

**REPORT TO COUNCIL: 28 OCTOBER 2008**  
**OFFICE OF THE EXECUTIVE MAYOR**

**STATEMENT OF FINANCIAL PERFORMANCE AND THE IMPLEMENTATION OF THE**  
**2008/09 BUDGET FOR THE FIRST QUARTER ENDING 30 SEPTEMBER 2008**

**1. BACKGROUND**

In terms of Section 52 (d) of the Municipal Finance Management Act No 56, 2003 Chapter 7, the Mayor must within 30 (thirty) days of the end of each quarter, submit a report to Council on the implementation of the budget and the financial state of affairs of the Municipality.

**Compliance**

The September 2008 Monthly Statement of Financial Performance in terms of section 71 (1) of the MFMA was submitted to the Executive Mayor on 14 October 2008.

**The current report approaches the Review in the following order:**

- 2. Overview of Financial Performance**
- 3. Statement of Financial Performance**
- 4. Capital Expenditure**
- 5. Recommendation**

**Annexure**

- A Statement of Financial Position**
- B Financial Ratios and benchmarks**
- C.1 Revenue Projected by Source**
- C.2 Quarterly Summary of Projections of Revenue and Expenditure by Function**
- D Cash Flow statement**
- E Schedule of Investments**
- F Schedule of Borrowings**
- G List of Operating Projects**
- H List of Capital Projects**
- I Dashboard of Capital Projects reflecting top 31 projects**

## 2. OVERVIEW OF FINANCIAL PERFORMANCE

The period being assessed is for the three months ending 30 September 2008.

**Table 1: Performance Summary**

<b><u>Financial</u></b>		<b><u>Cash Management</u></b>	
Estimated Operating surplus for the period	R 110,182,080	Cash on hand	R 90,761,196
Debtors collection ratio %	80.19%	Total value of investments	R 576,771,698
YTD all grants and subsidies	R 110,995,361	Total ceded investments	R 2,247,804
Creditors days	29.00	Total investments - own funds	R 306,442,057
Current ratio	2.44:1	Total conditional grants	R 268,081,837
<b><u>Overall Operating results</u></b>		<b><u>Surplus per Service</u></b>	
Income	R 580,585,357	Water	R2,917,995
Expenditure	R 470,575,081	Electricity	R10,946,943
Transfer to & from Reserves	R171,805	Refuse	R11,683,042
Estimated Surplus	R 110,182,081	Sewerage	R26,084,806
<b><u>Debtors</u></b>		<b><u>Operating Projects Expenditure</u></b>	
Total debtors book	R 409,432,670	Operating Expenditure as a % of total approved budget	10%
Total debt written off	R 24,524		
Year to date collection	R 334,445,102		
<b><u>Capital Expenditure 08/09</u></b>		<b><u>Capital Expenditure 07/08</u></b>	
Capital Expenditure as a % of total approved budget	3%	Capital Expenditure as a % of total approved budget	6%
<b><u>Human Resources</u></b>		<b><u>Human Resources</u></b>	
Staff appointments	219	Number of funded vacant posts	578
Staff terminations	112	Salary bill - Councilors	R 4,603,499
Total staff complement	4,292	Salary bill - Officials	R 144,980,065
Total overtime paid	R 3,075,904	Workforce costs as a % of income	25.8%

## **Comments on the Overall Performance**

- The estimated overall operating results as at 30 September 2008 indicate an estimated surplus of R110.2 million.
- The debtors collection ratio for the period ending 30 September 2008 is 80.19% (07/08: 81.22%).
- Actual personnel costs expressed, as a percentage of actual operating income for the period is 25.8%. The total staff complement is 4,292. There were 219 new appointments made and 112 terminations.
- Creditor's payment days stands at 29 days. The current ratio is 2.44:1.
- As at 30 September 2008 the cash flow of the City reflects a favourable net primary bank balance of R 90.76 million and own investments of R 306.4 million. (**Refer annexure E**).
- Total debtors outstanding as at 30 September 2008 amounts to R 409.4 million. Debt written-off during the period amounted to R24,524. This is debt older than 3 years that is irrecoverable.
- The total accumulative amount borrowed by Council as at 30 September 2008 amounts to R532.41 million (**Refer Annexure F**).

**3. STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED  
30 SEPTEMBER 2008**

The Statement of Financial Performance is presented on the **accrual basis**, which identifies budgeted expenditure to actual expenditure and the corresponding surplus/deficit for the period.

**Table 2: Statement of Financial Performance for the period ended 30 September 2008**

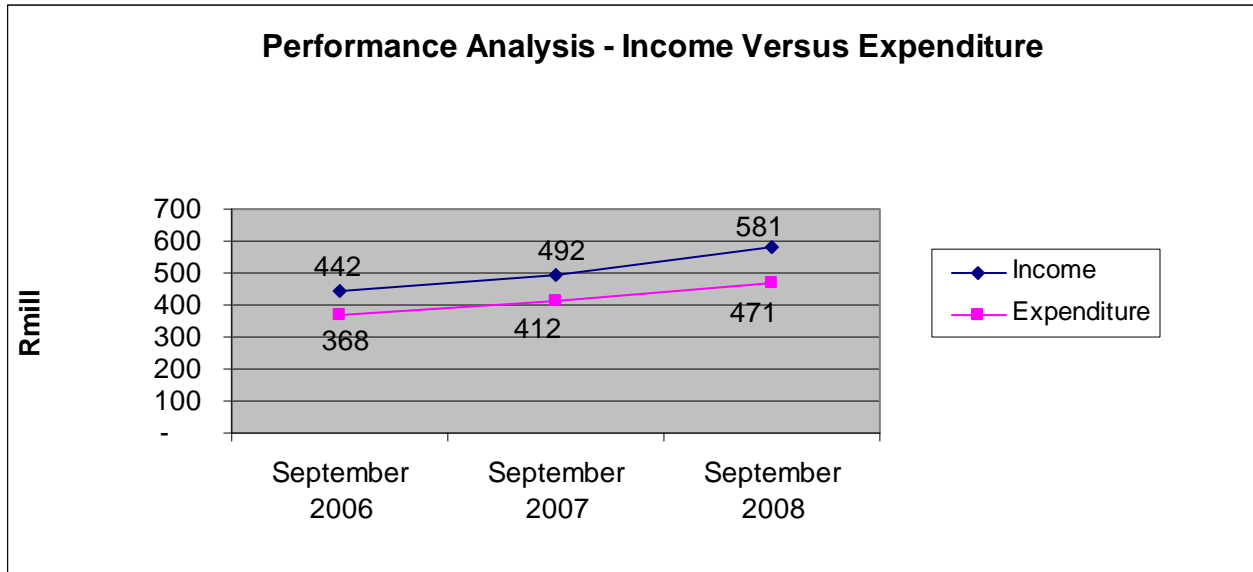
BUFFALO CITY MUNICIPALITY STATEMENT OF FINANCIAL PERFORMANCE					
SEPTEMBER 2008					
		2008/09 ANNUAL BUDGET	2008/09 YTD BUDGET	2008/09 YTD ACCRUED INC / EXP	2008/09 VARIANCE
STATEMENT OF FINANCIAL PERFORMANCE	Note	R	R	R	%
<b>OPERATING INCOME</b>					
Property Rates	1	358,523,317	119,817,825	120,524,750	0.59
Service Charges	2	985,025,885	246,577,503	263,944,828	7.04
Rental of Facilities and Equipment		9,604,292	2,401,073	1,830,991	(23.74)
Interest Earned - External Investments		18,318,834	4,579,709	14,718,178	221.38
Interest Earned - Outstanding Debtors		33,878,313	8,469,578	8,672,773	2.40
Dividends Received		49,867	12,467	0	(100.00)
Fines		8,021,879	2,005,470	1,551,375	(22.64)
Licenses and Permits		11,585,596	2,896,399	2,664,795	(8.00)
Government Grants and Subsidies	3	347,932,886	86,983,222	110,995,361	27.61
Other Income	4	128,946,855	32,236,714	32,362,230	0.39
Operating Project Grants		237,610,094	59,402,524	23,320,076	(60.74)
<b>Total Operating Revenue</b>		<b>2,139,497,818</b>	<b>565,382,482</b>	<b>580,585,357</b>	<b>2.69</b>
<b>OPERATING EXPENDITURE</b>					
Employee Related Costs	5	679,114,422	169,778,606	149,583,564	(11.89)
Bad Debts		42,283,339	10,570,835	10,546,311	(0.23)
Collection Costs		10,164,294	2,541,074	1,190,000	(53.17)
Depreciation		186,058,475	46,514,619	46,514,619	0.00
Repairs and Maintenance	9	140,337,210	35,084,303	18,143,281	(48.29)
Bulk Purchases	6	402,531,451	120,395,938	145,815,220	21.11
Contracted Services		6,846,154	1,711,539	1,130,916	(33.92)
Grants and Subsidies Paid		4,857,652	1,214,413	0	(100.00)
General Expenses - Other	7	408,876,650	102,219,163	74,331,095	(27.28)
Operating Projects	8	237,610,094	59,402,524	23,320,076	(60.74)
<b>Total Operating Expenditure</b>		<b>2,118,679,741</b>	<b>549,433,010</b>	<b>470,575,081</b>	<b>(14.35)</b>
<b>Transfer to/from Leave Reserves</b>		<b>(20,361,751)</b>	<b>(5,090,438)</b>	<b>171,805</b>	
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>456,326</b>	<b>10,859,034</b>	<b>110,182,080</b>	

