SCOTTISH LABOUR PARTY BUDGET PROPOSALS

	2024-25	2025-26	2026-27	TOTAL
Spending Gap				107,700,000
Met By:				
Proposed Budget Options	23,816,000	23,438,000	35,612,000	82,866,000
Ongoing Investment	-166,000			-166,000
One-Off Investment	-8,650,000	8,650,000		0
Council Tax Assumption for 2025-2027		12,500,000	12,500,000	25,000,000
Net Total	**15,000,000**	**44,588,000**	**48,112,000**	**107,700,000**

BUDGET OPTIONS

Section 1: Revenue Savings

This includes revenue savings options of £82.866 million.

Section 2: Revenue Investment

This includes net one-off investment of £8.650 million in 2024-25 and ongoing investment of £0.166 million.

Section 3: Capital Investment

This includes capital investment met from resource re-direction.

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 2024-25

When allowance is made for these proposals the total estimated gross expenditure in 2024-25 amounts to £2,991.747 million. Service department income is estimated to be £1,043.678 million giving service revenue net expenditure of £1,948.069 million. After the contribution to general fund balances of £17.500 million, this results in total net expenditure of £1,965.569 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 £1,619.690 million the balance to be met from local taxes is £345.879 representing a freeze on Council Tax in 2024-25 at a Band D Charge of £1,499.00.

SCOTTISH LABOUR PARTY REVENUE ESTIMATES 2024/25

SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2024/25
		£
1	Service Expenditure	2,991,746,700
2	Service Income	1,043,677,500
3	Total Net Service Expenditure	1,948,069,200
4	Changes in Balances	17,500,000
5	Total Net Expenditure	1,965,569,200
6	Central Government Grant	1,619,690,000
7	**Balance to be met from Local Taxes**	345,879,200

COUNCIL TAX	2024/25 £
Band A	999.33
Band B	1,165.89
Band C	1,332.44
Band D	1,499.00
Band E	1,969.52
Band F	2,435.88
Band G	2,935.54
Band H	3,672.55

SCOTTISH LABOUR PARTY REVENUE ESTIMATES 2024/25

NET EXPENDITURE

Line No.		Estimate 2024/25
1	**Chief Executive's Office**	101,322,300
2	**Education Services**	757,035,100
3	**Financial Services**	144,900,600
4	**Neighbourhoods, Regeneration and Sustainability**	193,914,900
5	**Social Work Services**	538,521,100
6	**Related Companies and Joint Boards**	105,688,100
7	**Net Direct Expenditure**	1,841,382,100
8	**Financing Costs**	128,043,000
9	**Allocations**	-41,000
10	**Contributions to/ from Funds**	-12,849,900
11	**Contribution from Related Companies**	-8,465,000
12	**Net Service Expenditure**	1,948,069,200
13	**Changes in Balances**	17,500,000
14	**Total Net Expenditure**	1,965,569,200

SCOTTISH LABOUR PARTY

Section 1 - Revenue Savings

Revenue Savings Options

		Amount Submitted 2024/25 £	2025/26 £	2026/27 £	Total £
Savings Options 2024/25 - Chief Executive's Office					
24CE14LA	**Review of Monitoring Arrangements** This option relates to development of a grant management system to deliver more effective and efficient monitoring of externally funded projects.	**0**	**0**	**142,000**	**142,000**
24CE15LA	**Income Maximisation (Funding)** This option relates to utilising grant available through the second round of the UK Shared Prosperity Fund (SPF), to fund the salary costs of Economic Development staff involved in the delivery of SPF funded activities.	**0**	**711,000**	**0**	**711,000**
24CE16LA	**Income Maximisation** This option relates to an ongoing review to identify additional income streams within Corporate Procurement, particularly in relation to external use of our current frameworks.	**0**	**138,000**	**0**	**138,000**
24CE17LA	**Review of Resources - Communities & City Policy and Corporate Governance** This option relates to a service reform as part of the transformational change work underway to deliver a newly integrated section incorporating the Policy and Corporate Governance and former Community Empowerment Services teams. This section - Communities & City Policy and Corporate Governance - will integrate both teams following a strategic review of Community Empowerment Services and the subsequent service reform plans required to deliver transformational change in this area.	**58,000**	**136,000**	**201,000**	**395,000**
24CE18LA	**Review of Resources - HR** This option relates to the continued service review of Human Resources (HR) and Health & Safety (H&S).	**400,000**	**150,000**	**455,000**	**1,005,000**
24CE19LA	**Review of Resources - Other** This option relates to reviewing the work carried out across the various Chief Executive's Office divisions to identify FTE reductions where workload can be re-distributed or ceased.	**436,000**	**165,000**	**165,000**	**766,000**
24CE20LA	**Strategic Review of Chief Executive's Office** This option relates to a medium term Strategic Review of the Chief Executive's Office, encompassing all areas of the service.	**0**	**0**	**1,177,000**	**1,177,000**
Total Savings Options : Chief Executive's Office		**894,000**	**1,300,000**	**2,140,000**	**4,334,000**

