

7.
REPORT ON THE PROPOSED 3RD ADJUSTMENTS BUDGET FOR 2015/2016

5/1/1/17 – 2015/16

BA King

17 February 2016

(028) 313 8154

Corporate Head Office

1. Executive Summary

Report prepared in terms of section 28(2)(b), (c) & (f) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) for the 3rd adjustments budget proposals emanating from the mid-year review and various adjustments identified on the operating and capital budgets, which must be approved by Council in terms of legislation.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Department: Financial Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

6. Background/Discussion

In terms of Sections 28 of the MFMA, the municipality must review the budget performance and may approve a revised budget during the course of the financial year through an adjustments budget.

The budget steering committee, senior officials and managers reviewed the mid-year budget performance during December 2015 and January 2016. The mid-year review proposals and adjustments are included in Annexure A.

A summary of the adjustments budget proposals will be tabled at the Overstrand Municipal Advisory Forum meeting to be held on 23 February 2016.

- **Operational Budget Amendments**

The expenditure and revenue budget is set to increase by R12,8m and R5,6m respectively.

Mainstream expenditure adjustments relates to the increases in provisions for post-retirement benefits amounting to R10,7m, poverty relief amounting to R2,6m, unforeseen and unavoidable expenditure relating to fire disasters amounting to R2,0m and other adjustments, requests and savings amounting to savings of R2,0m. The increase in provisions is of a non-cash nature and thus does not affect the expected cash to be generated from operations for the year.

Revenue increases relate to additional revenue for interest on investments, services revenue and other adjustments amounting to R2,6m, R2,0m and R2,0m respectively.

Mid-year review proposals and the summary of revisions & virements are listed in Annexure A. Virements consist of savings generated under a division of a vote being used to defray expenditure under another division of the same vote. These actions do not have any additional financial implications on the budget and no impact on the bottom line.

The proposed revised Revenue and Expenditure budget for 2015/2016 is included as Schedule 2.

- **Capital Budget Amendments**

Capital expenditure will have a net increase of R0,5m. This relates mainly to a project for the refurbishment of the fire fleet vehicles. The revised projects schedule and summary of changes are listed in Annexure A.

The proposed revised Capital budget for 2015/2016 is included as Schedule 3.

- **Land Sales**

No major land sales are expected in the period leading up to 30 June 2016 and no projects have been committed on the 2015/2016 capital budget for land sales.

- **Cash Flow**

The estimated increase in operational cash flow from this adjustments budget amounts to R2,9m.

7. Financial Implications

Operating Budget

Summary:

	CHANGES
EXPENDITURE	12 766 483
REVENUE	-5 609 444
NETT INCREASE IN BOTTOMLINE	7 157 039

Capital Budget

The total capital budget has increased by an amount of R0,5m.

8. Staff Implications

No staff implications as there is no increase in the salary budget.

9. Comments from other Departments, Divisions and Administrations

All savings and requests and adjustments from budget holders were dealt with during the reviews by the budget steering committee held from December 2015 to January 2016.

10. Schedules & Annexures

- Schedule 1: Budgeted financial performance (revenue and expenditure by municipal vote)
- Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
- Schedule 3: Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
- Schedule 4: Budgeted financial position
- Schedule 5: Budgeted cash flow
- Schedule 6: Cash backed reserves and surplus reconciliation
- Schedule 7: Asset management
- Schedule 8: Basic service delivery measurement
- Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
- Schedule 10: Budgeted capital appropriations by municipal vote

- Annexure A: 3rd Adjustments Budget Proposals
- Annexure B: B Schedule (Municipal adjustments budget tables)

RECOMMENDATION TO THE COUNCIL:

1. that, in terms of section 28(2)(b), (c) & (f) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the 3rd Adjustments Budget for 2015/2016 **be approved** as set out in the following schedules:

- Schedule 1:** Budgeted financial performance (revenue & expenditure by municipal vote)
Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
Schedule 3: Budgeted multi-year capital appropriations by standard classification (vote) and associated funding by source
Schedule 4: Budgeted financial position
Schedule 5: Budgeted cash flow
Schedule 6: Cash backed reserves and acc. surplus reconciliation
Schedule 7: Asset management
Schedule 8: Basic service delivery measurement

2. that the following schedules be noted:

- Schedule 9:** Budgeted financial performance (revenue & expenditure by standard classification)
Schedule 10: Budgeted capital appropriations by municipal vote

3. that project managers submit a revised SDBIP to the Municipal Manager by 2 March 2016.

