CITY OF JOHANNESBURG

MEDIUM-TERM BUDGET 2026/27 TO 2028/29

MAY 2026

Table of Contents **Page No**

List of Tables

SA27	Budgeted revenue and expenditure by standard classification
SA28	Budgeted monthly capital expenditure by municipal vote
SA29	Budgeted monthly capital expenditure by standard classification
SA30	Consolidated budgeted monthly cash flow
SA31	Aggregated entity budget
SA34	Consolidated capital expenditure by asset class

Abbreviations and Acronyms

ALCO	Assets and Liabilities Committee
Budget Lekgotla	A planning forum aimed at identifying key spending priorities for the City for a specific planning cycle.
BSC	Budget Steering Committee
BRT	Bus Rapid Transit, a project initiated to improve public transport within the City.
CAPEX	Capital expenditure, spending on municipal assets such as land, buildings, roads, etc.
CFO	Chief Financial Officer
CIF	Capital Investment Framework
CIMS	Capital Investment Management System, a system used to prioritise capital projects in the City
CM	City Manager
CoJ	City of Johannesburg
CPI	Consumer Price Index.
DED	Department of Economic Development, one of the City's core departments
DMTN	Domestic Medium-Term Note.
DoRA	Division of Revenue Act
EM	Executive Mayor
ESP	Expanded Social Package
FBE	Free basic electricity
FBS	Free basic services
FBW	Free basic water
GAAP	Generally Accepted Accounting Practice
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	Generally Recognised Accounting Practice
GDS	Growth and Development Strategy, the City's long- term strategy for development.
GDP	Gross domestic product
GMS	Growth Management Strategy, the City's strategy for the management of growth within the City.
HSDG	Human Settlement Development Grant
IBT	Inclining Block Tariff

IDP	Integrated Development Plan, a strategic document detailing the City's medium- term plan for development.
IGR	Intergovernmental relations
Kl	kiloliter
Km	kilometer
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local economic development
MEs	Municipal entities, companies in which the City is the sole shareholder, established to provide services to residents on behalf of the City.
MBRR	Municipal Budgeting and Reporting Regulations
MFMA	Municipal Finance Management Act, Act 56 of 2003, legislation providing a framework for financial management in local government
MIG	Municipal Infrastructure Grant
MMC	Member of the Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act, Act 32 of 2000
MSCOA	Municipal Standard Chart of Accounts
MTB	Medium Term Budget, a three-year financial plan of a municipality
MTEF	Medium- term Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	non-governmental organisations
NT	National Treasury of South Africa
OPEX	Operating expenditure, spending on the day-to-day operational activities such as salaries and wages, repairs and maintenance, general expenses
PBO	Public benefit organisations
PMS	Performance Management System
PPP	Public- Private Partnerships
RSC	Regional Services Council
SA	South Africa
SALGA	South African Local Government Association
SARB	South African Reserve Bank
SDBIP	Service Delivery and Budget Implementation Plan, a detailed plan containing quarterly performance targets and monthly budget estimates
SMME	Small, Micro and Medium Enterprises
VOTE	Segments (Departments/Municipal Entities/Programmes) into which a budget is divided for the appropriation of funds

List of Votes

Economic Development
Environment and Infrastructure
Transport Department
Community Development
Health
Social Development
Group Forensic Investigation Services
Ombudsman
City Manager
Speaker: Legislative Arm of Council
Group Information Communication Technology
Group Finance
Group Corporate and Shared Services
Human Settlements
Development Planning
Public Safety
Municipal Entities Accounts
City Power
Johannesburg Water
Pikitup
Johannesburg Roads Agency
Metrobus
Johannesburg Parks and Zoo
Johannesburg Development Agency
Johannesburg Property Company
Metro Tech Company
Joburg Market
Johannesburg Social Housing Company
Joburg City Theatres
Joburg Tourism

Purpose

The purpose of this document is to submit the 2026/27 Medium-Term Budget for approval.

The Budget has been compiled within the framework of the Municipal Financial Management Act (MFMA), Municipal Budget and Reporting Regulations (MBRR).

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE SUMMARY

As we approach the 2026/27 MTEF, there are experiences that we should be proud of, including the staging of a successful Group20 in South Africa, the bouncing back of high-profile events in the Gauteng region and recently the hosting the GOLF LIV South Africa tournament. These events put us on the map of the world once again and have the potential of supporting other economic activities such as business and tourism. We will continue supporting these events as they have spillover effects on the economy and labour markets. The financial year saw implementation of the last BRT Phase 1C, and initiatives are in place to further activate the Johannesburg International Transport Interchange. These are few initiatives testament to the ability to stretch ourselves and we need to draw inspiration from them. The coming MTEF will coincide with local government elections, and formation of a new administration, and this budget becomes the base for incoming administration. Reflecting backwards, there are areas as administration we still want to emphasize such as increasing infrastructure investments to boost economic activity, strengthening municipal bylaws enforcements and improving service delivery. These remain our key focus areas embedded in various priorities adopted by the Government of Local Unity. We remain mindful of realities among ourselves, and the need to stretch the utility of our Rand value. Poverty exists within our neighborhood, crime is part of our daily experience, infrastructure decay, and vandalism affect our daily lives, and traffic bottlenecks steal our precious time.

There are areas we are resolute in intervening on including receiving support from various spheres of government and willing partners. The city is still grappled with water challenges reflective of unmatched water demand, the state of infrastructure, and limitations imposed by infrastructure backlogs. This time we have aggressively biased resources towards those areas. Similarly, the city is required to account through relevant structures of the efforts invested, the budget report and business plans provide such details. We have learnt that service delivery failures require an alignment of various individual metropolitan municipalities' infrastructure plans so as close loopholes convincingly, and appropriate responsibility where it lies. We will improve the institutional posture in responding to these challenges and strengthen our governance processes.

This budget, through the adoption of the Trading Services Reform (the TSR) programme focuses on the water and electricity sectors and seeks to further onboard Pikitup into the TSR programme. The process will build further capability of these service delivery mechanisms to meet future relevance. Equally, there will be a meaningful review of various investment plans and support for these programmes. It is emphasized that sound financial management principles will still be adhered to. The TSR programme means a review of configuration of existing treasury functions, the city's cross-subsidization model, alignment of various investment plans, strengthening treasury accounting on resources, the reinvestment policy, and aligning sector funding models.

As we modernize the organization, we need to increase our productivity ratios within working hours to avoid the prevalence of non-core expense such as overtime, skilling our employees, reviewing the current job specimen, capacitating the organization to be relevant to the future, strengthen the infusion of technology in our business processes, and streamlining mandates between our entities, including sequencing, testing the relevance of the current organizational form, and the need to create the required efficiencies. Also, in mobilizing resources, we need to be open to adopting non-traditional forms of funding within the current regulatory framework. The traditional 'manual' employee is fading, efforts are made to empower citizens to use electronic platforms. Investment in information technology and communication infrastructure is the backbone of our future. On project implementation, there scope variations and cost escalations should be within approved budgets. Progress should be easily measured in assessing implementation plans.

Municipalities remain concerned about the unilaterally policy reviews undertaken by various spheres of government in non-core functions, silence on unnoticed functions such as environmental health, growing inner city informality, suite of judgments that are costly for local government, and misaligned contributions in assigned or delegated functions. Such reviews fall short in unpacking the full cost implications of such processes. As a result, we will watch closely the developments on the review of the White Paper of Local Government, and the review of the Local Government Fiscal Framework. Key is structured meaningful support to the objects of local government as posited in the Constitution of the Republic. A further analysis of the structure of resource allocation indicates that resources are spent in areas that are not a priority for local government, and the sector falls short in areas within its mandate. A case is made that local government may have graduated beyond the provision of basic services, focusing on the livability of urban spaces. Innovative solutions are explored on the revitalization of the inner city, underdeveloped areas, and scaling service deliver sustainability. The Integrated Development Plan and Budget processes become key processes for convergence of such ideas.

As we search for resources worldwide, it is important to understand the changing world dynamics that require appropriate orientation to access such platforms. Municipalities need to invest in collecting revenue due to themselves aggressively, clamp the culture of non-payment, attend to the strength of their balance sheet, promote efficiency in spending and properly account for resources. Developments in the United States of America have brought a new perspective on the post-World War II architecture on problem solving based on collectivism. And challenged conceptualization of support in areas such as health and human development. The development agenda competes with expenditure in areas such as defence, national security and information technology. By virtue of membership to North Atlantic Treaty Organization, the traditional players in climate and development funding may be limiting their mandates -a move away from the economic realities such as cost-of-living debate, poverty, inequalities and unemployment. The recent Israel/USA versus Iran war further bring spikes in energy markets that can reverse the gains the country is making in the monetary policy implementation and the cost-of-living debate.

We have sought to define the ideal city's ratepayer through various intelligence tools at our disposal. This is a person who wants a tap with flowing quality water, electricity to function, access to quality road infrastructure, and be serviced by the government they trust. This is a ratepayer that is proud of being associated with Johannesburg as a 'World Class African City', sometimes for patriotic reasons, and committed to its future. Once again initiatives such as Jozi-My-Jozi, the remodeling of inner-city precincts, the continued cry on projects such as the Johannesburg Library and Johannesburg Arts Gallery are purposefully supported. Businesses need uninterrupted access to services, safety and a particular level of infrastructure. And the city will continue to scale up its offering. The city expects improved compliance with legislation, environmental health and appropriate registration of businesses to ensure order. Investment is made on modernization of financial systems, building necessary data sets, improving customer service experience and improving existing business processes. Regrettably, the youth view the city in terms of employment opportunities and prospects of making their careers. In the same vein, the city is raising concerns about acts of infrastructure vandalism, criminality and disregard of public infrastructure. The growing littering on streets, unethical businesses, illegal dumping, interference with infrastructure networks not only create additional costs to the city on compliance programmes but creates environmental health hazards. These activities occur amidst us, in our neighborhoods, and within our reach, and should be condoned and reported to the relevant authorities. Leaking pipes, littering and disregard for municipal bylaws happen next to our residence, within our workspaces and public facilities, and this cannot be a business of the government alone. Responsible citizenship needs to be encouraged.

One once again, it is emphasized that municipalities are establishment of statutes, with properly defined responsibilities, as such should not be found wanting. Despite the environment that the city is operating on, the capacity and capability of the organization to respond to the environmental stimuli is being enhanced, institutional capacity to implement decisions improved, and monitoring mechanisms built to ensure that early warning signs are noticed. The salary bill, debt impairment and bulk purchases remain the biggest items on the city's fixed input costs, and hence a concern if there are increasing revenue shortfalls. Aging infrastructure means less progress on non-technical losses, revenue leakages and deferment of investments in new areas.

The resource allocation process has been guided by the core functions of local government as expressed in the Constitution of the Republic, fragile economic environment, existing geo-political developments, performance of the domestic economy, and affordability considerations. There are ongoing debates on dealing with fragility of municipal entities, the cost of running the organization, operational issues, and revenue mismatches. There is a need to find the right balance between centralization and decentralization, and preliminary work to guide such decisions has already been prepared. Growing informality, leakages of revenue through non-technical losses, deteriorating service standards, regression on service standards and aged infrastructure need to be faced head on. Furthermore, the so called urban- rural divide, rich-poor topology, local versus foreign differentiation, upper-lower class, private- public scrutiny need to be defeated. The city will work with various spheres of government and willing partners for the common good in programmes of shared interest. Financial sustainability and the underutilization of grants is still a concern, putting the city at risk of losing additional funding. Underspending results in the reduction of resources in-year and increases further funding risks as rollovers may not be approved. In this fashion, a project lifespan unnecessarily extended at city's expense.

As we engage citizens, we seek ownership of these programmes as summarized in various reports, the Integrated Development Plan, the Budget Book and the institutional Service Delivery and Budget Implementation Plan documents that give further details on the proposed programmes and measures to improve organizational performance. Later, the Corporate Scorecard and various departments entities and Business Plans will be made available to Council. Equally, service standards will be institutionalized through the performance management system of the Executive. Supporting revenue raising measures (tariffs) and the budget funding plan will be made public to complement this package, highlighting newly revised areas following various policy considerations and instilling confidence in residence of the city. These reports should be read with information from sector regulators. An effort has been made to contain expenses as much as possible the cost of living and recognize new development imperatives such as the inner-city revitalization. The proposed increases may be below actual inflationary levels and therefore call for cost containment to increase the R-value. The annual reviews should still be considered within the umbrella of the City's overall tariff policy approved in 2008. Furthermore, there is a suite of policies that guide the organization in several areas.

Once again, the public is requested to familiarize themselves with these documents to gauge the direction being pursued. The BSC remains the legislated decision-making structure that has a final say on all budget related issues.

OPERATING BUDGET FRAMEWORK

The proposed operating revenue budget is approximately R90.4 billion and the operating expenditure budget is totalling R88.3 billion for the 2026/27 financial year. Revenue is increasing by 6.5% and expenditure by 8.1% over the 2025/26 financial year.

The table below set out the medium-term revenue and expenditure budget for the 2026/27 - 2028/29 financial years.

	Original Budget 2025/26 R 000	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	%	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Revenue	84 820 301	84 848 273	90 361 477	6.5%	95 519 502	99 830 998
Internal revenue	12 940 245	13 641 373	13 718 798	0.6%	14 315 472	14 836 357
	97 760 546	98 489 645	104 080 275	5.7%	109 834 974	114 667 355
Expenditure	80 669 613	81 651 602	88 295 192	8.1%	93 129 146	97 385 648
Internal expenditure	12 940 245	13 641 373	13 718 798	0.6%	14 315 472	14 836 357
	93 609 858	95 292 975	102 013 990	7.1%	107 444 617	112 222 006
Surplus (Deficit)	4 150 688	3 196 671	2 066 285		2 390 356	2 445 350
Taxation	44 883	44 883	23 995		27 542	27 444
Surplus (Deficit) for the year	4 105 805	3 151 788	2 042 290		2 362 814	2 417 906
Capital grants and contributions	4 100 420	4 550 032	4 997 911		4 450 744	4 662 282
Surplus (Deficit) for the year including capital grants and contributions	8 206 225	7 701 820	7 040 201		6 813 558	7 080 188

The city is budgeting for a surplus (before taxation and capital grants) of R2.1 billion for 2026/27.

Revenue Analysis

In 2025/26, the direct revenues were budgeted at R84.8 billion with revenue estimated to be R90.4 billion in 2026/27.

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	% Incr.	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE						
Service charges - Electricity	25 584 204	25 584 204	27 792 121	8.6%	30 226 711	31 919 407
Service charges - Water	11 889 649	11 889 649	12 504 345	5.2%	13 329 632	14 209 387
Service charges - Waste Water Management	8 101 381	8 101 381	8 992 533	11.0%	9 586 042	10 218 721
Service charges - Waste Management	3 337 410	3 356 641	3 557 936	6.0%	3 780 893	4 021 597
Sale of Goods and Rendering of Services	983 502	975 386	1 074 657	10.2%	1 139 952	1 168 711
Agency services	407 228	407 228	421 074	3.4%	434 548	448 454
Interest earned from Receivables	567 356	552 655	567 141	2.6%	587 396	608 138
Interest earned from Current and Non Current Assets	199 899	198 326	205 089	3.4%	211 681	218 323
Rental from Fixed Assets	469 692	471 647	487 945	3.5%	503 486	519 626
Operational Revenue	947 578	948 157	1 067 254	12.6%	1 099 620	1 134 482
NON-EXCHANGE REVENUE						
Property rates	18 136 267	18 136 267	18 752 900	3.4%	19 352 993	19 972 289
Surcharges and Taxes	332 047	332 047	343 336	3.4%	354 323	365 662
Fines, penalties and forfeits	176 770	176 874	182 906	3.4%	188 774	194 815
Licences or permits	3 994	3 758	3 892	3.6%	4 018	4 149
Transfer and subsidies - Operational	8 980 278	9 011 475	9 606 045	6.6%	9 951 146	10 142 202
Interest	127 429	127 429	131 762	3.4%	135 978	140 330
Fuel Levy	4 572 290	4 572 290	4 667 684	2.1%	4 629 451	4 541 847
Operational Revenue						
Gains on disposal of Fixed and Intangible Assets	3 328	2 858	2 858		2 858	2 858
TOTAL DIRECT REVENUE excl. capital grants/contr.	**84 820 301**	**84 848 273**	**90 361 477**	**6.5%**	**95 519 502**	**99 830 998**

The increase of 6.5% in total revenue is mainly because of increases in service charges – electricity 8.6%, service charges for water 5.2%, wastewater management 11%, waste management 6%, sales of goods of rendering services 10.2%, operational revenue 12.6% and transfers and subsidies 6.6%.

The table below set out the average tariff increases for major services for 2026/27 - 2028/29 financial years.

Service	Base Year 2025/26	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates	4.60%	3.60%	3.20%	3.20%
Electricity	12.41%	8.63%	8.76%	5.60%
Water	13.90%	12.50%	6.60%	6.60%
Sanitation	13.90%	11.00%	6.60%	6.60%
Refuse	6.60%	6.20%	6.60%	6.50%

The proposed tariff increases in the table above are averages, i.e. some customers may pay more and others less than the average.

Exchange revenue

- Service charges - electricity: The projected electricity revenue of R27.8 billion is an 8.6% increase from the 2025/26 financial year. The increase is based on a proposed average tariff increase for electricity of 8.63% and the strategic drive to reduce total electricity losses to a level of 25% in the 2026/27 financial year.

- Service charges - water and wastewater management: The projected water and sewerage revenue are estimated at R21.5 billion, approximately 7.5% increase from the 2025/26 financial year. The increase is based on an average tariff increase of 12.5% for water, 11% for wastewater and an anticipated water service revenue shortfall in the 2025/26 financial year.

- Service charges - waste management: The projected refuse revenue of R3.6 billion is an 6% increase from the 2025/26 financial year. The increase is based on a proposed average tariff increase of 6.2%.

- Sale of goods and rendering of services: Revenue is increasing by 10.2% mainly due to the operationalization of Phase 1C (approximately R49.6 million additional revenue), and anticipated R30.1 million revenues on asphalt sales.

- Agency services: Revenue is increasing by 3.4%.

- Interest earned from receivables: Interest increased by R14.5 million in line with payment levels of the city.

- Interest earned from current and non-current assets: Interest increased by 3.4% in line with liquidity levels of the city.

- Rental from fixed assets: Rental from fixed assets is increasing by approximately 3.5%.

- Operational revenue: Operational revenue reflects an increase of 12.6%. The increase is mainly for anticipated revenue generated from the operationalisation and management of JITI (Transport Department).

- The tariffs for minor services will increase in line with estimated inflation of 3.4%.

Non-exchange revenue

- Property rates: Property rates: Projected property rates revenue is estimated at R18.8 billion, approximately a 3.4% increase from the 2025/26 financial year. The increase is based on an average property rates tariff increase of 3.6%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.

- Surcharges and taxes: Revenue is increasing by 3.4%.

- Fines, penalties and forfeits: Revenue is increasing by 3.4%.

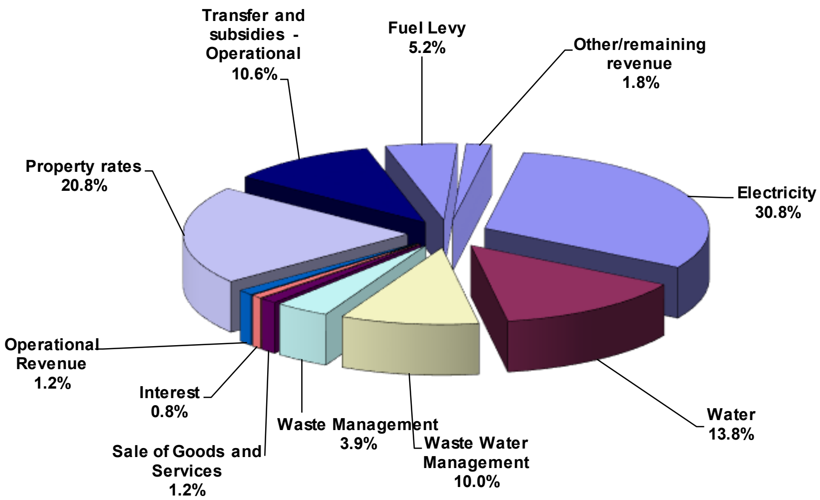
- Licences or permits: Revenue is increasing by 3.6%.