Revenue Savings Options

		Amount Submitted			
		2024/25 £	2025/26 £	2026/27 £	Total £
Savings Options 2024/25 - Education Services					
24ED20LA	**Reduction in Primary Devolved School Management** Reduction in primary devolved school supplies budgets from 2025/26.	**0**	**67,000**	**67,000**	**134,000**
24ED22LA	**Early Learning and Childcare Efficiencies** Further efficiencies in operating costs including a reconfiguration of management structures across the range of delivery models and sizes across settings.	**0**	**0**	**3,000,000**	**3,000,000**
24ED33LA	**Education Service Reforms** Reform of Education Services. In order to reform education delivery to meet the ongoing budget challenges it is necessary to create a change programme that will look at all aspects of Education delivery. It is proposed that a number of projects will be developed and reported through appropriate structures including political oversight with a view of developing a change programme which will commence from next academic year and take us through this budget cycle.	**0**	**8,640,000**	**20,163,000**	**28,803,000**
Total Savings Options : Education Services		**0**	**8,707,000**	**23,230,000**	**31,937,000**

Revenue Savings Options

		Amount Submitted 2024/25 £	2025/26 £	2026/27 £	Total £
Savings Options 2024/25 - Financial Services					
24FS10LA	**Review of Governance and Service Development (Financial Services)** This option relates to delivering savings by consolidating governance and service development activity across Financial Services resulting in a reduced staffing structure.	**0**	**65,000**	**22,000**	**87,000**
24FS11LA	**Review of Resources (Catering and Facilities Management)** This option relates to three areas for review. A reduction in employee costs with the introduction of agile working and technology to achieve efficiency in how work is delivered with fewer resources. A full review of menu and production costs which may result in changes to our menu offering across the estate, and a full review of Encore site performance and where appropriate efficiency savings through the offering in some sites moving to vending only.	**0**	**800,000**	**254,000**	**1,054,000**
24FS12LA	**Increased detection of fraud and error in relation to Council Tax claims for reliefs and discounts** This option relates to increased detection of fraud and error through a review of reliefs and discounts claimed against all Council Tax accounts.	**0**	**537,000**	**0**	**537,000**
24FS13LA	**Review of Resources - Corporate Finance** This option relates to a range of small to medium projects, across Corporate Finance that would be carried out to highlight business processes which can be reengineered or ceased to result in FTE capacity savings. Extensive reviews of the accounting and financial administrative work carried out across the Division will be examined with a view to identifying non-critical areas of work.	**0**	**148,000**	**78,000**	**226,000**
24FS24LA	**Reduction in Statutory Valuation and Electoral Registration Resources** This option relates to a reduction in staffing resources across both Statutory Valuation and Electoral Registration Services. They provide statutory council tax and non-domestic rates valuation services leading to a reduction in service level for Glasgow taxpayers and CBS.	**0**	**0**	**108,000**	**108,000**
24FS25LA	**CBS Automation** This option relates to completing a spend to save programme to increase transactional automation in CBS activities by using proprietary robotics solutions.	**0**	**0**	**713,000**	**713,000**
24FS26LA	**Internal Audit - Data Analytics** This option relates to Internal Audit developing a more mature approach to data analytics across the Council Family, for the purposes of providing better and more efficient assurance over key risks.	**0**	**0**	**46,000**	**46,000**
24FS27LA	**Non-Domestic Rates - Empty Property Relief** The current Non-Domestic Rates Empty Property Relief policy will be amended to limit all EPR awards to 50% for 3 months. This will apply to all claims from the 1st April 2024.	**16,400,000**	**801,000**	**0**	**17,201,000**
24FS38LA	**Implementation of Council Tax 2nd Homes Premium** This option relates to implementing a 100% surcharge on Council Tax bills for 2nd homes.	**0**	**720,000**	**0**	**720,000**
Total Savings Options : Financial Services		**16,400,000**	**3,071,000**	**1,221,000**	**20,692,000**

