

**9.  
FINAL BUDGET FOR OVERSTRAND MUNICIPALITY : 2016/2017**

**5/1/18-2016/2017**

**BA King**

**(028) 313 8154**

**Corporate Head Office**

**12 May 2016**

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**1. Executive Summary**

This report presents the proposed budget of Overstrand Municipality for the 2016/2017 to 2018/2019 MTREF (Medium Term Revenue and Expenditure Framework) period.

**The comprehensive budget report is presented as Annexure C to this report.**

**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  
Creation and maintenance of a safe and healthy environment  
The encouragement of structured community participation in the matters of the municipality  
Promotion of tourism, economic and social development

**4. Delegated Authority**

None

**5. Legal Requirements**

Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003) (MFMA)  
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

**6. Background/Discussion/Evaluation/Conclusion**

Council noted the draft budget for 2016/17 as tabled on 30 March 2016. The budget was then presented to the community and other spheres of government for comments, as required by legislation.

Comments received from the community arising from the statutory IDP/Budget public consultation process have been taken into consideration for purposes of preparing this report. The comments received and the

municipality's responses are listed in Annexure B to this report. Letters of comment are included in Annexure J of the budget report.

The LG MTEC 3 engagement with the Provincial Treasury and Provincial Department of Local Government was held on 10 May 2016. The assessment report is included as Annexure K of the budget report.

Proposed amendments to the 2016/17 draft budget are summarised in paragraph 6.3 of this report and details of amendments are included in Annexure A of the budget report.

## **6.1 2016/17 Budget**

### **1. Overview**

National Treasury issued the following circulars regarding the budget for 2016/17, budget formats and budget content:

- MFMA Circulars No. 78 & 79: 2015/16 MTREF dated 7 December 2015 and 7 March 2016 respectively.
- MFMA Circular No. 82: Cost Containment Measures
- MFMA Circular No. 71: Uniform Financial Ratios and Norms dated 17 January 2014.
- MFMA Budget Guide – Version 1: March 2011

The guidelines, as set out in these budget circulars, were taken into consideration during the compilation process of the budget.

Schedules 1 – 8, attached to this report, are submitted for budget approval and schedules 9 & 10 are submitted for noting by Council. Other tables, charts and supporting schedules are included in the budget report.

The Service Delivery and Budget Implementation Plan (SDBIP) will be submitted to the Executive Mayor for approval no later than 28 days after the approval of the budget.

### **Accounting Standards**

New and revised accounting standards were incorporated in the preparation of the budget.

### **mSCOA Implementation**

This budget represents the 2<sup>nd</sup> year of pilot site implementation and has been based on version 5.3 of the SCOA tables. Further details regarding SCOA implementation are included in Annexure I of the budget report.

### **Web Based Central Supplier Database (CSD)**

MFMA Circular No. 81 was also issued by National Treasury regarding the implementation of a web based CSD. The implementation date is indicated as 1 July 2016. However, a MFMA circular provides only direction and guidance. The regulation of the implementation of the Web Based Central Supplier Database (CSD), in terms of the MFMA is awaited. This circular is also included in Annexure H of the budget report.

## **6.2 Executive Summary of the 2016/17 Budget Proposals**

1. 2016/17 Revenue Budget: The proposed revenue budget for 2016/17 is R1 032 796 753. This includes amounts of R43 462 298 for capital grants and R1 000 000 for Public Contributions. The budgeted financial performance by vote (directorates) is reflected in Schedule 1 and the budgeted financial performance in terms of revenue by source is reflected in Schedule 2.
2. 2016/17 Operating Expenditure Budget: The proposed operating expenditure budget for 2016/17 is R1 072 995 227. This includes depreciation, provision for post-retirement benefits and debt impairment for traffic fines amounting to R139 299 200 (non-cash items), of which the major portion for depreciation relates to unbundled assets with the implementation of GRAP, resulting in the expenditure exceeding revenue. The budgeted financial performance by vote (directorates) is reflected in Schedule 1 and the budgeted financial performance relating to expenditure by type is reflected in Schedule 2.
3. 2016/17 Capital Budget: The total proposed final capital budget for 2016/17 is R88 356 069. This now includes an amount of R8 655 771, which was identified as roll over projects from 2015/16 and a reduction in the Housing allocation that was brought forward to the 2015/16 financial year. Capital budget votes and the funding thereof are reflected in Schedule 3 of this report and a list of capital projects, ward specific projects and housing projects (opex and capex) is included in Annexure E of the budget report.
4. Proposed increases to property rates, tariff and user charges:

The proposed property rates, tariffs and user charges for 2016/17 are included as Annexure A of this report. Examples of increases in the tariff baskets relating to a variety of consumers are included in Annexure D of the budget report.

The proposed increases for an average medium sized household for the coming financial year (2016/17) are as follows:

Table 1 : Average tariff increases

	2016/17	2015/16
Property rates: Residential	7,20%	6,85%
Electricity	7,50%	11,07%
Water	6,34%	6,35%
Sewerage tariffs	6%	6%
Refuse tariffs	6%	6%

The property rates for business and undeveloped erven are set to increase by 7,20%, and Farm/Agriculture (Bona-fide) by 6,717%

Further details of the 2016/17 budget proposals can be found in the Budget Report.

