BW fee	Per letter of comfort	Discretionary
Expired building warrant submitted prior to 1 May 2005 – domestic	£225.00	£225.00	£225.00	Per letter of comfort	Discretionary
Expired building warrant submitted prior to 1 May 2005 – non-domestic	£360.00	£360.00	£360.00	Per letter of comfort	Discretionary
Confirmation completed works are exempt – works completed prior to 1 May 2005 - domestic	£200.00	£200.00	£200.00	Per letter of comfort	Discretionary
Confirmation completed works are exempt – works completed prior to 1 May 2005 – non-domestic	£325.00	£325.00	£325.00	Per letter of comfort	Discretionary
Desktop confirmation no BW required – works proposed/completed after 1 May 2005 – domestic	£75.00	£75.00	£75.00	Per letter of comfort	Discretionary

Letters of Comfort	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Desktop confirmation no BW required – works proposed/completed after 1 May 2005 – non-domestic	£125.00	£125.00	£125.00	Per letter of comfort	Discretionary
Desktop review and site visit confirmation no BW required – works proposed/completed after 1 May 2005 – domestic	£175.00	£175.00	£175.00	Per letter of comfort	Discretionary
Desktop review and site visit confirmation no BW required – works proposed/completed after 1 May 2005 – non-domestic	£275.00	£275.00	£275.00	Per letter of comfort	Discretionary
Fees for applications for planning permission and for applications for approval, consent or agreement required by a condition imposed on a grant of planning permission in principle	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
New Dwellings					
1. Construction of buildings, structures or erections for use as residential accommodation:					
a) Where the number of dwelling houses to be created by the development does not exceed 10, £714 for each dwelling house	£714.00	£714.00	£714.00	Per application	Non-discretionary
b) Where the number of dwelling houses to be created by the development is fewer than 50, £714 for the first 10 dwelling houses, and £536 for each dwelling house thereafter	Max £28,044.00	Max £28,044.00	Max £28,044.00	Per application	Non-discretionary
c) Where the number of dwelling houses to be created by the development is 50 or more, £714 for the first 10 dwelling houses, £536 for each dwelling house in excess of 10 up to 49 dwelling houses, and £298 for each dwelling house in excess of 50, subject to a maximum total of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
Existing Dwellings					
2. The carrying out of operations which will result in the enlargement, improvement or other alteration of an existing dwelling:					
a) one dwelling	£357.00	£357.00	£357.00	Per application	Non-discretionary
b) 2 or more dwellings	£714.00	£714.00	£714.00	Per application	Non-discretionary
3. a) The carrying out of operations, including the erection of a building within the curtilage of an existing dwelling house, for purposes ancillary to the enjoyment of the dwelling house as such, or	£357.00	£357.00	£357.00	Per application	Non-discretionary
3. b) the erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwelling house	£357.00	£357.00	£357.00	Per application	Non-discretionary
Non-Residential Buildings					
4. The construction of buildings, structures or erections including extensions (other than construction within categories 1, 5, and 6):					
a) Where no floor area is created or the gross floor space created does not exceed 50 square metres	£357.00	£357.00	£357.00	Per application	Non-discretionary
b) Where the gross floor space created exceeds 50 square metres, £714 in respect of any gross floor space up to 100 square metres	£714.00	£714.00	£714.00	Per application	Non-discretionary
c) Where the gross floor space exceeds 100 square metres, £714 plus £714 per 100 square metres in respect of any gross floor space exceeding 100 square metres and up to 4,000 square metres	Max £28,560.00	Max £28,560.00	Max £28,560.00	Per application	Non-discretionary
d) Where the gross floor space exceeds 4,000 square metres, £28,560 plus £357 per 100 square metres in respect of any gross floor space exceeding 4,000 square metres, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary

Fees for applications for planning permission and for applications for approval, consent or agreement required by a condition imposed on a grant of planning permission in principle	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
e) Where no buildings are to be created, £714 per 0.1 hectare of site area, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
Agricultural Buildings					
5. The erection, on land used for the purposes of agriculture, of buildings to be used for agricultural purposes (other than buildings in category 6):					
a) Where the ground area to be covered by the development does not exceed 500 square metres	£595.00	£595.00	£595.00	Per application	Non-discretionary
b) Where the ground area to be covered by the development exceeds 500 square metres, £595 plus £595 for each 100 square metres in excess of 500 square metres, subject to a maximum of £29,760	Max £29,760.00	Max £29,760.00	Max £29,760.00	Per application	Non-discretionary
6. The erection of glasshouses or polytunnels to be used for agricultural purposes. £119 for each 100 square metres of ground area to be covered by the development subject to a maximum of £5,952	Max £5,952.00	Max £5,952.00	Max £5,952.00	Per application	Non-discretionary
Energy Generation					
7. The erection of wind turbines and the carrying out of other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:	£0.00	£0.00	£0.00	£0.00	£0.00
a) (i) Where none of the turbines have a ground to hub height exceeding 15 metres	£1,488.00	£1,488.00	£1,488.00	Per application	Non-discretionary
b) (ii) Where one or more of the turbines has a ground to hub height exceeding 15 metres, but not exceeding 50 metres	£2,976.00	£2,976.00	£2,976.00	Per application	Non-discretionary
c) (iii) Where one or more of the turbines has a ground to hub height exceeding 50 metres	£5,952.00	£5,952.00	£5,952.00	Per application	Non-discretionary
d) Where the number of turbines does exceed 3, £595 for each 0.1 hectare of site area, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
8. The construction of a hydro-electric generating station and the carrying out of any other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines. £595 for each 0.1 hectare of site area, subject to a maximum of £29,760	Max £29,760.00	Max £29,760.00	Max £29,760.00	Per application	Non-discretionary
9. The construction of a solar electric generating station and the carrying out of any other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines. £595 for each 0.1 hectare of site area, subject to a maximum of £29,760	Max £29,760.00	Max £29,760.00	Max £29,760.00	Per application	Non-discretionary
10. The carrying out of any operations connected with the exploratory drilling for oil or natural gas:					
a) Where the site area does not exceed 0.1 hectares	£1,190.00	£1,190.00	£1,190.00	Per application	Non-discretionary
b) Where the site area exceeds 0.1 hectares, £1,190 in respect of the first 0.1 hectares of site area, plus £595 for each 0.1 hectare of site area in excess of 0.1 hectares, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary

Fees for applications for planning permission and for applications for approval, consent or agreement required by a condition imposed on a grant of planning permission in principle	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Fish and Shellfish Farming					
11. The placing or assembly of equipment in any part of any marine waters for the purposes of fish farming. £238 for each 0.1 hectare of the surface area of the marine waters to be used in relation to the placement or assembly of any equipment for the purposes of fish farming and £89 for each 0.1 hectare of the sea bed to be used in relation to such development, subject to a maximum of £29,760	Max £29,760.00	Max £29,760.00	Max £29,760.00	Per application	Non-discretionary
12. The placing or assembly of equipment in any part of any marine waters for the purposes of shellfish farming. £129 for each 0.1 hectare of the surface area of the marine waters to be used in relation to the placement or assembly of any equipment for the purposes of shellfish farming, subject to a maximum of £29,760	Max £29,760.00	Max £29,760.00	Max £29,760.00	Per application	Non-discretionary
13. The erection, alteration or replacement of plant or machinery:					
a) Where the site area does not exceed 5 hectares, £595 for each 0.1 hectare of site area	Max £29,750.00	Max £29,750.00	Max £29,750.00	Per application	Non-discretionary
b) Where the site area exceeds 5 hectares, £29,750 plus £298 for each 0.1 hectare of the site area in excess of 5 hectares, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
14. The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land.	£595.00	£595.00	£595.00	Per application	Non-discretionary
15. Operations for the winning and working of minerals (not including peat):					
a) Where the site area does not exceed 0.1 hectare	£1,190.00	£1,190.00	£1,190.00	Per application	Non-discretionary
b) Where the site area exceeds 0.1 hectare, but does not exceed 15 hectares, £1,190 plus £595 for each 0.1 hectare of the site area in excess of 0.1 hectare, subject to a maximum of £89,845	Max £89,845.00	Max £89,845.00	Max £89,845.00	Per application	Non-discretionary
c) Where the site area exceeds 15 hectares, £89,845, plus £298 for each 0.1 hectare of site area in excess of 15 hectares, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
16. Operations for the extraction of peat. £595 for each 0.1 hectare of site area, subject to a maximum of £7,142	Max £7,142.00	Max £7,142.00	Max £7,142.00	Per application	Non-discretionary
17. The carrying out of any operations not coming within any of the above categories:					
a) Where the site area does not exceed 0.1 hectare	£1,190.00	£1,190.00	£1,190.00	Per application	Non-discretionary
b) Where the site area exceeds 0.1 hectare, but does not exceed 15 hectares, £1,190 plus £595 for each 1 hectare of the site area in excess of 0.1 hectare, subject to a maximum of £10,115	Max £10,115.00	Max £10,115.00	Max £10,115.00	Per application	Non-discretionary
c) Where the site area exceeds 15 hectares, £10,115 plus £298 for each 0.1 hectare of the site area in excess of 15 hectares, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
Use of Land					
18. The use of land for the disposal of refuse or waste materials or for the deposit of material remaining after minerals have been extracted from land:					
a) Where the site area does not exceed 0.1 hectare	£1,190.00	£1,190.00	£1,190.00	Per application	Non-discretionary
b) Where the site area exceeds 0.1 hectare, but does not exceed 15 hectares, £1,190 plus £595 for each 1 hectare of the site area in excess of 0.1 hectare, subject to a maximum of £89,845	Max £89,845.00	Max £89,845.00	Max £89,845.00	Per application	Non-discretionary
c) Where the site area exceeds 15 hectares, £86,845 plus £298 for each 0.1 hectare of the site area in excess of 15 hectares, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary

Fees for applications for planning permission and for applications for approval, consent or agreement required by a condition imposed on a grant of planning permission in principle	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
19. The use of land for the storage of minerals in the open:					
a) Where the site area does not exceed 0.1 hectare	£1,190.00	£1,190.00	£1,190.00	Per application	Non-discretionary
b) Where the site area exceeds 0.1 hectare, but does not exceed 15 hectares, £1,190 plus £595 for each 1 hectare of the site area in excess of 0.1 hectare, subject to a maximum of £86,976	Max £89,845.00	Max £89,845.00	Max £89,845.00	Per application	Non-discretionary
c) Where the site area exceeds 15 hectares, £89,845 plus £298 for each 0.1 hectare of the site area in excess of 15 hectares, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
Change of Use of Buildings for Land					
20. The change of use of a building to use as one or more dwelling houses:					
a) Where the number of dwelling houses to be created by the development does not exceed 10, £691 for each dwelling house	£714.00	£714.00	£714.00	Per application	Non-discretionary
b) Where the number of dwelling houses to be created by the development is fewer than 50, £714 for the first 10 dwelling houses, and £536 for each dwelling house thereafter	Max £28,044.00	Max £28,044.00	Max £28,044.00	Per application	Non-discretionary
c) Where the number of dwelling houses to be created by the development is 50 or more, £714 for each of the first 10 dwelling houses, £536 for each dwelling house in excess of 10 up to 49 dwellinghouses, and £298 for each dwelling house in excess of 50, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
21. A material change in the use of a building (other than a change of use referred to in category 20):					
a) Where the gross floor space does not exceed 100 square metres	£714.00	£714.00	£714.00	Per application	Non-discretionary
b) Where the gross floor space exceeds 100 square metres, £714 plus £714 per 100 square metres up to 4,000 square metres	Max £28,560.00	Max £28,560.00	Max £28,560.00	Per application	Non-discretionary
c) Where the gross floor space exceeds 4,000 square metres, £28,560 plus £357 per 100 square metres in respect of any gross floor space exceeding 4,000 square metres, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
22. A material change in the use of land (other than— (a) a change of use within category 21, or (b) a change of use within categories 18 or 19, or (c) a change in the use of equipment placed or assembled in marine waters for the purposes of fish farming or shellfish farming), £597 per 0.1 hectare subject to a maximum of £5,952	Max £5,952.00	Max £5,952.00	Max £5,952.00	Per application	Non-discretionary