Revenue Savings Options

		Amount Submitted 2024/25 £	2025/26 £	2026/27 £	Total £
Savings Options 2024/25 - Glasgow Life					
24GL01LA	**Core Income** Glasgow Life will increase core income streams by a total of £7.105m. £2.602m in 2024-25, £2.866m in 2025-26 and £1.637m in 2026-27 equivalent to 66% of the £10.8m of budget options requested by GCC across the three year planning cycle.	**2,602,000**	**2,866,000**	**1,637,000**	**7,105,000**
24GL02LA	**Increase in Museums Donations and Gift Aid Income** This income-generating proposal is to use the Glasgow Life booking portal to generate increased donations from visitors to Glasgow Life Museums. This would be directed to tourists through our on-line communications to minimise the impact on local visitors accessing our venues. The booking process will include a statement reinforcing Glasgow Life Museum's charitable status, an ask for donations, and an option to add Gift Aid for those who are booking for a paid-for exhibition or who are adding a donation on to their free entry booking.	**75,000**	**75,000**	**271,000**	**421,000**
24GL03LA	**Catering at Kelvingrove Art Gallery & Museum and Riverside Museum** Review the catering provision at the Kelvingrove Art Gallery & Museum and the Riverside Museum, to identify best commercial and delivery model.	**20,000**	**190,000**	**0**	**210,000**
24GL04LA	**Training Academy (Including Coach Education)** Glasgow Sport Training Academy will deliver in 2024-25 and 2025-26 the Certificate of Work Readiness (CoWR) programme, however for the first time this will be funded through No One Left Behind via GCC Economic Development Team, achieving full core staff cost recovery. Similarly, the Training Academy will continue to deliver the Coach Core (modern apprenticeship), with full cost recovery of core staff costs achieved through funding from Skills Development Scotland Modern Apprenticeship fund.	**65,000**	**0**	**0**	**65,000**
24GL05LA	**Increase Income in Concert Halls Bar Sales** Review the bar sales provision at GRCH, Old Fruit Market, City Halls and Tramway to identify the best commercial and delivery model.	**0**	**10,000**	**40,000**	**50,000**
24GL08LA	**GoMA Operating Model (Temporary Closure to be Reinstated as Part of the City Centre Living Strategy)** This proposal is to temporarily close the library at GoMA, re-purpose the Gallery's basement space for the Royal Highland Fusiliers (RHF) who are seeking a new space for their museum in Glasgow city centre and identify a new permanent site for a city centre library as part of the City Centre Living Strategy. This option includes no temporary reprovisioning of city centre library services and saves £236,000 which could be used to contribute to the budget gap until an alternative library space is complete. The revenue implications for an alternative library space would then need to be identified as part of a business case as part of the City Living Strategy.	**59,000**	**177,000**	**0**	**236,000**
24GL09LA	**Alternative Models for the Operational Management of Venues** Re-design the operating models for Glasgow Life (GL) managed venues where there is the opportunity to review current operating practice and/or create Operational Partnerships with third party organisations.	**0**	**0**	**670,000**	**670,000**
24GL10LA	**Service Review of Communities Team** Service review of Communities team to deliver a transformed service to provide the flexibility to respond to the priorities identified in the 2024-27 CLD Plan and externally funded services.	**0**	**158,000**	**149,000**	**307,000**
24GL11LA	**Removal of the RSNO Grant** This option removes the annual grant to the RSNO over a 2 year period.	**0**	**75,000**	**75,000**	**150,000**

Revenue Savings Options

		Amount Submitted			
		2024/25	2025/26	2026/27	Total
		£	£	£	£
24GL17LA	**Corporate Services Restructure** Review of corporate services function to streamline the function and its operations.	**0**	**50,000**	**200,000**	**250,000**
24GL18LA	**Emirates Arena Operational Review** Review of the existing operational model for the Emirates Arena to meet current, and future service requirements.	**32,000**	**100,000**	**100,000**	**232,000**
Total Savings Options : Glasgow Life		**2,853,000**	**3,701,000**	**3,142,000**	**9,696,000**

Budget Options

Scottish Labour Party Draft Budget 2024 - 2025

Revenue Savings Options

		Amount Submitted 2024/25 £	2025/26 £	2026/27 £	Total £
Savings Options 2024/25 - Jobs & Business Glasgow					
24JBG02LA	**Service Reform - Commercial Property Management** Review of JBG Commercial Property Management.	**14,000**	**41,000**	**0**	**55,000**
24JBG03LA	**Property Income Maximisation** Additional letting income from JBG properties, including new tenancies.	**81,000**	**77,000**	**76,000**	**234,000**
24JBG04LA	**Reduction to Employability Training Placements** A reduction of eight Employability training placements provided by JBG.	**0**	**48,000**	**48,000**	**96,000**
Total Savings Options : Jobs & Business Glasgow		**95,000**	**166,000**	**124,000**	**385,000**

Revenue Savings Options

		Amount Submitted 2024/25 £	2025/26 £	2026/27 £	Total £
Savings Options 2024/25 - Neighbourhoods, Regeneration and Sustainability					
24NR28LA	**Income Generation Waste Disposal and Recycling - Housing Associations and Charities** Introduction of a disposal charge for all Housing Associations and Charities utilising the Council's disposal and recycling services.	**0**	**0**	**1,944,000**	**1,944,000**
24NR29LA	**Road Development Inspection Charges** Increase of the charging rates for Road Development Inspections. The scheme will provide greater income generation due to an increase of the current inspection charges.	**160,000**	**0**	**0**	**160,000**
24NR30LA	**Increase of Multi Storey Car Park Charges** After reviewing the tariffs at other multi storey car parks within Glasgow and the price/chargeable hours of surrounding on-street parking, it is deemed appropriate to increase prices. A 5% loss of patronage has been assumed.	**454,000**	**5,000**	**0**	**459,000**
24NR31LA	**Increase of Off-Street Surface Car Park Charges** As a result of the review of the price/chargeable hours of on-street parking, it is deemed appropriate to increase prices of off-street surface car parks.	**167,000**	**8,000**	**0**	**175,000**
24NR32LA	**Standardisation of Chargeable Hours Across Parking Zones** To provide maximum benefit for permit holders and encourage model shift, standardise the hours for parking charges across all parking zones to 7 days a week, 8am to 10pm.	**0**	**0**	**686,000**	**686,000**
24NR33LA	**Income Generation - Increase of On-Street Pay and Display Charges (Inner)** Aligned to encouragement of modal shift, it is proposed to increase on street pay & display charges from 2025/26 (inner).	**0**	**1,173,000**	**560,000**	**1,733,000**
24NR34LA	**Income Generation - Increase of On-Street Pay and Display Charges (Outer)** Aligned to encouraging modal shift, an increase is proposed of on-street pay and display charges (outer).	**1,940,000**	**1,950,000**	**1,750,000**	**5,640,000**
24NR35LA	**Income Generation - Increase of Residents Visitor Parking Permits** Following a review of Resident's visitor permits it is proposed to increase the price of these in 2025/26 as the current price has been in place for over 20 years.	**0**	**360,000**	**0**	**360,000**
24NR36LA	**Income Generation - Increase of Business Parking Permits** Business Parking Permits provide a self-managed solution to support local organisations where there are parking controls. To encourage modal shift where possible permit prices are proposed to be increased.	**125,000**	**115,000**	**140,000**	**380,000**
24NR41LA	**Review of Contractual Arrangements and Partnership Opportunities** Opportunity to review contractual arrangements and partnerships, including prospect of collaboration.	**500,000**	**1,500,000**	**0**	**2,000,000**
24NR65LA	**Review of Cleansing Services** A review of Cleansing Services including the Commercial Waste function and the staffing structure. The review will be aligned to changes affecting the waste sector. Note: Incudes 24NR38, 24NR40 : no impact 2024/25 and 2025/26 and £675k 2026/27	**0**	**0**	**675,000**	**675,000**
24NR66LA	**Community Safety & Regulatory Service - Service Reform** Review of staffing costs to meet savings targets resulting in the re-alignment, reduction or ceasing of services. Note: includes 24NR22, 24NR24, 24NR26LA: Impact 2024/25: £141k, 2025/26: £1,382k and no impact in 2026/27	**141,000**	**1,382,000**	**0**	**1,523,000**