RESPONSIBLE OFFICIAL :

BA KING

TARGET DATE FOR IMPLEMENTATION :

29 FEBRUARY 2016

SCHEDULE 1

WC032 Overstrand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24 February 2016

Vote Description <i>(insert departmental structure etc)</i>	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands												
Revenue by Vote												
Vote 1 - Council	64 808	64 808	-	-	-	-	-	-	64 808	72 470	79 794	
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Management Services	991	1 791	-	-	-	-	58	58	1 849	1 018	1 094	
Vote 4 - Finance	180 339	180 339	-	-	-	-	3 427	3 427	183 766	191 921	204 338	
Vote 5 - Community Services	272 957	273 157	-	-	-	-	3 618	3 618	276 775	284 007	300 538	
Vote 6 - Local Economic Development	3 091	3 091	-	-	-	-	-	-	3 091	1 573	1 730	
Vote 7 - Infrastructure & Planning	399 527	405 783	-	-	-	-	(1 494)	(1 494)	404 289	443 945	473 675	
Vote 8 - Protection Services	37 676	37 676	-	-	-	-	-	-	37 676	39 164	40 802	
Total Revenue by Vote	959 389	966 645	-	-	-	-	5 609	5 609	972 254	1 034 098	1 101 971	
Expenditure by Vote												
Vote 1 - Council	71 496	71 496	-	-	-	-	13 238	13 238	84 733	78 840	87 821	
Vote 2 - Municipal Manager	4 489	4 489	-	-	-	-	-	-	4 489	3 643	3 865	
Vote 3 - Management Services	43 327	43 327	-	-	-	-	(1 411)	(1 411)	41 916	45 629	48 384	
Vote 4 - Finance	69 750	69 750	-	-	-	-	732	732	70 482	71 154	75 197	
Vote 5 - Community Services	341 492	341 692	-	-	-	-	(9 401)	(9 401)	332 291	371 463	392 545	
Vote 6 - Local Economic Development	8 731	8 731	-	-	-	-	800	800	9 531	7 464	7 931	
Vote 7 - Infrastructure & Planning	355 793	365 700	-	-	-	-	6 976	6 976	372 676	387 020	407 279	
Vote 8 - Protection Services	69 453	69 453	-	-	-	-	1 832	1 832	71 285	72 280	75 270	
Total Expenditure by Vote	964 529	974 637	-	-	-	-	12 766	12 766	987 403	1 037 493	1 098 292	
Surplus/ (Deficit) for the year	(5 140)	(7 992)	-	-	-	-	(7 157)	(7 157)	(15 149)	(3 395)	3 679	