Fees for applications for planning permission in principle	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Residential Development					
1. Construction of buildings, structures or erections for use as residential accommodation:					
a) Where only one dwelling house is to be created	£714.00	£714.00	£714.00	Per application	Non-discretionary
b) Where more than one dwelling house is to be created and the site area does not exceed 2.5 hectares, £714 for each 0.1 hectare of the site area,	Max £17,850.00	Max £17,850.00	Max £17,850.00	Per application	Non-discretionary
c) Where more than one dwelling house is to be created & site area exceeds 2.5 hectares £714 for each 0.1 hectare up to 2.5 hectares of the site area, and then £357 for each 0.1 hectare in excess of 2.5 hectares, to a maximum of £89,280	Max £89,280.00	Max £89,280.00	Max £89,280.00	Per application	Non-discretionary
Non-Residential Buildings					
2. The construction of buildings, structures or erections including extensions. £714 for each 0.1 hectare up to 2.5 hectares of the site area, and then £357 for each 0.1 hectare in excess of 2.5 hectares, subject to a maximum of £89,280	Max £89,280.00	Max £89,280.00	Max £89,280.00	Per application	Non-discretionary
Fees for applications for a certificate of lawful use or development					
Certificates of lawfulness of existing use or development					
1. An application under section 150(1)(a) or (b) of the 1997 Act (or both as the case may be) - The amount that would be payable in respect of an application for planning permission to institute the use or carry out the operations specified in the application (or an application to do both, as the case may be)	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
2. An application under section 150(1)(c) of the 1997 Act	£357.00	£357.00	£357.00	Per application	Non-discretionary
Certificates of lawfulness for proposed use or development					
3. An application under section 151(1) of the 1997 Act (apart from one within category 4). - Half the amount that would be payable in respect of an application for planning permission to institute the use or carry out the operations specified in the application (or an application to do both, as the case may be)	Max £89,820.00	Max £89,820.00	Max £89,820.00	Per application	Non-discretionary
4. An application under section 151(1)(a) where the use specified is use as one or more separate dwelling houses. £714 for each dwelling house, subject to a maximum of £178,560	Max £178,560.00	Max £178,560.00	Max £178,560.00	Per application	Non-discretionary
Fees for a determination as to whether the planning authority's prior approval is required in relation to development under schedule 1 of the general permitted development order					
1. An application made for determination as to whether the prior approval of the planning authority is required in relation to development under schedule 1 of the General Permitted Development Order (other than one within categories 2 to 9)	£207.00	£207.00	£207.00	Per application	Non-discretionary
2. An application made by virtue of paragraph (4A) of Class 18 of Part 6 (agricultural buildings & operations) of schedule 1 of the General Permitted Development Order	No fee	No fee	No fee	Per application	Non-discretionary
3. An application made by virtue of paragraph (4) of Class 18B of Part 6 (agricultural buildings & operations) of schedule 1 of the General Permitted Development Order	£620.00	£620.00	£620.00	Per application	Non-discretionary
4. An application made by virtue of paragraph (5) of Class 18C of Part 6 (agricultural buildings & operations) of schedule 1 of the General Permitted Development Order	£620.00	£620.00	£620.00	Per application	Non-discretionary

Fees for a determination as to whether the planning authority's prior approval is required in relation to development under schedule 1 of the general permitted development order	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
5. An application made by virtue of paragraph (4) of Class 21A of Part 6A (fish farming) of schedule 1 of the General Permitted Development Order	£775.00	£775.00	£775.00	Per application	Non-discretionary
6. An application made by virtue of paragraph (4) of Class 22A of Part 7 (forestry buildings & operations) of schedule 1 of the General Permitted Development Order	£620.00	£620.00	£620.00	Per application	Non-discretionary
7. An application made by virtue of paragraph (5) of Class 22B of Part 7 (forestry buildings & operations) of schedule 1 of the General Permitted Development Order	£620.00	£620.00	£620.00	Per application	Non-discretionary
8. An application made by virtue of paragraph (4) of Class 22 of Part 7 (forestry buildings & operations) of schedule 1 of the General Permitted Development Order	No fee	No fee	No fee	Per application	Non-discretionary
9. An application made by virtue of subparagraph (23) of Class 67 of Part 20 (development by electronic communications code operators) of schedule 1 of the General Permitted Development Order	£775.00	£775.00	£775.00	Per application	Non-discretionary

Planning Services - Pre-Planning Advice, Non-Material Variations & Certificates of Compliance with Conditions	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Pre-application advice – householder	£90.00	£120.00	£120.00	Per request	Discretionary
Pre-application advice – householder request for meeting or visit (additional to above)	£90.00	£100.00	£100.00	Per request	Discretionary
Pre-application advice – small local development	50% of cost of application Max £1,200	20% of cost of application Max £1,200	20% of cost of application Max £1,200	Per request	Discretionary
Pre-application advice – small local development – applicant requests an unaccompanied visit prior to advice letter being sent (additional to small local development fee)	£120.00	£120.00	£120.00	Per request	Discretionary
Pre-application advice – small local development – applicant requests a face to face meeting or site visit (additional to small local development fee)	£300.00	£300.00	£300.00	Per request	Discretionary
Pre-application advice – medium local development	50% of cost of application Max £2,400	20% of cost of application Max £4,800	20% of cost of application Max £4,800	Per request	Discretionary
Pre-application advice – medium local development – applicant requests an unaccompanied visit prior to advice letter being sent (additional to medium local development fee)	£120.00	£120.00	£120.00	Per request	Discretionary
Pre-application advice – small local development – applicant requests a face to face meeting or site visit (additional to small local development fee)	£300.00	£300.00	£300.00	Per request	Discretionary
Pre-application advice – major development	50% of cost of application Max £3,600	20% of cost of application Max £9,000	20% of cost of application Max £9,000	Per request	Discretionary
Pre-application advice – major development – applicant requests an unaccompanied visit prior to advice letter being sent (additional to medium local development fee)	£120.00	£120.00	£120.00	Per request	Discretionary
Pre-application advice - major development – applicant requests a face to face meeting or site visit (additional to small local development fee)	£300.00	£300.00	£300.00	Per request	Discretionary
Non-Material Variation – request	£238.00	£238.00	£238.00	Per request	Non-discretionary
Compliance with plans/conditions – all applications	£119.00	£119.00	£119.00	Per request	Non-discretionary
Statutory press advertisement	£80.00	£100.00	£100.00	Per request	Discretionary

Early Learning & Childcare – Extra Nursery Hours	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Full Day	£63.00	£66.60	£70.30	Per hour	Discretionary
Half Day	£36.00	£38.00	£40.10	Per hour	Discretionary

School Letting – Primary Schools (Prices exclude VAT which will be added if applicable)	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Category 1 – free of charge	Nil	Nil	Nil	Per hour	Discretionary
Category 2 – youth organisations – classroom	£6.90	£7.28	£7.68	Per hour	Discretionary
Category 2 – youth organisations – gym/small hall	£11.45	£12.08	£12.74	Per hour	Discretionary
Category 3 – other recognised community organisations – classroom	£12.22	£12.89	£13.60	Per hour	Discretionary
Category 3 – other recognised community organisations – gym/ small hall	£19.90	£20.99	£22.15	Per hour	Discretionary
Category 4 – instructional classes – classroom	£29.84	£31.48	£33.21	Per hour	Discretionary
Category 4 – instructional classes – gym/small hall	£50.56	£53.34	£56.27	Per hour	Discretionary
Category 5 – commercial use – classroom	£31.42	£33.15	£34.97	Per hour	Discretionary
Category 5 – commercial use – gym/small hall	£54.36	£57.35	£60.50	Per hour	Discretionary
Category 6 – summer schools	By quote	By quote	By quote	Per quoted rate	Discretionary
Category 7 – youth group camps in educational premises	£11.45	£12.08	£12.74	Per person per day	Discretionary
Category 8 – use of playgrounds for car parking for commercial/ fundraising activities	£39.10	£41.25	£43.52	Per hour	Discretionary
Category 10 – gym halls, badminton or volleyball courts – adult groups	£28.99	£30.58	£32.27	Per hour per court	Discretionary
Category 10 – gym halls, badminton or volleyball courts – registered youth groups	£11.88	£12.53	£13.22	Per hour per court	Discretionary
Category 10 – gym halls, badminton or volleyball courts – adults	£5.67	£5.98	£6.31	Per hour per person	Discretionary
Category 10 – gym halls, badminton or volleyball courts – registered youths	£3.81	£4.02	£4.24	Per hour per person	Discretionary
Category 13 – football, rugby, hockey or training – synthetic pitch – adult groups	£44.75	£47.21	£49.81	Per hour	Discretionary
Category 13 – football, rugby, hockey or training – synthetic pitch – registered groups	£21.75	£22.95	£24.21	Per hour	Discretionary
Category 13 – football, rugby, hockey or training – grass pitch – adult groups	£42.82	£45.18	£47.66	Per hour	Discretionary
Category 13 – football, rugby, hockey or training – grass – registered youth groups	£20.71	£21.85	£23.05	Per hour	Discretionary
Category 16 – floodlighting – adult groups	£12.43	£13.11	£13.83	Per hour	Discretionary
Category 16 – floodlighting – registered youth groups	£9.45	£9.97	£10.52	Per hour	Discretionary
Category 17 – meetings in premises not normally open weekdays/Saturdays – additional charge (2 hour	£35.57	£37.53	£39.59	Per hour	Discretionary
Category 17 – meetings in premises not normally open Sundays – additional charge (2 hour min)	£48.36	£51.02	£53.83	Per hour	Discretionary

Linlithgow Burgh Halls – Room Hire Charges	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Garden Room – non-commercial – mid-week	£0.00	£40.00	£42.20	2 hours	Discretionary
Garden Room – non-commercial – weekend	£0.00	£60.00	£63.30	2 hours	Discretionary
Garden Room – commercial organisations – mid-week	£0.00	£110.00	£116.05	2 hours	Discretionary
Garden Room – commercial organisations – weekend	£0.00	£130.00	£137.15	2 hours	Discretionary
One Hall – non-commercial – weekend	£0.00	£90.00	£94.95	2 hours	Discretionary
One Hall – non-commercial – mid-week	£0.00	£60.00	£63.30	2 hours	Discretionary
One Hall – commercial organisations – weekend	£0.00	£240.00	£253.20	2 hours	Discretionary
One Hall – commercial organisations – mid-week	£0.00	£180.00	£189.90	2 hours	Discretionary
One hall – wedding – ceremony only (100 people)	£0.00	£750.00	£791.25	2 hours	Discretionary
One hall – wedding – ceremony only (20 people)	£0.00	£500.00	£527.50	2 hours	Discretionary
Two Halls – commercial organisations – weekend	£0.00	£1,800.00	£1,899.00	8 hours	Discretionary
Two Halls – commercial organisations – mid-week	£0.00	£1,300.00	£1,371.50	8 hours	Discretionary
Two Halls – weekend evenings – celebratory or family events*	£0.00	£1,000.00	£1,055.00	8 hours	Discretionary
Two Halls – weekend evenings – twilight wedding*	£0.00	£2,000.00	£2,110.00	9 hours	Discretionary
*Subject to minimum bar spend condition of let					

Linlithgow Burgh Halls – General Equipment Hire & Services	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Flip chart stand with pad and pens	£9.30	£9.81	£10.35	Per item	Discretionary
TV/DVD player	£37.22	£39.27	£41.43	Per item	Discretionary
Digital projector	£30.82	£32.52	£34.31	Per item	Discretionary
Digital projector & screen	£55.83	£58.90	£62.14	Per item	Discretionary
Laptop computer	£37.22	£39.27	£41.43	Per item	Discretionary
Sound system	£48.85	£51.54	£54.37	Per item	Discretionary
Wired microphone	£18.61	£19.63	£20.71	Per item	Discretionary
Radio microphone	£37.22	£39.27	£41.43	Per item	Discretionary
140 chair covers	£1.17	£1.23	£1.30	Per item	Discretionary
5 portable staging pieces	£37.22	£39.27	£41.43	Per item	Discretionary
Additional cleaning	£37.22	£39.27	£41.43	Per item	Discretionary
Photocopying A4	£0.11	£0.11	£0.12	Per item	Discretionary
Photocopying A3	£0.23	£0.24	£0.25	Per item	Discretionary
Laminating A4	£0.93	£0.98	£1.03	Per item	Discretionary
Laminating A3	£1.86	£1.96	£2.07	Per item	Discretionary
Linen table cloth hire	£7.56	£7.98	£8.42	Per item	Discretionary

