CITY GOVERNMENT BUDGET PROPOSALS 2023-24

Spending Gap per Budget Report	£49,300,000
Spending Gap reduced to £49.3m as per Update to Strategic Budget Working Group on 15th February.	
Total	**£49,300,000**
Met By:	
5% Increase to Council Tax	£12,000,000
Revenue Savings	£31,255,000
Contribution from General Fund Balances	£6,045,000
Total	**£49,300,000**

BUDGET OPTIONS

Section 1: Revenue Savings

This includes revenue saving options of £31,255,000

Contributions From General Fund Balances

In future years this will be met from the 2024-25 full year effects of approved savings.

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 2023-24

When allowance is made for these proposals the total estimated gross expenditure in 2023-24 amounts to £2,929.281 million. Service department income is estimated to be £1,010.020 million giving service revenue net expenditure of £1,919.261 million. After the use of general fund balances of £6.045 million, this results in total net expenditure of £1,913.216 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 £1,570.537 million the balance to be met from local taxes is £342.679 million representing a 5% increase on Council Tax in 2023-24 at a band D charge of £1,499.00.

CITY GOVERNMENT REVENUE ESTIMATES 2023/24

SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2023/24
		£
1	Service Expenditure	2,929,280,500
2	Service Income	1,010,019,700
3	Total Net Service Expenditure	1,919,260,800
4	Changes in Balances	-6,045,000
5	Total Net Expenditure	1,913,215,800
6	Central Government Grant	1,570,536,600
7	**Balance to be met from Local Taxes**	342,679,200

COUNCIL TAX	2023/24 £
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

CITY GOVERNMENT REVENUE ESTIMATES 2023/24

NET EXPENDITURE

Line No.		Estimate 2023/24
1	**Chief Executive's Office**	102,938,000
2	**Education Services**	730,289,400
3	**Financial Services**	165,299,300
4	**Neighbourhoods, Regeneration and Sustainability**	192,903,800
5	**Social Work Services**	524,251,500
6	**Related Companies and Joint Boards**	112,201,700
7	**Net Direct Expenditure**	1,827,883,700
8	**Financing Costs**	97,733,000
9	**Allocations**	-41,000
10	**Contributions to/ from Funds**	2,150,100
11	**Contribution from Related Companies**	-8,465,000
12	**Net Service Expenditure**	1,919,260,800
13	**Changes in Balances**	-6,045,000
14	**Total Net Expenditure**	1,913,215,800

CITY GOVERNMENT

Section 1 - Revenue Savings

Savings Options 2023 - 2024

		Amount Submitted 2023/24 £
Savings Options 2023/24 - Corporate		
23GF43	**Increase in Charges** The Council charges for various services and fees. This option assumes an increase of 5% to a range of services. This excludes income options covered elsewhere in this budget report and charges applied by Social Work Services.	**900,000**
Total Savings Options : Corporate		**900,000**
Savings Options 2023/24 - Chief Executive's Office		
23CE30	**Shared Prosperity Funding of Economic Development Activity** This option relates to a review of Economic Development funded activity to identify areas which could be delivered through Shared Prosperity Funding rather than core funding.	**310,000**
23CE31	**Review of Apprentice Funding** This option relates to a review of the funding levels required associated with the recruitment of Modern Apprentices by City Building. Intake of apprentices will remain at current levels.	**690,000**
23CE34	**Income Maximisation - Funding** This option relates to a review across all divisions of the Chief Executive's Office to identify opportunities to maximise the funding available to support staff resources. The outcome includes utilisation of a combination of external and specific project funding.	**410,000**
23CE35	**Income Maximisation - Fees & Charges** This option relates to a review across all divisions of the Chief Executive's Office to identify opportunities to maximise the fees and charges received for the services we deliver. The outcome includes proposed increases to current fees and charges and the introduction of new charges.	**156,000**
23CE36	**Review of Third Party Contracts** This option relates to a review of third party contracts across Chief Executive's Office to identify those that are no longer required or can be delivered more cost effectively.	**190,000**
23CE38	**Review of Resources** This option relates to a review carried out across the various Chief Executives Office divisions to identify FTE reductions to meet savings targets resulting in workload being re-distributed or ceased. Note: Future years savings 2024/25 £79,000. Combines options 23CE32, 23CE37, 23CE38 and 23CE41.	**708,000**
Total Savings Options : Chief Executive's Office		**2,464,000**

