

JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY BUDGET PROPOSALS 2026-27

	2026-27
Spending Gap	14,500,000
Met By:	
Revenue Savings	4,799,000
Revenue Investment	(16,924,000)
Use of Balances	7,015,000
Use of additional General Capital Grant	2,500,000
Council Tax Increase of 5.9%	17,110,000
Net Total	14,500,000

BUDGET OPTIONS

Section 1: Revenue Savings

This includes revenue savings options of £4.799 million.

Section 2: Revenue Investment

This includes investment of £16.924 million in 2026-27 of which £7.170 million is one off.

Section 3: Capital Investment

This includes capital investment of £6.400 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 use will be partly off-set by full-year effects of savings in 2027-28 but the balance of £2.224 million 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 £3,374.411 million. Service department income is estimated to be £1,140.567 million giving service revenue net expenditure of £2,233.844 million. After the use of general fund balances of £7.015 million, this results in total net expenditure of £2,226.829 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 £403.882 million representing an increase on Council Tax in 2026-27 to a Band D Charge of £1,706.

JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY REVENUE ESTIMATES 2026/27

SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2026/27
		£
1	Service Expenditure	3,374,411,300
2	Service Income	1,140,567,600
3	Total Net Service Expenditure	2,233,843,700
4	Changes in Balances	-7,015,000
5	Total Net Expenditure	2,226,828,700
6	Central Government Grant	1,822,947,000
7	Balance to be met from Local Taxes	403,881,700
	COUNCIL TAX	2026/27
		£
	Band A	1,137.33
	Band B	1,326.89
	Band C	1,516.44
	Band D	1,706.00
	Band E	2,241.49
	Band F	2,772.25
	Band G	3,340.92
	Band H	4,179.70

**JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY
REVENUE ESTIMATES 2026/27**

NET EXPENDITURE

Line No.	Estimate 2026/27
1 Chief Executive's Office	125,034,700
2 Education Services	882,254,500
3 Financial Services	174,377,500
4 Neighbourhoods, Regeneration and Sustainability	259,105,600
5 Social Work Services	623,976,800
6 Related Companies and Joint Boards	115,327,800
7 Net Direct Expenditure	<u>2,180,076,900</u>
8 Financing Costs	114,971,800
9 Allocations	-41,000
10 Contributions to/ from Funds	-56,499,000
11 Contribution from Related Companies	-4,665,000
12 Net Service Expenditure	<u>2,233,843,700</u>
13 Changes in Balances	-7,015,000
14 Total Net Expenditure	<u>2,226,828,700</u>

JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY

Section 1 - Revenue Savings

Joint City Government and Scottish Green Party Draft Budget 2026 - 2027

Savings Options 2026 - 2027

Amount
Submitted
2026/27
£

Savings Options 2026/27 - Corporate

26GF22	Increase Council Tax Premium on Empty Properties and 2nd Homes 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.	1,600,000
	Note: This option includes a future year saving of £0.100 million in 2027/28.	
26GF24	Increase to Glasgow Life Income Glasgow Life has an existing agreed increased income target of £1.6m over 2026-27. Recognising the Council budget pressures Glasgow Life have explored options anticipated to generate further additional core income growth of £1.91million by 2027-28, a total increase over the two years of £3.5m. It is proposed to bring £800k of the £1.91million forward to 2026.	800,000
26GF05	Events and Conference Subvention Reduction to the contribution to events and conference subvention.	1,000,000
26GF26A	Temporary Redirection of Whitehill Pool Revenue A temporary reallocation of Whitehill Pool's revenue budget while the facility remains closed due to the discovery of RAAC. All staff have already been redeployed to other venues, so this funding can be used elsewhere on an interim basis. This is not a permanent withdrawal of support for Whitehill Pool. Officers continue to work on viable plan for opening and once this is presented and approved, the full revenue budget will be returned to Whitehill Pool to support its reopening and ongoing operation.	500,000
26GF26C	Glasgow Life Operational Savings - Glasgow Museums Resource Centre By Appointment Only Change the operating model at Glasgow Museums Resource Centre to 'by appointment only' and Monday-Friday.	55,000
26GF46	Opening the City Chambers This option will investigate the opportunity to capitalise on the unique cultural, political and architectural position of Glasgow City Chambers and a revitalised George Square by introducing paid-for tours and experiences and increased use for external events.	25,000



