LOWER GARDENS CITY IMPROVEMENT DISTRICT
2026/27
PROPOSED BUDGET

	As per Business		Proposed Budget		Variance	
INCOME	**R**		**R**		**R**	
Income from Additional Rates	-10 503 675	**100.0%**	-10 503 563	**100.0%**	112	**0.0%**
TOTAL INCOME	**-10 503 675**	**100.0%**	**-10 503 563**	**100.0%**	**112**	**0.0%**
EXPENDITURE	**R**		**R**		**R**	
Employee Related	**902 538**	**8.6%**	**489 062**	**4.7%**	**-413 476**	**-3.9%**
Salaries and Wages	602 910		391 910		-211 000	
PAYE, UIF & SDL	216 090		95 432		-120 658	
COIDA	1 638		1 720		82	
Bonus	81 900		-		-81 900	
Core Business	**8 435 427**	**80.3%**	**8 268 424**	**78.7%**	**-167 003**	**-1.6%**
Cleansing services	640 603		1 014 993		374 390	
Environmental upgrading	504 623		256 410		-248 213	
Law Enforcement Officers	248 737		248 737		0	
Public Safety	4 306 622		5 054 861		748 239	
Public Safety - CCTV monitoring	1 004 371		865 260		-139 111	
Public Safety - CCTV - Leasing of cameras	649 996		-		-649 996	
Social upliftment	828 163		575 190		-252 973	
Urban Maintenance	252 312		252 973		662	
Depreciation	**82 000**	**0.8%**	**107 300**	**1.0%**	**25 300**	**0.2%**
General Expenditure	**768 600**	**7.3%**	**997 170.0**	**9.5%**	**228 570**	**2.2%**
Accounting & taxation fees	63 000		63 000		-	
Administration and management fees	-		189 000		189 000	
Advertising costs	31 500		31 500		-	
Auditor's remuneration	25 200		25 200		-	

	As per Business		Proposed Budget		Variance	
Bank charges	4 410		4 410		-	
Catering & Food	12 600		12 600		-	
Cleaning costs	15 750		18 900		3 150	
Communication	25 200		25 200		-	
Computer expenses	63 000		63 000		-	
Contingency / Sundry	63 000		63 000		-	
Donations	12 600		12 600		-	
Equipment hire	25 200		25 200		-	
Insurance	25 200		25 200		-	
Legal Services	25 200		-		-25 200	
Marketing and promotions	31 500		60 000		28 500	
Meeting expenses	12 600		18 000		5 400	
Minor tools & equipment	50 400		50 400		-	
Motor vehicle expenses	31 500		-		-31 500	
Office rental	126 000		185 220		59 220	
Office security	8 190		8 190		-	
Postage & courier	3 150		3 150		-	
Printing / stationery / photographic	12 600		12 600		-	
Protective clothing	12 600		12 600		-	
Rates & Service Accounts (only CCT)	18 900		18 900		-	
Refreshments and Teas	6 300		6 300		-	
Telecommunication	31 500		31 500		-	
Training	31 500		31 500		-	
Capital Expenditure	**-**	**0.0%**	**326 500**	**3.1%**	**326 500**	**3.1%**
CCTV / LPR Cameras	-		326 500		326 500	
Bad Debt Provision 3%	**315 110**	**3.0%**	**315 107**	**3.0%**	**-3**	**0.0%**
TOTAL EXPENDITURE	**10 503 675**	**100.0%**	**10 503 563**	**100.0%**	**-112**	**0.0%**
(SURPLUS) / SHORTFALL	**-**		**-**		**-0**	

GROWTH: EXPENDITURE	**-1.8%**
GROWTH: ADDITIONAL RATES REQUIRED	**-1.8%**