### 6.3. Proposed amendments to the 2016/17 draft budget

1. 2016/17 Revenue & Expenditure Budget: The following changes are proposed:

Table 2 : Revenue

<b><u>REVENUE AMENDMENTS AFFECTING THE BOTTOM LINE FOR 2016/2019</u></b>			
<b><u>Item</u></b>	<b><u>2016/2017</u></b>	<b><u>2017/2018</u></b>	<b><u>2018/2019</u></b>
<b>DRAFT BUDGET</b>	<b>1 035 216 892</b>	<b>1 081 059 667</b>	<b>1 150 989 268</b>
ACIP (Accelerated Comm. Infrastructure Programme)	3 500 000		
CapMonetar:WC-Housing	(141 054)	625 925	
OperMonetr:WC-Housing	(1 938 807)	(625 925)	
Capital: Nat. lotteries Board	1 000 000		
<b>FINAL BUDGET</b>	<b>1 032 796 753</b>	<b>1 081 059 667</b>	<b>1 150 989 268</b>

Table 3 : Expenditure

<b><u>OPERATIONAL EXPENDITURE AMENDMENTS AFFECTING THE BOTTOM LINE FOR 2016/2019</u></b>			
<b><u>Item</u></b>	<b><u>2016/2017</u></b>	<b><u>2017/2018</u></b>	<b><u>2018/2019</u></b>
<b>DRAFT BUDGET</b>	<b>1 074 984 034</b>	<b>1 085 175 810</b>	<b>1 148 851 136</b>
Inventory:Finished Goods (Housing Top Structures)- Contr Serv: Maintenance of Buildings & Facilities (Gansbaai WSP)	(1 938 807)	(625 925)	
	(300 000)		
<b>FINAL BUDGET</b>	<b>1 072 995 227</b>	<b>1 084 549 885</b>	<b>1 148 851 136</b>

2. 2015/16 Capital Budget: The following changes are proposed:

**Table 4 : Capital Expenditure**

<b><u>CAPITAL BUDGET AMENDMENTS 2016/19</u></b>			
	<b><u>2016/2017</u></b>	<b><u>2017/2018</u></b>	<b><u>2018/2019</u></b>
<b>DRAFT BUDGET</b>	<b>75 993 352</b>	<b>93 604 281</b>	<b>107 271 119</b>
WWTW Upgrade Stanford (ACIP)	3 500 000		
Baboon fencing project	50 000		
Hawston Project -IRDP	(141 054)	200 000	
Blompark Project		425 925	(425 925)
Tsepe -Tsepe Project			425 925
Electricity - Vehicles	298 000		
<b>ROLL OVER PROJECTS:</b>			
Vehicles-Fire Fleet refurbishment	570 080		
Replacement of Overstrand Water Pipes	283 237		
Pearly Beach WTW Pre -Treatment	900 000		
Refurbish Buffels River Dam bridge and tower & Palmiet river weir	709 078		
Stanford: MV Upgrade	1 686 100		
Electricity transformers(capital replacement contingency)	246 000		
Electrification in informal areas	461 517		
Electrification of housing projects	2 049 759		
Floodlights -HW sport grounds	650 000		
Floodlights -ZW sport grounds	1 100 000		
<b>FINAL BUDGET</b>	<b>88 356 069</b>	<b>94 230 206</b>	<b>107 271 119</b>

Further details and comments relating to the proposed changes can be found in Annexure A of the budget report.

### 3. Tariffs

The following amendment is proposed as the actual tariff value was omitted on the draft tariff list:

1.	Tariff Code: S40E11	Use of Kitchen - Non Fundraising • R225.44 + VAT = R257.00
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## 7. **Financial Implications**

This report addresses the final proposals for the 2016/17 MTREF for the operational and capital budgets, financial position and cash flows. The key financial implications and challenges of adopting these proposals are the ability to generate revenue in the current economic climate and the continued delivery of sustainable services.

**8. Staff Implications**

No amendments were made to the draft salary budget.

**9. Comments from other Departments, Divisions and Administrations**

The Budget Report is included as Annexure C. The report serves as a comprehensive overview of the final budget. The compilation of the budget for 2016/17 adheres to the focus areas and strategic objectives of Council, as set out in the revised IDP. The draft budget was the result of several Budget Steering Committee, Senior Management, Ward Committee and OMAF meetings. The draft budget was presented to the community and organs of state for comment. Public participation meetings were held for all wards within the municipal area. Comments received were taken into consideration for the final budget (Schedule of comments and the municipality's responses are included as Annexure B and letters of comment are included in Annexure J of the budget report).

**10. 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- and single year capital appropriations by standard classification (vote) and funding by source
- Schedule 4: Budgeted financial position
- Schedule 5: Budgeted cash flow
- Schedule 6: Cash backed reserves and accumulated 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: List of Rates, Tariffs, Tariff Structures and Charges
  
- Annexure B: Schedule of comments and responses
  
- Annexure C: Budget Report 2016/2017 (Document to be distributed under separate cover)

**RECOMMENDATION TO THE COUNCIL:**

1. that, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the Municipality for the 2016/17 to 2018/2019 MTREF (Medium Term Revenue and Expenditure Framework) period **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- and single year capital appropriations by standard classification (vote) and 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 property rates reflected in **Annexure A, be imposed** for the budget year 2016/17;
3. that tariffs and charges reflected in **Annexure A, be approved** for the budget year 2016/17;
4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the second draw down of the three year borrowing programme for external loans amounting to R30 million per annum;
5. that the following schedules be noted:

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

6. that **cognisance be taken** of the letters of comment received from the community and the LG MTEC 3 Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexures J and K respectively of the budget report; and
7. that **cognisance be taken** of the 2016/2017 Budget Report.