WC032 Overstrand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24 February 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue By Source											
Property rates	162 730	162 730	-	-	-	-	-	-	162 730	173 308	184 573
Property rates - penalties & collection charges	891	891	-	-	-	-	-	-	891	980	1 078
Service charges - electricity revenue	338 877	338 877	-	-	-	-	(2 000)	(2 000)	336 877	371 635	407 747
Service charges - water revenue	102 045	102 045	-	-	-	-	3 000	3 000	105 045	107 700	113 691
Service charges - sanitation revenue	66 375	66 375	-	-	-	-	1 000	1 000	67 375	70 081	74 010
Service charges - refuse revenue	59 488	59 488	-	-	-	-	-	-	59 488	63 061	66 849
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	11 859	11 859	-	-	-	-	124	124	11 983	12 953	14 176
Interest earned - external investments	6 348	6 348	-	-	-	-	2 625	2 625	8 973	6 348	6 348
Interest earned - outstanding debtors	2 437	2 437	-	-	-	-	-	-	2 437	2 680	2 948
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	31 859	31 859	-	-	-	-	-	-	31 859	32 766	33 763
Licences and permits	2 190	2 190	-	-	-	-	-	-	2 190	2 408	2 649
Agency services	2 970	2 970	-	-	-	-	-	-	2 970	3 267	3 594
Transfers recognised - operating	90 324	100 432	-	-	-	-	802	802	101 234	107 886	97 173
Other revenue	16 643	16 643	-	-	-	-	58	58	16 701	18 150	19 812
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	895 035	905 143	-	-	-	-	5 609	5 609	910 752	973 222	1 028 409
Expenditure By Type											
Employee related costs	291 593	291 593	-	-	-	-	1 234	1 234	292 827	305 408	323 583
Remuneration of councillors	8 674	8 674	-	-	-	-	-	-	8 674	9 192	9 741
Debt impairment	22 792	22 792	-	-	-	-	-	-	22 792	22 792	22 792
Depreciation & asset impairment	111 362	111 362	-	-	-	-	-	-	111 362	118 043	125 126
Finance charges	46 895	46 895	-	-	-	-	-	-	46 895	46 780	47 279
Bulk purchases	193 573	193 573	-	-	-	-	(2 000)	(2 000)	191 573	221 138	252 628
Other materials	57 801	57 801	-	-	-	-	1 385	1 385	59 186	69 631	53 593
Contracted services	125 322	125 322	-	-	-	-	(5 425)	(5 425)	119 897	128 122	135 442
Transfers and grants	48 497	48 497	-	-	-	-	951	951	49 448	54 667	62 244
Other expenditure	58 021	68 129	-	-	-	-	16 621	16 621	84 750	61 721	65 866
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	964 529	974 637	-	-	-	-	12 766	12 766	987 403	1 037 493	1 098 292
Surplus/(Deficit)	(69 494)	(69 494)	-	-	-	-	(7 157)	(7 157)	(76 651)	(64 271)	(69 883)
Transfers recognised - capital	63 354	60 502	-	-	-	-	-	-	60 502	60 876	73 561
Contributions	1 000	1 000	-	-	-	-	-	-	1 000	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	(5 140)	(7 992)	-	-	-	-	(7 157)	(7 157)	(15 149)	(3 395)	3 679
Taxation	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(5 140)	(7 992)	-	-	-	-	(7 157)	(7 157)	(15 149)	(3 395)	3 679
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 140)	(7 992)	-	-	-	-	(7 157)	(7 157)	(15 149)	(3 395)	3 679
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(5 140)	(7 992)	-	-	-	-	(7 157)	(7 157)	(15 149)	(3 395)	3 679

SCHEDULE 3

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24 February 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands											
Capital Expenditure - Standard											
<i>Governance and administration</i>	2 648	3 448	-	-	-	-	765	765	4 213	3 730	-
Executive and council											
Budget and treasury office											
Corporate services	2 648	3 448					765	765	4 213	3 730	
<i>Community and public safety</i>	39 768	36 117	-	-	-	-	(1 215)	(1 215)	34 902	45 550	55 174
Community and social services	3 520	3 520					(300)	(300)	3 220	4 000	4 000
Sport and recreation	5 981	5 981					(915)	(915)	5 066	6 800	6 800
Public safety	295	295							295		
Housing	29 973	26 321							26 321	34 750	44 374
Health											
<i>Economic and environmental services</i>	12 128	12 128	-	-	-	-	1 102	1 102	13 229	4 000	4 000
Planning and development	25	25							25		
Road transport	12 103	12 103					1 102	1 102	13 204	4 000	4 000
Environmental protection											
<i>Trading services</i>	49 370	50 935	-	-	-	-	(152)	(152)	50 784	41 326	44 387
Electricity	21 726	23 291					(400)	(400)	22 891	14 000	16 000
Water	16 390	16 390							16 390	14 726	15 787
Waste water management	11 244	11 244					243	243	11 487	12 600	12 600
Waste management	10	10					5	5	15		
Other											
Total Capital Expenditure - Standard	103 914	102 627	-	-	-	-	500	500	103 127	94 606	103 561
Funded by:											
National Government	30 347	30 347							30 347	26 126	29 187
Provincial Government	33 007	30 155							30 155	34 750	44 374
District Municipality											
Other transfers and grants	1 000	1 000							1 000		
Total Capital transfers recognised	64 354	61 502	-	-	-	-	-	-	61 502	60 876	73 561
Public contributions & donations	462	462							462		
Borrowing	32 346	33 419							33 419	30 000	30 000
Internally generated funds	6 753	7 245					500	500	7 745	3 730	
Total Capital Funding	103 914	102 627	-	-	-	-	500	500	103 127	94 606	103 561

