

PLYMOUTH CITY COUNCIL

Subject: Budget 2017-18
Committee: Cabinet
Date: 7 February 2017
Cabinet Member: Councillor Darcy
CMT Member: Andrew Hardingham
Author: Paul Looby (Head of Financial Planning and Reporting)
Contact details: Tel 01752 3307271
paul.looby@plymouth.gov.uk

Ref:

Key Decision: Yes

Part: I

Purpose of the report:

Under the Council's Constitution, Cabinet is required to recommend the 2017/18 Budget to Council.

The Corporate Plan 2016/19:

The 2017/18 Budget sets out the resources available to deliver the Corporate Plan.

Implications for Medium Term Financial Plan and Resource Implications: Including finance, human, IT and land:

The resource implications are set out in the body of the report.

Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:

The 2017/18 Draft Budget provides the maximum resources achievable to address key policy areas.

Equality and Diversity:

A full equalities impact assessment is available at (link to be added)

Recommendations and Reasons for recommended action:

1. That Cabinet recommends the 2017/18 Budget to Council.
2. That Cabinet recommends the 2017/18 Flexible Use of Capital Receipts Strategy to Council.
3. That Cabinet recommends the increased Capital Budget of £861m to Council.
4. The MTFS to be updated to reflect the new Capital Budget.

Alternative options considered and rejected:

There are no alternative options.

Published work / information:

Background papers:

Title	Part I	Part II	Exemption Paragraph Number						
			1	2	3	4	5	6	7

Sign off:

Fin	pc1617.63	Leg	DVS27410	Mon Off		H R		Ass ets	IT	Strat Proc	
Originating SMT Member Andrew Hardingham											
Has the Cabinet Member(s) agreed the content of the report? Yes											

1.0 National Context

- 1.1 Since the 2010 Spending Review continuing Government austerity measures have resulted in large reductions in local government funding.
- 1.2 2013 saw major changes to how councils receive their funding. Local government became able to retain 50% of business rates. The main funding sources for Plymouth are revenue support grant, business rates and council tax.
- 1.3 Since 2013 the Government has not significantly changed the formula to calculate Plymouth's spending need.
- 1.4 The Government has recently consulted on long term changes to calculating individual authority spending need (fair funding). In its response Plymouth has stressed the unfairness of calculating spending need on past expenditure. Plymouth has argued that spending need should be identified by direct measures for services. Plymouth has also argued that the long term funding of adult social care must be addressed. If implemented these approaches would radically improve Plymouth's funding position.
- 1.5 In 2017-18 Government plans to reduce Plymouth's Core spending power by £2.2m to £184.1m. These are government planning assumptions.

CORE SPENDING POWER					
Plymouth					
Illustrative Core Spending Power of Local Government;					
	2015-16	2016-17	2017-18	2018-19	2019-20
	£ millions	£ millions	£ millions	£ millions	£ millions
Settlement Funding Assessment*	98.9	86.6	77.5	72.6	67.8
Council Tax of which;	90.4	94.1	99.2	104.7	110.4
<i>Council Tax Requirement excluding parish precepts (including base growth and levels increasing by CPI)</i>	90.4	92.2	95.4	98.7	102.1
<i>additional revenue from referendum principle for social care</i>	0.0	1.8	3.8	6.0	8.3
<i>Potential additional Council Tax from £5 referendum principle for all Districts</i>	0.0	0.0	0.0	0.0	0.0
Improved Better Care Fund	0.0	0.0	0.8	5.3	9.5
New Homes Bonus	4.4	5.6	5.3	3.9	3.8
Rural Services Delivery Grant	0.0	0.0	0.0	0.0	0.0
Transition Grant	0.0	0.0	0.0	0.0	0.0
The 2017-18 Adult Social Care Support Grant	0.0	0.0	1.3	0.0	0.0
Core Spending Power	193.7	186.3	184.1	186.5	191.4
Change over the Spending Review period (£ millions)					-2.3
Change over the Spending Review period (% change)					-1.2%
Please see the Core Spending Power Explanatory note for details of the assumptions underpinning the elements of Core Funding					
*2019-20 Settlement Funding Assessment has been modified to include a provisional tariff or top-up adjustment					

