

## **MUNICIPAL BUDGET:**

### **Financial Performance**

Revenue by Major Source

Revenue by Minor Source

Operating Expenditure by Major Type

Operating Expenditure by Minor Type

Revenue by municipal vote classification

Expenditure by municipal vote classification

Revenue by Standard Classification

Expenditure by Standard Classification

### **Capital expenditure**

Capital Expenditure by Standard Classification

Capital Expenditure by Municipal Vote - Major

Capital Expenditure by Municipal Vote - Minor

Capital funding by source

### **IDP**

IDP Strategic Objective - Revenue

IDP Strategic Objective - Expenditure

IDP Strategic Objective - Capital Expenditure

### **Miscellaneous**

Cash flow trend

Increases in service charges

Revenue collection rates

Borrowing

Distribution losses

Borrowed capex funding

Expenditure analysis (Employee costs)

Expenditure analysis (Remuneration)

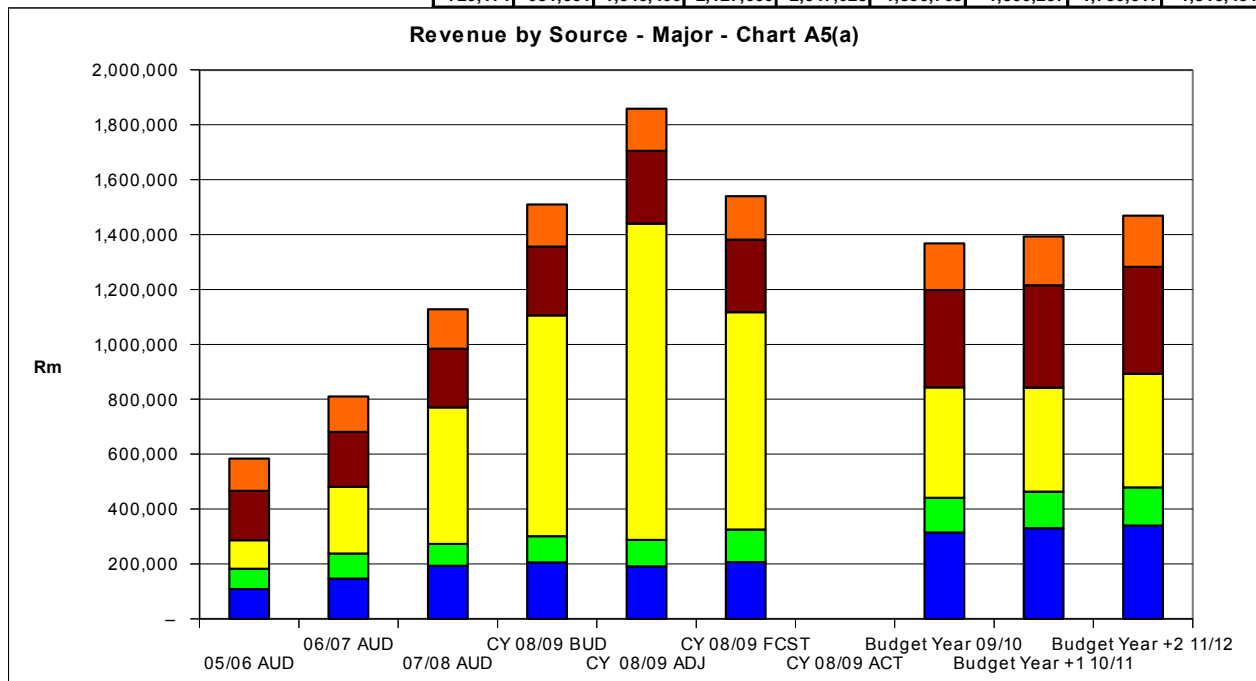
Expenditure analysis (Repairs & Maintenance)

Expenditure analysis (Finance Charges)

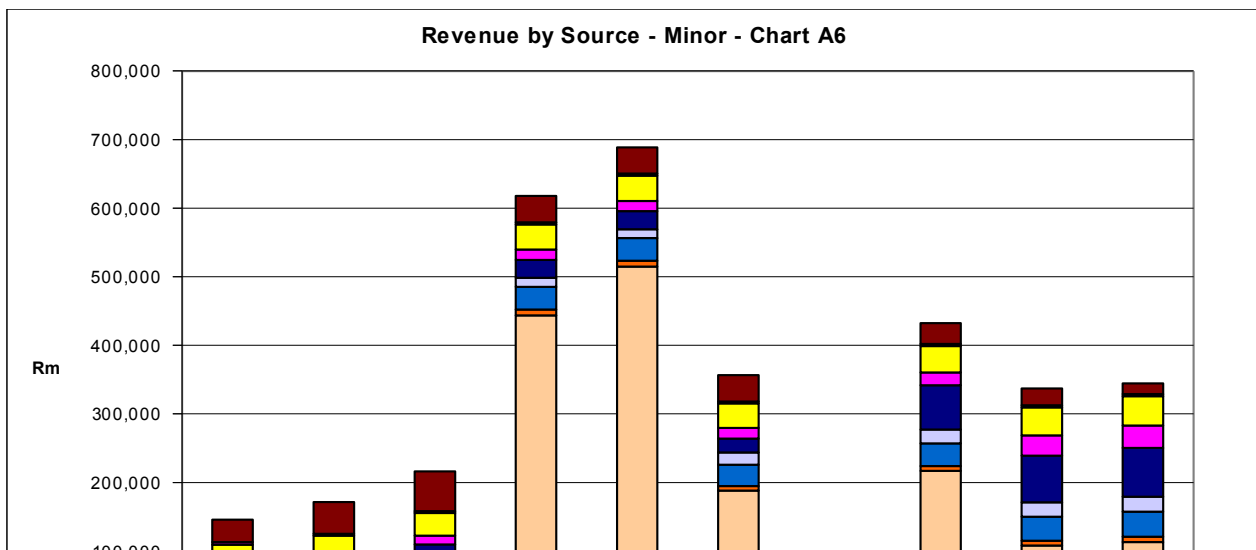
Expenditure analysis (Depreciation)

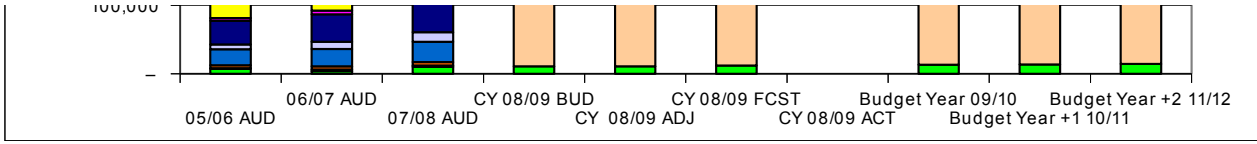
| Revenue by Major Source (refer 'Minor' source for 'Other Revenue' allocation) | 05/06 AUD      | 06/07 AUD      | 07/08 AUD        | CY 08/09 BUD     | CY 08/09 ADJ     | CY 08/09 FCST    | Budget Year 09/10 | Budget Year +1 10/11 | Budget Year +2 11/12 |
|---|----------------|----------------|------------------|------------------|------------------|------------------|-------------------|----------------------|----------------------|
| Agency services   | 7,207          | 3,760          | 9,975            | 10,883           | 10,883           | 12,000           | 13,000            | 13,663               | 14,291               |
| Licences and permits  | 4,298          | 4,703          | 5,225            | 8,470            | 8,470            | 6,589            | 6,677             | 7,118                | 7,552                |
| Service charges - sanitation revenue  | 23,244         | 25,600         | 29,452           | 33,079           | 33,079           | 31,209           | 33,254            | 34,950               | 36,557               |
| Interest earned - outstanding debtors   | 7,312          | 10,265         | 13,839           | 13,030           | 13,030           | 18,002           | 20,001            | 21,021               | 21,987               |
| Service charges - other   | 34,381         | 40,209         | 49,271           | 26,241           | 26,241           | 19,935           | 64,743            | 68,044               | 70,937               |
| Rental of facilities and equipment  | 3,832          | 5,272          | 12,813           | 14,959           | 14,959           | 15,521           | 18,688            | 29,723               | 32,940               |
| Service charges - refuse  | 28,294         | 30,573         | 32,857           | 36,805           | 36,805           | 36,106           | 38,595            | 40,563               | 42,429               |
| Fines   | 3,833          | 2,813          | 2,776            | 2,940            | 2,940            | 2,763            | 2,887             | 3,077                | 3,265                |
| Interest earned - external investments  | 32,746         | 45,963         | 57,906           | 38,400           | 38,400           | 38,400           | 30,500            | 24,550               | 15,616               |
| Transfers recognised operational  | ###            | ###            | 192,924          | 205,199          | 190,948          | 206,476          | 314,351           | 330,288              | 340,216              |
| Service charges - water revenue   | 73,949         | 91,127         | 79,455           | 95,986           | 95,986           | 118,374          | 126,045           | 132,473              | 138,567              |
| Transfers recognised - capital  | ###            | ###            | 497,543          | 804,562          | ###              | 791,798          | 403,014           | 379,642              | 413,674              |
| Service charges - electricity revenue   | ###            | ###            | 213,847          | 250,625          | 265,374          | 264,886          | 354,845           | 372,942              | 390,097              |
| Property rates  | ###            | ###            | 143,535          | 153,644          | 153,644          | 158,567          | 169,508           | 178,153              | 186,348              |
|   | <b>729,171</b> | <b>981,661</b> | <b>1,343,400</b> | <b>2,127,660</b> | <b>2,547,028</b> | <b>1,896,768</b> | <b>1,800,257</b>  | <b>1,730,617</b>     | <b>1,813,481</b>     |

Revenue by Source - Major - Chart A5(a)



Revenue by Source - Minor - Chart A6

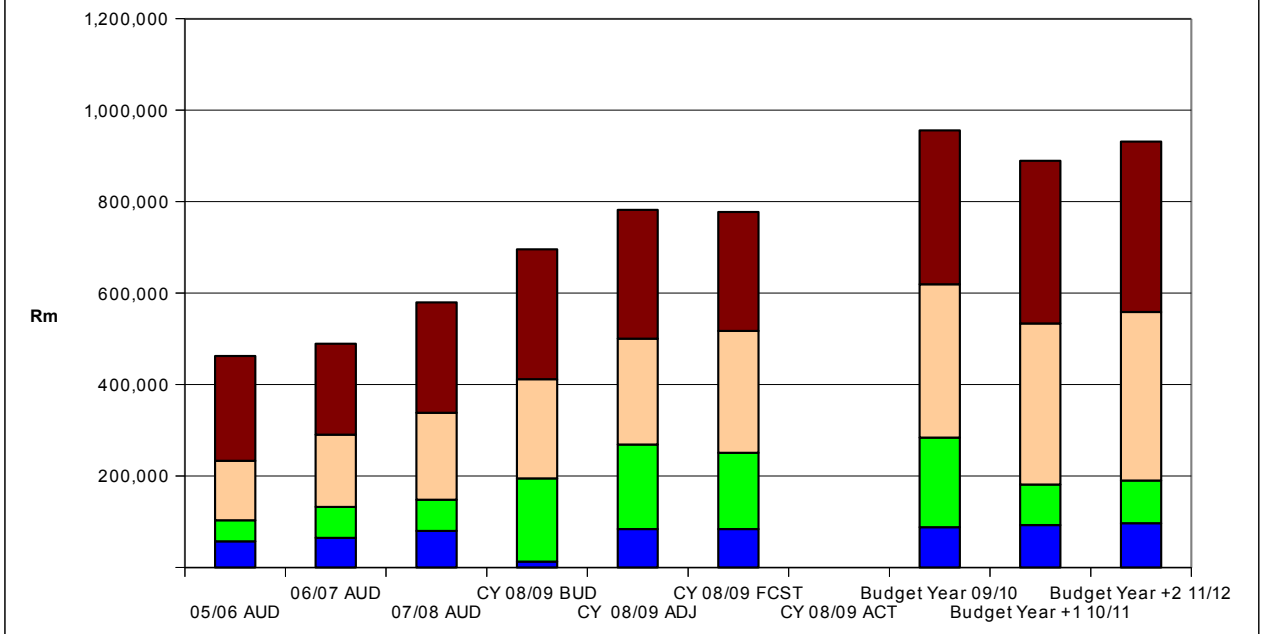




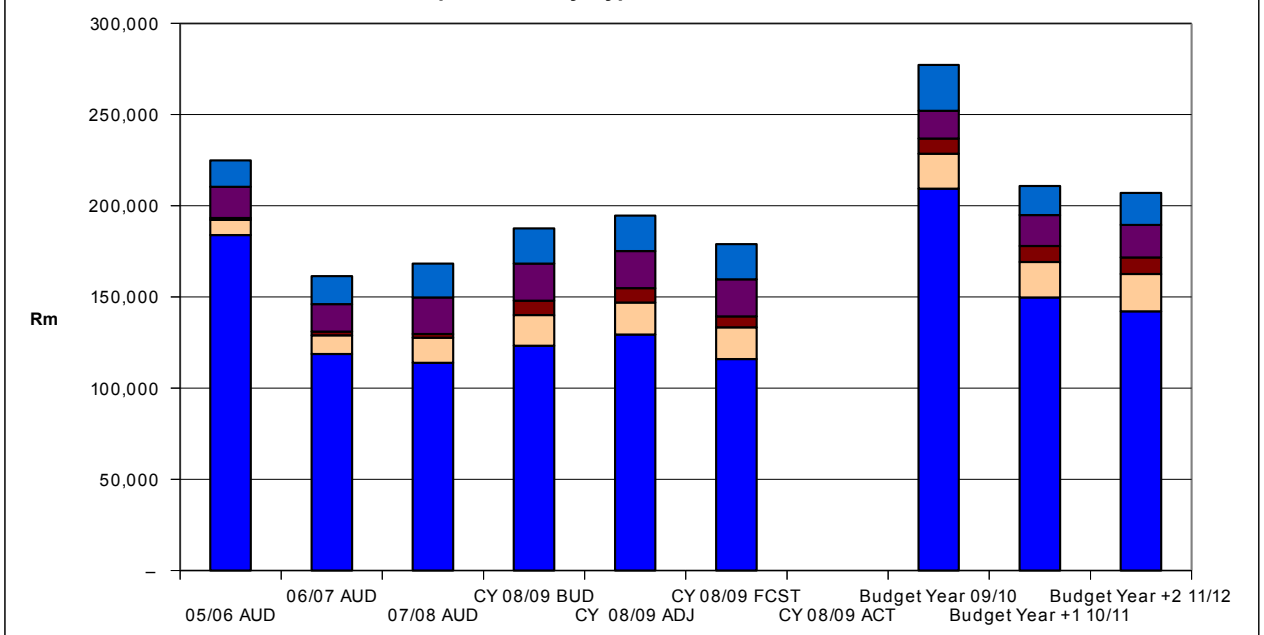
**Operating Expenditure by Major & Minor Type**

