

**REPORT TO COUNCIL: 27 MAY 2008**  
**OFFICE OF THE EXECUTIVE MAYOR**

**STATEMENT OF FINANCIAL PERFORMANCE AND THE IMPLEMENTATION OF THE**  
**2007/08 BUDGET FOR THE THIRD QUARTER ENDING 31 MARCH 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 March 2008 Monthly Statement of Financial Performance in terms of section 71 (1) of the MFMA was submitted to the Executive Mayor on 15 April 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**

## 2. OVERVIEW OF FINANCIAL PERFORMANCE

The period being assessed is for the nine months ending 31 March 2008.

**Table 1: Performance Summary**

<b><u>Financial</u></b>		<b><u>Cash Management</u></b>	
Estimated Operating surplus for the period	R 209,148,780	Cash on hand	R 62,201,162
Debtors collection ratio %	93.25%	Total value of investments	R 776,354,784
YTD all grants and subsidies	R 347,904,319	Total ceded investments	R 2,155,607
Creditors days	30.00	Total investments - own funds	R 426,294,858
Current ratio	3.12:1	Total conditional grants	R 347,904,319
<b><u>Overall Operating results</u></b>		<b><u>Surplus per Service</u></b>	
Income	R 1,418,102,300	Water	R11,363,508
Expenditure	R 1,208,953,520	Electricity	R54,228,780
Transfer to & from Reserves	(R5,850,200)	Refuse	(R1,381,423)
Estimated Surplus	R 209,148,780	Sewerage	R29,333,704
<b><u>Debtors</u></b>		<b><u>Operating Projects Expenditure</u></b>	
Total debtors book	R 355,163,958	Operating Expenditure as a total of approved adjusted budget	29%
Total debt written off	R 1,436,612		
Year to date collection	R 823,402,085		
<b><u>Capital Expenditure 07/08</u></b>		<b><u>Capital Expenditure 06/07</u></b>	
Capital Expenditure as a % of total approved adjusted budget	35%	Capital Expenditure as a % of total approved adjusted budget	28%
<b><u>Human Resources</u></b>		<b><u>Human Resources</u></b>	
Staff appointments	486	Number of funded vacant posts	689
Staff terminations	297	Salary bill - Councilors	R 13,615,853
Total staff complement	4,215	Salary bill - Officials	R 421,637,091
Total overtime paid	R 22,667,025	Workforce costs as a % of income	29.7%

## Comments on the Overall Performance

- The estimated overall operating results as at 31 March 2008 indicate an estimated surplus of R209.1 million. The estimated surplus of R1.36 million as per the approved budget is still anticipated.
- The debtors collection ratio for the period ending 31 March 2008 is 93.25% (06/07 94.6%). The target for the third quarter performance in accordance with the SDBIP was set at 93%
- Actual personnel costs expressed, as a percentage of actual operating income for the period is 29.7%. The total staff complement is 4,215. There were 486 new appointments made and 297 terminations.
- Creditor's payment days stands at 30 days. The current ratio is 3.12:1.
- As at 31 March 2008 the cash flow of the City reflects a favourable net primary bank balance of R 62 million and own investments of R 426.3 million. (**Refer annexure E**).
- Total debtors outstanding as at 31 March 2008 amounts to R 355.2 million. Debt written-off during the period amounted to R1.44 million. This is debt older than 3 years that is irrecoverable.
- The total accumulative amount borrowed by Council as at 31 March 2008 amounts to R526.2 million (**refer Annexure F**).

### 3. STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 31 MARCH 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 31 March 2008**

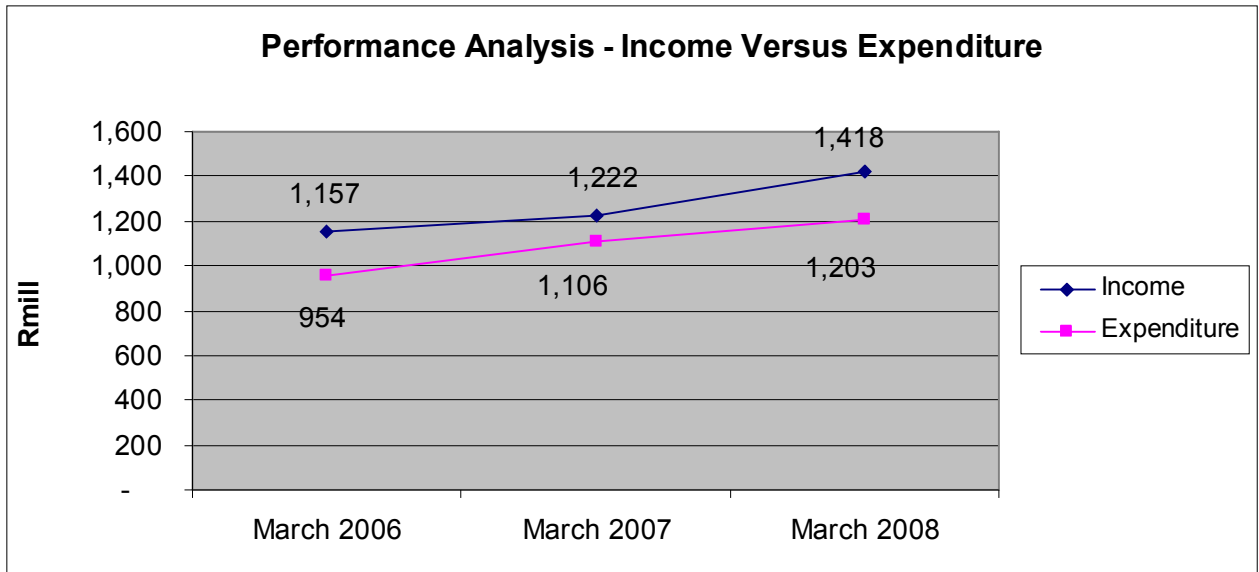
	Note	2007/2008 Annual Budget	2007/2008 YTD Budget	2007/2008 YTD Accrual Inc/Exp	YTD Variance %
<b>Income</b>		<b>R</b>	<b>R</b>	<b>R</b>	<b>%</b>
Government Grants	1	290,349,627	278,293,476	284,455,984	2.21
Assessment Rates	2	320,829,172	259,105,405	256,825,277	(0.88)
Electricity	3	442,515,881	328,741,920	345,417,468	5.07
Water	4	153,188,787	114,091,128	127,488,013	11.74
Refuse	5	102,235,457	76,763,473	81,960,347	6.77
Sewerage	6	117,966,194	90,651,295	91,222,398	0.63
Operating Projects		182,513,782	136,885,337	52,444,692	(61.69)
Other Income	7	190,426,664	142,819,998	178,288,121	24.83
<b>Total Operating Income</b>		<b>1,800,025,564</b>	<b>1,427,352,031</b>	<b>1,418,102,300</b>	<b>(0.65)</b>
<b>Expenditure</b>					
Salaries, Wages & Allowances	8	573,144,489	429,858,367	421,637,091	(1.91)
General Expenses	9	435,730,456	331,797,842	297,909,476	(10.21)
Operating Projects	10	182,513,782	136,885,337	52,444,692	(61.69)
Electricity Bulk Purchases		265,578,820	194,878,319	197,470,202	1.33
Water Bulk Purchases		72,358,943	54,179,084	56,556,841	4.39
Repairs & Maintenance	11	90,823,708	69,117,781	52,451,382	(24.11)
Capital Charges		166,178,181	124,633,636	124,633,636	0.00
<b>Total Operating Expenditure</b>		<b>1,786,328,379</b>	<b>1,341,350,365</b>	<b>1,203,103,320</b>	
<b>Transfer to Leave Reserves</b>		<b>(12,336,392)</b>	<b>(9,252,294)</b>	<b>(5,850,200)</b>	
<b>Operating Surplus</b>		<b>1,360,793</b>	<b>76,749,372</b>	<b>209,148,780</b>	

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

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

Figure 1 shows Operating Income and Expenditure pattern for the period ending 31 March 2008 compared to the same period in the previous financial year (2006/07).