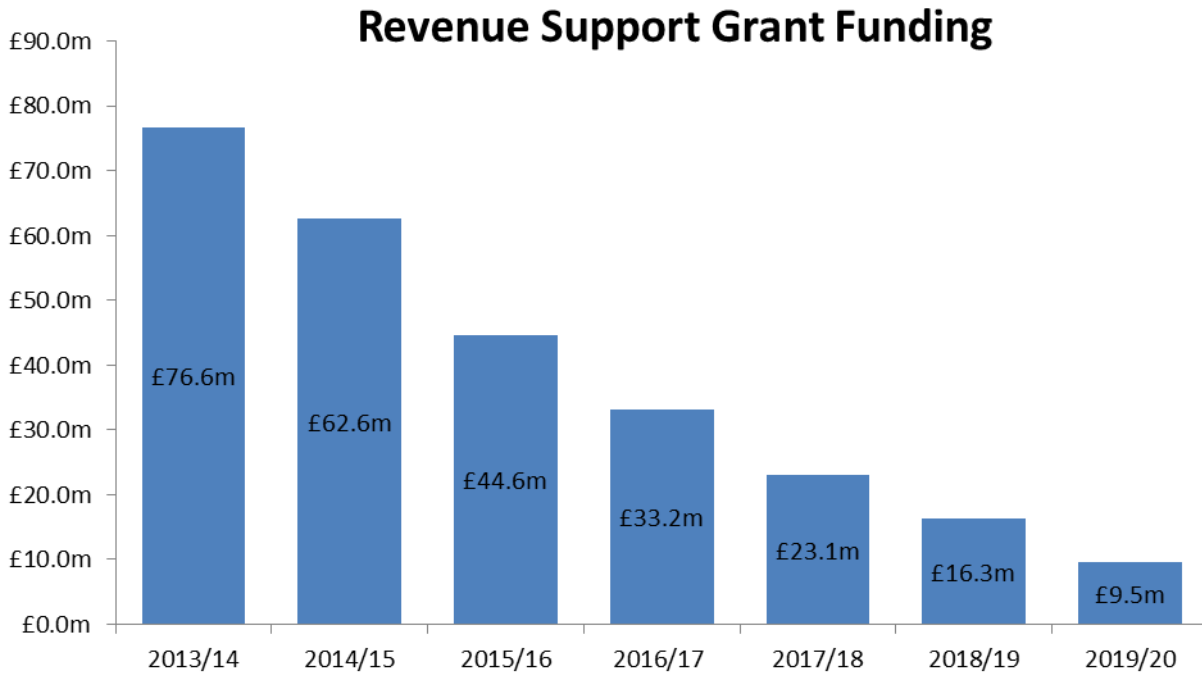
- 1.6 Core Spending Power includes an assumed Settlement Funding Assessment as set out in the table below.

Key Information for Local Authorities				
Plymouth				
	2016-17	2017-18	2018-19	2019-20
Settlement Funding Assessment	86.60	77.54	72.55	67.76
Made up of:				
Revenue Support Grant	33.21	23.06	16.32	9.53
Baseline Funding Level (Business Rates)	53.39	54.48	56.23	58.23
Tariff/Top-Up (Business Rates)	9.24	13.77	14.21	14.71
Tariff/Top-Up adjustment	-	-	-	-
Safety Net Threshold (Business Rates)	49.38	50.39	52.01	53.86
Levy Rate (p in £)	-	-	-	-