|                                 |                |                |                |                |                |                |                  |                  |                  |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| Other materials                 | ###            | ###            | 113,851        | 123,248        | 129,402        | 115,918        | 209,346          | 149,654          | 142,099          |
| Remuneration of councillors     | 8,328          | 10,248         | 13,782         | 16,843         | 17,574         | 17,330         | 19,172           | 19,556           | 20,468           |
| Grants and subsidies            | 1,047          | 2,050          | 2,004          | 7,920          | 7,920          | 6,088          | 8,280            | 8,703            | 9,103            |
| Debt impairment                 | 17,100         | 15,000         | 20,000         | 20,300         | 20,300         | 20,300         | 15,324           | 16,957           | 17,802           |
| Finance charges                 | 14,551         | 15,354         | 18,674         | 19,320         | 19,320         | 19,320         | 25,060           | 16,000           | 17,500           |
| Depreciation & asset impairment | 57,282         | 64,689         | 80,022         | 12,922         | 83,931         | 84,232         | 88,042           | 92,533           | 96,901           |
| Repair & Maintenance            | 46,253         | 67,816         | 68,229         | 181,846        | 184,904        | 166,928        | 196,060          | 88,805           | 93,256           |
| Bulk purchases                  | 129,990        | 158,176        | 190,265        | 217,000        | 231,749        | 266,000        | 335,265          | 352,364          | 368,572          |
| Employee related costs          | 229,234        | 198,744        | 241,113        | 284,050        | 281,600        | 260,043        | 336,501          | 355,929          | 372,533          |
|                                 | <b>687,676</b> | <b>650,802</b> | <b>747,939</b> | <b>883,451</b> | <b>976,701</b> | <b>956,160</b> | <b>1,233,050</b> | <b>1,100,500</b> | <b>1,138,234</b> |

**Expenditure by Type - Major - Chart A7**

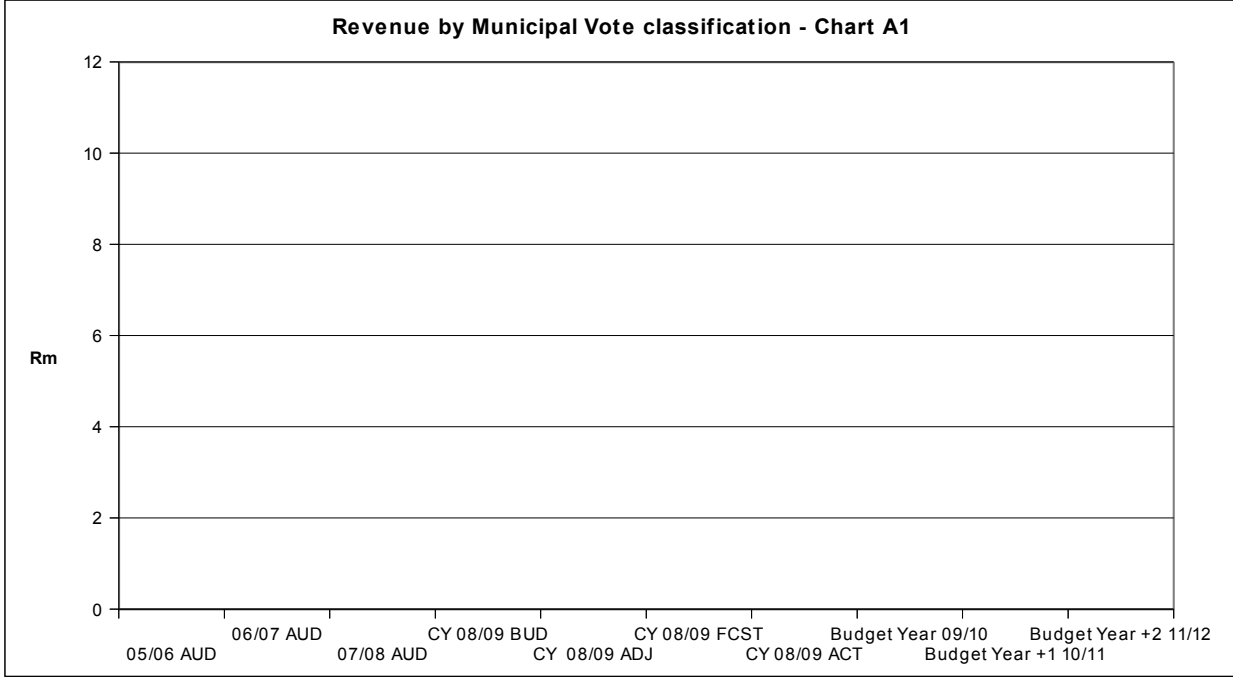


**Expenditure by Type - Minor - Chart A7**



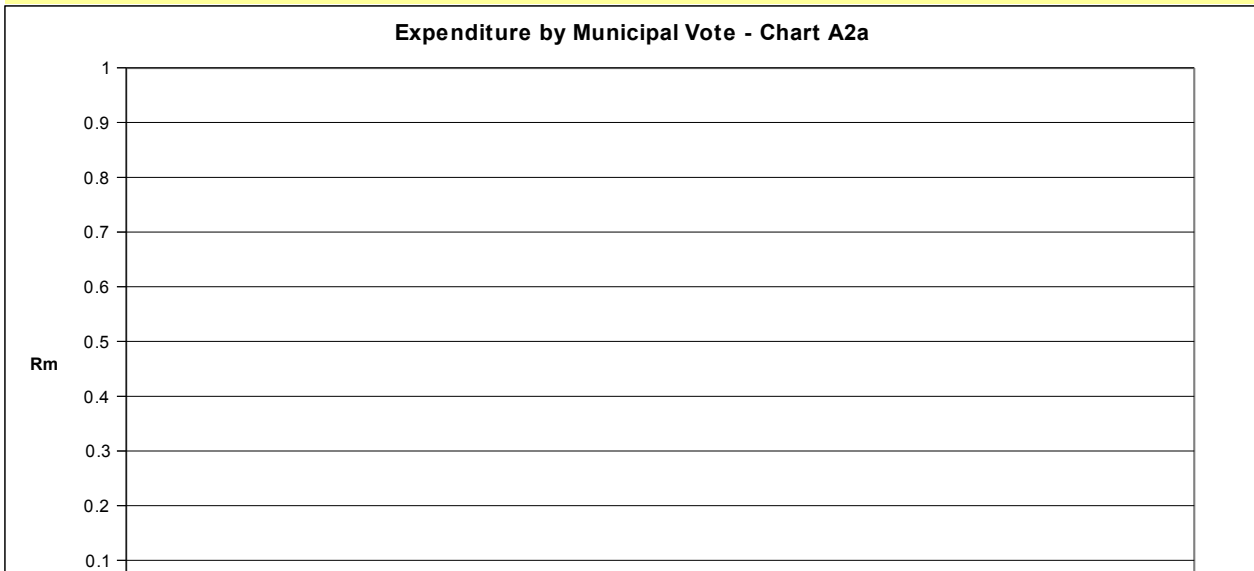
**Revenue by municipal vote classification**

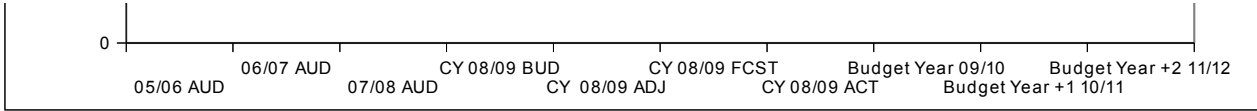
- Governance
- Office of the City Manager
- Corporate & Human Resources
- Sustainable Dev. & City Enterprises
- Health, Safety & Social Services
- Procurement & Infrastructure
- Treasury



**Expenditure by municipal vote classification**

- Corporate & Human Resources
- Governance
- Office of the City Manager
- Sustainable Dev. & City Enterprises
- Treasury
- Health, Safety & Social Services
- Procurement & Infrastructure

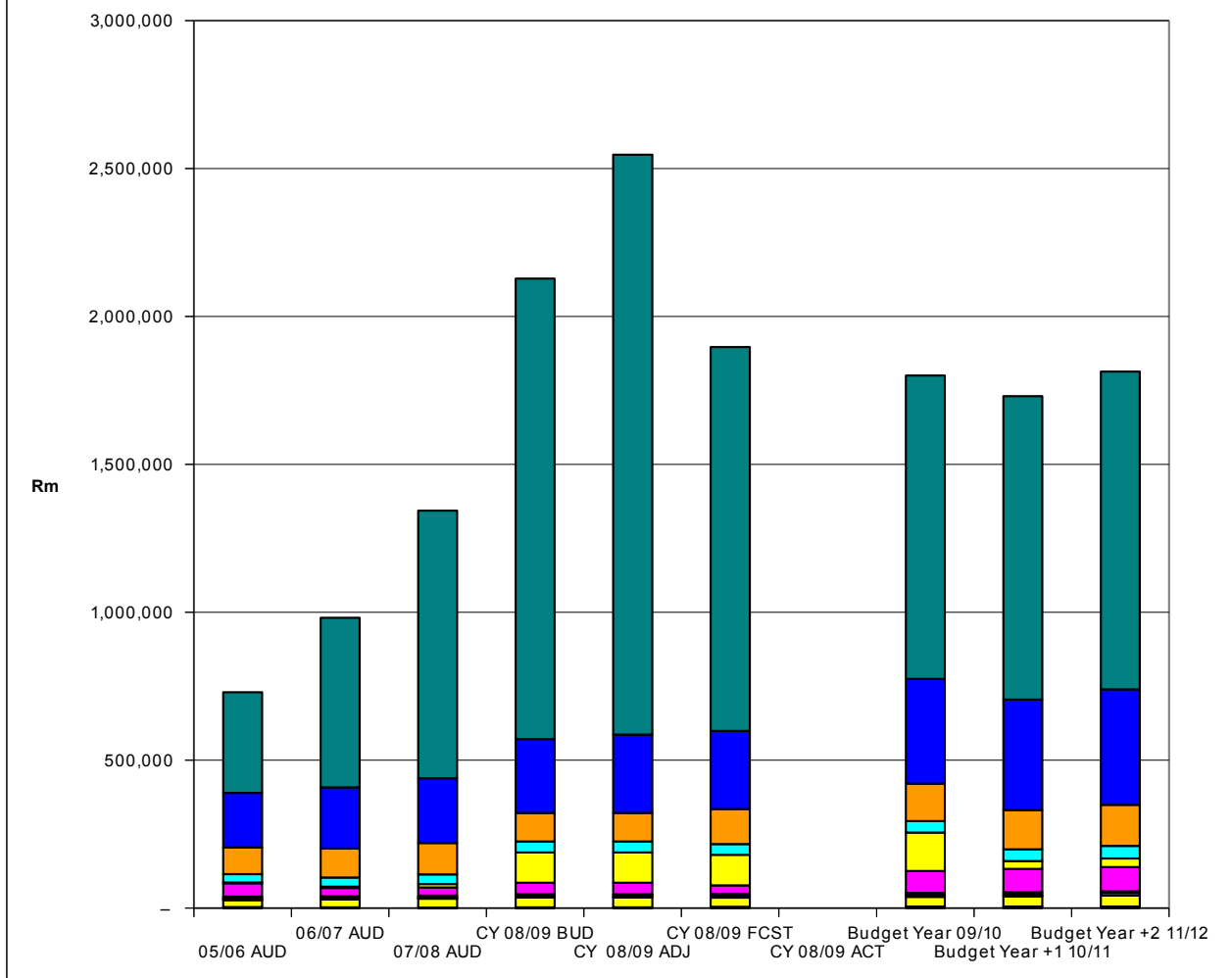




**Revenue by Standard Classification**

|                             |        |        |         |         |         |         |         |         |         |
|-----------------------------|--------|--------|---------|---------|---------|---------|---------|---------|---------|
| Corporate Services          | 1,895  | 1,161  | 531     | 1,018   | 1,018   | 2,053   | 2,235   | 2,349   | 2,457   |
| Environmental Protection    | 1,476  | 1,490  | 1,210   | 1,931   | 1,931   | 2,413   | 2,566   | 2,697   | 2,821   |
| Waste Water Management      | 24,107 | 26,823 | 30,406  | 33,079  | 33,079  | 31,209  | 33,254  | 34,950  | 36,557  |
| Sport and Recreation        | 1,039  | 1,237  | 750     | 1,026   | 1,026   | 1,083   | 1,159   | 1,235   | 1,311   |
| Community & Social Services | 860    | 819    | 875     | 900     | 900     | 1,044   | 1,114   | 1,171   | 1,224   |
| Road Transport              | 4,253  | 4,642  | 5,166   | 5,287   | 5,287   | 6,508   | 6,596   | 6,933   | 7,251   |
| Public Safety               | 4,813  | 3,522  | 3,651   | 3,828   | 3,828   | 3,818   | 4,009   | 4,214   | 4,407   |
| Planning & Development      | 45,672 | 28,585 | 26,685  | 38,480  | 38,480  | 29,092  | 74,753  | 78,566  | 82,180  |
| Housing                     | 2,269  | 4,207  | 12,161  | 102,754 | 102,754 | 102,663 | 129,728 | 26,442  | 29,604  |
| Waste Management            | 28,294 | 30,573 | 32,857  | 36,805  | 36,805  | 36,106  | 38,595  | 40,563  | 42,429  |
| Water                       | 90,082 | 98,083 | 105,688 | 95,986  | 95,986  | 118,374 | 126,045 | 132,473 | 138,567 |
| Electricity                 | ###    | ###    | 219,276 | 250,627 | 265,376 | 264,886 | 354,845 | 372,942 | 390,097 |
| Budget & Treasury Office    | ###    | ###    | 904,145 | ###     | ###     | ###     | ###     | ###     | ###     |

