

BUF Buffalo City - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	580 100	672 957	794 519	903 413	953 413	953 413	953 413	1 122 920	1 203 770	1 288 034
Service charges	1 965 059	2 198 960	2 424 753	2 686 741	2 790 741	2 790 741	2 790 741	2 928 610	3 152 465	3 391 445
Investment revenue	84 021	96 522	124 222	133 620	133 685	133 685	133 685	143 844	152 762	161 775
Transfers recognised - operational	723 457	812 167	948 239	1 249 333	1 078 556	1 078 556	1 078 556	1 319 728	1 450 381	1 703 052
Other own revenue	580 222	772 264	680 918	746 500	734 500	734 500	734 500	391 937	422 531	453 282
Total Revenue (excluding capital transfers and contributions)	3 932 859	4 552 870	4 972 650	5 719 607	5 690 895	5 690 895	5 690 895	5 907 039	6 381 910	6 997 588
Employee costs	982 560	1 134 596	1 192 331	1 387 619	1 425 572	1 425 572	1 425 572	1 531 068	1 641 305	1 754 555
Remuneration of councillors	43 331	45 088	47 682	52 910	54 810	54 810	54 810	58 099	62 282	66 579
Depreciation & asset impairment	701 504	629 728	729 880	712 213	740 930	740 930	740 930	748 339	794 736	841 625
Finance charges	-	65 775	60 671	54 313	55 813	55 813	55 813	57 105	70 938	85 887
Materials and bulk purchases	1 040 113	1 110 464	1 213 642	1 377 012	1 407 012	1 407 012	1 407 012	1 521 587	1 645 567	1 779 730
Transfers and grants	99 031	145 871	235 798	258 568	258 568	258 568	258 568	288 468	310 163	333 178
Other expenditure	1 085 328	1 497 436	1 736 654	1 876 050	1 747 268	1 747 268	1 747 268	1 701 295	1 855 251	2 133 277
Total Expenditure	3 951 868	4 628 959	5 216 657	5 718 685	5 689 973	5 689 973	5 689 973	5 905 961	6 380 242	6 994 832
Surplus/(Deficit)	(19 008)	(76 088)	(244 007)	922	922	922	922	1 078	1 668	2 756
Transfers recognised - capital	510 296	734 503	615 492	850 353	850 353	850 353	850 353	848 269	892 786	969 510
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	491 288	658 414	371 485	851 275	851 275	851 275	851 275	849 347	894 454	972 266
Share of surplus/ (deficit) of associate	3 526	54 223	22 359	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	494 813	712 637	393 845	851 275	851 275	851 275	851 275	849 347	894 454	972 266
Capital expenditure & funds sources										
Capital expenditure	593 485	834 638	930 050	1 275 354	1 390 877	1 390 877	1 390 877	1 558 134	1 720 823	1 777 999
Transfers recognised - capital	515 570	734 503	615 492	850 353	789 612	789 612	789 612	848 269	892 786	969 510
Public contributions & donations	-	-	-	-	459	459	459	-	-	-
Borrowing	18 146	-	-	-	-	-	-	69 582	189 352	176 867
Internally generated funds	59 769	100 136	314 558	425 002	600 806	600 806	600 806	640 283	638 685	631 622
Total sources of capital funds	593 485	834 638	930 050	1 275 354	1 390 877	1 390 877	1 390 877	1 558 134	1 720 823	1 777 999

BUF Buffalo City - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	Current Year 2015/16						2016/17 Medium Term Revenue & Expenditure Framework		
		2012/13	2013/14	2014/15	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
Governance and administration		1 526 794	1 805 074	1 887 061	1 974 740	2 014 779	2 014 779	2 268 639	2 450 458	2 698 294
Executive and council		(2 424)	21 185	28 536	37 902	27 996	27 996	30 796	33 275	36 293
Budget and treasury office		1 521 975	1 774 612	1 846 140	1 922 818	1 972 763	1 972 763	2 222 421	2 400 520	2 643 827
Corporate services		7 243	9 277	12 385	14 019	14 019	14 019	15 421	16 663	18 174
Community and public safety		190 460	328 725	286 920	651 123	412 038	412 038	127 228	134 801	147 028
Community and social services		19 163	64 143	9 404	17 738	17 738	17 738	19 511	21 082	22 994
Sport and recreation		3 858	4 976	3 346	5 601	5 601	5 601	6 161	6 657	7 261
Public safety		75 229	84 165	79 741	90 035	87 535	87 535	98 758	104 040	113 476
Housing		90 358	173 882	193 400	535 206	298 621	298 621	-	-	-
Health		1 851	1 559	1 029	2 542	2 542	2 542	2 797	3 022	3 296
Economic and environmental services		295 653	381 872	79 188	97 752	88 383	88 383	100 222	108 048	114 576
Planning and development		103 362	47 958	25 472	21 272	21 403	21 403	26 543	28 439	27 746
Road transport		191 943	332 638	49 859	76 096	66 596	66 596	73 255	79 152	86 331
Environmental protection		348	1 275	3 857	385	385	385	423	457	498
Trading services		2 413 829	2 752 896	2 701 728	2 972 019	3 151 720	3 151 720	3 384 579	3 660 108	4 006 611
