

# GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY JOINT COMMITTEE

**To:** Joint Committee

**On:** 13 March 2023

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**Report by:** The Treasurer and the Strategic Development Plan Manager

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**Heading:** Revenue Estimates 2023/24 for ClydePlan and the Green Network Partnership – Options

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## 1. Summary

- 1.1 The following report has been prepared by the Treasurer, in consultation with the Strategic Development Plan Manager, to present the Revenue Estimates of Glasgow and the Clyde Valley Strategic Development Planning Authority and Green Network Partnership, including the requisition of the constituent authorities, for financial year 2023/24.
- 1.2 In December 2022, the Joint Committee did not approve the proposed Revenue Estimates for 2023/24 and instead requested to see options based on different levels of assumed pay inflation.

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## 2. Recommendations

- 2.1 It is recommended that Members select one option from the range set out in Appendix 1 – 3, which includes the resulting requisitions of the constituent authorities for 2023/24, and the planned use of reserves.

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## 3. Background

- 3.1 The Revenue Estimates process outlines the summary revenue budget position each year. Both ClydePlan and the Green Network Partnership (GNP) budgets are presented together, in recognition of their shared activity and resources.
- 3.2 The Revenue Estimates, outlining the projected net expenditure and proposed requisition for 2023/24, along with indicative figures 2024/25 and 2025/26 were presented to Members on 15 December 2022. Estimates at that time were based on a 3% pay inflation assumption and can be found replicated here as Option 1. Members requested additional options to allow a 2023/24 budget to be approved. This paper focuses only on those options, as

information about the financial context and outlook were detailed in the December paper.

3.3 The Appendix to this report therefore outlines the following options:

- Option 1 outlines the estimates that were presented at the Joint Committee meeting on 15 December 2022 and is based on a pay inflation assumption of 3% for all three years shown, and a requisition discount;
- Option 2 outlines the estimates for Clydeplan and GNP with a pay inflation assumption of 5%, and preserves the same requisition level as Option 1 for 2023/24;
- Option 3 outlines the estimates for Clydeplan and GNP with a pay inflation assumption of 5%, and preserves the same reserves balance as Option 1, by a change in requisition discount to compensate for the additional cost.

3.4 The requisition for ClydePlan is dependant on the option chosen from the appendices:

- Option 1 results in a reduction in requisition from 2022/23 levels of 1.3% for ClydePlan and 2.6% for GNP and reserves are forecast at £0.360m by the end of 2023/24;
- Option 2 results in the same reduction in requisition levels since 2022/23 and reserves are forecast at £0.353m by the end of 2023/24;
- Option 3 results in a reduction in requisition from 2022/23 of 0.5% for ClydePlan and an increase of 0.5% for GNP and reserves are forecast at £0.360m by the end of 2023/24.

## 4. **Budget Assumptions**

4.1 The budget has been constructed on the basis of a fundamental review of the core operations of Clydeplan and Green Network Partnership and is based on the following assumptions:

- Option 1 - Provision for inflation on employee costs has been included at 3% for 2022/23 and 3% for subsequent years;
- Option 2 and Option 3 - Provision for inflation on employee costs has been included at 5% for 2022/23 and 5% for subsequent years.

## 5. **Reserves**

- 5.1 The Audited Annual Accounts for 2021/22 reported the level of uncommitted reserves as £314,108 for ClydePlan at 31 March 2022. The latest forecast for 2022/23 projects this balance to be £335,838 by 31 March 2023.
  - 5.2 The Audited Annual Accounts 2021/22 reported the level of uncommitted reserves as £99,630 for the Green Network Partnership at 31 March 2022. The latest forecast for 2022/23 projects this balance to be £100,140 by 31 March 2023.
  - 5.3 The Appendix outlines the impact of each option on the projected level of reserves.
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**Revenue Estimates 2023/24**  
**ClydePlan and Green Network Partnership**