**Revenue by standard classification - Chart A3**

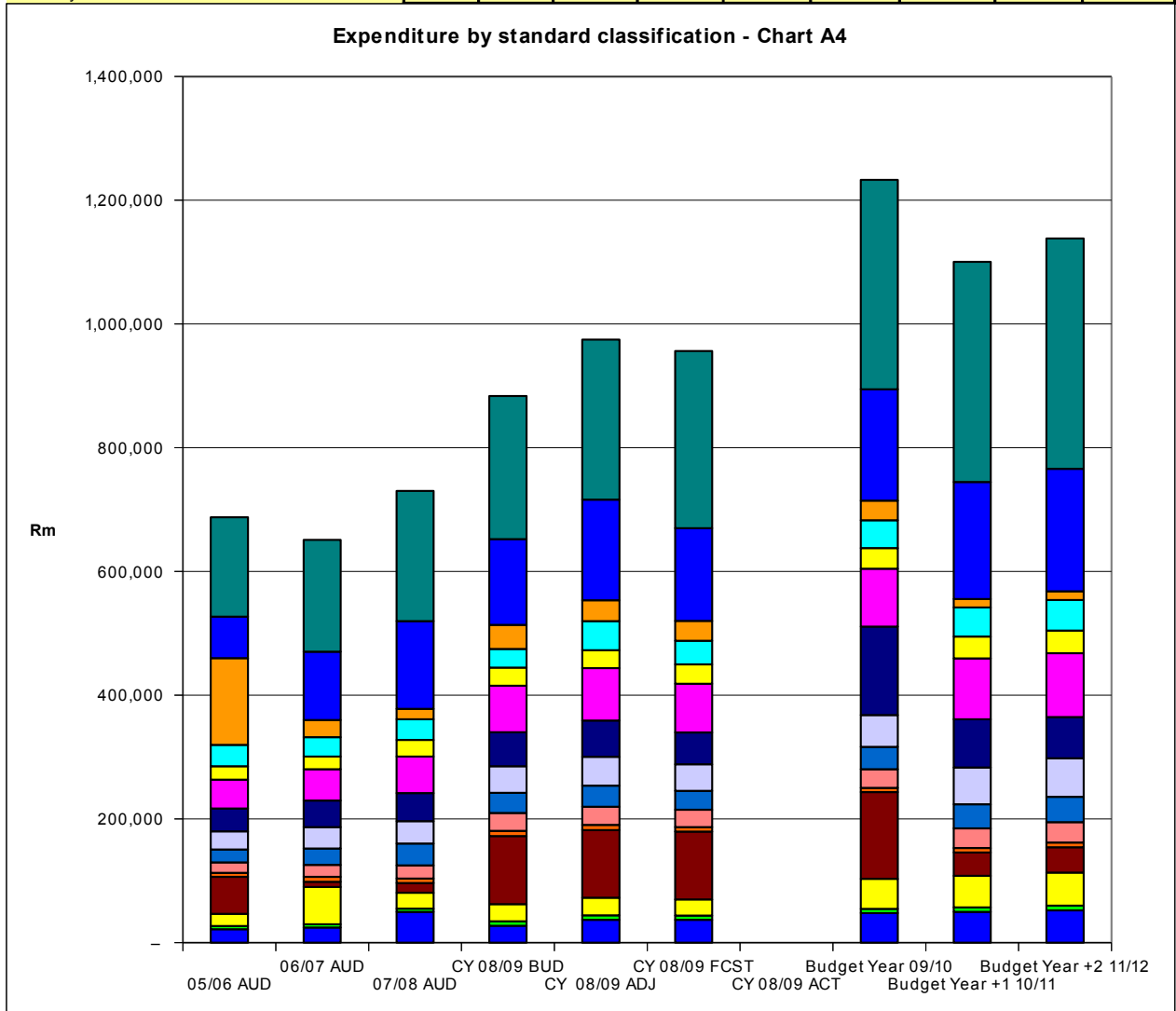


**Expenditure by Standard Classification**

|                             |        |        |        |         |         |         |         |        |        |
|-----------------------------|--------|--------|--------|---------|---------|---------|---------|--------|--------|
| Corporate Services          | 21,686 | 24,207 | 49,566 | 27,344  | 36,760  | 36,858  | 47,736  | 49,750 | 52,039 |
| Environmental Protection    | 5,113  | 5,406  | 5,320  | 7,155   | 7,155   | 6,712   | 6,863   | 7,213  | 7,655  |
| Executive & Council         | 19,854 | 60,372 | 25,875 | 27,794  | 28,699  | 26,042  | 48,449  | 50,919 | 53,262 |
| Housing                     | 59,633 | 8,218  | 15,357 | 110,022 | 109,335 | 109,754 | 139,999 | 37,597 | 40,998 |
| Health                      | 6,491  | 8,180  | 7,268  | 8,285   | 8,447   | 7,421   | 7,073   | 7,434  | 7,776  |
| Community & Social Services | 16,935 | 19,271 | 21,230 | 28,810  | 29,040  | 27,849  | 30,039  | 31,571 | 33,023 |
| Planning & Development      | 20,887 | 26,333 | 35,510 | 32,517  | 34,213  | 30,811  | 36,128  | 39,232 | 41,036 |
| Waste Management            | 29,153 | 34,450 | 36,092 | 43,236  | 46,789  | 42,695  | 51,508  | 59,306 | 62,034 |
| Sport and Recreation        | 36,826 | 43,098 | 45,359 | 54,955  | 58,614  | 51,378  | 142,877 | 77,982 | 66,925 |

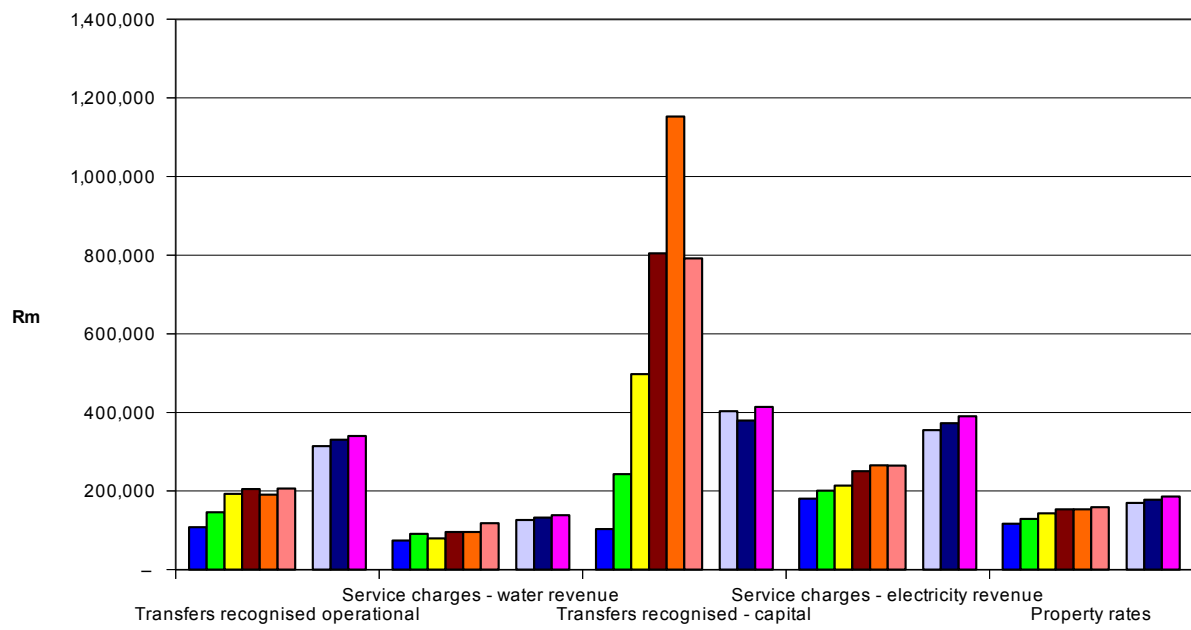
|                          |        |        |         |         |         |         |         |         |         |
|--------------------------|--------|--------|---------|---------|---------|---------|---------|---------|---------|
| Public Safety            | 46,673 | 50,495 | 59,298  | 75,214  | 84,624  | 78,693  | 93,734  | 98,514  | 103,046 |
| Waste Water Management   | 21,703 | 20,459 | 26,627  | 29,078  | 29,078  | 31,516  | 33,404  | 35,107  | 36,722  |
| Road Transport           | 34,465 | 31,679 | 33,444  | 30,229  | 46,995  | 38,325  | 44,704  | 46,984  | 49,146  |
| Budget & Treasury Office | ###    | 27,790 | 16,935  | 39,111  | 33,668  | 32,089  | 31,766  | 13,662  | 14,264  |
| Water                    | 67,145 | ###    | 141,567 | 138,286 | 162,791 | 149,802 | 180,170 | 189,358 | 198,069 |
| Electricity              | ###    | ###    | 210,639 | 231,417 | 258,492 | 286,213 | 338,602 | 355,871 | 372,241 |

Expenditure by standard classification - Chart A4



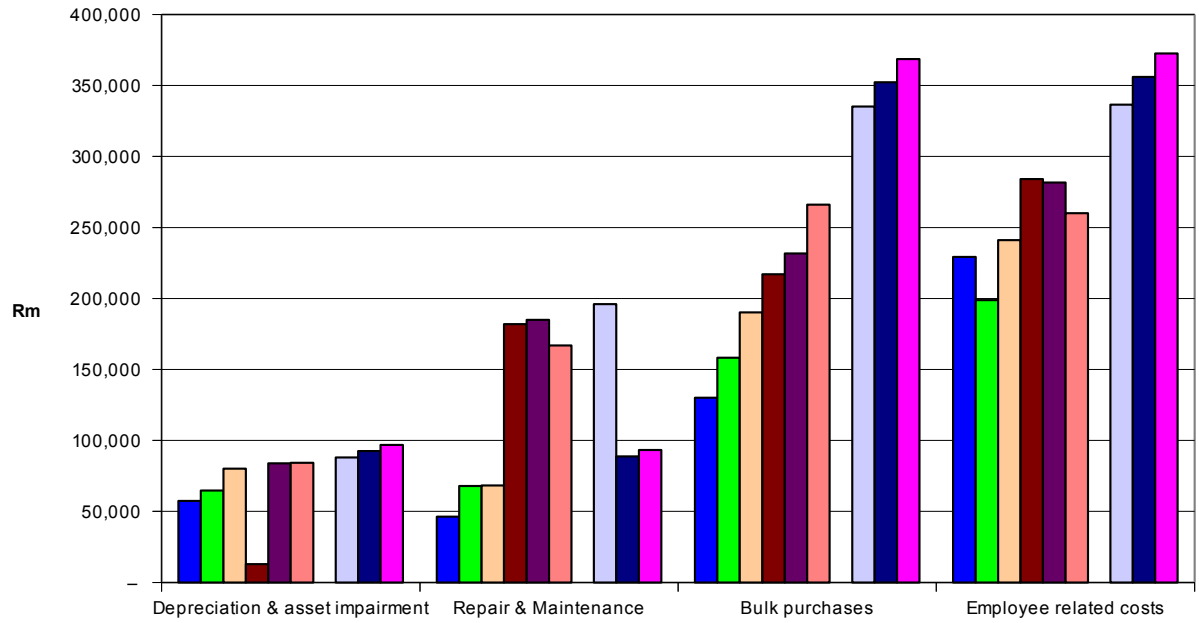


Revenue by Source - Major - Chart A5(b) - source trend



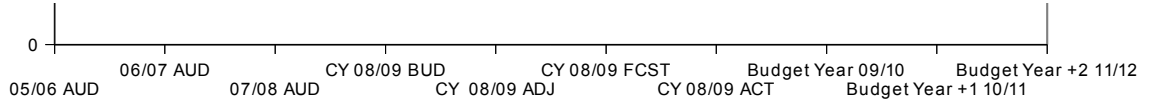
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Expenditure by Type - Major - Chart A7