Linlithgow Burgh Halls – Wedding Packages	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Full Venue – Wedding – weekend*	£0.00	£4,500.00	£4,747.50	Day/Evening	Discretionary
Full Venue – Wedding – mid-week*	£0.00	£4,000.00	£4,220.00	Day/Evening	Discretionary
Full Venue – Wedding – off season – weekend*	£0.00	£4,000.00	£4,220.00	Day/Evening	Discretionary
Full Venue – Wedding – off season – mid-week*	£0.00	£3,500.00	£3,692.50	Day/Evening	Discretionary
Wedding/event catering package – full day standard	£0.00	£60.00	£63.30	Per person	Discretionary
Wedding/event full day drinks package – full day standard	£0.00	£19.81	£20.90	Per person	Discretionary
*Subject to minimum bar spend condition of let					

Community Tennis Courts	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Pay and Play - Juniors (under 18)	£3.20	£3.50	£3.70	Per hour (total court charge)	Discretionary
Pay and Play - Adults (18+)	£6.00	£6.50	£6.90	Per hour (total court charge)	Discretionary
Membership - Juniors - (under 18)	£27.30	£29.00	£30.50	12 Months	Discretionary
Membership - Concession - (65+ and those receiving benefits)	£43.70	£46.00	£48.50	12 Months	Discretionary
Membership - Family/Household	£87.35	£92.00	£97.00	12 Months	Discretionary
Coaching Membership	£200.00	£400.00	£800.00	12 Months	Discretionary

Property Management Fees (all fees inclusive of VAT)	Final 2025/26	2026/27 (Proposed)	2027/28 (Proposed)	Basis of Charge	Discretionary/ Non-discretionary
Wayleaves for utilities – excluding legal fees	£220.00	£220.00	£220.00	Per transaction	Discretionary
Servitudes – excluding legal fees	£360.00	£360.00	£360.00	Per transaction	Discretionary
Minutes of waiver/standard securities – excluding legal fees	£360.00	£360.00	£360.00	Per transaction	Discretionary
Land sales (transactions up to £10,000)	£360.00	£360.00	£360.00	Per transaction	Discretionary
Land sales (transactions over £10,000)	£720.00	£720.00	£720.00	Per transaction	Discretionary
Garden ground administration fee – excluding legal fees	£200.00	£200.00	£200.00	Per transaction	Discretionary
Preparation of deed plans	£220.00	£220.00	£220.00	Per transaction	Discretionary
Planning permission (guide)	£440.00	£440.00	£440.00	Per transaction	Discretionary
Commercial property advertising boards – administration fee	£270.00	£270.00	£270.00	Per transaction	Discretionary
Landlord reference – retaining unit within WLC area	£190.00	£190.00	£190.00	Per transaction	Discretionary
Landlord reference – not retaining unit within WLC area	£350.00	£350.00	£350.00	Per transaction	Discretionary
New leases, lease renewals (transactions up to £10,000)	£500.00	£500.00	£500.00	Per transaction	Discretionary
New leases, lease renewals (transactions over £10,000)	£750.00	£750.00	£750.00	Per transaction	Discretionary
Landlords consent (transactions up to £10,000)	£500.00	£500.00	£500.00	Per transaction	Discretionary
Landlords consent (transactions between £10,000 and £14,999)	£750.00	£750.00	£750.00	Per transaction	Discretionary
Landlords consent (transactions between £15,000 and £19,999)	£1,000.00	£1,000.00	£1,000.00	Per transaction	Discretionary
Landlords consent (transactions between £20,000 and £24,999)	£1,250.00	£1,250.00	£1,250.00	Per transaction	Discretionary
Landlords consent (transactions above £25,000)	£1,500.00	£1,500.00	£1,500.00	Per transaction	Discretionary
Roundabout sponsorship	Min £170.00	Min £170.00	Min £170.00	Per month	Discretionary

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Corporate Services

	£	£
BASE BUDGET 2025/26		13,799,191
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay	464,253	
Staffing Turnover Factor	<u>(11,000)</u>	453,253
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Corporate Services workforce transformation	(64,000)	
Increasing salary savings by extending the employee benefit salary sacrifice scheme	<u>(66,000)</u>	(130,000)
TOTAL BASE BUDGET INCREASE 2026/27		323,253
TOTAL BUDGET 2026/27 - BASE BUDGET		<u><u>14,122,444</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Housing, Customer & Building Services

	£	£
BASE BUDGET 2025/26		9,813,788
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay	307,413	
Staffing Turnover Factor	<u>(9,000)</u>	298,413
DEMOGRAPHICS & DEMAND LED PRESSURES		
Homelessness	<u>80,000</u>	80,000
SCOTTISH GOVERNMENT FUNDED SERVICE DEVELOPMENTS		
Reduction in Rapid Rehousing Transition Plan (RRTP) Funding	<u>(7,000)</u>	(7,000)
SERVICE PRESSURES & DEVELOPMENTS		
Temporary Accommodation Net Budget Pressures & Mitigations	<u>1,500,000</u>	1,500,000
INFLATION & INDEXATION		
Passenger Transport Contracts	<u>7,561</u>	7,561
INCOME & CONTRIBUTIONS		
Rent of Non-HRA Houses	(182,482)	
Registration Fees	(12,000)	
Swimming Pool Admission	(2,332)	
Libraries & Partnership Centres - use of premises and sale of goods & services	<u>(3,010)</u>	(199,824)
EMPOWERING COMMUNITIES		
Revised operating model to deliver sustainable community centres	<u>(790,000)</u>	(790,000)
TOTAL BASE BUDGET INCREASE 2026/27		889,150
TOTAL BUDGET 2026/27 - BASE BUDGET		<u>10,702,938</u>
TIME LIMITED INVESTMENT		
Homelessness Preventative Investment		40,000
TOTAL BUDGET 2026/27 - BASE BUDGET & TIME LIMITED		<u>10,742,938</u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Operational Services

	£	£
BASE BUDGET 2025/26		78,181,671
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay	1,811,871	
Staffing Turnover Factor	<u>(17,000)</u>	1,794,871
DEMOGRAPHICS & DEMAND LED PRESSURES		
Roads & Footpaths	28,000	
Waste	76,265	
Additional Support Needs (ASN) Transport	<u>42,000</u>	146,265
REVENUE CONSEQUENCES OF CAPITAL PROGRAMME		
School Estate Expansion - additional staffing costs	<u>47,574</u>	47,574
SERVICE PRESSURES & DEVELOPMENTS		
Investment in Potholes & Road Defects, Including Gully Cleaning	1,000,000	
Fleet Replacement Programme	<u>146,000</u>	1,146,000
INFLATION & INDEXATION		
Waste Disposal	138,689	
Passenger Transport Contracts	257,959	
Operational Materials - general	99,185	
Operational Materials - bitumen	5,854	
Food	<u>165,087</u>	666,774
INCOME & CONTRIBUTIONS		
Household Garden Waste Collection	(80,945)	
Country Parks Fees & Charges	(16,374)	
Cemeteries	(80,007)	
Catering Income	(137,443)	
External Cleaning	(2,139)	
Roads Permits & Licences	(190,302)	
Local Bus & Taxibus Services	(6,442)	
NETs Fees & Charges	(1,619)	
Implementation of agreed policy on charging for replacement bins	(50,000)	
Increased income generation from enforcement activity & country parks	<u>(80,000)</u>	(645,271)
REVISED CATERING, CLEANING & FACILITIES MANAGEMENT MODELS & STANDARDS		
Stopping the use of one-use water cartons in schools on Fridays	<u>(50,000)</u>	(50,000)
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Reduction in fleet non-fair wear & tear costs	(25,000)	
Efficiencies in fleet management & procurement	<u>(322,000)</u>	(347,000)
CLIMATE CHANGE		
Increased energy efficiency savings resulting in electricity consumption savings	<u>(225,000)</u>	(225,000)
TOTAL BASE BUDGET INCREASE 2026/27		2,534,213
TOTAL BUDGET 2026/27 - BASE BUDGET		<u>80,715,884</u>
TIME LIMITED INVESTMENT		
Winter Resilience Fund		241,000
TOTAL BUDGET 2026/27 - BASE BUDGET & TIME LIMITED		<u>80,956,884</u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Social Policy - Children & Justice Services

	£	£
BASE BUDGET 2025/26		43,693,010
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay	769,236	
Staffing Turnover Factor	<u>(15,268)</u>	753,968
DEMOGRAPHICS & DEMAND LED PRESSURES		
Children's Placements	<u>200,950</u>	200,950
SCOTTISH GOVERNMENT FUNDED SERVICE DEVELOPMENTS		
Children & Young People Community Mental Health - additional grant	2,000	
Whole Family Wellbeing Fund - additional grant	<u>7,000</u>	9,000
SERVICE PRESSURES & DEVELOPMENTS		
External Placements for Children Recurring Budget Pressure	<u>600,000</u>	600,000
INFLATION & INDEXATION		
Water & Sewerage	380	
Children's Placements	633,905	
Food	<u>587</u>	634,872
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Review of social policy administrative support	<u>(64,000)</u>	(64,000)
REVIEW OF COMMISSIONED SERVICES		
Review of existing contracts for commissioned care within Children & Families Service	<u>(137,000)</u>	(137,000)
CHILDREN & FAMILIES - FAMILY & PARENTING SUPPORT		
Development of a sustainable, integrated family based care service	<u>(300,000)</u>	(300,000)
TOTAL BASE BUDGET INCREASE 2026/27		1,697,790
TOTAL BUDGET 2026/27 - BASE BUDGET		<u><u>45,390,800</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Planning, Economic Development & Regeneration

	£	£
BASE BUDGET 2025/26		4,683,672
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay	203,837	
Staffing Turnover Factor	<u>(5,000)</u>	198,837
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Workforce modernisation in planning services	<u>(100,000)</u>	(100,000)
TOTAL BASE BUDGET INCREASE 2026/27		98,837
TOTAL BUDGET 2026/27 - BASE BUDGET		<u>4,782,509</u>
TIME LIMITED INVESTMENT		
Local Recovery & Renewal Fund		130,000
Economic Recovery Plan		750,000
TOTAL BUDGET 2026/27 - BASE BUDGET & TIME LIMITED		<u>5,662,509</u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Education

	£	£
BASE BUDGET 2025/26		224,605,726
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay - non teachers	1,768,791	
Pay - teachers	5,790,419	
Staffing Turnover Factor	<u>(83,000)</u>	7,476,210
DEMOGRAPHICS & DEMAND LED PRESSURES		
Schools	<u>934,000</u>	934,000
REVENUE CONSEQUENCES OF CAPITAL PROGRAMME		
School Estate Expansion - additional staffing costs	<u>214,000</u>	214,000
SCOTTISH GOVERNMENT FUNDED SERVICE DEVELOPMENTS		
Pupil Equity Fund - increase in funding	24,000	
Instrumental Music Tuition - decrease in funding	<u>(1,000)</u>	23,000
SERVICE PRESSURES & DEVELOPMENTS		
Early Learning & Childcare Recurring Budget Pressure	<u>400,000</u>	400,000
INFLATION & INDEXATION		
Scottish Qualification Authority Fees	22,198	
Food	<u>927</u>	23,125
INCOME & CONTRIBUTIONS		
School Milk	(11,159)	
Burgh Halls	(366)	
Primary Schools - use of premises	(9,182)	
Early Learning & Childcare Additional Hours	<u>(22,295)</u>	(43,002)
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Increase number of shared headship positions in primary structure	(28,000)	
Integration of literacy & language support across all schools	(200,000)	
Reprovisioning of the current delivery at Burnhouse School	(500,000)	
Focusing Summer of Play activities on those delivered by third sector partners	(200,000)	
Further integration of school music & instrumental music provision	<u>(33,000)</u>	(961,000)
REVIEW APPROACH TO DELIVERY OF CULTURE & SPORTS		
Supporting West Lothian Leisure (WLL) to become fully self funded	<u>(500,000)</u>	(500,000)
REDESIGN OF EARLY LEARNING & CHILDCARE		
Providing non-West Lothian children placing options at council establishments only	<u>(438,000)</u>	(438,000)
REDESIGN OF SCHEME OF DEVOLVED SCHOOL MANAGEMENT (DSM)		
School based savings	<u>(544,000)</u>	(544,000)
TOTAL BASE BUDGET INCREASE 2026/27		6,584,333
TOTAL BUDGET 2026/27 - BASE BUDGET		<u>231,190,059</u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Chief Executive/Finance & Property Services

