

MID-YEAR ADJUSTMENTS BUDGET

2024/25 – 2026/27

B-SCHEDULES

Table B1 – Adjustments Budget Summary

WC015 Swartland - Table B1 Adjustments Budget Summary - 30 January 2025						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
<u>Financial Performance</u>						
Property rates	199 371	2 000	2 000	201 371	211 692	224 765
Service charges	644 470	22 183	22 183	666 652	720 406	805 781
Investment revenue	88 998	2 792	2 792	91 790	81 359	80 347
Transfers recognised - operational	190 028	(1 264)	(1 264)	188 764	329 234	373 746
Other own revenue	90 067	(862)	(862)	89 205	95 209	100 865
Total Revenue (excluding capital transfers and contributions)	1 212 935	24 849	24 849	1 237 783	1 437 900	1 585 504
Employee costs	341 481	3 242	3 242	344 723	362 876	388 789
Remuneration of councillors	13 273	–	–	13 273	13 870	14 495
Depreciation & asset impairment	128 253	(2 937)	(2 937)	125 316	139 288	154 310
Finance charges	14 689	(4 121)	(4 121)	10 569	14 562	13 612
Inventory consumed and bulk purchases	453 835	19 859	19 859	473 694	520 608	596 415
Transfers and subsidies	5 902	(1 639)	(1 639)	4 264	5 983	6 179
Other expenditure	231 611	7 521	7 521	239 132	377 277	410 622
Total Expenditure	1 189 046	21 925	21 925	1 210 971	1 434 464	1 584 421
Surplus/(Deficit)	23 889	2 924	2 924	26 812	3 436	1 083
Transfers and subsidies - capital (monetary allocations)	246 062	(8 026)	(8 026)	238 036	97 963	81 093
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	269 951	(5 103)	(5 103)	264 848	101 399	82 176
Share of surplus/ (deficit) of associate	–	–	–	–	–	–
Surplus/ (Deficit) for the year	269 951	(5 103)	(5 103)	264 848	101 399	82 176
<u>Capital expenditure & funds sources</u>						
Capital expenditure	376 478	(68 448)	(68 448)	308 030	216 640	197 985
Transfers recognised - capital	245 992	(8 985)	(8 985)	237 007	97 963	81 093
Borrowing	36 951	(36 951)	(36 951)	–	3 000	–
Internally generated funds	93 535	(22 512)	(22 512)	71 023	115 677	116 892
Total sources of capital funds	376 478	(68 448)	(68 448)	308 030	216 640	197 985
<u>Financial position</u>						
Total current assets	669 334	90 880	90 880	760 215	720 288	1 110 214
Total non current assets	2 907 287	(63 841)	(63 841)	2 843 446	2 967 378	2 659 904
Total current liabilities	160 289	(28 175)	(28 175)	132 114	161 527	162 820
Total non current liabilities	219 781	(24 629)	(24 629)	195 152	219 719	218 700
Community wealth/Equity	3 196 551	79 843	79 843	3 276 395	3 297 950	3 380 127
<u>Cash flows</u>						
Net cash from (used) operating	470 661	(47 085)	(47 085)	423 576	283 457	281 080
Net cash from (used) investing	(430 201)	79 263	79 263	(350 938)	(246 583)	107 951
Net cash from (used) financing	29 182	(34 138)	(34 138)	(4 956)	(9 559)	(10 500)
Cash/cash equivalents at the year end	464 184	73 989	73 989	538 173	491 499	870 030
<u>Cash backing/surplus reconciliation</u>						
Cash and investments available	797 212	74 080	74 080	871 292	824 527	870 030
Application of cash and investments	622 123	(24 451)	(24 451)	597 672	652 318	340 461
Balance - surplus (shortfall)	175 090	98 531	98 531	273 621	172 210	529 569
<u>Asset Management</u>						
Asset register summary (WDV)	2 179 116	(120 462)	(120 462)	2 058 653	2 398 845	2 442 253
Depreciation	125 851	(2 937)	(2 937)	122 914	133 736	148 480
Renewal and Upgrading of Existing Assets	40 258	2 560	2 560	42 818	35 500	74 029
Repairs and Maintenance	71 627	5 104	5 104	76 730	86 998	82 493

Table B2 – Adjustments Budgeted Financial Performance (revenue and expenditure by standard classification)

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - 30 January 2022						
Standard Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Revenue - Functional						
<i>Governance and administration</i>	377 656	7 135	7 135	384 791	388 447	407 731
Executive and council	352	51	51	403	265	269
Finance and administration	377 305	7 084	7 084	384 389	388 182	407 462
Internal audit	–	–	–	–	–	–
<i>Community and public safety</i>	257 564	(18 601)	(18 601)	238 962	258 691	276 178
Community and social services	14 098	(827)	(827)	13 271	14 423	14 370
Sport and recreation	10 771	120	120	10 891	4 951	5 248
Public safety	48 570	(7 287)	(7 287)	41 282	51 359	54 061
Housing	184 126	(10 607)	(10 607)	173 519	187 958	202 499
Health	–	–	–	–	–	–
<i>Economic and environmental services</i>	30 176	3 873	3 873	34 050	34 961	26 195
Planning and development	5 107	407	407	5 514	5 412	5 736
Road transport	25 069	3 466	3 466	28 536	29 548	20 459
Environmental protection	–	–	–	–	–	–
<i>Trading services</i>	793 563	24 415	24 415	817 978	853 724	956 451
Energy sources	488 849	24 235	24 235	513 084	551 512	621 828
Water management	127 631	(1 660)	(1 660)	125 972	125 349	153 832
Waste water management	96 863	3 678	3 678	100 540	97 929	103 701
Waste management	80 220	(1 838)	(1 838)	78 382	78 934	77 089
<i>Other</i>	38	–	–	38	40	43
Total Revenue - Functional	1 458 997	16 822	16 822	1 475 819	1 535 863	1 666 597
Expenditure - Functional						
<i>Governance and administration</i>	190 151	(646)	(646)	189 505	209 142	210 805
Executive and council	30 451	(672)	(672)	29 779	31 905	33 345
Finance and administration	156 988	37	37	157 025	174 615	174 734
Internal audit	2 711	(11)	(11)	2 701	2 622	2 725
<i>Community and public safety</i>	195 859	(17 488)	(17 488)	178 371	337 549	382 786
Community and social services	28 670	665	665	29 335	30 021	31 408
Sport and recreation	40 196	(1 165)	(1 165)	39 031	42 068	44 579
Public safety	104 801	(8 181)	(8 181)	96 620	110 481	117 216
Housing	22 192	(8 807)	(8 807)	13 385	154 979	189 582
Health	–	–	–	–	–	–
<i>Economic and environmental services</i>	91 889	530	530	92 419	94 879	99 373
Planning and development	16 965	(642)	(642)	16 324	17 206	18 112
Road transport	74 923	1 172	1 172	76 095	77 673	81 261
Environmental protection	–	–	–	–	–	–
<i>Trading services</i>	708 641	39 660	39 660	748 301	790 253	888 674
Energy sources	452 643	17 957	17 957	470 600	516 735	594 737
Water management	108 519	15 050	15 050	123 568	117 731	129 742
Waste water management	81 920	6 579	6 579	88 498	85 932	89 126
Waste management	65 559	75	75	65 634	69 855	75 069
<i>Other</i>	2 506	(132)	(132)	2 374	2 641	2 783
Total Expenditure - Functional	1 189 046	21 925	21 925	1 210 971	1 434 464	1 584 421
Surplus/ (Deficit) for the year	269 951	(5 103)	(5 103)	264 848	101 399	82 176