**Expenditure by Municipal Vote - Chart A2 (b Trend)**





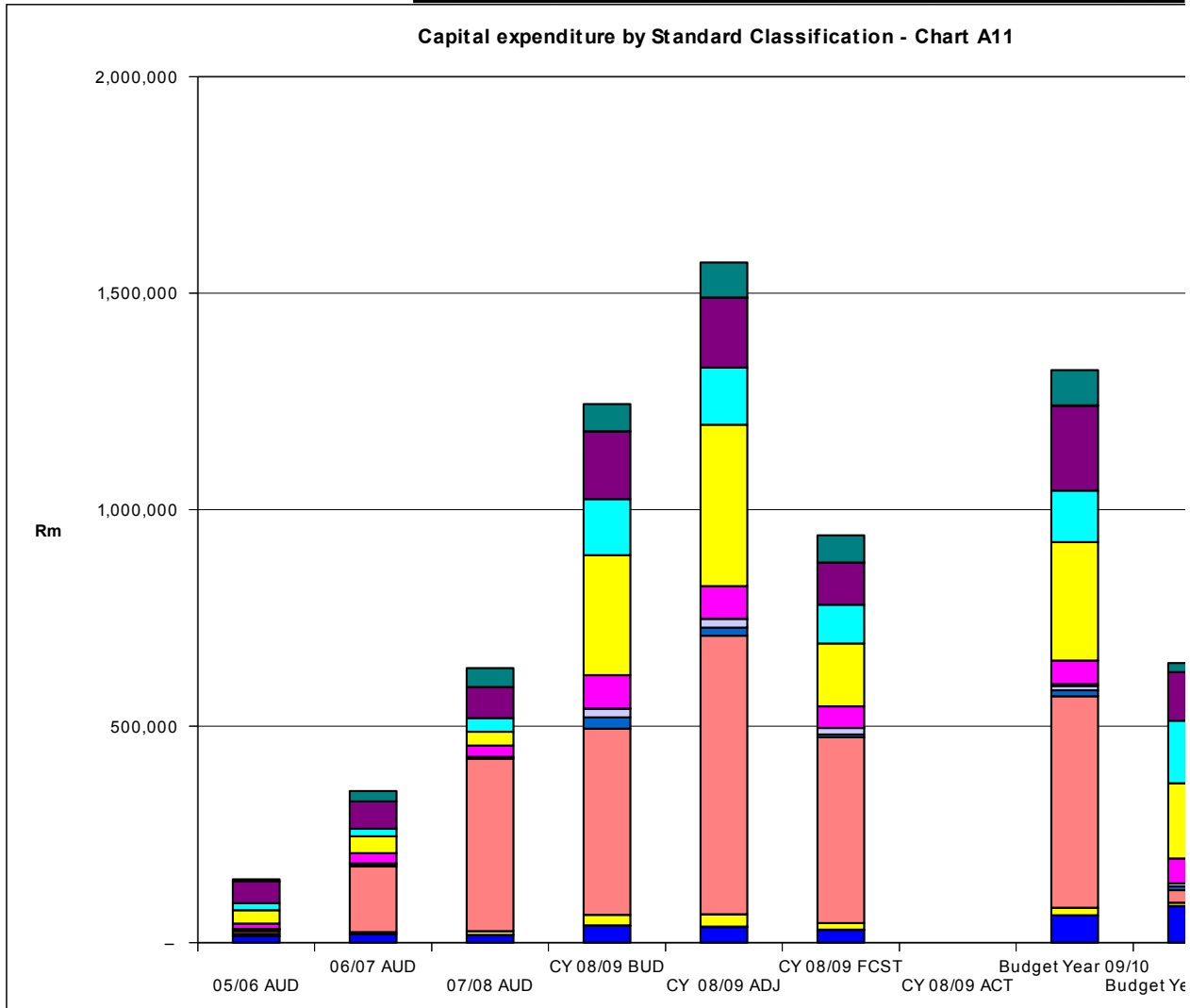
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**Capital Expenditure by Standard Classification**

|                             | 05/06<br>AUD   | 06/07 AUD      | 07/08 AUD      | CY 08/09<br>BUD  | CY 08/09<br>ADJ  | CY 08/09<br>FCST | CY 08/09 ACT | Budget<br>Year 09/10 |
|-----------------------------|----------------|----------------|----------------|------------------|------------------|------------------|--------------|----------------------|
| Corporate Services          | 15,224         | 19,683         | 17,346         | 39,038           | 35,973           | 29,567           |              | 63,058               |
| Environmental Protection    | 503            | 134            | 654            | 913              | 913              | 508              |              | 372                  |
| Public Safety               | 4,546          | 4,575          | 8,374          | 24,177           | 28,638           | 15,334           |              | 17,225               |
| Health                      | 66             | 7              | 9              | 68               | 68               | 44               |              | 31                   |
| Sport and Recreation        | 6,370          | 151,620        | 398,482        | 430,053          | 643,380          | 428,670          |              | 488,442              |
| Community & Social Services | 3,139          | 4,508          | 3,105          | 25,734           | 18,376           | 6,563            |              | 13,800               |
| Waste Management            | 1,734          | 2,303          | 829            | 20,179           | 20,707           | 15,088           |              | 9,911                |
| Budget & Treasury Office    | 61             | 91             | 93             | 348              | 348              | 303              |              | 4,100                |
| Waste Water Management      | 12,555         | 23,934         | 26,242         | 77,157           | 74,907           | 50,052           |              | 54,521               |
| Road Transport              | 30,635         | 38,718         | 32,258         | 276,970          | 373,149          | 144,691          |              | 273,737              |
| Electricity                 | 16,491         | 17,132         | 31,314         | 129,643          | 131,532          | 89,783           |              | 118,497              |
| Water                       | 50,062         | 63,605         | 71,518         | 156,395          | 161,575          | 96,945           |              | 196,044              |
| Housing                     | -              | -              | -              | 320              | 320              | 290              |              | 1,210                |
| Planning & Development      | 4,970          | 24,084         | 43,884         | 63,116           | 80,646           | 63,075           |              | 81,391               |
| <i>check</i>                | <b>146,357</b> | <b>350,394</b> | <b>634,109</b> | <b>1,244,109</b> | <b>1,570,532</b> | <b>940,913</b>   |              | <b>1,322,338</b>     |

**Capital expenditure by Standard Classification - Chart A11**



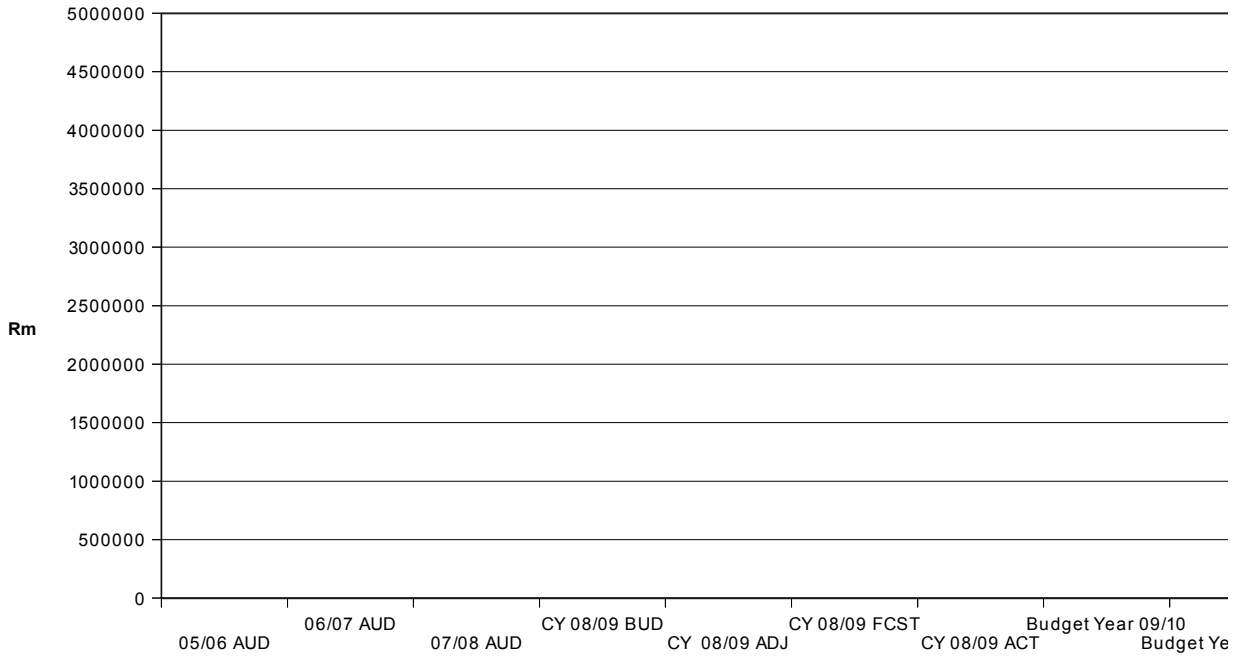
**Capital Expenditure by Municipal Vote**

|                                     |        |        |        |        |        |        |        |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|
| Corporate & Human Resources         | 15,224 | 19,683 | 17,346 | 39,038 | 35,973 | 29,567 | 63,058 |
| Governance                          |        |        |        |        |        |        |        |
| Health, Safety & Social Services    |        |        |        |        |        |        |        |
| Sustainable Dev. & City Enterprises |        |        |        |        |        |        |        |

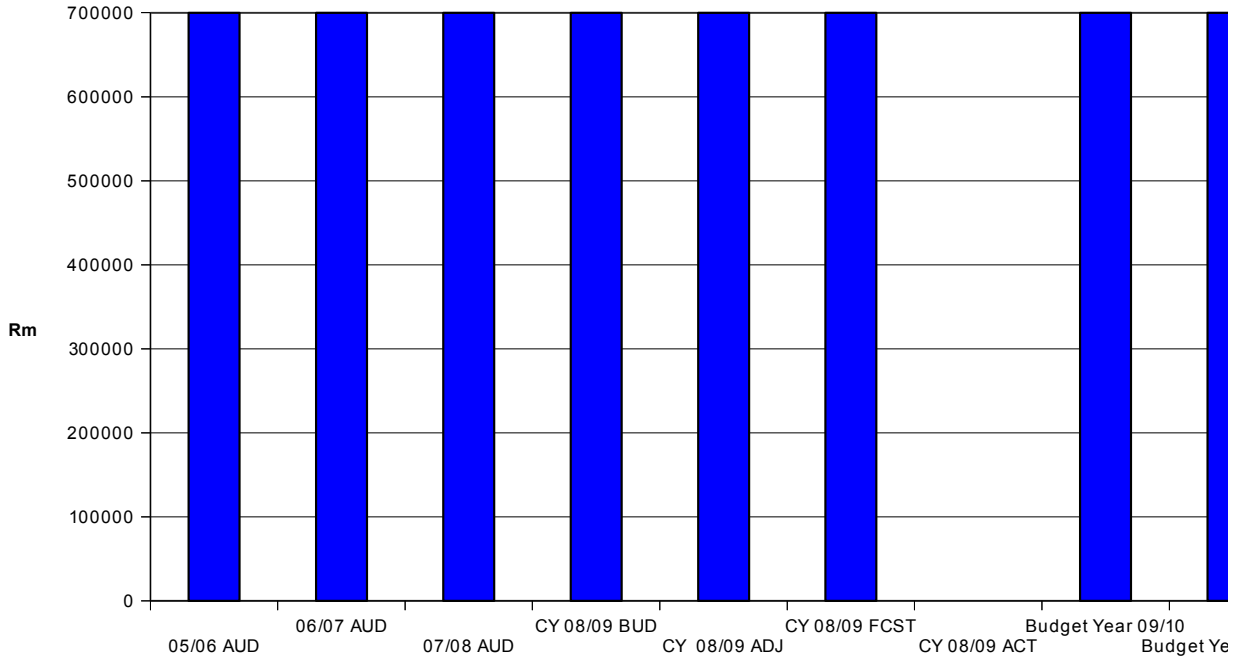


check 15,224 19,683 17,346 39,038 35,973 29,567 63,058

**Capital expenditure by Municipal Vote (Major) - Chart A9**

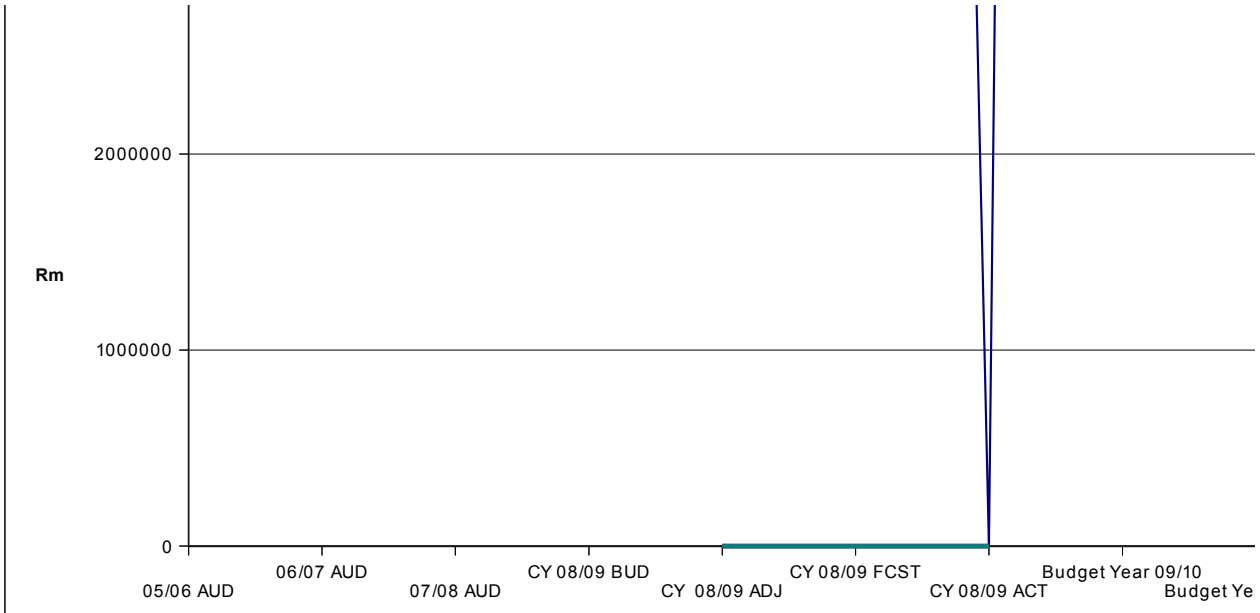


**Capital expenditure by Municipal Vote (Minor) - Chart A10**



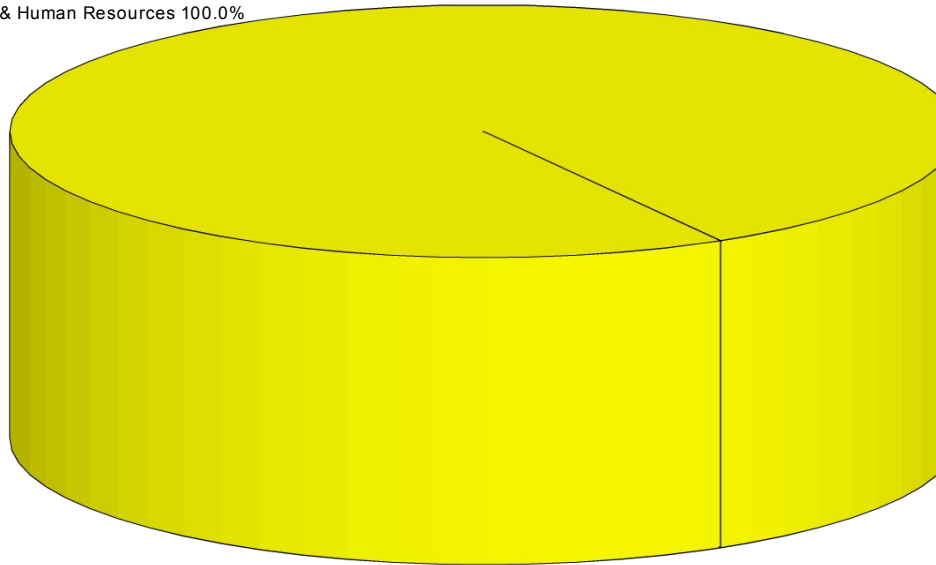
**Capital expenditure by Municipal Vote (Major - Trend) - Chart A12**