**Figure 1**



**Notes to the Statement of Financial Performance 31 March 2008**

**Note 1: Grants**

Grant Income received for the period ending March 2008 includes equitable share grant allocation of R242.13 million.

**Note 2: Assessment Rates Services**

Assessmnt Rates	2006/2007	2006/2007	YTD % Variance	2007/2008	2007/2008	2007/2008	YTD Variance %
	YTD Budget R	YTD Accrual Inc/Exp R		Annual Budget R	YTD Budget R	YTD Accrual Inc/Exp R	
Billing Income	238,798,031	233,616,114	(2.17)	320,829,172	259,105,405	256,825,277	(0.88)
Equitable Share	27,323,773	27,323,773	0.00	26,667,606	26,667,606	26,667,606	0.00
Other Income	105,502,024	105,044,581	(0.43)	68,117,894	51,088,421	43,573,344	(14.71)
<b>Total Revenue</b>	<b>371,623,828</b>	<b>365,984,468</b>	<b>(1.52)</b>	<b>415,614,672</b>	<b>336,861,432</b>	<b>327,066,228</b>	<b>(2.91)</b>

The year-to-date assessment rates accrual reflects a negative variance of 0.88% as compared to the year-to-date budget.

### **Note 3: Electricity Services**

Electricity Service	2006/2007	2006/2007	YTD	2007/2008	2007/2008	2007/2008	YTD
	YTD Budget R	YTD Accrual Inc/Exp R	% Variance	Annual Budget R	YTD Budget R	YTD Accrual Inc/Exp R	Variance %
Billing Income	327,712,462	316,690,211	(3.36)	442,515,881	328,741,920	345,417,468	5.07
Equitable Share	15,285,682	15,285,682	0.00	17,354,420	17,354,420	17,354,420	0.00
Other Income	138,906,348	126,272,684	(9.10)	200,504,514	150,378,386	107,626,451	(28.43)
Expenditure	481,904,492	458,248,577	(4.91)	660,374,815	496,474,726	470,398,339	(5.25)
	400,716,722	365,718,986	8.73	610,321,604	457,741,203	416,169,559	(9.08)
Surplus / (Deficit)	81,187,770	92,529,591		50,053,211	38,733,523	54,228,780	

Electricity billing reflects a positive variance of 5.07% (R16.7 million) against budget. Overall the year-to-date performance reflects in a surplus of R54.2 million.

Other income is below the budget and the department must investigate this. Other income includes availability charges, cable connections, new connections, and meter test fees, private jobbing, reconnections, sundry income & internal recoveries.

### **Note 4: Water Services**

Water Service	2006/2007	2006/2007	YTD	2007/2008	2007/2008	2007/2008	YTD
	YTD Budget R	YTD Accrual Inc/Exp R	% Variance	Annual Budget R	YTD Budget R	YTD Accrual Inc/Exp R	Variance %
Billing Income	106,282,161	109,581,491	3.10	153,188,787	114,091,128	127,488,013	11.74
Equitable Share	30,205,614	30,205,614	0.00	29,397,071	29,397,071	29,397,071	(0.00)
Other Income	60,085,919	43,474,322	(27.65)	146,438,264	109,828,698	86,283,160	(21.44)
Expenditure	196,573,694	183,261,427	(6.77)	329,024,122	253,316,897	243,168,243	(4.01)
	177,176,283	151,420,984	14.54	334,513,576	250,885,182	231,804,735	(7.61)
Surplus / (Deficit)	19,397,411	31,840,443		(5,489,454)	2,431,715	11,363,507	

The Water Billing Income indicates that there is a positive variance of 11.74% (R13.4million). The overall year-to-date performance reflects a surplus of R11.36 million. The positive variance is a result of an increase in new housing developments.

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

**Note 5: Refuse Services**

Refuse Service	2006/2007	2006/2007	YTD	2007/2008	2007/2008	2007/2008	YTD
	YTD Budget R	YTD Accrual Inc/Exp R	% Variance	Annual Budget R	YTD Budget R	YTD Accrual Inc/Exp R	Variance %
<b>Billing</b>	68,981,652	70,956,377	2.86	102,235,457	76,763,473	81,960,347	6.77
<b>Income</b>	33,250,625	33,250,625	0.00	38,318,520	38,318,520	38,318,520	0.00
<b>Equitable</b>	15,586,728	15,010,286	(3.70)	33,651,212	25,238,409	9,900,006	(60.77)
<b>Share</b>							
<b>Other Income</b>							
<b>Expenditure</b>	117,819,005	119,217,288	1.19	174,205,189	140,320,402	130,178,873	(7.23)
	117,118,330	118,367,618	1.07	187,987,934	140,990,951	131,560,296	(6.69)
<b>Surplus / (Deficit)</b>	700,675	849,670		(13,782,745)	(670,549)	(1,381,423)	

Refuse Billing indicates a positive variance of 6.77% (R5.2 million). Overall the year-to-date performance reflects a deficit of R1.38 million. The budgeted deficit for the year of R13.78 million is still anticipated.

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

**Note 6: Sewerage Services**

Sewerage Service	2006/2007	2006/2007	YTD	2007/2008	2007/2008	2007/2008	YTD
	YTD Budget R	YTD Accrual Inc/Exp R	% Variance	Annual Budget R	YTD Budget R	YTD Accrual Inc/Exp R	Variance %
<b>Billing</b>	86,596,687	87,428,015	0.96	117,966,194	90,651,295	91,222,398	0.63
<b>Income</b>	34,095,900	34,095,900	0.00	31,139,720	31,139,720	31,139,720	0.00
<b>Equitable</b>	37,850,709	35,011,973	(7.50)	28,450,821	21,338,116	17,503,749	(17.97)
<b>Share</b>							
<b>Other Income</b>							
<b>Expenditure</b>	158,543,296	156,535,888	(1.27)	177,556,735	143,129,131	139,865,867	(2.28)
	97,915,666	87,619,814	(10.52)	152,901,245	114,675,934	110,532,163	(3.61)
<b>Surplus / (Deficit)</b>	60,627,630	68,916,074		24,655,490	28,453,197	29,333,703	

Sewerage Billing indicates a positive variance of 0.63% (R0.6 million). The overall year-to-date performance reflects a surplus of R 29.33 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 7: Other Income

Other income for this period indicates an amount of R178.3 million. This is a consolidation of debtors paying in advance, vehicle registration fees, fines, licences and permits etc.

## Note 8: Salaries Wages and Allowances

Salaries, Wages and Allowances reflect under expenditure of R2.23million (0.64%) due to the budgeted staff structure has not yet been fully populated and is well within the norm.

