2023/24 budget – Revenue estimates and Council Tax 2023/24 approved.

8 There was submitted a report by the Executive Director of Finance regarding the 2023/24 Revenue Budget, advising

(1) of the updated financial forecast which, having accounted for various measures, left a remaining spending gap of £119.4m;

(2) of the local government settlement, whereby further funding had been allocated to Glasgow and had reduced the funding gap to £60.8m, which included £2m of savings options already approved or approved under delegated authority and therefore deemed Technical Adjustments, and of other additional funding identified on 15th February 2023 to the Strategic Budget Group which reduced the funding gap to £49.3m;

(3) that the Integration Joint Board (IJB) would meet on 22nd March 2023 to approve its budget for 2023/24, with the contribution from the IJB to the Council anticipated to be in line with the Council's approved budget;

(4) of the probable outturn for 2023/24 and an increase in the budgeted contribution from reserves of £9.9m;

(5) of the Council's key reserves and the adequacy of reserves held over the medium term;

(6) that the financial implications of the Investment Programme would be met from the Financing Costs budget;

(7) that due to significant investment approval in 2002/23 no further capital investment had been proposed for this budget;

(8) that any new capital investment would require to be funded within the overall budget for 2023/24;

(9) of the workforce implications and that the Voluntary Severance Policy would continue for a further 3 years; and

(10) of the financial risks, as detailed in the report.

Councillor Bell, City Treasurer, made a statement in explanation of the general financial position and the Council thereafter

(a) approved

(i) the following summary of aggregate estimates for the year ended 31st March 2024:-

	Estimate 2023/24
Service expenditure	£2,929,280,500

Service income	£1,010,019,700
Total Net Service Expenditure	**£1,919,260,800**
Changes in Balances	-£6,045,000
Total Net Expenditure	**£1,913,215,800**
Funded by:-	
Central Government Grant	£1,570,536,600
Balance to be met from local taxes	£342,679,200

(ii) the following estimates of net direct service expenditure in respect of all departments etc of the Council for the year ending 31st March 2024:-

Service etc	*Estimate 2023/24*
Chief Executive's Department	£102,938,000
Education Services	£730,289,400
Financial Services	£165,299,300
Neighbourhoods, Regeneration and Sustainability	£192,903,800
Social Work Services	£524,251,500
Related Companies and Joint Boards	£112,201,700
Net Direct Expenditure	£1,827,883,700
Financing costs	£97,733,000
Allocations	-£41,000
Contributions to/from funds	£2,150,100
Contribution from Related Companies	-£8,465,000
Net service expenditure	£1,919,260,800
Changes in balances	-£6,045,000
TOTAL NET EXPENDITURE	**£1,913,215,800**

(iii) the following savings proposals totalling £31.255m:-

Proposal	*2023/24 amount*
Corporate Services	
Increase in Charges	£900,000
Total Corporate Services	**£900,000**
Chief Executive's Department	
Shared Prosperity Funding of Economic Development Activity	£310,000
Review of Apprentice Funding	£690,000
Income Maximisation - Funding	£410,000
Income Maximisation – Fees and Charges	£156,000
Review of Third Party Contracts	£190,000
Review of Resources	£708,000
Total Chief Executive's Department	**£2,464,000**
Education Services	
Service Reform Within Early Years	£660,000
Review of Pre-School Assessment Service	£160,000
Review of Support Services Models	£1,298,000
Review of Community Letting	£100,000
Review of Educational Psychological Services	£105,000
Reducing the Contracts for Learning Resources	£150,000
Review of Resources	£1,339,000
Reduction in Primary Devolved School Management	£188,000
Total Education Services	**£4,000,000**

Financial Services	
Council Tax Single Person Discount Review	£1,150,000
CBS – Maximisation of Flexible Working Arrangements	£68,000
Corporate Finance – Income Maximisation	£133,000
SPFO – Increase in Charges	£100,000
Review of Resources	£1,867,000
Total Financial Services	**£3,318,000**
Glasgow Life	
Tramway Opening Hours	£73,000
Creative Communities: Reduction in Community Programmes	£33,000
Museums and Collections Revenue Saving due to Major Capital Investment	£566,000
Reduction in Museum Conservation and Technician Resource	£374,000
Reduction in Museum Learning and Engagement Activity	£338,000
Reduction in Museums and Collections Services Operational Budgets	£26,000
Libraries – Business Support Services	£114,000
Libraries – Efficiencies	£227,000
Libraries – Mitchell Library Complex Opening Hours	£115,000
Reduction in Swimming Pool Opening Hours and Health Suite Operation	£1,080,000
Reduction in Sport and Physical Development Programmes	£475,000

Tennis Charges (Outdoors)	£95,000
Offset Development Team Costs against Fundraising Income	£60,000
Reduction in Marketing and Communications Budget	£78,000
Reinstated Service Fee	£3,500,000
Total Glasgow Life	**£7,154,000**
Jobs & Business Glasgow	
JBG Structure and Services Review	£283,000
Total Jobs & Business Glasgow	**£283,000**
Neighbourhoods, Regeneration and Sustainability	
Temporary Street Cafés Charging – City Wide	£115,000
Parking Price Increase (Inner City Area)	£530,000
Parking Price Increase (Outer City Area)	£1,890,000
Allotment Cost Saving	£0
Introduction of Charges for Kibble Palace at Botanic Gardens	£185,000
Brown Bin Permits	£2,012,000
Increased Planning Discretionary Fees	£147,000
Planning and Building Services	£122,000
Increase Fee Target for Private Landlord Registration by 4%	£37,000
Providing Service Internally within NRS for Affordable Warmth Programme (Energy Efficient Scotland – Area Based Schemes)	£100,000
Introduction of a Tariff on the Council's Public Electric Vehicle Charging Network	£450,000
Bereavement Services – Review of Pricing Structure	£430,000

Pollok Country Park Parking Fee Increase	£100,000
Dressing the City	£0
NRS Management Savings	£322,000
Introduction of Resident Parking Permits Based on Emission Value of Vehicle	£0
Review of Cleansing Services Resources	£978,000
Review of Parks Services Resources	£333,000
Community Safety and Regulatory Service – Service Reform	£1,534,000
Parking Price Increase (Off-Street Surface Car Parks)	£67,000
Resident Parking Permit – Cost Increase for Multiple Permits	£68,000
Penalty Charge Notices	£3,000,000
Review of City Development Resources	£716,000
Total Neighbourhoods, Regeneration and Sustainability	**£13,136,000**
TOTAL SAVINGS PROPOSALS	**£31,255,000**

(iv) the undernoted rates for the Council Tax for 2023/24:-

Valuation Band	*Council Tax*
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

(v) the extension to the Voluntary Severance Policy; and

(b) noted

(i) the report by the Executive Director of Finance and the spending gap of £49.3m;

(iii) the outcome of the equality impact assessment of the 2023/24 budget, as detailed in an appendix to the motion; and

(iv) that an assessment of the carbon implications of the budget options had been undertaken but no significant impacts had been identified.