**2008/09 Budget Year  
Capital expenditure program per vote**

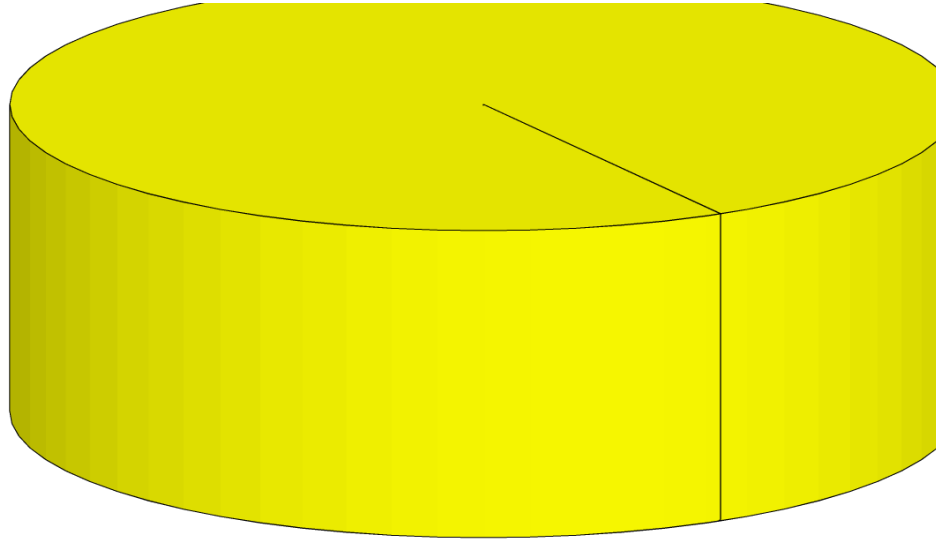
Corporate & Human Resources 100.0%



**2008/09 MT REF (3 year total)  
Capital expenditure program per vote**

Corporate & Human Resources 100.0%

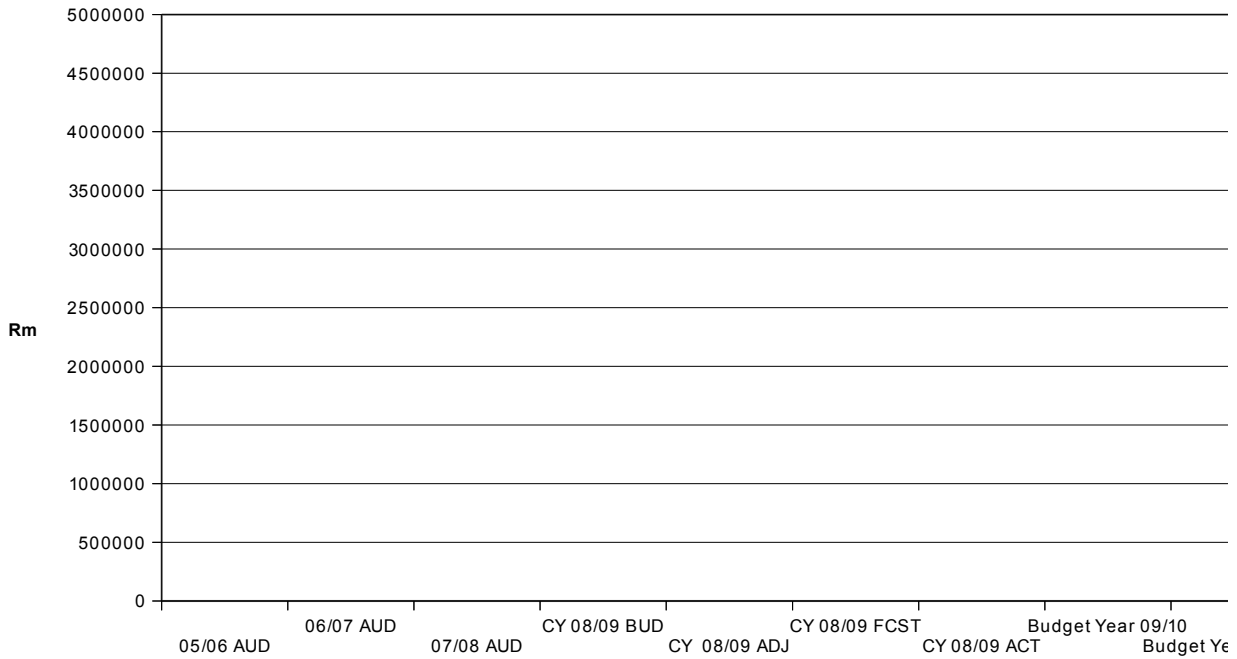




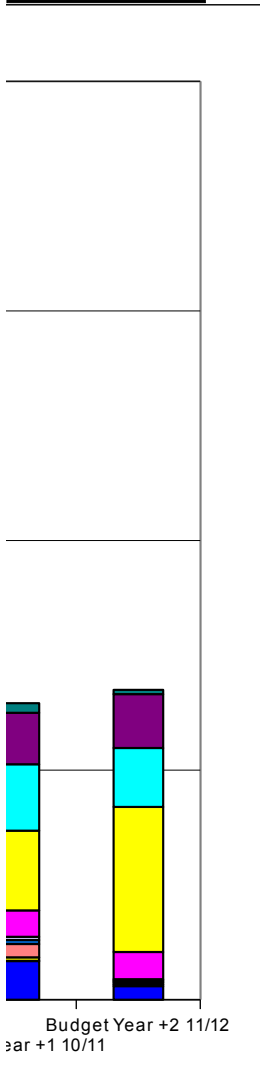
**Capital funding by source**  
 Public contributions & donations  
 Borrowing  
 Internally generated funds  
 Capital transfers recognised



**Capital funding by source - Chart A13**



| Budget<br>Year +1<br>10/11 | Budget<br>Year +2<br>11/12 |
|----------------------------|----------------------------|
| 83,930                     | 29,672                     |
| 500                        | -                          |
| 7,660                      | 3,810                      |
| 29,300                     | 4,600                      |
| 8,500                      | 3,250                      |
| 6,889                      | 3,429                      |
| 57,371                     | 59,191                     |
| 173,795                    | 315,654                    |
| 144,850                    | 128,342                    |
| 111,857                    | 117,300                    |
| 100                        | -                          |
| 20,930                     | 9,720                      |
| <b>645,682</b>             | <b>674,968</b>             |



|        |        |
|--------|--------|
| 83,930 | 29,672 |
|--------|--------|







|        |        |        |
|--------|--------|--------|
| 63,058 | 83,930 | 29,672 |
|--------|--------|--------|

176,660





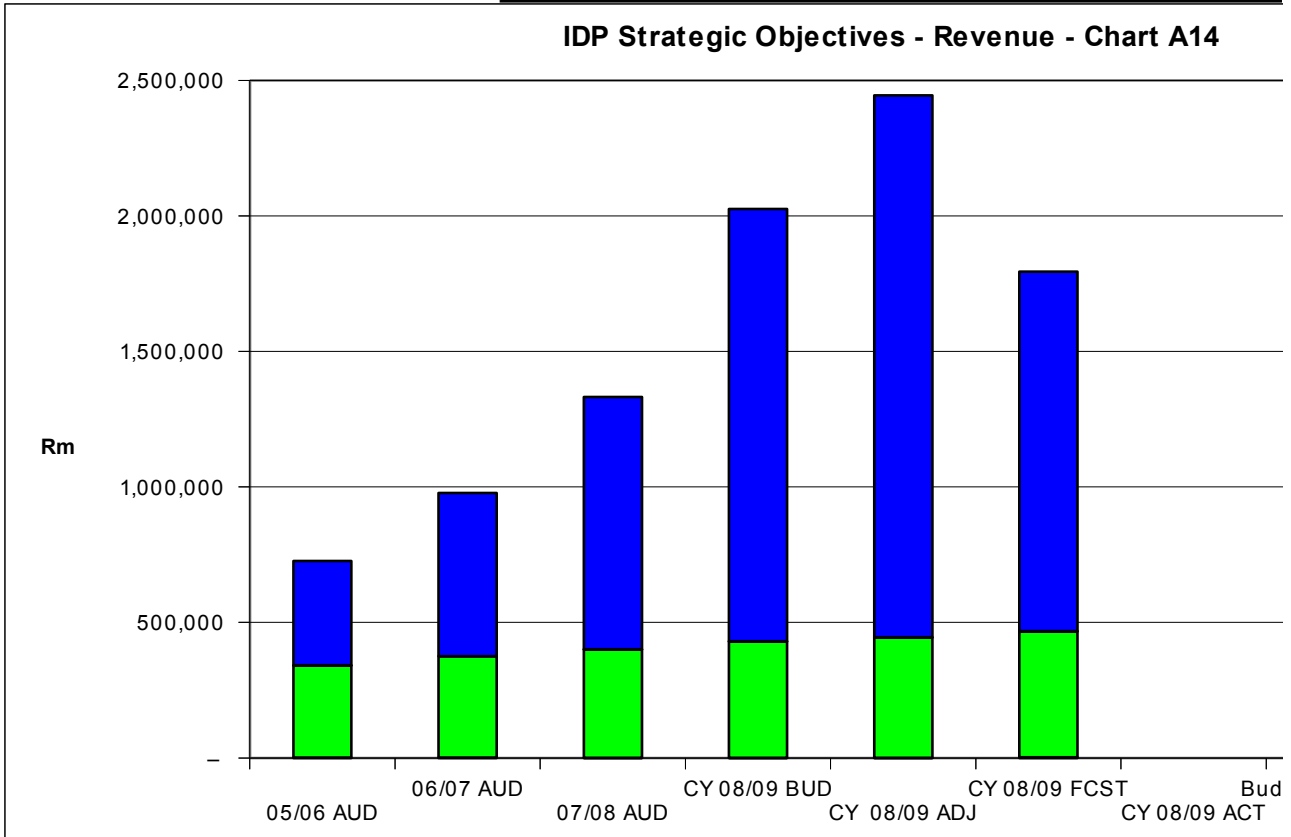




**IDP Strategic Objective - Revenue**

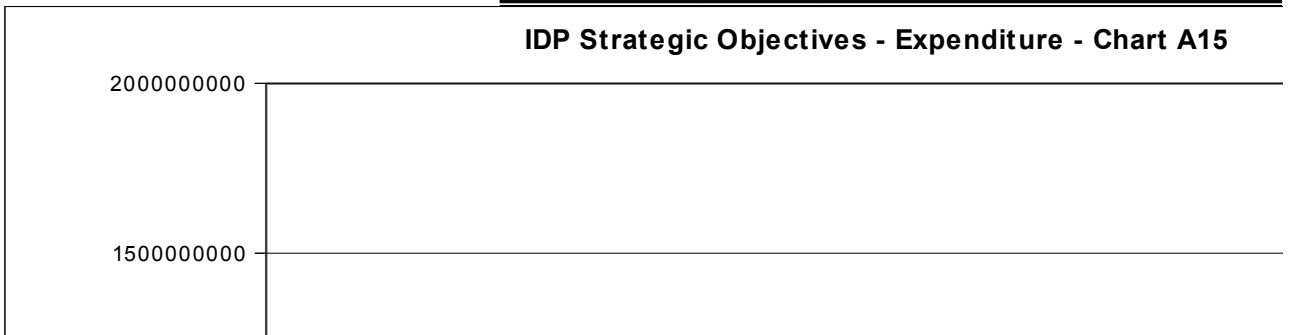
05/06 AUD 06/07 AUD 07/08 AUD CY 08/09 BUD CY 08/09 ADJ CY 08/09 FCST

