



Glasgow City Council
City Administration Committee

Item 1

23rd April 2026

Report by Councillor Richard Bell, Deputy Leader and City Treasurer and City Convener for Financial Inclusion

Contact: Robert Emmott Ext: 73837

2026/27 REVENUE ESTIMATES

Purpose of Report:

The Budget approved by Council on 24 February 2026 was at a summary (service) level. This report now seeks approval for the allocation of budgets to a detailed (objective) level within services as this will be the basis for the detailed revenue monitoring reports through the year.

Recommendations:

The City Administration Committee is asked to:

- approve the adjustments relating to the revenue budget set out in section 2.2 of the report;
- approve the detailed 2026/27 Revenue Estimates report; and
- note that this will be the basis for the detailed service reports to be considered by Finance and Audit Scrutiny Committee.

Ward No(s):

Citywide:

Local member(s) advised: Yes No consulted: Yes No

PLEASE NOTE THE FOLLOWING:

Any Ordnance Survey mapping included within this Report is provided by Glasgow City Council under licence from the Ordnance Survey in order to fulfil its public function to make available Council-held public domain information. Persons viewing this mapping should contact Ordnance Survey Copyright for advice where they wish to licence Ordnance Survey mapping/map data for their own use. The OS web site can be found at <http://www.ordnancesurvey.co.uk> "

If accessing this Report via the Internet, please note that any mapping is for illustrative purposes only and is not true to any marked scale

1. Introduction

- 1.1 The Council approved the summary of the 2026/27 revenue estimates at the meeting on 24 February 2026. This report provides the detailed allocation of the approved 2026/27 estimates at service level.

2. Approved Estimates

- 2.1 The detailed 2026/27 revenue estimates report includes some changes to service estimates. A summary of the changes to net expenditure across services is provided below.

	Change in 2026/27 Net Expenditure Estimate £
Net Service Expenditure	£
Chief Executive's Office	0
Education Services	289,000
Financial Services	0
Neighbourhoods, Regeneration and Sustainability	753,100
Social Work Services	2,104,000
Related Companies and Joint Boards	-753,100
Net Direct Expenditure	2,393,000
Financing Costs	0
Allocations	0
Contributions from Related Companies	0
Contributions to/from Funds	0
Net Service Expenditure	2,393,000
Changes in Balances	0
Total Net Expenditure	2,393,000
Central Government Grant	-2,393,000
Balance to be Met from Local Taxes	0
Total 2026/27 Revenue Estimates Changes	0

- 2.2 The changes to the Revenue Estimates are as follows:

- There was an increase of budget of £2,104,000 within Social Work Services representing the allocation of Real Living Wage funding from the Scottish Government.
- There has also been an increase to gross expenditure and income budgets within Social Work Services of £1,639,300, relating to the realignment required in line with the Homelessness rent paper.

- There was a virement of budget of £753,100 between Related Companies and Joint Boards and Neighbourhoods, Regeneration and Sustainability mainly in relation to property costs for Glasgow Life properties, with services fees for City Property (Glasgow) LLP and City Property Investments matching their requirement for 2026/27.
- There have also been changes to gross income and gross expenditure budgets in line with the Executives Director of Financial Services delegated powers and to reflect various service reconfigurations.

2.3 In relation to the Glasgow Integrated Joint Board (IJB) the Council anticipates a total net direct expenditure budget totalling £629,060,800 spanning Social Work Services and Neighbourhoods, Regeneration and Sustainability.

3. Policy and Resource Implications

Resource Implications:

Financial: None

Legal: None

Personnel: None

Procurement:

Council Strategic Plan: Grand Challenge 4 – Enable staff to deliver essential services in a sustainable, innovative and efficient way for our communities

Mission 2 – Run an open, well governed council in partnership with all our communities

Equality and Socio-Economic Impacts:

Does the proposal support the Council's Equality Outcomes 2025-29? Please specify. Supports the overall implementation of the strategic plan

What are the potential equality impacts as a result of this report? No significant impact.

Please highlight if the policy/proposal will No significant impact

help address socio-economic disadvantage.

Climate Impacts:

Does the proposal support any Climate Plan actions? Please specify: None

What are the potential climate impacts as a result of this proposal? None

Will the proposal contribute to Glasgow's net zero carbon target? None

Privacy and Data Protection Impacts:

Are there any potential data protection impacts as a result of this report
Y/N

If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out

4. Recommendations

4.1 The City Administration Committee is asked to:

- approve the adjustments relating to the revenue budget set out in section 2.2 of the report;
- approve the detailed 2026/27 Revenue Estimates report; and
- note that this will be the basis for the detailed service reports to be considered by Finance and Audit Scrutiny Committee.