The method of estimating the Year-to-Date (YTD) Budgets is:

- Grants, rates and service charges – historical income trends
- Other Income – one quarters of the Annual Budget
- Electricity and Water bulk purchase – seasonal trends
- Expenditure (excluding Electricity and Water Bulk purchases) – one quarters of the Annual Budget.

Figure 1 shows Operating Income and Expenditure pattern for the period ending 30 September 2008 compared to the same period in the two previous financial years.

**Figure 1**



**Notes to the Statement of Financial Performance 30 September 2008**

**Note 1: Assessment Rates Services**

Assessment Rates	2007/2008	2007/2008	YTD	2008/2009	2008/2009	2008/2009	YTD
	YTD Budget R	YTD Accrual Inc/Exp R	% Variance	Annual Budget R	YTD Budget R	YTD Accrual Inc/Exp R	Variance %
					3		
<b>Billing Income</b>	115,635,021	114,605,869	(0.89)	358,523,317	119,817,825	120,524,750	0.59
<b>Equitable Share</b>	8,889,202	8,889,202	0.00	29,637,280	9,879,093	10,380,974	5.08
<b>Other Income</b>	14,689,328	14,409,037	(1.91)	48,875,442	12,218,861	3,589,449	(70.62)
<b>Total Revenue</b>	139,213,551	137,904,108	(0.94)	437,036,039	141,915,779	134,495,173	(5.23)

The annual assessment rates accrual reflects a positive variance of 0.59% (0.71 million) as compared to the year-to-date budget.

**Note 2: Service Charges**

The total service charges billing income indicates a positive variance of 7.04% (R17.37 million) for the period ending 30 September 2008.

## Electricity Services

Electricity Service	2007/2008 YTD Budget R	2007/2008 YTD Accrual Inc/Exp R	YTD % Variance	2008/2009 Annual Budget R	2008/2009 YTD Budget R	2008/2009 YTD Accrual Inc/Exp R	YTD Variance %
					3		
<b>Billing Income</b>	115,246,500	118,090,412	2.47	536,285,742	133,987,124	148,815,082	11.07
<b>Equitable Share</b>	5,784,807	5,784,807	0.00	19,685,199	6,561,733	6,895,084	5.08
<b>Other Income</b>	50,626,129	49,163,111	(2.89)	202,627,915	50,656,979	49,183,264	(2.91)
	171,657,435	173,038,330	0.80	758,598,856	191,205,836	204,893,430	7.16
<b>Expenditure</b>	154,340,265	156,649,740	(1.50)	708,179,165	177,044,791	193,946,487	9.55
<b>Surplus / (Deficit)</b>	17,317,170	16,388,590		50,419,691	14,161,045	10,946,943	

Electricity billing reflects a positive variance of 11.07% (R14.8 million) against budget. Overall the year-to-date performance reflects a surplus of R10.9 million.

Other income includes availability charges, cable connections, new connections, and meter test fees, private jobbing, reconnections, sundry income & internal recoveries.

## Water Services

Water Service	2007/2008 YTD Budget R	2007/2008 YTD Accrual Inc/Exp R	YTD % Variance	2008/2009 Annual Budget R	2008/2009 YTD Budget R	2008/2009 YTD Accrual Inc/Exp R	YTD Variance %
					3		
<b>Billing Income</b>	39,491,034	40,269,018	1.97	196,809,224	44,784,286	43,657,559	(2.52)
<b>Equitable Share</b>	9,799,024	9,799,024	0.00	31,923,006	10,641,002	11,181,589	5.08
<b>Other Income</b>	34,729,838	33,034,615	(4.88)	146,613,186	36,653,297	34,072,977	(7.04)
	84,019,896	83,102,657	(1.09)	375,345,416	92,078,585	88,912,125	(3.44)
<b>Expenditure</b>	82,454,319	76,164,760	7.63	373,592,468	93,398,117	85,994,129	(7.93)
<b>Surplus / (Deficit)</b>	1,565,576	6,937,897		1,752,948	(1,319,533)	2,917,995	

The Water Billing Income indicates that there is a negative variance of 2.52% (R1.1 million). The overall year-to-date performance reflects a surplus of R2.9 million.

Other income includes availability charges, new water connections, meter test fees, PSW accounts profit, reconnection fees and sundry income.

## Refuse Services

Refuse Service	2007/2008 YTD Budget R	2007/2008 YTD Accrual Inc/Exp R	YTD % Variance	2008/2009 Annual Budget R	2008/2009 YTD Budget R	2008/2009 YTD Accrual Inc/Exp R	YTD Variance %
					3		
<b>Billing Income</b>	25,595,699	27,558,075	7.67	119,414,425	28,175,153	32,332,671	14.76
<b>Equitable Share</b>	12,772,840	12,772,840	0.00	41,920,352	13,973,451	14,683,333	5.08
<b>Other Income</b>	3,286,581	3,101,971	(5.62)	31,786,281	7,946,570	3,884,522	(51.12)
	41,655,120	43,432,886	4.27	193,121,058	50,095,174	50,900,527	1.61
<b>Expenditure</b>	42,741,720	40,492,982	(5.26)	211,895,096	52,973,774	39,211,503	(25.98)
<b>Surplus / (Deficit)</b>	(1,086,600)	2,939,904		(18,774,038)	(2,878,600)	11,689,024	

Refuse Billing indicates a positive variance of 14.76% (R4.2 million). Overall the year-to-date performance reflects a surplus of R11.7 million.

Other income includes sundry income, Scrap, internal recoveries & littering fines.