	£	£
BASE BUDGET 2025/26		58,254,396
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Pay	518,762	
Staffing Turnover Factor	<u>(10,000)</u>	508,762
REVENUE CONSEQUENCES OF CAPITAL PROGRAMME		
Utilities, Non Domestic Rates & Maintenance of Operational Properties	<u>165,000</u>	165,000
SCOTTISH GOVERNMENT FUNDED SERVICE DEVELOPMENTS		
Discretionary Housing Payment - increase in grant funding	<u>172,000</u>	172,000
SERVICE PRESSURES & DEVELOPMENTS		
Non Domestic Rates - triennial revaluation	<u>500,000</u>	500,000
INFLATION & INDEXATION		
Water & Sewerage	183,236	
Public Private Partnership (PPP) & DBFM Unitary Charge	791,073	
Hard Facilities Management Contract	37,336	
Public Conveniences Contract	4,424	
Audit Scotland Fees	18,000	
COSLA Subscription	8,722	
Food	<u>113</u>	1,042,904
TECHNICAL FINANCIAL SAVINGS		
Removal of core elections budget	<u>(15,000)</u>	(15,000)
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Financial Management Unit income generation	(7,000)	
Rationalise & focus approach to net zero compliance	(44,000)	
Revenues workforce modernisation following retirement	(57,000)	
Counter Fraud Service workforce modernisation following retirement	<u>(24,000)</u>	(132,000)
INCOME & CONTRIBUTIONS		
Tenanted Non Residential Property (TNRP) rent & service charges	(97,000)	
Rental of Craigmair care home to NHS	<u>(130,000)</u>	(227,000)
CLIMATE CHANGE		
Increased energy efficiency resulting in electricity consumption savings	<u>(650,000)</u>	(650,000)
TOTAL BASE BUDGET INCREASE 2026/27		1,364,666
TOTAL BUDGET 2026/27 - BASE BUDGET		<u>59,619,062</u>
TIME LIMITED INVESTMENT		
Scottish Welfare Fund		682,000
TOTAL BUDGET 2026/27 - BASE BUDGET & TIME LIMITED		<u>60,301,062</u>

Appendix 6 - Detailed Analysis of Budget Change 2026/27 - Non Service Expenditure

	£	£
BASE BUDGET 2025/26		58,840,472
<u>Base Budget Movements 2026/27</u>		
STAFFING		
Prior Year Pay Award	<u>206,000</u>	206,000
SCOTTISH GOVERNMENT FUNDED SERVICE DEVELOPMENTS		
Barclay Review - increased requisition to Lothian Valuation Joint Board	<u>17,000</u>	17,000
SERVICE PRESSURES & DEVELOPMENTS		
Drawdown of Budget Provision for Emerging Pressures	(700,000)	
Increase in Lothian Valuation Joint Board Requisition	40,000	
Council Tax Reduction Scheme Recurring Budget Pressure	1,000,000	
Increase in Insurance Premiums	330,000	
Prudential Borrowing and CFCR for Approved Capital Programme, including St Kentigern's Roof	<u>3,350,000</u>	4,020,000
INFLATION & INDEXATION		
Council Tax Reduction Scheme	<u>982,212</u>	982,212
TOTAL BASE BUDGET INCREASE 2026/27		5,225,212
TOTAL BUDGET 2026/27 - BASE BUDGET		<u><u>64,065,684</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Corporate Services

	£	£
BASE BUDGET 2026/27		14,122,444
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay	411,857	
Superannuation	7,833	
Staffing Turnover Factor	<u>(7,607)</u>	412,083
INFLATION & INDEXATION		
Fuel	<u>13</u>	13
DIGITAL TRANSFORMATION		
Scottish Wide Area Network (SWAN) contact saving	(75,000)	
Introducing the use of artificial intelligence (AI)	<u>(390,000)</u>	(465,000)
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Legal Services workforce transformation	(48,000)	
Corporate Services workforce transformation	(64,000)	
Moving from broadcasting council committee meetings online	(51,000)	
Increasing salary savings by extending the employee benefit salary sacrifice scheme	<u>(134,000)</u>	(297,000)
TOTAL BASE BUDGET DECREASE 2027/28		(349,904)
TOTAL BUDGET 2027/28 - BASE BUDGET		<u><u>13,772,540</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Housing, Customer & Building Services

	£	£
BASE BUDGET 2026/27		10,702,938
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay	272,716	
Superannuation	5,547	
Staffing Turnover Factor	<u>(5,806)</u>	272,457
DEMOGRAPHICS & DEMAND LED PRESSURES		
Homelessness	<u>80,000</u>	80,000
SERVICE PRESSURES & DEVELOPMENTS		
Temporary Accommodation Net Budget Pressures & Mitigations	<u>(95,000)</u>	(95,000)
INFLATION & INDEXATION		
Electricity	1,140	
Gas	800	
Passenger Transport Contracts	<u>6,726</u>	8,666
INCOME & CONTRIBUTIONS		
Rent of Non-HRA Houses	(188,869)	
Registration Fees	(15,620)	
Swimming Pool Admission	(2,460)	
Libraries & Partnership Centres - use of premises and sale of goods & services	<u>(3,175)</u>	(210,124)
EMPOWERING COMMUNITIES		
Revised operating model to deliver sustainable community centres	<u>(283,000)</u>	(283,000)
MODERNISED LIBRARY & INFORMATION SERVICES		
Workforce modernisation in libraries & customer information services (CIS)	<u>(300,000)</u>	(300,000)
TOTAL BASE BUDGET DECREASE 2027/28		(527,001)
TOTAL BUDGET 2027/28 - BASE BUDGET		<u>10,175,937</u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Operational Services

	£	£
BASE BUDGET 2026/27		80,715,884
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay	1,607,391	
Superannuation	31,061	
Staffing Turnover Factor	<u>(11,209)</u>	1,627,243
DEMOGRAPHICS & DEMAND LED PRESSURES		
Roads & Footpaths	23,940	
Waste	75,485	
Additional Support Needs (ASN) Transport	<u>43,000</u>	142,425
REVENUE CONSEQUENCES OF CAPITAL PROGRAMME		
School Estate Expansion - additional staffing costs	<u>32,251</u>	32,251
INFLATION & INDEXATION		
Electricity	63,536	
Fuel	60,593	
Waste Disposal	134,495	
Passenger Transport Contracts	229,472	
Operational Materials - general	88,233	
Operational Materials - bitumen	8,602	
Food	<u>170,040</u>	754,971
INCOME & CONTRIBUTIONS		
Household Garden Waste Collection	(85,397)	
Country Parks Fees & Charges	(17,275)	
Cemeteries	(61,007)	
Catering Income	(145,002)	
External Cleaning	(2,257)	
Roads Permits & Licences	(37,769)	
Local Bus & Taxibus Services	(6,796)	
NETs Fees & Charges	<u>(1,708)</u>	(357,211)
REVISED SERVICE STANDARDS & DELIVERY MODELS - NETS, LAND & COUNTRYSIDE		
Matching the cost of grounds maintenance & upkeep of public amenity golf courses	<u>(252,000)</u>	(252,000)
REVISED SERVICE STANDARDS & DELIVERY MODELS - WASTE		
Introducing a facility to reduce waste disposal costs & the need to use an external contractor	<u>(130,000)</u>	(130,000)
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Modernisation across Operational Services	(300,000)	
Reviewing the council's internal mail service & using a digital alternative, where appropriate	<u>(139,000)</u>	(439,000)
CLIMATE CHANGE		
Increased energy efficiency savings resulting in electricity consumption savings	<u>(225,000)</u>	(225,000)
TOTAL BASE BUDGET INCREASE 2027/28		1,153,679
TOTAL BUDGET 2027/28 - BASE BUDGET		<u>81,869,563</u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Social Policy - Children & Justice Services

	£	£
BASE BUDGET 2026/27		45,390,800
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay	682,417	
Superannuation	14,361	
Staffing Turnover Factor	<u>(10,192)</u>	686,586
DEMOGRAPHICS & DEMAND LED PRESSURES		
Children's Placements	<u>221,058</u>	221,058
INFLATION & INDEXATION		
Electricity	420	
Gas	75	
Water & Sewerage	88	
Fuel	34	
Non Domestic Rates - poundage	470	
Children's Placements	395,682	
Food	<u>604</u>	397,373
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Review of social policy administrative support	(65,000)	
Business support review	(23,000)	
Workforce modernisation of Social Policy business support services	(200,000)	
Children & Justice social work & family support services workforce modernisation	<u>(250,000)</u>	(538,000)
REVIEW OF COMMISSIONED SERVICES		
Review of existing contracts for commissioned care within Children & Families Service	<u>(328,000)</u>	(328,000)
CHILDREN & FAMILIES - FAMILY & PARENTING SUPPORT		
Development of a sustainable, integrated family based care service	<u>(300,000)</u>	(300,000)
TOTAL BASE BUDGET INCREASE 2027/28		139,017
TOTAL BUDGET 2027/28 - BASE BUDGET		<u><u>45,529,817</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Planning, Economic Development & Regeneration

	£	£
BASE BUDGET 2026/27		4,782,509
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay	180,834	
Superannuation	3,959	
Staffing Turnover Factor	<u>(3,540)</u>	181,253
INFLATION & INDEXATION		
Electricity	<u>60</u>	60
INCOME & CONTRIBUTIONS		
Review fees & service delivery to ensure full cost recovery for pest control	<u>(32,000)</u>	(32,000)
TOTAL BASE BUDGET INCREASE 2027/28		149,313
TOTAL BUDGET 2027/28 - BASE BUDGET		<u><u>4,931,822</u></u>
TIME LIMITED INVESTMENT		
Economic Recovery Plan		750,000
TOTAL BUDGET 2027/28 - BASE BUDGET & TIME LIMITED		<u><u>5,681,822</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Education

	£	£
BASE BUDGET 2026/27		231,190,059
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay - non teachers	1,569,174	
Pay - teachers	4,938,014	
Superannuation - non teachers	32,593	
Superannuation - teachers	124,000	
Staffing Turnover Factor	<u>(56,232)</u>	6,607,549
DEMOGRAPHICS & DEMAND LED PRESSURES		
Schools	<u>435,000</u>	435,000
INFLATION & INDEXATION		
Scottish Qualification Authority Fees	19,747	
Food	<u>955</u>	20,702
INCOME & CONTRIBUTIONS		
School Milk	(11,773)	
Burgh Halls	(1,786)	
Primary Schools - use of premises	(9,687)	
Early Learning & Childcare Additional Hours	<u>(23,521)</u>	(46,767)
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Increase number of shared headship positions in primary structure	(10,000)	
Integration of literacy & language support across all schools	(100,000)	
Reprovisioning of the current delivery at Burnhouse School	(389,000)	
Service modernisation & rationalisation in education customer support	(50,000)	
Further integration of school music & instrumental music provision	<u>(67,000)</u>	(616,000)
REVIEW APPROACH TO DELIVERY OF CULTURE & SPORTS		
Supporting West Lothian Leisure (WLL) to become fully self funded	(496,000)	
Reduction in sports coordinator resource	<u>(56,000)</u>	(552,000)
REDESIGN OF EARLY LEARNING & CHILDCARE		
Further review of nursery capacity in council facilities to better meet demand	(172,000)	
Providing non-West Lothian children placing options at council establishments only	<u>(273,000)</u>	(445,000)
REDESIGN OF SCHEME OF DEVOLVED SCHOOL MANAGEMENT (DSM)		
School based savings	(433,000)	
Demographic change in primary schools	<u>(100,000)</u>	(533,000)
TOTAL BASE BUDGET INCREASE 2027/28		4,870,484
TOTAL BUDGET 2027/28 - BASE BUDGET		<u><u>236,060,543</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Chief Executive/Finance & Property Services

	£	£
BASE BUDGET 2026/27		59,619,062
<u>Base Budget Movements 2027/28</u>		
STAFFING		
Pay	560,572	
Superannuation	9,423	
Staffing Turnover Factor	<u>(7,173)</u>	562,822
INFLATION & INDEXATION		
Electricity	217,348	
Gas	105,678	
Water & Sewerage	42,242	
Non Domestic Rates - poundage	302,514	
Fuel	12	
Public Private Partnership (PPP) & DBFM Unitary Charge	636,508	
Hard Facilities Management Contract	33,209	
Public Conveniences Contract	3,738	
COSLA Subscription	9,376	
Food	<u>116</u>	1,350,741
SERVICE REDESIGN, INTEGRATION & MODERNISATION		
Financial Management Unit income generation	<u>(8,000)</u>	(8,000)
INCOME & CONTRIBUTIONS		
Tenanted Non Residential Property (TNRP) rent & service charges	(97,000)	
Increasing the use of advertising on council owned property & facilities	<u>(100,000)</u>	(197,000)
CLIMATE CHANGE		
Increased energy efficiency resulting in electricity consumption savings	<u>(650,000)</u>	(650,000)
TOTAL BASE BUDGET INCREASE 2027/28		1,058,563
TOTAL BUDGET 2027/28 - BASE BUDGET		<u><u>60,677,625</u></u>