Electricity		1 346 909	1 509 239	1 534 229	1 726 439	1 830 439	1 830 439	1 931 170	2 087 148	2 293 767
Water		401 252	454 907	461 672	492 088	492 088	492 088	541 296	587 422	637 918
Waste water management		388 639	469 987	369 759	392 460	405 661	405 661	446 227	482 149	525 879
Waste management		277 030	318 764	336 068	361 032	423 532	423 532	465 885	503 389	549 046
Other	4	16 419	18 805	633 245	874 327	874 327	874 327	874 641	921 281	1 000 589
Total Revenue - Standard	2	4 443 155	5 287 373	5 588 142	6 569 960	6 541 247	6 541 247	6 755 308	7 274 696	7 967 098
Expenditure - Standard										
Governance and administration		669 436	1 006 959	1 074 852	1 087 762	1 123 335	1 123 270	1 189 292	1 269 240	1 413 850
Executive and council		143 834	113 452	154 500	194 037	201 849	201 849	209 046	225 902	248 473
Budget and treasury office		275 202	619 898	622 184	466 958	510 714	510 649	553 044	581 702	658 962
Corporate services		250 401	273 609	298 168	426 767	410 772	410 772	427 203	461 635	506 414
Community and public safety		435 486	513 237	612 695	989 070	786 101	786 101	738 246	838 735	863 437
Community and social services		76 645	82 725	88 098	93 320	95 656	95 656	94 309	101 955	112 000
Sport and recreation		71 465	84 128	78 789	74 147	74 147	74 147	77 113	83 328	91 411
Public safety		169 684	190 274	209 992	219 275	219 275	219 275	224 016	242 107	265 712
Housing		89 318	128 197	207 474	571 731	336 649	336 649	280 019	343 496	319 883
Health		28 375	27 913	28 342	30 598	60 374	60 374	62 789	67 850	74 431

BUF Buffalo City - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13			2013/14			2014/15			Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19							
Revenue - Standard	1																
<i>Municipal governance and administration</i>		1 526 794	1 805 074	1 887 061	1 974 740	2 014 779	2 014 779	2 268 639	2 450 458	2 698 294							
Executive and council		(2 424)	21 185	28 536	37 902	27 996	27 996	30 796	33 275	36 293							
Mayor and Council		(5 720)	50	-	-	-	-	-	-	-							
Municipal Manager		3 296	21 135	28 536	37 902	27 996	27 996	30 796	33 275	36 293							
Budget and treasury office		1 521 975	1 774 612	1 846 140	1 922 818	1 972 763	1 972 763	2 222 421	2 400 520	2 643 827							
Corporate services		7 243	9 277	12 385	14 019	14 019	14 019	15 421	16 663	18 174							
Human Resources		5 155	6 741	7 804	11 851	11 851	11 851	13 036	14 085	15 363							
Information Technology		-	529	28	-	-	-	-	-	-							
Property Services		783	831	966	1 148	1 148	1 148	1 262	1 364	1 488							
Other Admin		1 305	1 175	3 587	1 021	1 021	1 021	1 123	1 213	1 323							
Community and public safety		190 460	328 725	286 920	651 123	412 038	412 038	127 228	134 801	147 028							
Community and social services		19 163	64 143	9 404	17 738	17 738	17 738	19 511	21 082	22 994							
Libraries and Archives		322	7 558	274	4 361	4 361	4 361	4 797	5 183	5 653							
Museums & Art Galleries etc		1	1	1	2	2	2	2	2	2							
Community halls and Facilities		6 030	6 122	4 148	2 482	2 482	2 482	2 730	2 950	3 217							
Cemeteries & Crematoriums		11 887	49 280	3 810	8 910	8 910	8 910	9 801	10 590	11 550							
Child Care		-	-	-	-	-	-	-	-	-							
Aged Care		-	-	-	-	-	-	-	-	-							
Other Community		1	-	-	7	7	7	8	9	9							
Other Social		922	1 182	1 172	1 976	1 976	1 976	2 174	2 349	2 562							
Sport and recreation		3 858	4 976	3 346	5 601	5 601	5 601	6 161	6 657	7 261							
Public safety		75 229	84 165	79 741	90 035	87 535	87 535	98 758	104 040	113 476							
Police		5 916	7 644	5 636	10 229	7 729	7 729	8 502	9 186	10 019							
Fire		68 584	75 787	73 402	77 838	77 838	77 838	88 091	92 514	100 905							
Civil Defence		-	-	-	-	-	-	-	-	-							
Street Lighting		-	-	-	-	-	-	-	-	-							
Other		729	734	703	1 969	1 969	1 969	2 166	2 340	2 552							
Housing		90 358	173 882	193 400	535 206	298 621	298 621										
Health		1 851	1 559	1 029	2 542	2 542	2 542	2 797	3 022	3 296							
Clinics		-	-	-	-	-	-	-	-	-							
Ambulance		-	-	-	-	-	-	-	-	-							
Other		1 851	1 559	1 029	2 542	2 542	2 542	2 797	3 022	3 296							

Expenditure - Standard										
Municipal governance and administration										
Executive and council	669 436	1 006 959	1 074 852	1 087 762	1 123 335	1 123 270	1 189 292	1 269 240	1 413 850	
