

COUNCIL STRATEGY & MEDIUM TERM FINANCIAL STRATEGY – 2017/18 – 2019/20

Cabinet Date	1 February 2017
Leader Cabinet Member	<p>Clr Mark Hawthorne, Leader of Council</p> <p>Clr Ray Theodoulou, Deputy Leader and Cabinet Member for Finance and Change</p>
Key Decision	Yes
Other Documents	<p>Council Strategy and Medium Term Financial Strategy 2016/17 – 2018/19</p> <p>Council report: 17th February 2016</p> <p>Cabinet Reports: 20th July 2016 and 14th December 2016</p> <p>Council Efficiency Plan 2016/2020</p>
Main Consultees	Public, Schools Forum, Partners, Business Representation, Members of the Council, Scrutiny Committees, Trades Unions, Staff.
Planned Dates	Consultation undertaken between December 2016 and January 2017
Divisional Councillor	All Councillors
Officers	<p>Jo Walker (32) 8474 Strategic Finance Director</p> <p>Jane Burns (42) 5202 Director Strategy and Challenge</p> <p>Paul Blacker (32) 8999 Head of Financial Management</p>
Purpose of Report	To recommend the Council Strategy, MTFs and 2017/18 budget and precept to Council.
Key Recommendations (continued overleaf)	<ol style="list-style-type: none"> 1. To consider the outcome of the consultation received, as summarised in this report and in Section C of the MTFs, and set out in detail in the consultation report. 2. To approve the Draft Council Strategy for submission to County Council. 3. To approve changes to the draft budget as set out in paragraphs 8 (revenue) and 10 (capital), which are now included within the MTFs, and to approve the MTFs and final revenue and capital budget for 2017/18 for recommendation to Council, including all of the proposals set out in the annexes.

	<ol style="list-style-type: none"> 4. To note the schools funding, the provisional local government finance settlement and forecast reserve movements as summarised in this report and set out in the MTFS, and to recommend to Council a revenue budget of £402.68 million, and a band D council tax of £1179.26, and consequential precepts on District Councils. 5. To approve, for recommendation to Council, the Treasury Management Strategy, Investment Strategy and Prudential Indicators as set out in Section I of this report and Annex 9 of the detailed MTFS. 6. To approve, for recommendation to Council, the Risk Management Policy Statement & Strategy as set out in Section M of this report and Annex 10 of the detailed MTFS.
<p>Resource Implications</p>	<p>The report concerns itself with the Council's overall budget and the financial implications thereof.</p>

A Introduction

1. This report refers to the detailed MTFs attached, and should be read in conjunction with the Draft Council Strategy, the Due Regard Statement and the Consultation reports which accompany it.

In December 2016 the Cabinet proposed a budget for consultation totalling £397.13 million and was based on a 1.99% Council Tax increase and a 2% National Adult Social Care levy. Following Cabinet in December 2016 the draft financial settlement was announced on 15th December 2016. This included a new one off Adult Social Care grant of £2.5 million. The taxbase has also now been confirmed by all six districts and most recently their surplus levels on the collection fund. This allows for a revised Budget proposal of £402.68 million.

This revised budget is an increase of £5.56 million on the December consultation budget, the majority being one off increases in funding, and details of this increase are provided in section C below.

Details of the Council Strategy which outlines the Council's strategic policy direction, under which the budget proposal is formulated, together with the results of consultation on this policy direction are provided in sections E and F of this report.

B Summary Budget Proposal 2017/18

- 2 The recommended budget for 2017/18 is £402.68 million this represents a decrease in cash terms of £5.78 million, or 1.41%, from 2016/17, due to the significant reduction in Government grant funding.
- 3 The recommended budget for 2017/18 contains:
 - £25.52 million of investment into services, particularly those for older people and vulnerable children and adults
 - £4.04 million to cover for increased costs due to inflation.
 - Funding for £103.81million of new capital investment in roads, schools and other services.
 - £35.34 million of savings delivered under the third year of the "Meeting the Challenge 2 - Together We Can" programme.

- 4 The overall cash increases / decreases for service budgets are detailed in the table below.