- Transfer and subsidies – operational: Operating grants are increasing by R594.6 million or 6.6% from the 2025/26 financial year. The table below reflects the budgets of transfers and subsidies – operational:

Transfer and subsidies - Operational	Original Budget 2025/26 R 000	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	%	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Equitable share	8 140 146	8 140 146	8 650 870	6.3%	9 153 951	9 282 521
Finance Management	1 000	1 000	1 200	20.0%	1 400	1 600
Urban Development Financing Grant - PPPSG	56 627	56 627	100 000			
Urban Development Financing Grant - Opex		33 313		-100.0%		
Urban Development Financing Grant - PEP	59 347	59 347	551	-99.1%	568	586
Public Transport Network Grant: Opex	453 997	453 997	586 290		530 031	581 653
EPWP	4 000	4 000	5 361			
Energy Efficiency and Demand Side Management Grant	7 000	7 000	8 000	14.3%	8 000	8 000
Infrastructure Skills Development	9 600	6 000	6 000		6 000	6 000
Recap of Community Libraries Grant	3 396	5 396	14 400	166.9%	15 400	15 853
Libraries Plan Grant	9 400	9 400	6 600	-29.8%	9 023	9 023
Primary Health	183 169	183 169	191 595	4.6%	191 595	200 217
HIV AIDS	34 146	33 630	35 178	4.6%	35 178	36 749
UN Environment Programme Opex	17 917	17 917		-100.0%		
Other	533	533				
Total Transfer and subsidies - Operational	8 980 278	9 011 475	9 606 045	6.6%	9 951 146	10 142 202

- Interest: Interest is increasing by 3.4%.
- The fuel levy is increasing by 2.1%.
- Gains on disposal of assets remain the same.

The graph below reflects the percentages per revenue category of the total revenue of the City.



The 2026/27 revenue budget for property rates, electricity, water, wastewater waste management amounts to R71.9 billion and it represents approximately 79.6% of the total revenue budget of R90.4 billion.

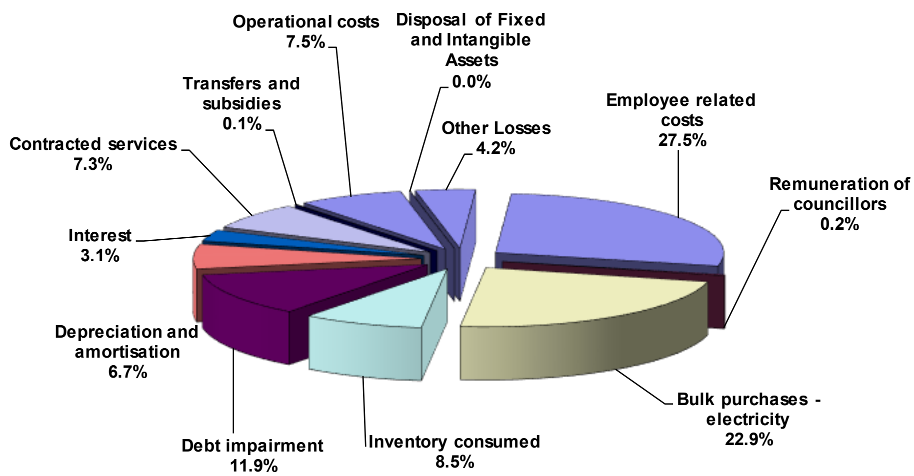
Expenditure Analysis

The expenditure budget in the current financial year amounts to R81.7 billion. 2026/27 presents a budget of R88.3 billion, an increase of 8.1% from the 2025/26 adjusted budget.

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	% Incr.	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXPENDITURE						
Employee related costs	21 654 002	23 008 891	24 297 357	5.6%	25 378 590	26 507 935
Remuneration of councillors	202 021	202 021	210 005	4.0%	221 034	230 870
Bulk purchases - electricity	17 582 825	17 582 825	20 250 743	15.2%	22 273 565	23 395 959
Inventory consumed	7 234 991	7 254 312	7 536 777	3.9%	7 991 605	8 489 859
Debt impairment	8 076 200	9 132 196	10 464 148	14.6%	10 982 744	11 498 974
Depreciation and amortisation	5 643 271	5 560 480	5 933 677	6.7%	6 135 330	6 334 972
Interest	2 627 256	2 632 282	2 746 012	4.3%	2 833 862	2 924 525
Contracted services	7 323 519	6 285 251	6 438 778	2.4%	6 533 567	6 742 061
Transfers and subsidies	113 739	75 664	53 583	-29.2%	48 886	50 450
Operational costs	6 829 056	6 536 603	6 611 365	1.1%	6 729 700	6 945 933
Disposal of Fixed and Intangible Assets	4 140	2 513	2 513		2 513	2 513
Other Losses	3 378 592	3 378 562	3 750 234	11.0%	3 997 750	4 261 598
TOTAL DIRECT EXPENDITURE	**80 669 613**	**81 651 602**	**88 295 192**	**8.1%**	**93 129 146**	**97 385 648**

The increase of 8.1% in expenditure is a result of the increase in employee related cost 6.5% (a provision for natural attrition of 2.5% and a PFA allocation of R1.2 billion that was implemented in the 2025/26 financial year), remuneration of councillors 4.0%, bulk electricity purchases 15.2% (Eskom/Kelvin Power Station), inventory consumed 3.9% which includes the water purchases from Rand Water, debt impairment 14.6% that is based on a collection level of 86%, depreciation 6.7%, interest 4.3%, contracted services 2.4%, transfer and subsidies paid decreased by 29.2% (mainly due to the reduction of the Public Employment Program), operational costs increased by 1.1%, losses on disposal of assets remains the same and other losses increase by 11% (mainly due to water losses). The increases in the expenditure categories are explained later in the report under each cluster per department or entity.

The graph below reflects the percentages per expenditure category of the total expenditure of the city.



Repairs and Maintenance

Repairs and maintenance as a percentage of PPE is averaging 8% over the medium-term budget. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

The following table is a consolidation of all the expenditures associated with repairs and maintenance:

Description R thousand	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and Maintenance by Asset Class			
Roads Infrastructure	1 076 168	1 114 963	1 161 175
Electrical Infrastructure	2 210 173	2 291 164	2 379 494
Water Supply Infrastructure	940 719	979 518	1 020 050
Sanitation Infrastructure	859 200	891 920	925 934
Solid Waste Infrastructure	11 852	12 230	12 618
Information and Communication Infrastructure	80 837	83 584	86 433
Infrastructure	5 179 340	5 373 782	5 586 120
Community Facilities	157 091	153 675	158 596
Sport and Recreation Facilities	3 511	3 623	3 739
Community Assets	160 602	157 298	162 335
Heritage Assets			
Operational Buildings	1 353 061	1 364 583	1 420 039
Housing	53 584	53 316	55 024
Other Assets	1 406 645	1 417 899	1 475 063
Biological or Cultivated Assets			
Licences and Rights	40 037	41 317	42 639
Intangible Assets	40 037	41 317	42 639
Computer Equipment	290 778	296 418	305 997
Furniture and Office Equipment	36 878	38 289	39 813
Machinery and Equipment	345 813	357 919	371 112
Transport Assets	52 547	52 170	53 838
Total Repairs and Maintenance	**7 582 725**	**7 804 892**	**8 108 951**

Financial Position

The table below reflects the summary of the proposed financial position.

Financial position	Original Budget 2025/26 R million	Adjusted Budget 2025/26 R million	Budget 2026/27 R million	Estimate 2027/28 R million	Estimate 2028/29 R million
Total current assets	18 154	17 546	18 236	23 614	29 613
Total non current assets	99 147	100 659	103 765	105 988	108 329
Total current liabilities	16 864	21 071	17 343	18 157	18 896
Total non current liabilities	29 919	30 444	30 928	30 901	31 423
Community wealth/equity	70 518	66 690	73 730	80 543	87 624

The projected current ratio over the medium term is projected to be approximately 1:1 and above.

Cash Flow

The table below reflects the summary of the proposed cash flow.

Cash flow	Original Budget 2025/26 R million	Adjusted Budget 2025/26 R million	Budget 2026/27 R million	Estimate 2027/28 R million	Estimate 2028/29 R million
Net cash from (used) operating	9 573	5 714	7 930	12 172	13 399
Net cash from (used) investing	(8 392)	(7 896)	(8 582)	(7 879)	(8 129)
Net cash from (used) financing	316	(450)	1 284	1 052	692
Cash/cash equivalents at the year begin:	2 731	3 966	1 335	1 967	7 313
Cash/cash equivalents at the year end	4 228	1 335	1 967	7 313	13 274

The cash of the City is projected to be approximately R2 billion at the end of the 2026/27 financial year and increase to R13.3 billion in the outer year.

To achieve financial stabilisation and long-term sustainability the City has a set of parameters within which financial planning should be aligned. These key financial indicators are included in the table below.

Key Financial Indicators							
	Audited Outcome 2023/24	Original Budget 2025/26	Adjusted Budget 2025/26	Bench-marks	Budget 2026/27	Estimate 2027/28	Estimate 2028/29
Current ratio	0.7:1	1.1:1	0.8:1	1.5 - 2:1	1.1:1	1.3:1	1.6:1
Solvency ratio	2:1	2.5:1	2.3:1	Above 2:1	2.5:1	2.6:1	2.7:1
Debt to Revenue ratio	-251%	31%	30%	Below 45%	30%	30%	29%
Remuneration as % of Total Operating Expenditure ratio	26.4%	27.1%	28.4%	25% - 40%	27.7%	27.5%	27.4%
Repairs and Maintenance as a % of PPE ratio		7.0%	8.1%	8%	8.1%	8.2%	8.3%
Capital cost (interest and redemption) as a % of total operating expenditure	1302%	7%	7%	6% - 8%	6%	5%	6%
Net Operating Surplus Margin	-13%	9%	9%	Above 0%	7%	7%	7%
Cash / Cost coverage (days)	-56.4	22.7	7.2	30 - 90 days	9.8	34.6	60.1

1.2 CAPITAL EXPENDITURE

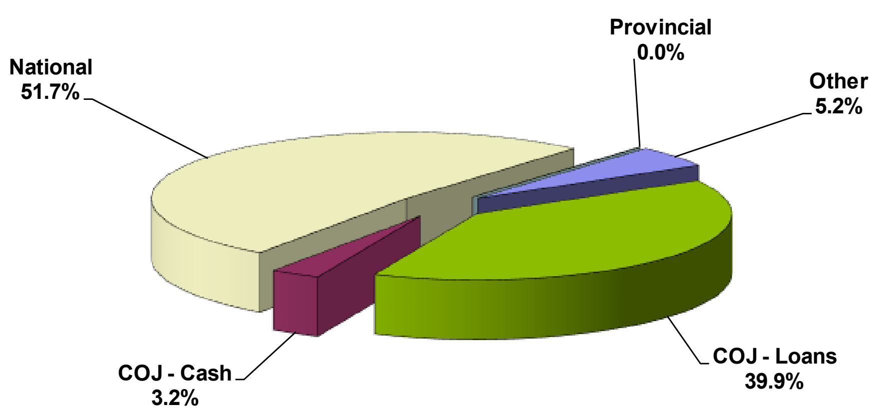
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The table below reflects the medium term capital budget over the next three years.

Funding source	Original Budget 2025/26 R 000	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
COJ - Loans	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
COJ - Cash	650 000	650 000	278 081	350 000	500 000
National	3 636 672	4 086 083	4 535 525	3 969 158	4 113 042
Provincial	10 700	10 700	4 160	2 740	2 740
Other	903 048	903 048	458 226	478 846	546 500
Total	8 700 420	8 424 388	8 775 992	8 084 852	8 387 282

The capital budget of the city projects a spending plan of approximately R25.3 billion over the next three-year period. The capital budget for the 2026/27 financial year amounts to approximately R8.8 billion.

Funding Sources for 2026/27



- R3.5 billion of capital will be funded from loans;
- R278.1 million will be funded by internal generated cash;
- R2.2 billion will be funded from grants received from National (PTIS - R99.1 million, and UDFG - R2.1 billion);
- R1.6 billion will be funded through the Urban Settlement Development Grant (USDG);
- R723.7 will be funded through the Upgrading of Informal Settlements Program (UISP);
- R4.2 million will be funded from grants received from Gauteng Province; and

- R458.2 million will be funded from other sources (public and bulk service contributions).

ANNUAL BUDGET TABLES

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's MTB 2026/27 - 2028/29.

Table A1: Consolidated Budget Summary

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance					
Property rates	18 136 267	18 136 267	18 752 900	19 352 993	19 972 289
Service charges	48 912 644	48 931 875	52 846 935	56 923 278	60 369 112
Investment revenue	199 899	198 326	205 089	211 681	218 323
Transfer and subsidies - Operational	8 980 278	9 011 475	9 606 045	9 951 146	10 142 202
Other own revenue	8 591 214	8 570 330	8 950 508	9 080 404	9 129 072
Total Revenue (excluding capital transfers and contributions)	84 820 301	84 848 273	90 361 477	95 519 502	99 830 998
Employee costs	21 654 002	23 008 891	24 297 357	25 378 590	26 507 935
Remuneration of councillors	202 021	202 021	210 005	221 034	230 870
Depreciation and amortisation	5 643 271	5 560 480	5 933 677	6 135 330	6 334 972
Interest	2 627 256	2 632 282	2 746 012	2 833 862	2 924 525
Inventory consumed and bulk purchases	24 817 816	24 837 138	27 787 520	30 265 170	31 885 818
Transfers and subsidies	113 739	75 664	53 583	48 886	50 450
Other expenditure	25 611 508	25 335 126	27 267 039	28 246 273	29 451 079
Total Expenditure	80 669 613	81 651 602	88 295 192	93 129 146	97 385 648
Surplus/(Deficit)	4 150 688	3 196 671	2 066 285	2 390 356	2 445 350
Transfers and subsidies - capital (monetary allocations)	4 100 420	4 550 032	4 997 911	4 450 744	4 662 282
Surplus/(Deficit) after capital transfers & contributions	8 251 108	7 746 703	7 064 196	6 841 100	7 107 632
Surplus/(Deficit) for the year	8 206 225	7 701 820	7 040 201	6 813 558	7 080 188
Capital expenditure & funds sources					
Capital expenditure	8 700 420	8 424 388	8 775 992	8 084 852	8 387 282
Transfers recognised - capital	4 550 420	4 999 831	4 997 911	4 450 744	4 662 282
Borrowing	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Internally generated funds	650 000	650 000	278 081	350 000	500 000
Total sources of capital funds	8 700 420	8 424 388	8 775 992	8 084 852	8 387 282
Financial position					
Total current assets	18 154 044	17 906 656	18 235 675	23 613 744	29 613 407
Total non current assets	99 147 322	100 635 148	103 765 474	105 988 045	108 329 338
Total current liabilities	16 864 150	21 082 285	17 343 164	18 157 066	18 896 226
Total non current liabilities	29 918 974	30 557 737	30 928 068	30 901 248	31 422 857
Community wealth/Equity	70 518 243	66 901 782	73 729 916	80 543 475	87 623 662
Cash flows					
Net cash from (used) operating	10 476 180	6 113 404	7 930 269	12 171 955	13 399 123
Net cash from (used) investing	(9 295 082)	(7 895 107)	(8 581 592)	(7 878 710)	(8 129 420)
Net cash from (used) financing	316 193	(449 546)	1 283 860	1 052 330	691 810
Cash/cash equivalents at the year end	4 228 182	1 734 411	1 967 088	7 312 663	13 274 175
Cash backing/surplus reconciliation					
Cash and investments available	5 973 207	6 976 964	2 835 440	8 454 064	14 704 559
Application of cash and investments	4 442 722	6 123 202	2 787 616	3 426 705	4 121 997
Balance - surplus (shortfall)	1 530 485	853 762	47 823	5 027 358	10 582 562
Asset management					
Asset register summary (WDV)	93 831 061	94 575 677	97 417 992	99 367 514	101 419 824
Depreciation	5 643 271	5 560 480	5 933 677	6 135 330	6 334 972
Renewal and Upgrading of Existing Assets	4 208 926	3 884 071	4 194 956	5 000 505	4 914 120
Repairs and Maintenance	6 345 531	7 295 072	7 582 725	7 804 892	8 108 951

Explanatory notes to table A1: Budget Summary

1. Table A1 is a budget summary and provides an overview of the City's budget that includes all major financial components (i.e. operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. Financial management reforms emphasize the importance of the municipal budget being funded. This requires simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

    a. The operating surplus is positive over the medium-term;

    b. The capital budget is approximately R8.8 billion in 2026/27 and R8.4 billion in 2028/29;

    c. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget;

    d. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years; and

    e. The cash of the City is projected to be approximately R2 billion at the end of the 2026/27 financial year. It will be approximately R13.3 billion in the outer year.

3. The City's cash backing / surplus reconciliation for 2026/27 shows a positive outcome over the medium term.

Table A2: Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional					
Governance and administration	**35 914 772**	**36 292 242**	**38 094 434**	**38 504 572**	**39 026 194**
Executive and council	1 948 995	2 053 082	2 121 155	1 531 565	1 183 930
Finance and administration	33 965 778	34 239 160	35 973 280	36 973 007	37 842 264
Community and public safety	**973 694**	**978 253**	**997 992**	**1 031 494**	**1 068 559**
Community and social services	129 908	131 345	123 212	129 845	133 696
Sport and recreation	22 258	24 396	25 450	26 266	27 106
Public safety	200 682	200 682	207 504	214 144	220 996
Housing	586 700	588 200	606 648	626 061	650 012
Health	34 146	33 630	35 178	35 178	36 749
Economic and environmental services	**1 498 476**	**1 583 013**	**1 505 928**	**1 486 015**	**1 761 658**
Planning and development	401 858	480 274	570 138	574 043	845 502
Road transport	1 092 875	1 094 997	919 916	895 996	900 063
Environmental protection	3 743	7 743	15 873	15 976	16 093
Trading services	**49 528 218**	**49 533 450**	**53 707 499**	**57 860 952**	**61 514 885**
Energy sources	26 108 202	26 108 202	28 571 968	31 080 011	32 977 089
Water management	11 912 083	11 912 083	12 527 971	13 354 817	14 236 233
Waste water management	8 100 840	8 100 840	8 991 932	9 585 401	10 218 038
Waste management	3 407 093	3 412 325	3 615 628	3 840 723	4 083 525
Other	**1 005 562**	**1 011 346**	**1 053 535**	**1 087 213**	**1 121 984**
Total Revenue - Functional	**88 920 722**	**89 398 304**	**95 359 389**	**99 970 246**	**104 493 280**
Expenditure - Functional					
Governance and administration	**29 338 335**	**29 631 112**	**30 960 514**	**31 930 125**	**33 163 880**
Executive and council	4 083 187	4 220 048	4 377 762	4 437 547	4 609 536
Finance and administration	25 077 353	25 232 491	26 394 891	27 298 854	28 352 922
Internal audit	177 795	178 572	187 861	193 723	201 422
Community and public safety	**8 204 085**	**8 508 305**	**8 955 643**	**9 491 369**	**9 891 394**
Community and social services	1 705 261	1 858 299	1 791 269	1 851 153	1 929 867
Sport and recreation	212 120	215 337	222 079	229 020	236 791
Public safety	2 901 516	2 990 365	3 084 156	3 407 862	3 571 452
Housing	2 157 834	2 183 126	2 539 127	2 627 804	2 717 023
Health	1 227 354	1 261 178	1 319 012	1 375 530	1 436 261
Economic and environmental services	**5 375 613**	**5 321 767**	**5 748 532**	**5 936 613**	**6 166 309**
Planning and development	1 246 261	1 257 658	1 267 972	1 318 342	1 371 893
Road transport	3 790 422	3 706 930	4 067 773	4 186 709	4 344 456
Environmental protection	338 929	357 180	412 787	431 562	449 960
Trading services	**37 114 898**	**37 505 604**	**41 870 369**	**45 003 309**	**47 365 012**
Energy sources	20 981 338	21 374 815	24 499 328	26 657 828	27 997 270
Water management	11 145 920	11 138 216	11 846 540	12 591 690	13 384 584
Waste water management	908 488	907 183	943 322	977 560	1 013 082
Waste management	4 079 152	4 085 390	4 581 179	4 776 231	4 970 076
Other	**681 566**	**729 696**	**784 129**	**795 272**	**826 498**
Total Expenditure - Functional	**80 714 496**	**81 696 484**	**88 319 187**	**93 156 688**	**97 413 092**
Surplus/(Deficit) for the year	**8 206 225**	**7 701 820**	**7 040 201**	**6 813 558**	**7 080 188**

Explanatory notes to table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The standard classification divides the municipal services into functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile "whole of government" report.