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30 January 2025

Standard Classification Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousand						
Revenue - Functional						
Municipal governance and administration	377 656	7 135	7 135	384 791	388 447	407 731
Executive and council	352	51	51	403	265	269
<i>Mayor and Council</i>	352	51	51	403	265	269
Finance and administration	377 305	7 084	7 084	384 389	388 182	407 462
<i>Administrative and Corporate Support</i>	105	–	–	105	105	105
<i>Finance</i>	374 428	6 409	6 409	380 837	385 632	404 845
<i>Human Resources</i>	787	675	675	1 462	400	400
<i>Property Services</i>	1 985	–	–	1 985	2 044	2 111
Community and public safety	257 564	(18 601)	(18 601)	238 962	258 691	276 178
Community and social services	14 098	(827)	(827)	13 271	14 423	14 370
<i>Aged Care</i>	964	–	–	964	1 022	1 083
<i>Animal Care and Diseases</i>	290	–	–	290	308	326
<i>Community Halls and Facilities</i>	417	–	–	417	573	–
<i>Indigenous and Customary Law</i>	12 212	–	–	12 212	12 453	12 892
<i>Libraries and Archives</i>	–	(1 572)	(1 572)	(1 572)	–	–
<i>Literacy Programmes</i>	215	–	–	215	67	69
<i>Population Development</i>	–	745	745	745	–	–
Sport and recreation	10 771	120	120	10 891	4 951	5 248
<i>Beaches and Jetties</i>	300	–	–	300	–	–
<i>Casinos, Racing, Gambling, Wagering</i>	4 406	–	–	4 406	4 670	4 950
<i>Community Parks (including Nurseries)</i>	6 065	–	–	6 065	281	298
Public safety	48 570	(7 287)	(7 287)	41 282	51 359	54 061
<i>Control of Public Nuisances</i>	233	–	–	233	247	262
<i>Fire Fighting and Protection</i>	10	–	–	10	10	10
<i>Police Forces, Traffic and Street Parking Control</i>	48 326	(7 287)	(7 287)	41 039	51 102	53 788
Housing	184 126	(10 607)	(10 607)	173 519	187 958	202 499
<i>Housing</i>	184 126	(10 607)	(10 607)	173 519	187 958	202 499
Health	–	–	–	–	–	–
Economic and environmental services	30 176	3 873	3 873	34 050	34 961	26 195
Planning and development	5 107	407	407	5 514	5 412	5 736
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	–	80	80	80	–	–
<i>Town Planning, Building Regulations and</i>	5 107	327	327	5 434	5 412	5 736
Road transport	25 069	3 466	3 466	28 536	29 548	20 459
<i>Road and Traffic Regulation</i>	12 468	–	–	12 468	13 216	14 009
<i>Roads</i>	12 601	3 466	3 466	16 068	16 332	6 450
Environmental protection	–	–	–	–	–	–
Trading services	793 563	24 415	24 415	817 978	853 724	956 451
Energy sources	488 849	24 235	24 235	513 084	551 512	621 828
<i>Electricity</i>	488 849	24 235	24 235	513 084	551 512	621 828
Water management	127 631	(1 660)	(1 660)	125 972	125 349	153 832
<i>Water Distribution</i>	127 631	(1 660)	(1 660)	125 972	125 349	153 832
Waste water management	96 863	3 678	3 678	100 540	97 929	103 701
<i>Sewerage</i>	94 584	3 468	3 468	98 052	97 463	103 207
<i>Storm Water Management</i>	2 279	209	209	2 488	466	494
Waste management	80 220	(1 838)	(1 838)	78 382	78 934	77 089
<i>Solid Waste Removal</i>	80 220	(1 838)	(1 838)	78 382	78 934	77 089
Other	38	–	–	38	40	43
<i>Tourism</i>	38	–	–	38	40	43
Total Revenue - Functional	1 458 997	16 822	16 822	1 475 819	1 535 863	1 666 597

WC015 Swartland - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 30 January 2025

Standard Classification Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousand						
Expenditure - Functional			–	–		
Municipal governance and administration	190 151	(646)	(646)	189 505	209 142	210 805
Executive and council	30 451	(672)	(672)	29 779	31 905	33 345
<i>Mayor and Council</i>	26 049	(675)	(675)	25 374	27 239	28 400
<i>Municipal Manager, Town Secretary and Chief Executive Officer</i>	4 402	3	3	4 405	4 666	4 945
Finance and administration	156 988	37	37	157 025	174 615	174 734
<i>Administrative and Corporate Support</i>	29 993	318	318	30 311	31 351	32 998
<i>Asset Management</i>	5 714	226	226	5 940	4 986	5 388
<i>Finance</i>	61 414	(2 848)	(2 848)	58 566	65 501	70 910
<i>Fleet Management</i>	1 347	(3)	(3)	1 344	1 435	1 524
<i>Human Resources</i>	10 354	702	702	11 056	10 068	10 718
<i>Information Technology</i>	21 010	(491)	(491)	20 519	21 950	23 102
<i>Property Services</i>	16 502	1 899	1 899	18 401	28 293	18 288
<i>Risk Management</i>	158	(10)	(10)	147	162	167
<i>Supply Chain Management</i>	10 496	245	245	10 741	10 868	11 640
Internal audit	2 711	(11)	(11)	2 701	2 622	2 725
<i>Governance Function</i>	2 711	(11)	(11)	2 701	2 622	2 725
Community and public safety	195 859	(17 488)	(17 488)	178 371	337 549	382 786
Community and social services	28 670	665	665	29 335	30 021	31 408
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	1 061	(36)	(36)	1 025	1 071	1 123
<i>Community Halls and Facilities</i>	7 126	(125)	(125)	7 001	7 475	7 949
<i>Disaster Management</i>	749	764	764	1 514	892	401
<i>Libraries and Archives</i>	13 512	37	37	13 549	14 362	15 315
<i>Population Development</i>	6 222	25	25	6 246	6 220	6 620
Sport and recreation	40 196	(1 165)	(1 165)	39 031	42 068	44 579
<i>Community Parks (including Nurseries)</i>	23 881	42	42	23 922	25 072	26 783
<i>Recreational Facilities</i>	8 399	(744)	(744)	7 656	8 840	9 319
<i>Sports Grounds and Stadiums</i>	7 916	(463)	(463)	7 453	8 156	8 478
Public safety	104 801	(8 181)	(8 181)	96 620	110 481	117 216
<i>Control of Public Nuisances</i>	435	–	–	435	455	484
<i>Fire Fighting and Protection</i>	12 432	746	746	13 178	12 785	13 452
<i>Police Forces, Traffic and Street Parking Control</i>	91 935	(8 927)	(8 927)	83 007	97 241	103 280
Housing	22 192	(8 807)	(8 807)	13 385	154 979	189 582
<i>Housing</i>	22 192	(8 807)	(8 807)	13 385	154 979	189 582
Economic and environmental services	91 889	530	530	92 419	94 879	99 373
Planning and development	16 965	(642)	(642)	16 324	17 206	18 112
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 759	(28)	(28)	2 731	2 983	3 203
<i>Town Planning, Building Regulations and Environmental Management</i>	14 206	(614)	(614)	13 593	14 223	14 909
Road transport	74 923	1 172	1 172	76 095	77 673	81 261
<i>Road and Traffic Regulation</i>	11 580	96	96	11 676	12 349	13 216
<i>Roads</i>	63 344	1 076	1 076	64 419	65 324	68 045
Trading services	708 641	39 660	39 660	748 301	790 253	888 674
Energy sources	452 643	17 957	17 957	470 600	516 735	594 737
<i>Electricity</i>	450 442	17 947	17 947	468 388	514 400	592 259
<i>Street Lighting and Signal Systems</i>	2 202	10	10	2 212	2 335	2 478
Water management	108 519	15 050	15 050	123 568	117 731	129 742
<i>Water Distribution</i>	108 519	15 050	15 050	123 568	117 731	129 742
Waste water management	81 920	6 579	6 579	88 498	85 932	89 126
<i>Sewerage</i>	48 878	4 555	4 555	53 433	50 111	51 018
<i>Storm Water Management</i>	22 564	1 534	1 534	24 098	23 922	25 672
<i>Waste Water Treatment</i>	10 477	491	491	10 968	11 899	12 436
Waste management	65 559	75	75	65 634	69 855	75 069
<i>Solid Waste Disposal (Landfill Sites)</i>	15 613	911	911	16 524	16 870	17 359
<i>Solid Waste Removal</i>	41 314	(931)	(931)	40 383	43 673	48 669
<i>Street Cleaning</i>	8 633	95	95	8 728	9 312	9 042
Other	2 506	(132)	(132)	2 374	2 641	2 783
<i>Tourism</i>	2 506	(132)	(132)	2 374	2 641	2 783
Total Expenditure - Functional	1 189 046	21 925	21 925	1 210 971	1 434 464	1 584 421
Surplus/ (Deficit) for the year	269 951	(5 103)	(5 103)	264 848	101 399	82 176