Budget Options

24 February 2026

Joint City Government and Scottish Green Party Draft Budget 2026 - 2027

Savings Options 2026 - 2027

Amount
Submitted
2026/27
£

26GF34A	Traffcom - Income Generation for Bag and Switch Off Service Introduce an increase to the existing book of charges for the bag and switch off service (BASO) that Traffcom currently provide at traffic signals.	36,000
26GF34B	Income Generation - Waste Disposal and Recycling Commercial Traders Above inflationary increase in the book of charges disposal rate for all traders utilising the Council's disposal and recycling services. Note: This option includes a future year saving of £0.021 million in 2027/28.	62,000
26GF34D	Access Protection Marking (Road Marking) - Book of Charges Introduction of a charge for the installation of access protection markings (APM) across the frontage of off-street parking e.g. driveways, garages.	17,000
26GF34G	Income Generation - Increase to Street Café Charges Above inflationary increase in the book of charges for Street Cafes permits.	179,000
26GF47	Review of Bereavement Services - Introduction of Non-Resident Charging The introduction, within the book of charges, of the inclusion of non-residents charges for certain services provided by Bereavement Services. Forecast savings have been reduced for a 25% reduction in demand from non-Glasgow residents.	150,000
26GF48	Income Generation - Review of Bereavement Services Book of Charges Explore options for increasing income for Bereavement Services by implementing increased prices within cremation services. Forecast savings have been reduced for a 25% reduction in demand from non-Glasgow residents.	375,000

Total Savings Options : Corporate	4,799,000
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Total Savings Options : All Services	4,799,000
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JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY

Section 2 – Revenue Investment



Joint City Government and Scottish Green Party Draft Budget 2026 - 2027

Revenue Investment Options 2026 - 2027

**Amount
Submitted
2026/27
£**

Revenue Investment Options 2026/27 - Corporate

26GF37	Heritage Building Viability Grant Scheme This budget option will meet the revenue costs of a £1million capital investment in a heritage building viability grant scheme.	59,000
26GF38	Gully Cleaning Machines This budget option will meet the revenue costs of a £0.5million capital investment in gully cleaning machines.	29,000
26GF39	Drain Repairs Scheme This budget option will meet the revenue costs of a £1million capital investment in a drain repairs scheme.	59,000
26GF40	City Centre Improvements This budget option will meet the revenue costs of a £1million capital investment in city centre improvements.	59,000
26GF43	Cemetery Footpath Renewal This budget option will meet the revenue costs of a £1.5million capital investment in cemetery footpath renewal.	88,000
26GF45	Extend Community Municipal Investment Model This budget option will meet the revenue costs of a £1.4million capital investment to extend the community municipal investment model.	82,000
Total Revenue Investment Options : Corporate		376,000

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

26CE33	Summer of Sport This commits £250,000 to the Festival Fund to ensure that all communities are able to benefit from the events taking place in Glasgow this year.	250,000
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Note: This is a one-off investment.



Joint City Government and Scottish Green Party Draft Budget 2026 - 2027

Revenue Investment Options 2026 - 2027

Amount Submitted
2026/27
£

26CE27	Glasgow Investment Group This investment will support the work of the newly established Glasgow Investment Group, created to drive forward high-quality investment propositions for the city. The funding will enable dedicated work to identify and attract new sources of capital into Glasgow and the wider city region, with a particular focus on considering whether an Impact Fund, similar to those in place in Greater Manchester and London, to accelerate housing development, should be created here. It will also provide the flexibility needed to shape and refine investment propositions for promotion at key trade and investment conferences, helping position Glasgow as a leading destination for sustainable growth. Note: This is a one-off investment.	250,000
26CE29	Increase Funding to Area Partnerships This option increases funding to Area Partnerships and will be delivered based on SIMD split.	63,000
26CE30	Support for Street Play, Street Parties and Community Picnics Building on the work done in communities during 850, this option commits support to activities during the Street Play weekends which are due to take place over the weekends of 12th-14th June and 24-26th July. Note: This is a one-off investment.	50,000
<hr/> Total Revenue Investment Options : Chief Executive's Office <hr/>		613,000

