

## **S151 Officer Commentary on Conservative Group Amendment to Proposed 2021/22 Budget**

This note reviews the Conservative Group amendment. The amendment is made to the proposals set out in the final recommendations of the Executive to the Council in Document DL.

It is important to note the following:

- The proposal produces a balanced budget for 2021/22.
- My s151 report to Council on the robustness of the estimates recommended by the Executive makes specific advice around maximising the on-going benefit of increases in the Band D rate. This amendment diverges from that advice by proposing a 1.5% increase in Council Tax (0% Base plus 1.5% Adult Social Care precept) in 2021/22, with the remaining ASC precept being applied in 2022/23. The ongoing cash effect of this is c £4.0m in foregone income. The Shadow Portfolio holder has evidenced a clear understanding of the medium term impacts and in managing the resultant financial position.
- The proposal includes some amended proposals for recurring and one-off investments, the funding of these has been considered and reflected within the proposal.
- All proposals have been specifically costed and are therefore deemed to be sufficiently robust estimates to be included in the budget.
- The proposal is balanced in 2021/22 only by the use of £8.160m of reserves. This figure is broadly comparable to the Executive's proposals and is considered appropriate from s151 perspective.
- The redirection of funds from reserves has been based on interrogation of the respective services by the Shadow Portfolio Holder, proposals are comparable to my s151 recommendations.
- There are no proposed uses of the General Fund or Corporate Unallocated Reserves which are the prime focus of my s151 report.
- Inevitably, the proposals have not been subject to the level of consultation that has been available to the Executive's proposals.

On this basis, the amendment is sufficiently robust for consideration in setting the Council's budget for 2021/22, and the judgement on the adequacy of reserves, as set out in the s151 report (Document DI) to this Council, remains unchanged.

The revised Appendix A of Document DL consistent with this amendment has been provided, along with additional tables quantifying the amendments.

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