## Sewerage Services

Sewerage Service	2007/2008 YTD Budget R	2007/2008 YTD Accrual Inc/Exp R	YTD % Variance	2008/2009 Annual Budget R	2008/2009 YTD Budget R	2008/2009 YTD Accrual Inc/Exp R	YTD Variance %
					3		
<b>Billing Income</b>	35,644,734	36,902,993	3.53	132,516,432	39,630,940	39,139,516	(1.24)
<b>Equitable Share</b>	10,379,907	10,379,907	0.00	38,801,600	12,933,867	13,590,936	5.08
<b>Other Income</b>	7,112,705	5,366,926	(24.54)	31,187,380	7,796,845	4,804,983	(38.37)
	53,137,346	52,649,826	(0.92)	202,505,412	60,361,652	57,535,435	(4.68)
<b>Expenditure</b>	38,161,462	36,271,778	(4.95)	181,333,064	45,333,266	31,450,628	(30.62)
<b>Surplus / (Deficit)</b>	14,975,884	16,378,048		21,172,348	15,028,386	26,084,806	

Sewerage Billing indicates a negative variance of 1.24% (R0.5 million). The overall annual performance reflects a surplus of R 26.1 million. The positive variance is due to sewerage connections for the newly built homes that have been raised together with the implementation of a uniform tariff.

Other income includes sundry income, new connections, availability charges, septic tank drainage and trade effluent.

## Note 3: Grants

The Grant Income received as at 30 September 2008 includes the equitable share grant allocation of R 103.4 million.

#### **Note 4: Other income**

Other income which is made up of numerous miscellaneous items reflects a cash inflow of R32.27 million as against an estimated budget of R32.24 million.

#### **Note 5: Salaries Wages and Allowances**

Salaries, Wages and Allowances reflect under expenditure of 7.04% (R9.67million) due to the budgeted staff structure has not yet been fully populated and is well within the norm.

#### **Staff Salaries and Benefits**

<b><u>Staff Salaries and Benefits</u></b>	<b>2008/2009 Annual Budget R</b>	<b>2008/2009 YTD Budget R</b>	<b>2008/2009 YTD Expenditure R</b>	<b>2008/2009 Variance R</b>	<b>2008/2009 Variance %</b>
<b>Staff Salaries and Benefits</b>	<b>549,390,104</b>	<b>137,347,526</b>	<b>127,673,992</b>	<b>9,673,534</b>	<b>7.04</b>
<b>Company Contributions</b>	<b>109,857,281</b>	<b>27,464,320</b>	<b>17,306,072</b>	<b>10,158,248</b>	<b>36.99</b>
<b>Total</b>	<b>659,247,385</b>	<b>164,811,846</b>	<b>144,980,065</b>	<b>19,831,782</b>	<b>12.03</b>

#### **Councillor's Allowances and Benefits**

<b>Councillors Allowances And Benefits</b>	<b>2008/2009 Annual Budget R</b>	<b>2008/2009 YTD Budget R</b>	<b>2008/2009 YTD Expenditure R</b>	<b>2008/2009 Variance R</b>	<b>2008/2009 Variance %</b>
<b>Total</b>	<b>19,867,037</b>	<b>4,966,759</b>	<b>4,603,499</b>	<b>363,260</b>	<b>7.31</b>

#### **Analysis of Overtime**

<b>Overtime</b>	<b>2008/2009 Annual Budget R</b>	<b>2008/2009 YTD Budget R</b>	<b>2008/2009 YTD Expenditure R</b>	<b>2008/2009 Variance R</b>	<b>2008/2009 Variance %</b>
Directorate of Executive Support Services	114,292	28,573	56,986	(28,413)	(99.44)
Directorate of The Municipal Manager	15,666	3,917	3,271	645	16.48
Directorate of Chief Operations Officer	18,952	4,738	4,452	286	5.98
Directorate of Finance	666,120	166,530	160,033	6,497	3.90
Directorate of Corporate Services	333,029	83,257	38,382	44,876	53.90
Directorate of Engineering Services	5,606,551	1,401,638	1,835,684	(434,046)	(30.97)
Directorate of Development Planning	537,094	134,274	74,521	59,752	44.50
Directorate of Community Services	11,494,787	2,873,697	2,935,079	(61,382)	(2.14)
Directorate of Health and Public Safety	4,628,235	1,157,059	963,696	193,363	16.71
<b>Total</b>	<b>23,414,726</b>	<b>5,853,682</b>	<b>6,129,104</b>	<b>(275,423)</b>	<b>(4.71)</b>

**COMMENTS FROM DIRECTORATES ON OVER/UNDER EXPENDITURE ON OVERTIME**

**(a) DIRECTORATE OF EXECUTIVE SUPPORT**

In terms of the Personal Assistant and Body guards to the Executive Mayor, their work is directly linked to the whereabouts of the Executive Mayor and this resulted in them to work beyond the 40 hours as regulated.

**(b) DIRECTORATE OF ENGINEERING SERVICES**

After hour call outs for emergency repairs and standby.

**(c) DIRECTORATE OF COMMUNITY SERVICES**

**Arts and Cultural Services**

Essential repairs & maintenance work undertaken at various ACS facilities by the Development Section during the weekend and after-hours

Most hall bookings are after hours/over weekends resulting in excessive overtime. It is essential that the overtime is worked as this is a service to the public.

**Solid Waste Management Services**

The staff is working over time due to the preparation for the Festive Season.

**(d) DIRECTORATE OF HEALTH & PUBLIC SAFETY**

**Health**

Staff has to visit initiates on week-ends to ensure compliance of the Traditional Circumcision Act. Nursing staff assist Traffic Department on weekends with their "DIC" campaigns. Traffic Department processes a credit to Nursing cost centre.

**Public Safety**

Races and walks etc tends to taper at this time of the year and there have also not been any major events of late requiring additional traffic and law enforcement attendance.

**Note 6: Bulk Purchases**

<b>Bulk Purchases</b>	<b>2008/2009 Annual Budget R</b>	<b>2008/2009 YTD Budget R</b>	<b>2008/2009 YTD Expenditure R</b>	<b>2008/2009 Variance R</b>	<b>YTD Variance %</b>
Electricity Bulk Purchases	310,422,464	100,677,804	119,488,155	(18,810,351)	18.68
Water Bulk Purchases	92,108,987	19,718,134	26,327,064	(6,608,930)	33.52
<b>TOTAL</b>	<b>402,531,451</b>	<b>120,395,938</b>	<b>145,815,219</b>	<b>(25,419,281)</b>	<b>21.11</b>

The bulk purchases indicate an over expenditure of 21.11% (R25.42 million) but expected to be within the budget at the end of the financial year when taking the trends into consideration.

## Note 7: General Expenses

General Expenses	2008/2009	2008/2009	2008/2009	2008/2009	2008/2009
	Annual Budget R	YTD Budget R	YTD Inc\Exp R	Variance R	% of the YTD budget
Directorate of Executive Support Services	23,594,076	5,898,519	4,161,414	1,737,105	70.55
Directorate of The Municipal Manager	5,855,494	1,463,874	3,344,986	(1,881,113)	228.50
Directorate of Chief Operations Officer	4,232,041	1,058,010	1,281,297	(223,287)	121.10
Directorate of Finance	64,594,473	16,148,618	9,616,771	6,531,848	59.55
Directorate of Corporate Services	23,256,252	5,814,063	5,435,178	378,885	93.48
Directorate of Engineering Services	129,636,295	32,409,074	18,812,441	13,596,633	58.05
Directorate of Development Planning	25,245,491	6,311,373	4,758,085	1,553,288	75.39
Directorate of Community Services	102,809,609	25,702,402	14,557,027	11,145,376	56.64
Directorate of Health and Public Safety	29,652,919	7,413,230	4,216,455	3,196,774	56.88
<b>TOTAL</b>	<b>408,876,650</b>	<b>102,219,163</b>	<b>66,183,654</b>	<b>36,035,509</b>	<b>64.75</b>

The general expenses in total reflect an under expenditure of R36.04 million.