### Staff Salaries and Benefits

<u>Staff Salaries and Benefits</u>	2007/2008 Annual Budget R	2007/2008 YTD Budget R	2007/2008 YTD Expenditure R	2007/2008 Variance R	2007/2008 Variance %
Staff Salaries and Benefits	471,486,270	353,614,703	351,356,110	2,258,592	0.64
Company Contributions	101,658,219	76,243,664	70,280,980	5,962,684	7.82
<b>Total</b>	<b>573,144,489</b>	<b>429,858,367</b>	<b>421,637,091</b>	<b>8,221,276</b>	<b>1.91</b>

### Councillor's Allowances and Benefits

<u>Councillors Allowances And Benefits</u>	2007/2008 Annual Budget R	2007/2008 YTD Budget R	2007/2008 YTD Expenditure R	2007/2008 Variance R	2007/2008 Variance %
<b>Total</b>	<b>18,154,471</b>	<b>13,965,853</b>	<b>13,656,539</b>	<b>309,314</b>	<b>2.21</b>

### Analysis of Overtime

<u>Overtime</u>	2007/2008 Annual Budget R	2007/2008 YTD Budget R	2007/2008 YTD Expenditure R	2007/2008 Variance R	2007/2008 Variance %
Directorate of Executive Support Services	103,430	77,573	380,245	(302,672)	(390.18)
Directorate of The Municipal Manager	14,178	10,634	9,182	1,452	13.65
Directorate of Chief Operations Officer	171,151	128,363	65,337	63,026	49.10
Directorate of Finance	602,824	452,118	386,160	65,958	14.59
Directorate of Corporate Services	301,386	226,040	136,124	89,915	39.78
Directorate of Engineering Services	5,398,356	4,048,767	5,633,746	(1,584,979)	(39.15)
Directorate of Development Planning	486,059	364,544	335,275	29,269	8.03
Directorate of Community Services	10,402,520	7,801,890	12,009,398	(4,207,508)	(53.93)
Directorate of Health and Public Safety	4,188,450	3,141,338	3,711,558	(570,220)	(18.15)
<b>Total</b>	<b>21,668,354</b>	<b>16,251,266</b>	<b>22,667,025</b>	<b>(6,415,759)</b>	<b>(39.48)</b>

Directorate of Community services are currently on a pro rata year to date overspent by R4.2 million on overtime. The department will have to monitor the rate of overtime.

### **Comments from Directorates on over/under expenditure on Overtime**

#### **(a) Directorate of Engineering Services**

Most of the people who have “worked” excessive overtime are those staff on standby. These staff members are paid an “availability allowance” which is reflected as overtime. The staff members of the essential services have to work overtime because of shortage of staff and to attend to after hours call outs.

#### **(b) Directorate of Community Services**

Most hall bookings take place over weekends/after hours resulting in excessive overtime and it is essential that the overtime is worked as this is a service to the public. Due to the volume of requests for grass cutting and clearing of tree branches due to the recent storm damage, the cutting of grass in Duncan Village and floral decorations due to visitation by the President, an excessive amount of overtime was worked. An increase in burials and cremations which takes place over the weekends. Many International sporting events have taken place in the city and the Amenities Department work after hours and over week-ends to prepare for these events and being peak season school holidays, the beaches, swimming pools, aquarium, zoo and resorts are at their busiest

#### **(c) Directorate of Health & Public Safety**

##### **Public Safety**

The over expenditure is a result of the Traffic & Law Enforcement officials working additional hours over the festive/new year season and also the fact that at this time of the year there are many events such as Ironman, cycle races, running races, biathlons etc taking place. The Fire Department also need to maintain a minimum level of staff to provide their service, with staff off on leave and sick leave, which necessitates staff having to work additional time.

##### **Health Services**

The vote has been overspent due to Nursing staff assisting the Traffic Department with their “DIC” campaigns.

## Note 9: General Expenses

General Expenses	2007/2008	2007/2008	2007/2008	2007/2008	2007/2008
	Annual Budget R	YTD Budget R	YTD InclExp R	Variance R	% of the YTD budget
Directorate of Executive Support Services	35,420,664	29,065,498	28,818,168	247,330	99.15
Directorate of The Municipal Manager	7,954,488	5,965,866	5,307,976	657,890	88.97
Directorate of Chief Operations Officer	6,170,647	4,627,985	2,218,903	2,409,082	47.95
Directorate of Finance	70,808,862	53,106,647	44,708,913	8,397,734	84.19
Directorate of Corporate Services	22,625,208	19,468,906	19,044,692	424,215	97.82
Directorate of Engineering Services	142,276,344	106,707,258	96,669,093	10,038,165	90.59
Directorate of Development Planning	22,751,892	17,063,919	14,933,036	2,130,883	87.51
Directorate of Community Services	99,544,234	74,658,176	67,779,715	6,878,461	90.79
Directorate of Health and Public Safety	28,178,117	21,133,588	18,428,981	2,704,607	87.20
<b>TOTAL</b>	<b>435,730,456</b>	<b>331,797,842</b>	<b>297,909,476</b>	<b>33,888,366</b>	<b>89.79</b>

## Note10: Operational Projects

PROJECTS	2007/2008	2007/2008	2007/2008	2007/2008	2007/2008
	2nd Adjusted Budget R	YTD Budget R	YTD Exp R	Variance R	% of the YTD budget
Directorate of Executive Support Services	22,363,615	16,772,711	5,579,374	11,193,337	33.26
Directorate of The Municipal Manager	1,582,483	1,186,862	1,160,239	26,623	97.76
Directorate of Chief Operations Officer	14,627,395	10,970,546	1,343,194	9,627,352	12.24
Directorate of Finance	20,185,922	15,139,442	2,911,865	12,227,577	19.23
Directorate of Corporate Services	6,810,380	5,107,785	3,691,898	1,415,887	72.28
Directorate of Engineering Services	18,943,323	14,207,492	3,610,683	10,596,810	25.41
Directorate of Development Planning	18,949,731	14,212,298	2,570,859	11,641,439	18.09
Housing Projects	49,480,575	37,110,431	24,062,207	13,048,224	64.84
Directorate of Community Services	27,069,890	20,302,418	6,854,547	13,447,871	33.76
Directorate of Health and Public Safety	2,500,468	1,875,351	659,827	1,215,524	35.18
<b>TOTAL</b>	<b>182,513,782</b>	<b>136,885,337</b>	<b>52,444,692</b>	<b>84,440,644</b>	<b>38.31</b>

The operational projects budget amounts to R 182.5 million. To date an amount of R52.44million has been spent. The under-expenditure of the various directorates are attached as an annexure (**refer to Annexure G**). The performance of expenditure as compared to the approved budget is 28.7% (2006/07:29%)

**Note 11: Repairs and Maintenance**

<b>Repairs &amp; Maintenance</b>	<b>2007/2008 Annual Budget R</b>	<b>2007/2008 YTD Budget R</b>	<b>2007/2008 YTD Expenditure R</b>	<b>2007/2008 Variance R</b>	<b>2007/2008 % of the YTD Budget</b>
Directorate of Executive Support	79,560	59,670	2,787	56,883	4.67
Directorate of The Municipal Manager	35,185	26,389	0	26,388	0.00
Directorate of Chief Operations Officer	50,000	37,500	0	37,500	0.00
Directorate of Finance	997,375	748,031	557,818	190,213	74.57
Directorate of Corporate Services	3,288,251	3,466,188	2,868,301	597,888	82.75
Directorate of Engineering Services	69,433,640	52,075,230	40,569,191	11,506,039	77.90
Directorate of Development Planning	8,977,868	6,733,401	4,422,330	2,311,071	65.68
Directorate of Community Services	5,235,610	3,926,708	3,052,762	873,945	77.74
Directorate of Health and Public Safety	2,726,219	2,044,664	978,192	1,066,472	47.84
<b>TOTAL</b>	<b>90,823,708</b>	<b>69,117,781</b>	<b>52,451,382</b>	<b>16,666,399</b>	<b>75.89</b>

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

**(a) Directorate of Financial Services**

**Fire Extinguishers**

The maintenance of the fire extinguishers will take place towards the end of the financial year June 2008.