**RESPONSIBLE OFFICIAL :****BA KING****TARGET DATE FOR IMPLEMENTATION :****1 JULY 2016**

## SCHEDULE 1

## WC032 Overstrand - Schedule 1 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	38 353	42 274	52 212	64 808	64 808	64 808	73 182	83 276	91 694
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1 476	1 286	1 692	991	2 349	2 349	1	1	1
Vote 4 - Finance	137 728	150 786	172 800	180 339	183 766	183 766	200 953	213 109	225 908
Vote 5 - Community Services	253 932	276 626	270 483	272 957	276 775	276 775	291 065	306 364	324 475
Vote 6 - Local Economic Development	3 750	6 431	3 389	3 091	3 091	3 091	3 352	1 516	1 607
Vote 7 - Infrastructure & Planning	307 588	281 304	329 646	399 527	406 369	406 369	431 096	438 374	468 427
Vote 8 - Protection Services	20 142	28 300	31 198	37 676	37 676	37 676	37 988	38 420	38 877
<b>Total Revenue by Vote</b>	<b>762 969</b>	<b>787 007</b>	<b>861 419</b>	<b>959 389</b>	<b>974 834</b>	<b>974 834</b>	<b>1 037 637</b>	<b>1 081 060</b>	<b>1 150 989</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - Council	64 385	68 239	73 581	71 496	84 733	84 733	91 748	96 140	102 598
Vote 2 - Municipal Manager	3 243	1 295	3 903	4 489	4 489	4 489	4 722	4 978	5 247
Vote 3 - Management Services	30 890	5 492	36 148	43 327	41 916	41 916	46 490	48 974	51 802
Vote 4 - Finance	51 399	23 830	59 094	69 750	70 482	70 482	69 180	73 115	77 153
Vote 5 - Community Services	296 939	394 516	330 928	341 492	332 291	332 291	346 998	358 613	375 553
Vote 6 - Local Economic Development	7 722	9 945	10 226	8 731	9 531	9 531	10 795	7 433	7 672
Vote 7 - Infrastructure & Planning	254 841	271 782	344 447	355 793	374 997	374 997	428 407	418 346	448 962
Vote 8 - Protection Services	42 651	56 923	52 938	69 453	71 285	71 285	74 657	76 951	79 864
<b>Total Expenditure by Vote</b>	<b>752 070</b>	<b>832 022</b>	<b>911 264</b>	<b>964 529</b>	<b>989 724</b>	<b>989 724</b>	<b>1 072 995</b>	<b>1 084 550</b>	<b>1 148 851</b>
<b>Surplus/(Deficit) for the year</b>	<b>10 899</b>	<b>(45 015)</b>	<b>(49 845)</b>	<b>(5 140)</b>	<b>(14 890)</b>	<b>(14 890)</b>	<b>(35 358)</b>	<b>(3 490)</b>	<b>2 138</b>



## WC032 Overstrand - Schedule 2 - Budgeted Financial Performance (revenue by source and expenditure by type)

R thousand	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Revenue By Source</b>									
Property rates	120 799	134 813	152 870	162 730	162 730	162 730	180 591	191 427	202 913
Property rates - penalties & collection charges	772	821	747	891	891	891	848	899	953
Service charges - electricity revenue	247 663	268 362	286 571	338 877	336 327	336 327	356 959	379 108	401 855
Service charges - water revenue	85 243	95 136	108 391	102 045	104 429	104 429	111 544	117 505	124 556
Service charges - sanitation revenue	56 895	62 798	68 661	66 375	67 375	67 375	72 318	76 657	81 257
Service charges - refuse revenue	46 637	52 957	56 770	59 488	59 488	59 488	65 510	69 441	73 607
Service charges - other					1 166	1 166	722	765	811
Rental of facilities and equipment	7 212	7 591	9 155	11 859	5 360	5 360	4 728	3 335	3 535
Interest earned - external investments	7 555	6 352	8 144	6 348	8 973	8 973	10 489	12 795	13 563
Interest earned - outstanding debtors	2 199	2 118	2 279	2 437	2 437	2 437	2 756	2 921	3 097
Dividends received									
Fines	14 244	22 739	25 389	31 859	31 859	31 859	31 143	31 164	31 187
Licences and permits	1 968	1 956	1 972	2 190	2 190	2 190	2 330	2 470	2 618
Agency services	2 025	2 395	2 766	2 970	2 970	2 970	3 220	3 413	3 618
Transfers recognised - operational	41 680	67 835	60 473	90 324	103 555	103 555	126 313	100 430	113 519
Other revenue	68 978	10 504	20 463	16 643	23 324	23 324	23 702	25 124	26 631
Gains on disposal of PPE									
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>703 871</b>	<b>736 376</b>	<b>804 650</b>	<b>895 035</b>	<b>913 073</b>	<b>913 073</b>	<b>993 475</b>	<b>1 017 455</b>	<b>1 083 718</b>
<b>Expenditure By Type</b>									
Employee related costs	231 642	260 645	267 019	291 593	292 827	292 827	314 204	322 023	339 129
Remuneration of councillors	7 084	7 933	8 104	8 674	8 674	8 674	9 110	9 620	10 161
Debt impairment	6 688	12 526	10 846	22 792	22 792	22 792	23 888	23 974	24 048
Depreciation & asset impairment	104 408	99 361	106 445	111 362	111 362	111 362	117 590	124 752	132 237
Finance charges	37 331	39 927	43 447	46 895	46 895	46 895	46 421	46 952	45 449
Bulk purchases	145 022	157 055	167 660	193 573	191 573	191 573	210 763	227 329	245 197
Other materials	12 441	13 595	16 559	57 801	61 507	61 507	75 048	40 659	46 605
Contracted services	67 697	72 754	85 327	125 322	147 093	147 093	158 368	164 936	174 154
Transfers and grants	35 856	38 749	48 659	48 497	49 448	49 448	57 479	60 808	64 336
Other expenditure	102 146	117 460	157 098	58 021	57 553	57 553	60 024	63 497	57 536
Loss on disposal of PPE	1 756	12 017							
<b>Total Expenditure</b>	<b>752 070</b>	<b>832 022</b>	<b>911 264</b>	<b>964 529</b>	<b>989 724</b>	<b>989 724</b>	<b>1 072 995</b>	<b>1 084 550</b>	<b>1 148 851</b>
<b>Surplus/(Deficit)</b>	<b>(48 199)</b>	<b>(95 646)</b>	<b>(106 615)</b>	<b>(69 494)</b>	<b>(76 651)</b>	<b>(76 651)</b>	<b>(79 820)</b>	<b>(67 094)</b>	<b>(65 133)</b>
Transfers recognised - capital	53 809	38 090	55 498	63 354	60 761	60 761	39 962	63 604	67 271
Contributions recognised - capital	5 289	7 871	1 272	1 000	1 000	1 000	4 500	-	-
Contributed assets		4 671							
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>10 899</b>	<b>(45 015)</b>	<b>(49 845)</b>	<b>(5 140)</b>	<b>(14 890)</b>	<b>(14 890)</b>	<b>(35 358)</b>	<b>(3 490)</b>	<b>2 138</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>10 899</b>	<b>(45 015)</b>	<b>(49 845)</b>	<b>(5 140)</b>	<b>(14 890)</b>	<b>(14 890)</b>	<b>(35 358)</b>	<b>(3 490)</b>	<b>2 138</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>10 899</b>	<b>(45 015)</b>	<b>(49 845)</b>	<b>(5 140)</b>	<b>(14 890)</b>	<b>(14 890)</b>	<b>(35 358)</b>	<b>(3 490)</b>	<b>2 138</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/(Deficit) for the year</b>	<b>10 899</b>	<b>(45 015)</b>	<b>(49 845)</b>	<b>(5 140)</b>	<b>(14 890)</b>	<b>(14 890)</b>	<b>(35 358)</b>	<b>(3 490)</b>	<b>2 138</b>