## Note 8: Operational Projects

PROJECTS	2008/2009 Annual Budget R	2008/2009 YTD Budget R	2008/2009 YTD Exp R	2008/2009 Variance R	2008/2009 % Annual Budget
Directorate of Executive Support Services	27,081,935	6,770,484	806,041	5,964,443	2.98
Directorate of The Municipal Manager	102,373	25,593	0	25,593	0.00
Directorate of Chief Operations Officer	19,907,000	4,976,750	144,047	4,832,703	0.72
Directorate of Finance	50,606,344	12,651,586	5,982,258	6,669,328	11.82
Directorate of Corporate Services	4,700,180	1,175,045	181,183	993,862	3.85
Directorate of Engineering Services	18,293,053	4,573,263	440,881	4,132,382	2.41
Directorate of Development Planning	17,029,819	4,257,455	111,231	4,146,224	0.65
Housing Projects	74,006,940	18,501,735	10,779,563	7,722,172	14.57
Directorate of Community Services	23,795,000	5,948,750	4,632,488	1,316,262	19.47
Directorate of Health and Public Safety	2,087,450	521,863	242,385	279,478	11.61
<b>TOTAL</b>	<b>237,610,094</b>	<b>59,402,524</b>	<b>23,320,076</b>	<b>36,082,447</b>	<b>9.81</b>

Operating Projects expenditure efficiency ratio for the period ending 30 September 2008 is 39.26% (R23.32 million). The current year's expenditure has increased slightly when compared to the same period in the previous financial year (2007/2008: 38%). The under-expenditure of the various directorates is attached as an annexure (**Refer to Annexure G**)

## **Note 9: Repairs and Maintenance**

<b>Repairs &amp; Maintenance</b>	<b>2008/2009 Annual Budget R</b>	<b>2008/2009 YTD Budget R</b>	<b>2008/2009 YTD Expenditure R</b>	<b>2008/2009 Variance R</b>	<b>2008/2009 % of the YTD Budget</b>
Directorate of Executive Support	1,271,989	317,997	12,559	305,438	3.95
Directorate of The Municipal Manager	37,295	9,324	0	9,324	0.00
Directorate of Chief Operations Officer	11,567	2,892	0	2,892	0.00
Directorate of Finance	1,066,034	266,509	97,453	169,055	36.57
Directorate of Corporate Services	3,511,541	877,885	669,103	208,782	76.22
Directorate of Engineering Services	109,132,873	27,283,218	14,677,921	12,605,297	53.80
Directorate of Development Planning	9,530,888	2,382,722	1,207,155	1,175,567	50.66
Directorate of Community Services	12,079,608	3,019,902	1,127,629	1,892,273	37.34
Directorate of Health and Public Safety	3,695,415	923,854	351,459	572,395	38.04
<b>TOTAL</b>	<b>140,337,210</b>	<b>35,084,303</b>	<b>18,143,281</b>	<b>16,941,022</b>	<b>51.71</b>

### **Comments from Directorates on over/under expenditure on Repairs and Maintenance**

#### **(a) DIRECTORATE OF EXECUTIVE SUPPORT**

##### **Equipment**

Payment for equipment is currently being processed through Supply Chain Management.

##### **Motor Vehicles**

Budget is used for repairs, petrol and service for Mayoral Vehicles. No repairs are required as yet and service is arranged as and when required.

##### **Minor Improvements and Alterations**

Payment are currently being processed through Supply Chain Management

#### **(b) DIRECTORATE OF CORPORATE SERVICES**

##### **Computer Equipment**

Vote utilised for maintenance, repairs, cabling & networking of personal computers. It is anticipated that the vote will not be overspent by the end of the financial years.

##### **Equipment**

The provision made for equipment is meant for repairs and will be used when the need arises.

##### **Minor Improvement & Alterations**

Funding will be utilised for partitioning of the 4th floor in Trust Centre.

##### **Motor Vehicles**

The provision is for repairing and maintenance of vehicles. It is anticipated that the vote will not be overspent at the end of the financial year.

##### **Office Machines and Equipment**

The votes are used amongst other thing for payment of annual contracts, expenditure is not linear. Monthly spending will differ from time to time and will be maintained within the budget.

(c) **DIRECTORATE OF ENGINEERING SERVICES**

**ELECTRICAL OPERATIONS**

**Buildings**

Budget R104 478

Actual R 7 914

Expenditure incurred as and when required.

**Consumer Services**

Budget R1 206 231

Actual R 307 497

Installations, Services and Meter Testing – Repairs and Maintenance carried out as and when required to meters, kiosks, ground maintenance, cable testing, load control, etc.

**Deferred Maintenance**

Budget R29 464 358

Actual R 1 057 697

Essential repairs carried out by Contractors. Expenditure incurred as and when required.

**Distribution Network**

Budget R159 091

Actual R 7 044

Essential repaired carried out as and when required.

**Electrical Equipment**

Budget R12 720 000

Actual R 51 698

Damage to electrical equipment. Expenditure unpredictable.

**Electrical Repairs**

Budget R742 000

Actual R 16 488

Temporary supply, banners, moving of electrical equipment on request of consumer, etc consumer demand.

**Equipment & Small Plant**

Budget R2 155 618

Actual R 14 181

Equipment and small plant repaired as and when required.

**Minor Improvements & Alterations**

Budget R5 936

Actual R Nil

Funds allocated for alterations not completed.

**Network**

Budget R926 633

Actual R 98 300

Emergency cable repair carried out as and when required.

**Storm Damage**

Budget R254 824

Actual R Nil

Storm damage emergency repair carried out as and when required.

**Overhead Mains**

Budget R1 717 722

Actual R 363 226

Maintenance and repair to overhead mains – continuous.

**Street Lighting**

Budget R1 371 984

Actual R 213 921

Maintenance and repair to street lighting – continuous.

**Substations**

Budget R1 431 241

Actual R 451 252

Maintenance and repair to substations – continuous.

**Underground Mains**

Budget R1 187 531

Actual R 254 387

Maintenance and repair to underground mains - continuous.

**SANITATION DIVISION****Buildings**

Budget R137,161 (51 % spent)

Awaiting quotations.

**Deferred Maintenance**

Budget R5,760,023 (15 % spent)

Projects underway. Awaiting invoices.

**Clear Sewer Tracks**

Budget R151,116 (8 % spent)

Projects underway.

**Electrical Repairs**

Budget R170,578 (48 % spent)

Carried out as and when required.

**Major Equipment**

Budget R300,530 (42 % spent)

Items purchased as and when required.

**Manhole Replacement**

Budget R45,174 (33 % spent)

Projects underway.

### **Sewer Network**

Budget R596,390 (23 % spent)

Projects underway.

## **WATERWORKS**

### **Deferred Maintenance**

R 3,138,619 Budget (5% Spent)

### **Mains and Leadings**

R 5,183,713 Budget (22% Spent)

On-going maintenance of the water infrastructure.

### **Water Network**

R 837,841 Budget (66% Spent)

This budget is going in order to service the Water Management Information System and the Telemetry Network.

### **Water Meters**

R 1,937,552 Budget (65% Spent)

Dependent on number of new buildings being built.

Should the current expenditure trend continue this vote will be over spent by R300,000.