**Minor Improvements & Alterations**

Alterations at satellite offices being affected by Maintenance section on an ongoing basis.

**Furniture; Tools & Equipment**

Replacement of worn-out tools are being carried regularly for consumer servicemen

**Pre-Paid Meters**

Replacement of faulty meters undertaken by Electrical Engineers within available budget.

**Pre-Paid Meters Vending System**

Expenditure has been incurred as anticipated.

**Office Machines and Equipment**

It is anticipated that repairs on machinery and equipment will commence at the end of the third quarter.

**(b) Directorate of Corporate Services**

**Computer Equipment**

The abovementioned votes are used among other things for payment of annual contracts, expenditure is not linear, monthly spending varies from time to time but will not result in the votes being overspent at the end of the financial year.

**Minor Improvement and alterations**

The service providers are finalizing the alterations in the Trust Centre, and renovations are nearing completion in the Buxton House. The balance will be spent by June 2008.

## **Equipment**

The funds will be used as and when needed.

### **(c) DIRECTORATE OF DEVELOPMENT PLANNING**

#### **Buildings; Cleaning; Electrical equipment; Furniture; Maintenance Contracts; Minor Improvements & Alterations; Office Machines and Equipment; Repairs to Rental Flats; Traffic Signs**

Maintenance is done in terms of a set programme; hence the monthly expenditure differs when compared to the year to date budget. Not all invoices paid have been processed by the Stores Department.

Repairs are undertaken as and when breakages occur.

#### **Bus Refurbishment; Equipment; Housing Scheme Maintenance; Lift Maintenance**

The total expenditure is within the annual budget. The year – to – date budget has been exceeded due to the fact that repairs and maintenance carried out are ahead of the structured maintenance programme.

The over – expenditure in the lift maintenance was due to the yearly and quarterly maintenance fees of the Market Sales System that were to be paid in advance.

### **(d) DIRECTORATE OF ENGINEERING SERVICES**

#### **ELECTRICAL OPERATIONS**

##### **Buildings**

Expenditure incurred as and when required.

##### **Consumer Services**

Installations, Services and Meter Testing – Orders placed as required for repair to meters, kiosks, ground maintenance, cable testing, load control, etc. Rate of expenditure will escalate.

##### **Electrical Equipment**

Damage to electrical equipment – Expenditure is unpredictable

##### **Electrical Repairs**

Temporary supply of banners, moving of electrical equipment on request of consumer, This is driven by consumer demand and is unpredictable.

##### **Equipment & Small Plant**

Orders have been placed and budgets committed.

#### **Network**

##### **Storm Damage**

Work is only carried when an emergency arises as a result the expenditure is unpredictable.

##### **Overhead Mains; Street Lighting; Substations; Underground Mains**

Maintenance of Overhead Mains, Street Lighting, Substations and Underground Mains is continuous. Orders have been committed.

## **SANITATION DIVISION**

### **Buildings**

Budget R166,592 (85.86 % spent)

Building maintenance section is currently completing projects. All funds will be utilised.

### **Deferred Maintenance**

Budget R4,291,344 (46.77 % spent)

Projects are undertaken by various annual contractors and are currently waiting for invoices. Various projects are on going. The replacement of pitch fibre sewers in Mdantsane is ongoing. Expenditure will be incurred as projects are completed.

### **Clear Sewer Tracks**

Budget R109,272 (19,58 % spent)

The clearing of sewer tracks is on going and expenditure will meet the pro-rated budget.

### **Electrical Repairs**

Budget R142,054 (82.27 % spent)

Expenditure is determined by operational requirements i.e. emergency repairs to pumps and electrical panels. The current expenditure is ahead of pro-rated budget.

### **Major Equipment**

Budget R300,500 (78.84 % spent)

Expenditure is determined by operational requirements.

### **Manhole Replacement**

Budget R42,617 (28,83 % spent)

Awaiting invoices.

### **Sewer Network**

Budget R196,691 (39.28 % spent)

Projects are undertaken by annual contractor. Repairs to various sewers are currently in progress.

### **Sludge Dams**

Budget R152,981 (85.45 % spent)

A Contractor's has been appointed and expenditure ahead of pro-rated budget.

### **Telemetry Maintenance**

Budget R32,782 (75.86 % spent)

The projects are currently underway with repairs to out stations on an ongoing basis.

### **Treatment Works**

Budget R437,091 (90.91 % spent)

Projects ongoing and the expenditure will be incurred to meet operational requirements.

## **WATERWORKS**

### **Deferred Maintenance**

R 564,320 Budget (82% Spent)

Budget will be fully utilised

**Mains and Leadings**

R 4,766,238 Budget (99% Spent)

The maintenance of the water infrastructure is ongoing. Should expenditure continue at the present rate this vote will be over spent by R3 million.

**Water Network**

Budget R 380,881 (97% Spent)

This budget is going to have to be increased to R5 Million in order to service the Water Management Information System and the Telemetry Network.

**Water Meters**

Budget R 1,959,955 (89% Spent)

This is dependent on number of new buildings being built.

Should the current expenditure trend continue this vote will be over spent by R100,000 by the end of the financial year.

**Buildings**

Budget R 267,622 (64% Spent)

Maintenance of buildings as and when required.

**Plant Repairs**

Budget R 704,372 (67% Spent)

Repairs are utilised as and when required.

**Road Maintenance: General**

Budget R 99,886 (94% Spent)

The repairs are undertaken to access roads to dams and pump stations as and when required.

**Electrical Equipment**

Budget R 269,850 (68% Spent)

Routine maintenance and repairs to plant.

**Sludge Dams**

Budget R 112,732 (96% Spent)

The expenditure incurred is due to clearing of sludge dams to comply with National Regulations.

**Booster Pumps**

Budget R 183,856 (83% Spent)

General maintenance is undertaken as and when required.

**New Leadings**

Budget R 1,009,900 (78% Spent)

The new leadings to developments is demand driven.

**Radio Equipment**

Budget R 96,107 (66% Spent)

The expenditure is incurred to maintain the vehicle radios in the fleet as and when required.

**Reinstate Trenches**

Budget R 517,286 (79% Spent)

Expenditure is incurred to reinstate trenches after repairs to pipes, etc.

**Service Reservoirs**

Budget R 656,996 (93% Spent)

This vote is for Maintenance of reservoirs, grass cutting and grounds.

**Surface Boxes**

Budget R 665,102 (70% Spent)

Maintenance of installations for valves, hydrants, meters, etc.

**CONSTRUCTION, ROADS & PROJECTS DEPARTMENT:****Bridges**

This budget is used to subsidise the maintenance of the Buffalo River Bridge, a contract led annually by Portnet.