	Revenue Savings Options	**Amount Submitted**			
		2024/25	**2025/26**	**2026/27**	**Total**
		£	**£**	**£**	**£**
24NR74LA	**Increase in Parking Attendants** This option relates to employing an additional 10 Parking Attendants across the city to generate a net income.	**87,000**	**0**	**0**	**87,000**
Total Savings Options : Neighbourhoods, Regeneration and Sustainability		**3,574,000**	**6,493,000**	**5,755,000**	**15,822,000**
Total Savings Options : All Services		**23,816,000**	**23,438,000**	**35,612,000**	**82,866,000**

SCOTTISH LABOUR PARTY

Section 2 – Revenue Investment

Budget Options

Scottish Labour Party Draft Budget 2024 - 2025

Revenue Investment Options

		2024/25 £
24CE36LA	**Glasgow Loves Local** Redirection of unused balance of funds from the Glasgow Loves local gift card scheme.	**-1,200,000**
24CE37LA	**Area Partnership Budget Increase** Additional funds available to be distributed by the Area Partnerships. The funds will be split equally between wards and will be to support senior citizens who are isolated and cost of living projects in the community. Note: This is a one-off contribution.	**223,000**
24ED40LA	**Education Services Transformational Change Fund** One-off investment funding to aid transformational change within Education Services to support the future service reform and savings delivery Note: This is a one-off contribution	**3,700,000**
24GL23LA	**Implementation of an online booking system for Community Venues** Initial pilot investment to implement an online booking system for Glasgow Life Community Venues and the associated communciations infrastructure. Note: This is a one-off contribution	**307,000**
24NR75LA	**Green Energy Infrastructure Project** Investment to set up an SPV to support the city in rollout of green energy infrastructure. Note: This is a one-off contribution	**4,000,000**
24NR76LA	**Business Transformation Unit** One year pilot scheme to set-up an Business Transformation Unit with Glasgow City Council as a one stop shop to support business looking to invest in Glasgow city centre. Note: This is a one-off contribution	**120,000**
24FS40LA	**Affordable Warmth** Re-instatement of the universal 'affordable warmth' payment of £100 to all pensioners over 80 years of age in the city for 2024/25 only. Note: This is a one-off contribution	**1,500,000**
24FS41LA	**Change to Service Desk Operating Model** Investment to increase capacity a day a week for in person contact at the Service Desk.	**166,000**
Total For : Revenue Investment		**8,816,000**

SCOTTISH LABOUR PARTY

Section 3 – Capital Investment

Budget Options

Scottish Labour Party Draft Budget 2024 - 2025

Capital Investment Options

		2024/25 £
24NR77LA	**Investment in Roads and Parks** Invest £4m of capital funding to roads and footpaths to address the number of potholes and damaged footpaths with a further £1m to install lighting in some parks and playparks across the city and investment in equipment and fencing to make Parks more attractive places to visit and £1m to upgrade blaes pitches within the school estate.	**6,000,000**
	Total For : Capital Investment	**6,000,000**
24NR78LA	**Resource-Re-direction** The projects detailed below have approved budgets remaining with no identified commitments. This budget capacity will be re-directed to support new capital investment in 2024-25.	**-6,000,000**

	£000
Neighbourhood Infrastructure Investment Fund	6,000

Total For : Capital Investment	**0**

SCOTTISH LABOUR PARTY

Equality Impact Assessments

Glasgow City Council – Budget 2024 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 46 Budget savings options, totalling £82.866 million, 1 was assessed as high, 4 as medium, 20 as low/medium and the remaining 21 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 2025 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 2021 to 2025 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.