Revenue Investment Options 2026/27 - Education Services

26ED21	Extending Free School Meals to Primary 7 This budget will extend our universal school meals provision to all pupils in primary school. All children will receive a nutritionally balanced, award-winning hot meal every day, saving families £9.50 a week.	1,000,000
<hr/> Total Revenue Investment Options : Education Services <hr/>		1,000,000

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

26NR19	Create 6 More Neighbourhood Clean Teams This option builds on our successful Neighbourhood model to increase the number of neighbourhood clean teams. Two of these teams will be allocated to each sector within the city, to enhance the work that the current teams are doing in each ward.	715,000
26NR20	Increase Gully Cleaning This option triples the service for gully cleaning on priority neighbourhood and arterial routes in the city, with flood routes cleaned three times a year.	1,400,000

Joint City Government and Scottish Green Party Draft Budget 2026 - 2027

Revenue Investment Options 2026 - 2027

		<u>Amount Submitted</u>
		<u>2026/27</u>
		£
26NR48	<p>Increase Project Capacity Fund</p> <p>This option adds in £300,000 to the Project Capacity Fund to create the following posts:</p> <p>2x Environmental Health Officers to deal with noise and acoustic assessments to reduce planning bottlenecks</p> <p>2x Landscape Officers to support our ongoing Greening the City project</p> <p>1x Development Officer to work on the Public Toilets Strategy</p>	300,000
26NR23	<p>City Centre Improvements</p> <p>This option delivers targeted investment to strengthen and modernise the city centre. It expands security monitoring capacity and allocates £100k to Economic Development to drive service reform aligned with forthcoming Night Time Action Plan.</p>	500,000
26NR24	<p>Freeze Parking Tariffs</p> <p>This option covers the cost of freezing parking tariffs in the inner and outer areas, as well as business permits at their current rates for the next two financial years. We will also explore options to provide more flexible permit arrangements in controlled parking zones, including for home care workers, visitors and micro-businesses.</p> <p>Note: This is a two year investment. This relates to previously approved options 24NR33, 24NR34 and 24NR36.</p>	4,900,000
26NR25	<p>Cost Recovery for Statutory Buildings</p> <p>This option will enable a process to be developed and piloted in mitigating against significant deterioration of heritage buildings in the city and ensuing the Council most effectively averting and reducing costs arising from use of statutory powers. This will be used to develop a plan for engagement with building owners to instruct works to take place to prevent both the buildings possibly becoming dangerous, and the resultant cost to the Council if we must demolish and attempt to recover costs.</p> <p>Note: This is a one-off investment.</p>	100,000
26NR27	<p>Support for Tenement Retrofit</p> <p>This option provides £1m to expand repairs and first step energy efficiency works for around 70 homes, strengthening supply chains and shaping technical guidance. It will also fund outreach, homeowner retrofit support, pilot research on retrofit options, and development of digital tools to progress early action priorities and prepare for larger future investment needs.</p> <p>Note: This is a one-off investment.</p>	1,000,000
26NR36	<p>Increase Traffic Wardens</p> <p>Increase the number of traffic wardens in the city by a further 50. This will be cost neutral within the budget.</p>	0
26NR37	<p>Increase Fraud Enforcement Officers</p> <p>Increase the number of Fraud Enforcements Officers by four. This will be cost neutral within the budget.</p>	0