Savings Options 2023 - 2024

		Amount Submitted 2023/24 £
Savings Options 2023/24 - Education Services		
23ED19	**Service Reform Within Early Years** The service reform will include a proposed increase of the fee rates charged for nursery hours provided above the statutory 1140 hours provision. A review of additional elements of funded provider payments (over and above the hourly rate) and the monies paid to other early years partner organisations. A review of the workforce development and CLPL budgets held centrally. Rationalisation of occupancy ratios and a review of nursery management structures to rationalise the proportion of supernumerary (i.e. not within ratio with children) management time within settings. Note: Future years savings 2024/25 £81,000.	**660,000**
23ED20	**Review of Pre-School Assessment Service** Review of Pre-School Assessment & Development Centres to create a new fully outreach model of service which provides support to children locally within their substantive setting. Note: Future years savings 2024/25 £100,000.	**160,000**
23ED21	**Review of Support Services Models** Review of support models to schools including Clerical, Strategic and Operational support, Home Liaison Support Officers, MCR pathways, and Technician's Support Services. Review of allocation methodologies with the reduction in posts being facilitated through movement to term time contracts and flexible retirals. This could include deletion of existing services. Note: Future years savings 2024/25 £652,000. Combines options 23ED21, 23ED22, 22ED24 and 23ED26.	**1,298,000**
23ED23	**Review of Community Letting** Review of community letting charges and lease subsidies.	**100,000**
23ED25	**Review of Educational Psychological Services** A target reduction in staffing levels across Education Psychological Services secured through turnover and flexible and early retirement measures. Note: Future years savings 2024/25 £65,000.	**105,000**
23ED34	**Reducing the Contracts for Learning Resources** Reducing the Contracts for Learning Resources.	**150,000**
23ED35	**Review of Resources** This option relates to a review of all areas of Education staffing not covered by other options. This will exclude teachers and support for learning workers and will require the application of workforce planning measures to achieve savings. Note: Future years savings 2024/25 £838,000.	**1,339,000**

	Savings Options 2023 - 2024	**Amount Submitted 2023/24 £**
23ED37	**Reduction in Primary Devolved School Management** Reduction in primary devolved school supplies budgets.	**188,000**
Total Savings Options : Education Services		**4,000,000**

Savings Options 2023/24 - Financial Services

23FS27	**Council Tax Single Person Discount Review** This option relates to the generation of additional council tax income through the review of Single Person Discount.	**1,150,000**
23FS28	**CBS - Maximisation of Flexible Working Arrangements** This option relates to maximising current flexible working provisions, specifically purchase annual leave (PAL) arrangements within CBS.	**68,000**
23FS29	**Corporate Finance - Income Maximisation** This option relates to a number of opportunities across Financial Services for increased revenue generation from the recharging of staff to the Council Family and external organisations.	**133,000**
23FS33	**SPFO - Increase in Charges** This option relates to an increase in the service level agreement charges for ICT and back-office support in line with inflation.	**100,000**
23FS35	**Review of Resources** This option relates to reviewing the work carried out across the various Financial Services divisions to identify FTE reductions to meet savings targets resulting in workload being redesigned, re-distributed or ceased. Note: Future years savings 2024/25 £27,000. Combines options 23FS30, 23FS31, 23FS32, 23FS34 and 23FS35.	**1,867,000**
Total Savings Options : Financial Services		**3,318,000**

Savings Options 2023/24 - Glasgow Life

23GL01	**Tramway Opening Hours** Reduce opening hours of Tramway.	**73,000**
23GL02	**Creative Communities: Reduction in Community Programmes** A saving of £33,167 will be achieved by removing Glasgow Life's contribution to a week-long, free to attend, community programme at Kelvingrove Bandstand. Glasgow Life will enhance engagement with local community and arts organisations to facilitate their access to the Bandstand.	**33,000**