- 1.7 To calculate Plymouth's 2017-18 Revenue Support Grant the Government has already assumed that Plymouth will generate an additional £5.1m in council tax. The £5.1m includes an assumed 2% Adult Social Care Precept.
- 1.8 Government calculations also assume the Plymouth will generate an additional £1.09m of locally retained business rates. This is the change in the Baseline Funding Level. The increased top-up adjustment is intended to neutralise the impact of the 2017 revaluation.
- 1.9 The result of these Government calculations is a sharply declining Revenue Support Grant for Plymouth. The chart below shows how Plymouth's Revenue Support grant has fallen since 2013-14.
- 1.10 2017-18 is the second year of the 4-year local government finance settlement that began in 2016-17. The 4-year settlement offers more certainty for the MTFs period, albeit guaranteeing reduced support.
- 1.11 The Local Government Finance Bill 2017 was published 13 January 2017. It provides the mechanism for 100% business rate retention. It also gives new powers to levy additional business rates to Mayoral Combined Authorities. Full details of how the changes will be applied by Government have yet to be announced.
- 1.12 There are also a number of specific grants that are already included in Directorate budgets. Grant reductions have to be borne by those directorates. These reductions are over and above the loss of spending power. Examples are given in 1.13 and 1.14 below.
- 1.13 In 2017-18 the government subsidy for the cost of administering housing benefit has fallen by £0.128m to £1.126m.
- 1.14 The Council's education services grant allocation has fallen by over £1.7m, largely due to academisation. Plans are already in place to save £1.2m of the change, and work is proceeding on the residual £586k.
- 1.15 Similarly the Public Health grant has fallen by £0.398m to £15.735m.

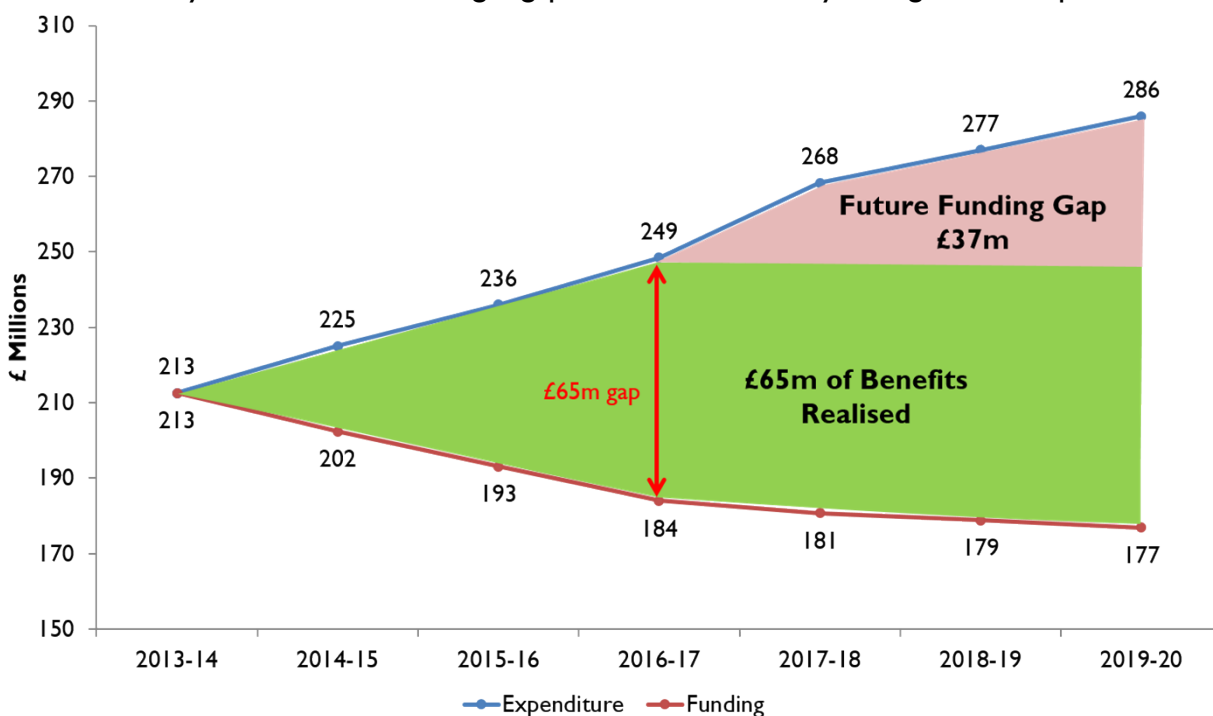
1.16 The context for 2017-18 budget decisions is therefore:

- Falling Revenue Support grant.
- Loss of specific grants.
- It is already assumed councils will generate much higher income local through council tax, precepts and business rates.