### **Buildings**

R 286,849 Budget (4% Spent)

Maintenance of buildings as and when required.

### **Plant Repairs**

R 746,635 Budget (16% Spent)

Utilised as and when required.

### **Road Maintenance: General**

R 105,880 Budget (0% Spent)

Repairs undertaken to access roads to dams and pump stations as and when required.

### **Electrical Equipment**

R 286,041 Budget (18% Spent)

Routine maintenance and repairs to plant.

### **Sludge Dams**

R 119,496 Budget (2% Spent)

Clearing of sludge dams to comply with National Regulations.

### **Booster Pumps**

R 211,190 Budget (51% Spent)

Maintenance undertaken as and when required.

### **New Leadings**

R 916,387 Budget (24% Spent)

For new leadings to developments – demand driven.

### **Radio Equipment**

R 101,873 Budget (6% Spent)

Used to maintain the vehicle radios in the fleet when required.

**Reinstate Trenches**

R 611,240 Budget (4% Spent)

Used to reinstate trenches after repairs to pipes, etc.

**Service Reservoirs**

R 696,416 Budget (23% Spent)

Maintenance of reservoirs, grass cutting and grounds.

**ROADS DIVISION****Footpaths Improved**

Budget R423,847 16% Spent

Costs Continuous

**Roads Maintenance General**

Budget R12,280,126 16% Spent

Costs Continuous

**Roads Maintenance Rural**

Budget R2,493,221 16% Spent

Costs Continuous

**Sidings**

Budget R237,450 16% Spent

Emergency Work

**Stormwater Control**

Budget R4,487,797 16% Spent

Costs Continuous

**Street Name Signs**

Budget R35,617 16% Spent

Continuous Replacing Signs

**Traffic Signs**

Budget R59,362 20% Spent

Continuous Replacing Signs

**(d) DIRECTORATE OF COMMUNITY SERVICES****ARTS AND CULTURAL SERVICES****Library Books**

The vote is under-spent. Expenditure occurs on a month-to-month basis. Book purchases and purchase of essential book processing materials i.e. book covers requisitioned and sent to Procurement for capturing.

**ENVIRONMENTAL SERVICES****Buildings and buildings/depot**

Funds to be used for alterations to 265 Oxford Street (building maintenance unable to assist) and Commercial road office. The department has requested for quotations.

**Cemeteries**

Used when repairs required

**Electrical Equipment**

Work instruction not reflected – fixing clock machine

**Grounds**

Orders placed not reflected

**Mains and leadings**

Work Instruction – are not sent to jobbing but to Supply Chain Management. The costs which contractors are charging compared to building maintenance are very high - therefore insufficient funds

**Plant repairs**

Orders placed

**Playground Equipment and Radio Equipment**

Repairs when required

**Road maintenance**

Work instructions sent to road maintenance to reinstate paving, costs not reflected.

**Tools and equipment**

Bulk purchases done when required.

**AMENITIES****Repairs and Maintenance**

Votes are generally under spent because of the processes at our Supply Chain Management Section.

**The Mains & Leading and Minor Improvement**

Votes are overspent because of the emergency work done on underground burst pipes at our Sports fields Section which is always giving us problems.

**SOLID WASTE MANAGEMENT SERVICES****Plant repairs**

Orders already with stores department.

**Radio equipment**

Repairs when required

**Tools and equipment**

Bulk purchases done when required.

(e) **DIRECTORATE OF HEALTH & PUBLIC SAFETY**

**Office of the Director**

**Buildings; Electrical Equipment and Office Machine and Equipment**

Expenditure occurs as and when repairs and maintenance are done.

**Extinguishers**

Service is done annually in the second half of the financial year.

**Health Services**

**Buildings; Electrical Equipment; Office Machine and Equipment and Equipment**

Repairs and Maintenance carried out as and when required.

**Environmental Pollution Control**

Meters for air pollution monitoring station gets calibrated once every three months, therefore costs not proportional for the year

**Extinguishers**

Service is done annually in the second half of the financial year.

**Grounds**

Invoice has been submitted to Supply Chain Management, the expenditure is not yet reflected on the financial system.

**Public Safety**

Repairs and maintenance is incurred as and when required, depending on break down of equipment.

#### 4. CAPITAL EXPENDITURE

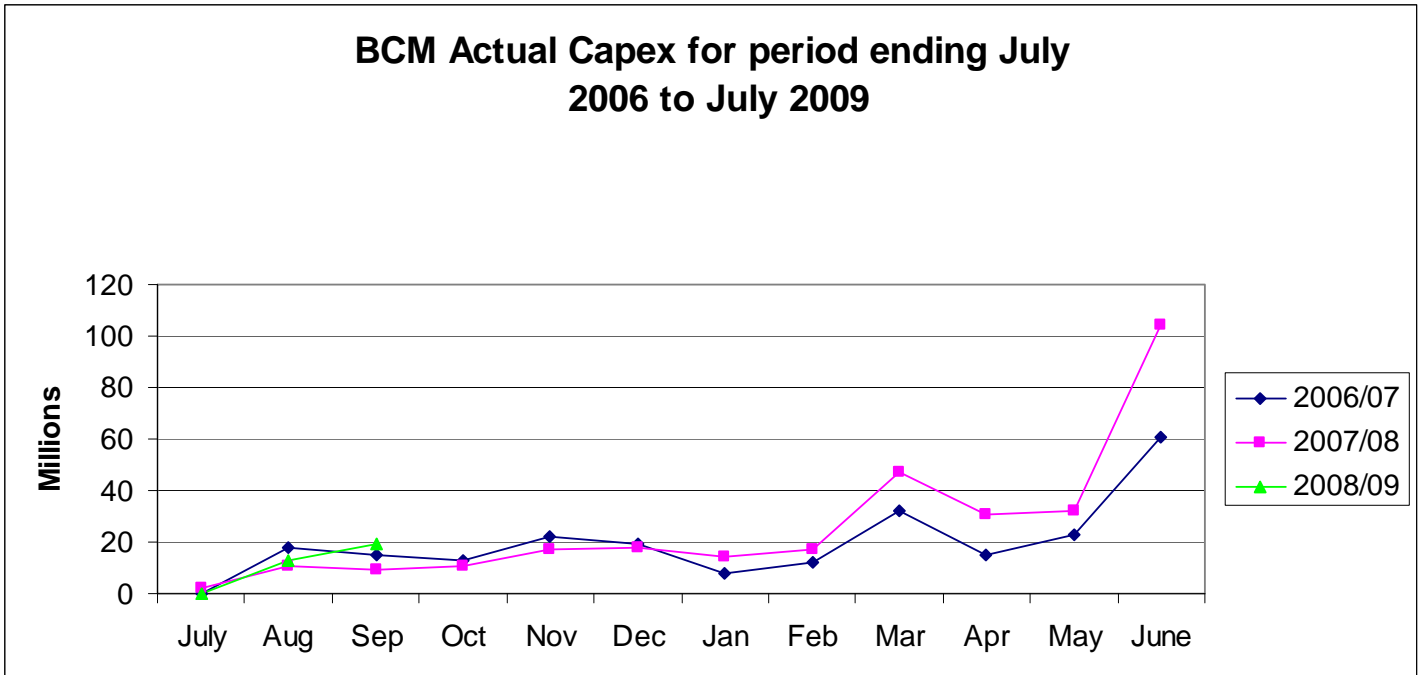
The total capital expenditure as at 30 September 2008 amounts to R31,5 m which is 3% of the approved budget for the 2008/09 financial year. The capital expenditure indicates a decrease in the expenditure pattern when compared to the same period in the previous financial year (2007/2008: 6%).