2. The total revenue on this table includes capital transfers and expenditure includes taxation.

The table below reflects the surplus/(deficit) of trading services accounts.

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Electricity</u>								
Revenue (incl. capital grants)	17 066	20 245	22 662	26 366	26 367	28 848	31 381	33 351
Expendture	18 147	21 705	23 734	23 490	23 600	26 799	29 034	30 460
Surplus/(Deficit) for the year	-1 081	-1 460	-1 073	2 876	2 766	2 049	2 346	2 891
% Surplus/(Deficit)	-6.3%	-7.2%	-4.7%	10.9%	10.5%	7.1%	7.5%	8.7%
<u>Water and Wastewater Management</u>								
Revenue (incl. capital grants)	16 013	17 791	19 148	21 263	21 551	22 929	24 775	25 921
Expendture	14 376	16 720	17 477	19 180	19 237	20 836	22 067	23 325
Surplus/(Deficit) for the year	1 637	1 072	1 671	2 083	2 315	2 093	2 708	2 596
% Surplus/(Deficit)	10.2%	6.0%	8.7%	9.8%	10.7%	9.1%	10.9%	10.0%
<u>Waste management</u>								
Revenue (incl. capital grants)	2 524	3 137	3 292	3 461	3 561	3 864	4 134	4 577
Expendture	3 819	4 111	4 755	4 462	4 615	5 002	5 215	5 427
Surplus/(Deficit) for the year	-1 295	-975	-1 463	-1 001	-1 054	-1 137	-1 080	-850
% Surplus/(Deficit)	-51.3%	-31.1%	-44.4%	-28.9%	-29.6%	-29.4%	-26.1%	-18.6%

1. The electricity trading surplus is R2.1 billion, R2.4 billion and R2.9 billion over the medium.

2. The surplus for the water and wastewater management account increases over the medium term, translating into a surplus of R2.1 billion, R2.7 billion and R2.6 billion for each of the respective financial years.

3. The deficit on waste management is relatively stable over the medium term from R1.1 billion in 2026/27 to R850 million in 2028/29. The deficit of waste management is cross subsidised by the property rates account.

4. The surpluses on the trading accounts are utilised as an internal funding source for capital investment (asset renewal, refurbishment, and the development of new asset infrastructure).

5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote					
Vote 1 - Economic Development	63 347	46 347	5 361	–	–
Vote 2 - Environment, Infrastructure and Services	16 679	23 115	594 471	19 755	508 991
Vote 3 - Transport	1 194 407	1 194 407	1 042 300	1 047 276	1 073 768
Vote 4 - Community Development	58 979	60 979	57 950	62 584	64 258
Vote 5 - Health	221 058	220 542	230 646	230 769	241 092
Vote 6 - Social Development	413	5 413	427	441	455
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–
Vote 9 - City Manager	56 627	95 440	100 000	–	–
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–
Vote 11 - Group Information and Communication	–	–	–	–	–
Vote 12 - Group Finance	31 571 833	31 571 833	32 819 337	33 908 372	34 593 494
Vote 13 - Group Corporate and Shared Services	37 540	33 940	34 890	35 814	36 768
Vote 14 - Human Settlements	2 019 798	2 085 072	2 151 918	1 667 544	1 324 260
Vote 15 - Development Planning	143 689	143 689	153 166	96 147	99 223
Vote 16 - Public Safety	644 062	644 062	666 960	687 270	709 264
Vote 17 - Municipal Entities Accounts	189 922	191 422	199 539	205 403	244 855
Vote 18 - City Power	26 366 421	26 366 622	28 848 410	31 380 866	33 351 151
Vote 19 - Johannesburg Water	21 262 729	21 551 216	22 928 528	24 774 874	25 920 726
Vote 20 - Pikitup	3 460 685	3 560 865	3 864 289	4 134 151	4 577 062
Vote 21 - Johannesburg Roads Agency	180 931	180 931	212 079	221 623	201 182
Vote 22 - Metrobus	112 117	112 117	115 929	119 639	123 467
Vote 23 - Johannesburg City Parks and Zoo	92 143	82 847	83 464	86 042	88 704
Vote 24 - Johannesburg Development Agency	80 953	80 953	84 711	88 746	93 105
Vote 25 - Johannesburg Property Company	47 304	47 304	48 912	50 477	52 092
Vote 26 - Metro Tech Company	33 791	33 791	14 259	14 715	15 187
Vote 27 - Joburg Market	748 428	748 532	773 982	798 750	824 310
Vote 28 - Johannesburg Social Housing Company	273 513	273 513	282 813	291 864	301 204
Vote 29 - Joburg City Theatres	43 352	43 352	45 048	47 124	48 662
Vote 30 - Johannesburg Tourism Company	–	–	–	–	–
Total Revenue by Vote	**88 920 722**	**89 398 304**	**95 359 389**	**99 970 246**	**104 493 280**
Expenditure by Vote to be appropriated					
Vote 1 - Economic Development	220 530	182 034	169 505	175 737	182 977
Vote 2 - Environment, Infrastructure and Services	154 045	156 995	162 632	169 137	176 261
Vote 3 - Transport	1 850 760	1 717 714	1 964 420	2 005 553	2 074 140
Vote 4 - Community Development	1 409 235	1 448 139	1 497 535	1 547 472	1 607 878
Vote 5 - Health	1 669 878	1 717 993	1 794 434	1 868 574	1 949 818
Vote 6 - Social Development	376 580	400 902	409 844	424 383	441 881
Vote 7 - Group Forensic Investigation Services	124 494	124 437	127 068	131 427	136 803
Vote 8 - Office of the Ombudsman	46 634	48 527	49 548	51 240	53 348
Vote 9 - City Manager	2 071 976	2 075 925	2 178 714	2 230 187	2 316 579
Vote 10 - Speaker: Legislative Arm of Council	557 175	557 171	577 904	601 324	627 061
Vote 11 - Group Information and Communication	1 189 221	1 191 846	1 208 960	1 234 366	1 275 242
Vote 12 - Group Finance	6 041 811	6 061 076	6 442 623	6 635 070	6 813 189
Vote 13 - Group Corporate and Shared Services	679 131	633 242	641 747	663 377	690 632
Vote 14 - Human Settlements	1 146 900	1 155 544	1 181 615	1 212 373	1 254 646
Vote 15 - Development Planning	527 054	540 432	546 451	567 845	591 295
Vote 16 - Public Safety	6 565 786	6 859 552	7 203 442	7 478 012	7 794 785
Vote 17 - Municipal Entities Accounts	2 115 420	2 128 948	2 489 772	2 590 765	2 673 774
Vote 18 - City Power	23 490 028	23 600 241	26 799 047	29 034 379	30 460 397
Vote 19 - Johannesburg Water	19 180 125	19 236 538	20 835 886	22 067 199	23 324 636
Vote 20 - Pikitup	4 462 115	4 614 551	5 001 632	5 214 609	5 427 005
Vote 21 - Johannesburg Roads Agency	1 632 788	1 712 280	1 766 527	1 830 326	1 907 879
Vote 22 - Metrobus	719 878	739 342	770 567	797 469	828 705
Vote 23 - Johannesburg City Parks and Zoo	1 385 713	1 545 108	1 493 990	1 539 827	1 601 132
Vote 24 - Johannesburg Development Agency	137 461	145 531	141 881	147 014	153 144
Vote 25 - Johannesburg Property Company	1 101 897	1 131 357	884 239	908 856	946 856
Vote 26 - Metro Tech Company	360 189	430 031	436 952	445 336	460 178
Vote 27 - Joburg Market	650 175	667 852	657 323	674 804	699 716
Vote 28 - Johannesburg Social Housing Company	413 343	425 784	431 570	444 120	459 271
Vote 29 - Joburg City Theatres	332 157	347 511	351 963	361 483	375 393
Vote 30 - Johannesburg Tourism Company	101 996	99 881	101 396	104 424	108 471
Total Expenditure by Vote	**80 714 496**	**81 696 484**	**88 319 187**	**93 156 688**	**97 413 092**
Surplus/(Deficit) for the year	**8 206 225**	**7 701 820**	**7 040 201**	**6 813 558**	**7 080 188**

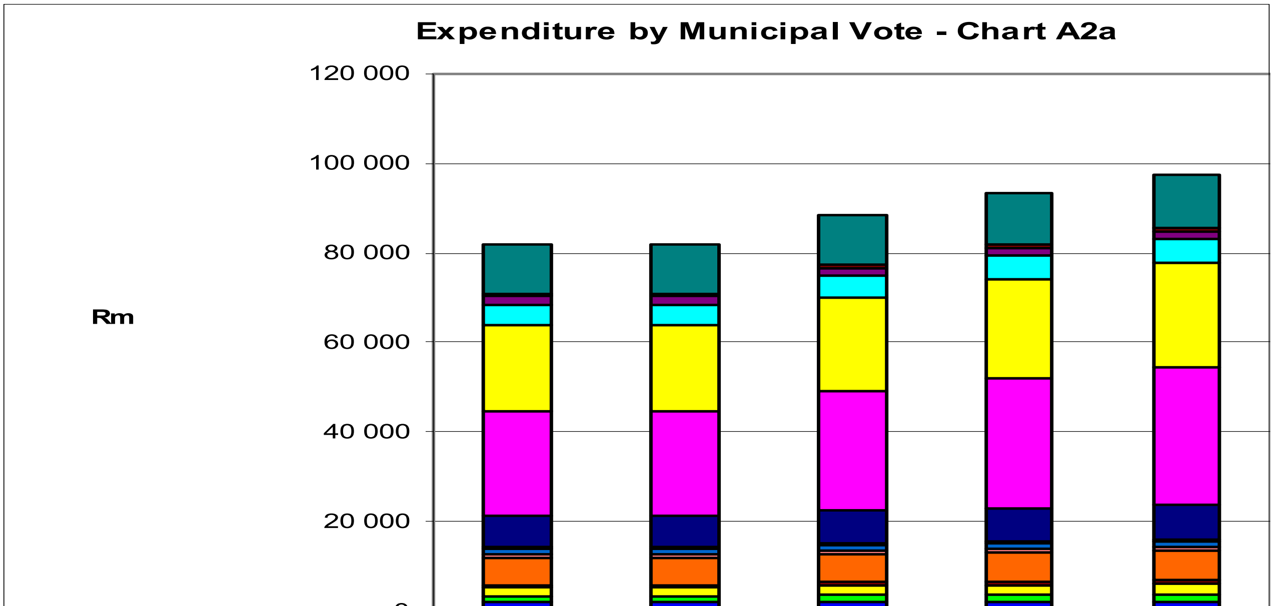
Explanatory notes to Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the city.

2. Note the total revenue on this table includes capital transfers and expenditure includes taxation and excludes internal transfers.

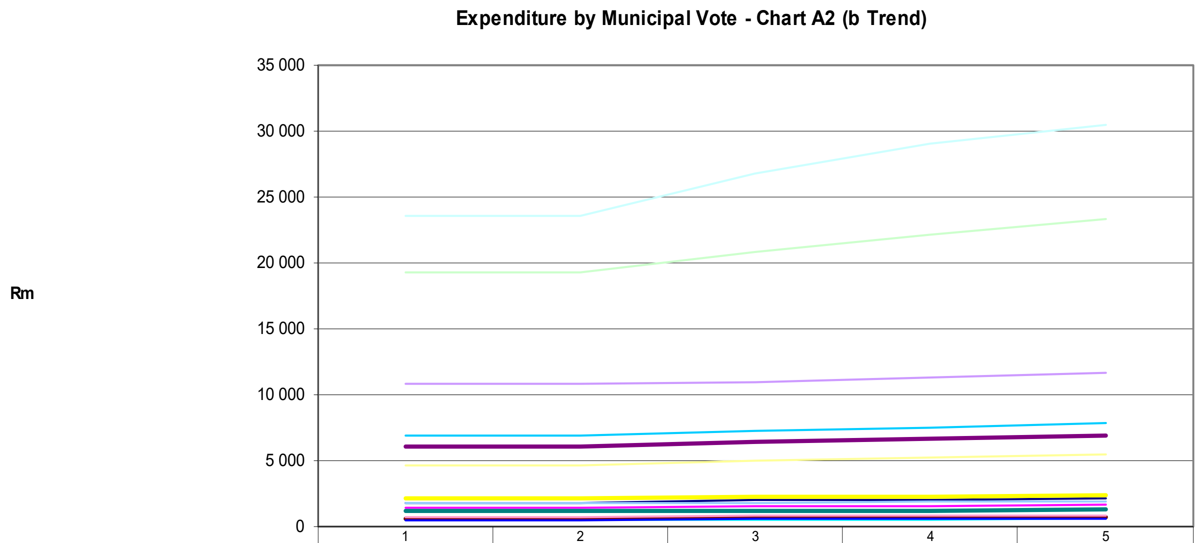
3. The five biggest votes/budgets are City Power (R26.8 billion), Johannesburg Water (R20.8 billion), Public Safety (R7.2 billion), Group Finance (R6.4 billion) and Pikitup (R5 billion).

Graph: Expenditure by Municipal Vote



	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Other Dept's and ME's	10 745	10 745	10 911	11 271	11 694
Metrobus	739	739	771	797	829
Johannesburg Roads Agency	1 712	1 712	1 767	1 830	1 908
Pikitup	4 615	4 615	5 002	5 215	5 427
Johannesburg Water	19 237	19 237	20 836	22 067	23 325
City Power	23 600	23 600	26 799	29 034	30 460
Public Safety	6 860	6 860	7 203	7 478	7 795
Development Planning	540	540	546	568	591
Human Settlements	1 156	1 156	1 182	1 212	1 255
Group Corporate and Shared Services	633	633	642	663	691
Group Finance	6 061	6 061	6 443	6 635	6 813
Speaker: Legislative Arm of Council	557	557	578	601	627
City Manager	2 076	2 076	2 179	2 230	2 317
Community Development	1 448	1 448	1 498	1 547	1 608
Transport	1 718	1 718	1 964	2 006	2 074

Graph: Expenditure by Municipal Vote (Trend)



	1	2	3	4	5
Transport	1 718	1 718	1 964	2 006	2 074
Community Development	1 448	1 448	1 498	1 547	1 608
City Manager	2 076	2 076	2 179	2 230	2 317
Speaker: Legislative Arm of Council	557	557	578	601	627
Group Finance	6 061	6 061	6 443	6 635	6 813
Group Corporate and Shared Services	633	633	642	663	691
Human Settlements	1 156	1 156	1 182	1 212	1 255
Development Planning	540	540	546	568	591
Public Safety	6 860	6 860	7 203	7 478	7 795
City Power	23 600	23 600	26 799	29 034	30 460
Johannesburg Water	19 237	19 237	20 836	22 067	23 325
Pikitup	4 615	4 615	5 002	5 215	5 427
Johannesburg Roads Agency	1 712	1 712	1 767	1 830	1 908
Metrobus	739	739	771	797	829
Other Dept's and ME's	10 745	10 745	10 911	11 271	11 694

Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue								
Exchange Revenue								
Service charges - Electricity	15 774 042	18 443 928	21 286 494	25 584 204	25 584 204	27 792 121	30 226 711	31 919 407
Service charges - Water	8 530 048	9 515 989	9 783 403	11 889 649	11 889 649	12 504 345	13 329 632	14 209 387
Service charges - Waste Water Management	5 930 881	6 651 597	7 254 272	8 101 381	8 101 381	8 992 533	9 586 042	10 218 721
Service charges - Waste Management	2 000 430	2 780 738	2 883 279	3 337 410	3 356 641	3 557 936	3 780 893	4 021 597
Sale of Goods and Rendering of Services	438 536	438 580	377 206	983 502	975 386	1 074 657	1 139 952	1 168 711
Agency services	854 029	969 999	954 290	407 228	407 228	421 074	434 548	448 454
Interest earned from Receivables	465 451	578 965	591 716	567 356	552 655	567 141	587 396	608 138
Interest earned from Current and Non Current As	284 827	370 158	276 242	199 899	198 326	205 089	211 681	218 323
Rental from Fixed Assets	338 902	307 430	330 865	469 692	471 647	487 945	503 486	519 626
Operational Revenue	787 453	1 322 962	1 580 471	947 578	948 157	1 067 254	1 099 620	1 134 482
Non-Exchange Revenue								
Property rates	14 049 882	16 798 945	17 700 149	18 136 267	18 136 267	18 752 900	19 352 993	19 972 289
Surcharges and Taxes	286 847	312 262	346 996	332 047	332 047	343 336	354 323	365 662
Fines, penalties and forfeits	148 341	175 592	414 595	176 770	176 874	182 906	188 774	194 815
Licences or permits	-	-	-	3 994	3 758	3 892	4 018	4 149
Transfer and subsidies - Operational	7 244 125	7 858 084	8 414 643	8 980 278	9 011 475	9 606 045	9 951 146	10 142 202
Interest	154 767	211 826	217 367	127 429	127 429	131 762	135 978	140 330
Fuel Levy	3 967 119	3 838 724	4 127 608	4 572 290	4 572 290	4 667 684	4 629 451	4 541 847
Operational Revenue	222 583	259 337	283 995	-	-	-	-	-
Gains on disposal of Assets	-	-	-	3 328	2 858	2 858	2 858	2 858
Other Gains	197 437	247 597	310 592	-	-	-	-	-
Total Revenue (excluding capital transfers and	**61 675 700**	**71 082 713**	**77 134 183**	**84 820 301**	**84 848 273**	**90 361 477**	**95 519 502**	**99 830 998**
Expenditure								
Employee related costs	17 613 858	19 484 621	20 730 203	21 654 002	23 008 891	24 297 357	25 378 590	26 507 935
Remuneration of councillors	180 681	187 818	190 178	202 021	202 021	210 005	221 034	230 870
Bulk purchases - electricity	14 215 610	16 736 572	18 484 467	17 582 825	17 582 825	20 250 743	22 273 565	23 395 959
Inventory consumed	8 178 693	8 964 682	9 076 851	7 234 991	7 254 312	7 536 777	7 991 605	8 489 859
Debt impairment	6 180 985	7 500 855	9 329 538	8 076 200	9 132 196	10 464 148	10 982 744	11 498 974
Depreciation and amortisation	5 207 465	4 757 464	4 913 978	5 643 271	5 560 480	5 933 677	6 135 330	6 334 972
Interest	2 729 174	2 942 888	3 420 356	2 627 256	2 632 282	2 746 012	2 833 862	2 924 525
Contracted services	5 904 467	7 168 791	6 930 564	7 323 519	6 285 251	6 438 778	6 533 567	6 742 061
Transfers and subsidies	103 673	63 704	83 174	113 739	75 664	53 583	48 886	50 450
Operational costs	5 618 573	5 928 822	6 223 087	6 829 056	6 536 603	6 611 365	6 729 700	6 945 933
Disposal of Fixed and Intangible Assets	232 495	63 746	145 991	4 140	2 513	2 513	2 513	2 513
Other Losses	-	-	-	3 378 592	3 378 562	3 750 234	3 997 750	4 261 598
Total Expenditure	**66 165 674**	**73 799 963**	**79 528 387**	**80 669 613**	**81 651 602**	**88 295 192**	**93 129 146**	**97 385 648**
Surplus/(Deficit)	**(4 489 974)**	**(2 717 250)**	**(2 394 204)**	**4 150 688**	**3 196 671**	**2 066 285**	**2 390 356**	**2 445 350**
Transfers and subsidies - capital (monetary	2 632 097	2 818 580	3 173 822	4 100 420	4 550 032	4 997 911	4 450 744	4 662 282
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(1 857 877)**	**101 330**	**779 618**	**8 251 108**	**7 746 703**	**7 064 196**	**6 841 100**	**7 107 632**
Income Tax	(706 983)	(594 160)	(415 560)	44 883	44 883	23 995	27 542	27 444
Surplus/(Deficit) for the year	**(1 150 894)**	**695 420**	**1 196 937**	**8 206 225**	**7 701 820**	**7 040 201**	**6 813 558**	**7 080 188**

Explanatory notes to Table A4: Budgeted Financial Performance (revenue and expenditure)

1. Table A4 is a view of the budgeted financial performance in relation to the revenue and expenditure per revenue and expenditure category. Total revenue is R90.4 billion, and it represents a revenue growth of 6.5%, 5.7% and 4.5% respectively over the 3 years. Major contributing items are projected growth, tariff

increases on property rates tax and service charges.