Budget Options

24 February 2026

Joint City Government and Scottish Green Party Draft Budget 2026 - 2027

Revenue Investment Options 2026 - 2027

Amount
Submitted
2026/27
£

26NR49	Whitehill Pool Business Case Development This option provides further support to enable the completion of a business case, which will also consider different sources and opportunities for funding, to reopen Whitehill Pool. Note: This is a one-off investment.	50,000
26NR50	Rent Control Zones This option provides financial support for new rent control assessments as required by the Housing (Scotland) Act, with a view to establishing city-wide rent controls in 2027/28. Note: This is a one-off investment.	100,000
26NR51	School Playground and Play Amenities This option allocates funding for an initial assessment of school playgrounds across the Education Estate and of play amenities, identifying priority areas for future Capital investment. Note: This is a one-off investment.	350,000
26NR52	Energy Management This option allocates funding for additional staff to expand and speed up work to identify suitable energy efficiency interventions across the Council estate. This is a spend-to-save option which will be funded longer term by delivered efficiency savings. Note: This is a one-off investment.	120,000
Total Revenue Investment Options : Neighbourhoods, Regeneration and Sustainability		9,535,000
Revenue Investment Options 2026/27 - Social Work Services		
26SW13	Investment into Health and Social Care Partnership This option will provide additional funding to the Integration Joint Board. It is for the IJB to allocate its budget, but the Council expects that it will use this funding to support staffing in its most under-pressure Social Work services, to protect services for the most vulnerable, and to support statutory duties.	5,400,000
Total Revenue Investment Options : Social Work Services		5,400,000
Total Revenue Investment Options : All Services		16,924,000

JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY

Section 3 – Capital Investment

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

26NR28	Heritage Building Viability Grant Scheme This will support a pilot grant scheme to close development deficits and bring empty historic properties back into productive use. It will fund only the physical works required to reactivate floorspace, with impact measured by square metres restored and income generated to cover future rates.	1,000,000
26NR29	Gully Cleaning Machines This will fund the delivery of two more gully cleaning machines.	500,000
26NR30	Drain Repairs Scheme This will support additional gullies and replacement of broken pipes or gully pots to address root causes of flooding.	1,000,000
26NR31	City Centre Improvements Funding allocated to deliver projects aligned to the City Centre Strategy, enabling a programme of physical improvements across key city centre sites.	1,000,000
26NR45	Cemetery Footpath Renewal This will support the renewal of footpaths and routes within our cemetery estate.	1,500,000
26NR47	Extend Community Municipal Investment Model This option will continue our innovative Community Investment model to deliver local capital projects including liveable neighbourhood projects, active travel improvements and feminist city work.	1,400,000

Total Capital Investment Options : Neighbourhoods, Regeneration and Sustainability	6,400,000
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Total Capital Investment Options : All Services	6,400,000
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JOINT CITY GOVERNMENT AND SCOTTISH GREEN PARTY

Equality Impact Assessments

Joint City Government and Scottish Green 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 details of 12 Budget savings options, totalling £4.920 million, 1 was assessed medium/high, 1 as medium, 9 as low impact and 1 as no 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				
26GF22	<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>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
26GF24	<p><u>Increase to Glasgow Life Income - £0.8m</u></p> <p>Glasgow Life has an existing agreed increased income target of £1.6m over 2026-27. Recognising the Council budget pressures Glasgow Life have explored options anticipated to generate further additional core income growth of £1.91million by 2027-28, a total increase over the two years of £3.5m. It is proposed to bring £800k of the £1.91million forward to 2026.</p>	TBC	TBC	<p>Low</p> <p>Further information is required to determine specific impact of increasing income streams. 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. Any workforce impact should also be considered.</p>
26GF05	<p><u>Events and conference subvention - £1.0m</u></p> <p>Reduction to the contribution to events and conference subvention.</p>	Currently GCC allocate £5m annually to the Culture and Recreation Fund which supports events and conference subvention in the city. This proposal reduces this contribution to £4m annually and is supported by a review of current commitments in the Fund.	Annual budget is currently £5m.	<p>Medium</p> <p>Overall cumulative assessment of impact. Further information required to understand full burden of option on equality groups.</p>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
26GF26A	<p><u>Temporary redirection of Whitehill Pool Revenue - £0.500m</u></p> <p>A temporary reallocation of Whitehill Pool's revenue budget while the facility remains closed due to the discovery of RAAC. All staff have already been redeployed to other venues, so this funding can be used elsewhere on an interim basis. This is not a permanent withdrawal of support for Whitehill Pool. Officers continue to work on viable plan for opening and once this is presented and approved, the full revenue budget will be returned to Whitehill Pool to support its reopening and ongoing operation.</p>		<p>The options that will be in the outline business case have been agreed in conjunction with all the stakeholders and will allow Glasgow City Council to consider potential approaches and associated costs for Whitehill Pool. It will be Glasgow City Council that makes the decision regarding the allocation of capital funding for any future refurbishment or development of Whitehill Pool.</p>	<p>Low</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> <p>Any workforce impact should also be considered</p>
26GF26C	<p><u>Glasgow Life Operational Savings - Glasgow Museums Resource Centre by Appointment Only- £0.055m</u></p> <p>Change the operating model at Glasgow Museums Resource Centre to 'by appointment only' and Monday-Friday.</p>	<p>It should be noted that there will be a negative reaction in Glasgow (schools, community) who anticipated a resumption of GMRC's full programme; and in the wider Museum sector when</p>	FTE 2.00	<p>Low</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</p>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
		the change in long term provision is implemented		implementation are further developed. Further workforce profiling required to assess full implications for Staff to be further considered, and workforce profile needs to be understood.
26GF46	<p><u>Opening the City Chambers - £0.025m</u></p> <p>This option will investigate the opportunity to capitalise on the unique cultural, political and architectural position of Glasgow City Chambers and a revitalised George Square by introducing paid-for tours and experiences and increased use for external events.</p>	Potential Socio-Economic impact	Further work needs to be done to understand the profile of visitors to the City Chambers and identify if there is a scope for concessions (for residents/ schools/ pensioners etc)	Low
26GF34A	<p><u>Income generation - Traffcom bag and switch off service - £0.036m</u></p> <p>Traffcom currently provided the BASO service to any contractor or utility working at/ near to traffic signals, when the signals require to be</p>			Commercial Decision with no impact on protected groups.