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 2024 to 2027 budget.

Appendix: Equality Impact Assessment Summary

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 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
Chief Executive's Department				
24CE14LA	**Review of Monitoring Arrangements - £142,000** This option relates to development of a grant management system to deliver more effective and efficient monitoring of externally funded projects.	No direct impact on equality groups have been identified at this stage.		Low
24CE15LA	**Income Maximisation (Funding) - £711,000** This option relates to utilising grant available through the second round of the UK Shared Prosperity Fund (SPF), to fund the salary costs of Economic Development staff involved in the delivery of SPF funded activities.	No direct impact on equality groups have been identified at this stage. Dependent on the sustainability of funding, this may need to be reviewed.		Low/ Medium
24CE16LA	**Income Maximisation - £138,000** This option relates to an ongoing review to identify additional income streams within Corporate Procurement, particularly in relation to external use of our current frameworks.	No direct impact on equality groups have been identified at this stage.		Low
24CE17LA	**Review of Resources – Communities & City Policy and Corporate Governance- £395,000** This option relates to a service reform as part of the transformational change work underway to deliver a newly integrated section incorporating the	It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact on equality and poverty will be required if these options are approved, when plans for implementation are more fully developed.		Low/ medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	Policy and Corporate Governance and former Community Empowerment Services teams. This section - Communities & City Policy and Corporate Governance – will integrate both teams following a strategic review of Community Empowerment Services and the subsequent service reform plans required to deliver transformational change in this area.			
24CE18LA	**Review of Resources – HR - £1,005,000.** This option relates to the continued service review of Human Resources (HR) and Health & Safety (H&S).	No direct impact on equality groups have been identified at this stage.		Low
24CE19LA	**Review of Resources – Other - £766,000.** This option relates to reviewing the work carried out across the various Chief Executive's Office divisions to identify FTE reductions where workload can be re-distributed or ceased.	It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact on equality and poverty will be required as part of an ongoing service review and consideration of service delivery impact on equality groups.		Low/ Medium
24CE20LA	**Strategic Review of Chief Executive's Office – £1,177,000.** This option relates to a medium-term Strategic Review of the Chief Executive's Office, encompassing all areas of the service.	It will be important to consider workforce profile when considering significant changes to staffing resource. Further work to assess the level of impact on equality and poverty will be required as part of an ongoing service review and	In terms of the staffing impact and dependencies these are unknown at this time but will be considered as the review progresses and has more defined outcomes.	Low/ Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
		consideration of service delivery impact on equality groups.		
Education Services				
24ED20LA	**Reduction in Primary Devolved School Management - £134,000.** Reduction in primary devolved school supplies budgets from 2025/26.	There are potential impacts on children and young people's learning and development if supply budget is reduced. Further work to assess the level of impact on vulnerable children will be required if these options are approved, and further impact work will need to be undertaken.		Medium
24ED22LA	**Early Learning and Childcare Efficiencies- £3,000,000.** Further efficiencies in operating costs including a reconfiguration of management structures across the range of delivery models and sizes across settings.	No significant impact has been identified for protected groups at this stage. Further work to assess the level of impact on equality and poverty will be required as part of an ongoing service review and consideration of service delivery impact on equality groups.	Further work and analysis to access the level of impact would be undertaken.	Low
24ED33LA	**Education Service Reform – £28,803,000.** Reform of Education Services. In order to reform education delivery to meet the ongoing budget challenges, it is necessary to create a change programme that will look at all aspects of Education delivery. It is proposed that a number of projects will be developed and reported through appropriate structures including political	Potential significant socioeconomic, equality and disability impacts. The service users are children and young children who require additional support needs, as a result this protected group will be impacted by reduction in this staffing. It will be important to consider workforce profile when considering changes to staffing resource.		High

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	oversight with a view of developing a change programme which will commence from next academic year and take us through this budget cycle.	Further work to assess the level of impact on children, young people and staff will be required as part of an ongoing service review and consideration of service delivery impact on equality groups.		
Financial Services				
23FS10LA	**Review of Governance and Service Development (Financial Services) - £87,000.** This option relates to delivering savings by consolidating governance and service development activity across Financial Services resulting in a reduced staffing structure.	No significant impact has been identified for protected groups at this stage. It will be important to consider workforce profile when considering changes to staffing resource, when plans are more developed.		Low
24FS11LA	**Review of Resources (Catering and Facilities Management) - £1,054,000.** This option relates to three areas for review. A reduction in employee costs with the introduction of agile working and technology to achieve efficiency in how work is delivered with fewer resources. A full review of menu and production costs which may result in changes to our menu offering across the estate, and a full review of Encore site performance and where appropriate efficiency savings through the offering in some sites moving to vending only.	There is a potential for socio economic and equality impact on both staffing and service delivery, and this would require further consideration if the option were approved. Further work to assess the level of impact on equality and poverty due to the high staff reduction, which will be required if these options are approved.		Low/ Medium
24FS12LA	**Increased detection of fraud and error in relation to Council Tax**			Low