Mayor and Council	143 834	113 452	154 500	194 037	201 849	201 849	209 046	225 902	248 473	
Municipal Manager	84 184	36 641	75 006	91 913	110 191	110 191	113 722	122 895	135 475	
Budget and treasury office	59 650	76 810	79 494	102 124	91 658	91 658	95 324	103 007	112 999	
Corporate services	275 202	619 898	622 184	466 958	510 714	510 649	553 044	581 702	658 962	
Human Resources	250 401	273 609	298 168	426 767	410 772	410 772	427 203	461 635	506 414	
Information Technology	48 205	52 173	60 602	72 355	72 179	72 179	75 066	81 117	88 985	
Property Services	25 659	30 173	40 750	62 289	62 531	62 531	65 032	70 274	77 091	
Other Admin	178	138	268	176	176	176	183	198	217	
Community and public safety	176 358	191 125	196 548	291 947	275 885	275 885	286 921	310 047	340 121	
Community and social services	435 486	513 237	612 695	989 070	786 101	786 101	738 246	838 735	863 437	
Libraries and Archives	76 645	82 725	88 098	93 320	95 656	95 656	94 309	101 955	112 000	
Museums & Art Galleries etc	19 732	20 597	18 935	24 610	24 610	24 610	20 421	22 112	24 412	
Community halls and Facilities	837	895	593	431	431	431	448	484	531	
Cemeteries & Crematoriums	14 743	14 118	19 585	16 873	16 873	16 873	17 548	18 962	20 801	
Child Care	23 734	28 147	28 658	28 614	28 614	28 614	29 758	32 157	35 276	
Aged Care	-	-	-	-	-	-	-	-	-	
Other Community	-	-	-	-	-	-	-	-	-	
Other Social	11 503	12 016	12 294	15 123	17 460	17 460	18 158	19 621	21 525	
Sport and recreation	6 097	6 952	8 033	7 670	7 670	7 670	7 976	8 619	9 455	
Public safety	71 465	84 128	78 789	74 147	74 147	74 147	77 113	83 328	91 411	
Police	169 684	190 274	209 992	219 275	219 275	219 275	224 016	242 107	265 712	
Fire	109 690	123 965	135 219	130 896	130 896	130 896	136 132	147 104	161 373	
Civil Defence	56 864	62 792	71 282	83 921	83 921	83 921	83 248	89 992	98 843	
Street Lighting	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Housing	3 130	3 517	3 491	4 458	4 458	4 458	4 636	5 010	5 496	
Health	89 318	128 197	207 474	571 731	336 649	336 649	280 019	343 496	319 883	
Clinics	28 375	27 913	28 342	30 598	60 374	60 374	62 789	67 850	74 431	
Ambulance	5 335	1 231	846	1 639	1 639	1 639	1 704	1 842	2 020	
Other	-	-	-	-	-	-	-	-	-	
Economic and environmental services	23 040	26 682	27 496	28 960	58 735	58 735	61 085	66 008	72 411	
Planning and development	721 695	723 547	775 123	843 333	862 950	862 950	919 523	978 058	1 090 084	
Economic Development/Planning	178 110	192 670	221 953	213 708	239 760	239 760	270 451	276 671	320 662	
Town Planning/Building enforcement	162 549	177 283	205 604	190 873	216 525	216 525	246 286	250 559	292 017	
Licensing & Regulation	15 561	15 387	16 349	22 835	23 235	23 235	24 164	26 112	28 645	
Road transport	-	-	-	-	-	-	-	-	-	
	462 774	435 262	453 960	527 886	521 451	521 451	543 263	587 050	643 994	

BUF Buffalo City - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework						
		2012/13	2013/14	2014/15	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	580 100	672 957	794 519	902 842	952 842	952 842	952 842	1 122 920	1 203 770	1 288 034
Property rates - penalties & collection charges					571	571	571	571			
Service charges - electricity revenue	2	1 266 660	1 383 884	1 465 814	1 658 671	1 758 671	1 758 671	1 758 671	1 815 256	1 953 942	2 103 223
Service charges - water revenue	2	271 026	325 360	394 282	411 381	411 381	411 381	411 381	444 291	479 346	517 310
Service charges - sanitation revenue	2	223 023	248 673	278 832	314 571	314 571	314 571	314 571	339 107	364 540	390 787
Service charges - refuse revenue	2	198 898	228 895	261 807	286 063	286 063	286 063	286 063	308 375	331 504	355 372
Service charges - other		5 452	12 149	24 018	16 056	20 056	20 056	20 056	21 580	23 134	24 753
Rental of facilities and equipment		15 485	15 018	17 430	18 629	18 629	18 629	18 629	20 045	21 488	22 993
Interest earned - external investments		84 021	96 522	124 222	133 620	133 685	133 685	133 685	143 844	152 762	161 775
Interest earned - outstanding debtors		22 204	27 178	34 999	32 175	32 175	32 175	32 175	34 651	37 257	40 021
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		5 979	7 572	5 500	10 293	7 793	7 793	7 793	8 385	8 989	9 618
Licences and permits		15 299	14 161	14 034	22 472	12 972	12 972	12 972	13 958	14 963	16 011
Agency services											