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
	<p>switched off and temporary traffic management installed.</p> <p>These charges are for our maintenance contractor attending site, switching off the traffic signals and bagging the site to make the site safe.</p>			
26GF34B	<p><u>Income generation – Waste Disposal and Recycling Commercial Traders - £0.083m</u></p> <p>Glasgow City Council currently accepts in the region of 4,300 tonnes of waste from commercial traders into the councils transfer stations. The current disposal rate from the Book of Charges is £187/t. Over the last 3 years due to market conditions and impact of legislative changes the cost for the management of all waste streams has significantly increased impacting the council's budgets.</p> <p>The proposal is to increase the Book of Charge rate above the 2% inflationary increase to £230/ tonne, which is in line with the current operational costs incurred by GCC.</p>		Assuming a 50% reduction in throughput will result in this saving.	<p>Low</p> <p>No current impact identified unless potential for future wider community. Environmental/financial Impact, Workforce as customers seek alternative waste disposal services/methods.</p>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
26GF34D	<p><u>Access Protection Marking (Road Marking) – Book of Charges - £0.017m</u></p> <p>Introduction of a charge for the installation of access protection markings (APM) across the frontage of off-street parking e.g. driveways, garages.</p> <p>Based on current levels of applications this would yield a total projected income of £35K (26/27)</p>	<p>Age: Older residents are more likely to experience mobility limitations and may rely on unobstructed driveway access.</p> <p>Socio-Economic</p> <p>Charging for APMs introduces affordability barriers, particularly for Low income households.</p>	<p>At present, anyone within Glasgow can apply for the installation of protective markings however applications are only approved if the property is within close proximity to local amenities which are likely to attract non-resident vehicles who may be unfamiliar with the surroundings. Many other local authorities already charge for this service with costs varying from £93 to £275.</p> <p>It is therefore proposed to begin charging £250 flat fee for this service, based on resources and work required for this service.</p>	<p>Low</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>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
26GF34G	<p><u>Income Generation: Increase to Street Café charges - £0.179m</u></p> <p>Glasgow City Council currently charges for placing temporary Street Cafes within the boundary of the public road network. This power exists under section 59 of the Roads (Scotland) Act 1984 and was introduced in 2024. This scheme was very successful in improving the vibrancy of the street scape in the City Centre and local town centres, however the level of resource required to ensure compliance and minimising the impact on residents has increased significantly.</p> <p>A review of the costs associated with administering and ensuring compliance with the process has established that increased charges are required to ensure full costs recovery.</p> <p>These increased charges are also more comparable with the costs charged by similar Cities in the UK.</p>	<p>Age: Older pedestrians benefit from robust compliance related to clear, safe footways; charges that enable adequate enforcement are positive.</p> <p>Disability: Higher fees that fund compliance can improve accessibility.</p> <p>Pregnancy & Maternity: positive accessibility outcomes for clearer walkways with prams.</p> <p>Socio-economic</p> <p>Potential to impact employability within local areas as costs increase for businesses who require this service.</p>	FTE : -1	<p>Low</p> <p>Potential for low negative impacts and improved accessibility may be beneficial to some protected groups.</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>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
