

YOUR PARTY BUDGET PROPOSALS 2026-27

	2026-27
Spending Gap	14,500,000
Met By:	
Revenue Savings	1,600,000
Revenue Investment	(300,000)
Use of Balances	400,000
Use of additional General Capital Grant	2,000,000
Council Tax Increase of 3.7%	10,800,000
Net Total	14,500,000

BUDGET OPTIONS

Section 1: Revenue Savings

This includes investment of £1.600 million in 2026-27.

Section 2: Revenue Investment

This includes investment of £0.300 million in 2026-27.

Use of additional General Capital Grant

Since the publication of the Budget Report the Scottish Government have confirmed additional General Capital Grant of £2.500 million in 2025-26 to assist with borrowing costs associated with the capital accounting flexibility to meet homelessness costs in 2026-27. This budget proposal assumes use of £2.000 million of this flexibility but this will require to be included in the budget gap for 2027-28.

Equality Impact Assessments

A review of the equality impact of revenue savings options has been completed and the outcome is attached.

Carbon Impact Assessment

A review of the carbon impact assessment of budget options has been completed and identified no significant impacts. A copy will be available on request.

Revenue Budget 2026-27

When allowance is made for these proposals the total estimated gross expenditure in 2026-27 amounts to £3,359.147 million. Service department income is estimated to be £1,140.067 million giving service revenue net expenditure of £2,219.080 million. After the use of general fund balances of £0.400 million, this results in total net expenditure of £2,218.680 million. This is summarised on page 2 of this report with net direct expenditure per service detailed on page 3.

After application of government grants of £1,822.947 million the balance to be met from local taxes is £395.733 million representing an increase on Council Tax in 2026-27 to a Band D Charge of £1,671.

REVENUE ESTIMATES 2026/27

SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2026/27
		£
1	Service Expenditure	3,359,146,800
2	Service Income	1,140,066,600
3	Total Net Service Expenditure	2,219,080,200
4	Changes in Balances	-400,000
5	Total Net Expenditure	2,218,680,200
6	Central Government Grant	1,822,947,000
7	Balance to be met from Local Taxes	395,733,200
	COUNCIL TAX	2026/27 £
	Band A	1,114.00
	Band B	1,299.67
	Band C	1,485.33
	Band D	1,671.00
	Band E	2,195.51
	Band F	2,715.38
	Band G	3,272.38
	Band H	4,093.95

REVENUE ESTIMATES 2026/27

NET EXPENDITURE

Line No.		Estimate 2026/27
1	Chief Executive's Office	124,571,700
2	Education Services	881,254,500
3	Financial Services	172,564,000
4	Neighbourhoods, Regeneration and Sustainability	250,539,600
5	Social Work Services	618,576,800
6	Related Companies and Joint Boards	116,682,800
7	Net Direct Expenditure	<u>2,164,189,400</u>
8	Financing Costs	114,595,800
9	Allocations	-41,000
10	Contributions to/ from Funds	-54,999,000
11	Contribution from Related Companies	-4,665,000
12	Net Service Expenditure	<u>2,219,080,200</u>
13	Changes in Balances	-400,000
14	Total Net Expenditure	<u>2,218,680,200</u>

YOUR PARTY

Section 1 - Revenue Savings



Budget Options

24 February 2026

Your Party Draft Budget 2026 - 2027

Savings Options 2026 - 2027

**Amount
Submitted
2026/27
£**

Savings Options 2026/27 - Corporate

26GF22YP Increase Council Tax Premium on Empty Properties and 2nd Homes

1,600,000

This option relates to new powers introduced under the Housing (Scotland) Act 2025, and a subsequent Statutory Instrument which was laid before the Scottish Parliament on 28 January 2026 and which is set to come into force on 1 April 2026. Subject to Scottish Parliamentary approval of the Statutory Instrument, this option proposes increasing the current 100% premium on Council Tax bills for Empty Properties and 2nd homes, to 200% effective from 1 April 2026. This applies to properties which are empty for greater than 12 months although the premium can be removed on application for properties unoccupied between 12 and 24 months that are actively marketed for sale or rent. It also applies to second homes; that is a furnished property that is not a sole or main residence but is lived in for at least 25 days in a 12-month period. The premium will not apply to long term empty properties which are held as unoccupied to meet policy aims under Transformational Regeneration Areas in line with current practice.

Note: This option includes a future year saving of £0.100 million in 2027/28.

Total Savings Options : Corporate	1,600,000
--	------------------

Total Savings Options : All Services	1,600,000
---	------------------

YOUR PARTY

Section 2 – Revenue Investment



Budget Options

24 February 2026

Your Party Draft Budget 2026 - 2027

Revenue Investment Options 2026 - 2027

Amount
Submitted
2026/27
£

Revenue Investment Options 2026/27 - Chief Executive's Office

26CE34YP Bringing Services In-house Working Group

0

In the next 12 months the Council will begin to explore and undertake planning of how services provided by the council can be delivered by staff directly employed by the council rather than contracted to external organisations. Council believes that staff providing council services should be council employees in as far as possible. A cross-party working group will be established with representatives of all party groups with three or more members which will investigate with department managers which roles should be brought back into council employ. This working group should include trade union representation from appropriate unions for sections under consideration.

26CE35YP Route Mapping 4 Day Work Week for all Council Employees

150,000

Funding to be provided for development of routemap to reducing staff working hours by 20% while maintaining the same rate of pay. Route map to be developed by end of calendar year 2026 and should include experiences of other UK local authorities and academic expertise (including the 4 day week foundation) in how to achieve this reduction in working hours while maintaining the same service levels. The policy development should be led via a cross-party working group of councillors with representatives of every group with three or more members.

Note: This is a one-off investment.