**Deferred Maintenance**

Road overlays will be done to address the backlog in road maintenance. Contract commenced December 2007.

**Footpaths Improved**

Work has commenced.

**Gutter bridges and Storm water Connections**

The under expenditure is due to the Roads Branch having no control as to when gutter bridges are required, or when storm water connections are to be made.

**Roads Maintenance – General**

Work has commenced and will accelerate through the year.

**Roads Maintenance – Rural**

Work has commenced and will accelerate through the year. Due to lack of funding, and if the Level of Service as expected by the ratepayers and public is to be maintained, over expenditure is expected.

**Sidings**

Funding exhausted on emergency repairs.

**Storm water Control**

Work has commenced on the maintenance of the City's storm water systems, with increased work planned for the coming weeks.

**Street Name Signs**

Missing street names signs are being identified and are in the process of being replaced.

(e) **DIRECTORATE OF COMMUNITY SERVICES**

**Environmental Services**

**Extinguishers/Fences/Notice Boards and Seats/  
Radio equipment/Playground Equipment/Road Maintenance/Mains and  
Leading/Plant repairs/Tools and Equipment/Cemeteries:**

The jobs have been committed and materials purchased for repairs and maintenance, but the expenditure will be updated as the jobs are completed. Works Instruction to re-instate pavements throughout the city not yet reflected.

**Arts & Cultural Services**

**Buildings; Equipment; Furniture**

The over expenditure is due to critical maintenance and equipment purchased for work to be carried out at various halls, libraries, art centres and the Ann Bryant Art Gallery.

**Amenities**

**Minor Improvements & Alterations**

The over expenditure is as a result of the winter maintenance programme at Joan Harrison Swimming Pool in preparation of Summer Aquatic Season and the Orient Beach in preparation for the summer season.

**Solid Waste Management Services**

**Buildings**

Insufficient budget to cater for needs of department and the continual vandalizing of public toilets.

(f) **Directorate of Health & Public Safety**

**Health Services**

**Buildings**

Repairs and Maintenance carried out as and when required. Invoices for work carried out still needs to be reflected on the accounting system. Major building work being done which also still has to reflect on the system.

**Environmental Pollution Control**

Expenditure incurs as and when necessary. Monitoring Stations are still new.

**Extinguishers**

Extinguishers are serviced annually, which is done in the second half of the financial year.

**Office Machines and Equipment**

Repairs are carried out as and when they are required.

**Grounds**

Orders have been placed with Procurement and expenditure still has to reflect on the system.

**Public Safety**

The under expenditure on these votes depends entirely on the functionality of the equipment and it is not possible to pro-rata the actual expenditure to align it with the year to date budget. Expenditure can thus only occur when there is a failure or breakdown of equipment

#### 4. CAPITAL EXPENDITURE

Total Capital Expenditure as at 31 March 2008 amounts to R168,8 million which is 40% of the expenditure including commitments for the 2007/08 Financial year.

**The total Capital Expenditure to date is 35% of the Adjusted Budget.**

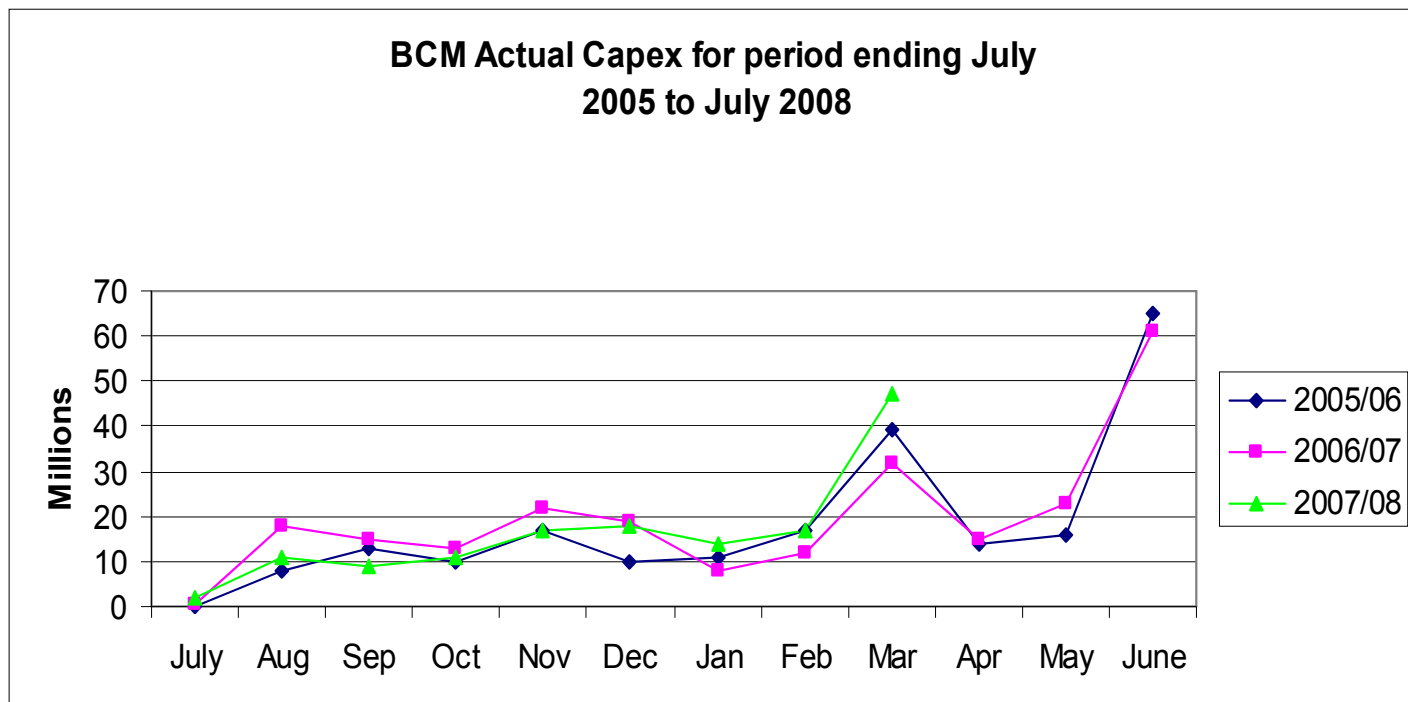
The year to date expenditure per funding source is reflected in table 3 below.