Transfers recognised - operational		723 457	812 167	948 239	1 249 333	1 078 556	1 078 556	1 078 556	1 319 728	1 450 381	1 703 052
Other revenue	2	521 254	696 252	608 954	662 931	662 931	662 931	662 931	314 898	339 834	364 639
Gains on disposal of PPE			12 084								
Total Revenue (excluding capital transfers and contributions)		3 932 859	4 552 870	4 972 650	5 719 607	5 690 895	5 690 895	5 690 895	5 907 039	6 381 910	6 997 588
Expenditure By Type											
Employee related costs	2	982 560	1 134 596	1 192 331	1 387 619	1 425 572	1 425 572	1 425 572	1 531 068	1 641 305	1 754 555
Remuneration of councillors		43 331	45 088	47 682	52 910	54 810	54 810	54 810	58 099	62 282	66 579
Debt impairment	3	106 770	241 011	365 110	245 009	253 979	253 979	253 979	303 865	326 718	350 961
Depreciation & asset impairment	2	701 504	629 728	729 880	712 213	740 930	740 930	740 930	748 339	794 736	841 625
Finance charges			65 775	60 671	54 313	55 813	55 813	55 813	57 105	70 938	85 887
Bulk purchases	2	1 040 113	1 110 464	1 213 642	1 377 012	1 407 012	1 407 012	1 407 012	1 521 587	1 645 567	1 779 730
Other materials	8										
Contracted services		7 763	9 743	14 607	21 622	21 622	21 622	21 622	22 486	23 881	25 290
Transfers and grants		99 031	145 871	235 798	258 568	258 568	258 568	258 568	288 468	310 163	333 178
Other expenditure	4, 5	970 795	1 246 682	1 326 528	1 609 419	1 471 667	1 471 667	1 471 667	1 374 944	1 504 652	1 757 027
Loss on disposal of PPE				30 408							
Total Expenditure		3 951 868	4 628 959	5 216 657	5 718 685	5 689 973	5 689 973	5 689 973	5 905 961	6 380 242	6 994 832

Surplus/(Deficit)		(19 008)	(76 088)	(244 007)	922	922	922	922	922	922	922	1 078	1 668	2 756
Transfers recognised - capital		510 296	734 503	615 492	850 353	850 353	850 353	850 353	850 353	850 353	850 353	848 269	892 786	969 510
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets														
Surplus/(Deficit) after capital transfers & contributions		491 288	658 414	371 485	851 275	851 275	851 275	851 275	851 275	851 275	851 275	849 347	894 454	972 266
Taxation														
Surplus/(Deficit) after taxation		491 288	658 414	371 485	851 275	851 275	851 275	851 275	851 275	851 275	851 275	849 347	894 454	972 266
Attributable to minorities														
Surplus/(Deficit) attributable to municipality		491 288	658 414	371 485	851 275	851 275	851 275	851 275	851 275	851 275	851 275	849 347	894 454	972 266
Share of surplus/ (deficit) of associate	7	3 526	54 223	22 359										
Surplus/(Deficit) for the year		494 813	712 637	393 845	851 275	851 275	851 275	851 275	851 275	851 275	851 275	849 347	894 454	972 266

BUF Buffalo City - Table A6 Budgeted Financial Position

R thousand	Description	Ref	2012/13			2013/14			2014/15			Current Year 2015/16					2016/17 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19							
ASSETS																			
Current assets																			
	Cash		144 847	198 064	63 353	80 000	80 444	80 444	80 444	80 444	80 644	80 644	80 644						
	Call investment deposits	1	1 698 468	1 966 369	2 137 189	2 303 434	2 381 743	2 381 743	2 381 743	2 381 743	2 410 242	2 570 955	2 782 679						
	Consumer debtors	1	596 220	577 370	694 805	671 945	671 946	671 946	671 946	671 946	820 635	887 234	968 919						
	Other debtors		67 564	67 726	85 592	98 188	98 215	98 215	98 215	98 215	108 064	118 898	130 815						
	Current portion of long-term receivables		14	16	18	14	14	14	14	14	15	17	19						
	Inventory	2	59 365	50 598	44 878	96 800	96 800	96 800	96 800	96 800	106 480	117 128	128 841						
	Total current assets		2 566 478	2 860 143	3 025 834	3 250 381	3 329 161	3 329 161	3 329 161	3 329 161	3 526 080	3 774 875	4 091 916						
Non current assets																			
	Long-term receivables		43	27	9	60	60	60	60	60	66	73	80						
	Investments		892	-	-	-	-	-	-	-	-	-	-						
	Investment property		302 981	333 211	328 302	441 400	441 400	441 400	441 400	441 400	485 540	534 094	587 503						
	Investment in Associate		5 326	59 549	81 908	-	-	-	-	-	90 099	99 109	109 020						
	Property, plant and equipment	3	10 108 484	11 878 209	12 036 600	11 197 292	11 197 292	11 197 292	11 197 292	11 197 292	13 447 560	14 334 991	15 232 919						
	Agricultural		-	-	-	-	-	-	-	-	-	-	-						
	Biological		-	-	-	-	-	-	-	-	-	-	-						
	Intangible		3 851	98 875	98 374	22 800	22 800	22 800	22 800	22 800	25 080	27 588	30 374						