WC032 Overstrand - Table B6 Adjustments Budget Financial Position - 24 February 2016

Description	Budget Year 2015/16									Budget Year	Budget Year	
	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted	
	Budget	3	4	capital	Unavoid.	Govt	8	9	Budget	Budget	Budget	
R thousands	A	A1	B	5	6	7	F	G	10			
ASSETS												
Current assets												
Cash	97 547	97 547					2 921	2 921	100 467	127 071	171 875	
Call investment deposits	-	-					-	-	-	-	-	
Consumer debtors	51 774	51 774					-	-	51 774	56 341	61 151	
Other debtors	44 112	44 112					(3 915)	(3 915)	40 197	37 569	37 203	
Current portion of long-term receivables	13	13							13	11	10	
Inventory	14 483	14 483							14 483	15 207	15 968	
Total current assets	207 929	207 929	-	-	-	-	(995)	(995)	206 935	236 199	286 207	
Non current assets												
Long-term receivables	41	41							41	30	20	
Investments	28 455	28 455							28 455	34 384	40 409	
Investment property	164 501	164 501							164 501	164 501	164 501	
Investment in Associate												
Property, plant and equipment	3 122 147	3 119 295					500	500	3 119 795	3 097 326	3 076 729	
Agricultural												
Biological												
Intangible	5 368	5 368							5 368	4 401	3 433	
Other non-current assets												
Total non current assets	3 320 511	3 317 660	-	-	-	-	500	500	3 318 160	3 300 642	3 285 092	
TOTAL ASSETS	3 528 441	3 525 589	-	-	-	-	(495)	(495)	3 525 094	3 536 841	3 571 299	
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing	28 113	28 113							28 113	30 730	34 370	
Consumer deposits	43 801	43 801							43 801	46 429	49 215	
Trade and other payables	74 229	74 229							74 229	70 679	84 789	
Provisions	28 317	28 317					(2 895)	(2 895)	25 422	26 930	28 529	
Total current liabilities	174 459	174 459	-	-	-	-	(2 895)	(2 895)	171 564	174 768	196 903	
Non current liabilities												
Borrowing	415 999	415 999							415 999	415 269	410 503	
Provisions	201 669	201 669					9 557	9 557	211 226	223 827	237 184	
Total non current liabilities	617 668	617 668	-	-	-	-	9 557	9 557	627 225	639 096	647 687	
TOTAL LIABILITIES	792 127	792 127	-	-	-	-	6 662	6 662	798 789	813 865	844 590	
NET ASSETS	2 736 314	2 733 462	-	-	-	-	(7 157)	(7 157)	2 726 305	2 722 976	2 726 709	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)	2 733 677	2 730 825					(7 157)	(7 157)	2 723 668	2 720 273	2 723 951	
Reserves	2 637	2 637							2 637	2 703	2 757	
TOTAL COMMUNITY WEALTH/EQUITY												

WC032 Overstrand - Table B7 Adjustments Budget Cash Flows - 24 February 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges	163 800	163 800					(0)	(0)	163 800	173 297	184 620
Service charges	567 409	567 409					2 000	2 000	569 410	608 975	658 596
Other revenue	76 884	76 884					4 098	4 098	80 982	72 164	74 335
Government - operating	90 324	100 432					802	802	101 234	107 886	97 173
Government - capital	64 354	61 502							61 502	60 876	73 561
Interest	8 784	8 784					2 625	2 625	11 409	9 028	9 296
Dividends	-	-							-	-	-
Payments											
Suppliers and employees	(765 303)	(769 412)					(5 153)	(5 153)	(794 565)	(808 168)	(835 338)
Finance charges	(46 895)	(46 895)							(46 895)	(46 780)	(47 279)
Transfers and Grants	(48 497)	(48 497)					(951)	(951)	(49 448)	(54 667)	(62 244)
NET CASH FROM/(USED) OPERATING ACTIVITIES	110 861	94 008	-	-	-	-	3 421	3 421	97 429	122 611	152 720
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									-	-	
Decrease (increase) in non-current debtors									-	-	
Decrease (increase) other non-current receivables	18	18							18	13	11
Decrease (increase) in non-current investments	(6 248)	(6 248)							(6 248)	(5 930)	(6 025)
Payments											
Capital assets	(103 914)	(102 627)					(500)	(500)	(103 127)	(94 606)	(103 561)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(110 144)	(108 857)	-	-	-	-	(500)	(500)	(109 357)	(100 523)	(109 575)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	(1 135)	(1 135)							(1 135)	(1 271)	(1 352)
Borrowing long term/refinancing	30 000	30 000							30 000	30 000	30 000
Increase (decrease) in consumer deposits	2 479	2 479							2 479	2 628	2 786
Payments											
Repayment of borrowing	(23 936)	(23 936)							(23 936)	(26 841)	(29 775)
NET CASH FROM/(USED) FINANCING ACTIVITIES	7 409	7 409	-	-	-	-	-	-	7 409	4 515	1 659
NET INCREASE/ (DECREASE) IN CASH HELD	8 126	(7 440)	-	-	-	-	2 921	2 921	(4 520)	26 603	44 804
Cash/cash equivalents at the year begin:	89 421	104 987							104 987	100 467	127 071
Cash/cash equivalents at the year end:	97 547	97 547							100 467	127 071	171 875