## SCHEDULE 3

## WC032 Overstrand - Schedule 3 - Capital Expenditure Budget by standard classification (municipal vote) and funding

Vote Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>									
<b>Capital Expenditure - Standard</b>									
<i>Governance and administration</i>	7 154	21 308	10 561	2 648	4 713	4 713	855	-	-
Executive and council							46		
Budget and treasury office									
Corporate services	7 154	21 308	10 561	2 648	4 713	4 713	809		
<i>Community and public safety</i>	7 268	19 582	39 184	39 768	34 660	34 660	19 502	47 715	42 340
Community and social services	4 666	3 482	5 258	3 520	3 220	3 220	2 995	4 500	1 500
Sport and recreation	2 601	5 696	1 565	5 981	5 066	5 066	2 545	5 435	3 100
Public safety	-			295	295	295	1 080		
Housing	-	10 404	32 361	29 973	26 080	26 080	12 882	37 780	37 740
Health									
<i>Economic and environmental services</i>	25 552	16 051	6 300	12 128	13 229	13 229	12 933	6 859	13 605
Planning and development	945			25	25	25	183		
Road transport	24 607	16 051	6 300	12 103	13 204	13 204	12 750	6 859	13 605
Environmental protection									
<i>Trading services</i>	103 790	73 989	52 444	49 370	50 784	50 784	55 066	39 656	51 326
Electricity	26 768	37 115	13 682	21 726	22 891	22 891	21 799	14 000	20 500
Water	50 766	23 631	16 275	16 390	16 390	16 390	15 021	12 800	16 826
Waste water management	20 728	10 202	13 221	11 244	11 487	11 487	18 231	12 856	14 000
Waste management	5 528	3 041	9 267	10	15	15	15		
<i>Other</i>									
<b>Total Capital Expenditure - Standard</b>	<b>143 764</b>	<b>130 930</b>	<b>108 490</b>	<b>103 914</b>	<b>103 386</b>	<b>103 386</b>	<b>88 356</b>	<b>94 230</b>	<b>107 271</b>
<b>Funded by:</b>									
National Government	36 911	6 339	22 884	30 347	30 347	30 347	26 030	26 450	29 531
Provincial Government	16 898	31 751	31 850	33 007	30 414	30 414	13 932	37 780	37 740
District Municipality									
Other transfers and grants			1 000	1 000	1 000	1 000	3 500		
Transfers recognised - capital	53 809	38 090	55 734	64 354	61 761	61 761	43 462	64 230	67 271
Public contributions & donations	5 067	7 985	607	462	462	462	1 462		
Borrowing	67 544	70 634	39 012	32 346	33 419	33 419	33 824	30 000	40 000
Internally generated funds	17 345	14 222	13 138	6 753	7 745	7 745	9 608		
<b>Total Capital Funding</b>	<b>143 764</b>	<b>130 930</b>	<b>108 490</b>	<b>103 914</b>	<b>103 386</b>	<b>103 386</b>	<b>88 356</b>	<b>94 230</b>	<b>107 271</b>

## WC032 Overstrand - Schedule 4 - Budgeted Financial Position

R thousand	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	29 106	13 119	78 935	97 547	100 467	100 467	114 127	130 516	162 093
Call investment deposits	55 042	50 039	26 051	-	-	-	-	-	-
Consumer debtors	49 025	47 451	52 850	51 774	51 774	51 774	66 944	70 804	74 893
Other debtors	52 222	51 704	56 167	44 112	40 197	40 197	44 217	53 060	58 366
Current portion of long-term receivables	17	15	15	13	13	13	11	10	10
Inventory	20 257	13 137	10 426	14 483	14 483	14 483	13 663	14 483	15 352
<b>Total current assets</b>	<b>205 668</b>	<b>175 465</b>	<b>224 444</b>	<b>207 929</b>	<b>206 935</b>	<b>206 935</b>	<b>238 962</b>	<b>268 874</b>	<b>310 714</b>
<b>Non current assets</b>									
Long-term receivables	84	68	53	41	41	41	30	20	10
Investments	11 597	16 965	23 149	28 455	28 455	28 455	35 328	41 727	48 267
Investment property	175 866	164 501	159 761	164 501	164 501	164 501	159 761	159 761	159 761
Investment in Associate									
Property, plant and equipment	3 097 120	3 111 056	3 117 725	3 122 147	3 120 054	3 120 054	3 084 987	3 055 727	3 032 098
Agricultural									
Biological									
Intangible	4 449	5 220	4 762	5 368	5 368	5 368	4 179	2 918	1 581
Other non-current assets	1 025	4 301							
<b>Total non current assets</b>	<b>3 290 140</b>	<b>3 302 111</b>	<b>3 305 450</b>	<b>3 320 511</b>	<b>3 318 419</b>	<b>3 318 419</b>	<b>3 284 285</b>	<b>3 260 152</b>	<b>3 241 717</b>
<b>TOTAL ASSETS</b>	<b>3 495 808</b>	<b>3 477 576</b>	<b>3 529 894</b>	<b>3 528 441</b>	<b>3 525 353</b>	<b>3 525 353</b>	<b>3 523 246</b>	<b>3 529 026</b>	<b>3 552 432</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft									
Borrowing	18 241	20 443	23 620	28 113	28 113	28 113	29 378	32 831	36 912
Consumer deposits	34 932	37 751	41 743	43 801	43 801	43 801	46 429	48 750	51 188
Trade and other payables	79 489	64 943	65 836	74 229	74 229	74 229	81 244	77 375	73 691
Provisions	27 670	25 663	23 939	28 317	25 422	25 422	26 930	28 529	30 224
<b>Total current liabilities</b>	<b>160 331</b>	<b>148 801</b>	<b>155 138</b>	<b>174 459</b>	<b>171 564</b>	<b>171 564</b>	<b>183 981</b>	<b>187 486</b>	<b>192 014</b>
<b>Non current liabilities</b>									
Borrowing	364 632	392 444	408 964	415 999	415 999	415 999	412 288	409 060	411 596
Provisions	119 319	128 527	193 227	201 669	211 226	211 226	223 827	237 184	251 343
<b>Total non current liabilities</b>	<b>483 951</b>	<b>520 970</b>	<b>602 191</b>	<b>617 668</b>	<b>627 225</b>	<b>627 225</b>	<b>636 115</b>	<b>646 245</b>	<b>662 939</b>
<b>TOTAL LIABILITIES</b>	<b>644 282</b>	<b>669 772</b>	<b>757 329</b>	<b>792 127</b>	<b>798 789</b>	<b>798 789</b>	<b>820 097</b>	<b>833 731</b>	<b>854 954</b>
<b>NET ASSETS</b>	<b>2 851 526</b>	<b>2 807 805</b>	<b>2 772 565</b>	<b>2 736 314</b>	<b>2 726 564</b>	<b>2 726 564</b>	<b>2 703 150</b>	<b>2 695 295</b>	<b>2 697 478</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	2 849 634	2 805 240	2 769 994	2 733 677	2 723 927	2 723 927	2 700 931	2 693 032	2 695 170
Reserves	1 891	2 565	2 571	2 637	2 637	2 637	2 218	2 263	2 308
Minorities' interests									
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 851 526</b>	<b>2 807 805</b>	<b>2 772 565</b>	<b>2 736 314</b>	<b>2 726 564</b>	<b>2 726 564</b>	<b>2 703 150</b>	<b>2 695 295</b>	<b>2 697 478</b>