**Table 3: Capital Expenditure per Funding Source**

Funding Source	2007/2008 2nd Adjusted Budget	2007/2008 YTD Actual Expend.	2007/2008 Expend incl Commitments	YTD Exp /2nd Adj. Budget	YTD Exp Plus Commnt / 2 <sup>nd</sup> Adj. Budget.
	R	R	R	%	%
Contribution from Accumulative Funds	20,337,077	1,702,742	3,654,002	8%	18%
Capital Replacement Reserve	41,795,895	7,123,279	9,710,468	17%	22%
External Financing Fund	134,116,973	37,067,060	50,746,549	28%	33%
Amatole District Municipality	60,655	60,550	60,550	100%	100%
Buffalo City Metropolitan Transport Board	7,127,178	1,231,589	1,777,914	17%	15%
Creditors	246,104	27,190	27,190	11%	11%
Development Bank of SA	219,892	0	0	0%	0%
Department of Recreation, Sports, Arts and Culture	448,215	93,302	111,302	21%	19%
Dept of Science & Technology	4,530,920	194,913	194,913	4%	4%
Dept of Local Govt. & Housing	6,281,738	736,217	753,761	12%	12%
Disaster Management Fund	2,007,953	37,090	45,685	2%	2%
Department of Transport	533,703	0	0	0%	0%
Dept of Water Affairs & Forestry	1,600,043	381,630	381,630	24%	24%
Eastern Cape Development Co-Operation	600,000	255,728	255,728	43%	43%
Equitable Share	158,425	13,900	22,892	9%	14%
European Commission	29,948,435	5,003,610	5,289,769	17%	18%
Finance Management Grant	25,000	0	0	0%	0%
National Electricity Provider	22,659,841	17,533,403	17,533,403	77%	77%
Leiden Platform	344,687	0	0	0%	0%
Municipal Infrastructure Grants	123,499,841	62,094,347	63,902,110	50%	52%
Municipal Systems Improvement Grant	2,961,817	2,448,347	2,448,347	83%	83%
Other	490,100	0	310,825	0%	63%
Public	5,300,206	302,836	0	6%	0%
Restructuring Grant	12,215,355	8,263,185	9,674,826	68%	79%
Swedish Internal. Develop agency	2,057,213	1,867,050	1,867,050	91%	91%
<b>TOTAL</b>	<b>419,567,266</b>	<b>146,438,058</b>	<b>168,768,914</b>	<b>35%</b>	<b>40%</b>

Figure 2 below compares the Actual Capital Expenditure for the current period ending 31 March 2008 against the same period in 2005/2006 and 2006/2007 financial years.

**Figure 2**



The actual capital expenditure for the period ending March 2008 has increased when compared to the same period in the previous financial years

Table 4 identifies the actual Capital Expenditure per Directorate against budget.

**Table 4: Actual Expenditure per Directorate against Budget**

Directorate	2007/2008 2nd Adjusted Budget	2007/2008 YTD Actual Expend.	2007/2008 Expend incl Commitments	YTD Exp /2nd Adj. Budgt	YTD Exp Plus Commt/ 2 <sup>nd</sup> Adj. Budgt.
	R	R	R	%	%
Directorate of Executive Support	8,152,325	3,730,635	4,603,828	46%	56%
Chief Operations Officer	12,663,482	768,068	785,612	6%	6%
Directorate of Finance	30,002,913	8,389,857	10,825,245	28%	36%
Directorate of Corporate Services	3,741,184	453,656	631,738	12%	17%
Directorate of Engineering	238,470,281	104,537,786	118,007,892	44%	49%
Directorate of Development Planning	48,271,438	7,631,641	11,461,481	16%	24%
Directorate of Community Services	57,795,305	19,490,920	20,485,035	34%	35%
Directorate of Public Safety and Health	20,478,338	1,435,495	1,968,083	7%	10%
<b>TOTAL</b>	<b>419,567,266</b>	<b>146,438,058</b>	<b>168,768,914</b>	<b>35%</b>	<b>40%</b>

Table 5 below gives a breakdown of the spending per Service.

**Table 5 : Spending per Service**

Service	2007/2008 2nd Adjusted Budget	2007/2008 YTD Actual Expend.	2007/2008 Expend incl Commitments	YTD Exp /2nd Adj. Budgt	YTD Exp Plus Commnt / 2 <sup>nd</sup> Adj. Budgt.
	R	R	R	%	%
Amenities	16,040,950	7,930,262	8,787,080	49%	55%
Cleansing	36,721,565	11,172,526	11,300,921	30%	31%
Electricity	55,258,618	30,759,287	31,331,202	56%	57%
Environ Services	2,401,870	198,966	207,868	8%	9%
Health	2,062,198	137,164	335,205	7%	16%
Housing	9,191,955	913,609	931,153	10%	10%
Roads & Storm water	50,315,798	11,476,378	12,805,851	23%	25%
Sewerage	53,157,683	28,752,175	28,797,378	54%	54%
Transport Planning	42,884,046	6,592,528	9,380,225	15%	22%
Water	52,981,807	18,934,871	19,267,161	36%	36%
Public Safety	18,408,140	1,298,331	1,632,878	7%	9%
Support Services	45,551,717	12,378,980	15,724,618	27%	35%
Other	34,590,919	15,892,981	28,267,374	46%	82%
<b>TOTAL</b>	<b>419,567,266</b>	<b>146,438,058</b>	<b>168,768,914</b>	<b>35%</b>	<b>40%</b>

## **5. RECOMMENDATION**

It is recommended:

1. That the 2007/2008 third quarter budget and performance statement report for the period ending 31st March 2008 be adopted in terms of the MFMA.
2. That a 3<sup>rd</sup> adjustment budget for 2007/8 be prepared to take into consideration the following amendments and be tabled in due course for consideration and approval by council:
  - a) Transfer of projects of an operating nature from the capital budget to the operating budget.
  - b) Expenditure levels are adjusted on those services where the actual billings are below the revenue amounts.
  - c) Ad-hoc budget transfers between votes / functions as requested by the Directorates
  - d) Additional savings be identified from other income to address additional critical operating budget requests received from Directorates.

## **FOR CONSIDERATION**

**N.C. PETER**  
**EXECUTIVE MAYOR**

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

**STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2008**

BUFFALO CITY MUNICIPALITY		
ESTIMATED STATEMENT OF FINANCIAL POSITION		
	MARCH 2008	FEBRUARY 2008
<b><u>NET ASSETS AND LIABILITIES</u></b>		
	<b>Note</b>	
<b>NET ASSETS</b>	1,770,861,799	1,727,913,718
COID Fund	8,699,703	8,441,958
Capital Replacement Reserve	38,029,759	38,029,759
Self-Insurance Reserve	26,700,354	25,514,873
Revaluation Reserve	189,258,468	189,258,468
Accumulated Surplus	1 1,508,173,515	1,466,668,660
<b>NON-CURRENT LIABILITIES</b>	628,093,417	630,806,133
Long-Term Liabilities	508,675,949	511,388,665
Provisions	119,417,468	119,417,468
<b>CURRENT LIABILITIES</b>	378,089,378	408,953,519
Consumer Deposits	24,504,704	24,309,188
Provisions	1,489,480	1,489,480
Creditors	2 79,252,654	104,804,484
Unspent Conditional Grants and Receipts	255,301,916	260,809,743
Current Portion of Long-Term Liabilities	17,540,624	17,540,624
<b>Total Net Assets and Liabilities</b>	<b>2,777,044,594</b>	<b>2,767,673,370</b>
<b><u>ASSETS</u></b>		
<b>NON-CURRENT ASSETS</b>	1,597,289,616	1,568,932,578
Property, Plant and Equipment	1,580,186,749	1,543,331,319
Intangible Assets	6,302,573	6,302,573
Agricultural Assets	974,150	974,150
Investments	9,826,144	18,324,536
<b>CURRENT ASSETS</b>	1,179,754,979	1,198,740,792
Inventory	29,120,977	29,908,916
Consumer Debtors	3 335,696,021	344,736,094
Other Debtors	4 19,467,937	12,500,835
Current Portion of Long-Term Receivables	477,599	509,375
Call Investment Deposits	725,703,618	686,577,805
Vat	7,087,665	3,183,369
Cash	154,990	215,635
Bank	62,046,172	121,108,763
<b>Total Assets</b>	<b>2,777,044,594</b>	<b>2,767,673,370</b>