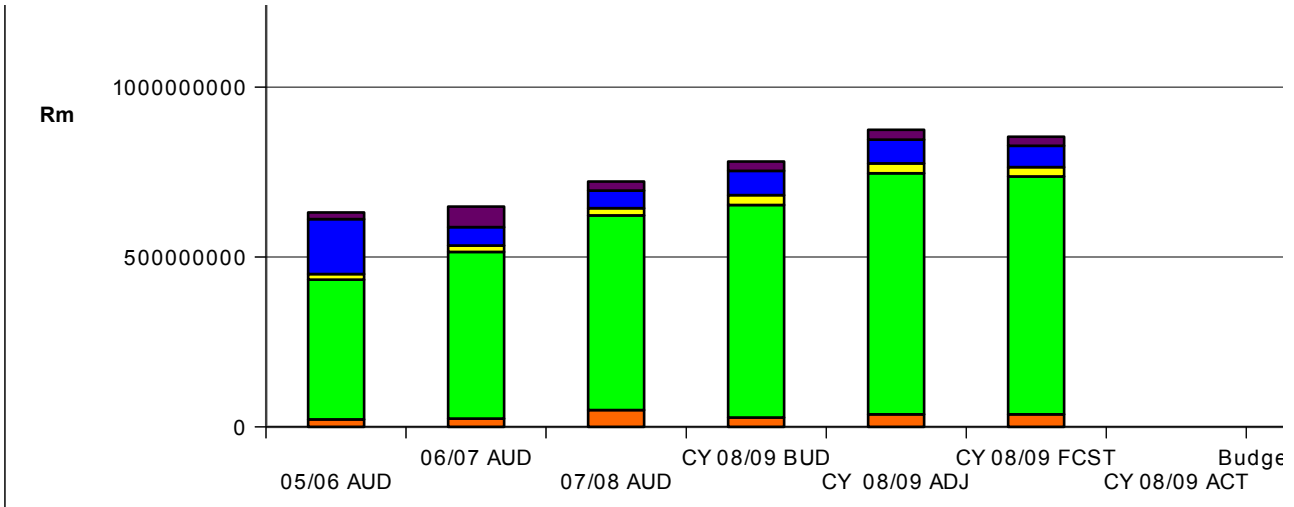
|  |                |                |                  |                  |                  |                  |
|--|----------------|----------------|------------------|------------------|------------------|------------------|
| Municipal Transformation and Institutional Development | 1,895          | 1,161          | 531              | 1,018            | 1,018            | 2,053            |
| Service Delivery and Infrastructure Investment         | 339,188        | 373,779        | 399,256          | 428,792          | 443,541          | 464,530          |
| Local Economic Development                             | 860            | 819            | 875              | 900              | 900              | 1,044            |
| Sustainability   | 385,111        | 601,879        | 930,829          | 1,594,419        | 1,999,039        | 1,326,610        |
| <i>check</i>   | <b>727,055</b> | <b>977,638</b> | <b>1,331,492</b> | <b>2,025,129</b> | <b>2,444,497</b> | <b>1,794,237</b> |



**IDP Strategic Objective - Expenditure**

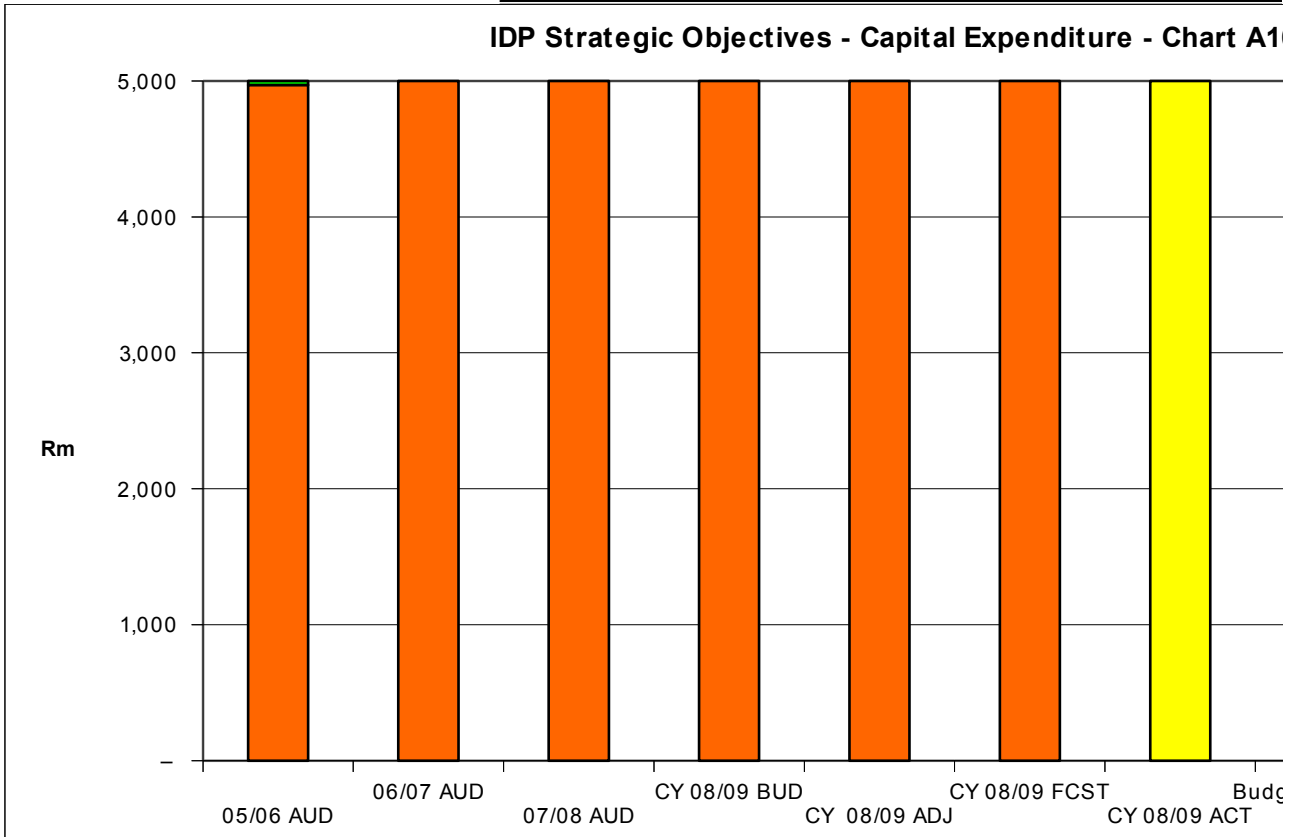
|  |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Municipal Transformation and Institutional Development | 21,686         | 24,207         | 49,566         | 27,344         | 36,760         | 36,858         |
| Service Delivery and Infrastructure Investment         | 411,334        | 490,209        | 572,398        | 625,446        | 709,584        | 699,774        |
| Local Economic Development                             | 16,935         | 19,271         | 21,230         | 28,810         | 29,040         | 27,849         |
| Sustainability   | 161,195        | 54,123         | 52,445         | 71,627         | 69,881         | 62,900         |
| Good Governance and Public Participation               | 19,854         | 60,372         | 25,875         | 27,794         | 28,699         | 26,042         |
| <i>check</i>   | <b>631,004</b> | <b>648,183</b> | <b>721,513</b> | <b>781,020</b> | <b>873,965</b> | <b>853,424</b> |





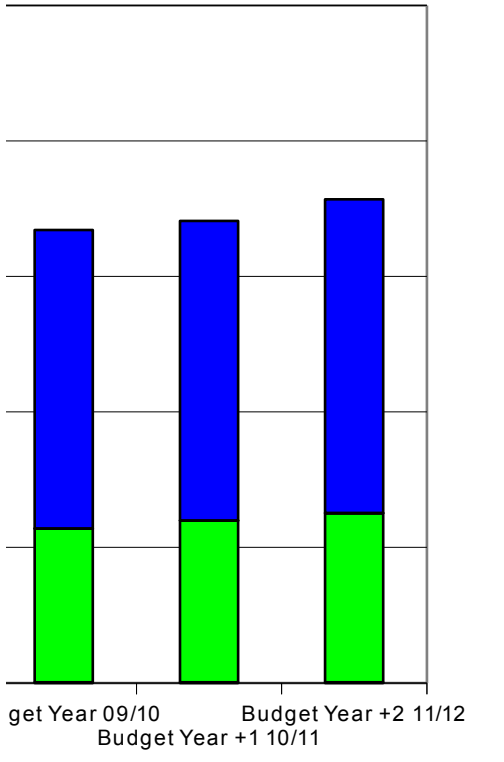
**IDP Strategic Objective - Capital Expenditure**

|  |                |                |                |                  |                  |                |
|--|----------------|----------------|----------------|------------------|------------------|----------------|
| Municipal Transformation and Institutional Development | 4,970          | 24,084         | 43,884         | 63,116           | 80,646           | 63,075         |
| Service Delivery and Infrastructure Investment         | 121,228        | 299,725        | 568,851        | 1,095,695        | 1,414,482        | 826,317        |
| Local Economic Development                             | 1,734          | 2,303          | 829            | 20,179           | 20,707           | 15,088         |
| Sustainability   | 3,200          | 4,599          | 3,199          | 26,082           | 18,724           | 6,866          |
| Good Governance and Public Participation               | 15,224         | 19,683         | 17,346         | 39,038           | 35,973           | 29,567         |
| <i>check</i>   | <b>146,357</b> | <b>350,394</b> | <b>634,109</b> | <b>1,244,109</b> | <b>1,570,532</b> | <b>940,913</b> |



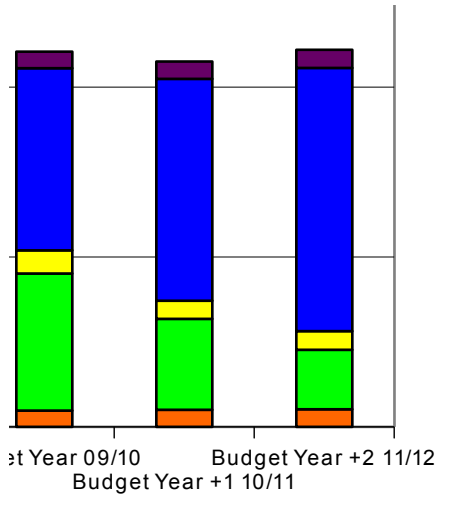
CY 08/09 ACT    Budget Year 09/10    Budget Year +1 10/11    Budget Year +2 11/12

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | 2,235            | 2,349            | 2,457            |
|  | 567,201          | 596,129          | 623,551          |
|  | 1,114            | 1,170            | 1,224            |
|  | 1,100,111        | 1,104,666        | 1,156,790        |
|  | <b>1,670,661</b> | <b>1,704,314</b> | <b>1,784,022</b> |



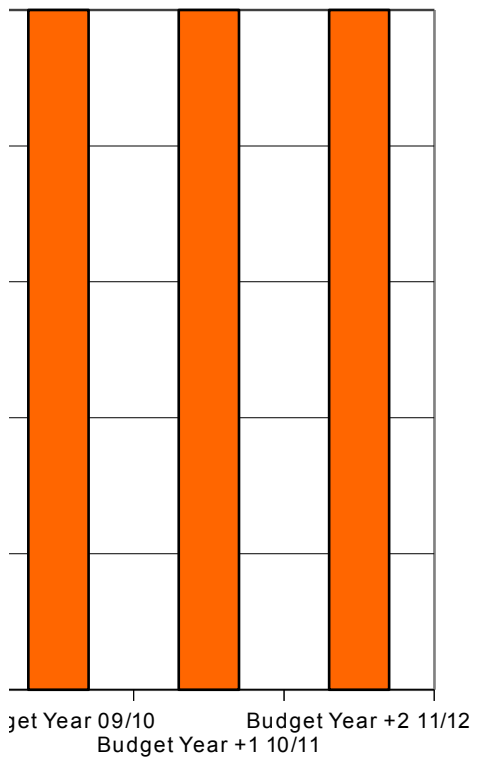
|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | 47,736           | 49,750           | 52,039           |
|  | 403,495          | 268,011          | 174,288          |
|  | 67,894           | 52,893           | 55,301           |
|  | 536,183          | 653,421          | 774,995          |
|  | 48,449           | 50,919           | 53,262           |
|  | <b>1,103,757</b> | <b>1,074,995</b> | <b>1,109,885</b> |





|               |                  |                |                |
|---------------|------------------|----------------|----------------|
|               | 85,926           | 20,930         | 9,720          |
|               | 1,190,241        | 531,433        | 629,897        |
| 5,409         | 5,409            | 6,889          | 3,429          |
|               | 18,800           | 9,110          | 3,581          |
| 68,028        | 68,028           | 51,795         | 27,510         |
| <b>73,437</b> | <b>1,368,404</b> | <b>620,157</b> | <b>674,137</b> |