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	claims for reliefs and discounts - £537,000. This option relates to increased detection of fraud and error through a review of reliefs and discounts claimed against all Council Tax accounts.	Further work to assess the level of impact on equality and poverty will be required if these options are approved, when plans for implementation are more fully developed and the level of increase has been established.	This option mainly relates to checking all those in receipt of Single Person Discount are entitled to this. This discount is clearly for households with only 1 adult resident. The caseload that will be reviewed is for those already in receipt of Council Tax Reduction which is the benefit available to those with disabilities/caring responsibilities/low income	
24FS13LA	**Review of Resources – Corporate Finance - £226,000.** This option relates to a range of small to medium projects, across Corporate Finance that would be carried out to highlight business processes which can be reengineered or ceased to result in FTE capacity savings. Extensive reviews of the accounting and financial administrative work carried out across the Division will be examined with a view to identifying non-critical areas of work.	No significant impact has been identified for protected groups at this stage. Further work to assess the level of impact on staff will be required if these options are approved, when plans for implementation are more developed and the level of increase has been established.		Low
24FS24LA	**Reduction in Statutory Valuation and Electoral Registration Resources - £108,000.** This option relates to a reduction in staffing resources across both Statutory Valuation and Electoral Registration Services. They provide statutory council tax and non-domestic rates valuation services	No significant impact has been identified for protected groups at this stage. Further work to assess the level of impact on staff and service users will be required if these options are approved, when plans for implementation are more fully developed. Particularly considering the low turnout for national elections, we want to ensure that	The Electoral registration service is dictated by statute on the level and methods of contact and service that is provided in order to ensure all individuals are captured on the Electoral Register. Our obligations in this respect will not change.	Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	leading to a reduction in service level for Glasgow taxpayers and CBS.	any service reform ensures that those who are socioeconomically marginalised are not impacted by potential service change.		
24FS25LA	**CBS Automation - £713,000.** This option relates to completing a spend to save programme to increase transactional automation in CBS activities by using proprietary robotics solutions.	It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact on equality and poverty will be required as part of an ongoing service review and consideration of service delivery impact on equality groups.	Staffing reductions will be offset through the use of proprietary robotics solutions and delivered through natural attrition.	Low
24FS26LA	**Internal Audit – Data Analytics - £46,000.** This option relates to Internal Audit developing a more mature approach to data analytics across the Council Family, for the purposes of providing better and more efficient assurance over key risks.	No significant impact has been identified for protected groups at this stage. Further work to assess the level of impact on equality will be required as part of an ongoing service review and consideration of service delivery impact on equality groups.		Low
24FS27LA	**Non-Domestic Rates – Empty Property Relief - £17,201,000.** The current Non-Domestic Rates Empty Property Relief policy will be amended to limit all EPR awards to 50% for 3 months. This will apply to all claims from the 1st April 2024	No significant impact has been identified for protected groups at this stage.		Low
24FS38LA	**Implementation of Council Tax 2nd Homes Premium - £720,000**	No direct impact on equality groups has been identified at this stage. Further work		Low

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	This option relates to implementing a 100% surcharge on Council Tax bills for 2nd homes.	to assess the level of impact will be required if this option is approved.		
Glasgow Life				
24GL01LA	**<u>Core/Income Generation – £7,105,000.</u>** Glasgow Life will increase core income streams by a total of £7.105m. £2.602m in 2024-25, £2.866m in 2025-26 and £1.637m in 2026-27 equivalent to 66% of the £10.8m of budget options requested by GCC across the three-year planning cycle.	Potential socioeconomic impact on equality groups that cannot compete with increased pricing for services. Equality groups, such as disadvantaged families and young children that access these services. Further work to assess the level of impact on equality groups will be required if these options are approved, when plans for implementation are more fully developed	Additional research and analysis will be undertaken to identify mitigation to reduce any potential detrimental impact on groups with protected characteristic, subject to this proposal being implemented.	Medium
24GL02LA	**<u>Increase in Museums Donations and Gift Aid Income - £421,000.</u>** This income-generating proposal is to use the Glasgow Life booking portal to generate increased donations from visitors to Glasgow Life Museums. This would be directed to tourists through our on-line communications to minimise the impact on local visitors accessing our venues. The booking process will include a statement reinforcing Glasgow Life Museum's charitable status, an ask for donations, and an option to add Gift Aid for those who are booking for a paid-for exhibition or who are adding a donation on to their free entry booking.	No direct impact on equality groups have been identified at this stage as donations/gift aid is not mandatory.		Low

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
24GL03LA	**Catering at Kelvingrove Art Gallery & Museum and Riverside Museum - £210,000.** Review the catering provision at the Kelvingrove Art Gallery & Museum and the Riverside Museum, to identify best commercial and delivery model.	Potential equality impact on staff due to change in service delivery. Further work to assess the level of impact on staff and poverty will be required if these options are approved, when plans for implementation are more fully developed. It will be important to consider workforce profile when considering changes to staffing resource.	Additional research and analysis to access the level of impact will be carried out if these options are approved. Implementation plans will specify measures to mitigate any differential negative impact, where possible, on groups with protected characteristics. Given the demographics of the general catering workforce, this proposal will specifically consider the impact on women, younger people, people with caring responsibilities and people with disabilities. They will also consider socio-economic impact. Mitigation will be considered where feasible, given wider operational requirements and budgetary constraints.	Low/ Medium
24GL04LA	**Training Academy (Including Coach Education) – £65,000.** Glasgow Sport Training Academy will deliver in 2024-25 and 2025-26 the Certificate of Work Readiness (CoWR) programme, however for the first time this will be funded through No One Left Behind via GCC Economic Development Team, achieving full core staff cost recovery. Similarly, the Training Academy will continue to deliver the Coach Core (modern apprenticeship), with full cost recovery of core staff costs achieved through funding from Skills	No direct impact on equality groups have been identified at this stage as they are now being externally funded by Skills Development Scotland.		Low