Table B3 – Adjustments Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30 January 2025						
Vote Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Revenue by Vote						
Vote 1 - Corporate Services	13 430	(897)	(897)	12 533	13 305	13 765
Vote 2 - Civil Services	327 034	3 767	3 767	330 801	322 322	345 021
Vote 3 - Council	352	51	51	403	265	269
Vote 4 - Electricity Services	488 867	24 235	24 235	513 102	551 530	621 846
Vote 5 - Financial Services	374 410	6 409	6 409	380 819	385 614	404 827
Vote 6 - Development Services	193 449	(9 535)	(9 535)	183 914	197 679	212 798
Vote 7 - Municipal Manager	–	80	80	80	–	–
Vote 8 - Protection Services	61 454	(7 287)	(7 287)	54 167	65 148	68 070
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–
Total Revenue by Vote	1 458 997	16 822	16 822	1 475 819	1 535 863	1 666 597
Expenditure by Vote						
Vote 1 - Corporate Services	46 746	918	918	47 664	48 307	51 225
Vote 2 - Civil Services	393 895	23 549	23 549	417 444	428 907	446 736
Vote 3 - Council	26 049	(675)	(675)	25 374	27 239	28 400
Vote 4 - Electricity Services	458 585	17 349	17 349	475 934	521 654	598 597
Vote 5 - Financial Services	81 680	(2 379)	(2 379)	79 301	85 655	92 494
Vote 6 - Development Services	51 379	(9 439)	(9 439)	41 940	184 736	221 030
Vote 7 - Municipal Manager	10 030	(46)	(46)	9 985	10 434	11 040
Vote 8 - Protection Services	120 682	(7 352)	(7 352)	113 330	127 533	134 899
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–
Total Expenditure by Vote	1 189 046	21 925	21 925	1 210 971	1 434 464	1 584 421
Surplus/ (Deficit) for the year	269 951	(5 103)	(5 103)	264 848	101 399	82 176

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30 January 2025

Vote Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Revenue by Vote						
Vote 1 - Corporate Services	13 430	(897)	(897)	12 533	13 305	13 765
1.1 - Administration	103	–	–	103	104	104
1.2 - Human Resources	787	675	675	1 462	400	400
1.3 - Libraries	12 212	(1 572)	(1 572)	10 640	12 453	12 892
1.4 - Marketing and Tourism	38	–	–	38	40	43
1.5 - Community Halls and Facilities	290	–	–	290	308	326
		–	–	–		
Vote 2 - Civil Services	327 034	3 767	3 767	330 801	322 322	345 021
2.2 - Cemeteries	964	–	–	964	1 022	1 083
2.3 - Municipal Property Maintenance	1 985	–	–	1 985	2 044	2 111
2.4 - Parks and Recreational Areas	300	–	–	300	–	–
2.5 - Proclaimed Roads	204	–	–	204	226	237
2.6 - Refuse Removals	80 220	(1 838)	(1 838)	78 382	78 934	77 089
2.9 - Sewerage Services	94 584	3 468	3 468	98 052	97 463	103 207
2.11 - Sportgrounds	6 065	–	–	6 065	281	298
2.12 - Streets	12 837	3 676	3 676	16 512	16 572	6 707
2.13 - Stormwater	1 840	–	–	1 840	–	–
2.14 - Swimming Pools	406	120	120	526	430	456
2.15 - Water Distribution	127 631	(1 660)	(1 660)	125 972	125 349	153 832
Vote 3 - Council	352	51	51	403	265	269
3.1 - Council General Expenses	352	51	51	403	265	269
Vote 4 - Electricity Services	488 867	24 235	24 235	513 102	551 530	621 846
4.2 - Distribution	488 867	24 235	24 235	513 102	551 530	621 846
Vote 5 - Financial Services	374 410	6 409	6 409	380 819	385 614	404 827
5.2 - Finance	169 781	4 409	4 409	174 190	168 275	174 003
5.5 - Grants and Subsidies - FMG	1 600	–	–	1 600	1 700	1 800
5.7 - Property Rates	203 029	2 000	2 000	205 029	215 639	229 025
Vote 6 - Development Services	193 449	(9 535)	(9 535)	183 914	197 679	212 798
6.1 - Administration	1	–	–	1	1	1
6.2 - Caravan parks - Yzerfontein	4 000	–	–	4 000	4 240	4 494
6.3 - Community Development	38	–	–	38	38	38
6.4 - Multi-Purpose Centres	177	745	745	922	29	31
6.5 - Planning and Valuations	1 303	27	27	1 329	1 379	1 461
6.6 - Building Control	3 805	300	300	4 105	4 033	4 275
6.7 - Housing	184 126	(10 607)	(10 607)	173 519	187 958	202 499
Vote 7 - Municipal Manager	–	80	80	80	–	–
7.2 - Strategic Planning	–	80	80	80	–	–
Vote 8 - Protection Services	61 454	(7 287)	(7 287)	54 167	65 148	68 070
8.2 - Civil Protection	417	–	–	417	573	–
8.3 - Fire Fighting	10	–	–	10	10	10
8.4 - Harbour Yzerfontein	233	–	–	233	247	262
8.5 - Road and Traffic Regulation	12 468	–	–	12 468	13 216	14 009
8.6 - Policing and Law Enforcement	48 326	(7 287)	(7 287)	41 039	51 102	53 788
Total Revenue by Vote	1 458 997	16 822	16 822	1 475 819	1 535 863	1 666 597