Overall Budget

Medium Term Financial Strategy - 2017/18 Budget

Budget Area	2016/17 GCC Revised Base Budget £'000s	Cost Reductions £'000s	Cost Increases (Including Inflation) £'000s	Proposed 2017/18 Budget £'000s	Cash Increase / Decrease £'000s	Percentage Increase / Decrease £'000s
Programme Budget Areas						
Adults	132,510	-11,360	15,732	136,882	4,372	3.30%
Children and Families- Vulnerable Children	54,501	-5,157	8,839	58,183	3,682	6.76%
Children and Families- Other Services	35,347	-4,916	210	30,641	-4,706	-13.31%
Communities and Infrastructure	80,255	-2,058	1,087	79,284	-971	-1.21%
Business Support	26,024	-1,650	764	25,138	-886	-3.40%
Technical and Corporate	54,284	-7,570	928	47,642	-6,642	-12.24%
Total GCC	382,921	-32,711	27,560	377,770	-5,151	-1.35%
Public Health	25,542	-2,630	2,000	24,912	-630	-2.47%
Total Budget	408,463	-35,341	29,560	402,682	-5,781	-1.42%

- 5 Full details of the budget proposals are set out in annexes 2 and 3 within the detailed MTFS accompanying this paper.

Details of the commissioning intentions for each commissioning area moving forward are provided at Annex 1 within the detailed MTFS. The Annex highlights current achievements and future plans in relation to the redesign of services within Gloucestershire, which aim to maximise effectiveness whilst delivering on the significant financial challenges facing the Council. These detailed narratives cover Children and Families (Annex 1.1), Adults (Annex 1.2), Public Health (Annex 1.3) and Communities and Infrastructure (annex 1.4).

C Changes between the 2017/18 budget issued for consultation and the final budget

Revenue : Funding Changes 2017/18

- 6 The Cabinet approved the 2017/18 consultation budget in December 2016. The budget totalled £397.13 million and was based on a 1.99% Council Tax increase and a 2% national Adult

Social Care Levy.

The consultation budget was based on the Spending Review figures announced with the final 2016/17 settlement, and on the latest available information on other funding streams.

Following the release of the provisional financial settlement for 2017/18 on 15th December 2016, and the notification of the final tax base and collection fund surplus figures from the District Councils in January 2017, the final budget proposal for 2017/18 is £402.68million, £5.56 million (1.4%) higher than the consultation budget, although the majority of the increases are non recurring.

The changes in funding between the consultation budget (December cabinet, pre the draft finance settlement) and the final budget proposal (post the draft finance settlement) is analysed as follows;

The New Adult Social Care Grant (one off funding)	£2.541m
Additional top up grant	£0.923m
Additional Taxbase resulting in extra Council Tax raised	£0.723m
Additional Council Tax Surplus Declared (one off funding)	£0.645m
Additional Educational Core Grant (one off funding)	£0.570m
Additional Returned Funding Grant (one off funding)	£0.153m
TOTAL	£5.555m

The tax base increases, advised by the District councils, show an average increase of 1.6%, ranging between 1.3% and 2.2% across the six district councils, compared to the 1.3% estimated in the consultation budget. The overall Council Tax Collection Fund surplus figure set by the District Councils is £3.87 million (individual District Council's range between £0.48 million and £0.76 million), an increase of £0.64 million from the amount estimated in the consultation budget.

Once again the taxbase is increasing within Gloucestershire at levels above the national average of 0.8%, and this is mainly due to house building within the area.

The other significant changes in the financial settlement were the result of additional inflationary increases, update of data and the introduction of the Adult Social Care one off grant.

7 Other grants that are included in the Council's core funding, include:

- Public Health Grant – announced at £24.912 million.
- Education Support Funding –allocation based on pupil numbers totalling £1.296 million, it is anticipated that this funding will cease in 2018/19.

- New Homes Bonus - £4.041 million provisional announcement.

The Council also receives a number of specific grants, and as yet confirmations are outstanding on these, with updates expected with the final settlement in February 2017. The latest position is as follows:

Ringfenced Revenue Grants, not included in Base Funding	Actuals	Forecast
	2016/17	2017/18
	£'000	£'000
Dedicated Schools Grant (DSG)	246,102	255,787
Better Care Fund (joint funding with CCG)	36,631	37,287
Pupil Premium Grant	12,396	12,396
Primary School PE and Sport Funding	1,860	1,860
Universal Infant Free School Meals Grant	5,585	5,585
Adult and Community Learning	3177	3177
Music Service	796	796
SEN Implementation	373	417
Adoption Support Fund	788	788
Youth Justice Board - Remands	43	43
Youth Justice Board	480	480
Staying Put	260	260
Unaccompanied Asylum Seekers	580	580
Fire Revenue Grant	300	0
The Private Finance Initiative (PFI)	4,875	4,875
Extended Rights to Free Travel	422	422
Independent Living Fund	977	945
Local Reform and Community Voices	345	345
Sixth Form Funding	1,908	1,908
Strategic Review of High Needs Provision	247	0
School Improvement Grant	0	426
Tackling Troubled Families & PbR	1148	1148
Total Ringfenced Grant	319,293	329,525