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	Development Scotland Modern Apprenticeship fund.			
24GL05LA	**Increase Income in Concert Halls Bar Sales - £50,000.** Review the bar sales provision at GRCH, Old Fruit Market, City Halls and Tramway to identify the best commercial and delivery model.	Potential equality impact on staff if any changes made to service delivery. Further work to assess the level of impact on staff and service users will be required if these options are approved, when plans for implementation are more fully developed. It will be important to consider workforce profile when considering changes to staffing resource.		Low
24GL08LA	**GoMA Operating Model (Temporary Closure to be Reinstated as Part of the City Centre Living Strategy) - £236,000.** This proposal is to temporarily close the library at GoMA, re-purpose the Gallery's basement space for the Royal Highland Fusiliers (RHF) who are seeking a new space for their museum in Glasgow city centre and identify a new permanent site for a city centre library as part of the City Centre Living Strategy. This option includes no temporary reprovisioning of city centre library services and saves £236,000 which could be used to contribute to the budget gap until an alternative library space is complete. The revenue implications for an alternative library space would then	There is potential for equality impact on the local communities, service users and staff. Further work to assess the level of impact on staff, poverty and community will be required if this option is approved, when plans for implementation are more fully developed. It will be important to consider workforce profile when considering changes to staffing resource.	It is anticipated that additional research and analysis to assess the level of impact will be carried out if this option is approved. Implementation plans will specify measures to mitigate any differential negative impact, where possible, on groups with protected characteristics. They will also consider socio-economic impact. Mitigation will be considered where feasible, given wider operational requirements and budgetary constraints.	Low/ Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	need to be identified as part of a business case as part of the City Living Strategy.			
24GL09LA	**<u>Alternative Models for the Operational Management of Venues - £670,000.</u>** Re-design the operating models for Glasgow Life (GL) managed venues where there is the opportunity to review current operating practice and/or create Operational Partnerships with third party organisations.	No direct impact on equality groups have been identified at this stage. Further work to assess the level of impact on what the 'operating model' may look like, will be required if these options are approved, when plans for implementation are more fully developed.		Low
24GL10LA	**<u>Service Review of Communities Team - £307,000.</u>** Service review of Communities team to deliver a transformed service to provide the flexibility to respond to the priorities identified in the 2024-27 CLD Plan and externally funded services.	It will be important to consider workforce profile when considering changes to staffing resource. Where appropriate, consideration of impacts on staff with childcare and/or caring responsibilities if this option is approved. Further work to assess the level of impact on staff, will be required if these options are approved, when plans for implementation are more fully developed.	It is anticipated that additional research and analysis to assess the level of impact will be carried out if these options are approved. Implementation plans will specify measures to mitigate any differential negative impact, where possible, on groups with protected characteristics. They will also consider socio-economic impact. Mitigation will be considered where feasible, given wider operational requirements and budgetary constraints.	Low/ Medium
24GL11LA	**<u>Removal of the RSNO Grant - £150,000.</u>** This option removes the annual grant to the RSNO over a 2 year period.	There is potential for socioeconomic impact on the local communities, service users (particularly on school children and elderly people).		Low/ Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
		Further work to assess the level of impact on service users, will be required if these options are approved, when plans for implementation are more fully developed.		
24GL17LA	**Corporate Services Restructure - £250,000.** Review of corporate services function to streamline the function and its operations.	It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact on staff and staffing profile will be required if this option is approved, when plans for implementation are more fully developed.		Low
24GL18LA	**Emirates Arena Operational Review - £232,000.** Review of the existing operational model for the Emirates Arena to meet current, and future service requirements	It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact on staff and staffing profile will be required if these options are approved, plans for implementation are more fully developed.		Low/ Medium
Jobs and Business Glasgow				
24JBG02LA	**Service Reform – Commercial Property Management - £55,000.** Review of JBG Commercial Property Management.	No significant impact has been identified for protected groups at this stage. Further work to assess the level of impact will be required if these options are approved, plans for implementation are more fully developed.		Low
24JBG03LA	**Property Income Maximisation - £234,000.**			Low

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	Additional letting income from JBG properties, including new tenancies.	No significant impact has been identified for protected groups at this stage.		
24JBG04LA	**Reduction to Employability Training Placements - £96,000.** A reduction of eight Employability training placements provided by JBG.	Potential impacts on service users and accessibility to employability training placements. It will be important to consider the profile to determine the impact. Further work to assess the level of impact on service users will be required as part of an ongoing service review and consideration of service delivery impact on equality groups.		Low/ Medium
Neighbourhoods, Regeneration and Sustainability				
24NR28LA	**Income Generation Waste Disposal and Recycling – Housing Associations and Charities - £1,944,000.** Introduction of a disposal charge for all Housing Associations and Charities utilising the Council's disposal and recycling services.	No direct impact on equality groups have been identified at this stage. However, the profile of local authority housing tenants may suggest disproportionate socioeconomic impact which will be required to be further assessed if option is approved. The level of charging and the nature of the work conducted by the charities will also be important to assess the level of impact. Further work to assess the level of impact on equality and poverty will be required if these options are approved, when plans for implementation are more fully developed.		Medium
24NR29LA	**Road Development Inspection Charges - £160,000.**	No direct impact on equality groups have been identified at this stage.		Low