**Table 1: Capital Expenditure per Funding Source**

<b>Funding Source</b>	<b>2008/2009 Approved Budget</b>	<b>2008/2009 YTD Actual Expend.</b>	<b>YTD Exp /Approved Budget</b>
	<b>R</b>	<b>R</b>	<b>%</b>
Capital Replacement Reserve	59,101,900	1,738,522	3%
External Financing Fund	82,668,732	3,947,475	5%
External Financing Fund / DBSA	54,700,000	4,321,468	8%
Buffalo City Metropolitan Transport Board	14,659,997	0	0%
Creditors	140,244	8,000	6%
Own Funding	650,000	0	0%
Development Bank of SA (Loan)	250,000,000	209,819	0%
Development Bank of SA (Grant)	51,078	0	0%
Department of Recreation, Sports, Arts and Culture	50,000,000	0	0%
Dept of Science & Technology	4,266,008	9,000	0%
Dept of Local Govt. & Housing	27,968,398	0	0%
Disaster Management Fund	227,926	250	0%
Dept of Land Affairs	2,953,025	838,998	28%
Dept of Water Affairs & Forestry	281,394	0	0%
Eastern Cape Development Co-Operation	344,272	0	0%
European Commission	53,261,212	3,444,423	6%
National Electricity Provider	35,453,971	116,661	0%
Leiden Platform	18,822	11,224	60%
Municipal Infrastructure Grants	202,150,279	16,799,567	8%
Municipal Systems Improvement Grant	100,161	0	0%
Neighborhood Development Partnership Grant	41,100,000	0	0%
Other	432,549	80,214	19%
Public	8,000,000	0	0%
Public Transport Infrastructure & Systems Grant	8,592,000	0	0%
Restructuring Grant	6,728,170	0	0%
Swedish Internal. Develop agency	173,701	0	0%
<b>TOTAL</b>	<b>904,023,839</b>	<b>31,525,621</b>	<b>3%</b>

Figure 1 below compares the Actual Capital Expenditure per month for the period ending 30 September 2008 against the same period in 2006/2007 and 2007/2008 financial years.

**Figure 1**



The actual capital expenditure for the month of September 2008 has increased when compared to the same period in 2007/08 and 2006/07.

Table 2 identifies the actual Capital Expenditure per Directorate against budget.

**Table 2: Actual Expenditure per Directorate against Budget**

Directorate	2008/2009	2008/2009	YTD Exp
	Approved Budget	YTD Actual Expend.	/Approved Budget
	R	R	%
Directorate of Executive Support	86,907,279	79,661	0%
Chief Operations Officer	28,336,398	18,950	0%
Directorate of Finance	7,656,547	760,674	10%
Directorate of Corporate Services	8,022,961	0	0%
Directorate of Engineering	531,766,842	21,829,581	4%
Directorate of Development Planning	99,251,083	6,262,252	6%
Directorate of Community Services	110,229,455	2,515,881	0%
Directorate of Public Safety and Health	31,853,274	58,622	8%
<b>TOTAL</b>	<b>904,023,839</b>	<b>31,525,621</b>	<b>3%</b>

Table 3 below gives a breakdown of the spending per Service.

**Table 3: Spending per Service**

	<b>2008/2009 Approved Budget</b>	<b>2008/2009 YTD Actual Expend.</b>	<b>YTD Exp /Approved Budget</b>
<b>Service</b>	<b>R</b>	<b>R</b>	<b>%</b>
Amenities	25,951,645	2,134,640	8%
Waste Management	73,987,213	267,985	0%
Electricity	109,292,609	174,000	0%
Environmental Services	5,874,589	104,256	2%
Health	3,138,371	26,578	1%
Housing	27,968,398	0	0%
Roads and Storm water	153,164,683	8,464,996	6%
Sewerage	120,105,414	5,383,134	4%
Transport Planning	85,342,000	6,054,020	7%
Water	68,555,136	5,958,878	9%
Public Safety	28,479,903	8,250	0%
Support Services	104,790,699	892,080	1%
Other	97,373,179	2,056,804	2%
<b>TOTAL</b>	<b>904,023,839</b>	<b>31,525,621</b>	<b>3%</b>

**Note:** Annexure “I” is a dashboard reflecting the top 31 capital projects which constitutes 71% of the approved budget. The dashboard indicates the status of the capital projects with comments from the Directorates for the period ending 30 September 2008.

**5. RECOMMENDATION**

It is recommended:

1. That the statement of financial performance and the implementation of the 2008/2009 budget for the first quarter ending 30 September 2008 be adopted in terms of the MFMA.

**FOR CONSIDERATION**

**N.C. PETER  
EXECUTIVE MAYOR**

**DATE: \_\_\_\_\_**

**STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2008**

<b>BUFFALO CITY MUNICIPALITY</b>			
<b>ESTIMATED STATEMENT OF FINANCIAL POSITION</b>			
		<b>SEPTEMBER 2008</b>	<b>AUGUST 2008</b>
<b><u>NET ASSETS AND LIABILITIES</u></b>			
<b>Note</b>			
<b>NET ASSETS</b>		6,501,560,333	6,469,038,012
COID Fund		9,015,498	9,079,861
Capital Replacement Reserve		30,375,304	30,375,304
Self-Insurance Reserve		27,005,345	26,943,911
Revaluation Reserve		182,715,166	182,715,166
Accumulated Surplus	1	6,252,449,020	6,219,923,770
<b>NON-CURRENT LIABILITIES</b>		787,961,009	792,974,743
Long-Term Liabilities		507,682,840	512,696,574
Provisions		280,278,169	280,278,169
<b>CURRENT LIABILITIES</b>		458,947,685	469,247,313
Consumer Deposits		25,774,408	25,659,621
Provisions		7,001,688	7,001,688
Creditors	2	174,895,339	198,597,376
Unspent Conditional Grants and Receipts		226,544,736	213,257,114
Current Portion of Long-Term Liabilities		24,731,514	24,731,514
<b>Total Net Assets and Liabilities</b>		<b>7,748,469,027</b>	<b>7,731,260,068</b>
<b><u>ASSETS</u></b>			
<b>NON-CURRENT ASSETS</b>		6,628,319,937	6,609,783,822
Property, Plant and Equipment		6,613,064,379	6,594,559,190
Intangible Assets		7,501,700	7,501,700
Agricultural Assets		974,150	974,150
Investments		6,779,708	6,748,782
<b>CURRENT ASSETS</b>		1,120,149,090	1,121,476,246
Inventory		41,859,874	38,652,427
Consumer Debtors	3	324,500,547	326,557,595
Other Debtors	4	84,932,123	73,790,687
Current Portion of Long-Term Receivables		246,538	267,356
Call Investment Deposits		566,936,609	636,856,029
Vat		10,750,813	9,302,470
Cash		161,390	161,390
Bank		90,761,196	35,888,292
<b>Total Assets</b>		<b>7,748,469,027</b>	<b>7,731,260,068</b>