## SCHEDULE 5

## WC032 Overstrand - Schedule 5 - Budgeted Cash Flows

R thousand	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	120 273	135 875	152 186	163 800	163 800	163 800	177 978	191 444	202 932
Service charges	437 061	483 167	517 192	567 409	569 410	569 410	595 436	640 514	678 947
Other revenue	41 689	63 976	59 478	76 884	80 982	80 982	60 595	56 692	62 312
Government - operating	44 140	63 477	59 124	90 324	101 234	101 234	126 313	100 430	113 519
Government - capital	54 577	38 090	55 498	64 354	61 502	61 502	44 462	63 604	67 271
<b>Interest</b>	9 754	8 470	10 423	8 784	11 409	11 409	13 245	15 716	16 659
Dividends							-	-	-
Payments									
Suppliers and employees	(558 519)	(637 833)	(642 330)	(765 303)	(794 565)	(794 565)	(811 039)	(846 180)	(895 529)
Finance charges	(37 199)	(39 858)	(43 433)	(46 895)	(46 895)	(46 895)	(46 421)	(46 952)	(45 449)
Transfers and Grants	(35 856)	(38 749)	(48 659)	(48 497)	(49 448)	(49 448)	(57 479)	(60 808)	(64 336)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>75 920</b>	<b>76 616</b>	<b>119 478</b>	<b>110 861</b>	<b>97 429</b>	<b>97 429</b>	<b>103 090</b>	<b>114 461</b>	<b>136 325</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	1 725	5 073	14 548	-	-	-	-	-	-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	45	18	15	18	18	18	13	11	10
Decrease (increase) in non-current investments	(4 960)	(4 529)	(4 980)	(6 248)	(6 248)	(6 248)	(6 873)	(6 399)	(6 541)
<b>Payments</b>									
Capital assets	(143 764)	(130 930)	(110 898)	(103 914)	(103 127)	(103 127)	(88 356)	(94 230)	(107 271)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(146 955)</b>	<b>(130 368)</b>	<b>(101 315)</b>	<b>(110 144)</b>	<b>(109 357)</b>	<b>(109 357)</b>	<b>(95 217)</b>	<b>(100 619)</b>	<b>(113 802)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	(389)	(730)	64	(1 135)	(1 135)	(1 135)	-	-	-
Borrowing long term/refinancing	38 700	51 300	40 000	30 000	30 000	30 000	30 000	30 000	40 000
Increase (decrease) in consumer deposits	3 726	2 819	3 983	2 479	2 479	2 479	2 628	2 321	2 438
<b>Payments</b>									
Repayment of borrowing	(13 554)	(20 626)	(20 381)	(23 936)	(23 936)	(23 936)	(26 841)	(29 775)	(33 384)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>28 482</b>	<b>32 764</b>	<b>23 666</b>	<b>7 409</b>	<b>7 409</b>	<b>7 409</b>	<b>5 787</b>	<b>2 547</b>	<b>9 054</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(42 552)</b>	<b>(20 989)</b>	<b>41 828</b>	<b>8 126</b>	<b>(4 520)</b>	<b>(4 520)</b>	<b>13 660</b>	<b>16 389</b>	<b>31 577</b>
Cash/cash equivalents at the year begin:	126 699	84 147	63 158	89 421	104 987	104 987	100 467	114 127	130 516
Cash/cash equivalents at the year end:	84 147	63 158	104 987	97 547	100 467	100 467	114 127	130 516	162 093