	Other non-current assets		61 816	64 286	66 444	75 160	75 160	75 160	75 160	75 160	82 676	90 944	100 038						
	Total non current assets		10 483 393	12 434 158	12 611 638	11 736 712	11 736 712	11 736 712	11 736 712	11 736 712	14 131 021	15 086 798	16 059 934						
	TOTAL ASSETS		13 049 871	15 294 301	15 637 472	14 987 093	15 065 873	15 065 873	15 065 873	15 065 873	17 657 101	18 861 673	20 151 850						
LIABILITIES																			
Current liabilities																			
	Bank overdraft	1	-	-	-	-	-	-	-	-	-	-	-						
	Borrowing	4	51 657	57 416	48 835	46 097	46 097	46 097	46 097	46 097	51 825	51 794	59 561						
	Consumer deposits		45 519	44 838	48 505	54 050	54 050	54 050	54 050	54 050	59 455	65 401	71 941						
	Trade and other payables	4	1 033 311	855 633	741 360	774 300	774 300	774 300	774 300	774 300	852 917	939 468	1 034 749						
	Provisions		131 340	141 165	181 900	151 780	151 780	151 780	151 780	151 780	166 958	183 654	202 019						
	Total current liabilities		1 261 827	1 099 052	1 020 600	1 026 227	1 026 227	1 026 227	1 026 227	1 026 227	1 131 155	1 240 316	1 368 270						
Non current liabilities																			
	Borrowing		600 830	545 999	497 244	500 418	500 418	500 418	500 418	500 418	518 175	655 216	772 522						
	Provisions		377 703	457 151	498 291	599 090	599 190	599 190	599 190	599 099	659 099	724 999	797 489						
	Total non current liabilities		978 533	1 003 150	995 535	1 099 508	1 099 608	1 099 608	1 099 608	1 099 608	1 177 274	1 380 215	1 570 011						
	TOTAL LIABILITIES		2 240 360	2 102 202	2 016 135	2 125 735	2 125 835	2 125 835	2 125 835	2 125 835	2 308 429	2 620 531	2 938 280						
	NET ASSETS	5	10 809 511	13 192 099	13 621 337	12 861 358	12 940 038	12 940 038	12 940 038	12 940 038	15 348 672	16 241 142	17 213 569						
COMMUNITY WEALTH/EQUITY																			
	Accumulated Surplus/(Deficit)		8 393 971	9 006 244	9 384 674	10 020 575	10 129 254	10 129 254	10 129 254	10 129 254	12 256 811	12 840 095	13 472 418						
	Reserves	4	2 415 540	4 185 855	4 236 663	2 840 783	2 810 784	2 810 784	2 810 784	2 810 784	3 091 861	3 401 047	3 741 152						
	TOTAL COMMUNITY WEALTH/EQUITY	5	10 809 511	13 192 099	13 621 337	12 861 358	12 940 038	12 940 038	12 940 038	12 940 038	15 348 672	16 241 142	17 213 570						

BUF Buffalo City - Table A7 Budgeted Cash Flows

Description	Ref	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework							
		2012/13	2013/14	2014/15	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19					
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome				
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates, penalties & collection charges		580 100	672 957	794 519	831 140	884 767	884 767	884 767	884 767	1 038 701	1 113 488	1 191 432
Service charges		1 965 059	2 198 960	2 424 753	2 471 802	2 644 096	2 644 096	2 644 096	2 644 096	2 708 964	2 916 030	3 137 087
Other revenue		287 662	447 934	84 777	657 180	651 758	651 758	651 758	651 758	330 374	354 160	378 950
Government - operating	1	723 457	812 186	948 263	1 149 387	1 078 556	1 078 556	1 078 556	1 078 556	1 319 728	1 450 381	1 703 052
Government - capital	1	506 406	734 503	615 492	850 353	812 071	812 071	812 071	812 071	848 269	892 786	969 510
Interest		106 184	123 654	159 221	152 531	165 859	165 859	165 859	165 859	178 495	190 019	201 796
Dividends		-	-	-	0	0	0	0	0	-	-	-
Payments												
Suppliers and employees		(2 808 957)	(3 821 719)	(3 718 728)	(4 448 581)	(4 304 041)	(4 304 041)	(4 304 041)	(4 304 041)	(4 430 013)	(4 791 638)	(5 290 190)
Finance charges		(67 259)	(65 777)	(60 674)	(54 313)	(55 813)	(55 813)	(55 813)	(55 813)	(57 113)	(70 946)	(85 896)
Transfers and Grants	1	(115 922)	(144 964)	(234 175)	(258 568)	(258 568)	(258 568)	(258 568)	(258 568)	(288 468)	(310 163)	(333 178)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 176 732	957 735	1 013 447	1 350 929	1 618 685	1 618 685	1 618 685	1 618 685	1 648 938	1 744 116	1 872 563
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		18 168	766	6 364	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) other non-current receivables		13	14	16	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments		(36)	892	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(608 431)	(588 536)	(930 050)	(1 275 354)	(1 390 877)	(1 390 877)	(1 390 877)	(1 390 877)	(1 558 134)	(1 720 823)	(1 777 999)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(590 286)	(586 864)	(923 670)	(1 275 354)	(1 390 877)	(1 390 877)	(1 390 877)	(1 390 877)	(1 558 134)	(1 720 823)	(1 777 999)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		(278 943)	(681)	3 667	(46 097)	(46 097)	(46 097)	(46 097)	(46 097)	69 582	189 352	176 867