Exchange revenue

1. Service charges - electricity: The projected electricity revenue of R27.8 billion is an 8.6% increase from the 2025/26 financial year. The increase is based on a proposed average tariff increase for electricity of 8.63% and the strategic drive to reduce total electricity losses to a level of 25% in the 2026/27 financial year.

2. Service charges – water and wastewater management: The projected water and sewerage revenue are estimated at R21.5 billion, approximately 7.5% increase from the 2025/26 financial year. The increase is based on an average tariff increase of 12.5% for water, 11% for wastewater and an anticipated water service revenue shortfall in the 2025/26 financial year.

3. Service charges - waste management: The projected refuse revenue of R3.3 billion is R3.6 billion is a 6% increase from the 2025/26 financial year. The increase is based on a proposed average tariff increase of 6.2%.

4. Sale of goods and rendering of services: Revenue is increasing by 10.2% mainly due to the operationalization of Phase 1C (approximately R49.6 million additional revenue), and anticipated R30.1 million revenues on asphalt sales.

5. Agency services: Revenue is increasing by 3.4%.

6. Interest earned from receivables: Interest increased by R14.5 million in line with payment levels of the city.

7. Interest earned from current and non-current assets: Interest increased by 3.4% in line with liquidity levels of the city.

8. Rental from fixed assets: Rental from fixed assets increases by approximately 3.5%.

9. Operational revenue: Operational revenue reflects an increase of 12.6%. The increase is mainly for anticipated revenue generated from the operationalisation and management of JITI (Transport Department).

10. The tariffs for minor services will increase in line with estimated inflation of 3.4%.

Non-exchange revenue

11. Property rates: Property rates: Projected property rates revenue is estimated at R18.8 billion,

approximately a 3.4% increase from the 2025/26 financial year. The increase is based on an average property rates tariff increase of 3.6%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.

12. Surcharges and taxes: Revenue increases by 3.4%.

13. Fines, penalties and forfeits: Revenue increases by 3.4%.

14. Licenses or permits: Revenue increases by 3.6%.

15. Transfer and subsidies – operational: Operating grants are increasing by R594.6 million or 6.6% from the 2025/26 financial year. The table below reflects the budgets of transfers and subsidies – operational:

Transfer and subsidies - Operational	Original Budget 2025/26 R 000	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	%	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Equitable share	8 140 146	8 140 146	8 650 870	6.3%	9 153 951	9 282 521
Finance Management	1 000	1 000	1 200	20.0%	1 400	1 600
Urban Development Financing Grant - PPPSG	56 627	56 627	100 000			
Urban Development Financing Grant - Opex		33 313		-100.0%		
Urban Development Financing Grant - PEP	59 347	59 347	551	-99.1%	568	586
Public Transport Network Grant: Opex	453 997	453 997	586 290		530 031	581 653
EPWP	4 000	4 000	5 361			
Energy Efficiency and Demand Side Management Grant	7 000	7 000	8 000	14.3%	8 000	8 000
Infrastructure Skills Development	9 600	6 000	6 000		6 000	6 000
Recap of Community Libraries Grant	3 396	5 396	14 400	166.9%	15 400	15 853
Libraries Plan Grant	9 400	9 400	6 600	-29.8%	9 023	9 023
Primary Health	183 169	183 169	191 595	4.6%	191 595	200 217
HIV AIDS	34 146	33 630	35 178	4.6%	35 178	36 749
UN Environment Programme Opex	17 917	17 917		-100.0%		
Other	533	533				
Total Transfer and subsidies - Operational	8 980 278	9 011 475	9 606 045	6.6%	9 951 146	10 142 202

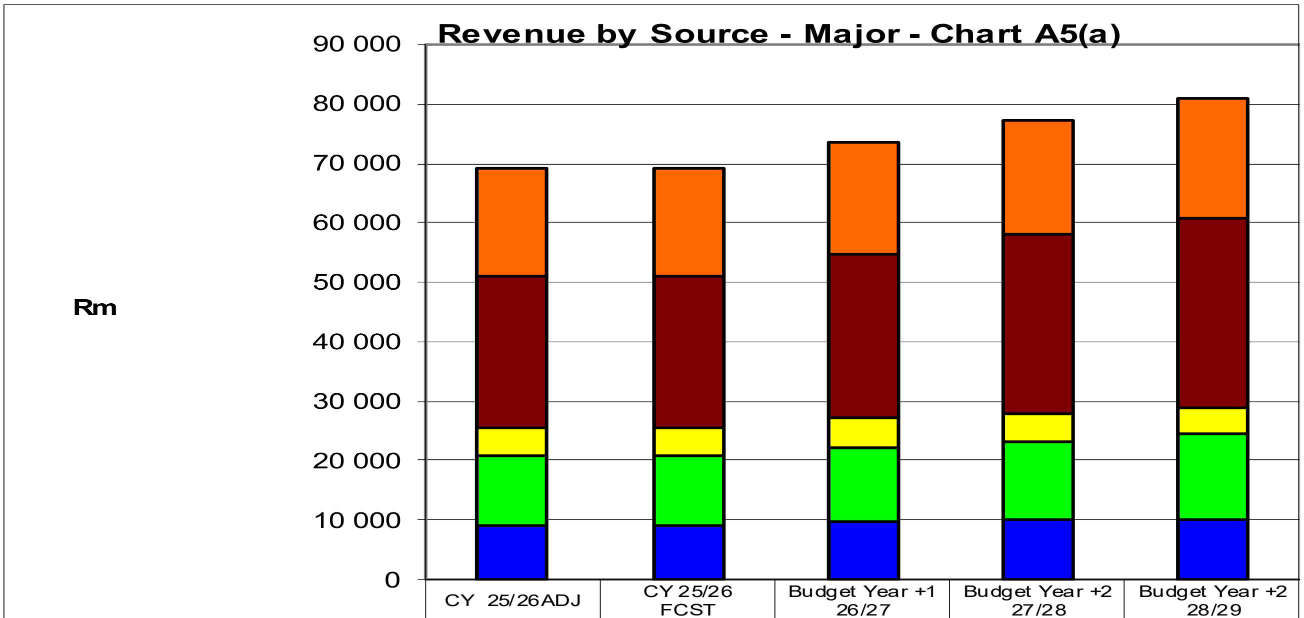
16. Interest: Interest increases by 3.4%.

17. Fuel levy: The fuel levy increases by 2.1%.

18. Gains on disposal of assets remain the same.

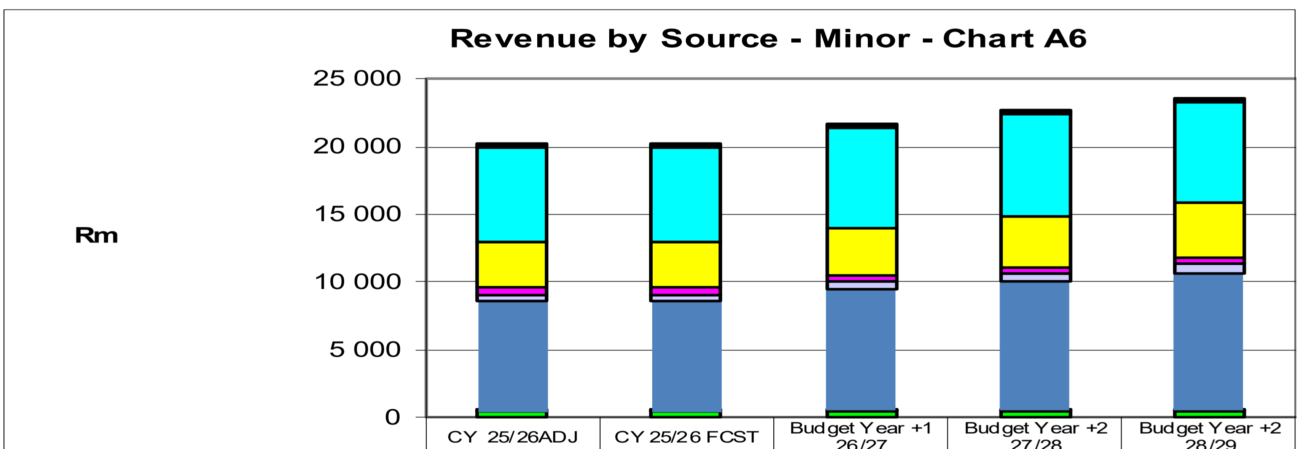
19. The city is budgeting for a surplus (before taxation and capital transfers) of approximately R2.1 billion for 2026/27.

Graph: Revenue by source – Major



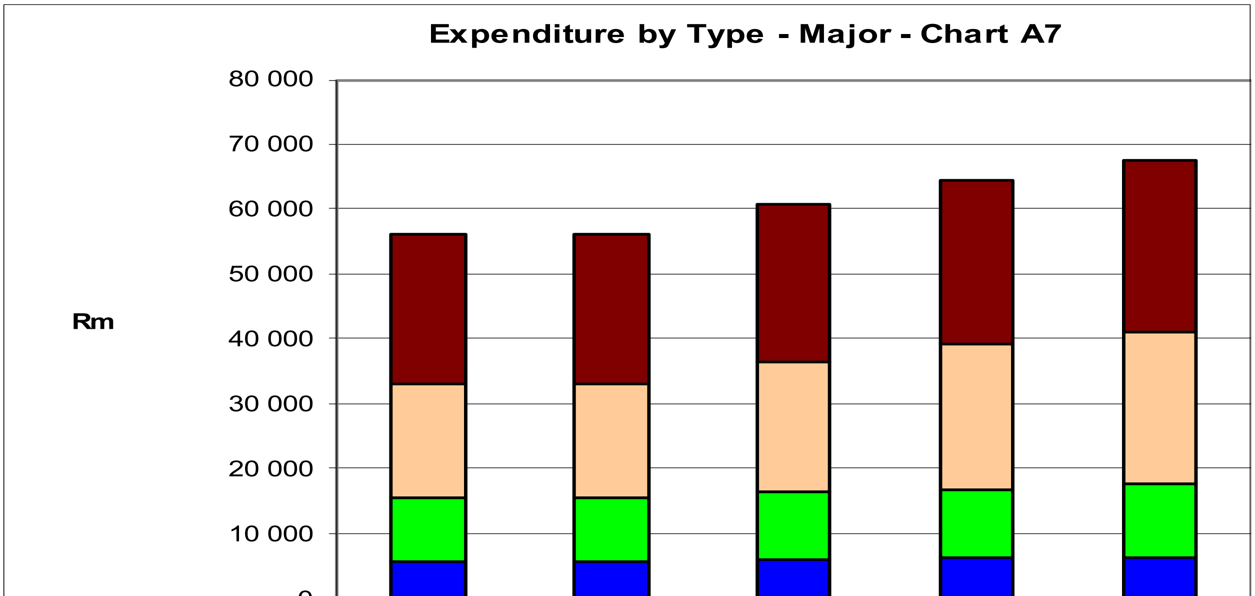
	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Property rates	18 136	18 136	18 753	19 353	19 972
Service charges - Electricity	25 584	25 584	27 792	30 227	31 919
Transfers and subsidies - capital	4 550	4 550	4 998	4 451	4 662
Service charges - Water	11 890	11 890	12 504	13 330	14 209
Transfer and subsidies - Operational	9 011	9 011	9 606	9 951	10 142

Graph: Revenue by source – Minor



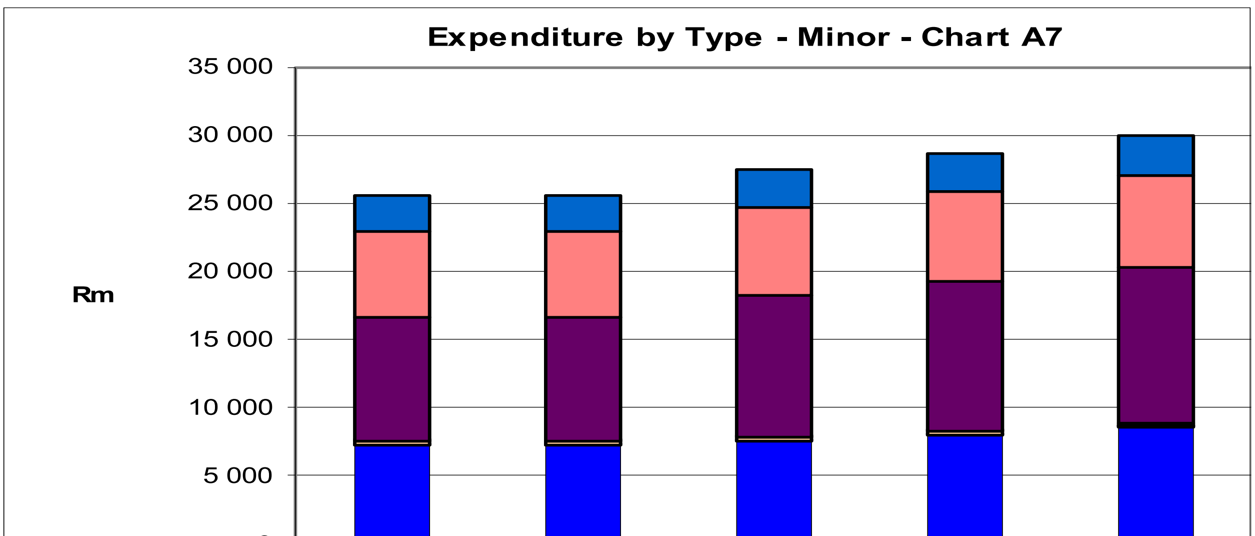
	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Interest	127	127	132	136	140
Fines, penalties and forfeits	177	177	183	189	195
Other revenue	7 026	7 026	7 358	7 435	7 429
Service charges - Waste Management	3 357	3 357	3 558	3 781	4 022
Rental from fixed assets	472	472	488	503	520
Interest earned from receivables	553	553	567	587	608
Service charges - Waste Water Management	8 101	8 101	8 993	9 586	10 219
Gains on disposal of assets	3	3	3	3	3
Licences and permits	4	4	4	4	4
Agency services	407	407	421	435	448

Graph: Expenditure by type – Major



	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Employee related costs	23 009	23 009	24 297	25 379	26 508
Bulk purchases - electricity	17 583	17 583	20 251	22 274	23 396
Operational costs	9 915	9 915	10 362	10 727	11 208
Depreciation and amortisation	5 560	5 560	5 934	6 135	6 335

Graph: Expenditure by type – Minor



	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Interest	2 632	2 632	2 746	2 834	2 925
Contracted services	6 285	6 285	6 439	6 534	6 742
Debt impairment	9 132	9 132	10 464	10 983	11 499
Transfers and subsidies	76	76	54	49	50
Remuneration of councillors	202	202	210	221	231
Loss on disposal of Assets	3	3	3	3	3
Inventory consumed	7 254	7 254	7 537	7 992	8 490

Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote					
Multi-year expenditure to be appropriated					
Vote 1 - Economic Development	5 904	1 750	–	6 476	6 476
Vote 2 - Environment, Infrastructure and Services	200 587	200 587	578 016	71 400	495 000
Vote 3 - Transport	573 065	573 065	110 758	202 831	97 887
Vote 4 - Community Development	98 586	98 586	16 245	36 000	18 828
Vote 5 - Health	37 859	37 628	13 860	37 110	39 110
Vote 6 - Social Development	41 908	41 908	117 274	23 269	23 269
Vote 7 - Group Forensic Investigation Services	1 890	1 890	–	2 650	2 650
Vote 8 - Office of the Ombudsman	1 500	100	1 000	2 000	2 000
Vote 9 - City Manager	10 813	12 213	1 385	12 656	10 834
Vote 10 - Speaker: Legislative Arm of Council	1 374	1 374	1 374	1 374	1 374
Vote 11 - Group Information and Communication Technology	420 000	420 000	175 000	159 043	159 505
Vote 12 - Group Finance	8 040	8 040	7 600	2 600	3 600
Vote 13 - Group Corporate and Shared Services	260 763	260 763	100 000	143 437	90 728
Vote 14 - Human Settlements	1 974 368	1 974 368	2 020 155	1 531 565	1 183 930
Vote 15 - Development Planning	79 739	79 739	71 700	43 700	39 700
Vote 16 - Public Safety	40 688	40 688	35 160	21 873	39 873
Vote 17 - Municipal Entities Accounts	–	–	–	–	–
Vote 18 - City Power	1 360 773	1 097 973	2 353 527	2 254 235	2 076 373
Vote 19 - Johannesburg Water	1 703 880	1 703 880	1 960 125	2 018 877	2 413 211
Vote 20 - Pikitup	309 645	309 645	345 000	389 920	489 920
Vote 21 - Johannesburg Roads Agency	915 809	915 809	570 000	696 428	749 256
Vote 22 - Metrobus	157 017	132 017	67 684	98 500	95 000
Vote 23 - Johannesburg City Parks and Zoo	31 118	31 118	19 036	49 450	53 900
Vote 24 - Johannesburg Development Agency	104 722	104 722	69 460	94 080	80 080
Vote 25 - Johannesburg Property Company	39 750	39 750	12 581	24 500	60 500
Vote 26 - Metro Tech Company	26 700	26 700	4 400	6 275	6 275
Vote 27 - Joburg Market	66 979	82 979	22 229	28 600	12 000
Vote 28 - Johannesburg Social Housing Company	206 637	206 637	85 000	103 910	113 910
Vote 29 - Joburg City Theatres	19 060	19 060	15 303	19 441	19 441
Vote 30 - Johannesburg Tourism Company	1 247	1 400	2 120	2 653	2 653
Capital multi-year expenditure sub-total	**8 700 420**	**8 424 388**	**8 775 992**	**8 084 852**	**8 387 282**
Total Capital Expenditure - Vote	**8 700 420**	**8 424 388**	**8 775 992**	**8 084 852**	**8 387 282**
Capital Expenditure - Functional					
Governance and administration	**874 832**	**811 332**	**301 263**	**332 534**	**279 465**
Executive and council	12 186	13 586	2 759	14 030	12 208
Finance and administration	862 645	797 745	298 504	318 505	267 257
Internal audit	–	–	–	–	–
Community and public safety	**2 464 066**	**2 472 266**	**2 349 837**	**1 843 298**	**1 525 133**
Community and social services	202 955	203 032	177 462	130 890	111 218
Sport and recreation	16 860	16 498	8 200	24 950	26 900
Public safety	40 688	40 688	35 160	21 873	39 873
Housing	2 165 705	2 174 421	2 108 155	1 628 475	1 308 031
Health	37 859	37 628	13 860	37 110	39 110
Economic and environmental services	**1 746 998**	**1 778 313**	**1 441 891**	**1 214 735**	**1 588 528**
Planning and development	195 375	191 221	119 433	121 576	146 576
Road transport	1 551 036	1 552 820	751 442	1 018 759	943 952
Environmental protection	587	34 272	578 016	74 400	498 000
Trading services	**3 546 298**	**3 278 098**	**4 658 652**	**4 663 032**	**4 979 504**
Energy sources	1 360 773	1 097 973	2 353 527	2 254 235	2 076 373
Water management	1 328 870	1 297 102	1 528 777	1 284 492	1 533 395
Waste water management	368 010	406 778	436 348	737 915	883 346
Waste management	488 645	476 245	340 000	386 390	486 390
Other	**68 226**	**84 379**	**24 349**	**31 253**	**14 653**
Total Capital Expenditure - Functional	**8 700 420**	**8 424 388**	**8 775 992**	**8 084 852**	**8 387 282**
Funded by:					
National Government	3 636 672	4 086 083	4 535 525	3 969 158	4 113 042
Provincial Government	10 700	10 700	4 160	2 740	2 740
Transfers recognised - capital	**4 550 420**	**4 999 831**	**4 997 911**	**4 450 744**	**4 662 282**
Borrowing	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Internally generated funds	650 000	650 000	278 081	350 000	500 000
Total Capital Funding	**8 700 420**	**8 424 388**	**8 775 992**	**8 084 852**	**8 387 282**