WC032 Overstrand - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24 February 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	97 547	97 547	-	-	-	-	2 921	2 921	100 467	127 071	171 875	
Other current investments > 90 days	0	0	-	-	-	-	-	-	0	0	(0)	
Non current assets - Investments	28 455	28 455	-	-	-	-	-	-	28 455	34 384	40 409	
Cash and investments available:	126 001	126 001	-	-	-	-	2 921	2 921	128 922	161 455	212 284	
Applications of cash and investments												
Unspent conditional transfers	-	-	-	-	-	-	-	-	-	-	-	
Unspent borrowing												
Statutory requirements												
Other working capital requirements	54 548	54 548					855	855	55 402	51 727	65 153	
Other provisions												
Long term investments committed	28 455	28 455							28 455	34 384	40 409	
Reserves to be backed by cash/investments	2 637	2 637							2 637	2 703	2 757	
Total Application of cash and investments:	85 639	85 639	-	-	-	-	855	855	86 494	88 815	108 319	
Surplus(shortfall)	40 362	40 362	-	-	-	-	2 066	2 066	42 428	72 640	103 965	

WC032 Overstrand - Table B9 Asset Management - 24 February 2016

Description	Budget Year 2015/16									Budget Year	Budget Year
	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
	Budget	7	8	9	10	11	12	13	14	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	83 156	81 870	-	-	-	-	1 765	1 765	83 635	73 606	97 061
Infrastructure - Road transport	14 979	14 979	-	-	-	-	1 352	1 352	16 331	5 000	5 000
Infrastructure - Electricity	21 726	23 291	-	-	-	-	(400)	(400)	22 891	8 500	14 500
Infrastructure - Water	4 737	4 737	-	-	-	-	-	-	4 737	4 726	11 787
Infrastructure - Sanitation	3 420	3 420	-	-	-	-	(7)	(7)	3 413	6 100	10 600
Infrastructure - Other	10	10	-	-	-	-	5	5	15	-	-
Infrastructure	44 873	46 438	-	-	-	-	950	950	47 388	24 326	41 887
Community	35 611	31 959	-	-	-	-	50	50	32 009	45 550	55 174
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 673	3 473	-	-	-	-	765	765	4 238	3 730	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	20 758	20 758	-	-	-	-	(1 265)	(1 265)	19 493	21 000	6 500
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-	5 500	1 500
Infrastructure - Water	11 653	11 653	-	-	-	-	-	-	11 653	10 000	4 000
Infrastructure - Sanitation	4 947	4 947	-	-	-	-	-	-	4 947	5 500	1 000
Infrastructure - Other	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	16 600	16 600	-	-	-	-	-	-	16 600	21 000	6 500
Community	4 158	4 158	-	-	-	-	(1 265)	(1 265)	2 893	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	14 979	14 979	-	-	-	-	1 352	1 352	16 331	5 000	5 000
Infrastructure - Road transport	21 726	23 291	-	-	-	-	(400)	(400)	22 891	14 000	16 000
Infrastructure - Electricity	16 390	16 390	-	-	-	-	-	-	16 390	14 726	15 787