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	Increase of the charging rates for Road Development Inspections. The scheme will provide greater income generation due to an increase of the current inspection charges.			
24NR30LA	**Increase of Multi Storey Car Park Charges - £459,000.** After reviewing the tariffs at other multi storey car parks within Glasgow and the price/chargeable hours of surrounding on-street parking, it is deemed appropriate to increase prices. A 5% loss of patronage has been assumed.	Potential socioeconomic and poverty impacts on service users with lower incomes. Further work to assess the level of impact on service users will be required if this option is approved, when plans for implementation are more fully developed.		Low/ Medium
24NR31LA	**Increase of Off-Street Surface Car Park Charges - £175,000.** As a result of the review of the price/chargeable hours of on-street parking, it is deemed appropriate to increase prices of off-street surface car parks.	Potential socioeconomic and poverty impacts on service users with lower incomes. Further work to assess the level of impact on service users will be required if this option is approved, when plans for implementation are more fully developed.		Low/ Medium
24NR32LA	**Standardisation of Chargeable Hours Across Parking Zones - £686,000.** To provide maximum benefit for permit holders and encourage model shift, standardise the hours for parking charges across all parking	Potential socioeconomic and poverty impacts on service users with lower incomes. Depending on the geographic areas this is applied to, further work to assess the level of impact on service users will be required		Low/ Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	zones to 7 days a week, 8am to 10pm.	if this option is approved, when plans for implementation are more fully developed.		
24NR33LA	**Income Generation – Increase of On-Street Pay and Display Charges (inner) - £1,733,000.** Aligned to encouragement of modal shift, it is proposed to increase on street pay & display charges from 2025/26 (inner).	Potential socioeconomic and poverty impacts on service users with lower incomes. Further work to assess the level of impact on service users will be required if this option is approved, when plans for implementation are more fully developed.		Low/ Medium
24NR34LA	**Income Generation – Increase of On-Street Pay and Display Charges (outer) - £5,640,000.** Aligned to encouraging modal shift, an increase is proposed of on-street pay and display charges (outer).	Potential socioeconomic and poverty impacts on service users with lower incomes that cannot compete with increase. Further work to assess the level of impact on service users will be required if this option is approved, when plans for implementation are more fully developed.		Low/ Medium
24NR35LA	**Income Generation – Increase of Residents Visitor Parking Permits - £360,000.** Following a review of Resident's visitor permits it is proposed to increase the price of these in 2025/26 as the current price has been in place for over 20 years.	Potential socioeconomic and poverty impacts on service users with lower incomes. Further work to assess the level of impact on service users will be required if this option is approved, when plans for implementation are more fully developed.		Low/ Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
24NR36LA	**Income Generation – Increase of Business Parking Permits - £380,000.** Business Parking Permits provide a self-managed solution to support local organisations where there are parking controls. To encourage modal shift where possible permit prices are proposed to be increased.	Potential socioeconomic and poverty impacts on service users with lower incomes. Further work to assess the level of impact on service users will be required if this option is approved, when plans for implementation are more fully developed.		Low/ Medium
24NR41LA	**Review of Contractual Arrangements and Partnership Opportunities - £2,000,000.** Opportunity to review contractual arrangements and partnerships, including prospect of collaboration.	Further work to assess the level of impact and further detail on the budget option will be required if this option is approved.		Low
24NR65LA	**Review of Cleansing Services - £675,000.** A review of Cleansing Services including the Commercial Waste function and the staffing structure. The review will be aligned to changes affecting the waste sector. Note: Incudes 24NR38, 24NR40 : no impact 2024/25 and 2025/26 and £675k 2026/27	Potential socioeconomic and poverty impacts relating to proposed staff change. It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact will be required if these options are approved, when plans for implementation are more fully developed.		Low/ Medium
24NR66LA	**Community Safety & Regulatory Service – Service Reform - £1,523,000.**	Potential impacts on service users that lack accessibility if technology replaces face-to-face contact.		Low/ Medium

Budget 24/25 Ref.	Budget Option (£ Total Saving 24/25,25/26 and 26/27)	Assessment of Impact on Equality	Comment	Impact
	Review of staffing costs to meet savings targets resulting in the re-alignment, reduction or ceasing of services. Note: includes 24NR22, 24NR24, 24NR26LA: Impact 2024/25: £141k, 2025/26: £1,382k and no impact in 2026/27	It will be important to consider workforce profile when considering changes to staffing resource. Further work to assess the level of impact on service users and service delivery will be required if this option is approved, when plans for implementation are more fully developed.		
24NR74LA	**Increase in Parking Attendants - £87,000** This option relates to employing an additional 10 Parking Attendants across the city to generate a net income.	No direct impact on equality groups have been identified at this stage.		Low