Appendix 6 - Detailed Analysis of Budget Change 2027/28 - Non Service Expenditure

	£	£
BASE BUDGET 2026/27		64,065,684
<u>Base Budget Movements 2027/28</u>		
SERVICE PRESSURES & DEVELOPMENTS		
Drawdown of Budget Provision for Emerging Pressures	(2,800,000)	
Prudential Borrowing and Capital Funded from Revenue for Approved Capital Programme	<u>300,000</u>	(2,500,000)
INFLATION & INDEXATION		
Council Tax Reduction Scheme	<u>570,385</u>	570,385
TOTAL BASE BUDGET DECREASE 2027/28		(1,929,615)
TOTAL BUDGET 2027/28 - BASE BUDGET		<u><u>62,136,069</u></u>

DATA LABEL: PUBLIC

Appendix 7 – Time Limited Investment 2026/27 & 2027/28

Housing, Customer & Building Services

	2026/27 £'000	2027/28 £'000	Total £'000
Homelessness Preventative Investment	40	0	40
Total	40	0	40

Operational Services

	2026/27 £'000	2027/28 £'000	Total £'000
Winter Resilience Fund	241	0	241
Total	241	0	241

Planning, Economic Development & Regeneration

	2026/27 £'000	2027/28 £'000	Total £'000
Local Recovery & Renewal Fund	130	0	130
Economic Recovery Plan	750	750	1,500
Total	880	750	1,630

Chief Executive/Finance & Property Services

	2026/27 £'000	2027/28 £'000	Total £'000
Scottish Welfare Fund	682	0	682
Total	682	0	682

Total Time Limited Investment	1,843	750	2,593
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DATA LABEL: PUBLIC

Appendix 8 – Statement on General Fund Balance and Other Reserves

1. Background

When reporting on the annual budget, the section 95 officer is required to provide Council with details of the General Fund Balance, its proposed use, and an opinion as to the adequacy of reserves for the forthcoming financial year.

2. Overall General Fund Balance

The council's overall General Fund Balance at 1 April 2025 was £31.5 million and is forecast to be £33.6 million at 1 April 2026. The balance consists of the following with detail on specific balances contained in sections 3 and 4.

Balance	Value £'m	Purpose
Uncommitted General Fund Balance	2.0	Sufficient funds held in reserve to deal with financial consequences of uncertain future events. General balance to cover full range of financial risks and uncertainties. Third lowest balance in Scotland. External auditor noted low level but balance this against the existence of other earmarked reserves as part of a wider reserve and budget strategy.
Risk & Inflation Reserve	0.8	Reserve created as part of current financial strategy, acknowledging the pressures faced. It has been extensively used and topped up since its inception, mainly to cover in-year revenue overspends. This reserve has been particularly invaluable in covering the in-year pressures in homelessness and social care. If this did not exist, the council may have had to use the unallocated balance which would mean the agreed reserves policy would have been breached.
Budget Contingency	6.7	Created to ensure the council's ongoing sustainability of revenue and capital financial plans. The outlook facing councils has further deteriorated with the publication of the Scottish Spending Review 2026. As noted in the report, the most pronounced risk facing councils nationally is the unprecedented demand for services, especially within social care and homelessness. Demographic changes are not only driving increases in the numbers of people accessing services, but are also resulting in increased complexity and cost of support packages. With a reduced balance in the Risk & Inflation Reserve, this contingency may have to be deployed to address further in-year demand led pressures, particularly within homelessness and social care.
Modernisation Fund	8.7	Covers costs associated with early retirement and voluntary severance (ERVS) and other transformation activity. This is required in full to meet the costs associated with staffing and other transformational changes. This is particularly the case as councils, as the Accounts Commission conclude, have to fundamentally transform service delivery to ensure ongoing financial sustainability. Without this, the council could not afford to modernise services, jeopardising the delivery of future budget savings.
Devolved Schools Management	0.8	Balances held by individuals schools which can only be used for expenditure in schools. With continued savings to be delivered in schools, the budget position is becoming increasingly constrained.
Developer Contributions – HRA	0.8	Accounting treatment required by external auditor. Developer contributions from the Housing Revenue Account (HRA) which can only be used to cover the cost of investment in infrastructure associated with development.
Care Home Provision	1.1	Created following the decision in 2023 not to close council operated care homes. This is the council's share of the cost of retaining the homes to 2027/28.

Balance	Value £'m	Purpose
Other Earmarked Balances	9.2	Includes range of previously agreed time limited investment. Largest single element is the Economic Recovery Plan at £3.6 million which is intended to support interventions to grow the West Lothian economy. It also includes external grant funding that will be spent in future years. If these amounts were not spent on the purposes originally intended, the council would not be investing in priority areas such as the environment, local recovery and renewal and Anti-Poverty.
2025/26 Budget Provision	3.5	Creation of contingency agreed as part of the 2025/26 budget. The recurring budget provision will be fully utilised across 2026/27 and 2027/28 to address the budget gap. The council continues to face risks in 2025/26 and 2026/27 around the currently approved pay award for all staffing groups, particularly as a result of reopener clauses. If the pay awards are reopened this would result in additional unbudgeted costs for the council.
Total	33.6	

3. Uncommitted General Fund Balance

The principal focus, when considering future financial strategy is to ensure that sufficient funds are held in reserve to deal with the financial consequences of uncertain future events and to provide a reasonable sum to address the potential impact of the range of risks and uncertainties highlighted in the budget report. Taking account of the significant financial pressures continuing to face the council in future years, particularly around demand led services such as social care, and the outlook for local government as projected in the Scottish Spending Review published in January 2026, it is recommended that the uncommitted General Fund Balance is maintained at a minimum of £2 million in 2026/27, equivalent to 0.32% of annual baseline revenue expenditure. At this level, West Lothian Council is expected to continue to have one of the lowest balances in Scotland.

4. Other Elements of the General Fund Balance

The council's Modernisation Fund was established on 15 January 2013 to assist in meeting one-off costs associated with implementing changes to services and in delivering proactive workforce planning. The establishment of the fund recognised that a key objective of the council is to modernise service delivery. While this will be closely linked to the reconfiguration of staffing, there is a broader scope of costs associated with transforming service delivery. This may, for example, include employing specialist temporary staff or procuring new systems to streamline and modernise processes.

As part of the council's efficiency agenda to secure better outcomes, transform services and achieve savings, there has been, and will continue to be, continuous change in the way services are delivered. Availability of the Modernisation Fund to support change will become increasingly important as the council moves forward with artificial intelligence developments. The uncommitted Modernisation Fund balance at 1 April 2026 is projected to be £8.7 million. With estimated staff reductions of over 71 FTE to deliver the identified savings in 2026/27 and 2027/28 and the continued requirement to modernise and transform service delivery, especially in relation to digital and technology developments, it is vital that the Modernisation Fund is retained at an appropriate level to cover costs associated with implementing savings. In order to facilitate staffing changes, modernise services and to respond to anticipated financial challenges, the fund is required in full to help the council to continue to deliver balanced budgets.

In accordance with the Devolved School Management Scheme, the schools delegated balance for individual schools is held within the General Fund Balance but is earmarked for school spending. It is projected that schools will drawdown over £300,000 in 2025/26. The remaining schools delegated balance is available to be utilised, if required, on school expenditure in 2026/27.

5. Other Reserves

The council has a Capital Fund and an Insurance Fund which are separate reserves to the council's General Fund Balance.

The Insurance Fund provides self-insurance within an overall risk management strategy. The fund covers all known liabilities and is independently valued every three years. Based on the results of the most recent revaluation, and on an assessment of potential future risks, it is considered essential to maintain the Insurance Fund at the identified level to ensure all current liabilities and risks are appropriately covered. Should the balance in the fund drop below the actuarial revaluation, action would need to be taken by the council to identify other resources to appropriately cover the council's risks and uncertainties.

The Capital Fund, established in 2003, is integral to the council's capital investment strategy. The mix between borrowing and application of the Capital Fund is kept under review to take account of prevailing market conditions and other funding risks. The fund earns interest on balances and, in line with approved procedure, treasury surpluses are also transferred to the fund. Taking account of these factors, the estimated balance on the Capital Fund at 31 March 2026 is expected to be £22.4 million.

Based on the council's agreed capital investment programme and future treasury costs, the Capital Fund is fully committed in future years to help finance the capital programme and to secure best value in treasury management. The Asset Management Strategy and general services capital investment programme to 2032/33 aims to maintain essential assets at an appropriate level within available resources. As part of the resources to deliver this strategy, and recognising that the approved capital programme is facing continued affordability challenges, the Capital Fund will be required in its entirety over the period to fund capital investment. If the fund was not available to prioritise capital investment, the future capital programme would have to be reduced accordingly. In this regard, the Capital Fund is a key element in ensuring that capital spending plans are affordable, prudent and sustainable in the long term and continue to comply with the requirements of the Prudential Code.

The forecast movement in council reserves in 2026/27 are as follows:

	Forecast Balance 1 April 2026 £000's	Additions/ (Withdrawals) £000's	Forecast Balance 31 March 2027 £000's
Insurance Fund	5,932	-	5,932
Capital Fund	22,434	21,702	44,136

As outlined in the main report, the council is facing ongoing uncertainty. In line with the Accounts Commission's acknowledgement that council reserves are a useful tool in managing the medium term financial impacts of uncertain events, the council's reserves will remain slightly elevated in the short term, albeit at a level lower than the Scottish average and at a much reduced level from the years following the pandemic. West Lothian Council's usable reserves as a proportion of net revenue expenditure is 12.2% compared to the Scottish average of 19.3%, as detailed in the most recent Local Government Benchmarking Framework (LGBF), although it should be noted that between 2023/24 and 2024/25 the council's reserves reduced at a lower rate than the Scottish average.

The Accounts Commission continue to note that reserves play an important role in good financial management but councils must plan the use of reserves carefully considering strategic, operational and financial risks. It is assessed that the council's established approach to financial planning and risk based budget monitoring meets this requirement.

In light of continued uncertainty, as has been experienced with substantial unprecedented overspends in recent years, flexibility around reserves is essential to ensure the council continues to have balanced budgets. This is particularly the case where an authority has a lower unallocated General Fund Balance.

The council's approach to reserves and balances, as outlined in this report, recognise the continued risks facing the council, particularly in relation to factors out with the council's control such as demand pressures in the delivery of social care services. Any material change to the current recommended balances, would require a revisit of the reserves policy and revenue and capital budgets to ensure the council's ongoing financial sustainability. This will be incredibly difficult given the revenue and capital funding outlook for councils as outlined in the Scottish Spending Review 2026. Despite having a robust and established approach to financial planning, the scale of the financial challenge facing the council continues to present risks.

6. Financial Resilience Assessment

The CIPFA Financial Management Code requires councils to explicitly outline their assessment of their financial resilience and sustainability. When developing the budget, resilience and sustainability have always been at the centre of officers' considerations, especially in relation to the council's reserves and balances.