Explanatory notes to Table A5: Budgeted Capital Expenditure by vote, standard classification and funding source:

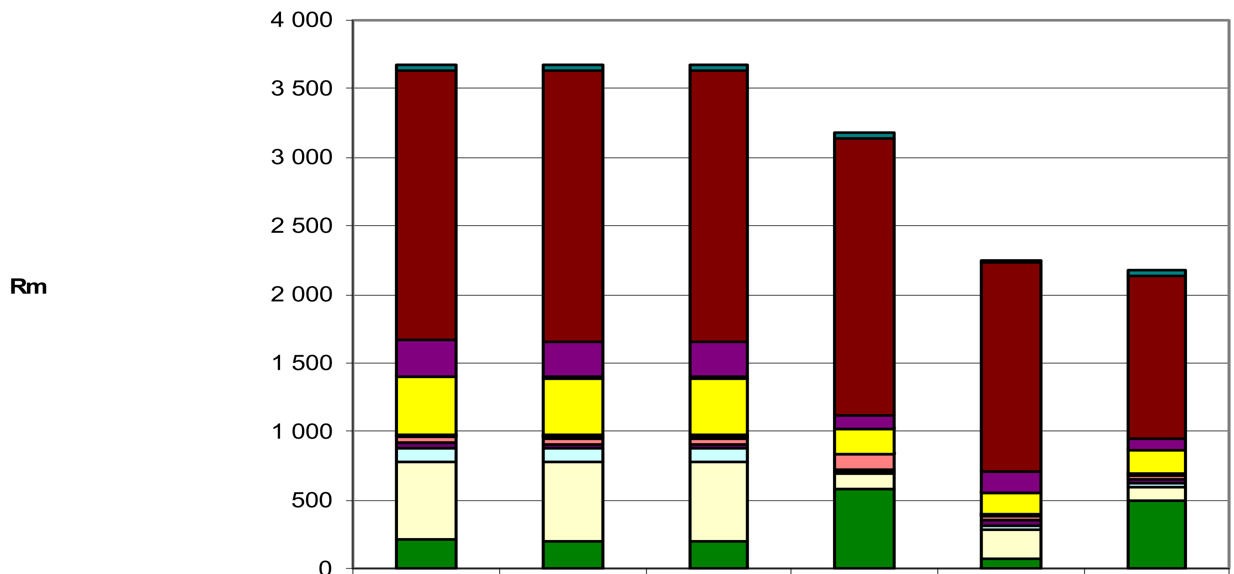
1. Table A5 is a breakdown of the capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The City has approved multi-year capital budget appropriations in terms of section 16(3) of the MFMA. R8.8 billion is appropriated for 2026/27, R8.1 billion for 2027/28 and R8.4 billion for 2028/29.

3. Funding sources for 2026/27:

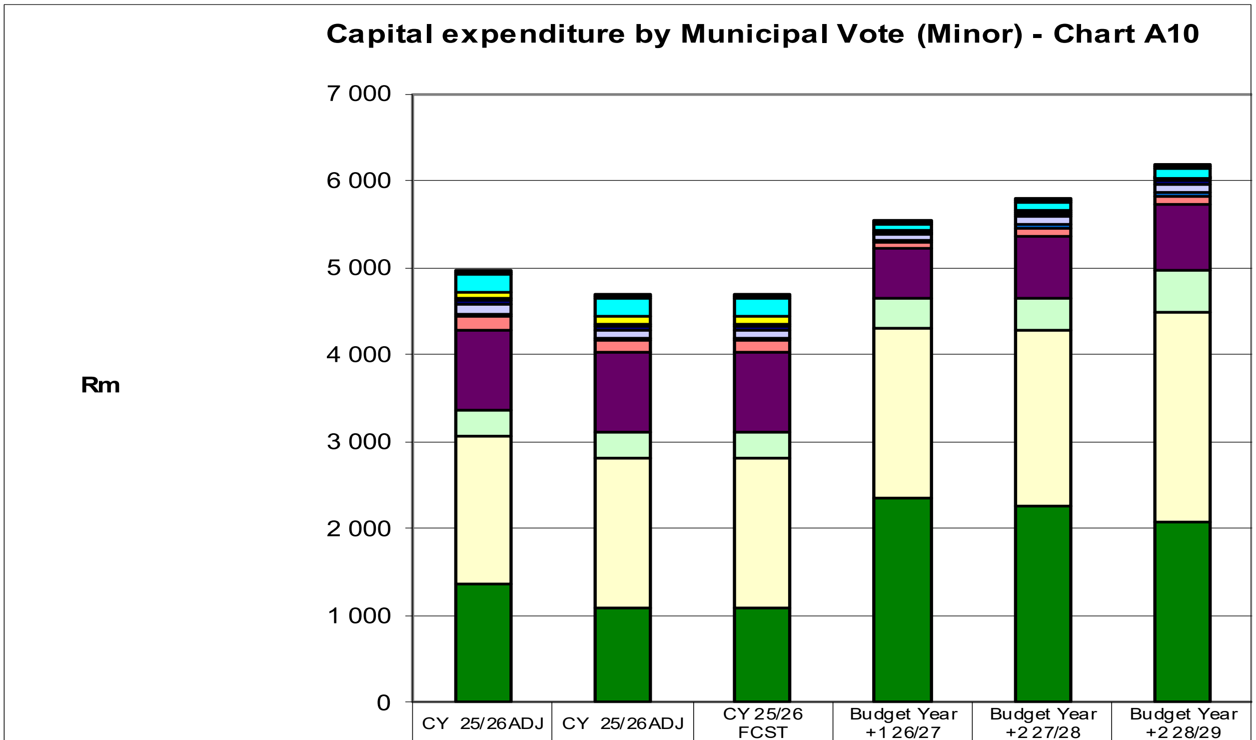
   - R3.5 billion of capital will be funded from loans;
   - R278.1 million will be funded by internal generated cash;
   - R2.2 billion will be funded from grants received from National (PTIS - R99.1 million, and UDFG - R2.1 billion);
   - R1.6 billion will be funded through the Urban Settlement Development Grant (USDG);
   - R723.7 will be funded through the Upgrading of Informal Settlements Program (UISP);
   - R4.2 million will be funded from grants received from Gauteng Province; and
   - R458.2 million will be funded from other sources (public and bulk service contributions).

Capital expenditure by Municipal Vote (Major) - Chart A9



	CY 25/26ADJ	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Public Safety	41	41	41	35	22	40
Human Settlements	1 974	1 974	1 974	2 020	1 532	1 184
Group Corporate and Shared Services	261	261	261	100	143	91
Group Finance	8	8	8	8	3	4
Group Informationand Communication Technology	420	420	420	175	159	160
Speaker: Legislative Arm of Council	1	1	1	1	1	1
City Manager	11	12	12	1	13	11
Office of the Ombudsman	2	0	0	1	2	2
Group Forensic Investigation Services	2	2	2	0	3	3
Social Development	42	42	42	117	23	23
Health	38	38	38	14	37	39
Community Development	99	99	99	16	36	19
Transport	573	573	573	111	203	98
Environment, Infrastructure and Services	201	201	201	578	71	495
Economic Development	6	2	2	0	6	6

Graph: Capital expenditure by Municipal Vote – Municipal Entities



	CY 25/26ADJ	CY 25/26ADJ	CY 25/26 FCST	Budget Year +1 26/27	Budget Year +2 27/28	Budget Year +2 28/29
Johannesburg Tourism Company	1	1	1	2	3	3
Joburg City Theatres	19	19	19	15	19	19
Johannesburg Social Housing Company	207	207	207	85	104	114
Joburg Market	67	83	83	22	29	12
Metro Tech Company	27	27	27	4	6	6
Johannesburg Property Company	40	40	40	13	25	61
Johannesburg Development Agency	105	105	105	69	94	80
Johannesburg City Parks and Zoo	31	31	31	19	49	54
Metrobus	157	132	132	68	99	95
Johannesburg Roads Agency	916	916	916	570	696	749
Pikitup	310	310	310	345	390	490
Johannesburg Water	1 704	1 704	1 704	1 960	2 019	2 413
City Power	1 361	1 098	1 098	2 354	2 254	2 076
Municipal Entities Accounts	0	0	0	0	0	0

Table A6: Consolidated Budgeted Financial Position

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS								
Current assets								
Cash and cash equivalents	4 055 310	2 165 857	3 965 660	4 228 182	1 734 411	1 967 088	7 312 663	13 274 175
Trade and other receivables from exchange transactions	8 698 041	9 611 746	9 998 842	10 024 581	9 960 900	9 998 842	9 998 842	9 998 842
Receivables from non-exchange transactions	1 560 932	3 427 841	4 646 929	1 141 152	4 646 929	4 646 929	4 646 929	4 646 929
Current portion of non-current receivables	–	–	–	–	–	–	–	–
Inventory	541 733	572 318	571 405	574 591	571 405	571 405	571 405	571 405
VAT	789 839	1 714 245	1 462 691	774 651	748 855	806 222	838 716	876 868
Other current assets	1 086 015	557 179	1 396 050	1 410 887	244 156	245 189	245 189	245 189
Total current assets	**16 731 870**	**18 049 186**	**22 041 577**	**18 154 044**	**17 906 656**	**18 235 675**	**23 613 744**	**29 613 407**
Non current assets								
Investments	358 394	358 431	229 447	603 873	595 624	868 352	1 141 401	1 430 384
Investment property	1 034 922	1 015 136	1 015 282	1 029 999	1 013 514	1 012 168	1 010 779	1 009 346
Property, plant and equipment	81 337 731	84 910 870	88 143 488	90 020 983	90 600 320	93 393 650	95 302 149	97 315 968
Biological assets	–	–	–	–	–	–	–	–
Living and non-living resources	32 231	31 021	30 875	31 037	34 965	34 965	34 965	34 965
Heritage assets	619 545	619 260	639 603	619 545	639 603	639 603	639 603	639 603
Intangible assets	855 974	1 570 736	1 976 754	2 129 497	2 287 276	2 337 606	2 380 018	2 419 942
Other non-current assets	3 408 640	4 721 038	5 479 130	4 712 388	5 463 847	5 479 130	5 479 130	5 479 130
Total non current assets	**87 647 437**	**93 226 492**	**97 514 579**	**99 147 322**	**100 635 148**	**103 765 474**	**105 988 045**	**108 329 338**
TOTAL ASSETS	**104 379 307**	**111 275 678**	**119 556 156**	**117 301 366**	**118 541 804**	**122 001 149**	**129 601 789**	**137 942 746**
LIABILITIES								
Current liabilities								
Bank overdraft	–	–	–	–	–	–	–	–
Financial liabilities	2 736 493	1 317 776	3 388 284	2 237 853	2 216 140	2 231 778	2 533 190	2 705 267
Consumer deposits	17 918	24 553	21 486	21 186	18 265	21 486	21 486	21 486
Trade and other payables from exchange transactions	17 045 521	24 329 379	25 402 563	12 994 188	17 307 866	13 513 990	13 980 582	14 509 702
Trade and other payables from non-exchange transaction	674 715	571 778	236 137	–	–	–	–	–
Provision	690 651	738 286	792 189	725 374	792 311	792 189	792 189	792 189
VAT	168 402	18 978	14 847	552 006	543 338	579 356	625 253	663 217
Other current liabilities	243 182	319 312	204 365	333 543	204 365	204 365	204 365	204 365
Total current liabilities	**21 576 882**	**27 320 062**	**30 059 871**	**16 864 150**	**21 082 285**	**17 343 164**	**18 157 066**	**18 896 226**
Non current liabilities								
Financial liabilities	19 490 838	18 161 240	19 407 764	21 376 116	20 136 229	21 398 584	22 149 501	22 669 234
Provision	1 842 274	1 876 697	1 726 431	1 861 431	1 827 387	1 702 736	1 698 722	1 700 598
Long term portion of trade payables	451 603	486 971	2 858 834	486 971	2 085 111	1 311 387	537 664	537 664
Other non-current liabilities	4 397 862	6 086 009	6 515 361	6 194 455	6 509 010	6 515 361	6 515 361	6 515 361
Total non current liabilities	**26 182 577**	**26 610 917**	**30 508 390**	**29 918 974**	**30 557 737**	**30 928 068**	**30 901 248**	**31 422 857**
TOTAL LIABILITIES	**47 759 459**	**53 930 979**	**60 568 261**	**46 783 123**	**51 640 022**	**48 271 232**	**49 058 314**	**50 319 084**
NET ASSETS	**56 619 848**	**57 344 699**	**58 987 895**	**70 518 243**	**66 901 782**	**73 729 916**	**80 543 475**	**87 623 662**
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	56 619 848	57 344 699	58 987 895	70 518 243	66 901 782	73 729 916	80 543 475	87 623 662
Reserves and funds	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**56 619 848**	**57 344 699**	**58 987 895**	**70 518 243**	**66 901 782**	**73 729 916**	**80 543 475**	**87 623 662**

Explanatory notes to Table A6: Budgeted Financial Position.

1. Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity, i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Movements on the Budgeted Statement of Financial Performance will impact on the Budgeted Statement of Financial Position. Assumptions made on the collection rate for instance will affect the budgeted cash position of the city and the budgeted impairment of debtors. As such the assumptions form a critical link in determining the applicability and relevance of the budget, the determination of financial indicators, the assessment of funding compliance and the general viability of the municipality.

Table A7: Consolidated Budgeted Cash Flows

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 370 772	14 017 977	16 872 723	16 818 796	16 818 796	17 158 645	17 717 698	18 336 138
Service charges	27 600 753	31 675 962	34 787 578	42 394 867	41 452 992	44 226 247	47 830 903	50 767 117
Other revenue	5 932 374	5 003 432	5 617 712	7 754 994	7 664 899	8 126 506	8 228 623	8 250 151
Transfers and Subsidies - Operational	6 718 009	7 393 783	8 057 119	8 980 278	9 011 475	9 606 045	9 951 146	10 142 202
Transfers and Subsidies - Capital	2 632 097	2 818 580	3 149 098	4 550 420	4 096 783	4 539 685	3 971 898	4 115 782
Interest	496 513	348 931	1 085 325	791 839	765 057	777 029	805 530	833 558
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(47 724 094)	(50 199 376)	(58 714 296)	(68 074 018)	(70 988 651)	(73 704 292)	(73 451 095)	(76 070 850)
Interest	(2 640 776)	(2 922 326)	(3 420 356)	(2 627 256)	(2 632 282)	(2 746 012)	(2 833 862)	(2 924 525)
Transfers and Subsidies	–	–	–	(113 739)	(75 664)	(53 583)	(48 886)	(50 450)
NET CASH FROM/(USED) OPERATING ACTIVIT	**6 385 648**	**8 136 963**	**7 434 903**	**10 476 180**	**6 113 404**	**7 930 269**	**12 171 955**	**13 399 123**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	147 380	(812)	903 393	458 571	479 191	546 845
Decrease (increase) in non-current receivables	75 634	6 699	(61 645)	–	–	–	–	–
Decrease (increase) in non-current investments	2 105 500	(698 000)	(606 253)	(593 850)	(374 112)	(264 172)	(273 049)	(288 983)
Payments	–	–	–	–	–	–	–	–
Capital assets	(6 545 157)	(7 188 676)	(8 344 931)	(8 700 420)	(8 424 388)	(8 775 992)	(8 084 852)	(8 387 282)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(4 364 023)**	**(7 879 977)**	**(8 865 449)**	**(9 295 082)**	**(7 895 107)**	**(8 581 592)**	**(7 878 710)**	**(8 129 420)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	4 500 000	3 670 000	8 469 993	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	(6 315 157)	(5 816 439)	(5 239 644)	(3 183 807)	(3 224 103)	(2 216 140)	(2 231 778)	(2 533 190)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(1 815 157)**	**(2 146 439)**	**3 230 349**	**316 193**	**(449 546)**	**1 283 860**	**1 052 330**	**691 810**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 468**	**(1 889 453)**	**1 799 803**	**1 497 291**	**(2 231 249)**	**632 537**	**5 345 575**	**5 961 512**
Cash/cash equivalents at the year begin:	**3 848 842**	**4 055 310**	**2 165 857**	**2 730 891**	**3 965 660**	**1 334 551**	**1 967 088**	**7 312 663**
Cash/cash equivalents at the year end:	**4 055 310**	**2 165 857**	**3 965 660**	**4 228 182**	**1 734 411**	**1 967 088**	**7 312 663**	**13 274 175**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement.

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. Cash and cash equivalents total R2 billion as at the end of the 2026/27 financial year and R13.3 billion by 2028/29.

Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available								
Cash/cash equivalents at the year end	4 055 310	2 165 857	3 965 660	4 228 182	1 734 411	1 967 088	7 312 663	13 274 175
Other current investments > 90 days	–	–	–	1 141 152	4 646 929	(0)	–	–
Non current Investments	358 394	358 431	229 447	603 873	595 624	868 352	1 141 401	1 430 384
Cash and investments available:	**4 413 704**	**2 524 288**	**4 195 107**	**5 973 207**	**6 976 964**	**2 835 440**	**8 454 064**	**14 704 559**
Application of cash and investments								
Unspent conditional transfers	674 715	432 541	107 503	–	148 615	–	–	–
Statutory requirements	–	–	–	1 501	1 569	208 448	122 542	14 377
Other working capital requirements	8 026 088	13 217 949	12 842 829	3 111 975	4 585 084	918 627	1 370 573	1 885 047
Other provisions	690 651	738 286	792 189	725 374	792 311	792 189	792 189	792 189
Long term investments committed	358 394	358 431	229 447	603 873	595 624	868 352	1 141 401	1 430 384
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**9 749 848**	**14 747 207**	**13 971 968**	**4 442 722**	**6 123 202**	**2 787 616**	**3 426 705**	**4 121 997**
Surplus(shortfall) - Excluding Non-Current Cre	**(5 336 144)**	**(12 222 919)**	**(9 776 861)**	**1 530 485**	**853 762**	**47 823**	**5 027 358**	**10 582 562**

Explanatory notes to Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. The table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

4. From the table above the city reflects a surplus cash over the medium term.

Table A9: Consolidated Asset Management

Description R thousand	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +1 2027/28	2026/27 Medium Term Revenue & Expenditure Framework Budget Year +2 2028/29
CAPITAL EXPENDITURE					
Total Capital Expenditure	**8 700 420**	**8 424 388**	**8 775 992**	**8 084 852**	**8 387 282**
Roads Infrastructure	1 996 795	1 873 509	1 644 156	988 226	990 585
Storm water Infrastructure	178 767	172 274	114 000	116 100	113 085
Electrical Infrastructure	1 201 811	938 823	1 985 027	1 977 860	1 818 373
Water Supply Infrastructure	1 484 459	1 395 142	1 638 777	1 499 877	1 754 100
Sanitation Infrastructure	296 719	326 729	390 348	684 000	784 816
Solid Waste Infrastructure	358 196	549 449	906 349	413 549	945 753
Information and Communication Infrastructure	140 000	140 000	250 000	182 500	141 000
Infrastructure	***5 656 747***	***5 395 925***	***6 928 657***	***5 862 112***	***6 547 711***
Community Facilities	541 795	417 751	265 062	317 384	247 746
Sport and Recreation Facilities	8 326	7 327	700	6 900	6 900
Community Assets	***550 120***	***425 079***	***265 762***	***324 284***	***254 646***
Operational Buildings	47 705	111 755	70 900	108 102	86 770
Housing	1 051 026	1 082 467	870 155	1 060 475	889 135
Other Assets	***1 098 731***	***1 194 221***	***941 055***	***1 168 577***	***975 905***
Licences and Rights	300 000	373 000	116 200	110 393	110 093
Intangible Assets	***300 000***	***373 000***	***116 200***	***110 393***	***110 093***
Computer Equipment	**317 713**	**236 849**	**42 877**	**77 120**	**82 045**
Furniture and Office Equipment	**83 004**	**82 398**	**61 394**	**33 744**	**38 406**
Machinery and Equipment	**255 082**	**281 993**	**296 669**	**286 970**	**241 878**
Transport Assets	**439 023**	**426 660**	**120 378**	**212 837**	**126 599**
Land	–	–	–	**3 816**	**5 000**
Zoo's, Marine and Non-biological Animals	–	**4 173**	**3 000**	**5 000**	**5 000**
TOTAL CAPITAL EXPENDITURE - Asset class	**8 700 420**	**8 424 388**	**8 775 992**	**8 084 852**	**8 387 282**
ASSET REGISTER SUMMARY - PPE (WDV)					
Roads Infrastructure	18 038 680	17 416 497	13 119 285	10 118 435	6 992 305
Storm water Infrastructure	1 951 976	1 935 429	1 176 955	1 293 055	1 406 140
Electrical Infrastructure	13 122 704	10 547 279	20 492 459	22 468 976	24 285 958
Water Supply Infrastructure	15 921 351	15 386 220	16 621 626	17 814 600	19 251 976
Sanitation Infrastructure	3 171 689	3 602 450	3 959 481	4 570 691	5 280 388
Solid Waste Infrastructure	3 821 637	6 098 099	9 272 687	9 598 301	10 452 926
Information and Communication Infrastructure	1 427 543	1 471 709	2 476 471	2 551 053	2 580 681
Infrastructure	***57 455 579***	***56 457 682***	***67 118 964***	***68 415 110***	***70 250 375***
Community Assets	2 839 335	2 714 294	2 554 977	2 879 261	3 133 907
Heritage Assets	**619 545**	**639 603**	**639 603**	**639 603**	**639 603**
Investment properties	**1 029 999**	**1 013 514**	**1 012 168**	**1 010 779**	**1 009 346**
Other Assets	11 949 017	13 367 719	9 665 448	10 782 236	11 704 803
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	2 129 497	2 287 276	2 337 606	2 380 018	2 419 942
Computer Equipment	**406 966**	**323 025**	**310 462**	**387 582**	**469 627**
Furniture and Office Equipment	**1 164 940**	**1 164 171**	**957 583**	**773 539**	**586 472**
Machinery and Equipment	**1 906 465**	**2 256 714**	**2 065 734**	**1 323 554**	**501 538**
Transport Assets	**4 657 289**	**4 628 442**	**1 048 117**	**1 059 688**	**978 066**
Land	**9 641 391**	**9 641 391**	**9 641 391**	**9 645 207**	**9 650 207**
Zoo's, Marine and Non-biological Animals	–	**46 882**	**30 973**	**35 973**	**40 973**
Living Resources	**31 037**	**34 965**	**34 965**	**34 965**	**34 965**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**93 831 061**	**94 575 677**	**97 417 992**	**99 367 514**	**101 419 824**
EXPENDITURE OTHER ITEMS	**11 988 802**	**12 855 552**	**13 516 402**	**13 940 222**	**14 443 922**
Depreciation	5 643 271	5 560 480	5 933 677	6 135 330	6 334 972
Repairs and Maintenance by Asset Class	**6 345 531**	**7 295 072**	**7 582 725**	**7 804 892**	**8 108 951**
Roads Infrastructure	1 002 487	1 110 488	1 076 168	1 114 963	1 161 175
Electrical Infrastructure	1 561 227	301 315	2 210 173	2 291 164	2 379 494
Water Supply Infrastructure	891 732	209 100	940 719	979 518	1 020 050
Sanitation Infrastructure	373 169	221 783	859 200	891 920	925 934
Solid Waste Infrastructure	12 637	11 443	11 852	12 230	12 618
Information and Communication Infrastructure	138 396	57 380	80 837	83 584	86 433
Infrastructure	***3 979 647***	***1 919 753***	***5 179 340***	***5 373 782***	***5 586 120***
Community Facilities	287 408	161 712	157 091	153 675	158 596
Sport and Recreation Facilities	9 495	3 378	3 511	3 623	3 739
Community Assets	***296 903***	***165 090***	***160 602***	***157 298***	***162 335***
Heritage Assets	**318**	–	–	–	–
Operational Buildings	1 149 876	1 079 549	1 353 061	1 364 583	1 420 039
Housing	116 364	53 869	53 584	53 316	55 024
Other Assets	***1 266 240***	***1 133 418***	***1 406 645***	***1 417 899***	***1 475 063***
Biological or Cultivated Assets	**10 539**	–	–	–	–
Licences and Rights	14 795	39 069	40 037	41 317	42 639
Intangible Assets	***14 795***	***39 069***	***40 037***	***41 317***	***42 639***
Computer Equipment	**284 554**	**287 830**	**290 778**	**296 418**	**305 997**
Furniture and Office Equipment	**2 172**	**9 776**	**36 878**	**38 289**	**39 813**
Machinery and Equipment	**249 979**	**3 672 460**	**345 813**	**357 919**	**371 112**
Transport Assets	**240 384**	**25 087**	**52 547**	**52 170**	**53 838**
TOTAL EXPENDITURE OTHER ITEMS	**11 988 802**	**12 855 552**	**13 516 402**	**13 940 222**	**14 443 922**
Renewal and upgrading of Existing Assets as % of total capex	*48.4%*	*46.1%*	*47.8%*	*61.9%*	*58.6%*
Renewal and upgrading of Existing Assets as % of deprecn	*74.6%*	*69.9%*	*70.7%*	*81.5%*	*77.6%*
R&M as a % of PPE & Investment Property	*6.9%*	*7.9%*	*8.0%*	*8.1%*	*8.2%*
Renewal and upgrading and R&M as a % of PPE and Investment	*11.6%*	*12.2%*	*12.4%*	*13.3%*	*13.2%*

Explanatory notes to Table A9: Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. The National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The City does meet the 40 per cent renewal of existing assets and the 8 per cent of PPE over the 2026/27 to 2028/29 medium term.

3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF.

Graph: Depreciation in relation to repairs and maintenance over the medium term

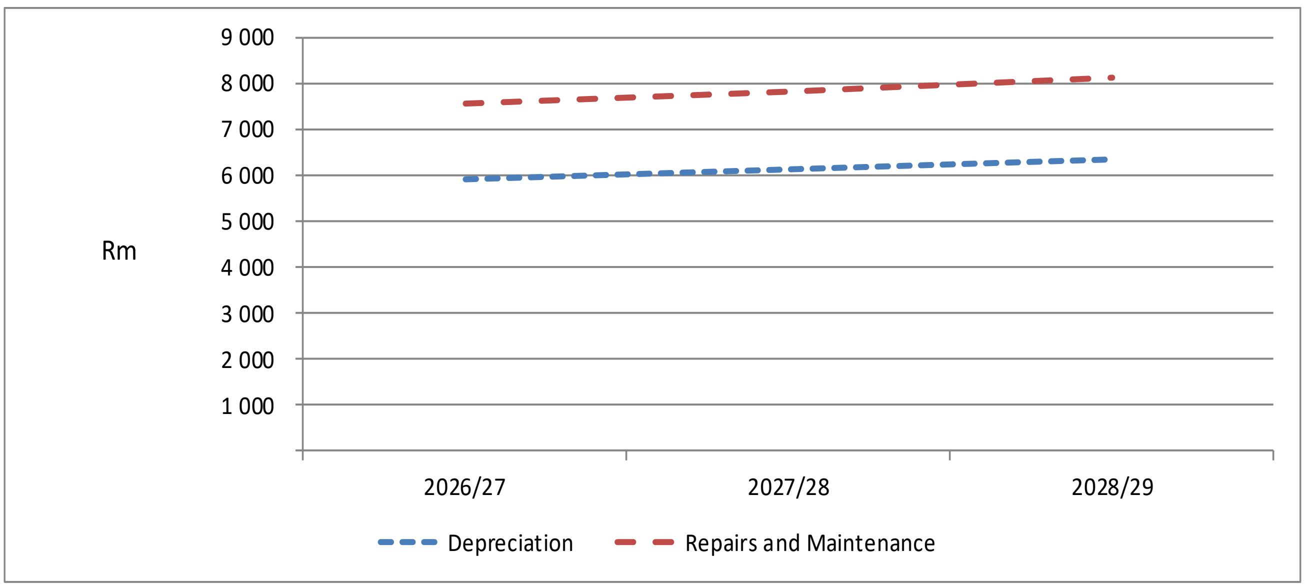


Table A10: Consolidated Basic Service Delivery Measurement

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets					
Water:					
Piped water inside dwelling	1 400 066	1 400 066	1 460 269	1 523 060	1 525 710
Piped water inside yard (but not in dwelling)	848 252	848 252	849 252	850 252	850 252
Using public tap (at least min.service level)	110 379	110 379	111 379	112 379	112 379
Other water supply (at least min.service level)	–	–	–	–	–
Minimum Service Level and Above sub-total	2 358 697	2 358 697	2 420 900	2 485 691	2 488 341
Using public tap (< min.service level)	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–
No water supply	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–
Total number of households	**2 358 697**	**2 358 697**	**2 420 900**	**2 485 691**	**2 488 341**
Sanitation/sewerage:					
Flush toilet (connected to sewerage)	–	–	–	–	–
Flush toilet (with septic tank)	–	–	–	–	–
Chemical toilet	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–
Other toilet provisions (> min.service level)	–	–	–	–	–
Minimum Service Level and Above sub-total	–	–	–	–	–
Bucket toilet	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–
No toilet provisions	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–
Total number of households	**–**	**–**	**–**	**–**	**–**
Energy:					
Electricity (at least min.service level)	101 509	101 509	101 509	101 509	101 509
Electricity - prepaid (min.service level)	295 942	295 942	295 942	295 942	295 942
Minimum Service Level and Above sub-total	397 451	397 451	397 451	397 451	397 451
Total number of households	**397 451**	**397 451**	**397 451**	**397 451**	**397 451**
Refuse:					
Removed at least once a week	1 953 775	1 993 396	2 043 231	2 094 312	2 146 669
Minimum Service Level and Above sub-total	1 953 775	1 993 396	2 043 231	2 094 312	2 146 669
Total number of households	**1 953 775**	**1 993 396**	**2 043 231**	**2 094 312**	**2 146 669**
Households receiving Free Basic Service					
Water (6 kilolitres per household per month)	1 400 066	1 400 066	1 460 269	1 523 060	1 523 060
Sanitation (free minimum level service)	2 212 949	2 212 949	2 308 106	2 407 355	2 407 355
Electricity/other energy (50kwh per household per month)	9 896	9 896	9 896	9 896	9 896
Informal Settlements	1 051	1 051	1 057	1 062	1 062
Cost of Free Basic Services provided - Formal Settlements (R'000)					
Water (6 kilolitres per indigent household per month)	684	684	730	778	829
Sanitation (free sanitation service to indigent households)	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	3 663 719	3 663 719	3 663 719	3 663 719	3 663 719
Refuse (removed once a week for indigent households)	276	328	346	364	383
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	711	711	773	840	914
Total cost of FBS provided	**3 665 390**	**3 665 442**	**3 665 568**	**3 665 701**	**3 665 844**
Highest level of free service provided per household					
Property rates (R value threshold)	300 000	300 000	300 000	300 000	300 000
Electricity (kwh per household per month)	–	–	–	–	–
Refuse (average litres per week)	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)					
MPRA)	121 016	121 016	125 373	130 011	134 562
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	2 459 332	2 459 332	2 547 868	2 642 140	2 734 614
Total revenue cost of subsidised services provided	**2 580 348**	**2 580 348**	**2 673 241**	**2 772 151**	**2 869 176**

Explanatory notes to Table A10: Basic Service Delivery Measurement

1. Table A10 provides an overview of free basic services and service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. The cost of Free Basic Services amounts to R3.7 billion in 2026/27.

1.3 TARIFF SETTING

The City's funding model continues to rely on revenue generated from trading services as a primary source of revenue, followed by grants and loans. What tends to differ is the share of each of the sources of funding. With the tight economic climate that South Africa is facing, the growth in national grants allocations is becoming flatter thereby forcing municipalities to find their own sources of funding. Furthermore, with innovations and technological developments, the traditional notion of utilities as ultimate monopolies that can generate excessive revenue is eroding. The current operational and capital budget funding model is based on the continued and sustained generation of surplus through trading services, primarily water and electricity services. This is complemented by revenue raised through property taxation and grant funding.

Tariff setting therefore plays a pivotal and strategic part of the compilation of the City's budget and an integral part of the City's funding mix as it determines the affordability level, debt impairment and the capacity of the City to borrow to fund the City's capital programs. Elements of a good tariff policy are proposed in section 74 of the Local Government: Systems Act, 2000. Tariff reviews take place within the framework of the City's Tariff Policy that sets overarching principles. The City's Tariff Policy remains premised on the affordability of services, competitiveness of the City and returns on investments made in infrastructure used in the provision of services. Tariffs for these services are informed by increases in bulk purchases rather than inflation. The city further seeks to facilitate development initiatives within its boundaries and remains mindful of the basis of its tariff adjustments, its obligations to its citizens, requirements of the regulatory framework and the prevailing economic climate.

For the 2026/27 financial year, in addition to the ordinary practice of adjustment for inflation, cost reflectivity gained attention against the discussion of scarcity of resources. Tariffs should at least be expected to recover and match the cost of providing services. Administered prices and inflationary pressures limit the scope of tariff increases. Departments and entities are also involved in finding innovative ways of generating extra revenue to compensate for the changing economic environment. These proposals will be included in the tariffs basket for consultation or be part of measures designed to strengthen fiscal efforts. Such measures include exploring areas such as outdoor advertising, traffic law enforcement, parks maintenance partnerships, extracting value on the existing debtor's book, tariff audits per category of customers and a review of various ways in which the current tariffs on the system can be made more cost reflective.

The major challenge that tends to face the city is managing the gap between cost drivers and tariffs levied, as any shortfall should be closed through operational efficiency gains or service level reductions. An assessment of historic revenue performance indicated changes in patterns of consumption. In fact, there are indications that the revenue generating entities may be generating very marginal profit, hence no longer subsidizing other departments and entities as expected. The tariffs were reviewed to ascertain whether they are still capable of producing the required revenue envelopes, taking note of the prevailing trends and changes in the trading account. To manage this dilemma, it is necessary that budgeting be undertaken as a going concern at the entity level. There is a recognition that operations need to generate sufficient revenue to sustain their respective business units and cross-subsidise expenditure across other departments and entities.

With scarcity of resources such as water, tariffs are increasingly used to encourage the economic use of scarce resources and prices appropriately for returns to capital employed in the provision of services. The city monitors revenue trends, tariff structures, changes in regulatory framework and economic impact on various consumer categories as part of formulating revenue forecasts.

The National Treasury (NT) strongly encourages municipalities to set cost- reflective tariffs especially for trading services such as water and sanitation, electricity and refuse removal. NT has developed a Cost Reflective Tariff Tool (MFMA Circular 132) which municipalities should complete. If tariffs are not cost reflective already, the municipality needs to set a plan to achieve cost reflective tariffs over the 2026/27 medium term period. For electricity services, it is required that tariff applications to NERSA be accompanied by the Cost of Supply Study. Furthermore, municipalities are encouraged to keep increases in rates and tariffs at affordable levels for the budget to be realistic as required by the MFMA. Municipalities are required to justify in their budget documentation all increases more than CPI. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment, and therefore a collapse of the existing revenue base.

The percentage increases of both Eskom and Rand Water bulk tariffs are far beyond the inflation target. Given that this tariff increases are determined by external agencies, the impact they have on the municipality's electricity and water tariffs is largely outside the control of the city. Cross-subsidization should still entrench principles of equitability and economic use of resources. In cases where the City uses subsidies to fund operations, there is a need to extract efficiency through balancing the subsidy and revenue ratios.

Within this framework, the city has undertaken the tariff setting process relating to its major service charges as follows:

Property Rates

Property Rates are levied in terms of the Local Government: Municipal Property Rates Act, 6 of 2004 (the Act) as amended, read with the Council's Rates Policy.

The adoption of the various rates for the 2026/2027 financial year is based on the provisions of the Act and the Property Rates Policy. A separate rate in the Rand is being proposed for each category of property as listed in the Rates Policy and mentioned in the body of the report.

3.1 Financial Overview

Property Rates revenue is one of the major funding sources for the City of Johannesburg. The services funded from the revenue rates include, inter alia, health, safety and security, roads, and public parks, as well as many other community related services. The factors influencing the cost structure of providing such services, are inflationary pressure and cost of supplies required to maintain these services and assets.

In keeping with the requirements of the City's rates policy, the tariffs should continue to be affordable, competitive and promote economic development.

This rationale has guided the Council in terms of the formulation of the budget and the rates tariff proposals for the ensuing financial year. Numerous factors were considered in recommending the tariffs for the 2026/2027 financial year, including but not limited to the following:

- The market values of properties in the General Valuation Roll 2023
- The ratios as previously determined by Council and the Minister for CoGTA
- Budgetary requirements
- Compliance with the tariff policy
- The economy of the country
- Affordability

3.2 The Property Market Valuation Base

The 2023 General Valuation Roll consisted of 951 171 properties. There was movement in the roll and as of 31 December 2025 consisted of 971 236 and the tariff modelling is based on this number. Included in the figure of 971 236 are municipal owned properties, public open space and religious properties that do not generate revenue for the City, therefore these are also excluded from the modelling.

Changes in the property base used to determine the rate in the Rand can be summarised as follows:

Category	Nr. Properties	Market Value
Agricultural	46	206,651,000
Business & Commercial	40,547	344,202,496,378
Industrial	12 160	43,371,070,000
Mining	67	273,525,000
Multiple purposes	1,826	17, 755,742,466
Municipal	2,247	11,087,169,000

Category	Nr. Properties	Market Value
Public benefit organization (PBO)		
Private open space	870	1,594,282,600
Public open space	2,669	4,913,931,000
Public service infrastructure	12,082	588,005,000
Public service infrastructure - Private	1,681	183,614,400
Public service purposes	1,663	36,434,817,300
Religious	1, 938	8,112,095,400
Residential	868,360	1,080,870,307,622
Residential with consent use	596	1,110.613,000
Township development	785	11,572,927,380
Vacant land	22,072	33,159,524,513
Nulls	1627	
TOTAL	**971,236**	**1,595,436,755,059**

3.3 Revenue Projection 2026/2027

On a base rate increase of 3.6%, the residential rate in the Rand will increase from 0.009545 to **R0.009889** for 2026/2027 financial year. The business rate will increase from 0.023862 to **R0.024721**. This increase is based on retaining the business ratio at 1:2.5. The total rates revenue after rebates for the 2026/27 budget year is estimated at **R18.753 billion**.