Total Revenue Investment Options : Chief Executive's Office

150,000

Revenue Investment Options 2026/27 - Neighbourhoods, Regeneration and Sustainability

26NR53YP Route Mapping Re-establishing Council Housing

150,000

Funding to be provided for development of route map to reintroducing council housing directly managed by Glasgow City Council. Particular attention should be paid to how this could ease the housing and homelessness crisis in the city. Attention should also be paid to how CPO powers and on and office market purchasing for empty homes can be utilised for temporary homelessness accommodation as a first point of action on homelessness. Funding includes budget for any required legal support for this work. This work should be completed and reported to committee by end of calendar year 2026.

Note: This is a one-off investment.

Total Revenue Investment Options : Neighbourhoods, Regeneration and Sustainability

150,000

Total Revenue Investment Options : All Services

300,000

YOUR PARTY

Equality Impact Assessments

Your Party Proposals 2026 to 2027

Assessment of Equality Impacts of Budget Proposals

1. Introduction and Legislative Background

The Equality Act 2010 requires Council to pay due regard to the need to eliminate discrimination and promote equality. The law requires that this duty to pay “due regard” be demonstrated in the decision making process. The process for doing this is described as equality impact assessment (EQIA). The Equality Act protects people from discrimination on the basis of “protected characteristics”. These are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

In addition, on 1st April 2018 the Fairer Scotland Duty came into force. This duty aims to make sure that strategic decisions are carefully considered in order that they are as effective as possible in tackling socio-economic disadvantage and reducing inequalities of outcome. To fulfill this obligation of the duty potential impacts on socio economy have been considered as part of the EQIA process.

The purpose of the EQIA is to ensure that decision makers are fully informed at a formative stage in the decision-making process. Identification of a potentially adverse impact does not mean that the option cannot go forward. However, where there is a potentially adverse impact, measures should be considered that minimise that impact should the option be approved. If an adverse impact could amount to unlawful discrimination, then adjustments should be made to avert this.

2. Equality Impact Assessment Summary of Budget Savings Options

The Budget papers set out detail 1 Budget savings options, totalling £1.700 million, this option was assessed as low impact.

3. Investment Options

The proposed budget also sets out investment proposals. As approved investment and resource redirection options are implemented, services and ALEOS will require to ensure that the requirements of the public sector equality duty are taken into account and detailed EQIA's are conducted where appropriate.

4. Cumulative Impact

In setting its priorities for spending for 2026 to 2027, the Council aims to protect and improve services to citizens and therefore our budget has a strong focus on efficient use of our assets and changing the way the Council Family works and delivers services.

However, Glasgow's population is continuing to grow and is increasingly diverse, which in turn drives up demand for many of our services, such as social care and education. We also know that many of our citizens are experiencing financial pressures. Our [Equality Outcomes 2025-2029](#) take account of the particular impact of economic inequality.

We continue to monitor and assess cumulative impacts, which fall into the following areas:

Staff impacts:

- Some options are still at an early stage in development. Any changes to staff duties will be subject to an HR equality impact assessment.

Citizen impacts:

- Health and Social Care — Further impact assessment may be required as details of changes to service delivery are developed by the IJB.

Socio economic impacts:

- A number of potential socio-economic impacts have been identified across a range of services. Cumulative impacts across these areas should be considered.

5. Next steps and recommendations

We will continue to monitor the impact on equality and cumulative impacts. Potential impacts on staff across the Council Family Group will continue to be considered as part of our workforce planning strategy.

Members are requested to note the equality impact assessment of the 2026 to 2027 budget.

Equality Impact Assessment Summary: Budget Options Assessment 2026/2027

Key: Impact Level consideration*

Low	Where evidence indicates that no significant impacts are anticipated at this stage of consideration.
Low/ Medium	Further evidence gathering may be required to determine whether some impacts are at low or medium level.
Medium	Potential impacts identified for service users and/ or staff. If option agreed further work may be required to look at areas of identified impact and understand how they can be managed or mitigated effectively.
Medium/ High	Further evidence gathering will be required to determine whether some impacts are at medium or high level.
High	Significant potential impacts identified for service users and/or staff. If option agreed further work will be required to look at areas of identified impact and understand how they can be managed or mitigated effectively.

*All potential impact levels are assessed based on best available evidence from Services at the time of the option consideration. As many options are at early stage this cannot be considered as definitive or exhaustive assessment.

Budget Option Assessment 2026/2027

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
26GF22YP	<p><u>Increase premium on empty properties for Council Tax - £1.7m</u></p> <p>This option relates to new powers introduced under the Housing (Scotland) Act 2025, and a subsequent Statutory Instrument which was laid before the Scottish Parliament on 28 January 2026 and which is set to come into force on 1 April 2026. Subject to Scottish Parliamentary approval of the Statutory Instrument, this option proposes increasing the current 100% premium on Council Tax bills for Empty Properties and 2nd homes, to 200% effective from 1 April 2026. This applies to properties which are empty for greater than 12 months although the premium can be removed on application for properties unoccupied between 12 and 24 months that are actively marketed for sale or rent. It also applies to second homes; that is a furnished property that is not a sole or main residence but is lived in for at least 25 days in a 12-month period. The premium will not apply to long term empty properties which are held as unoccupied to meet policy aims under Transformational Regeneration Areas in line with current practice.</p>	<p>Will Commence from 1st April 2026.</p>	<p>FTE -2</p>	<p>Low</p> <p>Due to statistical socio-economic backgrounds of 2nd or Empty Homeowners, they are likely to be more affluent and more resilient to absorb additional charge.</p> <p>Potential Positive Impacts as may influence Housing availability and increased premium will support wider poverty/community initiatives.</p> <p>Further work to assess the level of impact on equality groups and poverty will be required if these options are approved, when plans for implementation are further developed</p>