Overall, West Lothian Council's approach to financial and corporate planning ensures the continued financial resilience of the council's budgets. In summary the key elements that demonstrate ongoing resilience and sustainability are as follows:

- There is a well established priority based approach to financial planning, established in 2013/14, that integrates corporate planning and revenue, capital and treasury financial planning.
- Agreement of financial planning principles by Council Executive in June 2018.
- Subject to approval today, the council will have fully balanced revenue budgets for 2026/27 and 2027/28 with approved recurring budget savings of £18.9 million.
- The proposals contained within this budget would mean no use of one-off resources to balance the recurring budget in either 2026/27 or 2027/28.
- Use of reserves in the short term in previous years has focused on providing sufficient time to allow recurring budget saving measures to be identified, agreed and implemented.
- The Section 95 Officer is part of the council's Executive Management Team, which enables financial matters to be appropriately highlighted and considered at the most senior level.
- Wherever possible, the council agrees detailed recurring budget savings across the full financial planning period, providing clarity on the savings to be delivered and sufficient lead in time to ensure deliverability.
- The council only uses one-off savings to address in-year pressures and does not incorporate one-off temporary savings or general high level saving targets when setting budgets for future years. West Lothian Council prioritises achievement of recurring savings to balance recurring budgets.
- The council has a long history of successfully delivering approved recurring budget savings.
- There are appropriate earmarked reserves, the use of which could be reviewed and reprioritised in light of substantial unbudgeted pressures. Although West Lothian Council has one of the lowest unallocated General Fund Balances of any authority in Scotland, the council's total reserves represent 12.2% of net revenue expenditure.
- The council has maintained a strong budget position and has not had any unplanned drawdown from reserves, with Council Executive or Council agreeing use of reserves in advance.
- Despite being extensively used since its inception in 2023 the council will continue to have a Risk and Inflation Reserve available into 2026/27. This reserve helps to provide a buffer for any potential shocks in the cost of delivering council services in future years. This is in addition to the unallocated General Fund Balance and amounts earmarked to support the financial strategy.
- The council has never received any qualifications on the annual accounts.
- The cost of servicing debt interest and capital repayments, at 5.8% of the net revenue stream at the 31 March 2025, is lower than the Scottish average.
- Regular review and reporting of the council's future and in-year financial position to councillors, including updates on the revenue budget model and the results of the risk based approach to budget monitoring, with action taken where necessary to help ensure the ongoing financial sustainability of the council.
- The well established and effective risk based approach to budget monitoring ensures good financial control of the in-year position, highlighting pressures or areas of concern at an early stage to allow management action to be identified and implemented.

- Emergency actions taken in recent years to reduce projected overspends were successful with an improved final outturn position achieved.

This assessment is further enhanced by external audit where the Accounts Commission and Audit Scotland both conclude the robustness of the council's financial resilience and sustainability. Examples of recent conclusions in relation to the council's approach include:

- A sound approach to medium and longer-term financial planning is in place to manage ongoing financial challenges.
- Medium and longer term financial plans are in place and are updated to reflect the impact of financial pressures. Plans and associated saving measures appear well developed and soundly based.
- The council has appropriate financial control arrangements in place with no internal control weaknesses found.
- The arrangements the council has in place for securing sound financial management are effective and appropriate.
- The council has a strong track record of delivering planned savings to achieve balanced budgets.
- The council continues to actively manage its budget, including savings targets.
- Although the minimum uncommitted General Fund Balance is low, the council has other general services committed reserves. The regular assessment and consideration of reserves, in conjunction with the high level of committed usable reserves, is assessed as reasonable.
- The council continues to have effective and appropriate governance arrangements in place that support scrutiny of decisions made.

7. Conclusion

As set out above, it is recommended to Council that the uncommitted General Fund Balance is maintained at a minimum of £2 million. Based on an assessment of the assumptions and recommendations within the revenue budget report, including funding and cost pressures in future years and the availability of other earmarked balances, a minimum uncommitted General Fund Balance of £2 million is believed to be an adequate contingency, albeit one of the lowest in Scotland. In addition, the level of the other reserves is required for their stated purpose and any unplanned reduction in these reserves could impact on the council's ability to retain effective financial management and planning, taking account of the uncertain financial environment in 2026/27 and beyond.

The level of reserves and balances will be kept under review, taking into account latest circumstances and financial demands on the council.

DATA LABEL: PUBLIC

Appendix 9 – 2026/27 Prudential Indicators

The key objective of the Prudential Code is to ensure that capital investment plans are affordable, prudent and sustainable. The Code includes prudential indicators designed to support and record local decision making. These indicators require to be approved and monitored by the Council. The following describes the purpose of each indicator and the implications for West Lothian Council of the proposed levels, values and parameters.

CAPITAL EXPENDITURE INDICATORS

1. CAPITAL EXPENDITURE

Purpose of the Indicator

This indicator outlines capital spending plans for the next three years to ensure the council meets its duty under the Local Government in Scotland Act 2003 to determine and keep under review the amount it can afford to allocate to capital expenditure.

	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000
	Estimate	Estimate	Estimate	Estimate
General Fund	61,796	29,175	41,724	22,299
Housing	46,865	37,226	28,512	26,428
Total	108,661	66,401	70,236	48,727

Implications

The capital expenditure estimates are based on the 2026/27 to 2027/28 Housing capital investment programme presented to Council on 19 February 2026 and the General Fund year capital investment programme 2026/27 to 2032/33 which is being presented to Council on 24 February 2026.

2. CAPITAL FINANCING REQUIREMENT

Purpose of the Indicator

The capital financing requirement measures the council's underlying need to borrow for a capital purpose. This is the council's total outstanding debt required to finance planned capital expenditure, including long term financing liabilities. The capital financing requirement now reflects changes in the calculation arising from the implementation of IFRS 16 – Leasing.

	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000
	Estimate	Estimate	Estimate	Estimate
General Fund	579,422	591,331	576,101	554,072
Housing	327,166	347,478	361,896	374,830
Total	906,588	938,809	937,997	928,902

Implications

The capital financing requirement rises and then falls over the period. The council's outstanding debt incorporates the additional borrowing required to finance the approved capital expenditure plans. A reduction in long term financing liabilities is the main reason for the fall in 2028/29. Indicators three, four and five help to determine whether the planned level of borrowing is affordable and financially prudent.

AFFORDABILITY INDICATOR

3. RATIO OF FINANCING COSTS TO NET REVENUE STREAM

Purpose of the Indicator

This indicator provides a measure of the proportion of the budget allocated to financing capital expenditure. For the General Fund, it is the ratio of financing costs against net expenditure financed by government grant and local taxpayers. For Housing, it is the ratio of financing costs to gross rental income.

	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000
	Estimate	Estimate	Estimate	Estimate
General Fund	5.6%	5.4%	5.4%	6.1%
Housing	32.1%	32.5%	33.4%	34.8%

Implications

The General Fund ratio is forecast to reduce in 2026/27, due to a large increase in net expenditure, be unchanged in 2027/28 and rise in 2028/29. Financing costs are assessed to be affordable within the overall context of the revenue budget over the period. For Housing, the proportion allocated to loans charges rises in line with the increased borrowing required to fund the council capital programme. The Depute Chief Executive for Corporate, Operational and Housing Services has confirmed that the costs can be managed within the requirements of the HRA revenue budget in the long term.

FINANCIAL PRUDENCE INDICATOR

4. GROSS EXTERNAL BORROWING AND THE CAPITAL FINANCING REQUIREMENT

Purpose of the Indicator

This indicator records the extent to which gross external borrowing, including long term liabilities such as service concessions and leases, is less than the capital financing requirement outlined in indicator two above. This is a key indicator of prudence and shows that, over the medium term, external borrowing is for capital purposes only. The values are measured at the end of the financial year.

	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000
	Estimate	Estimate	Estimate	Estimate
Capital Financing Requirement	906,588	938,809	937,997	928,902
Gross External Borrowing (including long term liabilities)	906,588	938,809	937,997	928,902
Under limit by	-	-	-	-

Implications

Figures are measured at the end of the financial year when a comparison will be provided for this indicator. During the course of the financial year, net external borrowing, including long term liabilities, should be forecast to equal the capital financing requirement as the council only borrows for capital purposes. Gross external borrowing will be contained within the capital financing requirement.

TREASURY AND EXTERNAL DEBT INDICATORS

5. AUTHORISED LIMIT FOR EXTERNAL DEBT

Purpose of the Indicator

This limit provides a maximum figure to which the council could borrow at any given point during each financial year.

Authorised Limit for:	2026/27	2027/28	2028/29
	£'000	£'000	£'000
Gross External Borrowing	831,202	863,181	843,149
Other Long-Term Liabilities	118,829	114,063	107,073
External Debt	950,031	977,244	950,222

Implications

The limit is based on capital investment plans and treasury management policy and practice. It allows sufficient headroom for unanticipated movements and the limit will be reviewed on an ongoing basis throughout the year. The council's capital financing requirement outlined in gross external borrowing and the capital financing requirement indicator above is less than the authorised limit for each of the three years. If the authorised limit is liable to be breached, a report will be presented to Council with recommendations on how it can be managed.

6. OPERATIONAL BOUNDARY FOR EXTERNAL DEBT

Purpose of the Indicator

This indicator is a management tool for in year monitoring and is lower than the authorised limit. It is based on an estimate of the most likely level of external borrowing.

Operational Boundary for:	2026/27	2027/28	2028/29
	£'000	£'000	£'000
Gross External Borrowing	821,202	853,181	833,149
Other Long-Term Liabilities	117,829	113,063	106,073
External Debt	939,031	966,244	939,222

Implications

This indicator is consistent with revised capital investment plans and with treasury management policy and practice. It is sufficient to facilitate appropriate borrowing during the financial year and will be reviewed on an ongoing basis.

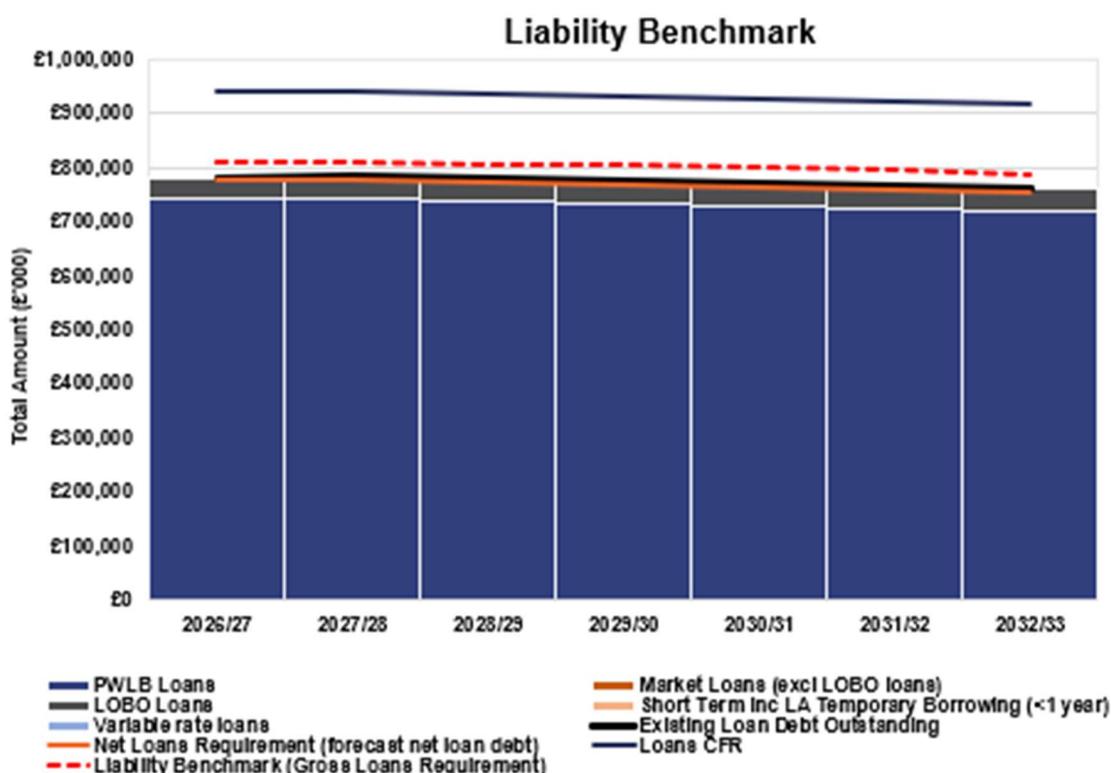
7. ACTUAL EXTERNAL DEBT

Purpose of the Indicator

This is a factual indicator showing actual external debt for the previous financial year.

	31 March 2025
	£'000
Actual External Borrowing	670,745
Actual Other Long-Term Liabilities	125,683
Actual External Debt	796,428

8. LIABILITY BENCHMARK



Implications

The council's liability benchmark demonstrates that actual borrowing is less than the capital financing requirement, therefore the council is only borrowing for the purposes of capital investment. Actual borrowing is less than the liability benchmark which indicates an underborrowed position if reserves are applied to cover borrowing within the definition and calculation of the liability benchmark. However, given that the majority of the council's reserves are earmarked for specific purposes, with substantial commitment to utilise them in the short to medium term it is unlikely that reserves will be used in the first instance as a substitute for external borrowing as they will be required for other expenditure incurred.