WC015 Swartland - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30 January 2025

Vote Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Expenditure by Vote						
Vote 1 - Corporate Services	46 746	918	918	47 664	48 307	51 225
1.1 - Administration	15 124	457	457	15 581	15 746	16 568
1.2 - Human Resources	8 084	681	681	8 765	7 645	8 124
1.3 - Libraries	13 853	37	37	13 890	14 741	15 735
1.4 - Marketing and Tourism	2 559	(132)	(132)	2 427	2 699	2 848
1.5 - Community Halls and Facilities	7 126	(125)	(125)	7 001	7 475	7 949
Vote 2 - Civil Services	393 895	23 549	23 549	417 444	428 907	446 736
2.1 - Administration	4 220	54	54	4 274	4 362	4 587
2.2 - Cemeteries	1 072	(36)	(36)	1 037	1 084	1 136
2.3 - Municipal Property Maintenance	19 991	1 899	1 899	21 889	32 160	22 575
2.4 - Parks and Recreational Areas	24 023	42	42	24 065	25 224	26 946
2.5 - Proclaimed Roads	461	—	—	461	479	488
2.6 - Refuse Removals	41 138	(931)	(931)	40 207	43 485	48 468
2.7 - Street Cleaning	8 633	95	95	8 728	9 312	9 042
2.8 - Solid Waste Disposal(Landfill Sites)	15 613	911	911	16 524	16 870	17 359
2.9 - Sewerage Services	48 110	4 515	4 515	52 625	49 282	50 122
2.10 - Waste Water Treatment	19 506	530	530	20 036	22 009	23 757
2.11 - Sportgrounds	8 663	(463)	(463)	8 200	8 971	9 368
2.12 - Streets	65 414	1 075	1 075	66 489	67 681	70 733
2.13 - Stormwater	22 563	1 534	1 534	24 097	23 920	25 671
2.14 - Swimming Pools	6 237	(727)	(727)	5 510	6 579	6 952
2.15 - Water Distribution	108 251	15 050	15 050	123 300	117 489	129 533
Vote 3 - Council	26 049	(675)	(675)	25 374	27 239	28 400
3.1 - Council General Expenses	26 049	(675)	(675)	25 374	27 239	28 400
Vote 4 - Electricity Services	458 585	17 349	17 349	475 934	521 654	598 597
4.1 - Administration	2 241	(116)	(116)	2 125	2 357	2 474
4.2 - Distribution	433 132	17 947	17 947	451 078	495 012	570 543
4.3 - Street Lighting	2 202	10	10	2 212	2 335	2 478
4.4 - IT Services	21 010	(491)	(491)	20 519	21 950	23 102
Vote 5 - Financial Services	81 680	(2 379)	(2 379)	79 301	85 655	92 494
5.1 - Administration	2 368	1	1	2 368	2 485	2 610
5.2 - Finance	54 498	(2 978)	(2 978)	51 520	58 483	63 371
5.3 - Budget and Treasury	3 572	433	433	4 006	3 378	3 577
5.4 - Asset Management	5 714	226	226	5 940	4 986	5 388
5.5 - Grants and Subsidies - FMG	1 477	0	0	1 477	1 568	1 660
5.6 - Fleet Management	1 347	(3)	(3)	1 344	1 435	1 524
5.7 - Property Rates	1 867	(304)	(304)	1 563	2 072	2 302
5.8 - Supply Chain Management	10 838	245	245	11 082	11 248	12 062
Vote 6 - Development Services	51 379	(9 439)	(9 439)	41 940	184 736	221 030
6.1 - Administration	3 021	(47)	(47)	2 974	3 184	3 357
6.2 - Caravan parks - Yzerfontein	3 468	(17)	(17)	3 451	3 707	3 968
6.3 - Community Development	4 350	24	24	4 374	4 372	4 634
6.4 - Multi-Purpose Centres	1 872	1	1	1 872	1 848	1 986
6.5 - Planning and Valuations	10 210	(633)	(633)	9 577	9 927	10 288
6.6 - Building Control	3 996	20	20	4 015	4 296	4 621
6.7 - Housing	22 192	(8 807)	(8 807)	13 385	154 979	189 582
6.8 - Occupational Health and Safety	2 271	20	20	2 291	2 424	2 594
Vote 7 - Municipal Manager	10 030	(46)	(46)	9 985	10 434	11 040
7.1 - Administration	4 402	3	3	4 405	4 666	4 945
7.2 - Strategic Planning	2 759	(28)	(28)	2 731	2 983	3 203
7.3 - Internal Audit	2 869	(21)	(21)	2 848	2 785	2 892
Vote 8 - Protection Services	120 682	(7 352)	(7 352)	113 330	127 533	134 899
8.1 - Administration	3 014	(31)	(31)	2 983	3 210	3 396
8.2 - Civil Protection	749	764	764	1 514	892	401
8.3 - Fire Fighting	12 439	746	746	13 185	12 792	13 460
8.4 - Harbour Yzerfontein	500	—	—	500	527	564
8.5 - Road and Traffic Regulation	11 939	96	96	12 035	12 750	13 664
8.6 - Policing and Law Enforcement	92 041	(8 927)	(8 927)	83 114	97 360	103 413
Total Expenditure by Vote	1 189 046	21 925	21 925	1 210 971	1 434 464	1 584 421
Surplus/ (Deficit) for the year	269 951	(5 103)	(5 103)	264 848	101 399	82 176

Table B4 – Adjustments Budgeted Financial Performance (revenue and expenditure)