Increase (decrease) in consumer deposits		8 599	(681)	3 667	(46 097)	(46 097)	(46 097)	(46 097)	(46 097)	-	-	-
Payments												
Repayment of borrowing		5 243	(49 072)	(57 336)	(46 097)	(46 097)	(46 097)	(46 097)	(46 097)	(51 825)	(51 794)	(59 561)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(265 100)	(49 753)	(53 669)	(46 097)	(46 097)	(46 097)	(46 097)	(46 097)	17 757	137 558	117 306
NET INCREASE/ (DECREASE) IN CASH HELD		321 346	321 118	36 108	29 477	181 710	181 710	181 710	181 710	108 561	160 851	211 870
Cash/cash equivalents at the year begin:	2	1 521 969	1 843 315	2 164 433	2 353 956	2 200 541	2 200 541	2 200 541	2 200 541	2 382 186	2 490 747	2 651 598
Cash/cash equivalents at the year end:	2	1 843 315	2 164 433	2 200 541	2 383 434	2 382 251	2 382 251	2 382 251	2 382 251	2 490 747	2 651 598	2 863 468

BUF Buffalo City - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2012/13			2013/14			2014/15			Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19						
REVENUE ITEMS:																	
Property rates																	
Total Property Rates	6	602 867	699 173	817 717	937 143	987 143	987 143	987 143	987 143	987 143	987 143	1 161 166	1 246 415	1 335 583			
<i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPPRA)</i>		22 767	26 216	23 198	34 301	34 301	34 301	34 301	34 301	34 301	34 301	38 246	42 644	47 549			
Net Property Rates		580 100	672 957	794 519	902 842	952 842	952 842	952 842	952 842	952 842	952 842	1 122 920	1 203 770	1 288 034			
Service charges - electricity revenue																	
Total Service charges - electricity revenue	6	1 266 660	1 383 884	1 465 814	1 658 671	1 758 671	1 758 671	1 758 671	1 758 671	1 758 671	1 758 671	1 861 504	2 003 672	2 156 648			
<i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	46 248	49 730	53 425			
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		1 266 660	1 383 884	1 465 814	1 658 671	1 758 671	1 758 671	1 758 671	1 758 671	1 758 671	1 758 671	1 815 256	1 953 942	2 103 223			
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - water revenue																	
Total Service charges - water revenue	6	271 026	325 360	394 282	411 381	411 381	411 381	411 381	411 381	411 381	411 381	511 955	552 105	595 475			
<i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	67 664	72 759	78 165			
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		271 026	325 360	394 282	411 381	411 381	411 381	411 381	411 381	411 381	411 381	444 291	479 346	517 310			
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - sanitation revenue																	
Total Service charges - sanitation revenue	6	223 023	248 673	278 832	314 571	314 571	314 571	314 571	314 571	314 571	314 571	407 131	437 737	469 437			
<i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	68 023	73 197	78 650			
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		223 023	248 673	278 832	314 571	314 571	314 571	314 571	314 571	314 571	314 571	339 107	364 540	390 787			
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - refuse revenue																	
Total refuse removal revenue	6	198 898	228 895	261 807	286 063	286 063	286 063	286 063	286 063	286 063	286 063	375 893	404 106	433 368			
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-	-	-			
<i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		198 898	228 895	261 807	286 063	286 063	286 063	286 063	286 063	286 063	286 063	375 893	404 106	433 368			

		less Cost of Free Basis Services (removed once a week to indigent households)																		
Net Service charges - refuse revenue																				
Other Revenue by source																				
Fuel Levy		317 781	343 412	361 639	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461	370 461
Electricity vending station commission		15 572	17 176	18 084	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605	21 605
Fire levy charges		46 279	52 485	58 358	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817	63 817