9. TREASURY MANAGEMENT INDICATORS

This indicator intends to demonstrate good professional practice is being followed.

9.1 Adoption of the CIPFA Treasury Management Code

The CIPFA Treasury Code was adopted in March 1997 as an indication of good practice. The 2026/27 annual treasury plan, incorporating prudential indicators as set out in this report, is also being reported to Council today as part of the overall financial strategy. The 2025/26 final annual treasury report will be reported in the first half of 2026/27, following conclusion of the year end process.

9.2 Upper limits for fixed and variable rate borrowing for 2026/27

The proposed limit for fixed rate borrowing is 100% and the proposed limit for variable rate borrowing is 35%. These limits mean that fixed rate exposures will be managed within the range of 65 to 100% and the maximum exposure to variable rate borrowing will be 35% of total debt. This is a continuation of current practice.

9.3 Maturity structure of fixed rate borrowing for 2026/27

These parameters control the extent to which the council will have large concentrations of fixed rate debt needing to be replaced at times of possible uncertainty over interest rates. The limits for fixed rate borrowing are as follows:

	Proposed Upper Limit	Proposed Lower Limit
Under 12 months	35%	0%
12 months and within 24 months	35%	0%
24 months and within 5 years	50%	0%
5 years and within 10 years	75%	0%
10 years and over	100%	25%

9.4 Total principal sums invested for periods longer than 364 days

The Local Government Investment (Scotland) Regulations 2010 allow investments for periods longer than 364 days. Consistent with the decision of the Council on 15 October 2013, the maximum that can be invested is £35 million to ensure security of funds.

The treasury management indicator confirms that sound professional practice is being followed by the council. The proposed values and parameters will provide sufficient flexibility in undertaking operational treasury management.

CONCLUSION

In approving and subsequently monitoring the prudential indicators, the council is fulfilling its duty to ensure that spending plans are affordable, prudent and sustainable. It also confirms that treasury management operates in accordance with the requirements of the CIPFA Treasury Management in the Public Services Code of Practice.

DATA LABEL: PUBLIC

Appendix 10 – Revenue Budget Strategy – Approach to Integrated Impact Assessment

1. Introduction

Assessing impact is a key part of the decision making process in the public sector. It is important when developing proposals or policies to understand the needs of different groups and how the potential barriers they may face may differ. Integrated impact assessment (IIA) is a mechanism which allows the council to consider needs/barriers and identify any adverse impacts on different groups. It enables the council to:

- Develop appropriate policies and practices based on evidence.
- Prevent or mitigate negative impacts.
- Meet the council's legal requirements in terms of equality, human rights, socioeconomic disadvantage and child poverty.
- Be more transparent and accountable.

Following the key principles of relevance and proportionality within the Equality Act 2010, integrated relevance assessment (IRA) and integrated impact assessment (IIA) of policies and decisions of the council is a requirement of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. The Fairer Scotland Duty, part 1 of the Equality Act 2010 create a legal responsibility to pay due regard to how inequalities of outcome caused by socioeconomic disadvantage can be reduced when making strategic decisions.

The council has mainstreamed IRA and IIA into the budget setting process with assessments being conducted on proposals prior to approval by Council. Assessments need to take a human rights based approach to put rights at the centre of policies and practices, this includes the rights of children as covered by the UN Convention on the Rights of the Child (UNCRC). The assessments enable the council to identify impacts and to consider and develop mitigation measures. They are intended to inform the decision making process by making all relevant information available and not to prevent decisions being taken and implemented. This process also identifies and highlights positive impacts.

IRA/IAs have been carried out for each individual saving measure, as appropriate. A wider IIA has also been undertaken in relation to the budget for 2026/27 as included in this appendix.

The Consumer Scotland Act 2020 places a duty on the council, when making decisions of a strategic nature about how to exercise its functions, to have regard to: a) the impact of those decisions on consumers in Scotland, and b) the desirability of reducing harm to consumers in Scotland. Each saving measure forms part of the wider budget setting process which is a strategic decision. Consumer Duty Impact Assessments for each budget saving measure have therefore been mainstreamed into the budget setting process with assessments being conducted on proposals prior to approval by Council. A wider Consumer Duty Impact Assessment has also been undertaken in relation to the budget for 2026/27, as provided in Appendix 11.

2. Stage 1 – Integrated Relevance Assessment of Revenue Budget

As part of the development of the five year revenue financial strategy 2023/24 to 2027/28, all budget reduction saving measures were subject to an initial screening process (IRA) to determine whether a full IIA is required, in line with the process set out in the council's Integrated Impact Assessment Toolkit. This includes all new additional saving measures considered in January and February 2024, February 2025 and February 2026. The toolkit is designed to support the council in taking account of equality, human rights, children's rights and socioeconomic implications.

If during the relevance assessment it is determined that there are issues or concerns in relation to equality, human rights, children's or socioeconomic disadvantages then a full IIA is required. A review of the screening process can be undertaken at any time, especially if new information becomes available or unforeseen consequences arise.

3. Stage 2 – Integrated Impact Assessment (IIA) of Revenue Budget

The full IIA involves consideration of the following:

- Purpose of the proposal (i.e. the main aims, objectives and intended outcomes including the context in which the proposal will be applied).
- The effect on protected characteristics.
- The effect or difference on vulnerable groups falling into poverty and disadvantage.
- Consideration of human and children's rights.
- Any actions that are required to be undertaken to further inform the process.
- Details of any consultation and engagement undertaken or planned.
- Data and information used to inform the assessment.
- Mitigating actions.
- Monitoring and review.
- Recommendation and reasoning.

The following Revenue Budget Strategy 2023/24 to 2027/28 reports were presented to PDSPs in January 2023. These reports considered saving options for 2023/24 to 2025/26 and included Integrated Relevance Assessments and full IIAs (where appropriate), for all the budget reduction options over the period.

26 January 2023

Corporate Policy and Resources Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9313>

30 January 2023

Social Work and Health Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9315>

31 January 2023

Economy, Community Empowerment and Wealth Building Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9253>

Environment and Sustainability Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9264>

Education Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=8909>

Public and Community Safety Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9316>

Reflecting the increased budget gap for the four year period to 2027/28 PDSPs considered additional saving options in January and February 2024 and February 2025. Reports on additional saving options included equality assessments, where appropriate, maintaining consistency with the approach adopted in February 2023.

30 January 2024

Environment and Sustainability Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9632>

31 January 2024

Corporate Policy and Resources Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9683>

6 February 2024

Education Policy and Resources Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9589>

3 February 2025

Corporate Policy and Resources Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10042>

Environment and Sustainability Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9869>

6 February 2025

Social Work and Health Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=9881>

Following the Phase 3 consultation undertaken in 2025, PDSPs considered additional saving options to address the projected remaining budget gap in 2026/27 in 2027/28. Reports on additional saving options, including associated equality assessments, followed the established approach used in 2023, 2024 and 2025.

3 February 2026

Education Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10310>

4 February 2026

Public and Community Safety Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10387>

Economy, Community Empowerment and Wealth Building Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10386>

5 February 2026

Environment and Sustainability Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10390>

6 February 2026

Corporate Policy and Resources Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10084>

Social Work and Health Policy Development & Scrutiny Panel

<https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10388>

Due to the medium-term nature of the budget strategy, and the challenge of delivering £18.9 million of budget savings over the next two years, it is important that savings are managed effectively to ensure that they are able to be realised in full and on time. To support delivery of savings, the council has adopted a project management approach which, in line with best practice, will ensure that changes to service delivery are managed in a controlled way.

By adopting this medium-term approach, officers are able to develop and implement budget savings in a prioritised and structured way. In line with IIA guidance, this facilitates the further review of the impact of policy or resource decisions during the development of projects. This ensures that integrated assessments occur throughout the life of the medium-term financial strategy and gives officers the opportunity to gather further evidence and monitoring information in relation to equality, human rights and socioeconomic implications throughout the implementation of budget savings.

4. Cumulative Impact of Revenue Budget

As well as the individual IRAs/IAs conducted on budget saving measures, officers have conducted a cumulative analysis of the implications of the wider financial strategy. It is recognised that while the impact of a single change may be limited, the combined effects of multiple similar or related changes may be of greater consequence. A summary of the key findings of the cumulative assessment process is outlined as follows:

Cumulative Workforce Implications

The impact of the budget reduction proposals as set out in the budget report is an estimated reduction of 71.6 FTE which is equivalent to 1% of the council's overall workforce, in FTE terms. There will also be estimated growth in FTE numbers of 29.6 FTE. Whilst FTE reductions and additions are estimates using average salaries, overall it is estimated that the net cumulative workforce implications of the revenue budget for 2026/27 and 2027/28 is an overall net decrease of 42 FTE equivalent to 0.6% of the council's overall workforce, in FTE terms.

Consultation and the full change process will be implemented under the council's Managing Organisational Change policy and procedures. It is anticipated that a large number of the FTE reductions will be achieved through the removal of vacant posts, retirement and voluntary severance or natural attrition. A reduction in posts may, however, have implications for employee development opportunities with potential limitations to career progression as staffing structures become leaner.

Impact on Service Users

Due to the scale of the budget savings required to balance the council's budget, it is inevitable that savings have to be applied across the full range of council services.

In 2025/26, 38% of the council's overall revenue base budget supports Education Services, 25.9% supports Social Care services for vulnerable children and adults and older people and 12.8% of the budget support Operational Services, which includes the management of roads, open spaces, waste services and cemeteries.

Many of the budget saving proposals outlined in the revenue budget will have no adverse impact on performance or the quality of services provided. Efficiencies that are delivered from the modernisation of systems, automation of processes and increased use of artificial intelligence will have no detrimental impact on front line service users and mitigate against further savings having to be found in front line services. In some areas, investment in online resources and digital content will enhance accessibility to service users. The council will continue to meet all of its statutory duties. Some of the budget saving proposals will however impact on services directly accessed by service users and result in a change to current service standards.

West Lothian is an area that has a mix of urban and rural communities, a significant jobs base in its own right and is well located relative to other parts of Scotland for jobs and services. In relation to poverty and related indicators, West Lothian as a whole is usually at or just below the Scottish average. The area's recent economic history has been one of industrial change. In addition, the area has experienced significant population growth, which is expected to continue.

There are still underlying issues of poverty and deprivation with a core of individuals and households experiencing extreme hardship and wider groups experiencing financial difficulties and challenges. Being mindful that those residents could be disproportionately affected, resources within the Anti-Poverty Service and Economic Development are available to support those experiencing financial pressures. Wherever possible the council also maximises external grant funding to support investment in these types of interventions.

It is recommended that a review of activity across the council to support those most at risk of financial hardship is undertaken during the course of 2026/27. This will consider most appropriate use of external grant funding and the consolidation and modernisation of services to help individuals successfully and sustainability remain out of poverty over the longer term. It is expected that this will help improve inequalities of outcome.

Experience in recent years continues to demonstrate the need to protect those on the lowest incomes. The council has a robust approach to support vulnerable and low-income households with both the Anti-Poverty Service and the Revenues Unit working to ensure that those who require additional support in relation to council tax are able to access it.

The council tax reduction scheme (CTRS) is in place to help those on a low income pay all or part of their council tax. It is promoted along with available discounts and exemptions to ensure there is uptake from those who are entitled to additional support and reductions in liability. It should be noted that for those people in receipt of CTRS, any increase in council tax will be fully offset by an increase in CTRS, as long as the claimant's circumstances remain the same. The budget includes additional provision to cover the extra cost arising from proposed increases in council tax. Officers will continue to prioritise how best to promote CTRS and other available support.

Any increases in council tax will have a detrimental impact on those experiencing socioeconomic disadvantage that are not eligible for support. It is highlighted, however, that without the additional income generated through a council tax increase, it would not be possible to sustain the levels of service outlined throughout the budget. In overall terms, therefore, the implementation of a council tax increase is likely to have both a positive and negative impact on those who are experiencing socioeconomic disadvantage by preserving essential services to those most in need but requiring those not eligible for full relief to pay slightly more.

Budget saving measures aim to limit, as far as possible, any changes which will have a direct adverse impact on service delivery, ensuring that critical services and support continues to be delivered to West Lothian citizens. While the council cannot mitigate against all socioeconomic disadvantage impacts, the budget focuses on delivering a fairer West Lothian in line with the Fairer Scotland Duty.

A number of the budget measures will change the way current services are delivered to children. The continued development of a sustainable, integrated family based care service will result in more responsive crisis intervention services and will improve outcomes and experiences for young people.