WC015 Swartland - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30 January 2027						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Revenue By Source						
Exchange Revenue						
Service charges - Electricity	451 420	21 327	21 327	472 747	513 669	584 481
Service charges - Water	97 940	276	276	98 216	103 704	109 807
Service charges - Waste Water Management	57 022	603	603	57 625	60 021	63 171
Service charges - Waste Management	38 087	(24)	(24)	38 064	43 011	48 323
Sale of Goods and Rendering of Services	13 619	510	510	14 129	14 432	15 298
Agency services	6 787	–	–	6 787	7 194	7 626
Interest earned from Receivables	3 407	708	708	4 115	3 611	3 828
Interest earned from Current and Non Current Assets	88 998	2 792	2 792	91 790	81 359	80 347
Rental from Fixed Assets	1 930	–	–	1 930	2 045	2 168
Operational Revenue	4 028	5 612	5 612	9 640	4 243	4 470
Non-Exchange Revenue						
Property rates	199 371	2 000	2 000	201 371	211 692	224 765
Fines, penalties and forfeits	38 991	(7 778)	(7 778)	31 213	41 322	43 793
Licences or permits	5 467	–	–	5 467	5 789	6 130
Transfer and subsidies - Operational	190 028	(1 264)	(1 264)	188 764	329 234	373 746
Interest	1 324	347	347	1 671	1 403	1 487
Operational Revenue	12 062	(738)	(738)	11 324	12 716	13 610
Gains on disposal of Assets	2 453	476	476	2 930	2 454	2 454
Total Revenue (excluding capital transfers and contributions)	1 212 935	24 849	24 849	1 237 783	1 437 900	1 585 504
Expenditure By Type						
Employee related costs	341 481	3 242	3 242	344 723	362 876	388 789
Remuneration of councillors	13 273	–	–	13 273	13 870	14 495
Bulk purchases - electricity	384 927	20 993	20 993	405 920	445 361	515 282
Inventory consumed	68 908	(1 135)	(1 135)	67 774	75 247	81 133
Debt impairment	3 405	8 616	8 616	12 021	4 261	4 986
Depreciation and amortisation	128 253	(2 937)	(2 937)	125 316	139 288	154 310
Interest	14 689	(4 121)	(4 121)	10 569	14 562	13 612
Contracted services	83 092	318	318	83 410	225 121	248 674
Transfers and subsidies	5 902	(1 639)	(1 639)	4 264	5 983	6 179
Irrecoverable debts written off	45 024	(1 195)	(1 195)	43 829	48 048	51 693
Operational costs	65 587	(218)	(218)	65 369	69 529	72 570
Losses on disposal of Assets	22 793	–	–	22 793	17 260	18 122
Other Losses	11 710	–	–	11 710	13 059	14 577
Total Expenditure	1 189 046	21 925	21 925	1 210 971	1 434 464	1 584 421
Surplus/(Deficit)	23 889	2 924	2 924	26 812	3 436	1 083
Transfers and subsidies - capital (monetary allocations)	246 062	(8 026)	(8 026)	238 036	97 963	81 093
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–
Surplus/(Deficit) before taxation	269 951	(5 103)	(5 103)	264 848	101 399	82 176
Income Tax	–	–	–	–	–	–
Surplus/ (Deficit) for the year	269 951	(5 103)	(5 103)	264 848	101 399	82 176

Table B5 – Adjustments Budgeted Capital Expenditure by vote, standard classification and funding

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 January 2025						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Capital expenditure - Vote						
Multi-year expenditure to be adjusted						
Vote 2 - Civil Services	57 326	(20 892)	(20 892)	36 433	79 743	86 332
Vote 4 - Electricity Services	55 129	(30 337)	(30 337)	24 791	41 318	35 718
Vote 6 - Development Services	165 889	(8 519)	(8 519)	157 370	59 420	38 500
Vote 15 - [NAME OF VOTE 15]	–	–	–	–	–	–
Capital multi-year expenditure sub-total	278 343	(59 748)	(59 748)	218 595	180 481	160 550
Single-year expenditure to be adjusted						
Vote 1 - Corporate Services	778	(300)	(300)	478	530	532
Vote 2 - Civil Services	69 710	(11 774)	(11 774)	57 936	17 159	19 895
Vote 3 - Council	1 278	9	9	1 287	12	12
Vote 4 - Electricity Services	13 843	3 327	3 327	17 170	17 326	15 586
Vote 5 - Financial Services	698	(130)	(130)	568	114	36
Vote 6 - Development Services	8 935	(93)	(93)	8 842	84	88
Vote 7 - Municipal Manager	12	88	88	100	12	12
Vote 8 - Protection Services	2 882	173	173	3 055	922	1 274
Vote 9 - [NAME OF VOTE 9]	–	–	–	–	–	–
Capital single-year expenditure sub-total	98 134	(8 700)	(8 700)	89 435	36 159	37 435
Total Capital Expenditure - Vote	376 478	(68 448)	(68 448)	308 030	216 640	197 985
Capital Expenditure - Functional						
Governance and administration	4 525	(600)	(600)	3 925	3 576	2 307
Executive and council	1 290	97	97	1 387	24	24
Finance and administration	3 236	(697)	(697)	2 538	3 552	2 283
Community and public safety	24 932	188	188	25 119	8 856	3 632
Community and social services	1 130	(235)	(235)	895	6 420	100
Sport and recreation	20 920	250	250	21 169	1 514	2 258
Public safety	2 882	173	173	3 055	922	1 274
Economic and environmental services	156 971	(21 821)	(21 821)	135 150	93 484	71 620
Planning and development	24 829	701	701	25 530	5 268	3 305
Road transport	132 142	(22 522)	(22 522)	109 620	88 217	68 315
Trading services	190 050	(46 215)	(46 215)	143 836	110 724	120 426
Energy sources	67 741	(27 010)	(27 010)	40 731	56 768	49 523
Water management	49 869	(4 090)	(4 090)	45 779	26 500	54 695
Waste water management	39 350	(998)	(998)	38 352	9 699	11 452
Waste management	33 090	(14 117)	(14 117)	18 973	17 756	4 756
Total Capital Expenditure - Functional	376 478	(68 448)	(68 448)	308 030	216 640	197 985
Funded by:						
National Government	52 150	(446)	(446)	51 704	48 443	48 093
Provincial Government	174 809	(8 619)	(8 619)	166 190	49 520	33 000
Transfers and subsidies - capital (monetary)	19 033	80	80	19 113	–	–
Transfers recognised - capital	245 992	(8 985)	(8 985)	237 007	97 963	81 093
Borrowing	36 951	(36 951)	(36 951)	–	3 000	–
Internally generated funds	93 535	(22 512)	(22 512)	71 023	115 677	116 892
Total Capital Funding	376 478	(68 448)	(68 448)	308 030	216 640	197 985

WC015 Swartland - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30 January 2025

Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Capital expenditure - Vote						
Multi-year expenditure to be adjusted						
Vote 2 - Civil Services	57 326	(20 892)	(20 892)	36 433	79 743	86 332
Vote 4 - Electricity Services	55 129	(30 337)	(30 337)	24 791	41 318	35 718
Vote 6 - Development Services	165 889	(8 519)	(8 519)	157 370	59 420	38 500
Capital multi-year expenditure sub-total	278 343	(59 748)	(59 748)	218 595	180 481	160 550
Single-year expenditure to be adjusted						
Vote 1 - Corporate Services	778	(300)	(300)	478	530	532
Vote 2 - Civil Services	69 710	(11 774)	(11 774)	57 936	17 159	19 895
Vote 3 - Council	1 278	9	9	1 287	12	12
Vote 4 - Electricity Services	13 843	3 327	3 327	17 170	17 326	15 586
Vote 5 - Financial Services	698	(130)	(130)	568	114	36
Vote 6 - Development Services	8 935	(93)	(93)	8 842	84	88
Vote 7 - Municipal Manager	12	88	88	100	12	12
Vote 8 - Protection Services	2 882	173	173	3 055	922	1 274
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-
Capital single-year expenditure sub-total	98 134	(8 700)	(8 700)	89 435	36 159	37 435
Total Capital Expenditure - Vote	376 478	(68 448)	(68 448)	308 030	216 640	197 985
Capital Expenditure - Functional						
Governance and administration	4 525	(600)	(600)	3 925	3 576	2 307
Executive and council	1 290	97	97	1 387	24	24
Finance and administration	3 236	(697)	(697)	2 538	3 552	2 283
Community and public safety	24 932	188	188	25 119	8 856	3 632
Community and social services	1 130	(235)	(235)	895	6 420	100
Sport and recreation	20 920	250	250	21 169	1 514	2 258
Public safety	2 882	173	173	3 055	922	1 274
Economic and environmental services	156 971	(21 821)	(21 821)	135 150	93 484	71 620
Planning and development	24 829	701	701	25 530	5 268	3 305
Road transport	132 142	(22 522)	(22 522)	109 620	88 217	68 315
Trading services	190 050	(46 215)	(46 215)	143 836	110 724	120 426
Energy sources	67 741	(27 010)	(27 010)	40 731	56 768	49 523
Water management	49 869	(4 090)	(4 090)	45 779	26 500	54 695
Waste water management	39 350	(998)	(998)	38 352	9 699	11 452
Waste management	33 090	(14 117)	(14 117)	18 973	17 756	4 756
Total Capital Expenditure - Functional	376 478	(68 448)	(68 448)	308 030	216 640	197 985
Funded by:						
National Government	52 150	(446)	(446)	51 704	48 443	48 093
Provincial Government	174 809	(8 619)	(8 619)	166 190	49 520	33 000
Transfers and subsidies - capital (monetary)	19 033	80	80	19 113	-	-
Transfers recognised - capital	245 992	(8 985)	(8 985)	237 007	97 963	81 093
Borrowing	36 951	(36 951)	(36 951)	-	3 000	-
Internally generated funds	93 535	(22 512)	(22 512)	71 023	115 677	116 892
Total Capital Funding	376 478	(68 448)	(68 448)	308 030	216 640	197 985