Infrastructure - Water	8 367	8 367	-	-	-	-	(7)	(7)	8 361	11 600	11 600
Infrastructure - Sanitation	10	10	-	-	-	-	5	5	15	-	-
Infrastructure - Other	61 473	63 038	-	-	-	-	950	950	63 988	45 326	48 387
Infrastructure	39 768	36 117	-	-	-	-	(1 215)	(1 215)	34 902	45 550	55 174
Community	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	2 673	3 473	-	-	-	-	765	765	4 238	3 730	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	103 914	102 627	-	-	-	-	500	500	103 127	94 606	103 561
ASSET REGISTER SUMMARY - PPE (WDV)											
Infrastructure - Road transport	925 642	925 642	-	-	-	-	-	-	925 642	915 933	909 563
Infrastructure - Electricity	620 094	620 094	-	-	-	-	-	-	620 094	612 727	606 077
Infrastructure - Water	453 842	453 842	-	-	-	-	-	-	453 842	450 864	448 638
Infrastructure - Sanitation	382 220	382 220	-	-	-	-	-	-	382 220	387 578	395 126
Infrastructure - Other	59 232	59 232	-	-	-	-	-	-	59 232	54 202	48 869
Infrastructure	2 441 031	2 441 031	-	-	-	-	-	-	2 441 031	2 421 303	2 408 273
Community	63 654	60 003	-	-	-	-	-	-	60 003	62 986	65 740
Heritage assets	99 572	99 572	-	-	-	-	-	-	99 572	99 572	99 572
Investment properties	164 501	164 501	-	-	-	-	-	-	164 501	164 501	164 501
Other assets	517 890	518 690	-	-	-	-	-	-	518 690	512 965	502 644
Intangibles	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	5 368	5 368	-	-	-	-	-	-	5 368	4 401	3 433
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	3 292 016	3 289 184	-	-	-	-	-	-	3 289 184	3 265 727	3 244 162
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	111 362	111 362	-	-	-	-	-	-	111 362	118 043	125 126
Repairs and Maintenance by asset class	121 077	121 077	-	-	-	-	-	-	121 077	126 814	150 754
Infrastructure - Road transport	57 090	57 090	-	-	-	-	-	-	57 090	60 842	64 540
Infrastructure - Electricity	16 835	16 835	-	-	-	-	-	-	16 835	17 340	23 891
Infrastructure - Water	22 874	22 874	-	-	-	-	-	-	22 874	24 001	24 393
Infrastructure - Sanitation	12 159	12 159	-	-	-	-	-	-	12 159	12 963	16 387
Infrastructure - Other	2 492	2 492	-	-	-	-	-	-	2 492	2 719	4 130
Infrastructure	111 449	111 449	-	-	-	-	-	-	111 449	117 865	133 341
Community	4 546	4 546	-	-	-	-	-	-	4 546	4 391	8 211
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Other assets	5 081	5 081	-	-	-	-	-	-	5 081	4 559	9 203
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	232 439	232 439	-	-	-	-	-	-	232 439	244 857	275 880
% of capital exp on renewal of assets	20.0%	20.2%							18.9%	22.2%	6.3%
Renewal of existing assets as % of deprecn	18.6%	18.6%							17.5%	17.8%	5.2%
R&M as a % of PPE	3.7%	3.7%							3.7%	3.9%	4.6%
Renewal and R&M as a % of PPE	4.3%	4.3%							4.3%	4.5%	4.8%