Revenue: Spending Changes 2017/18:

- 8 The following changes have been made to the budget proposal for 2017/18:

The Adult Social Care budget has been increased on a one off basis by £4.035 million;

- £2.541 million to reflect additional one-off grant funding.
- £0.65 million to trial a different approach to discharging people from hospital who have a diagnosis of dementia. This reflects our approach of getting people back to independence and being there when we're needed most. It also aligns to both living

within our means and doing the right thing given the emergent evidence base that enhanced and intensive interventions can overcome the impact of hospitalisation, avoiding often lengthy placements in care homes.

- £0.500 million investment to help manage demand for Adult Social Care services intervention over the longer term. This investment will achieve better outcomes for people whilst encouraging independence and self care.
- £0.300 million investment in preventative Mental Health; intervene early to improve outcomes for individuals thereby avoiding the need for crisis intervention. This will focus on those people who risk deteriorating mental health.
- £0.044 million Proud to Care, which aims to raise the profile of the caring profession in Gloucestershire to improve capacity in the voluntary sector and the provider market (domiciliary and residential care).

The Children & Families – Vulnerable Children budget has been increased on a one-off basis by £1.520 million.

This is a planned investment over two years to enhance early help and prevention services by testing a number of different ways of intervening more effectively to avoid family breakdown and prevent children coming into Care. This includes trialling services that focus on the most vulnerable women and break the cycle of repeat pregnancies and children coming into Care, enhancing the response to domestic abuse, working with schools to reduce exclusions and testing how we can better support young men. Further detail is provided below;

- £0.800 million Domestic Abuse and Family Breakdown; Domestic abuse is the most prevalent factor in social care cases. It also drives much of our repeat activity. It is proposed to invest in therapeutic support for children using outreach workers to engage health, community, education professionals in early identification and to expand the Family Group Conferencing. It is also proposed to develop a programme of interventions that identifies and works with young men engaged in risky behaviour. This will allow families to agree their own solutions to these issues.
- £0.320 million Breaking the Cycle; There are a group of vulnerable women who have complex needs and experience repeated pregnancies but lose their children to the care system. The proposal is to develop a service, funded by a social impact bond, to support 46 women over a 2 year period to improve outcomes for them in terms of relationships, employment and well being and reduce levels of risk and cost for public agencies.
- £0.270 million Reducing Exclusions; Case file audits of young people who have come into the Care system show a consistent pattern of previous exclusion from school. This proposal will develop a joint strategy with schools led by a leader from within the sector and include an incentivisation fund (match funded from DSG) that could support restorative practice projects at school level aimed at reducing exclusions.

- £0.030 million Enabling Active Communities; Working with Gloucester City on joint project funding community connectors to engage excluded groups and enhance community response to lower risks within families and
- £0.100 million Recruitment of 'in house' foster carers; The increase in the numbers of children in Care has increased our reliance on external purchased placements with foster carers. In particular there is a need for more foster carers who can also be approved to adopt – 'foster to adopt'. This investment would enhance capacity within the Fostering team to specifically recruit 10 more foster to adopt families

In addition to the increases outlined above the starting budget for individual services (shown in Annexes 2 and 3) has been realigned to reflect permanent budget transfers occurring in 2016/17. In addition, a realignment of LGPS employer pension contribution budget has been made following the latest actuarial review of the Pension Fund.

Capital Funding Changes 2017/18

- 9 The 2017/18 budget issued for consultation contained £96.067 million of new investment in capital schemes financed from grants and capital financing budget.

Since the December consultation budget, the Council has been awarded additional Highways grants of £6.182 million; £1.435 million from the Pothole Action Fund, £3.260 million from the National Productivity Investment Fund, and £1.487 million as the incentive element of the Highways Block Maintenance grant. There are also additional Schools Section 106 contributions of £1.132 million with school contributions expected to increase by a further £0.430 million.

This additional funding for new 2017/18 capital schemes amounts to £7.744 million and is summarised in the following table.