## SCHEDULE 6

## WC032 Overstrand - Schedule 6 - Cash backed reserves/accumulated surplus reconciliation

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>									
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	84 147	63 158	104 987	97 547	100 467	100 467	114 127	130 516	162 093
Other current investments > 90 days	-	0	-	0	0	0	-	-	-
Non current assets - Investments	11 597	16 965	23 149	28 455	28 455	28 455	35 328	41 727	48 267
<b>Cash and investments available:</b>	<b>95 744</b>	<b>80 123</b>	<b>128 136</b>	<b>126 001</b>	<b>128 922</b>	<b>128 922</b>	<b>149 455</b>	<b>172 243</b>	<b>210 361</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	7 783	3 425	2 076	-	-	-	-	-	-
Unspent borrowing	6 133	1 847	2 800	-	-	-	-	-	-
Statutory requirements									
Other working capital requirements	(21 016)	(40 826)	(44 247)	(22 868)	(19 352)	(19 352)	(27 043)	(44 375)	(57 844)
Other provisions									
Long term investments committed	11 597	16 965	23 149	28 455	28 455	28 455	35 328	41 727	48 267
Reserves to be backed by cash/investments	1 891	2 565	2 571	2 637	2 637	2 637	2 218	2 263	2 308
<b>Total Application of cash and investments:</b>	<b>6 388</b>	<b>(16 024)</b>	<b>(13 650)</b>	<b>8 224</b>	<b>11 740</b>	<b>11 740</b>	<b>10 503</b>	<b>(385)</b>	<b>(7 269)</b>
<b>Surplus(shortfall)</b>	<b>89 356</b>	<b>96 147</b>	<b>141 786</b>	<b>117 777</b>	<b>117 182</b>	<b>117 182</b>	<b>138 952</b>	<b>172 628</b>	<b>217 630</b>

## WC032 Overstrand - Schedule 7 - Asset Management

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	139 617	83 899	75 763	83 156	63 894	83 894	48 823	65 831	67 946
Infrastructure - Road transport	15 578	9 203	1 320	14 979	16 331	16 331	1 840	-	-
Infrastructure - Electricity	22 203	24 160	13 041	21 726	22 891	22 891	21 599	14 000	20 500
Infrastructure - Water	48 634	7 300	470	4 737	4 737	4 737	4 529	6 000	4 300
Infrastructure - Sanitation	16 478	8 449	8 692	3 420	3 413	3 413	8 301	10 160	8 500
Infrastructure - Other	5 359	1 400	9 198	10	15	15	15	-	-
Infrastructure	108 252	50 511	32 922	44 873	47 368	47 368	36 284	30 160	33 300
Community	20 997	13 896	32 280	35 611	31 768	31 768	10 366	35 671	34 646
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	795	-	-	-	-	-	-	-
Other assets	9 038	18 697	10 561	2 673	4 738	4 738	2 173	-	-
Intangibles	1 330	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	4 147	47 032	32 727	20 758	19 493	19 493	39 533	28 399	39 325
Infrastructure - Road transport	131	6 892	6 300	-	-	-	11 855	8 274	14 605
Infrastructure - Electricity	-	12 955	3 100	-	-	-	-	-	-
Infrastructure - Water	-	16 331	15 805	11 653	11 653	11 653	10 492	6 800	12 526
Infrastructure - Sanitation	-	1 711	3 179	4 947	4 947	4 947	8 200	1 281	4 500
Infrastructure - Other	-	1 641	-	-	-	-	-	-	-
Infrastructure	131	39 529	28 384	16 600	16 600	16 600	30 547	16 355	31 631
Community	756	5 686	4 343	4 158	2 893	2 893	8 986	12 044	7 694
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3 260	1 617	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>									
Infrastructure - Road transport	15 709	16 094	7 621	14 979	16 331	16 331	13 695	8 274	14 605
Infrastructure - Electricity	22 203	37 115	16 142	21 726	22 891	22 891	21 599	14 000	20 500
Infrastructure - Water	48 634	23 631	16 275	16 390	16 390	16 390	15 021	12 800	16 826
Infrastructure - Sanitation	16 478	10 159	12 071	8 367	8 361	8 361	16 501	11 441	13 000
Infrastructure - Other	5 359	3 041	9 198	10	15	15	15	-	-
Infrastructure	108 383	90 040	61 306	61 473	63 988	63 988	66 831	46 515	64 931
Community	21 753	19 582	36 623	39 768	34 660	34 660	19 352	47 715	42 340
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	795	-	-	-	-	-	-	-
Other assets	12 298	20 513	10 561	2 673	4 738	4 738	2 173	-	-
Intangibles	1 330	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	143 764	130 930	108 489	103 914	103 386	103 386	88 356	94 230	107 271
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>									
Infrastructure - Road transport	947 141	942 269	935 286	925 642	925 642	926 994	906 622	878 784	855 112
Infrastructure - Electricity	609 815	619 999	616 523	620 094	620 094	619 694	619 990	611 408	607 970
Infrastructure - Water	458 648	459 954	461 764	453 842	453 842	453 842	447 747	438 164	431 264
Infrastructure - Sanitation	381 194	377 248	382 354	382 220	382 220	382 213	380 711	373 070	365 842
Infrastructure - Other	39 059	39 501	57 365	59 232	59 232	59 237	54 237	48 920	43 285
Infrastructure	2 435 858	2 438 970	2 453 291	2 441 031	2 441 031	2 441 981	2 409 306	2 350 346	2 303 474
Community	58 783	62 814	64 769	63 654	59 761	58 546	74 093	117 774	155 839
Heritage assets	99 573	99 572	97 573	99 572	99 572	99 572	99 572	99 572	99 572
Investment properties	175 966	164 501	159 761	164 501	164 501	164 501	159 761	159 761	159 761
Other assets	502 906	509 700	502 092	517 890	519 190	519 955	502 016	488 034	473 214
Agricultural Assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	4 449	5 220	4 762	5 368	5 368	5 368	4 179	2 918	1 581
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	3 277 435	3 200 777	3 282 248	3 292 016	3 289 423	3 289 923	3 248 926	3 218 405	3 193 440
<b>EXPENDITURE OTHER ITEMS</b>									
<b>Depreciation &amp; asset impairment</b>	104 408	99 361	106 445	111 362	111 362	111 362	117 690	124 752	132 237
<b>Repairs and Maintenance by Asset Class</b>	114 414	150 358	158 026	121 077	121 077	121 077	120 795	123 857	129 068
Infrastructure - Road transport	42 236	63 749	65 726	57 090	57 090	57 090	61 852	63 763	66 471
Infrastructure - Electricity	14 105	20 488	26 276	16 835	16 835	16 835	17 747	18 486	18 626
Infrastructure - Water	21 502	27 931	25 811	22 874	22 874	22 874	16 555	17 280	18 168
Infrastructure - Sanitation	7 708	15 486	16 060	12 159	12 159	12 159	11 672	11 949	12 587
Infrastructure - Other	1 499	1 491	2 136	2 492	2 492	2 492	2 546	2 639	2 735
Infrastructure	87 049	129 145	138 009	111 449	111 449	111 449	110 372	114 116	118 787
Community	5 408	7 349	6 469	4 546	4 546	4 546	4 876	4 918	5 208
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	21 958	13 864	13 548	5 081	5 081	5 081	5 545	4 822	5 072
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	218 821	249 719	264 471	232 439	232 439	232 439	238 486	248 609	261 304
<b>Renewal of Existing Assets as % of total capex</b>	2.9%	35.9%	30.2%	20.0%	18.9%	18.9%	44.7%	30.1%	36.7%
<b>Renewal of Existing Assets as % of deprecn*</b>	4.0%	47.3%	30.7%	18.6%	17.5%	17.5%	33.6%	22.8%	29.7%
<b>R&amp;M as a % of PPE</b>	3.7%	4.8%	5.1%	3.9%	3.9%	3.9%	3.9%	4.1%	4.3%
<b>Renewal and R&amp;M as a % of PPE</b>	4.0%	6.0%	6.0%	4.0%	4.0%	4.0%	5.0%	5.0%	5.0%