2.0 Budget Decisions

2.1 The Medium Term Financial Strategy was recommended by 8 November 2016 Cabinet and subsequently approved by 21 November 2016 Council. The Strategy addressed the funding gap for the following three financial years. It builds on the significant benefits achieved over recent financial years. This is the budget gap before the efficiency savings in this report.



- 2.2 The overall budget position at 7 February 2017 is set out in the table below. Details of the transformation savings are provided in Section 2.8.

	2017/18 £m	2018/19 £m	2019/20 £m
	FORECAST		
REVENUE RESOURCES AVAILABLE	181.118	179.546	177.811
Baseline spend requirement	186.702	181.118	179.546
One off savings brought forward	4.876		
Plus identified additional costs	10.536	6.607	6.453
Overall spend requirement	202.114	187.725	185.999
In-year shortfall to be found	20.996	8.179	8.188
Cumulative shortfall	44.867	53.046	61.234
Transformation savings	18.431	5.949	8.270
REVISED SPENDING FOR YEAR	183.683	181.776	177.729
Budget Gap 7 February 2017	2.565	2.230	-0.082

The budget by Directorate is shown in appendix I.

- 2.3 The table below sets out the increased costs that have been allowed in the budget for 2017-18 and the next two years.

Increased costs	2017/18	2018/19	2019/20
	£m	£m	£m
Salary and pension inflation	0.900	0.900	0.900
Pension actuarial review	1.200	0.150	0.150
Adult social care volume pressures	2.756	1.854	1.374
Children's social care volume pressures	1.800		
Major investments	0.550	-0.400	
National Living Wage in adult social care contracts	1.670	3.263	3.479
Plymouth Plan (one-off)	0.210	-0.210	
ICT re-provisioning	0.300	0.300	0.300
Apprenticeship Levy	0.250		
Revenue costs arising from capital investment decisions	0.250	0.250	0.250
Staff costs of Enhanced Voluntary Redundancy Scheme and redundancy		0.500	
National insurance and Insurance Tax Increase	0.050		
Housing Benefit Subsidy	0.500		
Neighbourhood Initiatives	0.100		
Total	10.536	6.607	6.453

- 2.4 Nationally it is recognised that Adult Social Care is a service area under considerable stress and is now at a tipping point as a number of high profile national reports have indicated. Charging residents extra council tax to pay for social care has failed to raise enough money to cover the cost of the new National Living Wage (NLW), let alone address the huge shortfall in funding in the face of increasing demand.

- 2.5 Like the rest of the Council, services in the People Directorate are facing significant external challenges from Welfare Reform, the Care Act, the Cheshire West Supreme Court judgement in respect of Deprivation of Liberty Safeguards, the general state of the economy and the changing structure of the population.
- 2.6 With a continually ageing population with more complex needs these demographic changes are placing unsustainable demands on our statutory adult social care services.
- 2.7 The 2017-18 2% ASC Precept already assumed in the MTFs will generate £1.9m additional funding for 2017-18. This represents 43% of the predicted increased cost of demographic pressures £2.756m and the further impact of the increase in the National Living Wage on our adult care packages of £1.670m totaling £4.426m.
- 2.8 The table below lists the savings that have now been identified for the next three financial years. These reflect the difficult service decisions that have had to be made given the Council's reducing available funding. The £18.431m to be delivered represents 10% of the Council's net budget.