Additional Funding for New Capital Schemes 2017/18	
	£'000
Infrastructure Grant – Pothole Action Fund	1,435
Infrastructure Grant – National Productivity Investment Fund	3,260
Infrastructure Grant – Highways Block Maintenance Grant – Incentive Element	1,487
School Contributions (estimate)	430
Developer Contributions – schools	1,132
Total New Capital 2017/18	7,744

This increases the amount of new investment in the 2017/18 budget to £103.811 million.

Capital : Spending Changes 2017/18

- 10 The additional contributions and grants mean that the 2017/18 Capital Programme can include a number of service priority schemes not previously included in the December consultation budget. These additions are reflected in section N and Annex 8a of the detailed MTFS.

These additional new 2017/18 capital schemes are detailed in the table below.

Increase in New Capital Schemes 2017/18	
	£'000
<i>Children and Families</i>	
Capital Maintenance Programme (estimate)	280
Suitability Programme (estimate)	150
Cotswold School, 6 th Form Accommodation	1,132
<i>Infrastructure</i>	
Pothole Action Fund	1,435
National Productivity Investment Fund	3,260
Block maintenance incentive element	1,487
Increase in Total New Capital 2017/18	7,744

D Overall Capital Programme

- 11 The full capital programme is set out in section N and Annexes 8a and 8b of the MTFS.

The £103.811 million of new 2017/18 capital schemes and other changes to the Capital Programme, including recommendations contained in the Financial Monitoring Report earlier in the agenda, result in a total Capital Programme of £431.797 million, as detailed in the table below.

Total Capital Programme	
	£'000
<i>Existing Approval</i>	327,986
<i>New Capital Schemes 2017/18</i>	103,811
Total Capital Programme	431,797

The main investment relates to Communities and Infrastructure (£215.129 million) and Schools and facilities for children (£132.843 million), with the remainder being in Adults (£15.723 million) and Business Support Services (£68.102 million).

Priority schemes not supported by grants or contributions have been included within the new Capital Programme on the basis that they will be funded from capital financing budgets, thereby avoiding the need for new borrowing. These new schemes for 2017/18 not supported by grants or contributions amount to £13.318 million and are detailed in Annex 8b of the detailed MTFS.

The 2017/18 capital spend is forecast to be £122.185 million, with the majority of spend planned for schools and facilities for children (£38.206 million) and Communities and Infrastructure (£49.886 million). The actual level of spend will be dependent on the 2016/17 outturn position and will be subject to review during the first quarter of 2017/18.

E Meeting the Challenge 2 – Together We Can – Draft Council Strategy 2017 to 2020

- 12 The Council Strategy, developed under “Meeting the Challenge 2 – Together We Can” is the key high-level document that, along with the Medium Term Financial Strategy (MTFS), sets the Council’s strategic policy direction. It is supported by a series of policy statements that set out our proposals for specific areas in more detail.

The Council Strategy is written in the context of continued constraints on public sector funding accompanied by growing demand for key council services.

Left unchecked, the combination of these factors would require us to spend an increasing proportion of the Council’s budget on social care for vulnerable children and adults, and on the care of older people. If we carry on trying to respond in the same way, we risk these services becoming overwhelmed and delivering diminishing results.

However, we believe that this also presents us with an opportunity to continue to think differently about the services we provide and the way we provide them.

We want to help people to live fulfilling and independent lives by ensuring that they can access support that meets their individual needs through working with the entire community. We believe that this will achieve better results for individuals and mean that the Council’s resources can continue to support the most vulnerable in our community.

This direction of travel is in accordance with a public consultation carried out on “Meeting the Challenge 2 – Together We Can” in 2014 where the response was overwhelmingly positive about our proposals and provided us with a strong mandate for change.

The Council Strategy has been updated and is provided as an Appendix to this report. Commissioning intentions are provided for each commissioning area moving forward at Annex 1 in the detailed MTFS.

F Consultation

- 13 A formal budget consultation took place between 19th December 2016 and 19th January 2017, with the following groups:
- Key partners including Health, the Independent and Voluntary sectors and district, town and parish councils
 - The general public
 - The council’s People’s Panel
 - Trade Unions and professional associations
 - Staff via the usual communication channels
 - Schools via the schools forum, open meetings and Head Teacher groups

As well as targeted stakeholder engagement, the council carried out a strong social media communications campaign, including Facebook advertising to target hard to reach groups.

