OPERATIONAL BUDGET 2026/2027

Outeniquasbosch Home Owners Association
For the year ended 28 February 2027

Prepared by The Tax Shop Mossel Bay (Pty)Ltd

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OPERATIONAL BUDGET 2025/2026

Outeniquasbosch Home Owners Association
For the year ended 28 February 2027

	BUDGET 2026/2027	MAR-OCT 2025
Operating Income		
Levy Income	4,083,765.00	2,184,805.94
Special Levies Income	-	89,000.00
Construction Levy	693,000.00	418,754.35
CSOS levy income	24,505.00	14,988.40
Availability - Electricity Fee	960,978.00	504,329.38
Basic Fee - Electricity	1,127,388.00	566,925.20
Availability - Water Fee	290,800.00	152,609.72
Basic Fee - Water	682,289.00	334,177.00
Plan Submission Levy	105,000.00	122,100.00
Clearance Levy	36,000.00	26,445.00
Sales - Electricity Consumption	1,958,150.00	1,026,390.45
Sales - Water Consumption	590,750.00	212,933.76
Sale - Electricity Meter	137,100.00	123,378.40
Sale - Water Meter	30,450.00	25,820.00
Penalty	105,000.00	51,519.20
Interest received - Debtors	1,500.00	1,282.19
Total Operating Income	**10,826,675.00**	**5,855,458.99**
Cost of Sales		
CSOS Levy Account	24,505.00	11,209.50
Electricity Meters Purchased	36,630.00	25,484.00
Water Meters Purchased	9,800.00	12,328.00
Electricity - Basic Fee	428,376.00	43,632.00
Electricity Cost	1,958,150.00	1,122,459.32
Water - Basic Fee	73,260.00	255,548.00
Water Cost	590,750.00	213,419.25
Total Cost of Sales	**3,121,471.00**	**1,684,080.07**
Interest Income		
Interest received - Mercantile Call account	75,000.00	50,809.81
Interest received- Liquidity Plus Accoun	174,996.00	110,107.10
SAPS69 Criminal Clearance	-	1,471.77
Total Interest Income	**249,996.00**	**162,388.68**
Gross Surplus	**7,955,200.00**	**4,333,767.60**

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	BUDGET 2026/2027	MAR-OCT 2025
Operating Expenses		
Accounting Fees	92,500.00	58,741.65
Audit Fees	20,350.00	17,250.00
AGM and Managing Committee Functions	17,500.00	14,069.91
Bank Charges	14,311.00	9,093.66
Cleaning Material	12,500.00	8,966.50
Cleaning Offices	6,000.00	1,800.00
Computer Equipment Small	3,540.00	3,392.50
Computer Expenses	4,500.00	3,394.21
Consulting Fees	93,500.00	62,933.50
Courier Charges	4,500.00	3,191.09
Electricity and Water - Estate Usage	285,000.00	154,042.43
Electricity - Pumpstation	300,000.00	88,330.00
General Expenses - Gifts	2,500.00	-
General Expenses - Other	15,000.00	-
Health and Safety Expenses	6,500.00	6,456.50
Insurance - Computer Equipment	5,500.00	5,793.96
Insurance - Fidelity and Computer Crime	4,800.00	4,800.00
Insurance - Motor Vehicle	40,000.00	32,520.84
Insurance - SASRIA	1,200.00	777.72
Landscaping	500,000.00	276,323.92
Legal Fees	85,000.00	82,953.70
Motor Vehicle - Petrol and Oil	75,000.00	49,010.41
Motor Vehicle - Repairs and Maintenance	15,000.00	350.00
Office Refreshments	18,500.00	12,672.99
Pest and Weed control	36,000.00	11,189.38
Rent Paid - Office Equipment	19,500.00	11,482.37
Rent Paid - Other	24,000.00	15,673.35
Rent paid - Gatehouse	219,000.00	87,736.30
Repairs and Maintenance - Infrastructure	150,000.00	155,165.93
Repairs and Maintenance - Roads	150,000.00	1,341,772.86
Repairs and Maintenance - Access road Monte Christo	15,000.00	4,950.00
Repairs and Maintenance - Equipment	337,500.00	14,191.70
Security - Computer Expenses	15,000.00	9,775.00
Security - Guarding Services	2,430,000.00	1,002,040.00
Security - Equipment Maintenance	7,500.00	8,193.75
Security - Small Equipment	7,500.00	3,064.90
Security - Technician labour	7,500.00	14,345.60
Signage	66,000.00	29,520.00
Small office assets	5,400.00	5,900.00
Staff Expenses - Salaries and Wages	2,301,952.00	1,190,039.89
Staff Expenses - Training	12,500.00	7,175.00
Staff Expenses - Uniform and protective clothing	17,500.00	9,527.94
Printing and Stationery	25,000.00	15,572.48

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	BUDGET 2026/2027	MAR-OCT 2025
Subscriptions	35,000.00	18,232.58
Telephone and Internet	32,500.00	39,992.05
Transport	1,200.00	747.50
CAPEX - Plant and Equipment	150,000.00	163,544.50
Total Operating Expenses	**7,688,753.00**	**5,056,698.57**
Net Operating Surplus	**266,447.00**	**(722,930.97)**

Reserve Fund Income

Reserve Fund (1% Sales Levy)	1,802,496.00	1,513,030.62
Reserve Fund Groenfonds Interest receive	525,000.00	302,687.45
Total Reserve Fund Income	**2,327,496.00**	**1,815,718.07**
Net Surplus before CAPEX	**2,593,943.00**	**1,092,787.10**

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	BUDGET 2026/2027	MAR-OCT 2025
Capital Expenditure		
CAPEX - Computer Equipment	(25,000.00)	-
CAPEX - Motor Vehicles	(450,000.00)	-
CAPEX - Outdoor Equipment	(100,000.00)	(75,106.50)
CAPEX - Security Equipment	(250,000.00)	(111,698.35)
Total Capital Expenditure	**(825,000.00)**	**(186,804.85)**
Total Surplus Funds after CAPEX	**1,768,943.00**	**905,982.25**
Non-Cash Expenditure		
Depreciation	(432,000.00)	(286,137.40)
Total Non-Cash Expenditure	**(432,000.00)**	**(286,137.40)**

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