Transformation Savings (£m)	2017/18	2018/19	2019/20
New Homes Bonus	-0.513	-0.431	-0.593
Better Care Fund Gain	0.764	2.522	4.377
Adult Social Care Support Grant (one off)	1.300	-1.300	
Public Health Directorate			
Efficiency savings	0.040	0.003	0.002
Fees & Charges in accordance with Policy	0.108	0.072	0.072
Chief Executive Office			
Efficiency savings	0.255	0.035	0.022
Place Directorate including GAME 2			
City Deal reprofiling	0.100	-0.500	
Real time passenger information	0.024		
ED Systems Review - cost neutrality	0.200		
Commercial Events		0.150	0.050
Dividend from Ernesettle Solar Farm	0.043		
Additional Capitalisation Low Carbon Team Posts	0.025		
Additional Efficiencies	0.213	0.198	0.126
GAME 2 - Asset Investment Fund	0.850	0.350	
GAME 2 - Highways reprourement	0.250		
GAME 2 - Street Service operations	0.275		
GAME 2 - Strategic Planning Systems Review	0.266		
GAME 2 - Further Service Reviews	0.500		
GAME 2 - Waste Modernisation	0.250	0.500	
Fees & Charges in accordance with Policy	0.053	0.003	0.003
People - One System One Aim			
Integrated delivery	0.775	0.400	0.650
Integrated commissioning	2.225	0.850	1.000
Children, young people, youth and families	1.500	0.750	0.750
Learning + Communities		0.250	0.250
People directorate review	0.500	0.250	0.250
Efficiencies People Directorate	2.117	1.539	0.756
One-off grant maximisation in People 16/17	-2.219		
Transformation of the Corporate Centre			
Legal Department Transformation	0.200		
Transformation Review	0.835	0.500	
Smart working	0.305	0.543	0.234
Systems and IT infrastructure	0.338		
Corporate Training	0.055		

Transformation Savings (£m)	2017/18	2018/19	2019/20
Administration & Facilities Management	0.125		
Systems Review - Community Facilities	0.470	0.033	
Further Efficiency Savings	0.317	0.294	0.187
Service Centre		0.500	
Fees & Charges Policy	0.026	0.002	0.002
Corporate Items			
Treasury Management/MRP/LOBO	0.500	0.500	1.000
Treasury Management Savings	0.512	-0.114	-0.118
Procurement	0.300	0.300	
Reduction in Reserve	0.150		
Collection Fund Surplus	0.200	-0.200	
Fees & Charges Policy	0.313		
Increase in Investment Diversification	0.200	0.400	0.200
Reduction in Working balances	0.184	0.050	0.050
Flexible use of capital receipts	3.500	-2.500	-1.000
Total Savings	18.431	5.949	8.270

3.0 Options to close the Budget Gap

- 3.1 There are a number of options to close the £2.565m budget gap in 2017-18.
- 3.2 The use of additional provisions or reserves is not recommended. A planned reduction in the working balance has already been assumed in the transformation savings, whilst maintaining 5% of net expenditure. Use of balances in any year is a one-off saving and increases the savings tariff in the next financial year.
- 3.3 Further efficiencies could be sought. A high value (£18.431m) of efficiencies has already been identified. Directorates are expected to spend on budget in 2016-17, but are having to accommodate service pressures to do so. It is considered that the focus for any further efficiencies should be 2018-19 given timescales for consultation and implementation.
- 3.4 The referendum limit for a council tax increase is 1.99%. Each additional 1% of Council Tax will generate £0.953m.
- 3.5 The 2017-18 Local Government Finance Settlement, and the Council's MTFs assume a 2% Adult Social Care Precept increase. The settlement also allows the planned 6% increase between 2017-18 and 2019-20 to be brought forward. Increases of up to 3% in 2017-18 and 2018-19 are permissible. The increase over the three years must still not exceed 6%. Increasing the Adult Social Care precept by an additional 1% in 2017-18 would generate and additional one-off gains of £0.953m in 2017-18 and 2018-19.
- 3.6 The Adult Social Care Precept is ring-fenced and the Council will devote any precept to this purpose.