There were 1030 responses to the budget consultation.

The majority of respondents feel that our current priorities are as important or more important than last year.

Compared with last year, 38% feel that **supporting the most vulnerable** is more important, 55% feel it is of equal importance and 7% feel it is less important.

Compared with last year, 34% feel that focusing on **working with communities, families and individuals to help them to do more for themselves** is more important, 54% feel it is of equal importance and 12% feel it is less important.

Compared with last year, 34% feel that focusing on **reducing our running costs to get the best out of our assets** is more important, 46% feel it is of equal importance and 19% feel it is less important.

79% generally agree with our budget proposals including the 1.99% increase in council tax and 2% national adult social care levy, with the majority of those (59%) either strongly agreeing or agreeing.

Overall the comments received supported the council's proposals to raise council tax particularly in order to invest in services for people who need them most.

The top 4 comments on the council's 2017 budget were:

- Support for the most vulnerable: including services for the elderly, children and those with mental health issues (112 comments)
- Invest more to improving Gloucestershire's roads and infrastructure (111 comments)
- Agree with budget proposals including the increase to council tax and inclusion of national adult social care levy to support the elderly and most vulnerable (88 comments)
- Agree with council priorities (64 comments)

63 people objected to the increase in council tax or raised concern over the ability of some people to afford the rise. A more detailed list of themes can be found in the budget consultation report.

The Overview and Scrutiny Management Committee have also undertaken their own budget scrutiny process, with scrutiny meetings held with members of the Health and Care Scrutiny Committee, Environment and Communities Scrutiny Committee and the Children and Families Scrutiny Committee. Members of the Overview and Scrutiny Management Committee also received a presentation and discussed the MTFS on 23rd January 2017. Following these meetings the Scrutiny Management and Overview Committee will be feeding back their views to the 1st February Cabinet meeting.

G Schools Funding

- 14 The Dedicated Schools Grant (DSG) allocation for 2017/18 was announced by the DfE on the 20th December 2016 and the position for Gloucestershire (including academies) is:

DfE 20/12/16 announcement of 2017/18 DSG Blocks			
Schools	High Needs	Early Years	Total
£M	£M	£M	£M
339.658	57.213	30.139	427.010

This represents an increase of £14.6 million from the current 2016/17 DSG of £412.4 million reflecting changes in pupil numbers and also for the following:

The Schools Block includes the transfer of £1.3 million for Education Services Grant centrally retained duties relating to both maintained schools and academies.

The High Needs Block includes an addition of £1.9 million for post-16 high needs places previously funded direct by the EFA and an additional £1.3 million that has been allocated to local authorities based on the 2-18 aged population and estimated growth.

The Early Years Block has increased by £4.3 million from its 2016/17 current total of £25.8 million to £30.1 million to cover funding for:

- Disadvantaged 2yr olds entitlement.
- Universal 15 hour entitlement for 3 and 4 year olds.
- Additional 15 hours for 3 and 4 year old children of eligible working parents (7/12ths from Sept 17).
- Disability access fund (DAF) entitlement.
- The early years pupil premium.

- 15 The final formula for delegation of school budgets was recommended by the Schools Forum on 12th January 2017 and is shown in Annex 4 of the detailed MTFS. This takes account of the revised data set (based on the October 2016 school census) issued on 15th December 2016.

- 16 *National Funding Formula for Schools*
The government published some initial proposals for a national funding formula back in March 2016. The stage 2 consultation, setting out detailed proposals was published on 14th December 2016. The deadline for responses is 22nd March 2017.

Overall, Gloucestershire schools and academies would gain 0.6% from the introduction of the NFF. Outcomes for individual schools vary from +23.5% to -2.9%.

Further information on the proposals is included in section G of the detailed MTFS.

H 2016/17 Current Financial Position

- 17 The current outturn forecast for 2016/17, based on December 2016 forecasts, is a forecast under spend of £0.89 million.

Full details of this forecast are provided in a separate monitoring report to 1st February 2017 Cabinet.

I Treasury Management and Prudential Indicators

- 18 The Treasury Management Strategy Statement and Annual Investment Strategy (AIS) are shown in Section P and Annex 9 in the detailed MTFS. The Strategy takes account of the Code of Practice for Treasury Management in the Public Sector.