WC032 Overstrand - Table B10 Basic service delivery measurement - 24 February 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets (000)											
Water:											
Piped water inside dwelling	29 295								29	30400	31370
Piped water inside yard (but not in dwelling)											
Using public tap (at least min.service level)	3 188								3	3138	3068
Other water supply (at least min.service level)											
<i>Minimum Service Level and Above sub-total</i>	32								32	34	34
Using public tap (< min.service level)											
Other water supply (< min.service level)											
No water supply											
<i>Below Minimum Service Level sub-total</i>											
Total number of households	32								32	34	34
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	20 818								20 818	21 413	21 973
Flush toilet (with septic tank)	11 665								11 665	12 410	12 730
Chemical toilet											
Pit toilet (ventilated)											
Other toilet provisions (> min.service level)											
<i>Minimum Service Level and Above sub-total</i>	32 483								32 483	33 823	34 703
Bucket toilet											
Other toilet provisions (< min.service level)											
No toilet provisions											
<i>Below Minimum Service Level sub-total</i>											
Total number of households	32 483								32 483	33 823	34 703
Energy:											
Electricity (at least min. service level)	6 114								6 114	5 603	5 092
Electricity - prepaid (> min.service level)	19 240								19 240	20 132	21 024
<i>Minimum Service Level and Above sub-total</i>	25 354								25 354	25 735	26 116
Electricity (< min service level)											
Electricity - prepaid (< min. service level)											
Other energy sources											
<i>Below Minimum Service Level sub-total</i>											
Total number of households	25 354								25 354	25 735	26 116
Refuse:											
Removed at least once a week (min.service)	33 094								33 094	34 085	35 105
<i>Minimum Service Level and Above sub-total</i>	33 094								33 094	34 085	35 105
Removed less frequently than once a week											
Using communal refuse dump											
Using own refuse dump											
Other rubbish disposal											
No rubbish disposal											
<i>Below Minimum Service Level sub-total</i>											
Total number of households	33 094								33 094	34 085	35 105
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	6 650								6 650	6 650	6 650
Sanitation (free minimum level service)	6 650								6 650	6 650	6 650
Electricity/other energy (50kwh per household per month)	6 650								6 650	6 650	6 650
Refuse (removed at least once a week)	6 650								6 650	6 650	6 650
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per household per month)	9 231								9 231	9 926	10 672
Sanitation (free sanitation service)	6 370								6 370	6 753	7 158
Electricity/other energy (50kwh per household per month)	21 104								21 104	23 214	25 536
Refuse (removed once a week)	11 591								11 591	12 465	13 401
Total cost of FBS provided (minimum social package)	48 296								48 296	52 358	56 767
Highest level of free service provided											
Property rates (R'000 value threshold)	220 000								220 000	220 000	220 000
Water (kilolitres per household per month)	6								6	6	6
Sanitation (kilolitres per household per month)	4								4	4	4
Sanitation (Rand per household per month)	65								65	69	73
Electricity (kw per household per month)	50								50	50	50
Refuse (average litres per week)	210								210	210	210
Revenue cost of free services provided (R'000)											
Property rates (R15 000 threshold rebate)	1 872								1 872	1 984	2 103
Property rates (other exemptions, reductions and rebates)	35 960								35 960	38 118	40 405
Water	10 776								10 776	11 588	12 458
Sanitation	6 805								6 805	7 214	7 646
Electricity/other energy	22 071								22 071	24 630	27 480
Refuse	11 426								11 426	12 287	13 210
Municipal Housing - rental rebates											
Housing - top structure subsidies											
Other											
Total revenue cost of free services provided (total social package)	88 909								88 909	95 819	103 302

WC032 Overstrand - Table B2 Adjustments Budget Financial Performance (standard classification) - 24 February 2016