## WC032 Overstrand - Schedule 8 - Basic service delivery measurement

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Household service targets</b>									
<b>Water:</b>									
Piped water inside dwelling	27 295	32 032	28 100	29 295	29 295	29 295	32 483	33 457	34 461
Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	3 436	3 334	3 350	3 188	3 188	3 188	3 144	3 068	3 010
Other water supply (at least min.service level)	199	155	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	30 930	35 521	31 450	32 483	32 483	32 483	35 627	36 525	37 471
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>30 930</b>	<b>35 521</b>	<b>31 450</b>	<b>32 483</b>	<b>32 483</b>	<b>32 483</b>	<b>35 627</b>	<b>36 525</b>	<b>37 471</b>
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)	21 284	21 632	20 030	20 818	20 818	20 818	26 910	27 717	28 548
Flush toilet (with septic tank)	9 646	9 799	11 420	11 665	11 665	11 665	8 717	8 500	8 300
Chemical toilet	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	30 930	31 431	31 450	32 483	32 483	32 483	35 627	36 217	36 848
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>30 930</b>	<b>31 431</b>	<b>31 450</b>	<b>32 483</b>	<b>32 483</b>	<b>32 483</b>	<b>35 627</b>	<b>36 217</b>	<b>36 848</b>
<b>Energy:</b>									
Electricity (at least min.service level)	7 918	7 136	6 625	6 114	6 114	6 114	5 950	5 800	5 650
Electricity - prepaid (min.service level)	14 080	16 458	18 379	19 240	19 240	19 240	19 750	20 450	20 950
<i>Minimum Service Level and Above sub-total</i>	21 998	23 594	25 004	25 354	25 354	25 354	25 700	26 250	26 600
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	1 000	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	1 000	-	-	-	-	-	-
<b>Total number of households</b>	<b>21 998</b>	<b>23 594</b>	<b>26 004</b>	<b>25 354</b>	<b>25 354</b>	<b>25 354</b>	<b>25 700</b>	<b>26 250</b>	<b>26 600</b>
<b>Refuse:</b>									
Removed at least once a week	31 739	31 829	32 691	33 094	33 094	33 094	36 238	37 325	38 449
<i>Minimum Service Level and Above sub-total</i>	31 739	31 829	32 691	33 094	33 094	33 094	36 238	37 325	38 449
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>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>31 739</b>	<b>31 829</b>	<b>32 691</b>	<b>33 094</b>	<b>33 094</b>	<b>33 094</b>	<b>36 238</b>	<b>37 325</b>	<b>38 449</b>
<b>Households receiving Free Basic Service</b>									
Water (6 kilolitres per household per month)	25 406	6 543	6 923	7 297	7 297	7 297	7 100	7 500	8 000
Sanitation (free minimum level service)	6 423	6 543	6 923	7 297	7 297	7 297	7 100	7 500	8 000
Electricity/other energy (50kwh per household per month)	6 423	6 543	6 923	7 297	7 297	7 297	7 100	7 500	8 000
Refuse (removed at least once a week)	6 423	6 543	6 923	7 297	7 297	7 297	7 100	7 500	8 000
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>									
Water (6 kilolitres per indigent household per month)	-	-	1 240	1 320	1 320	1 320	1 637	1 735	1 840
Sanitation (free sanitation service to indigent household)	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household)	-	-	2 822	2 215	2 215	2 215	2 544	2 697	2 858
Refuse (removed once a week for indigent households)	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	<b>-</b>	<b>-</b>	<b>4 062</b>	<b>3 535</b>	<b>3 535</b>	<b>3 535</b>	<b>4 181</b>	<b>4 432</b>	<b>4 698</b>
<b>Highest level of free service provided per household</b>									
Property rates (R value threshold)	100 000	100 000	100 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)	54	58	61	65	65	65	69	73	77
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	210	210	210	210	210	210	210	210	210
<b>Revenue cost of subsidised services provided (R'000)</b>									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) and impermissible values in excess of section 17 of MPRA)	1 824	1 537	1 786	1 863	1 863	1 863	2 047	2 159	2 278
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household)	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	<b>34 102</b>	<b>32 664</b>	<b>38 196</b>	<b>39 989</b>	<b>39 989</b>	<b>39 989</b>	<b>45 214</b>	<b>47 916</b>	<b>50 781</b>