6

































































































































































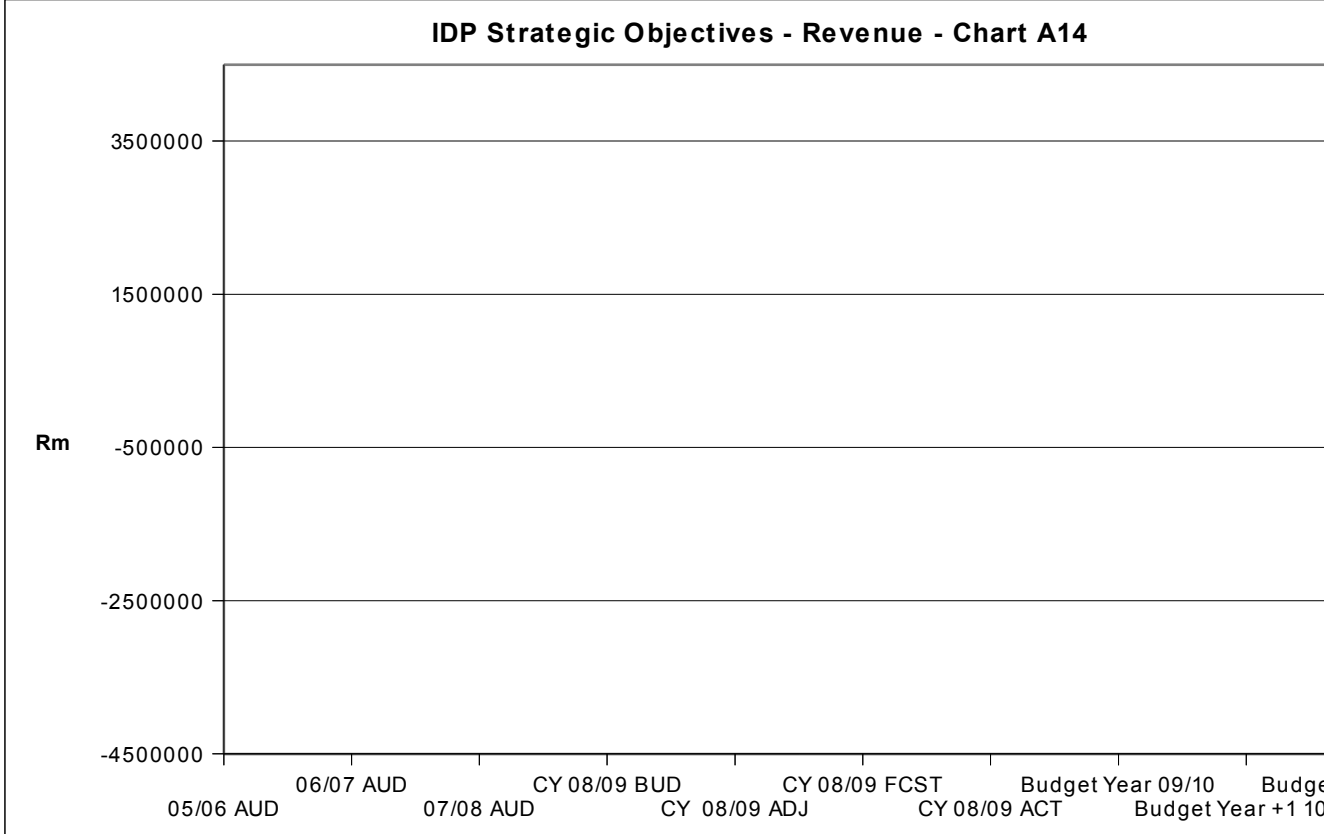
**Cash flow trend**

| 05/06<br>AUD | 06/07<br>AUD | 07/08<br>AUD | CY 08/09<br>BUD | CY<br>08/09<br>ADJ | CY 08/09<br>FCST | CY 08/09<br>ACT | Budget<br>Year<br>09/10 |
|--------------|--------------|--------------|-----------------|--------------------|------------------|-----------------|-------------------------|
|--------------|--------------|--------------|-----------------|--------------------|------------------|-----------------|-------------------------|

Cash Flow - Op. Activities  
 Cash Flow - Investing (used)  
 Cash Flow - Financing



**IDP Strategic Objectives - Revenue - Chart A14**

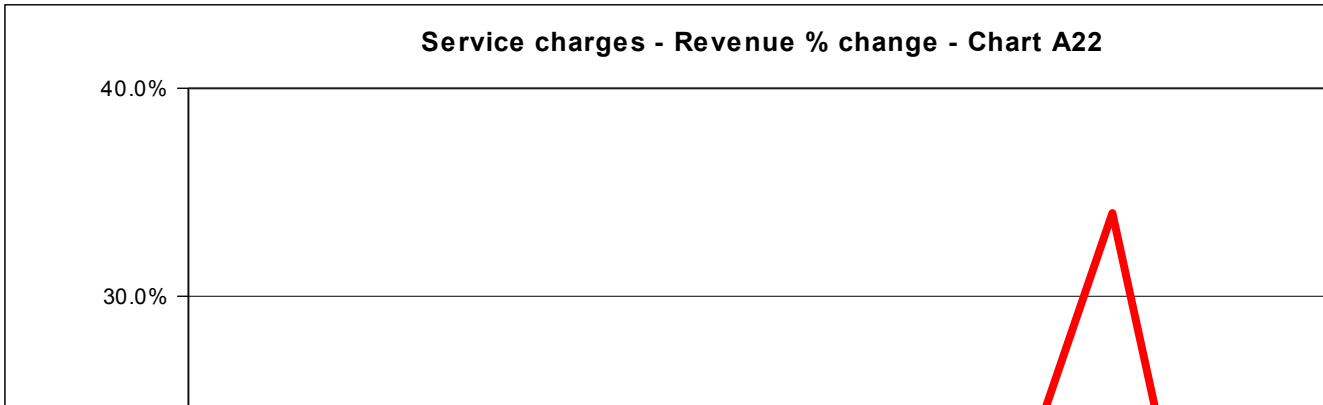


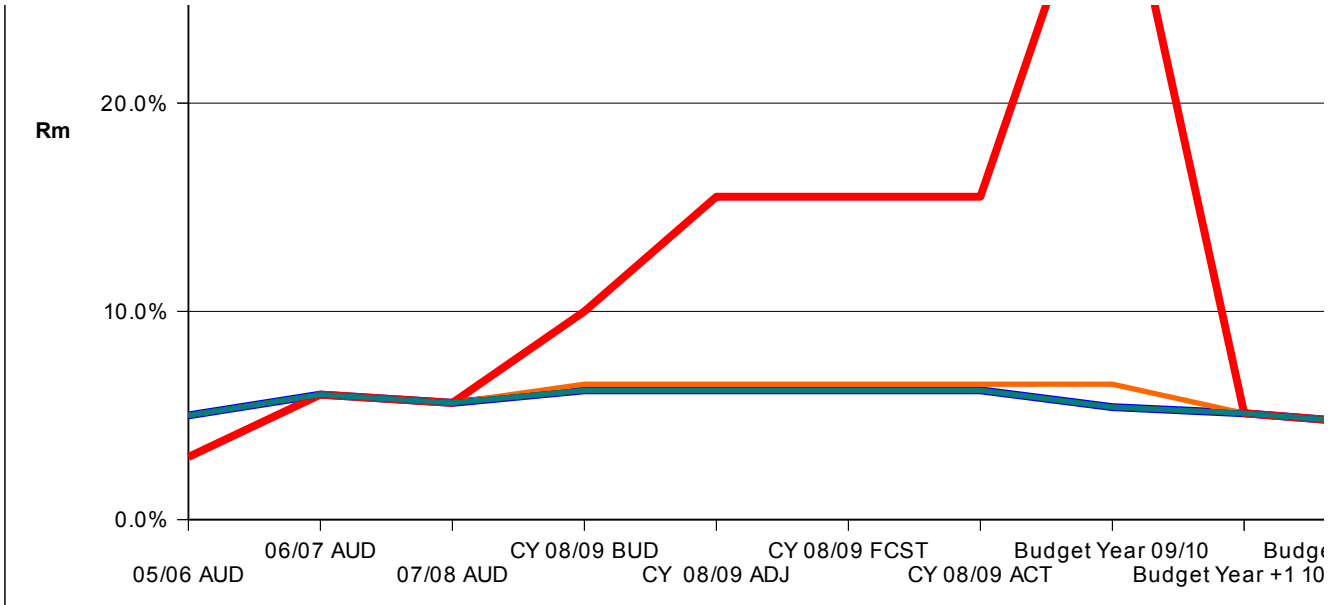
**Increases in service charges**

% incr total service charges (incl prop rates)

|  |      |      |      |       |       |       |       |       |
|--|------|------|------|-------|-------|-------|-------|-------|
| % incr Property Tax                          | 5.0% | 6.0% | 5.6% | 6.2%  | 6.2%  | 6.2%  | 6.2%  | 5.4%  |
| % incr Service charges - electricity revenue | 3.0% | 6.0% | 5.6% | 10.0% | 15.5% | 15.5% | 15.5% | 34.0% |
| % incr Service charges - water revenue       | 5.0% | 6.0% | 5.6% | 6.5%  | 6.5%  | 6.5%  | 6.5%  | 6.5%  |
| % incr Service charges - sanitation revenue  | 5.0% | 6.0% | 5.6% | 6.2%  | 6.2%  | 6.2%  | 6.2%  | 5.4%  |
| % incr Service charges - refuse              | 5.0% | 6.0% | 5.6% | 6.2%  | 6.2%  | 6.2%  | 6.2%  | 5.4%  |
| % incr in Service charges - other            | 5.0% | 6.0% | 5.6% | 6.2%  | 6.2%  | 6.2%  | 6.2%  | 5.4%  |