## NOTES TO ESTIMATED STATEMENT OF FINANCIAL POSITION - MARCH 2008

NOTE	MARCH 2008	FEBRUARY 2008
<b>1 Accumulated Surplus</b>	<b>(1,508,173,515)</b>	<b>(1,466,668,660)</b>
Accumulated Surplus per gs660	(1,605,395,843)	(1,614,773,989)
Less: Interest accrued	4,789,985	7,237,914
Less: Interest paid	33,465,483	27,794,328
Less: Electrical Purchases March 2008	18,650,051	18,668,593
Less: Water Purchases March 2008	7,932,554	8,420,266
Less: Provision For Bad Debts	24,076,927	21,401,713
Less: Poor Relief Allocations	6,395,735	7,037,870
Less: Annual Apportionment of Rates, Refuse & Sewerage	88,682,586	116,928,611
Less: Salaries not expensed in March 2008	2,403,301	2,403,301
Add: Operating Projects Income ex Conditional Grants	(13,460,907)	(5,648,058)
Add: Market Income Arrears	(971,941)	(925,516)
Less: Vehicle Registration Commission	2,535,129	3,120,545
Add: Income i.r.o.electricity & water to be accrued	(38,919,846)	(38,919,846)
Add: Other Income	(38,356,728)	(19,414,392)
<b>2 Creditors</b>	<b>(79,252,654)</b>	<b>(104,804,484)</b>
Creditors per gs660	(88,643,546)	(87,758,462)
Add: Interest accrued	(4,789,985)	(7,237,914)
Add: Electrical Purchases March 2008	(18,650,051)	(18,668,593)
Add: Water Purchases March 2008	(7,932,554)	(8,420,266)
Less: Market Income Arrears	971,941	925,516
Add: Vehicle Registration Commission	(2,535,129)	(3,120,545)
Less: Grants & Subsidies	13,460,907	5,648,058
Add:Vat	(7,087,664)	(3,183,369)
Add: Salaries not expensed in March 2008	(2,403,301)	(2,403,301)
Less: Other Income	38,356,728	19,414,392
<b>3 Consumer Debtors</b>	<b>335,696,021</b>	<b>344,736,094</b>
Consumer Debtors per gs660	409,535,688	444,146,572
Less: Provision For Bad Debts	(24,076,927)	(21,401,713)
Less: Annual Apportionment of Rates, Refuse & Sewerage Fees	(88,682,586)	(116,928,611)
Add: Income i.r.o.electricity & water to be accrued	38,919,846	38,919,846
<b>4 Other Debtors</b>	<b>19,467,937</b>	<b>12,500,835</b>
Other Debtors per gs660	59,329,155	47,333,033
Less: Interest paid	(33,465,483)	(27,794,328)
Less: Poor Relief Allocations	(6,395,735)	(7,037,870)

**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 2007 and for the period ending March 2008.

Financial Benchmarks	Basis of Calculation	March 2008	June 2007
<b><u>Borrowing Management</u></b>			
Debt to Asset ratio	Total debt / Total assets	18.9%	22.5%
Debt to revenue	Total debt / Annual income	34.9%	30.9%
Interest bearing debt to revenue	Int bearing debt / Annual income	34.9%	30.9%
Ave interest paid on debt	Based on loan amortisation schedule	11.7%	11.9%
Depreciation to Operating Expenditure	Depreciation / Operating expenditure	9.0%	9.3%
Interest as a % of operating expenditure	Interest paid / Operating expenditure	0.5%	3.4%

The debt to asset position has improved remarkably over the past two years. The interest bearing debt is currently less than National Treasury target (35%), the most recent R250 million loan from DBSA is expected to increase the rate and utilize the whole capacity for taking loans. BCM credit rating has now improved from AA- to A1, after Moody's re-rated the City. This is significant in terms of maintaining financial stability and long term viability.

Financial Benchmarks	Basis of Calculation	March 2008	June 2007
<b><u>Liquidity</u></b>			
Current ratio	Current assets / current liabilities	3.12	2.26
Liquid ratio	Cash assets / current liabilities	2.08	1.50

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 elevated significantly.

Hard cash resources to cover these liabilities have increased from 1.50 to 2.08, which demonstrate the drive to fully cover all short term liabilities with cash resources, at a minimum. The current ratio position is viewed in a positive light as far as credit rating go. In terms of liquidity, Buffalo City has a strong capacity to repay short term liabilities.

Financial Benchmarks	Basis of Calculation	March 2008	June 2007
<b><u>Revenue management</u></b>			
Debtors collection rate [payment level]	Year to date receipts / Year to date billing	93.3%	93.5%
Outstanding debtors to revenue	Outstanding debtors [net] / total income [annual]	19.7%	18.5%
Days debtors outstanding	Outstanding debtors [net] / total income [annual] x 365	72.0	68.0

The debtors collection rate has decreased and needs to reach 97%. A covenant exists with National Treasury to reach 97%, as part of the Restructuring Grant conditions. The evidence of good credit policy and debt management can be seen. Finance is exploring avenues to increase the collections in the City via data cleansing and data integrity checks.

<b>Financial Benchmarks</b>	<b>Basis of Calculation</b>	<b>March 2008</b>	<b>June 2007</b>
<b>Efficiency</b>			
Personnel costs to operating income	Personnel costs / operating income	29.7%	32.1%

Personnel costs as a portion of the operating income have decreased. 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.

<b>Financial Benchmarks</b>	<b>Basis of Calculation</b>	<b>March 2008</b>	<b>June 2007</b>
<b>Creditors management</b>			
Creditors system efficiency	% of creditors paid within terms	100%	100%

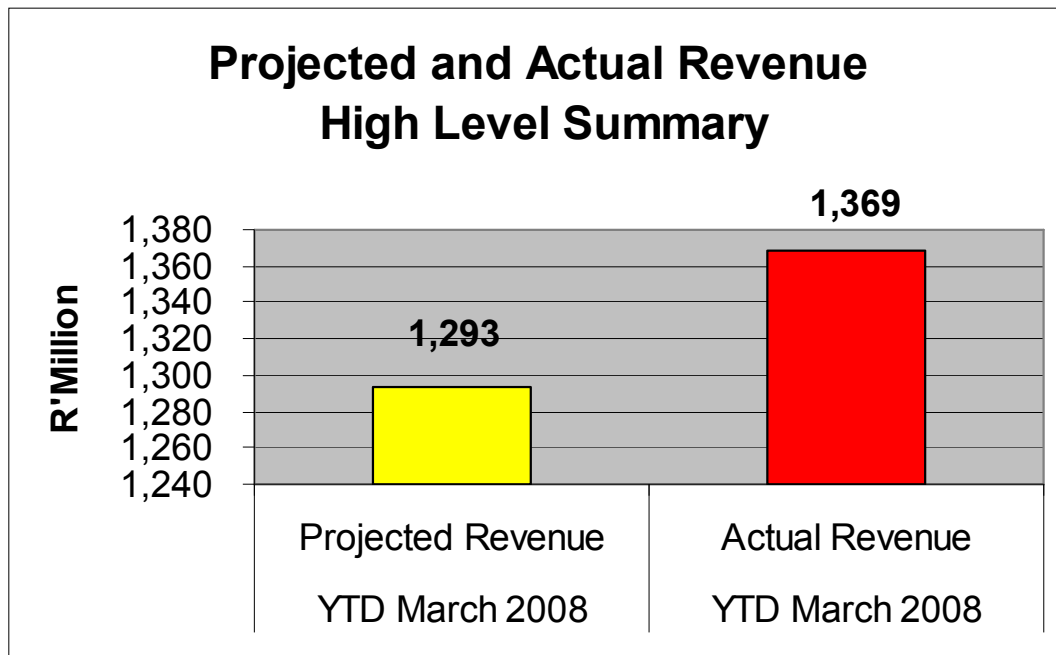
A strong financial trait of the City is its commitment and the ability to pay its creditors within terms, and in full (top 10 creditors). The constant 100% payment level to creditors highlights this.