Annex 9 provides details of:

- Treasury Management Strategy for 2017/18, including borrowing, debt rescheduling, and investments.
- Prudential Indicators.
- Proposed Minimum Revenue Provision (MRP) Policy.
- Specified and Non Specified Investment for use by the Council.

J Future Years Forecast Budgets

- 19 The Council's financial forecasts for 2018/19 and 2019/20 are set out in section M and annex 7 of the detailed MTFS.

These forecasts are only indicative due to the lack of certainty on government funding information post 2017/18, especially in relation to grant distribution methods.

K Reserves

- 20 Under the Local Government Act 2003 the Council has a responsibility to ensure that reserves are adequate.

A summary of the Council's forecast reserves as at 31st March 2017, and movements since 31st

March 2016 are as follows:

	31st March 2016 £000	31st March 2017 £000
Earmarked Revenue Reserves – Non Schools	106,866	104,537
Earmarked Reserves - Schools Related	31,112	31,112
General Fund Reserves	19,848	19,848
Total Capital Reserve	65,526	65,526
Total Reserves	223,352	221,023

General balances are anticipated to remain unchanged at a level of £19.848 million, assuming a balanced revenue outturn position for 2016/17. These equate to 4.73% of the 2016/17 net budget. If an over spend occurs in 2016/17, general fund balances are likely to reduce.

This level of general balances is considered to be a satisfactory level of general reserves, being within the target range of 4% to 6%.

Non School Revenue Earmarked Reserves are forecast to fall from £106.866 million as at 31st March 2016, to £104.537 million as at 31st March 2017, a reduction of £2.329 million. It has been assumed that both Schools Related Reserves and Capital Reserves will remain at the level of balances held at 31st March 2016.

Annex 6 of the detailed MTFs provides a summary of the Earmarked Reserves, including all of the proposed and forecast reserve movements during 2016/17.

L Risk Mitigation

21 In preparing the proposal the following factors mitigate the risks in the budget:

- Account has been taken of current spending trends and, where known and affordable within the core finance available to the Council, additional costs have been built into the proposed 2017/18 budget.
- Budget risks have been explicitly considered in preparing the budget and taken into account, particularly the funding constraints going forward.
- The level of reserves has been examined and will continue to be closely monitored during the period of the MTFs, in the context of protecting the Council from existing and future liabilities.
- Balancing the Council's budget over this period of financial constraint requires a series of major challenges. Whilst robust programme management plans have been put into place to deliver these savings, as evidenced by performance over the last three years, there is inevitably some residual risk.
- The highest risk areas continue to be demand led services, especially care for older and vulnerable people including Children in Care where demand is rising. Although additional resources are being invested in these areas under the proposed 2017/18 budget options, they are limited by the core funding and local taxation alternatives available to the Council.
- Provision has been made for pay awards, pension and national insurance increases,

contractual inflationary pressures and the forecast impact of the new National Living Wage.

- The reserves held are invested and the interest received supports the Council's budget.

M Risk Management Policy Statement & Strategy

- 22 It has always been important for organisations to identify and manage their risks. Identifying risks enables the Council to effectively manage strategic decision making, service planning and delivery to safeguard the wellbeing of its stakeholders and increases the likelihood of achieving its outcomes. Taking into account the overall future strategic direction of the Council, its structure and its services, it is now deemed an appropriate time to refresh and reaffirm our Risk Management Policy Statement and Strategy, to ensure that the Council's risk and assurance framework continues to build on our existing successes, which reflect national good practice and standards. This should enable the Council to effectively manage the potential opportunities and threats, thus improving service delivery to our communities.
- 23 Annex 10 of the detailed MTFS provides the updated Risk Management Policy Statement and Strategy for 2017/18, which aligns with the MTFS. The aims of this Strategy are to support the challenges that the Council may face, allowing it to react dynamically to changing external circumstances by enabling the Council to handle risk effectively and deliver successful outcomes.

N Public Sector Equality Duty

- 24 A detailed Due Regard Statement has been produced which summarises the impact of the budget proposals on people with protected characteristics and how the impact will be mitigated. It also includes the evidence base used and the impact on the workforce. The document is a final draft. The final version will be produced for consideration by County Council on 15th February 2017 as they are the decision-makers for the Council's budget.

O Conclusion

- 25 The Strategic Finance Director (the Chief Financial Officer) considers that the budget proposals set out by the Cabinet are robust and sustainable, and that the level of reserves are sufficient to meet the known risks within the budget, taking account of the Council's robust financial management framework.