Savings Options 2023 - 2024

		Amount Submitted 2023/24 £
23GL05	**Museums and Collections Revenue Saving Due to Major Capital Investment** A major Capital Investment to The Peoples Palace and Winter Gardens is scheduled to commence in 2023. During the project the building will be handed over to the contractor and closed to the public. During this time the revenue budget will not be required and therefore can be used to contribute to the budget gap until the Capital Project is complete. The revenue budget would be reinstated through the Revenue Consequences of Capital in January 2027.	566,000
23GL06	**Reduction in Museum Conservation and Technician Resource** Reduction in museum display changes, temporary exhibitions and conservation.	374,000
23GL07	**Reduction in Museum Learning and Engagement Activity** The Museums and Collections Service provides learning, engagement and participation opportunities in venues, communities and on-line.	338,000
23GL08	**Reduction in Museums and Collections Services Operational Budgets** The proposal is to implement a saving of £26k from the discretionary spend element of the Museums and Collections budget. This will impact on our ability to provide match funding for external fundraising and to support the development of new projects and innovation, but will maintain core operational capacity.	26,000
23GL09	**Libraries - Business Support Services** Withdraw business support services at The Mitchell Library, the Business and Intellectual Property Centre (BIPC), and explore options for an alternative operating model.	114,000
23GL11	**Libraries - Efficiencies** Deliver efficiencies across the community libraries and the library materials fund. Note: Combines options 23GL10 and 23GL11.	227,000
23GL13	**Libraries - Mitchell Library Complex Opening Hours** Reduce opening hours from 60 hours per week to 54 hours per week. Note: Combines options 23GL12 and 23GL13.	115,000
23GL17	**Reduction in Swimming Pool Opening Hours and Health Suite Operation** To retain the current operation of 5 swimming pools on fixed single shifts and increase Whitehill swimming pool to two shifts. Not reopen Health Suites that operated pre-pandemic within Glasgow Club venues (Citywide).	1,080,000
23GL18	**Reduction in Sport and Physical Development Programmes** To reduce the co-ordination and delivery of Sport and Physical activity programmes.	475,000

Savings Options 2023 - 2024

		Amount Submitted 2023/24 £
23GL19	**Tennis Charges (Outdoors)** Introduce hire charges at peak times at outdoor tennis venues.	**95,000**
23GL20	**Offset Development Team Costs against Fundraising Income** Offset of the Development and Fundraising Team budget costs against income raised from fundraising.	**60,000**
23GL21	**Reduction in Marketing and Communications Budget** Reduction in marketing budget.	**78,000**
23GL22	**Reinstated Service Fee** The GCC 21/22 budget process removed £4.7m service fee from Glasgow Life to be reinstated in January 23. This translates to £1.2m in January 2023 and the remaining £3.5m in 2023-24. This option returns the 2023-24 reinstated service fee of £3.5m to contribute to the GCC budget gap.	**3,500,000**
Total Savings Options : Glasgow Life		**7,154,000**

Savings Options 2023/24 - Jobs & Business Glasgow

23JBG05	**JBG Structure and Services Review** GCC service fee reduction.	**283,000**
Total Savings Options : Jobs & Business Glasgow		**283,000**

Savings Options 2023/24 - Neighbourhoods, Regeneration and Sustainability

23NR21	**Temporary Street Cafés Charging - City Wide** Update and formalisation of the charging rates for Temporary Street Cafés - City Wide. The scheme will provide greater income generation due to a change in the charging process. Note: Future years savings 2024/25 £115,000.	**115,000**
23NR22	**Parking Price Increase (Inner City Area)** On-Street parking price increase (inner zones) to bring pricing charges in line with Edinburgh levels.	**530,000**
23NR23	**Parking Price Increase (Outer City Area)** On-Street parking price increase (outer zones) to bring pricing charges in line with Edinburgh levels.	**1,890,000**
23NR24	**Allotment Cost Savings** Allotment service provision is delivered on a subsidised basis by NRS with cost for the service estimated at £127k p.a. Moving to a cost neutral model would require each plot to achieve a rental income generation of £114 p.a. Under current legislation 12 months' notice is required to be given prior to any proposed increase being activated. Note: This is being approved for future years savings. Future years savings 2024/25 £87,000.	**0**