4.0 Flexible use of capital receipts policy

- 4.1 The policy set out below is the statutory requirement to put this savings into operation.
- 4.2 There were no projects approved for 2016-17. The projects for 2017-18 are set out in the table below with the anticipated savings

		2017/18 £m	2017/18 £m	2018/19 £m	2019/20 £m
		Cost of project	Will assist in achievement of savings:		
1	Transformation team (part of £2.600m total revenue cost)	1.750	6.425	3.408	0.623
The project cost is part of the 2017/18 revenue budget for the Transformation Team. These savings will assist in achieving the MTFS planned transformation savings across the Council as a whole.					
Impact on prudential indicators					
	Financing costs of capital programme		0.000	0.000	0.000
	Affordability		0.000	0.000	0.000
	Planned capital expenditure		1.750	0.000	0.000
	Planned use of receipts		-1.750	0.000	0.000
	Borrowing requirement		0.000	0.000	0.000

2	Integrated Commissioning Team (part)	1.750	7.117	4.039	3.656
The project cost is part of the 2017/18 revenue budget for the Integrated Commissioning Team. The savings the project will assist in achieving are the MTFS planned One System One Aim savings					
Impact on prudential indicators					
	Financing costs of capital programme		0.000	0.000	0.000
	Affordability		0.000	0.000	0.000
	Planned capital expenditure		1.750	0.000	0.000
	Planned use of receipts		-1.750	0.000	0.000
	Borrowing requirement		0.000	0.000	0.000

5.0 Capital

- 5.1 The Plymouth Plan represents the most ambitious set of proposals this City has ever seen. Primarily through its planning vehicle, the Plymouth and South West Devon Joint Local Plan, there are proposals to build 18,200 new homes across the city, create 18,000 new jobs, and to undertake a major investment programme in infrastructure including transport, schools and green space.
- 5.2 This investment will enable Plymouth to become the key economic driver for the far South West; will prepare the Council to show the world how to celebrate for Mayflower 2020; and

will ensure that communities and businesses have the facilities they need to continue to thrive and prosper.

5.3 In addition, the Council has a programme of transformation to enable it to improve its service delivery, as well as plans to invest in land and property that will provide the Council with a significant future income stream.

5.4 To prepare the way for this major investment programme, a thorough review of the capital programme and its governance and management has been undertaken. Further improvements are planned including improved coordination of the Council's investment programmes with other agencies operating in the City. Nevertheless the Council is now making investment decisions in a much more streamlined way whilst at the same time continuing to ensure that it always achieves value for money.

5.5 The current approved capital programme totals £205m from 2016-17 to 2020-21. It includes:

	£m
The flagship History Centre, due for completion in 2020	£27m
Improvements to the transport networks in the northern (£20m) and eastern (£8m) corridors	£28m
New and expanded schools	£4m
The creation of the Oceansgate marine industries campus at South Yard Devonport	£19m
The acquisition of key sites across the city to enable regeneration, and to provide the Council with an income stream	£53m
Major refurbishment of the City Market	£3m
The creation of a high tech play market at Devonport Market Hall	£3m
Highway and footway maintenance and flood defences	£23m
Investment in IT to enable the Council to continue to transform service delivery	£4m

5.6 To enable the Council to target its future investments on the things the City really needs, the programme has been restructured to take a much more strategic approach. It has been reorganised around four key outcomes:

- Delivering the Plymouth Plan
- Generating income
- Maintaining Council assets
- Transforming service delivery

5.7 Further Council investment is now proposed in these four outcomes. In the next five years the Council contribution would increase by £266m, enabling the delivery of projects with a total value of over £417m.

5.8 To fund this level of Council investment it is proposed to use prudential borrowing. Some of the schemes will be self-financing and for some the revenue costs have already been provided for in the MTFS.

5.9 Investments could potentially be funded from a variety of alternatives enabling the borrowing requirement to be reduced including

- Grants
- Additional capital receipts.