Table B6 – Adjustments Budgeted Financial Position

WC015 Swartland - Table B6 Adjustments Budget Financial Position - 30 January 2025						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents	464 184	73 989	73 989	538 173	491 499	870 030
Trade and other receivables from ex change transactions	97 905	7 079	7 079	104 984	101 861	105 974
Receivables from non-ex change transactions	32 595	13 199	13 199	45 794	33 875	35 001
Current portion of non-current receivables	–	(287)	(287)	(287)	–	–
Inventory	29 555	8 470	8 470	38 025	47 958	54 113
VAT	44 910	(12 443)	(12 443)	32 467	44 910	44 910
Other current assets	185	874	874	1 058	185	185
Total current assets	669 334	90 880	90 880	760 215	720 288	1 110 214
Non current assets						
Investments	333 028	91	91	333 119	333 028	–
Investment property	20 041	4 286	4 286	24 327	19 932	19 820
Property, plant and equipment	2 552 627	(71 126)	(71 126)	2 481 501	2 612 571	2 638 365
Heritage assets	1 345	2 775	2 775	4 121	1 345	1 345
Intangible assets	246	133	133	378	502	373
Total non current assets	2 907 287	(63 841)	(63 841)	2 843 446	2 967 378	2 659 904
TOTAL ASSETS	3 576 621	27 039	27 039	3 603 660	3 687 667	3 770 117
LIABILITIES						
Current liabilities						
Bank overdraft	–	–	–	–	–	–
Financial liabilities	3 544	2 501	2 501	6 044	3 544	3 544
Consumer deposits	18 846	1 314	1 314	20 160	18 996	19 196
Trade and other payables from ex change transactions	87 948	(20 818)	(20 818)	67 130	88 505	89 080
Trade and other payables from non-ex change transactions	–	8 099	8 099	8 099	–	–
Provisions	13 758	9 630	9 630	23 388	13 987	14 223
VAT	36 194	(28 901)	(28 901)	7 293	36 495	36 778
Other current liabilities	–	–	–	–	–	–
Total current liabilities	160 289	(28 175)	(28 175)	132 114	161 527	162 820
Non current liabilities						
Borrowing	62 019	(34 705)	(34 705)	27 314	52 309	41 609
Provisions	82 158	(5 419)	(5 419)	76 739	89 537	96 882
Long term portion of trade payables	–	–	–	–	–	–
Other non-current liabilities	75 605	15 495	15 495	91 100	77 873	80 209
Total non current liabilities	219 781	(24 629)	(24 629)	195 152	219 719	218 700
TOTAL LIABILITIES	380 070	(52 804)	(52 804)	327 266	381 246	381 520
NET ASSETS	3 196 551	79 843	79 843	3 276 395	3 306 420	3 388 597
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)	2 841 942	64 107	64 107	2 906 048	2 916 776	2 972 389
Funds and Reserves	354 610	15 737	15 737	370 346	381 174	407 738
TOTAL COMMUNITY WEALTH/EQUITY	3 196 551	79 843	79 843	3 276 395	3 297 950	3 380 127

Table B7 – Adjustments Budgeted Cash Flows

WC015 Swartland - Table B7 Adjustments Budget Cash Flows - 30 January 2025						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts						
Property rates	194 714	(3 754)	(3 754)	190 960	206 745	219 510
Service charges	643 646	4 214	4 214	647 860	718 624	803 072
Other revenue	284 882	3 686	3 686	288 568	307 002	334 451
Transfers and Subsidies - Operational	190 068	(1 337)	(1 337)	188 731	329 234	373 746
Transfers and Subsidies - Capital	246 022	(29 298)	(29 298)	216 724	97 963	81 093
Interest	88 998	2 792	2 792	91 790	81 359	80 347
Dividends	–	–	–	–	–	–
Payments						
Suppliers and employees	(1 163 758)	(29 148)	(29 148)	(1 192 906)	(1 444 304)	(1 598 692)
Finance charges	(8 010)	4 121	4 121	(3 889)	(7 182)	(6 267)
Transfers and Subsidies	(5 902)	1 639	1 639	(4 264)	(5 983)	(6 179)
NET CASH FROM/(USED) OPERATING ACTIVITIES	470 661	(47 085)	(47 085)	423 576	283 457	281 080
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds on disposal of PPE	2 453	476	476	2 930	2 454	2 454
Decrease (increase) in non-current receivables	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	333 028
Payments						
Capital assets	(432 655)	78 787	78 787	(353 868)	(249 037)	(227 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(430 201)	79 263	79 263	(350 938)	(246 583)	107 951
CASH FLOWS FROM FINANCING ACTIVITIES						
Receipts						
Short term loans	–	–	–	–	–	–
Borrowing long term/refinancing	40 000	(40 000)	(40 000)	–	–	–
Increase (decrease) in consumer deposits	500	–	–	500	150	200
Payments						
Repayment of borrowing	(11 318)	5 862	5 862	(5 456)	(9 709)	(10 700)
NET CASH FROM/(USED) FINANCING ACTIVITIES	29 182	(34 138)	(34 138)	(4 956)	(9 559)	(10 500)
NET INCREASE/ (DECREASE) IN CASH HELD	69 641	(1 960)	(1 960)	67 682	27 315	378 531
Cash/cash equivalents at the year begin:	394 543	75 948	75 948	470 491	464 184	491 499
Cash/cash equivalents at the year end:	464 184	73 989	73 989	538 173	491 499	870 030