	Option 1			Option 2			Option 3		
	ClydePlan	GNP	Total	ClydePlan	GNP	Total	ClydePlan	GNP	Total
<b>Expenditure</b>									
Employee Costs	489,400	141,200	<b>630,600</b>	493,400	144,200	<b>637,600</b>	493,400	144,200	<b>637,600</b>
Premise Costs	20,100	500	<b>20,600</b>	20,100	500	<b>20,600</b>	20,100	500	<b>20,600</b>
Supplies and Services	27,400	7,300	<b>34,700</b>	27,400	7,300	<b>34,700</b>	27,400	7,300	<b>34,700</b>
Support Services	23,700	300	<b>24,000</b>	23,700	300	<b>24,000</b>	23,700	300	<b>24,000</b>
Transfer Payments	1,900	600	<b>2,500</b>	1,900	600	<b>2,500</b>	1,900	600	<b>2,500</b>
Transport	500	300	<b>800</b>	500	300	<b>800</b>	500	300	<b>800</b>
<b>Total Expenditure</b>	<b>563,000</b>	<b>150,200</b>	<b>713,200</b>	<b>567,000</b>	<b>153,200</b>	<b>720,200</b>	<b>567,000</b>	<b>153,200</b>	<b>720,200</b>
<b>Income</b>									
Gross Requisition	579,500	143,685	<b>723,185</b>	579,500	143,685	<b>723,185</b>	579,500	143,685	<b>723,185</b>
Requisition discount	(39,500)	(50,000)	<b>(89,500)</b>	(39,500)	(50,000)	<b>(89,500)</b>	(35,500)	(47,000)	<b>(82,500)</b>
<b>Net Requisition</b>	<b>540,000</b>	<b>93,685</b>	<b>633,685</b>	<b>540,000</b>	<b>93,685</b>	<b>633,685</b>	<b>544,000</b>	<b>96,685</b>	<b>640,685</b>
Other Income	3,000	800	<b>3,800</b>	3,000	800	<b>3,800</b>	3,000	800	<b>3,800</b>
<b>Total Income</b>	<b>543,000</b>	<b>94,485</b>	<b>637,485</b>	<b>543,000</b>	<b>94,485</b>	<b>637,485</b>	<b>547,000</b>	<b>97,485</b>	<b>644,485</b>
<b>Net Expenditure / (Income)</b>	<b>20,000</b>	<b>55,715</b>	<b>75,715</b>	<b>24,000</b>	<b>58,715</b>	<b>82,715</b>	<b>20,000</b>	<b>55,715</b>	<b>75,715</b>
<b>Reserve Balances</b>									
General Reserves at 1 April	335,838	100,140	<b>435,978</b>	335,838	100,140	<b>435,978</b>	335,838	100,140	<b>435,978</b>
Transfer of Clydeplan Reserves to GNP	(47,500)	47,500	<b>0</b>	(47,500)	47,500	<b>0</b>	(47,500)	47,500	<b>0</b>
Use of Reserves Other	(20,000)	(55,715)	<b>(75,715)</b>	(24,000)	(58,715)	<b>(82,715)</b>	(20,000)	(55,715)	<b>(75,715)</b>
<b>Total Reserves at 31 March</b>	<b>268,338</b>	<b>91,925</b>	<b>360,263</b>	<b>264,338</b>	<b>88,925</b>	<b>353,263</b>	<b>268,338</b>	<b>91,925</b>	<b>360,263</b>
<b>Reserves as % of gross revenue spend</b>	<b>48%</b>	<b>61%</b>		<b>46.6%</b>	<b>58.0%</b>		<b>47.3%</b>	<b>60.0%</b>	
<b>Change in Net Requisition</b>	<b>-1.3%</b>	<b>-2.6%</b>		<b>-1.3%</b>	<b>-2.6%</b>		<b>-0.5%</b>	<b>0.5%</b>	
<b>Net Requisition per Authority:</b>									
City of Glasgow Council	67,500.00	31,118.60	<b>98,618.60</b>	67,500.00	31,118.60	<b>98,618.60</b>	68,000.00	32,115.08	<b>100,115.08</b>
North Lanarkshire Council	67,500.00	17,361.70	<b>84,861.70</b>	67,500.00	17,361.70	<b>84,861.70</b>	68,000.00	17,917.66	<b>85,917.66</b>
South Lanarkshire Council	67,500.00	16,550.35	<b>84,050.35</b>	67,500.00	16,550.35	<b>84,050.35</b>	68,000.00	17,080.33	<b>85,080.33</b>
East Dunbartonshire Council	67,500.00	5,606.39	<b>73,106.39</b>	67,500.00	5,606.39	<b>73,106.39</b>	68,000.00	5,785.92	<b>73,785.92</b>
West Dunbartonshire Council	67,500.00	4,871.02	<b>72,371.02</b>	67,500.00	4,871.02	<b>72,371.02</b>	68,000.00	5,027.00	<b>73,027.00</b>
East Renfrewshire Council	67,500.00	4,772.64	<b>72,272.64</b>	67,500.00	4,772.64	<b>72,272.64</b>	68,000.00	4,925.47	<b>72,925.47</b>
Inverclyde Council	67,500.00	4,335.31	<b>71,835.31</b>	67,500.00	4,335.31	<b>71,835.31</b>	68,000.00	4,474.14	<b>72,474.14</b>
Renfrewshire Council	67,500.00	9,068.99	<b>76,568.99</b>	67,500.00	9,068.99	<b>76,568.99</b>	68,000.00	9,359.40	<b>77,359.40</b>
	<b>540,000.00</b>	<b>93,685.00</b>	<b>633,685.00</b>	<b>540,000.00</b>	<b>93,685.00</b>	<b>633,685.00</b>	<b>544,000.00</b>	<b>96,685.00</b>	<b>640,685.00</b>