These options will be continually evaluated for each scheme.

5.10 The proposed investments are set out in the table below. Every effort will be made to improve the proportion of external funding achieved on each project.

			£m Total cost	£m Plymouth Contribution
To deliver the Plymouth Plan by investing in the infrastructure necessary to enable the city to grow (based on the comprehensive assessment of infrastructure needs contained within the Infrastructure Needs Assessment)	Transport and other infrastructure that eases traffic flow and improves facilities for public and active transport, enabling housing growth and reducing the impact of development on local communities	Woolwell to The George widening	£15.7m	£15.7m
		Northern corridor transport schemes	£43.6m	£24.6m
		Forder Valley Link Road (only project development costs in the current programme). This is additional scheme cost.	£3.9m	£3.9m
		Schools	£26.0m	£5.0m
		Derriford Park	£12.0m	£6.0m
		Total	£101.2m	£55.2m
	Transport, public realm and business infrastructure that eases the flow of traffic, provides essential business premises and creates a more attractive environment, improving business productivity, and enabling economic growth	Public realm improvements at Armada Way and other schemes which will encourage further private investment in the city centre	£49.0m	£27.0m
		A cruise terminal which will support the viability of local hospitality and retail businesses by increasing visitor numbers	£8.0m	£5.0m
		The Mayflower 2020 celebration, which will increase visitor numbers and provide a lasting economic legacy. A detailed report on this project is on the 7 February 2017 Cabinet agenda	£10.0m	£5.0m
		Plymouth Central Station	£40.0m	£5.0m
		Oceansgate	£4.0m	£4.0m
		Millbay Boulevard	£10.0m	£3.0m
		Total	£121.0m	£49.0m
	To generate an increased level of sustainable rental income for the Council by investing in new land and property assets. £100m investment is planned. The further £100m programme is self-financing and will generate income in excess of the cost of borrowing of £0.300m in 2019-20, £0.300m in 2019-20 and £0.400m 2020-21			£100.0m

		£m Total cost	£m Plymouth Contribution
To maintain and improve the Council's assets	Maintaining the highway network	£50.0m	£20.0m
	Maintenance of other city assets	£15.0m	£15.0m
	Undertaking a series of improvements to Central Park, delivering the masterplan	£9.0m	£6.0m
	Total	£74.0m	£41.0m
To transform service delivery by building and procuring infrastructure and assets that enables the Council to change the way it delivers services	Extra care facilities which provide a supported housing environment for elderly people. The capital financing cost would need to be covered in the project business case	£4.0m	£4.0m
	IT infrastructure that enables more efficient ways of delivering services giving residents an improved customer experience. This investment would need to have a self-financing business case.	£11.0m	£11.0m
	An improved bereavement service model, that future proofs the delivery of bereavement services including new and replacement cemetery and crematorium facilities. This will have a self-financing business case.	£6.0m	£6.0m
	Total	£21.0m	£21.0m
Total Proposed Investments		£417.2m	£266.2m

- 5.11 This budget and projects already approved result in an additional £266m of borrowing over the period 2017-18 to 2021-22. This represents an increase in the Council's total borrowing to £517m. By 2021-22 this increases the Council's borrowing prudential indicator from 5.4% of the annual revenue budget to 7.5%.
- 5.12 The external funding environment is rapidly changing and new opportunities are constantly arising. By taking a more organised and proactive approach to identifying, bidding for and then securing, external grants, it is considered there is potential to fund a further 15% of the programme externally. This has not been assumed in the budget figures.
- 5.13 By taking a more aggressive approach to the generation of capital receipts, both through a proactive approach to identifying surplus assets, and over the longer term by purchasing new assets that have the potential for capital growth, there is potential to improve current capital receipts forecasts.
- 5.14 The table below shows the revenue cost of the proposed investment during the MTF period. The forecast cost depends on the profiling of schemes. The timing of schemes may be varied to achieve affordability of the programme