Table B8 – Adjustments Cash backed reserves/accumulated surplus reconciliation

WC015 Swartland - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30 January 2025						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
Cash and investments available						
Cash/cash equivalents at the year end	464 184	73 989	73 989	538 173	491 499	870 030
Other current investments > 90 days	–	–	–	–	–	–
Non current assets - Investments	333 028	91	91	333 119	333 028	–
Cash and investments available:	797 212	74 080	74 080	871 292	824 527	870 030
Applications of cash and investments						
Unspent conditional transfers	–	8 099	8 099	8 099	–	–
Other working capital requirements	(70 556)	(41 549)	(41 549)	(112 106)	(75 871)	(81 500)
Other provisions	13 758	9 630	9 630	23 388	13 987	14 223
Long term investments committed	333 028	91	91	333 119	333 028	–
Reserves to be backed by cash/investments	354 610	15 737	15 737	370 346	381 174	407 738
Total Application of cash and investments:	622 123	(24 451)	(24 451)	597 672	652 318	340 461
Surplus(shortfall)	175 090	98 531	98 531	273 621	172 210	529 569

Table B9 – Adjustments Budget Asset Management

WC015 Swartland - Table B9 Asset Management - 30 January 2025

Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
CAPITAL EXPENDITURE						
<u>Total New Assets to be adjusted</u>	336 219	(71 008)	(71 008)	265 211	181 140	123 955
Roads Infrastructure	117 253	(22 864)	(22 864)	94 389	73 098	51 950
Storm water Infrastructure	1 509	–	–	1 509	–	–
Electrical Infrastructure	61 979	(27 599)	(27 599)	34 380	49 768	36 218
Water Supply Infrastructure	38 951	(4 860)	(4 860)	34 091	14 365	11 475
Sanitation Infrastructure	26 154	(548)	(548)	25 606	6 965	5 194
Solid Waste Infrastructure	29 621	(14 121)	(14 121)	15 500	13 210	–
Infrastructure	275 466	(69 992)	(69 992)	205 475	157 407	104 838
Community Facilities	1 800	(570)	(570)	1 230	1 100	1 100
Sport and Recreation Facilities	12 341	965	965	13 306	6 020	–
Community Assets	14 141	395	395	14 536	7 120	1 100
Operational Buildings	650	(270)	(270)	380	100	–
Housing	16 327	802	802	17 129	5 162	3 195
Other Assets	16 977	532	532	17 509	5 262	3 195
Licences and Rights	400	–	–	400	–	–
Intangible Assets	400	–	–	400	–	–
Computer Equipment	1 790	–	–	1 790	2 376	2 281
Furniture and Office Equipment	920	15	15	935	566	392
Machinery and Equipment	2 187	488	488	2 675	2 202	1 615
Transport Assets	15 638	(2 045)	(2 045)	13 593	5 808	10 135
Land	8 700	(400)	(400)	8 300	400	400
<u>Total Renewal of Existing Assets to be adjusted</u>	3 410	2 301	2 301	5 711	15 170	15 180
Roads Infrastructure	–	2 268	2 268	2 268	15 000	15 000
Sanitation Infrastructure	3 000	–	–	3 000	–	–
Infrastructure	3 000	2 268	2 268	5 268	15 000	15 000
Sport and Recreation Facilities	250	–	–	250	–	–
Community Assets	250	–	–	250	–	–
Machinery and Equipment	160	33	33	193	170	180
<u>Total Upgrading of Existing Assets to be adjusted</u>	36 848	258	258	37 107	20 330	58 849
Roads Infrastructure	9 749	–	–	9 749	–	–
Storm water Infrastructure	250	–	–	250	250	1 250
Electrical Infrastructure	4 483	50	50	4 533	5 700	10 200
Water Supply Infrastructure	10 434	771	771	11 205	12 080	42 499
Sanitation Infrastructure	5 827	(262)	(262)	5 565	2 000	4 900
Infrastructure	30 744	558	558	31 302	20 030	58 849
Community Facilities	–	–	–	–	300	–
Sport and Recreation Facilities	6 105	(300)	(300)	5 805	–	–
Community Assets	6 105	(300)	(300)	5 805	300	–
<u>Total Capital Expenditure to be adjusted</u>	376 478	(68 448)	(68 448)	308 030	216 640	197 985
Roads Infrastructure	127 003	(20 596)	(20 596)	106 407	88 098	66 950
Storm water Infrastructure	1 759	–	–	1 759	250	1 250
Electrical Infrastructure	66 461	(27 549)	(27 549)	38 912	55 468	46 418
Water Supply Infrastructure	49 386	(4 090)	(4 090)	45 296	26 445	53 975
Sanitation Infrastructure	34 981	(810)	(810)	34 172	8 965	10 094
Solid Waste Infrastructure	29 621	(14 121)	(14 121)	15 500	13 210	–
Infrastructure	309 210	(67 165)	(67 165)	242 045	192 437	178 687
Community Facilities	1 800	(570)	(570)	1 230	1 400	1 100
Sport and Recreation Facilities	18 695	665	665	19 360	6 020	–
Community Assets	20 495	95	95	20 590	7 420	1 100
Operational Buildings	650	(270)	(270)	380	100	–
Housing	16 327	802	802	17 129	5 162	3 195
Other Assets	16 977	532	532	17 509	5 262	3 195
Licences and Rights	400	–	–	400	–	–
Intangible Assets	400	–	–	400	–	–
Computer Equipment	1 790	–	–	1 790	2 376	2 281
Furniture and Office Equipment	920	15	15	935	566	392
Machinery and Equipment	2 347	521	521	2 868	2 372	1 795
Transport Assets	15 638	(2 045)	(2 045)	13 593	5 808	10 135
Land	8 700	(400)	(400)	8 300	400	400
TOTAL CAPITAL EXPENDITURE to be adjusted	376 478	(68 448)	(68 448)	308 030	216 640	197 985