26GF47	<p><u>Review of Bereavement Services: Introduction of Non- Resident Charging - £0.150m</u></p> <p>The introduction of non-resident charges within Bereavement Services covering the following areas :</p> <p>New Lairs – current charge £771, this option proposes charging non-residents £1,542.</p> <p>New ashes lairs - current charge £355, this option proposed charging non-residents £711.</p> <p>Coffin interment - currently charge £574, this option proposed charging non-residents £1,148.</p> <p>Ashes interment - currently charge £169, this option proposed charging non-residents £338.</p> <p>The average surcharge applied is 181% by other authorities, the highest rate is 226%. The figures are based on introducing a surcharge of 100% and savings have been reduced for a 25% reduction in demand from non-Glasgow residents.</p> <p>The introduction of this new charge will reduce the demand on our burial land availability from non-Glasgow residents. Justification is to maintain availability for Glasgow residents.</p>	<p>Age: Older adults are more likely to arrange lairs or interments. A surcharge may create financial barriers for non-resident older people or for adult children arranging funerals for elderly relatives who previously lived in Glasgow</p> <p>Disability: Families of disabled deceased persons living in supported accommodation outside Glasgow may face higher costs if they wish burial in their home city.</p> <p>Religion or Belief :Burial practices can be culturally or religiously specific.</p> <p>Socio-Economic</p> <p>The surcharge may disproportionately affect Low-income non-residents.</p>	<p>Non-resident surcharge has now been implemented by almost 70% of Scottish Councils.</p>	<p>Low</p> <p>Any increase in charging structure may have a disproportionate financial impact of non-residents using Bereavement Services</p> <p>Potential Workforce considerations based on reduced demand from non-residents.</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>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
	22 of the 32 Scottish Local Authorities apply a non-resident surcharge			
26GF48	<p><u>Income Generation Review of Bereavement Services Book of Charges - £0.375m</u></p> <p>Explore options for increasing income for Bereavement Services by implementing increased prices within cremation services.</p> <p>It is proposed to implement a targeted change in cremation charges across the undernoted areas: - Standard cremation charges Multi-media charges Webcasts Direct Cremations Early bird/Sunrise timeslots This approach is intended to support the ongoing financial sustainability of Bereavement Services while maintaining service quality, statutory compliance, and</p>	<p>Age: Older adults are most likely to require bereavement services;</p> <p>Race: Certain minority ethnic communities may be more likely to choose cremation for cultural reasons.</p> <p>Religion or Belief: For communities where cremation is religiously required or expected, increased costs may create financial hardship.</p> <p>Sunrise slots may be particularly important for specific faith or cultural practices.</p> <p>Socio-Economic</p>	<p>Potential Positive impact if increased funding reinvested into Council owned facilities and environments.</p>	<p>Medium/High</p> <p>Any increase in pricing structure will have a direct socio-economic impact on vulnerable households requiring bereavement services.</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>

Option Reference	Description.	Assessment of equality impact.	Comment.	Impact
2026/2027				
	<p>appropriate investment in Council owned facilities.</p> <p>The proposed increase will apply specifically to elements have been identified as areas where demand remains stable and where pricing remains competitive when benchmarked against neighbouring authorities and private providers. An assumption has been made to account for a potential decline in volume as a result of the increases of 25%.</p> <p>Based on income levels achieved in the previous financial year, the proposed adjustment is projected to generate additional annual income of approximately £375k assuming the 25% reduction in uptake.</p>	<p>Cremation charges are a significant cost for bereaved families. A targeted increase may disproportionately affect low-income households,</p>		