## SCHEDULE 9

## WC032 Overstrand - Schedule 9 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	232 385	199 504	236 511	255 994	260 552	260 552	274 984	297 281	318 547
Executive and council	38 355	42 355	52 212	64 861	64 861	64 861	73 269	83 368	91 792
Budget and treasury office	137 728	150 786	172 800	180 339	183 766	183 766	200 953	213 109	225 908
Corporate services	56 303	6 363	11 499	10 795	11 924	11 924	762	803	847
<i>Community and public safety</i>	50 862	71 418	75 100	101 843	108 825	108 825	116 537	112 616	113 584
Community and social services	2 990	2 574	5 213	4 657	4 757	4 757	11 676	14 703	12 315
Sport and recreation	7 765	11 427	7 939	11 942	10 489	10 489	9 875	12 654	10 752
Public safety	20 142	28 300	31 198	37 676	37 676	37 676	37 988	38 420	38 877
Housing	19 965	29 116	30 750	47 567	55 903	55 903	56 997	46 839	51 640
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	18 567	30 962	17 928	20 033	21 639	21 639	25 639	17 168	24 533
Planning and development	7 907	12 853	9 861	9 043	9 549	9 549	14 810	9 951	10 548
Road transport	10 595	17 790	8 048	10 890	11 990	11 990	10 746	7 129	13 891
Environmental protection	65	319	19	101	101	101	83	88	93
<i>Trading services</i>	461 155	485 124	531 880	581 518	583 818	583 818	620 478	653 995	694 325
Electricity	249 645	270 880	288 745	346 361	344 361	344 361	362 878	383 351	408 112
Water	96 325	96 086	109 581	106 211	109 211	109 211	114 100	121 402	129 044
Waste water management	68 428	65 091	76 694	69 402	70 702	70 702	77 930	79 738	83 495
Waste management	46 758	53 066	56 860	59 544	59 544	59 544	65 570	69 504	73 675
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>762 969</b>	<b>787 007</b>	<b>861 419</b>	<b>959 389</b>	<b>974 834</b>	<b>974 834</b>	<b>1 037 637</b>	<b>1 081 060</b>	<b>1 150 989</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	205 348	119 512	231 348	237 278	249 929	249 929	262 295	273 948	290 221
Executive and council	67 621	71 355	92 928	92 565	106 242	106 242	114 535	118 197	125 860
Budget and treasury office	51 399	23 830	59 094	69 750	70 482	70 482	69 180	73 115	77 153
Corporate services	86 328	24 327	79 327	74 963	73 204	73 204	78 579	82 635	87 207
<i>Community and public safety</i>	87 288	134 133	116 395	141 933	155 493	155 493	179 163	148 176	159 408
Community and social services	26 093	30 255	35 196	31 368	31 215	31 215	34 465	35 334	37 197
Sport and recreation	14 271	18 637	16 677	18 220	18 269	18 269	20 239	20 843	22 140
Public safety	42 651	56 923	52 938	69 453	71 285	71 285	74 657	76 951	79 864
Housing	4 273	28 318	11 584	22 892	34 723	34 723	49 802	15 048	20 208
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	113 012	130 335	109 806	132 046	155 072	155 072	176 435	180 172	189 724
Planning and development	36 280	30 370	23 230	40 308	63 640	63 640	80 325	80 623	85 576
Road transport	71 108	92 659	80 914	84 786	84 933	84 933	90 397	93 565	97 944
Environmental protection	5 624	7 306	5 662	6 952	6 500	6 500	5 712	5 983	6 204
<i>Trading services</i>	346 423	448 042	453 715	453 273	429 231	429 231	455 103	482 255	509 499
Electricity	198 933	247 859	229 494	257 278	255 108	255 108	277 742	297 102	317 281
Water	61 422	99 439	71 697	78 253	62 213	62 213	59 028	61 272	63 072
Waste water management	45 965	64 659	57 717	63 478	57 745	57 745	59 828	62 976	66 197
Waste management	40 102	36 085	94 806	54 264	54 165	54 165	58 505	60 904	62 948
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>752 070</b>	<b>832 022</b>	<b>911 264</b>	<b>964 529</b>	<b>989 724</b>	<b>989 724</b>	<b>1 072 995</b>	<b>1 084 550</b>	<b>1 148 851</b>
<b>Surplus/(Deficit) for the year</b>	<b>10 899</b>	<b>(45 015)</b>	<b>(49 845)</b>	<b>(5 140)</b>	<b>(14 890)</b>	<b>(14 890)</b>	<b>(35 358)</b>	<b>(3 490)</b>	<b>2 138</b>



## SCHEDULE 10

## WC032 Overstrand - Schedule 10 - Budgeted Capital Expenditure by directorate

Vote Description R thousand	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - Council									
Vote 2 - Municipal Manager									
Vote 3 - Management Services	-	-	2 658	-	-	-			
Vote 4 - Finance									
Vote 5 - Community Services	-	5 000	89 992	21 911	20 996	20 996	14 311	38 890	37 031
Vote 6 - Local Economic Development									
Vote 7 - Infrastructure & Planning	-	-	15 839	11 451	13 016	13 016	15 000	14 000	20 500
Vote 8 - Protection Services									
<b>Total Capital Expenditure - Vote</b>	-	5 000	108 489	33 362	34 012	34 012	29 311	52 890	57 531
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - Council							5	-	-
Vote 2 - Municipal Manager							41	-	-
Vote 3 - Management Services	1 274	1 790	-	2 528	4 593	4 593	320		
Vote 4 - Finance							30		
Vote 5 - Community Services	110 111	74 622	-	56 809	53 966	53 966	51 033	41 340	49 740
Vote 6 - Local Economic Development	945	-	-				15	-	-
Vote 7 - Infrastructure & Planning	31 434	49 518	-	10 920	10 520	10 520	6 721		
Vote 8 - Protection Services				295	295	295	880		
<b>Capital single-year expenditure sub-total</b>	<b>143 764</b>	<b>125 930</b>	<b>-</b>	<b>70 552</b>	<b>69 374</b>	<b>69 374</b>	<b>59 046</b>	<b>41 340</b>	<b>49 740</b>
<b>Total Capital Expenditure - Vote</b>	<b>143 764</b>	<b>130 930</b>	<b>108 489</b>	<b>103 914</b>	<b>103 386</b>	<b>103 386</b>	<b>88 356</b>	<b>94 230</b>	<b>107 271</b>