WC015 Swartland - Table B9 Asset Management - 30 January 2025

Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget A	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
R thousands						
ASSET REGISTER SUMMARY - PPE (WDV)	2 179 116	(120 462)	(120 462)	2 058 653	2 398 845	2 442 253
<i>Roads Infrastructure</i>	401 130	15 181	15 181	416 311	477 499	511 325
<i>Storm water Infrastructure</i>	102 229	20 567	20 567	122 796	92 814	80 414
<i>Electrical Infrastructure</i>	390 768	(28 665)	(28 665)	362 103	439 277	471 541
<i>Water Supply Infrastructure</i>	408 346	(15 108)	(15 108)	393 238	427 102	430 252
<i>Sanitation Infrastructure</i>	477 155	(57 265)	(57 265)	419 890	515 878	511 972
<i>Solid Waste Infrastructure</i>	31 846	(6 047)	(6 047)	25 799	27 855	21 674
Infrastructure	1 811 474	(71 337)	(71 337)	1 740 138	1 980 425	2 027 178
Community Assets	114 790	(4 071)	(4 071)	110 719	125 359	122 638
Heritage Assets	1 345	2 775	2 775	4 121	1 345	1 345
Investment properties	20 041	4 286	4 286	24 327	19 932	19 820
Other Assets	74 965	(39 812)	(39 812)	35 152	100 102	103 173
Intangible Assets	246	133	133	378	502	373
Computer Equipment	3 480	67	67	3 548	2 809	2 862
Furniture and Office Equipment	1 533	1 055	1 055	2 588	1 448	1 028
Machinery and Equipment	24 154	(12 414)	(12 414)	11 739	22 800	21 224
Transport Assets	43 485	1 451	1 451	44 935	52 005	50 290
Land	83 603	(2 594)	(2 594)	81 008	92 117	92 322
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 179 116	(120 462)	(120 462)	2 058 653	2 398 845	2 442 253
EXPENDITURE OTHER ITEMS						
<u>Depreciation & asset impairment</u>	125 851	(2 937)	(2 937)	122 914	133 736	148 480
<u>Repairs and Maintenance by asset class</u>	71 627	5 104	5 104	76 730	86 998	82 493
<i>Roads Infrastructure</i>	6 026	243	243	6 269	6 319	6 516
<i>Storm water Infrastructure</i>	22 254	1 534	1 534	23 788	23 596	25 330
<i>Electrical Infrastructure</i>	5 322	10	10	5 332	5 652	6 004
<i>Water Supply Infrastructure</i>	1 707	142	142	1 849	1 768	1 831
<i>Sanitation Infrastructure</i>	5 464	497	497	5 961	6 561	6 746
<i>Solid Waste Infrastructure</i>	8 741	1 001	1 001	9 742	9 297	9 590
Infrastructure	49 514	3 427	3 427	52 941	53 194	56 017
Community Facilities	2 543	(1)	(1)	2 542	2 542	2 658
Sport and Recreation Facilities	1 042	196	196	1 238	1 072	1 103
Community Assets	3 585	195	195	3 780	3 615	3 761
Operational Buildings	1 148	–	–	1 148	1 197	1 249
Housing	775	–	–	775	10 604	813
Other Assets	1 923	–	–	1 923	11 801	2 062
Licences and Rights	6 669	(10)	(10)	6 659	7 033	7 579
Intangible Assets	6 669	(10)	(10)	6 659	7 033	7 579
Computer Equipment	402	(30)	(30)	372	402	420
Furniture and Office Equipment	58	–	–	58	69	70
Machinery and Equipment	1 392	76	76	1 468	1 420	1 448
Transport Assets	8 083	1 446	1 446	9 529	9 465	11 136
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	197 478	2 166	2 166	199 644	220 734	230 973
<i>Renewal and upgrading of Existing Assets as % of total</i>	10.7%			13.9%	16.4%	37.4%
<i>Renewal and upgrading of Existing Assets as % of depr</i>	32.0%			34.8%	26.5%	49.9%
<i>R&M as a % of PPE</i>	3.3%			3.7%	3.6%	3.4%
<i>Renewal and upgrading and R&M as a % of PPE</i>	5.1%			5.8%	5.1%	6.4%

Table B10 – Adjustments Budget Basic service delivery measurement

WC015 Swartland - Table B10 Basic service delivery measurement - 30 January 2025						
Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	F	G	H		
Household service targets						
<u>Water:</u>						
Piped water inside dwelling	32 872	-	-	32 872	32 872	32 872
Piped water inside yard (but not in dwelling)	3 232	-	-	3 232	3 232	3 232
Using public tap (at least min.service level)	212	-	-	212	212	212
Other water supply (at least min.service level)	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	36 316	-	-	36 316	36 316	36 316
Using public tap (< min.service level)	-	-	-	-	-	-
Other water supply (< min.service level)	2 823	-	-	2 823	2 823	2 823
No water supply	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	2 823	-	-	2 823	2 823	2 823
Total number of households	39 139	-	-	39 139	39 139	39 139
<u>Sanitation/sewerage:</u>						
Flush toilet (connected to sewerage)	33 744	-	-	33 744	33 744	33 744
Flush toilet (with septic tank)	3 887	-	-	3 887	3 887	3 887
Chemical toilet	29	-	-	29	29	29
Pit toilet (ventilated)	37	-	-	37	37	37
Other toilet provisions (> min.service level)	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	37 697	-	-	37 697	37 697	37 697
Bucket toilet	991	-	-	991	991	991
Other toilet provisions (< min.service level)	141	-	-	141	141	141
No toilet provisions	310	-	-	310	310	310
<i>Below Minimum Service Level sub-total</i>	1 442	-	-	1 442	1 442	1 442
Total number of households	39 139	-	-	39 139	39 139	39 139
<u>Energy:</u>						
Electricity (at least min. service level)	38 631	-	-	38 631	38 631	38 631
Electricity - prepaid (> min.service level)	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	38 631	-	-	38 631	38 631	38 631
Electricity (< min.service level)	0	-	-	-	0	0
Electricity - prepaid (< min. service level)	0	-	-	-	0	0
Other energy sources	508	-	-	508	508	508
<i>Below Minimum Service Level sub-total</i>	508	-	-	508	508	508
Total number of households	39 139	-	-	39 139	39 139	39 139
<u>Refuse:</u>						
Removed at least once a week (min.service)	32 675	-	-	32 675	32 675	32 675
<i>Minimum Service Level and Above sub-total</i>	32 675	-	-	32 675	32 675	32 675
Removed less frequently than once a week	480	-	-	480	480	480
Using communal refuse dump	897	-	-	897	897	897
Using own refuse dump	4 863	-	-	4 863	4 863	4 863
Other rubbish disposal	204	-	-	204	204	204
No rubbish disposal	20	-	-	20	20	20
<i>Below Minimum Service Level sub-total</i>	6 464	-	-	6 464	6 464	6 464
Total number of households	39 139	-	-	39 139	39 139	39 139

Reference: Data set supplied by the Strategic office.

WC015 Swartland - Table B10 Basic service delivery measurement - 30 January 2025

Description	Budget Year 2024/25				Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	F	G	H		
<u>Households receiving Free Basic Service</u>						
Water (6 kilolitres per household per month)	9 141	–	–	9 141	9 415	9 698
Sanitation (free minimum level service)	8 914	–	–	8 914	9 181	9 456
Electricity/other energy (50kwh per household per month)	8 591	–	–	8 591	8 849	9 114
Refuse (removed at least once a week)	9 280	–	–	9 280	9 559	10 558
<u>Cost of Free Basic Services provided (R'000)</u>						
Water (6 kilolitres per indigent household per month)	15 850	–	–	15 850	16 801	17 809
Sanitation (free sanitation service to indigent households)	32 770	–	–	32 770	35 064	37 518
Electricity/other energy (50kwh per indigent household per month)	10 812	–	–	10 812	12 315	14 031
Refuse (removed once a week for indigent households)	19 663	–	–	19 663	21 236	22 935
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	–	–	–	–	–	–
Total cost of FBS provided	79 094	–	–	79 094	85 415	92 294
<u>Highest level of free service provided</u>						
Property rates (R'000 value threshold)	105 000	–	–	105 000	105 000	105 000
Water (kilolitres per household per month)	6	–	–	6	6	6
Sanitation (kilolitres per household per month)	–	–	–	–	–	–
Sanitation (Rand per household per month)	294.75	–	–	295	312.14	330.56
Electricity (kw per household per month)	50	–	–	50	50	50
Refuse (average litres per week)	182.65	–	–	183	202.74	225.04
<u>Revenue cost of free services provided (R'000)</u>						
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	3 597	–	–	3 597	3 885	4 196
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	3 000	–	–	3 000	3 000	3 000
Total revenue cost of subsidised services provided	6 597	–	–	6 597	6 885	7 196