Plan approval fees		5 165	7 247	6 174	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837	9 837
Reconnection fees		3 446	14 261	14 822	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804	13 804
Electricity service connection fees		8 553	28 869	22 848	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000
Vehicle registration		30 696	32 939	31 342	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352	42 352
Other revenue		90 234	145 639	73 328	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054	131 054
Internal transfers - Recoveries																				
BCMDA																				
Share of surplus/ (deficit) of associate		3 526	54 223	22 359	-	-	-	-	-	-	-	-	-	-	-	-	-	200	2 478	3 668
Total 'Other' Revenue		521 254	696 252	608 954	662 931	662 931	662 931	662 931	662 931	662 931	662 931	662 931	662 931	662 931	662 931	662 931	662 931	314 898	339 834	364 639
EXPENDITURE ITEMS:																				
Employee related costs																				
Basic Salaries and Wages		610 444	657 585	709 687	849 245	887 198	887 198	887 198	887 198	887 198	887 198	887 198	887 198	887 198	887 198	887 198	887 198	927 968	1 006 286	1 077 569
Pension and UIF Contributions		119 158	127 627	135 383	155 412	155 412	155 412	155 412	155 412	155 412	155 412	155 412	155 412	155 412	155 412	155 412	155 412	175 926	185 202	197 515
Medical Aid Contributions		42 218	46 872	52 913	96 231	96 231	96 231	96 231	96 231	96 231	96 231	96 231	96 231	96 231	96 231	96 231	96 231	84 290	90 022	96 144
Overtime		62 099	80 707	107 200	60 348	60 348	60 348	60 348	60 348	60 348	60 348	60 348	60 348	60 348	60 348	60 348	60 348	71 801	73 722	78 735
Performance Bonus		-	-	-	71 335	71 335	71 335	71 335	71 335	71 335	71 335	71 335	71 335	71 335	71 335	71 335	71 335	-	-	-
Motor Vehicle Allowance		17 417	18 631	20 473	29 885	29 885	29 885	29 885	29 885	29 885	29 885	29 885	29 885	29 885	29 885	29 885	32 334	34 532	36 880	
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 276	4 567	4 878
Housing Allowances		3 509	3 219	3 508	10 145	10 145	10 145	10 145	10 145	10 145	10 145	10 145	10 145	10 145	10 145	10 145	13 739	13 739	13 739	
Other benefits and allowances		93 623	163 021	117 667	90 647	90 647	90 647	90 647	90 647	90 647	90 647	90 647	90 647	90 647	90 647	90 647	90 647	179 633	189 733	202 635
Payments in lieu of leave		20 868	22 094	29 230	7 307	7 307	7 307	7 307	7 307	7 307	7 307	7 307	7 307	7 307	7 307	7 307	16 121	17 218	18 388	
Long service awards		13 225	14 840	16 270	17 064	17 064	17 064	17 064	17 064	17 064	17 064	17 064	17 064	17 064	17 064	17 064	18 831	19 719	21 060	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 148	6 566	7 012	
Less: Employees costs capitalised to PPE		982 560	1 134 596	1 192 331	1 387 619	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 531 068	1 641 305	1 754 555	
Total Employee related costs		982 560	1 134 596	1 192 331	1 387 619	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 425 572	1 531 068	1 641 305	1 754 555	
Contributions recognised - capital																				
<i>List contributions by contract</i>																				
Total Contributions recognised - capital																				
Depreciation & asset impairment																				
Depreciation of Property, Plant & Equipment		701 504	629 728	729 880	712 213	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	748 339	794 736	841 625	
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation resulting from revaluation of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment		701 504	629 728	729 880	712 213	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	740 930	748 339	794 736	841 625	

BUF Buffalo City - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Call investment deposits											
Call deposits < 90 days		1 698 468	1 965 156	2 135 924	2 303 434	2 380 443	2 380 443	2 380 443	2 408 873	2 569 586	2 781 310
Other current investments > 90 days			1 213	1 264	-	1 300	1 300	1 300	1 369	1 369	1 369
Total Call investment deposits	2	1 698 468	1 966 369	2 137 189	2 303 434	2 381 743	2 381 743	2 381 743	2 410 242	2 570 955	2 782 679
Consumer debtors											
Consumer debtors		1 161 336	1 263 496	1 594 550	1 512 900	1 512 900	1 512 900	1 512 900	1 929 405	2 122 346	2 334 580
Less: Provision for debt impairment		(565 116)	(686 126)	(899 745)	(840 955)	(840 954)	(840 954)	(840 954)	(1 108 770)	(1 235 112)	(1 365 662)