The asset maintenance rate has increased over the past few years and will continue to do so. This is due to the fact that the electricity deferred maintenance budget has tripled from R 4.8 million in 2006/07 to R14.5 million in the current year. This rate will increase dramatically as new machine parts will arrive in the New Year as procured earlier in the current year.

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

**REVENUE PROJECTIONS BY SOURCE**

<b>Source</b>	<b>YTD March 2008 Projected Revenue R'million</b>	<b>YTD March 2008 Actual Revenue R'million</b>
Assessment rates	261	256
Electricity	333	345
Sanitation	91	91
Water	114	127
Refuse removal	77	82
Grants & subsidies	272	284
Fines	5	6
Other	140	178
<b>Total Revenue</b>	<b>1,293</b>	<b>1,369</b>



**ANNEXURE C.2**

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

Vote / Function	YTD 'Mar - 08 Projected			YTD'Mar - 08 Actuals			April'08- June '08		
	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	19,647	6,677		21,861			6,549	2,173	
Vote : Finance & Admin - IT	741	37		729			247	13	
Vote : Finance & Admin - Other	38,854		26,050	18,855	3,731	1,437	12,951	-	5,892
Vote : Planning & Development	4,529	3,468	1,614	4,834		401	1,510	1,156	365
<b>TOTAL</b>	<b>63,771</b>	<b>10,183</b>	<b>27,663</b>	<b>46,279</b>	<b>3,731</b>	<b>1,838</b>	<b>21,257</b>	<b>3,341</b>	<b>6,257</b>
<b>Municipal Manager</b>									
Vote : Finance & Admin - Internal Aud	2,472		51	1,511			824		11
Vote : Finance & Admin ( Other )	10,953		4,566	9,865		1,039	3,651		1,033
Vote : Other				32					
Vote : Planning & Development	5,797	35,160	5,891	2,439			1,932	11,720	1,332
<b>TOTAL</b>	<b>19,222</b>	<b>35,160</b>	<b>10,508</b>	<b>13,847</b>	<b>-</b>	<b>1,039</b>	<b>6,407</b>	<b>11,720</b>	<b>2,376</b>
<b>Chief Operations Officer</b>									
Vote : Finance & Admin ( Other )	603				768		201		
<b>TOTAL</b>	<b>603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>768</b>	<b>-</b>	<b>201</b>	<b>-</b>	<b>-</b>
<b>Financial Services</b>									
Vote : Finance & Admin ( finance )	70,595	45,308	402,670	103,592	8,390	435,356	23,532	14,686	91,042
<b>TOTAL</b>	<b>70,595</b>	<b>45,308</b>	<b>402,670</b>	<b>103,592</b>	<b>8,390</b>	<b>435,356</b>	<b>23,532</b>	<b>14,686</b>	<b>91,042</b>
<b>Corporate Services</b>									
Vote : Executive & Council				137					
Vote : Finance & Admin ( HR )	24,265	206	6,942	24,649	50	2,750	8,088		1,570
Vote : Finance & Admin ( IT )	12,524	1,334	1,189	13,724		1,104	4,175	422	269
Vote : Finance & Admin ( Other )	17,074	525	272	12,178	404	905	5,691	175	61
<b>TOTAL</b>	<b>53,863</b>	<b>2,065</b>	<b>8,402</b>	<b>50,688</b>	<b>454</b>	<b>4,759</b>	<b>17,954</b>	<b>597</b>	<b>1,901</b>
<b>Engineering Services</b>									
Vote : Finance & Admin ( Other )	18,446		2,413	18,960		3,657	6,149		546
Vote : Waste Water Management	97,049	46,356	126,586	87,412	27,985	139,866	32,350	30,785	28,627
Vote : Road Transport	74,403	10,655	2,427	56,873	11,476	9,366	24,801	1,460	549
Vote : Water	131,768	23,938	158,371	129,069	19,702	172,817	43,293	5,569	35,803
Vote : Electricity	344,069	38,131	405,237	292,619	30,759	395,282	121,329	5,446	91,609
Vote : Other ( Vehicles )					14,615				
<b>TOTAL</b>	<b>665,735</b>	<b>119,080</b>	<b>695,034</b>	<b>584,933</b>	<b>104,537</b>	<b>720,988</b>	<b>227,921</b>	<b>43,260</b>	<b>157,134</b>
<b>Planning &amp; Development</b>									
Vote : Finance & Admin ( Other )	13,490		629	11,161		583	4,497		142
Vote : Planning & Development	53,283	34,537	22,636	39,722	7,579	10,543	17,761	9,121	5,126
Vote : Housing	50,139	15,501	49,105	30,336		24,015	16,713	6,103	11,108
Vote : Other ( Bus & BCMET )	11,086	1,645	12,128	10,724	52	11,445	3,695	569	2,743
<b>TOTAL</b>	<b>127,998</b>	<b>51,683</b>	<b>84,499</b>	<b>91,943</b>	<b>7,631</b>	<b>46,586</b>	<b>42,666</b>	<b>15,793</b>	<b>19,119</b>
<b>Public Safety and Health</b>									
Vote : Finance & Admin ( Other )	2,498			2,265		1	833		
Vote : Health	33,208	2,463	24,824	27,955	137	16,400	11,069	237	5,621
Vote : Public Safety	76,116	17,057	51,841	66,875	1,298	55,220	25,372	2,780	11,729
Vote : Other ( Dog Tax )	531		382	256		564	177		86
<b>TOTAL</b>	<b>112,353</b>	<b>19,520</b>	<b>77,047</b>	<b>97,351</b>	<b>1,435</b>	<b>72,185</b>	<b>37,451</b>	<b>3,017</b>	<b>17,437</b>
<b>Community Services</b>									
Vote : Finance & Admin ( Other )	1,708			2,250		4	569		
Vote : Community Services	39,122	1,467	7,861	43,167	3,579	9,813	13,041	489	1,778
Vote : Sports & Recreation	26,993	5,920	2,661	28,049	4,540	2,305	8,998	1,300	601
Vote : Environmental Protection	37,978	1,819	773	36,019	199	768	12,659	150	175
Vote : Waste Management	93,368	8,550	117,080	104,985	11,173	122,461	31,123	3,650	26,431
<b>TOTAL</b>	<b>199,169</b>	<b>17,756</b>	<b>128,375</b>	<b>214,470</b>	<b>19,491</b>	<b>135,351</b>	<b>66,390</b>	<b>5,589</b>	<b>28,985</b>
<b>Total by Function</b>	<b>1,313,308</b>	<b>300,755</b>	<b>1,434,200</b>	<b>1,203,103</b>	<b>146,437</b>	<b>1,418,102</b>	<b>443,779</b>	<b>98,004</b>	<b>324,251</b>