<b>NOTES TO ESTIMATED STATEMENT OF FINANCIAL POSITION - SEPTEMBER 2008</b>			
<b>NOTE</b>		<b>SEPTEMBER</b>	<b>AUGUST</b>
		<b>2008</b>	<b>2008</b>
<b>1</b>	<b>Accumulated Surplus</b>	<b>(6,231,140,682)</b>	<b>(6,219,923,770)</b>
	Accumulated Surplus per gs660	(6,607,800,980)	(6,648,402,862)
	Less: Interest accrued	40,326,341	31,009,746
	Less: Interest paid	6,188,278	-
	Less: Electrical Purchases September 2008	25,829,540	45,267,722
	Less: Water Purchases September 2008	8,414,642	8,452,015
	Less: Provision For Bad Debts	10,546,311	7,047,223
	Less: Poor Relief Allocations	8,147,441	7,972,055
	Less: Annual Apportionment of Rates, Refuse & Sewerage Fees	331,858,723	375,835,223
	Add: Operating Projects Income ex Conditional Grants	(12,841,727)	(12,917,642)
	Add: Market Income Arrears	(1,070,470)	(971,277)
	Less: Vehicle Registration Commission	3,006,154	3,127,887
	Add: Income i.r.o.electricity & water to be accrued	(35,852,389)	(35,852,389)
	Add: Other Income	(7,892,546)	(491,471)
<b>2</b>	<b>Creditors</b>	<b>(174,895,339)</b>	<b>(198,597,376)</b>
	Creditors per gs660	(108,372,592)	(115,817,926)
	Add: Interest accrued	(40,326,341)	(31,009,746)
	Add: Electrical Purchases September 2008	(25,829,540)	(45,267,722)
	Add: Water Purchases September 2008	(8,414,642)	(8,452,015)
	Less: Market Income Arrears	1,070,470	971,277
	Add: Vehicle Registration Commission	(3,006,154)	(3,127,887)
	Less: Grants & Subsidies	12,841,727	12,917,642
	Add:Vat	(10,750,813)	(9,302,470)
	Less: Other Income	7,892,546	491,471
<b>3</b>	<b>Consumer Debtors</b>	<b>324,500,547</b>	<b>326,557,595</b>
	Consumer Debtors per gs660	631,053,192	673,587,652
	Less: Provision For Bad Debts	(10,546,311)	(7,047,223)
	Less: Annual Apportionment of Rates, Refuse & Sewerage Fees	(331,858,723)	(375,835,223)
	Add: Income i.r.o.electricity & water to be accrued - year-end	35,852,389	35,852,389
<b>4</b>	<b>Other Debtors</b>	<b>84,932,123</b>	<b>73,790,687</b>
	Other Debtors per gs660	99,267,842	81,762,742
	Less: Interest paid	(6,188,278)	-
	Less: Poor Relief Allocations	(8,147,441)	(7,972,055)

### FINANCIAL RATIOS AND BENCHMARKS

The Table below gives details of commonly used financial ratios and benchmarks. The information in the table is the actual position as at June 2008 and for the period ending September 2008.

Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
<b><u>Borrowing Management</u></b>			
Debt to Asset ratio	Total debt / Total assets	6.9%	7.0%
Debt to revenue	Total debt / Annual income	29.7%	23.1%
Interest bearing debt to revenue	Int bearing debt / Annual income	29.7%	23.1%
Ave interest paid on debt	Based on loan amortisation schedule	11.7%	11.7%
Capital charges to operating expenditure	Capital Charges / Operating expenditure	8.6%	8.0%
Interest as a % of operating expenditure	Interest paid / Operating expenditure	1.3%	1.0%

As a result of the revaluation of Property, Plant & Equipment(PPE), the Debt to Asset Ratio has decreased significantly to 6.9%. The interest bearing debt currently is less than National Treasury target ( 35%) , but the most recent R250 mill loan from DBSA is expected to increase the rate and utilize the whole capacity for taking loans. BCM's credit rating has now improved from AA- to A1, after Moodys re-rated the City. This is significant in terms of maintaining financial stability and long-term viability.

Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
<b><u>Safety of Capital</u></b>			
Debt to equity	Total debt / funds and reserves	8.2%	8.4%
Gearing	Funds and reserves / long term debt	12.21	11.86

The debt to equity ceiling is 0.50, the revaluation of PPE has resulted in an increased margin of safety.

Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
Current Ratio	Current assets / current liabilities	2.44	2.20
Liquid Ratio	Cash assets / current liability	0.87	1.28

This is the regular test of liquidity and shows a low level in the net liquidity of the City, although the hard cash resources have remained steady over the financial year ended 30 June 2008. Hard cash resources to cover these liabilities have remained stable which demonstrates the ability to fully cover all short term liabilities with available cash resources. The current ratio position is viewed in a positive light as far as credit ratings go. In terms of liquidity, Buffalo City has a strong capacity to repay short term liabilities.

Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
<b>Revenue management</b>			
Debtors collection rate [payment level]	Year to date receipts / Year to date billing	80.2%	94.6%
Outstanding debtors to revenue	Outstanding debtors [net] / total income [annual]	19.1%	14.4%
Days debtors outstanding	Outstanding debtors [net] / total income [annual] x 365	69.8	52.4

The debtors collection rate has decreased and needs to reach 95%. Finance is exploring avenues to increase the collections in the City via data cleansing and data integrity checks as well as increased efforts to collect outstanding debt.

Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
<b>Efficiency</b>			
Personnel costs to operating income	Personnel costs / operating income	25.8%	21.8%

Personnel costs as a portion of operating income have increased to 25.76%. This continues to be an area of focus of the City to achieve the targets set out by National Treasury. This is steadily improving and is a pleasing trend to see.

Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
<b>Creditors management</b>			
Creditors system efficiency	% of creditors paid within terms	100%	100%

A strong financial trait of the City is its commitment and ability to pay its creditors within terms and in full (Top 10 Creditors). The constant 100% payment level to creditors highlights this.

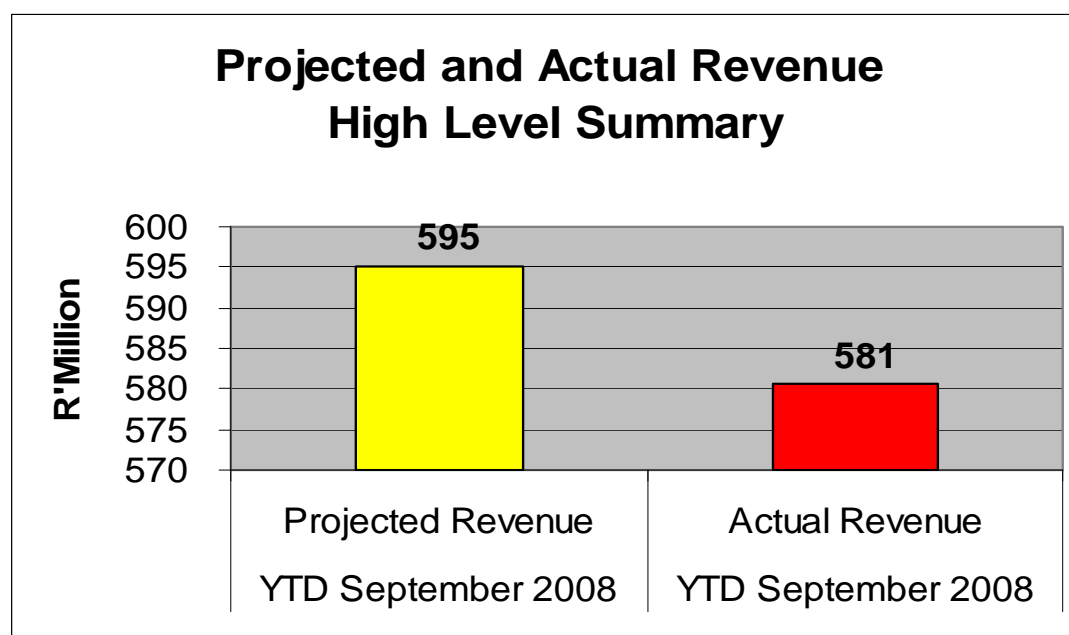
Financial Benchmarks	Basis of Calculation	Sept 2008	June 2008
<b>Other indicators</b>			
Electricity distribution losses - % value	[Total units purchased less total sold] / total units purchased	15.0%	15.0%
Water distribution losses - % value	[Total units purchased less total sold] / total units purchased	41.2%	41.0%
Asset maintenance rate	Repairs expenditure / total value of fixed assets	0.3%	1.2%

The asset maintenance rate has increased over the past few years and will continue to do so.