Standard Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands												
Revenue - Standard												
<i>Governance and administration</i>	255 994	256 794	-	-	-	-	3 257	3 257	260 052	272 264	292 533	
Executive and council	64 861	64 861	-	-	-	-	-	-	64 861	72 528	79 858	
Budget and treasury office	180 339	180 339	-	-	-	-	3 427	3 427	183 766	191 921	204 338	
Corporate services	10 795	11 595	-	-	-	-	(170)	(170)	11 424	7 816	8 338	
<i>Community and public safety</i>	101 843	108 299	-	-	-	-	(1 554)	(1 554)	106 745	124 937	118 869	
Community and social services	4 657	4 857	-	-	-	-	(100)	(100)	4 757	9 004	9 508	
Sport and recreation	11 942	11 942	-	-	-	-	(1 454)	(1 454)	10 489	14 042	14 766	
Public safety	37 676	37 676	-	-	-	-	-	-	37 676	39 164	40 802	
Housing	47 567	53 823	-	-	-	-	-	-	53 823	62 726	53 793	
Health	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>	20 033	20 033	-	-	-	-	1 606	1 606	21 639	10 931	13 254	
Planning and development	9 043	9 043	-	-	-	-	506	506	9 549	8 120	8 932	
Road transport	10 890	10 890	-	-	-	-	1 100	1 100	11 990	2 700	4 200	
Environmental protection	101	101	-	-	-	-	-	-	101	110	121	
<i>Trading services</i>	581 518	581 518	-	-	-	-	2 300	2 300	583 818	625 966	677 315	
Electricity	346 361	346 361	-	-	-	-	(2 000)	(2 000)	344 361	375 057	413 102	
Water	106 211	106 211	-	-	-	-	3 000	3 000	109 211	113 026	120 078	
Waste water management	69 402	69 402	-	-	-	-	1 300	1 300	70 702	74 765	77 229	
Waste management	59 544	59 544	-	-	-	-	-	-	59 544	63 118	66 906	
Other	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Standard	959 389	966 645	-	-	-	-	5 609	5 609	972 254	1 034 098	1 101 971	
Expenditure - Standard												
<i>Governance and administration</i>	237 278	237 278	-	-	-	-	12 651	12 651	249 929	248 313	267 049	
Executive and council	92 565	92 565	-	-	-	-	13 677	13 677	106 242	98 337	108 547	
Budget and treasury office	69 750	69 750	-	-	-	-	732	732	70 482	71 154	75 197	
Corporate services	74 963	74 963	-	-	-	-	(1 758)	(1 758)	73 204	78 822	83 305	
<i>Community and public safety</i>	141 933	152 040	-	-	-	-	1 132	1 132	153 172	158 237	146 267	
Community and social services	31 368	31 568	-	-	-	-	(353)	(353)	31 215	33 034	35 198	
Sport and recreation	18 220	18 220	-	-	-	-	49	49	18 269	19 390	20 550	
Public safety	69 453	69 453	-	-	-	-	1 832	1 832	71 285	72 280	75 270	
Housing	22 892	32 799	-	-	-	-	(397)	(397)	32 402	33 533	15 249	
Health	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>	132 046	132 046	-	-	-	-	23 026	23 026	155 072	137 946	145 918	
Planning and development	40 308	40 308	-	-	-	-	23 332	23 332	63 640	40 867	43 282	
Road transport	84 786	84 786	-	-	-	-	146	146	84 933	89 863	94 986	
Environmental protection	6 952	6 952	-	-	-	-	(452)	(452)	6 500	7 217	7 651	
<i>Trading services</i>	453 273	453 273	-	-	-	-	(24 042)	(24 042)	429 231	492 997	539 058	
Electricity	257 278	257 278	-	-	-	-	(2 170)	(2 170)	255 108	287 386	322 086	
Water	78 253	78 253	-	-	-	-	(16 041)	(16 041)	62 213	81 294	85 130	
Waste water management	63 478	63 478	-	-	-	-	(5 733)	(5 733)	57 745	67 214	71 597	
Waste management	54 264	54 264	-	-	-	-	(99)	(99)	54 165	57 103	60 245	
Other	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	964 529	974 637	-	-	-	-	12 766	12 766	987 403	1 037 493	1 098 292	
Surplus/ (Deficit) for the year	(5 140)	(7 992)	-	-	-	-	(7 157)	(7 157)	(15 149)	(3 395)	3 679	

WC032 Overstrand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24 February 2016

Description	Budget Year 2015/16									Budget Year +1 2016/17	Budget Year +2 2017/18
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	21 911	21 911	-	-	-	-	(915)	(915)	20 996	4 500	4 000
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	11 451	13 016	-	-	-	-	-	-	13 016	3 000	3 000
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote	33 362	34 927	-	-	-	-	(915)	(915)	34 012	7 500	7 000
Single-year expenditure to be adjusted											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2 528	3 328	-	-	-	-	765	765	4 093	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	58 809	53 157	-	-	-	-	1 050	1 050	54 207	72 106	79 561
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	10 920	10 920	-	-	-	-	(400)	(400)	10 520	15 000	17 000
Vote 8 - Protection Services	295	295	-	-	-	-	-	-	295	-	-
Capital single-year expenditure sub-total	70 552	67 700	-	-	-	-	1 415	1 415	69 115	87 106	96 561
Total Capital Expenditure - Vote	103 914	102 627	-	-	-	-	500	500	103 127	94 606	103 561