3.4 Proposals for pensioner rebate

It is proposed that the residential threshold of property values qualifying for pensioner rebates remain at R1.5 million for pensioners between ages 60 and 69, and at R2 million for pensioners aged 70 and above, subject to certain qualifying criteria as outlined in the exemptions/rebates table. The first R1.5 million of the property value (inclusive of the residential threshold value) for pensioners between the ages of 60 – 69 will be exempted from rating, and the first R2 million of the property values (inclusive of the residential threshold value) for pensioners aged 70 and above will be exempted from rating.

All qualifying pensioners will receive the rebate and pay on the balance of values that exceed the above-mentioned thresholds.

It is proposed that the income qualifying levels for pensioners aged 60-69 be increased from the lower amount of R13,049 to **R13,519** and the higher amount from R22,367 to **R23,172**. **These amounts are calculated on an inflation percentage of 3.6%.**

The pensioner rebate benefit will be granted for the duration of the prevailing valuation roll. Pensioners will be required to re-apply, at the end of the duration of the prevailing valuation roll that lapse on the 30th of June 2027. Pensioners applying for expanded social package are now required to complete the pensioner's application form to qualify for the pensioner rebate. The change in status of the pensioner applicant will terminate the rebate.

3.5 People with disabilities

It is proposed that a rebate be granted to people with disabilities (differently abled) who own property. The residential threshold of property values qualifying for the rebate will be R1.5 million. The owner must be permanently disabled and not older than 59 years of age. Only applicants who are on a disability grant and are unable to work will be considered for this rebate. All qualifying property owners with a disability will receive the rebate and only pay rates on the balance of values that exceed the above-mentioned thresholds.

3.6 Differential Rating

The concept of differential rating means that the rate in the Rand is not necessarily the same across all categories of property. This is authorised in terms of Section 8 of the Municipal Property Rates Act.

The residential tariff is used as the base rate and the other tariffs are determined in relation to the residential tariff, calculated on the proposed ratios between categories.

To realise the income required to finance the envisaged operational activities of the Council for the ensuing financial year, the proposed differentials for categories and application of the ratios and tariffs, are as indicated in the table below:

No	Category	Approved Ratio for 2025/26	Approved Rates tariffs for 2025/26	Ratio for 2026/27	Proposed tariffs for 2026/27	Proposed % Increase
1	Agricultural	1:0.25	0.002387	1:0.25	0.002473	3.6%

No	Category	Approved Ratio for 2025/26	Approved Rates tariffs for 2025/26	Ratio for 2026/27	Proposed tariffs for 2026/27	Proposed % Increase
2	Business and commercial	01:02.5	0.023862	1:2.5	0.024721	3.6%
3	Industrial	01:02.5	0.023862	1:2.5	0.024721	3.6%
4	Mining land	01:02.5	0.023862	1:2.5	0.024721	3.6%
5	Multipurpose*1					3.6%
6	Municipal property	0	0	0	0.000000	3.6%
7	Private open space	1:0.25	0.002387	1:0.25	0.002473	3.6%
8	Public benefit organisation	1:0.25	0.002387	1:0.25	0.002473	3.6%
9	Public open space	1:0.25	0.002387	1:0.25	0.002473	3.6%
10	Public service infrastructure	0	0	0	0	3.6%
11	Public service infrastructure - private	1:0.25	0.002387	1:0.25	0.002473	3.6%
12	Public service purpose	1:1.5	0.014318	1:1.5	0.014833	3.6%
13	Religious	0	0	0	0.000000	3.6%
14	Residential	1:1	0.009545	1:1	0.009889	3.6%
15	Residential Consent use	1:2	0.01909	1:2	0.019777	3.6%
16	Township Development	1:2.5	0.023862	1:2.5	0.024721	3.6%
17	Vacant land	1:4	0.03818	1:4	0.039554	3.6%

Penalty Tariff

1	Unauthorised use	1:12	0.114542	1:12	0.118665	3.6%

*1 Multipurpose properties will be rated according to the multiple purposes as defined in the Act. *This can be defined as properties that have multiple categories; however, all the categories will be billed on the same stand and account.*

The tariff to be charged will follow the split that will be allocated to a property.

The ratio for unauthorised use (penalty tariff) is determined by Council on a yearly basis. It is proposed that the unauthorised tariff be maintained at the ratio of 1: 12 and be increased by **3.6%** as determined by Council.

3.7 Rebates on Rates tariffs for 2026/2027

In line with the provision of Municipal Property Rates Act 6 of 2004 Council grants rebates to specific categories of properties. The City of Johannesburg Rates Policy covers extensively the rebates and the process of application. Below is the table containing all the rebates.

Draft rebates and exemptions	Detail Breakdown
Residential Value Exclusion The MPRA section 17(1)(h) allows for impermissible rate on the first R15 000 of the market value of a property. The City grants an additional R285 000 in line with section 15(2)(e) of the MPRA.	The first R300 000 of the value of all residential property to be excluded from rating. This additional threshold rebate does not apply to the second and every other property owned by a single owner within the City.
Other rebates:	
Pensioners between ages 60 - 69 Pensioners whose gross monthly household income is **lower than R13,519.00** and the property value up to R 1.5 million (inclusive of the residential threshold value) for pensioners from the age of 60.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
Pensioners between ages 60 - 69 Pensioners whose gross monthly household income is **higher than R13,519.00** but equal or less than **R23,172.00**, and the property value up to R 1.5 million (inclusive of the residential threshold value) for pensioners from the age of 60.	50% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
Pensioners of 70 years and above Income levels are not considered.	100% Rates up to market value of R 2 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R2 million.
Expanded social package pensioners (from age 60 and above), who live in a property valued not more than R1.5 million	100% Rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.

Draft rebates and exemptions	Detail Breakdown
People who are on a government grant because of disability whose gross monthly household income is **lower than R13,519.00** with a property value not exceeding R1.5 million for pensioners from 60 years of age.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
People who are on Expanded social package (ESP) who are not pensioners, whose property value does not exceed R500,000	100% Rates
People with disabilities who are not pensioners, and whose property value does not exceed R1.5 million.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
High density rebate (Residential property)	5% Rates
Heritage Sites	20% Rates
Private Sports Clubs	40% Rates
Protection of Animals	100% Rates
Vacant Land (undevelopable land)	50% Rates
Housing Development Schemes for Retired Persons (life rights)	50% rates rebate
Registered Social Landlords	40% rates rebate
Child Headed Households	100% rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value).
Corridors of Freedom	Determined by Development Planning in line with the approved Strategic Area Framework
Township Industrial Development, including the refurbishment of dilapidated township industrial properties.	Phase 1: 75% rates rebate for two years during construction Phase 2: 50% rates rebate for the first two years of operation

3.7.1 Special Cases

Various instances such as declaration of National disaster arise where the Council is requested to consider relief in respect of the payment of rates. This type of relief can be granted in terms of the rates policy to specified categories of property. Special reports will be submitted to council to request the necessary approval should the special cases arise.

3.7.2 Exemptions, Reductions and Rebates

Section15 (2)(e) of the Act permits a Council to allow rebates to the owners of residential properties with a market value lower than an amount determined by the municipality. The Act provides that the first R15

000 of the value of all residential property be exempt from rating. The Council granted an additional threshold rebate of R285 000 giving the total threshold of R300 000 of the market value for residential property for the current General Valuation Roll 2023. This additional threshold rebate does not apply to the second and every other property owned by a single owner within the City.

3.7.3 Public and Independent Schools

(a) Public schools under the category Public Service Purpose.

The property rates will be phased in over a four-year period.

The rates payable/levied will be:

Year 1 - 25% of the tariff for this category (2023/2024)

Year 2 - 50% of the tariff for this category (2024/2025)

Year 3 - 75% of the tariff for this category (2025/2026)

Year 4 and beyond - 100% of the tariff for this category for 2026/27.

(b) Independent schools under the category Business and Commercial.

The property rates will be phased in over a four-year period.

The rates payable/levied will be:

Year 1 - 25% of the tariff for this category (2023/2024)

Year 2 - 50% of the tariff for this category (2024/2025)

Year 3 - 75% of the tariff for this category (2025/2026)

Year 4 and beyond - 100% of the tariff for this category for 2026/27.

(c) Rebates for public schools under quintile one to three

In support of the initiative of National Government in making education free from grade 1 to 12 in public schools City of Johannesburg propose the following'

i. Public schools categorised under quintile one to three will qualify for a rebate for rates.
ii. Public schools under quintile one to three will be granted 50% on rates.
iii. Schools who want to get the rebate must complete the application and submit it to the City before the beginning of the financial year.
iv. Applications must be submitted from the 1st of July but not later than the 30th of September.

Council will annually review and approve the percentage rebate granted to public schools under quintile one to three.

3.7.4 Threshold rebate for 2026/2027 financial year

Residential properties owned by the same person will be granted the threshold rebate as follows:

(a) The first residential property will be granted the threshold rebate of R300 000.

(b) The second and every other property will be granted the threshold rebate of R15000.

3.7.5 . Rejuvenation of all Central Business Districts/Centres (CBD) incentive.

Incentives are proposed for the rejuvenation of all central business centres. These incentives are proposed to attract investors to rebuild and re-invest in all central business districts in the City. The proposed incentive will be applied as follows:

(a) The property owner/investor will be charged at a quarter of the business tariff for the first two years during construction/refurbishment of the building.

(b) The owner will be charged half of the tariff for business and commercial and or industrial for the first year of operation after completion of the building and issuance of the occupancy certificate.

(c) The property owner/investor will be charged the full tariff from the second year of operation and onwards.

(d) The property owner is expected to maintain the building in good condition for a period not less than five (5) years after the incentives.

3.7.6 **Payments of rates in full twelve months in advance**

In line with the provision of Municipal Property Rates Act 6 of 2004 Section 26(2)(a) City of Johannesburg Council propose an incentive for the payment of rates twelve months in advance. The property owner who wants to exercise this option of settling in full the rates account in advance must,

(a) Complete an application **three months before the beginning** of the new financial year. **As this is the first year of implementation, application must be made before 31 August 2026**.

(b) The full payment must be made from July but not later than 30th of September.

(c) The property owners who settle their accounts in full will be granted a 10% rebate of the total amount due for rates for twelve months.

The rebates for settlement of the rates account in full twelve months in advance will be annually reviewed and approved by Council.

Water, Sewerage and Sanitation Services

- Water as a scarce resource
  Studies indicate that the continued supply of water internationally will continue to be under threat. South Africa is considered a country in which water scarcity is a real threat. The approach to the structure of the proposed tariff is to emphasise the importance of water as a scarce resource and create a culture of controlled consumption.

- Provisions of the Municipal Systems Act.
- Tariffs must reflect the cost reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs, and interest charges.
- Tariffs must be set at levels that facilitate the financial sustainability of the service, taking into account subsidisation from sources other than the service concerned.
- The economic, efficient and effective use of resources and other appropriate environmental objectives will be encouraged.

- Provisions for deemed areas and prepaid roll-out
  The metering of previously deemed consumption areas through the Soweto Infrastructure Project, in conjunction with the favourable tariff structure, is an important step towards the objective of the economic, efficient and effective use of resources. The initiative strongly supports water demand management.
  The amount individual users pay for services should generally be in proportion to the use of that service and users of municipal services should be treated equitably in the application of tariffs.
  Deemed consumption charges are currently not uniform across the City. Soweto is billed on deemed consumption of 20kl per connection per month, whereas Alexandra as well as Orange farm is billed on a deemed consumption of 10kl and 5kl per connection per month respectively. The entity continues to pilot prepaid metering projects for the purposes of converting the deemed areas to consumption-based metering.

  For 2026/27 the pre-paid tariff would continue to be based on a rising block tariff structure.

- For households in informal settlements
  - Free rudimentary service (LOS 1) service levels.
  - Free water tanker services.
  - Free vacuum tanker services.
- Should a decision be made in future to roll out the prepaid meters to all areas in the City, the prepaid tariff must be aligned with the conventional tariff.
- The Managing Director of Johannesburg Water will have the authority to negotiate with customers who receive a special tariff, due to older arrangements with the City, to bring these special tariffs in line with the regular tariff.

- **Other considerations**
  - Water restriction tariffs

In view of the persisting water challenges, the new tariffs will make provision for water restriction tariffs that can be declared by the entity to support other water restriction initiatives.

PROPOSED TARIFFS FOR THE 2025/26 to 2027/28 FINANCIAL YEARS

The 2026/27 water and sanitation tariffs listed below reflect the various rate increases proposed above:

Residential Water customers

Proposed Domestic Water Tariff – Conventional Water Meters

Bands	2025/26	2026/27	2027/28	2028/29
	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
0-6	-	-	-	-
>6-10	29.84	33.57	35.79	38.15
>10-15	31.15	35.04	37.36	39.82
>15-20	43.67	49.13	52.37	55.83
>20-30	60.36	67.91	72.39	77.16
>30-40	66.01	74.26	79.16	84.39
>40-50	83.28	93.69	99.87	106.47
>50	89.24	100.40	107.02	114.08

Prices exclude the demand management levy and VAT.

Proposed Domestic Water Tariff – Prepayment Meters

Bands	2025/26	2026/27	2027/28	2028/29
	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
0-6	-	-	-	-
>6-10	25.70	28.91	30.82	32.85
>10-15	26.52	29.84	31.80	33.90
>15-20	31.69	35.65	38.00	40.51
>20-30	57.36	64.53	68.79	73.33
>30-40	61.75	69.45	74.03	78.92

Bands	2025/26	2026/27	2027/28	2028/29
>40-50	77.16	86.81	92.53	98.64
>50	84.38	94.92	101.19	107.87

Prices exclude the demand management levy and VAT.

Proposed Domestic Water Restriction Tariff – Conventional Water Meters Areas

In the event that the Johannesburg Water imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A

Proposed Domestic Water Restriction Tariff - Prepayment Meters

In the event that the Johannesburg Water imposes water restrictions, the Water Restriction Tariff will apply as per Annexure A of the tariff report.

Proposed Water tariffs for indigents as part of the Expanded Social Package

Indigent Category	Score on Prevailing COJ Poverty Index	Monthly allocation cap of free water per household limited to the actual consumption if actual consumption is less than the allocated cap. Monthly allocation cap of free water per household
Band 1	Between 1 and 15	Not applicable
Band 2	Between 15 and 30	10kl.
Band 3	Between 30 and 70	12kl.
Band 4	70 and above	15kl.

Note:

(a) Band 1 refers to individuals / households on the lowest vulnerable score defined by the approved CoJ Poverty index of the expanded social package policy.

(b) Band 2 refers to individuals / households within the low vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

(c) Band 3 refers to individuals / households within the mid-range vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

(d) Band 4 refers to individuals / households within the higher vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

Note: These benefits are applicable to the 2026/27 financial year.

Proposed Institutional Water Tariffs

	2025/26	2026/27	2027/28	2028/29
Bands	**Tariff (R/kl)**	**Tariff (R/kl)**	**Tariff (R/kl)**	**Tariff (R/kl)**
Consumption up to 200kl	55.96	62.96	67.11	71.54
Consumption exceeding 200kl	65.54	73.73	78.60	83.79

Prices exclude the demand management levy and VAT.

Proposed Prepayment and Non-Prepayment Industrial/Commercial Water Tariffs

	2025/26	2026/27	2027/28	2028/29
Bands	**Tariff (R/kl)**	**Tariff (R/kl)**	**Tariff (R/kl)**	**Tariff (R/kl)**
Consumption up to 200kl	68.26	73.72	78.59	83.77
Consumption exceeding 200kl	72.01	77.77	82.90	88.38

Prices exclude the demand management levy and VAT.

Proposed Private Dwelling Domestic Sanitation Tariffs

ERF Size (m²)	2025/26	2026/27	2027/28	2028/29
	Tariff	**Tariff**	**Tariff**	**Tariff**
	(R/erf/month)	**(R/erf/month)**	**(R/erf/month)**	**(R/erf/month)**
Up to and including 300m²	358.42	397.85	424.10	452.09
Larger than 300m² to 1000m²	697.73	774.48	825.60	880.09
Larger than 1000m² to 2000m²	1 055.51	1171.62	1 248.94	1 331.37
Larger than 2000m²	1 520.83	1688.12	1 799.54	1 918.31

Prices exclude VAT.

Proposed Domestic Sanitation Tariffs – Prepayment Meters

	2025/26	2026/27	2027/28	2028/29
	Tariff	Tariff	Tariff	Tariff
Band	(R/kl)	(R/kl)	(R/kl)	(R/kl)
0-6	-	-	-	-
>6-10	14.82	16.45	17.54	18.69
>10-15	18.76	20.82	22.20	23.66
>15-20	21.01	23.32	24.86	26.50
>20-30	31.19	34.62	36.91	39.34
>30-40	31.19	34.62	36.91	39.34
>40-60	31.19	34.62	36.91	39.34
>60	31.19	34.62	36.91	39.34

Prices excludes VAT.

Proposed Non-residential Sewer Tariffs

	2025/26 - Per kl	2026/27 -Per kl	2027/28 - Per kl	2028/29 - Per kl
Institution	55.96	62.96	67.11	71.54
Commercial	65.54	73.73	78.60	83.79

Prices exclude VAT.

Proposed sanitation tariffs for indigents as part of the Expanded Social Package

Indigent Category	Score on Prevailing COJ Poverty Index	Reduction in sewerage tariff charge for applicable indigent band.
Band 1	Between 1 and 15	Not applicable
Band 2	Between 15 and 30	100%
Band 3	Between 30 and 70	100%
Band 4	70 and above	100%

Note:

(a) Band 1 refers to individuals / households on the lowest vulnerable score defined by the approved CoJ Poverty index of the expanded social package policy.

(b) Band 2 refers to individuals / households within the low vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

(c) Band 3 refers to individuals / households within the mid-range vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.
(d) Band 4 refers to individuals / households within the higher vulnerability score defined by the approved CoJ Poverty index of the expanded social package policy.

Note: These benefits are applicable to the 2026/27 financial year.

Water Demand management levy

The demand levy charge is a fixed charge for each water connection to cover the network costs and cost of the base water installation over the lifespan of the meter, irrespective of the consumption.

For domestic properties - A water demand management levy of R107,74 per month will be charged. It will be applicable to the following:

- Residential consumers conventional water meters per dwelling
- Residential consumers' prepayment meters per dwelling
- Multi dwelling per dwelling
- Multi dwelling prepayment meters per dwelling
- Mixed use per dwelling

For non-domestic customers, a monthly water demand management levy of R413.84 per month per stand will be charged. It will be applicable to the following:
- businesses,
- institutions,
- industrial customers; and
- commercial customers
- mixed use per stand

Note: All the above charges are exclusive of VAT.

Effluent re-use tariff

Effluent re-use will be charged where the off take is from the treatment plant at the cost of the user. Where any infrastructure has to be provided, additional charges will apply on a case-by-case basis dependant on the cost to Johannesburg Water and the period of the agreement.

Name of Catchment	2026/27 (R/kl)
Integrated Vaal River System (IVRS)	R8.016
Crocodile West Marico	R8.281

The Water Treatment Works that dispense effluent to both Integrated Vaal River System and Crocodile West Marico are listed below:

Integrated Vaal River System (IVRS)
- Olifantsvlei works
- Bushkoppies works
- Goudkoppies works
- Ennerdale works

Crocodile West Marico
- Driefontein works
- Northern works

Waste Management Services

Pikitup has two types waste management services tariffs levied on COJ residents namely, refuse charge and City Cleaning levy (CCL). Refuse charge apply to domestic properties and CCL to non- residential properties respectively. These tariffs remain the main source of revenue for Pikitup to ensure sufficient revenue generation to fund its operating budget as well as improve and extend services where required. Pikitup tariffs are increased annually to facilitate financial sustainability.

Domestic tariffs are derived and promulgated in line with Waste Management By-Laws whereas CCL is considered a public good waste collection service and levied on non-residential customers for the purpose of keeping the City clean. These tariffs assist Pikitup in its effort to increase and maintain cleanliness levels within City's jurisdiction and to reduce factors that lead to illegal dumping and public health issues.

It is required that MAYCOM and Council approve tariffs tabled by Pikitup prior to implementation. Proposed tariffs and levies are stipulated in **Paragraph 4 and Annexures A and B** included in this report and will be effective from 01 July 2026.