Total Consumer debtors	2	596 220	577 370	694 805	671 945	671 946	671 946	671 946	820 635	887 234	968 919
Debt impairment provision											
Balance at the beginning of the year		528 896	565 116	686 126	741 174	741 174	741 174	741 174	840 954	962 666	1 089 008
Contributions to the provision		106 794	241 034	365 110	245 009	245 009	245 009	245 009	305 045	328 008	352 382
Bad debts written off		(70 574)	(120 024)	(151 491)	(145 229)	(145 229)	(145 229)	(145 229)	(183 333)	(201 666)	(221 833)
Balance at end of year		565 116	686 126	899 745	840 954	840 954	840 954	840 954	962 666	1 089 008	1 219 558
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		21 702 322	25 988 187	26 816 574	24 839 611	24 839 611	24 839 611	24 839 611	29 717 585	31 398 408	33 136 407
Leases recognised as PPE	3								220	100	
Less: Accumulated depreciation		11 593 838	14 109 978	14 779 974	13 642 319	13 642 319	13 642 319	13 642 319	16 270 245	17 063 517	17 903 488
Total Property, plant and equipment (PPE)	2	10 108 484	11 878 209	12 036 600	11 197 292	11 197 292	11 197 292	11 197 292	13 447 560	14 334 991	15 232 919
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-								
Current portion of long-term liabilities		51 657	57 416	48 835	46 097	46 097	46 097	46 097	51 825	51 794	59 561
Total Current liabilities - Borrowing		51 657	57 416	48 835	46 097	46 097	46 097	46 097	51 825	51 794	59 561
Trade and other payables											
Trade and other creditors		572 695	641 774	535 473	661 500	661 500	661 500	661 500	728 837	802 980	884 612
Unspent conditional transfers		460 596	213 718	205 715	112 800	112 800	112 800	112 800	124 080	136 488	150 137
VAT		20	142	172	-						
Total Trade and other payables	2	1 033 311	855 633	741 360	774 300	774 300	774 300	774 300	852 917	939 468	1 034 749
Non current liabilities - Borrowing											
Borrowing	4	597 207	542 574	496 477	496 477	496 477	496 477	496 477	514 234	651 791	769 097

Finance leases (including PPP asset element)		3 623	3 425	767	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 941	3 425	3 425
Total Non current liabilities - Borrowing		600 830	545 999	497 244	500 418	500 418	500 418	500 418	500 418	500 418	500 418	518 175	655 216	772 522
Provisions - non-current														
Retirement benefits		327 634	399 295	487 757	499 260	499 360	499 360	499 360	499 360	499 360	499 360	549 296	604 226	664 648
<i>List other major provision items</i>														
Refuse landfill site rehabilitation		49 969	57 756	10 433	99 730	99 730	99 730	99 730	99 730	99 730	99 730	109 703	120 673	132 741
Other		100	100	100	100	100	100	100	100	100	100	100	100	100
Total Provisions - non-current		377 703	457 151	498 291	599 090	599 190	599 190	599 190	599 190	599 190	599 190	659 099	724 999	797 489
CHANGES IN NET ASSETS														
Accumulated Surplus/(Deficit)														
Accumulated Surplus/(Deficit) - opening balance		7 906 210	8 537 688	9 060 466	8 238 798	8 238 798	8 238 798	8 238 798	8 238 798	8 238 798	8 238 798	10 129 254	12 426 623	14 588 303
GRAP adjustments		84 832	(135 637)	-										
Restated balance		7 991 041	8 402 052	9 060 466	8 238 798	8 238 798	8 238 798	8 238 798	8 238 798	8 238 798	8 238 798	10 129 254	12 426 623	14 588 303
Surplus/(Deficit)		491 288	658 414	371 485	851 275	851 275	851 275	851 275	851 275	851 275	851 275	849 347	894 454	972 266
Appropriations to Reserves														
Transfers from Reserves														
Depreciation offsets														
Other adjustments			-	-	-									
Accumulated Surplus/(Deficit)	1	8 482 329	9 060 466	9 431 951	9 090 073	10 129 254	10 129 254	10 129 254	10 129 254	10 129 254	10 129 254	12 426 623	14 588 303	16 908 870
Reserves														
Housing Development Fund														
Capital replacement														
Self-insurance														
Other reserves			-	-	-									
Revaluation		2 415 540	4 185 855	4 236 663	2 840 783	2 810 784	2 810 784	2 810 784	2 810 784	2 810 784	2 810 784	3 091 861	3 401 047	3 741 152
Total Reserves	2	2 415 540	4 185 855	4 236 663	2 840 783	2 810 784	2 810 784	2 810 784	2 810 784	2 810 784	2 810 784	3 091 861	3 401 047	3 741 152
TOTAL COMMUNITY WEALTH/EQUITY	2	10 897 869	13 246 321	13 668 614	11 930 856	12 940 038	12 940 038	12 940 038	12 940 038	12 940 038	12 940 038	15 518 484	17 989 349	20 650 022