Savings Options 2023 - 2024

		Amount Submitted 2023/24 £
23NR25	**Introduction of Charges for Kibble Palace at Botanic Gardens** Introduce a charge for entering the Glasshouses at the Botanic Gardens in Glasgow.	**185,000**
23NR26	**Brown Bin Permits** Introduction of charges for Brown Bin permits. Note: Future years savings 2024/25 £500,000.	**2,012,000**
23NR29	**Increased Planning Discretionary Fees** Introduction of fees for additional (new) Planning items: This covers introducing charges for Discharge of Conditions, Non Material Variations and increased fees for Retrospective applications.	**147,000**
23NR30	**Planning and Building Services** A number of budget amendments across Planning and Building Services.	**122,000**
23NR31	**Increase Fee Target for Private Landlord Registration by 4%** Increase Private Landlord Registration income fee target by 4%, increasing current target from £917,600 to £954,304.	**37,000**
23NR32	**Providing Service internally within NRS for Affordable Warmth Programme (Energy Efficient Scotland - Area Based Schemes)** The proposal is to provide services internally to support the new requirements around PAS (Publicly Available Specification) 2035 whole house approach to retrofit instead of procuring those services externally to enable delivery of the Affordable Warmth Programme delivered through grant from the Scottish Government's Energy Efficient Scotland – Area Based Schemes (EES: ABS) programme. This would involve upskilling existing staff within NRS and enabling them to gain qualifications and memberships needed to provide the required service.	**100,000**
23NR33	**Introduction of a Tariff on The Council's Public Electric Vehicle Charging Network** Introduction of a tariff on the council's public Electric Vehicle Charging network.	**450,000**
23NR35	**Bereavement Services - Review of Pricing Structure** Review of current pricing structure in line with other authorities.	**430,000**
23NR36	**Pollok Country Park Parking Fee Increase** Increase to the parking fees within Pollok Country Park.	**100,000**
23NR38	**Dressing the City (DTC)** DTC is the city's promotional activity that relates to the use of physical infrastructure involving lamp columns, "Toblerone" features which can be found at some locations around the city, and the columns/masts around George Square. This infrastructure is used to hold promotional banners, specifically for civic messaging and events promotion and wayfinding. It is not currently utilised for commercial promotion. Note: This is being approved for future years savings. Future years savings 2024/25 £200,000.	**0**

Savings Options 2023 - 2024

		Amount Submitted 2023/24 £
23NR40	**NRS Management Savings** Management savings across NRS.	322,000
23NR64	**Introduction of Resident Parking Permits Based on Emission Value of Vehicle** Introduce resident parking permits where cost of purchase will be based on vehicle emission values. Permits will range in cost between: City Centre Zone £250 to £600 All Other Zones £80 to £330 Note: This is being approved for future years savings. Future years savings 2024/25 £393,000.	0
23NR73	**Review of Cleansing Services Resources** A review of kerbside collections and public recycling sites including the staffing structure. The review will be aligned to changes affecting the waste sector. This option does not change the frequency of green bin collections. Note: Future years savings 2024/25 £515,000, 2025/26 £325,000. Combines options 23NR28, 23NR48, 23NR50 and 23NR51.	978,000
23NR74	**Review of Parks Services Resources** A review of all Parks and Open Spaces operations, including a review of staffing structures, to focus on priorities and supporting the biodiversity agenda. Note: Future years savings 2024/25 £463,000, 2025/26 £57,000. Combines options 23NR34, 23NR42, 23NR44, 23NR45 and 23NR46.	333,000
23NR75	**Community Safety and Regulatory Service - Service Reform** Review of chargeable income and staffing costs to meet savings targets resulting in the re-alignment, reduction or ceasing of services. Note: Combines options 23NR39, 23NR41, 23NR52, 23NR53, 23NR54 and 23NR56.	1,534,000
23NR76	**Parking Price Increase (Off-Street Surface Car Parks)** Off-Street surface car park price increase.	67,000
23NR78	**Resident Parking Permit - Cost Increase for Multiple Permits** Implement a sliding scale increase to purchase multiple residential parking permits across the city. Note: Future years savings 2024/25 £103,000.	68,000
23NR79	**Penalty Charge Notices (PCN)** Increase parking and bus lane enforcement fines.	3,000,000

	Savings Options 2023 - 2024	**Amount Submitted 2023/24 £**
23NR80	**Review of City Development Resources** A review of the city development functions and responsibilities of Property and Assets services and the Centre for Civic Innovation including a review of staffing structures to meet savings targets with the associated consequences for the level and pace of services delivery and income generation. Note: Future years savings 2024/25 £350,000. Combines options 23NR60 and 23NR61.	**716,000**
Total Savings Options : Neighbourhoods, Regeneration and Sustainability		**13,136,000**
Total Savings Options : All Services		**31,255,000**