Proposed education and school based savings will result in reduced investment per pupil which may impact on performance across all schools. Reduction in per capita allocations could impact on the delivery of the curriculum in all schools. The cost per pupil varies across all councils with no obvious cause and effect link between the highest spending and most positive outcomes. There will be a potential negative impact on all pupils, but there will be no disproportionate impact on any group with protected characteristics, any group based on socioeconomic background or on human rights.

5. Conclusion

This appendix highlights the approach undertaken by the council to ensure it meets the requirements of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, Human Rights Act 1998, UNCRC (Incorporation) Scotland Act 2024 and the Fairer Scotland Duty, part 1 of the Equality Act 2010.

DATA LABEL: PUBLIC

Appendix 11 – Revenue Budget Strategy – Consumer Duty Impact Assessment

This statement sets out the steps taken by West Lothian Council to comply with the requirements of Section 21 of the Consumer Scotland Act 2020 when preparing the council’s General Services revenue and capital budgets to 2027/28 and 2032/33 respectively.

Stage	Tasks	Outcome
Planning (1)	Decide if this is a strategic decision or not. If not, then proceed to stage 5	This is a strategic decision by West Lothian Council. Both the General Services revenue and capital budgets are presented by officers for agreement by West Lothian Council.
	Decide if the strategic decision will impact on consumers. If not, then proceed to stage 5	The budgets, if approved, are likely to have impacts on consumers.
	If this is a strategic decision, that will have an impact on consumers, then develop a plan for how to complete stages 2-5 , including required consumer engagement	Stage 2 to 5 have been completed and are detailed as follows.
	Understand the aims and outcomes of the proposal and identify alternative options	<p>The aim and outcomes of the budgets are set out in the reports to West Lothian Council. The overarching aims of the revenue budget are to meet the statutory duty to deliver a balanced budget and to deliver statutory, and where appropriate non-statutory duties, within the available budget. Constraints on the funding available to the council in setting its budget and demographic and legislative changes inevitably means that not all services which have previously been delivered will continue to be delivered and those which continue to be delivered, may have to be delivered in a different way. As such the budget is likely to have impacts on users of services.</p> <p>For the capital budget, development of the long term capital investment programme follows the council’s established and successful approach, which is based on an assessment of capital resources available, development of Strategic Outline Business Cases (SOBCs) and a robust options appraisal process.</p>

Stage	Tasks	Outcome
<p>Evidence gathering (2)</p>	<p>Sufficient evidence gathered to answer:</p> <ul style="list-style-type: none"> • What is the proposal trying to achieve? • What are the impacts on consumers, if any? • What are the impacts, if any, on consumers in vulnerable circumstances? • Is it likely that harm will be experienced by consumers as a result of this proposal? • What alternative proposals are there that can improve outcomes for consumers and/or reduce harm to consumers? • How do these alternative proposals compare to the original proposal? • Has your engagement with consumers established any themes you hadn't previously considered? 	<p>West Lothian Council is, by law, required to set a balanced revenue budget on an annual basis. The budget presented to West Lothian Council for consideration seeks to satisfy that legal requirement and also sets a draft budget for the following year 2027/28.</p> <p>The revenue budget for 2027/28 will have to be reviewed at this stage next year to have regard to available funding (the budget assumes a freeze in the local government finance settlement) and a range of other costs. The position will need to be reviewed against actuals at the time. It also has to be assessed against priorities and circumstances at the time. Council tax levels also have to be set annually by law.</p> <p>For 2026/27, the council will receive less capital grant than previously budgeted with the Scottish Government's general capital grant being broadly flat in real terms over coming years. Noting this, the recent Accounts Commission report identifies that <i>"Councils report that they will struggle to deliver their capital programmes over the next five years. They have increasingly relied on borrowing as Scottish Government funding remained constrained, and now this funding will reduce"</i>.</p> <p>Due to the continued uncertainty regarding future capital grant funding, the position will continue to be monitored taking account of future funding announcements at UK and Scottish level.</p> <p>Doing nothing is not an option for the council as it will have insufficient funding to continue to deliver the services that have been delivered in the past. The council will be unable to set a balanced budget without changing service delivery.</p> <p>The revenue budget details intended spending across the full range of services delivered by the council. In setting the budget for 2026/27 and 2007/28, a shortfall of £18.9 million has been identified being the gap between the council's expected income for the period against its current obligations. The shortfall has to be addressed by changing the scope of services delivered by the council and revising the way they are delivered.</p> <p>Each of the saving proposals set out in the revenue budget report have been assessed for their impact on consumers. A number of impacts, or potential impacts, have been identified and where impacts have been identified specific impact assessments have been undertaken. In particular, impacts have been identified in the following savings proposals:</p>

Stage	Tasks	Outcome
		<ul style="list-style-type: none"> - For the education proposals potential impacts have been identified on users of the service including children and parents/carers together with potential impacts on commissioned partner providers, some of which will be small or medium sized businesses. - Potential impacts on users of the council’s pest control service depending on the agreed means of achieving the budget saving. The impact will be fully assessed as necessary during the development of the proposal. - Potential impacts on users of the council’s planning service depending on the agreed means of achieving the budget saving. The impact will be fully assessed as necessary during the development of the proposal. - For the realignment of sports coordinator resource proposal, impact on users of the service including children and parents/carers has been identified. - A potential impact on council staff through extending the employee benefit salary sacrifice scheme. - An impact on consumers as a result of workforce modernisation in libraries and Customer Information services (CIS) through rationalisation of opening hours. - An impact on consumers through moving from broadcasting council committee meetings online to providing public access only at physical meeting venues. <p>These impacts were detailed in specific Consumer Impact Assessments which were presented to relevant Policy Development and Scrutiny Panels for consideration prior to the revenue budgets being presented to West Lothian Council. The details of the assessments can be accessed via the council’s online committee site through the following links:</p> <p>Education PDSP: https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10310</p> <p>Public and Community Safety PDSP: https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10387</p> <p>Economy, Community Empowerment & Wealth Building PDSP: https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10386</p> <p>Environment & Sustainability PDSP: https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10390</p> <p>Corporate Policy and Resources PDSP: https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10084</p> <p>Social Work and Health PDSP: https://coins.westlothian.gov.uk/coins/agenda.asp?meetingid=10388</p>

Stage	Tasks	Outcome
		<p>The impact assessments for these proposals identify the impact, or potential impact and, where possible, the mitigation and alternative actions which may be considered to address these impacts. The means of achieving the required budget savings have, in many cases, not been fully developed and consequently consideration of impacts will, in such cases, be an iterative process. Where appropriate, individual impact assessments undertaken in respect of savings proposals will be reviewed and updated should the savings option be agreed by West Lothian Council.</p> <p>There is no alternative to the council setting a balanced budget – this is a legal requirement. However, there are alternative means of achieving the necessary savings. The options for doing this were set out in an extensive consultation with consumers.</p> <p>In June 2022 the Council Executive approved a three stage West Lothian (WL) 2028 Your Council, Your Say public consultation approach. Phase 1 and 2 of the consultation were undertaken in 2022 with the results reported to Council Executive in 2022 and individual PDSPs in early 2023. In the first two phases 7,605 responses and over 36,000 comments were received.</p> <p>The results of Phase 1 helped inform the Corporate Plan, approved by Council in May 2023, and Phase 2 helped inform the five-year financial strategy approved by Council in February 2023.</p> <p>The approach agreed by Council Executive in June 2022 included a further phase of consultation focusing on savings options for 2026/27 and 2027/28. Council Executive agreed on 26 June 2024 that Phase 3 of the public consultation be rescheduled to 2025 to allow a review of the council’s operating model to ensure it aligns with agreed priorities and statutory obligations, whilst identifying savings to address the remaining budget gap. The re-phasing of the third strand of the consultation to Autumn 2025 was done to provide some further time to understand the impact of risks that may crystallise in areas such as pay awards, Scottish Government funding for teachers and national insurance and inflation. On 14 October 2025, Council Executive agreed an engagement process and timescales associated with Phase 3 of the consultation. The consultation commenced on 16 October and closed on 16 November 2025. The Phase 3 consultation included 48 officer options, grouped under five themes. The council used a wide range of consultation methods to promote the consultation and engage with customers, staff and partners with 10,051 responses being received.</p>

Stage	Tasks	Outcome
		<p>Every one of these responses have been considered by senior managers in the council with responses to the comments received informing the budget setting process. Where alternative means of achieving savings have been identified these have been considered by senior officers and have informed recommendation in the budget report.</p> <p>It should, however, be noted that some saving options require further consideration, including the detailed means of implementation and, as such, the consideration of impacts will continue to be an iterative process. Impact assessments undertaken in respect of individual savings measures will, where appropriate, be reviewed and updated as the process progresses.</p> <p>Engagement with consumers has not identified any themes which have not previously considered by the council. However, it has identified a number of potential additional options for achieving the required budget savings. These options have not been fully investigated at this stage but will be considered as part of ensuring the council's ongoing financial sustainability.</p>
	<p>Identify and fill any gaps in evidence to answer questions above</p>	<p>The council considers that the engagement with consumers has provided a sufficient understanding of the impact (subject to the point above about it being an iterative process) and no gaps have been identified at this stage.</p>
<p>Assessment and improvement of proposal (3)</p>	<p>Consider answers to stage 2 to assess the impact of the strategic decision on consumers</p>	<p>The impact assessments carried out for the savings options suggest that there will be some impacts arising from the revenue budget savings proposed. However, the council budget for will continue to deliver investment in services of over £635 million in 2026/27 and over £644 million in 2027/28. Projected capital investment over the period to 2032/33 is £145.7 million, subject to a review to incorporate the implications of reduced Scottish Government grant funding. These budgets are focused on providing a wide range of services and investment with the prioritisation of support having been informed by a range of factors aimed at assessing priority need, including the wide ranging consultation undertaken in advance of budget setting.</p>
	<p>Consider if any improvements need to be made to the initial proposal in light of findings of impact on consumers</p>	<p>Where improvements are needed these are identified in the assessment for each of the savings measures considered necessary to balance the budget. Links to the savings based impact assessments are provided in Section 2 above.</p>
	<p>Consider if any further consumer engagement is necessary</p>	<p>As set out above, the detail of some of the proposed savings are not fully developed and there will be an iterative consideration of impact as they are developed. Impact assessments will be updated, as appropriate, as these processes progress and further engagement will be undertaken where considered necessary.</p>

Stage	Tasks	Outcome
Decision (4)	<p>Consider the findings of previous stages and agree any changes to the proposal</p>	<p>In the process of preparing the proposed revenue and capital budgets, and considering the impact on consumers of proposed changes, the council has had regard to the impact of the budget on consumers and it has had regard to the desirability of reducing harm to consumers.</p>
	<p>Document clearly how you have met the consumer duty:</p> <ul style="list-style-type: none"> • The impact of the strategic decision on consumers and the desirability of reducing harm to consumers have been considered throughout the process • That an outcomes-based approach has been taken to achieve the best outcomes for consumers 	<p>The budget reports describe the benefits which will arise for consumers from a revenue budget of £636.5 million for 2026/27, including time limited investment, and an updated capital investment strategy to 2032/33.</p> <p>The implementation of savings measures to ensure compliance with the statutory duty to deliver a balance budget will, however, have impacts on consumers.</p> <p>Whilst the council has sought to negate impacts where possible, the level of savings required could not be achieved absent some impacts on consumers given the customer centric focus of council activities. Consequently, the council has sought to consider and understand the relative impact on consumers and any means of mitigating them.</p> <p>The council is satisfied that it has had regard to the desirability of reducing harm to consumers when making these decisions but similarly, it recognises that harm will not be avoidable in all cases. Mitigation measures have been considered and will be implemented to reduce harm where appropriate.</p>
Publication (5)	<p>The Consumer Scotland 2020 Act requires public authorities to publish information about the steps which they have taken to meet the duty</p>	<p>This impact assessment is published as part of the decision making process by West Lothian Council in setting its budgets for 2026/27 and 2027/28 and updated year capital investment strategy to 2032/33.</p> <p>However, implementation of the agreed budget, including any required savings, will progress during 2026/27 and 2027/28 and, indeed, in subsequent years. The impact on consumers will be monitored during these processes and further engagement undertaken where that is considered necessary.</p> <p>The process will be further described in annual reporting about the steps taken by West Lothian Council to meet the Consumer Duty.</p>