The water department has installed a water management system that includes telemetry to identify where system losses occur, which is meant to decrease net losses. It is pleasing to note that the electricity department has focused on reducing electricity distribution losses.

**REVENUE PROJECTIONS BY SOURCE**

<b>Source</b>	<b>YTD September 2008 Projected Revenue</b>	<b>YTD September 2008 Actual Revenue</b>
	<b>R'million</b>	<b>R'million</b>
Assessment rates	120	121
Electricity	134	149
Sanitation	40	39
Water	45	44
Refuse removal	28	32
Grants & subsidies	117	111
Conditional Grants	59	23
Fines	2	2
Other	51	60
<b>Total Revenue</b>	<b>595</b>	<b>581</b>



## QUARTERLY SUMMARY OF PROJECTIONS OF REVENUE AND EXPENDITURE BY FUNCTION

Vote / Function	YTD 'Sept - 08 Projected			YTD 'Sept - 08 Actuals			Sept '08 - 'June '09		
	Opex R'000	Capex R'000	Rev R'000	Opex R'000	Capex R'000	Rev R'000	Opex R'000	Capex R'000	Rev R'000
<b>Executive Mayor</b>									
Vote : Executive & Council	9,116		1,471	7,495		3,990	27,347		3,670
Vote : Finance & Admin - IT	679	63	483	453			2,036	188	1,206
Vote : Finance & Admin - Other	11,738	21,618	5,162	5,034	80	1,454	35,214	64,855	12,894
Vote : Planning & Development	2,006		601	880		657	6,018		1,502
<b>TOTAL</b>	<b>23,538</b>	<b>21,681</b>	<b>7,717</b>	<b>13,862</b>	<b>80</b>	<b>6,101</b>	<b>70,615</b>	<b>65,043</b>	<b>19,271</b>
<b>Municipal Manager</b>									
Vote : Finance & Admin - Internal Aud	850		29	543		785	2,551		73
Vote : Finance & Admin ( Other )	3,450			5,252		2,680	10,350		
Vote : Other				8,261		2,089			
Vote : Planning & Development									
<b>TOTAL</b>	<b>4,301</b>		<b>29</b>	<b>14,057</b>		<b>5,554</b>	<b>12,902</b>		<b>73</b>
<b>Chief Operations Officer</b>									
Vote : Finance & Admin ( Other )	1,125	68	875		19		3,374	203	2,625
Vote : Planning & Development	3,723		3,723				11,168		11,168
Vote : Housing	21,902	6,975	20,014				65,705	20,924	60,043
<b>TOTAL</b>	<b>26,749</b>	<b>7,042</b>	<b>24,612</b>		<b>19</b>		<b>80,247</b>	<b>21,127</b>	<b>73,836</b>
<b>Financial Services</b>									
Vote : Finance & Admin ( finance )	57,545	1,688	179,329	44,590	761	181,552	172,634	5,063	447,491
<b>TOTAL</b>	<b>57,545</b>	<b>1,688</b>	<b>179,329</b>	<b>44,590</b>	<b>761</b>	<b>181,552</b>	<b>172,634</b>	<b>5,063</b>	<b>447,491</b>
<b>Corporate Services</b>									
Vote : Executive & Council									
Vote : Finance & Admin ( HR )	4,311	71		7,424		5,436	12,932	214	3,554
Vote : Finance & Admin ( IT )	5,111	1,015	1,422	2,950		2,949	15,334	3,045	357
Vote : Finance & Admin ( Other )	8,016	893	143	4,194		3,066	24,049	2,678	
<b>TOTAL</b>	<b>17,438</b>	<b>1,979</b>	<b>1,565</b>	<b>14,568</b>		<b>11,452</b>	<b>52,315</b>	<b>5,936</b>	<b>3,911</b>
<b>Engineering Services</b>									
Vote : Finance & Admin ( Other )	6,544	20,000	827	5,199	1,849	7,208	19,632	60,000	2,064
Vote : Waste Water Management	33,610	30,026	52,518	27,060	5,383	49,460	100,830	90,079	131,138
Vote : Road Transport	28,056	38,291	2,504	28,387	8,465	8,781	84,169	114,874	6,252
Vote : Water	53,720	17,264	69,366	66,716	5,959	69,838	166,084	51,791	173,180
Vote : Electricity	158,313	27,323	166,189	113,541	174	151,410	334,874	81,969	414,747
Vote : Other ( Vehicles )									
<b>TOTAL</b>	<b>280,243</b>	<b>132,904</b>	<b>291,404</b>	<b>240,903</b>	<b>21,830</b>	<b>286,697</b>	<b>705,588</b>	<b>398,713</b>	<b>727,380</b>
<b>Planning &amp; Development</b>									
Vote : Finance & Admin ( Other )	4,860	907	218	3,364	174	4,359	14,581	2,720	544
Vote : Planning & Development	20,304	23,422	7,907	14,765	6,062	4,256	60,913	70,266	19,740
Vote : Housing	169		169	90		154	507		423
Vote : Other ( Bus & BCMET )	4,453	475	4,782	4,914	26	3,171	13,358	1,425	11,944
<b>TOTAL</b>	<b>29,786</b>	<b>24,804</b>	<b>13,076</b>	<b>23,134</b>	<b>6,262</b>	<b>11,941</b>	<b>89,358</b>	<b>74,411</b>	<b>32,651</b>
<b>Public Health and Public Safety</b>									
Vote : Finance & Admin ( Other )	891			745	24	867	2,673		
Vote : Health	12,570	785	10,526	13,373	27	4,731	37,709	2,354	26,264
Vote : Public Safety	28,294	7,120	22,005	24,246	8	18,009	84,882	21,360	54,910
Vote : Other ( Dog Tax )	180		290	128		1	540		725
<b>TOTAL</b>	<b>41,934</b>	<b>7,905</b>	<b>32,821</b>	<b>38,492</b>	<b>59</b>	<b>23,608</b>	<b>125,803</b>	<b>23,714</b>	<b>81,898</b>
<b>Community Services</b>									
Vote : Finance & Admin ( Other )	1,419		371	1,059		190	4,258		928
Vote : Community Services	14,845	4,166	3,577	16,671	1,294	6,143	44,536	12,499	8,934
Vote : Sports & Recreation	10,435	2,321	858	11,035	840	314	31,306	6,964	2,143
Vote : Environmental Protection	15,354	2,535	920	18,013	113	1,236	46,061	7,605	2,299
Vote : Waste Management	44,887	18,497	52,061	34,192	268	45,797	134,661	55,490	130,035
<b>TOTAL</b>	<b>86,940</b>	<b>27,520</b>	<b>57,788</b>	<b>80,969</b>	<b>2,515</b>	<b>53,680</b>	<b>260,821</b>	<b>82,560</b>	<b>144,338</b>
<b>Total by Function</b>	<b>568,475</b>	<b>225,522</b>	<b>608,342</b>	<b>470,575</b>	<b>31,526</b>	<b>580,585</b>	<b>1,570,284</b>	<b>676,567</b>	<b>1,530,850</b>