Cost of Borrowing – Capital Programme		2017/18	2018/19	2019/20	2020/21	2021/22
		£m	£m	£m	£m	£m
Capital Financing Costs	Woolwell to the George widening	0.006	0.011	0.011	0.061	0.336
	Other N. Corridor transport schemes	0.159	0.162	0.120	0.165	1.116
	Forder Valley Link Road	0.033	0.066	0.209		
	Schools		0.070	0.140	0.140	
	Derriford Park		0.028	0.055	0.055	0.268
	Armada Way public realm		0.041	0.094	0.050	0.288
	Other City Centre Public Realm			0.138	0.538	0.338
	Cruise terminal			0.055	0.283	
	Mayflower			0.083	0.255	
	Plymouth Central Station			0.060	0.190	
	Oceansgate future phases					0.060
	Millbay Boulevard			0.045	0.165	
	Central Park		0.028	0.028	0.215	0.135
	Highway maintenance		0.135	0.270	0.270	0.338
	Other corporate assets		0.300	0.300	0.300	0.300
	Total Cost of Borrowing	0.198	0.840	1.606	2.685	3.177
	Offset MTFS corporate borrowing	-0.250	-0.250	-0.250		
Asset Investment Fund Income	0.000	0.000	-0.300	-0.300	-0.400	
Net Cost of Borrowing	-0.052	0.590	1.056	2.385	2.777	

5.15 Options to meet the funding gap include

- Additional capital receipts to fund the projects in place of borrowing
- Generating additional revenue savings from Council wide budgets
- Increasing the Council Tax
- Review the scope of the Capital Programme

5.16 The revenue implications of the programme in 2018-19 will need to be addressed in developing the 2018/19 to 2020/21 Medium Term Financial Strategy.

5.17 The projects may assist in generating additional business rates and new homes bonus. The impact cannot be quantified at this stage.

5.18 All projects will be subject to an evaluation of their business at the City Council Investment Board.

5.19 The financial progress of the projects will be regularly reviewed by the City Council Investment Board. The cost of borrowing (currently assumed to be 2.75%) and income assumptions will be regularly revisited. Close monitoring of the revenue cost of projects will enable the programme to be modified if appropriate.

5.20 The amount of Community Infrastructure Levy is increasing but currently the Council is prevented by Government from using the levy to repay loans. The Council will continue to lobby Government to seek a change to these Regulations.

APPENDIX

Budget by Service

Directorate	Department	Budget 16/17	Budget 2017/18
Corporate Items	Capital Financing	4.407	7.571
	Other Corporate Items	-1.020	-3.977
	Total Corporate Finance	3.387	3.594
Executive Office	Business Support	0.531	0.432
	Chief Executives Office	3.296	3.515
	Total Executive Office	3.826	3.947
People Directorate	Children, Young People & Families	33.406	33.991
	Community Connections	3.032	2.562
	Joint Commissioning & Adult Social Care	77.915	77.357
	Education Participation Skills	9.959	9.467
	Management and Support	-2.676	-1.871
	Total People	121.638	121.507
Place Directorate	Economic Development	1.016	0.491
	Management and Support	-4.701	-4.394
	Strategic Planning	9.722	9.457
	Street Services	18.057	16.900
	Total Place	24.094	22.454
Public Health	Bereavement Services	-1.634	-1.717
	Civil Protection Unit	0.190	0.183
	Environ Health (Food & Safety)	0.387	0.393
	Environmental Protection	0.404	0.407
	Licensing	-0.108	-0.105
	Operational and Development	0.246	0.209
	Trading Standards	0.418	0.425
Total Public Health	-0.098	-0.206	
Transformation & Change	Customer Services	2.415	2.535
	Departmental Management	0.104	-0.209
	Finance	15.120	14.834
	Human Resources & Organisational Development	3.220	3.207
	ICT	6.582	6.544
	Legal	2.994	2.839
	Transformation	3.420	2.638
	Total Transformation & Change	33.855	32.388
Total General Fund		186.702	183.683