**Service charges - Revenue % change - Chart A22**



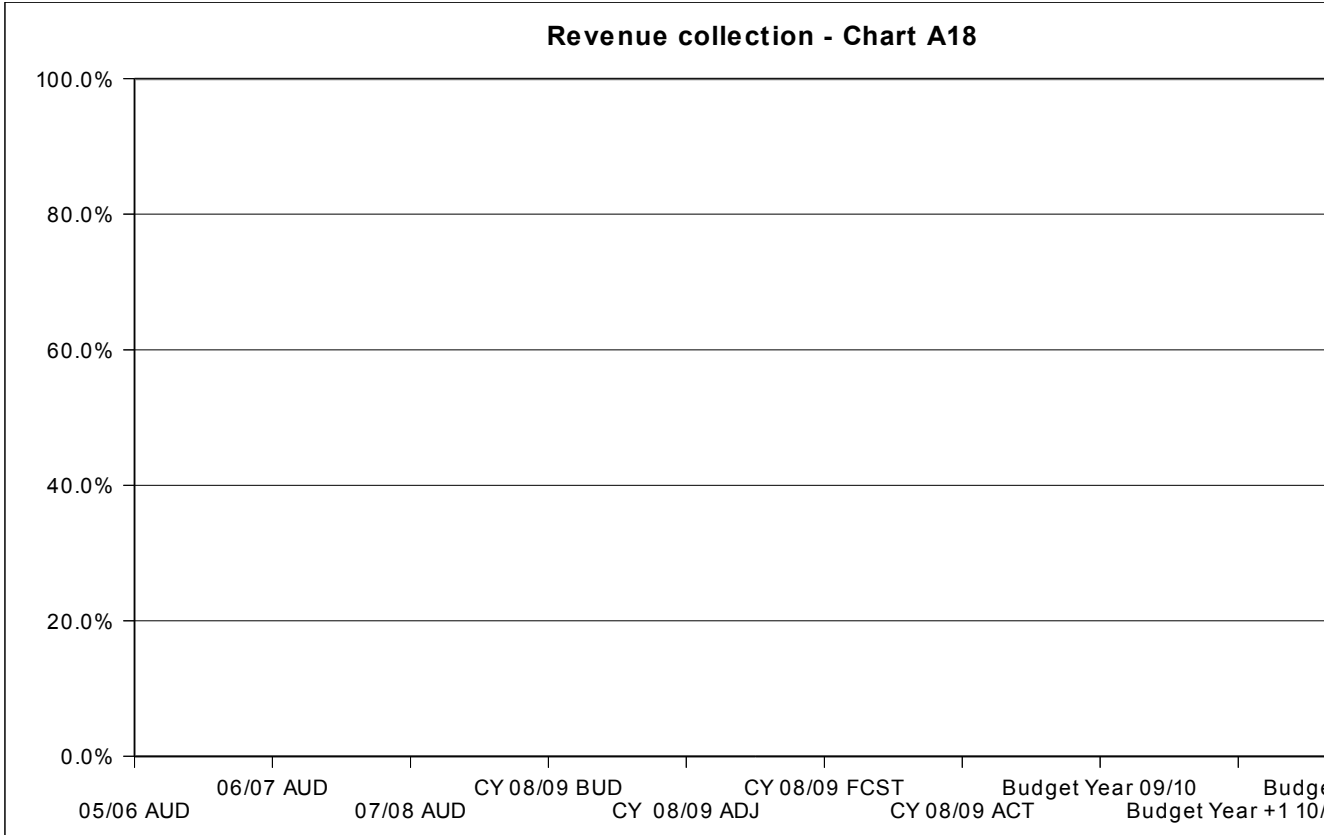


**Debt**

Borrowing

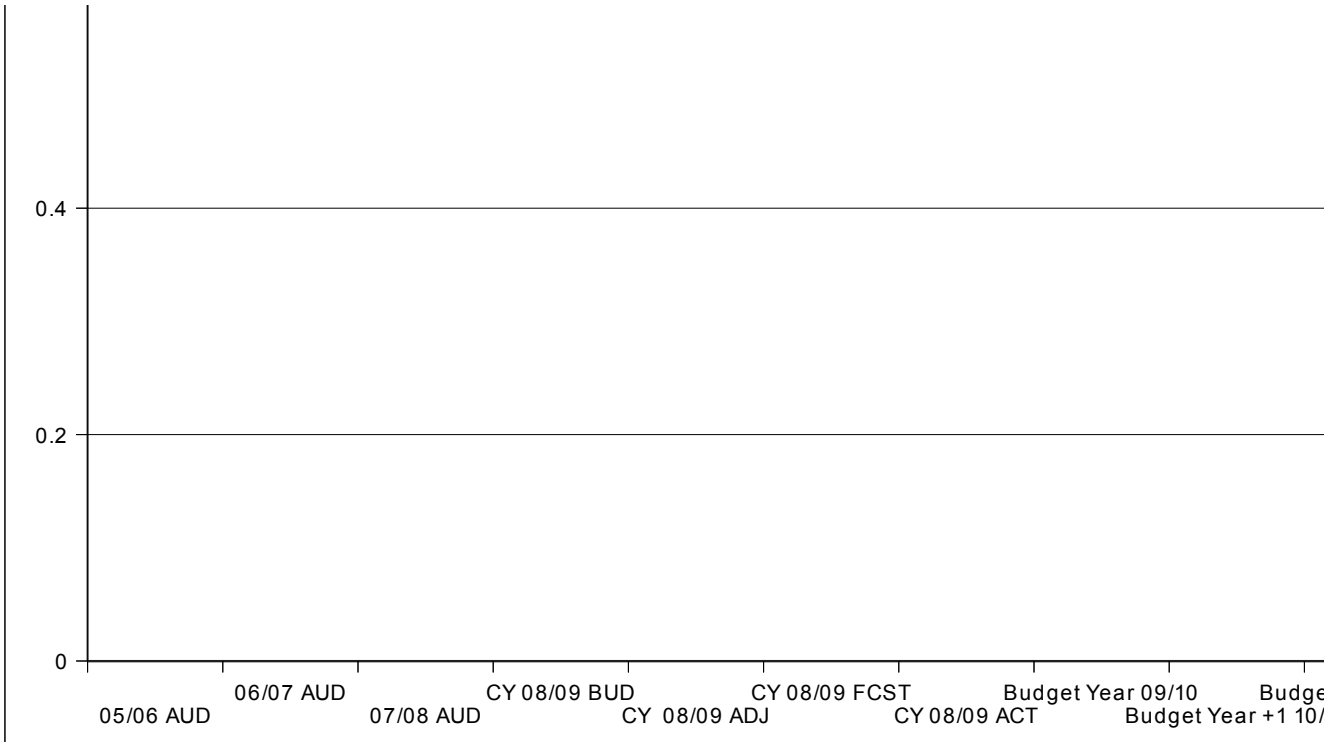
Annual Debtors Collection 90.0%

O/S Debtors to Revenue 90.0%



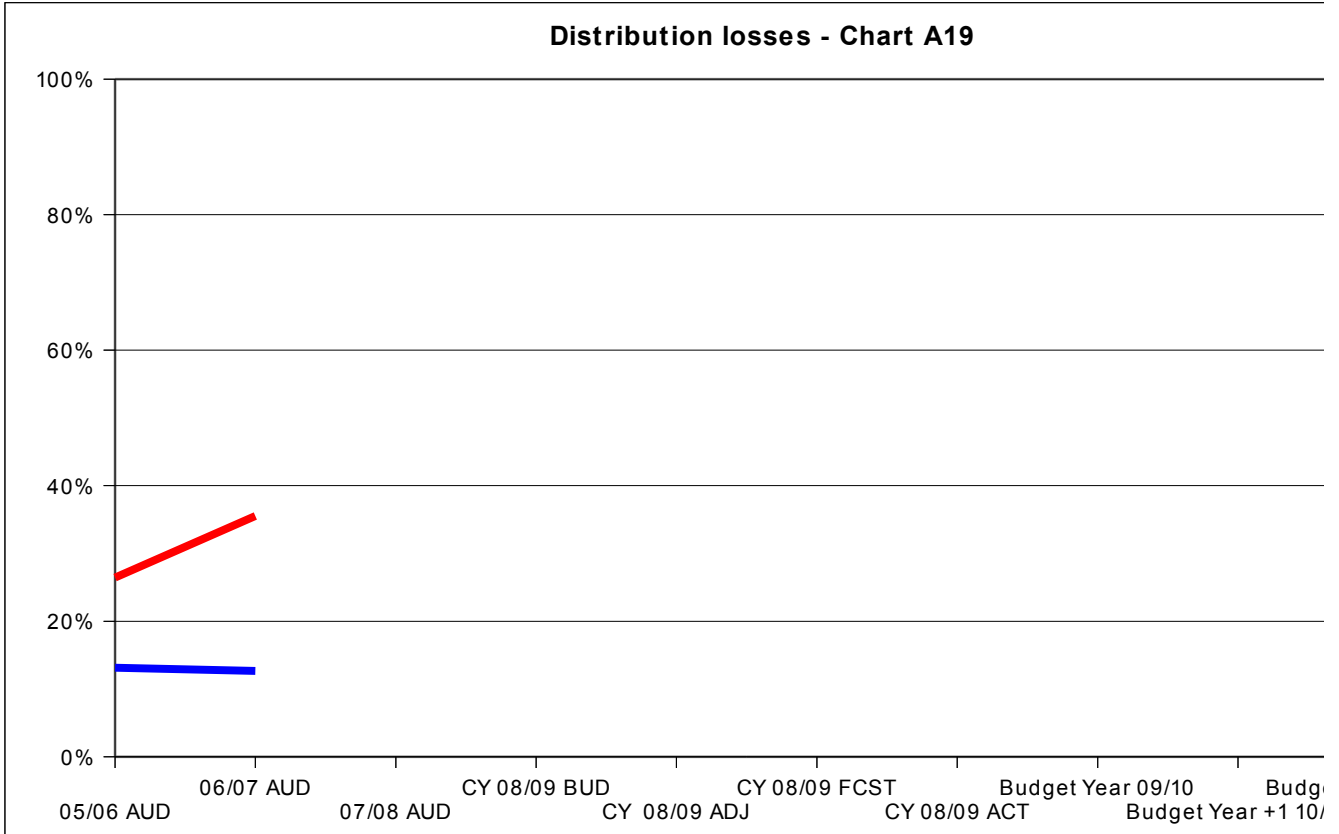
**Debt (borrowing as a % of total revenue collection) - Chart A17**

0.6



**Distribution losses**

|             |     |     |
|-------------|-----|-----|
| Electricity | 13% | 13% |
| Water       | 26% | 36% |

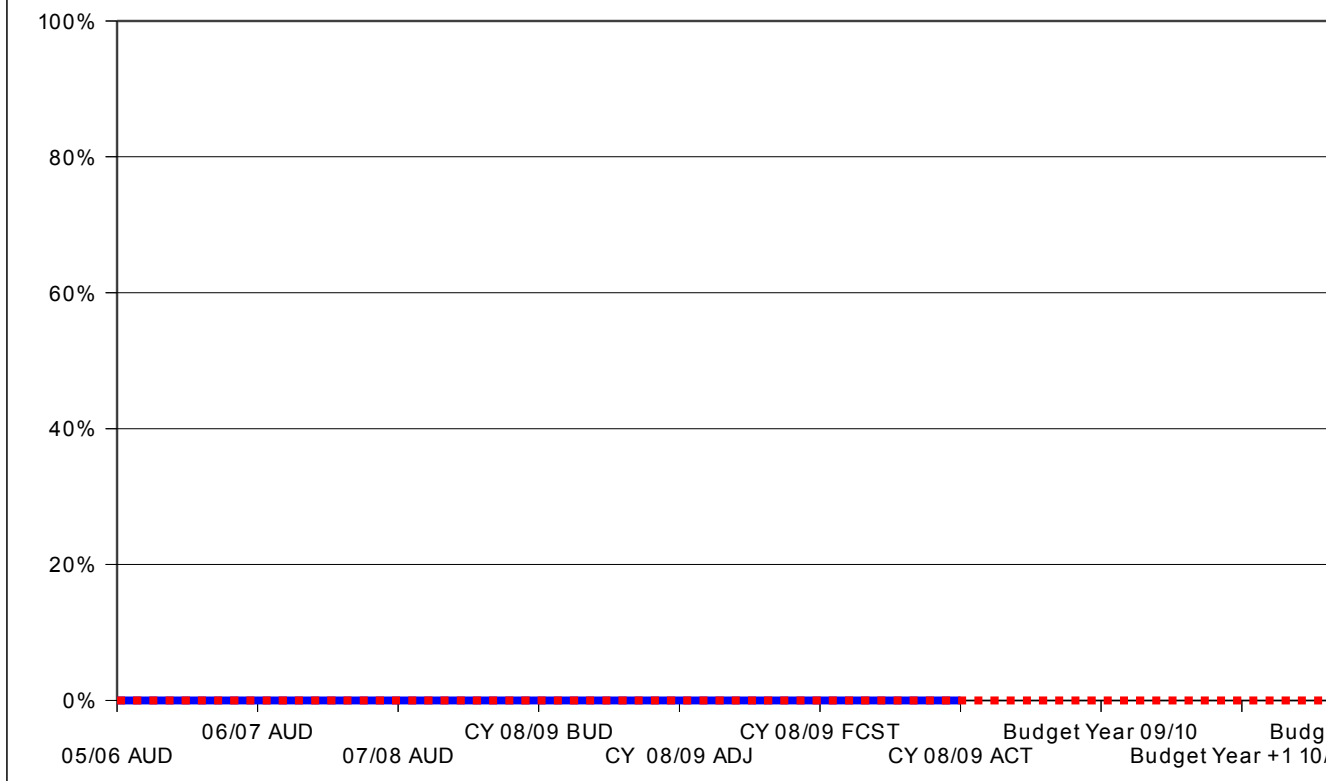




**Borrowed capex funding**

0% 0% 0% 0% 0% 0% 0%

**Borrowed capex funding - Chart A20**

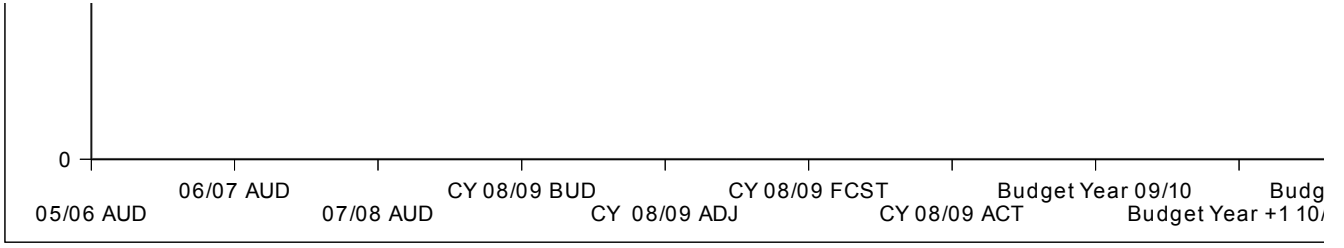


**Expenditure analysis**

- Employee costs
- Remuneration
- Repairs & Maintenance
- Finance charges & Depreciation

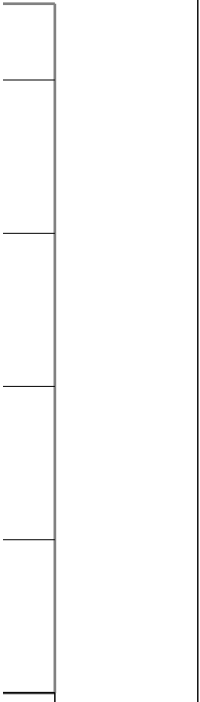
**Expenditure analysis (of Total Revenue) - Chart A21**





Budget  
Year +1  
10/11

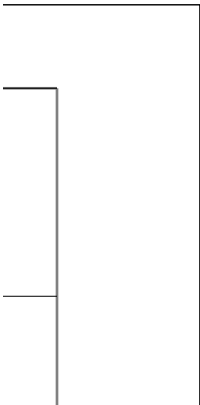
Budget  
Year +2  
11/12

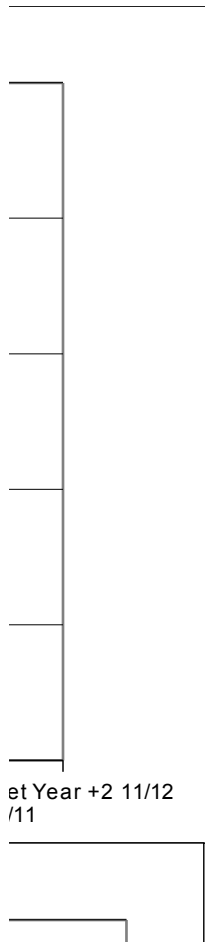
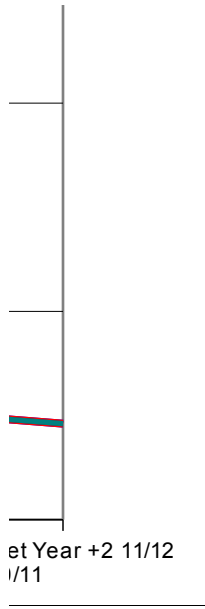


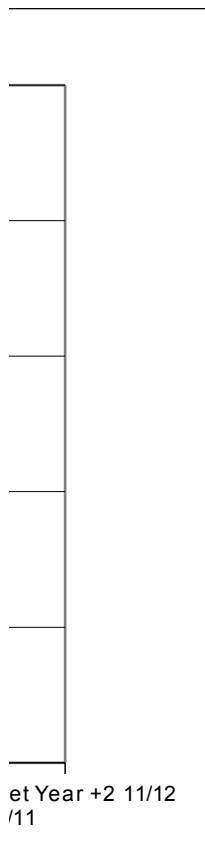
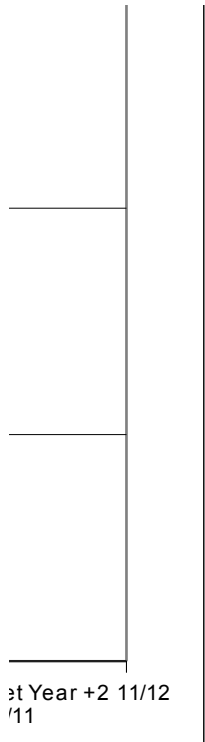
at Year +2 11/12  
10/11

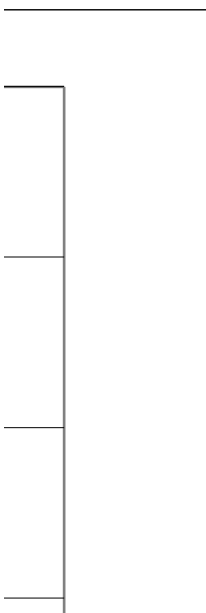
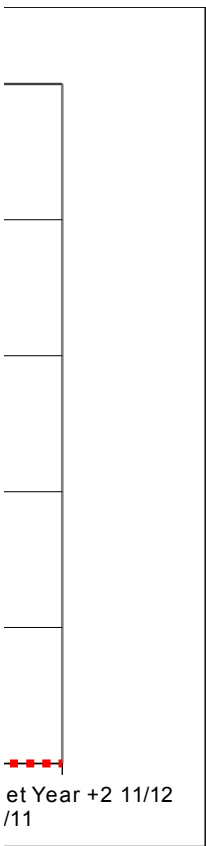
Need to define base in 'guidelines'

|      |      |
|------|------|
| 5.1% | 4.6% |
| 5.1% | 4.6% |
| 5.1% | 4.6% |
| 5.1% | 4.6% |
| 5.1% | 4.6% |
| 5.1% | 4.6% |









et Year +2 11/12  
/11

0  
0  
0