1 PROPOSED WASTE MANAGEMENT SERVICE TARIFF

Refuse Charge

This is a tariff levied on all properties registered as residential in City's Land Information System (LIS) in line with Property and Rates categories. Properties valued at R350 000 and below, as well as Indigents households, are exempt from this charge. Indigent households are rebated from the refuse charge in line with the City's rebate policy.

The exemptions and rebates to be applied, are to ensure the provision of free basic waste management services, particularly to indigents and those who can't afford to pay for their own services. It is essential for the City to maximize the revenue required from tariffs as it is vital for ensuring compensation for the loss of revenue incurred in providing free basic services.

The proposed tariff for domestic properties also includes any building and its outbuildings registered within the City of Johannesburg's Registered Social Landlord Pilot Scheme, Inner City Properties, as well as those properties in the UDZ (Urban Development Zone).

The proposed tariff for 2026/27 is stipulated in **Annexures A and B (Tables 1, 2 and 3).** The tariff has been increased by **6,2%** as compared to the previous year.

4.2 City Cleaning Levy (CCL)

This charge is levied on all properties categorised as non-residential properties (all properties that do not attract refuse charge) including all agricultural properties and vacant land registered in the land information systems (LIS).

This tariff will therefore apply to all non-residential properties, all agricultural properties (including residential agricultural properties) and vacant land properties registered within the City of Johannesburg and Inner-City Properties and UDZ (Urban Development Zone).

The tariff categories for city cleaning levy are as per **Annexure A: Table 2** at an increased rate of 6,2% as compared to the previous year.

4.3 Landfills Disposal of Refuse

A tariff increase of 6,2% is proposed for the financial year 2026/27 in respect of landfill disposal. The disposal charges as outlined in **Annexure B: Table 1**, will be payable for disposal at the City's refuse disposal sites.

4.4 Safe Disposal (per ton)

A tariff increase of **6,2%** is proposed for the financial year 2026/27 as per **Annexure B: Table 2**.

Non-Sectional Tittle Properties

It is proposed that a tariff increase of **6,2%** be levied on non-sectional title properties for the financial year 2026/27 as outlined in **Annexure A: Table 3.**

This refuse collection tariff or user charge is applicable to non-sectional title properties in the City zoned as residential or business which contains living units on successful application to the City. This tariff will only be applied to those properties that have been approved for this category. All other properties which have not been approved by City will be charged a city cleaning levy.

The second refuse collection tariff or user charge in respect of non-sectional titles is applicable to properties in the City zoned as residential or business which contains rooms for human habitation with shared ablution facilities on successful application to the City. If the application fails, the city cleaning levy tariff and commercial or business tariff will apply.

Additional and Lost or Stolen bins

The provision of additional bins and replacement of stolen or lost bins are provided in the bin management policy of Pikitup. This policy requires that stolen or lost bin could be replaced once for free within 8 years cycle.

Any additional replacement of lost or stolen bin/s within the 8-year bin life cycle period would be at the cost to the resident/customer. Residents/Customers need to provide proof of payment for additional /replacement bins prior to delivery or collection. Residents/Customers are to pay the amount into the Pikitup bank account.

The cost of the bin would be determined from time to time by the Pikitup management

Bins required for special events

Bins required for all special events shall be dealt with through our Commercial Services Department.

A deposit equal to the cost of a bin will be required before providing a service. A service charge for one lift bin in relation to a skip bin will also be required upfront from the customers. The service fee, delivery charge and daily rental charge shall be determined and implemented in line with the Commercial Services principles approved by Pikitup Board.

MAIN REASONS TO MOTIVATE FOR A TARIFF INCREASE OF 6,2%

The tariffs will be increased by 6,2% for 2026/27 financial years. The rate of increase took into consideration the headline inflation forecast for 2026/27 financial year as well as factoring other costs drivers expected to ensure service delivery to the residents.

General

All other council services not itemised per **Annexures A and B** including disposal fees and institutions rate will increase by 6,2%.

The charge in respect of any waste management services rendered and not provided for elsewhere in this tariff report shall be negotiated with Pikitup.

The City/Pikitup reserves the right to refuse the rendering of any service if the rendering thereof is impractical.

Value Added Tax

All the above charges are exclusive of VAT.

ANNEXURE A: REFUSE CHARGE, CITY CLEANING LEVY AND NON-SECTIONAL TITLES

Table 1: Refuse Charge

The table below depicts the property categories in terms of their values and related refuse charges aligned to each category.

Property Categories		Proposed Tariff (increased by 6,2%)
From	**To**	
0	R350 000	Exempt
R350 001	R500 000	R199
R500 001	R750 000	R261
R750 001	R1 000 000	R329
R1 000 001	R1 500 000	R347
R1 500 001	R2 500 000	R484
R2 500 001	R5 000 000	R507
R5 000 000>		R516

Table 2: City Cleaning Levy (CCL)

The property categories listed below relates to CCL which is levied on properties categorised as non-residential including all vacant land and all agricultural properties as reflected in City's land information systems (LIS).

Property Categories		Proposed Tariff (increased by 6,2%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R271
R500 001	R1 500 000	R273
R1 500 001	R2 500 000	R392
R2 500 001	R5 000 000	R402
R5 000 001	R7 500 000	R624
R7 500 001	R10 000 000	R652
R10 000 001	R30 000 000	R876
R30 000 000>		R1112

Table 3: Non-Sectional Title Properties

The tariffs below apply to properties other than sectional title properties used for habitation and charged as follows:

a) Non-sectional title properties with multiple living units will be R130 per unit

b) Non-sectional title properties containing living rooms will be R54 per room with shared facilities per month

ANNEXURE B: LANDFILL DISPOSAL FEES/TARIFF

Table 1: Disposal fees/tariff

The categories below reflect charges for the waste disposed of at various landfills sites within the City. This method of waste disposal involves treatment of waste materials by burial and is categorised and charged per type and weight being disposed of as follows:

Refuse Disposal Type		Tariff (excl. vat)
(a)	Refuse Disposal for each 500kg - Except Special Industrial Waste	**R170**
(b)	Refuse Disposal for each 250kg - Special Industrial Waste	**R170**
(c)	Refuse Disposal - Except Special Industrial Waste done after 12:00pm on Saturday, the whole day on Sunday and Public Holidays	**R205**
(d)	Refuse Disposal - organic (garden) waste (Free at Garden Sites)	**R182**

(e)	Refuse Disposal - Soil and Other Material Suitable for Covering Landfills	**R0**
(f)	Refuse Disposal Outside of COJ- Soil and Other Material Suitable for Covering Landfills	**R255**

Table 2: Landfill safe disposal (per ton)

The tariffs in this category relates to safe disposal of putrescible (food) waste at City landfill sites for which destructible certificates are issued. This service is charged per ton of waste disposed as follows:

		Tariff (excl. vat)
(a)	Price per ton	**R4 290**
(b)	Price per 500kg and under	**R2 147**

Electricity Services

City Power reviews its tariff structures and tariff levels annually to determine changes in the price of electricity for its customers. During this process, City Power must not only comply with the Municipal Finance Management Act (MFMA), NERSA regulations and guidelines, but also consider the expectations from the City of Johannesburg (COJ) as its shareholder as well as its customers and residents of the City of Johannesburg.

City Power's tariffs therefore are determined after consideration of key factors:

- Implications of the Eskom bulk purchases tariff and tariff structural changes.
- City Power cost structure including bulk purchases as well as expected increases in each of the respective elements of the cost structure.
- Shareholder, stakeholder and customer considerations.
- Findings of the City Power Cost of Supply Study, including but not limited to financial sustainability, cost reflectivity and affordability of tariffs.

On 07 February 2026 NERSA granted Eskom an annual average tariff increases of 8.76% for FY26/27. The annual average increase (8.76%) is applicable with effect from the beginning of the Eskom financial year, however in terms of the provisions of the MFMA, it can only be implemented at the beginning of the municipal financial year, which is three months into the new Eskom financial year.

NERSA has on 04 March 2026 approved Eskom Schedule of tariffs for FY26/27 using the Eskom Retail Tariff and Structural Adjustment (ERTSA) methodology. As a result, the effective average Eskom bulk purchases cost to municipal entities is 9.01% for FY26/27.

In line with the revised NERSA methodology for municipal entities City Power must in the long run aim for overall cost reflectivity of its tariffs to ensure financial sustainability while minding affordability of electricity. Although to have fully cost reflective tariffs City Power would require a significantly higher increase, it is proposed to limit the increase to **9.01%** to best balance the interest of our customers and stakeholders with that of a financially sustainable and affordable electricity. The proposed increase to City Power tariffs can further be limited to an average of **8.63%** by limiting the increase to residential prepaid (high) and residential conventional 60A customers to lower than a 9.01% increase.

2 Key Findings of the Cost of Supply Study for FY2122

City Power cost of supply study was finalised and submitted to NERSA during FY21/22. The cost of supply study had several findings of which the following are particularly pertinent to the FY26/27 tariff cycle:

- City Power tariff levels lack overall cost reflectivity (surplus not in line with NERSA benchmark), however alignment of tariffs levels should not be considered in isolation of reducing energy losses to be in line with NERSA benchmark range,
- The thrust of City Power revenue management be that actual revenue realisation to be in line with tariff model revenue
- City Power tariff structures are energy biased and therefore overexposed to volumetric risk,
- Lack of inter-tariff category cost reflectivity.

The study was based on historic City Power customer profiles and actual sales volume for the year. The projected tariff model revenue from the sale of electricity was R20,7 billion and given that cost of supply was R20,2 billion the surplus was approximately R0,495 billion (Figure 1).

The projected tariff model revenue was higher than realised revenue because actual revenue from sale of electricity was lower than modelled revenue. The thrust is therefore on City Power revenue realisation to be in line with tariff model revenue. A surplus of R496 million amounted to only 2.4% of revenue from sale of electricity while according to the NERSA financial benchmark it should have been at least 15% of revenue from sale of electricity though it could range between 10%-20% of revenue from sale of electricity.

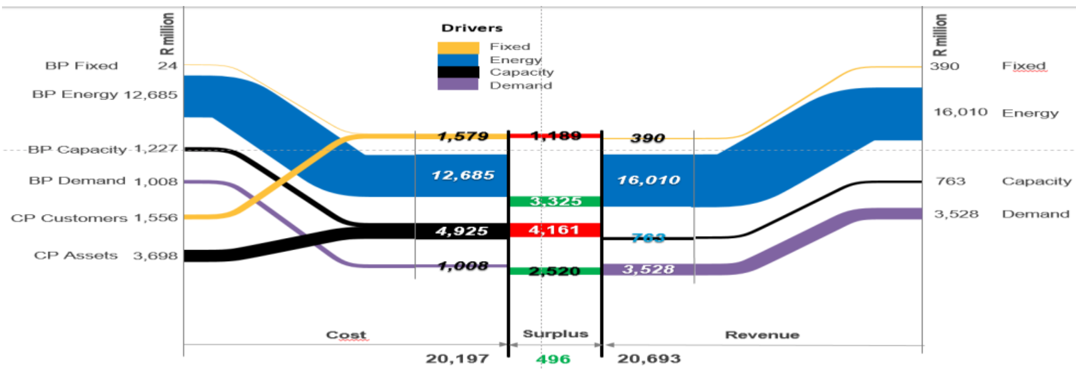


Figure 1: City Power Cost Reflectivity based on FY21/22 Financials

Therefore, as the tariff model revenue from sale of electricity was R20,7 billion appropriate surplus (15%) should have been R3,1 billion which on face value would suggest that the tariff levels were below cost reflectivity. However, as the total energy losses were approximately 27% in FY2122, reducing energy losses to 15% would have resulted in additional revenue of as much as R3,5 billion (Figure 2), which would still be above the NERSA financial benchmark of 10%-12%.

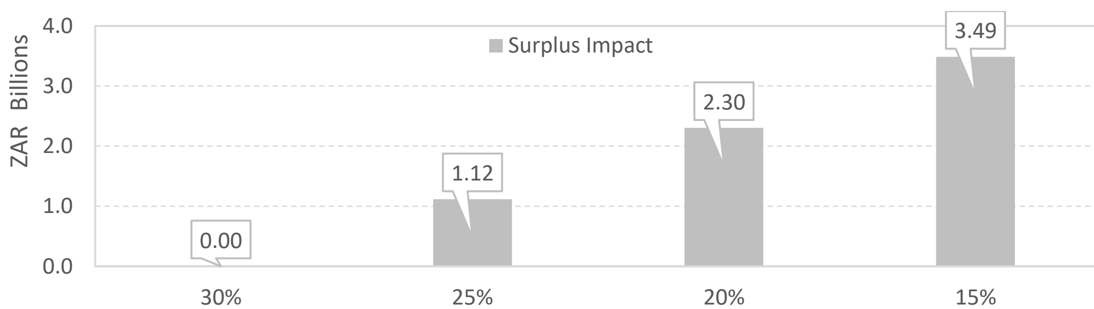


Figure 2: Impact Energy Losses on Current Surplus (FY21/22)

This R3,5 billion would however have increased the tariff model revenue to R24,2 billion. Therefore should City Power manage to reduce its energy losses to at least 15% of bulk purchases and manage its actual revenue realisation to be in line with tariff model revenue it may not need to increase tariffs in real terms. The inference from the findings of the cost of supply study is that the overall City Power tariffs may well be cost reflective when considered in the context of high-energy losses. It is for this reason that the proposed tariff increase is only for electricity related inflationary tariff adjustment.

3 PROPOSED TARIFF STRUCTURAL CHANGES AND TARIFF INCREASE FOR FY26/27

The following tariff structural changes and tariff increases are proposed:

- Residential prepaid (low) continue to be exempt from paying both the service and capacity charges (R/month) to cushion indigent customers in consideration of the current economic climate. To ensure that tariff remains targeted at the low use indigent customer it is proposed that block 3 tariff be increased above the proposed average increase.
- The residential prepaid (high) customer network capacity charge needs to gradually align to the customer category contribution towards network operating and maintenance cost. The impact on the customer suggests that the period over which it should be implemented to be extended by not increasing these charges for the next financial year. In the interest of affordability of the tariff to the customer group, it is proposed that the service charge remains unchanged for the next financial year.
- Limit the increase the network capacity charge for the residential 60A single phase conventional customer to align fixed charges to cost structure for the customer category. In the interest of alignment of the tariff to the customer group, it is proposed that the service charge also remain unchanged for the next financial year.
- The residential customer that are not directly supplied by City Power (customers beyond the residential bulk supply point) are still fully reliant on the City Power network though they are not fully contributing to the network operating and maintenance cost. It is therefore proposed that such customers in future directly or indirectly start making contribution to our network operating and maintenance cost as though they were our direct customer by also being charged a network capacity charge that is applicable to residential prepaid high customers.
- The business customers that are not directly supplied by City Power (customers beyond the business bulk supply point) are still fully reliant on the City Power network though they are not fully contributing to the network operating and maintenance cost. It is therefore proposed that such customers in future directly or indirectly start making contribution towards our network operating and maintenance cost as though they were our direct customers by also being charged a network capacity charge that is applicable to business customers.
- Maintain the 10% tariff differential between the business conventional energy tariff and the business reseller energy tariff by limiting the increase on the business reseller energy tariffs to only 90% of the business energy tariffs,
- Further alignment of the alternate LPU TOU Demand Tariff which is based on the notified maximum demand (NMD) methodology to the needs of the targeted customer category,

4 Residential Prepaid Customer Categories

The tariffs that are applicable to the residential customer category are generally below cost of supply and are subsidised by other customer categories. As it will not be feasible to make the residential tariff fully cost reflective some element of cross subsidisation is necessary but has to be limited to levels that are economically sustainable. While that is the case the price differential between the residential prepaid and residential conventional customer is still unsustainably high. This was also confirmed by findings of the cost of supply study that residential prepaid tariff is to a greater degree below the cost of supply when compared to the residential conventional customers. The residential prepaid customer therefore still does not adequately contribute to the network availability cost consisting of the network operating and maintenance cost. While customers may choose not to consume electricity at any given time it is the kind of product that must be available on demand. The utility therefore must ensure that the distribution network is operated and maintained to ensure availability of supply on demand. Compared to residential conventional customer the prepaid customer contribution to network availability cost is still very inadequate and requires substantial increase in the next three to five years to fully align to the conventional tariff.

However, at the same time to shield the indigent customer against adverse tariff increase it is proposed that the residential prepaid (low) customer continues to be cushioned from the service and network capacity charges. The residential prepaid (low) tariff is available only to the indigent customers on the prepaid platform and the residential conventional customer referred to as the lifeline 1 and lifeline 2. All qualifying customers must be a registered indigent customer or at least have an indigent number.

The residential prepaid tariff (Low) will continue to be exempt from the basic charges thereby consisting of energy charges only. However, to ensure that the residential prepaid low tariff remains targeted it is proposed that the energy charge for block 3 (monthly usage more than 500kWh) be increased by an additional increase over and above the annual average increase. Block 3 energy charge is meant to discourage customers of higher consumption being on this tariff as ideally, they should be on the residential prepaid high tariff.

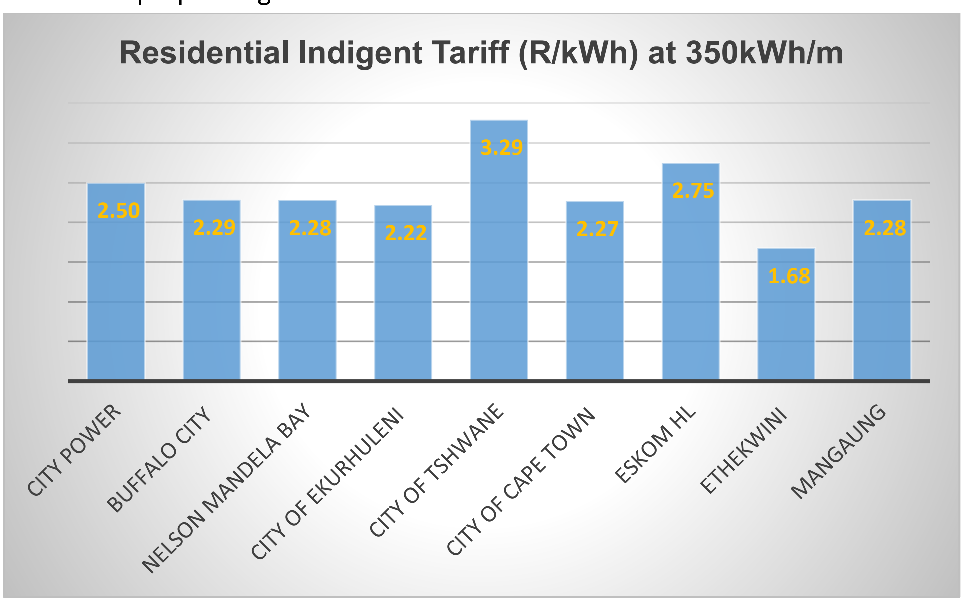


Figure 3: FY25/26 Metro Indigent Comparative Tariff

All the Metropolitan Municipalities as well as Eskom have a targeted tariff (indigent) consisting of energy charges only *(figure 3)*. The individual indigent tariffs of the various entities are structured differently however at consumption level of 350kWh/m our tariff is fairly comparable to that of other entities, as well as lower than Eskom and the City of Tshwane average tariffs. The City of eThekwini average tariff to this customer category is however the lowest for FY25/26.

The residential electricity supply tariff can also consist of two parts i.e. charges for actual electricity consumption as well as monthly basic charges over and above the consumption charge as is the case for the residential prepaid (high) customer. The basic charges are essential because while the customer consumes electricity at discretion it is critical that electricity is available as and when required by the customer. City Power is therefore required to ensure that the infrastructure is operated and maintained to ensure availability on demand. Therefore, electricity should be available even when not in use by an individual customer. As is the case for many other Metropolitan Municipalities it is therefore not unusual for customers to be charged fixed monthly charges to provide for fixed monthly expenditure.

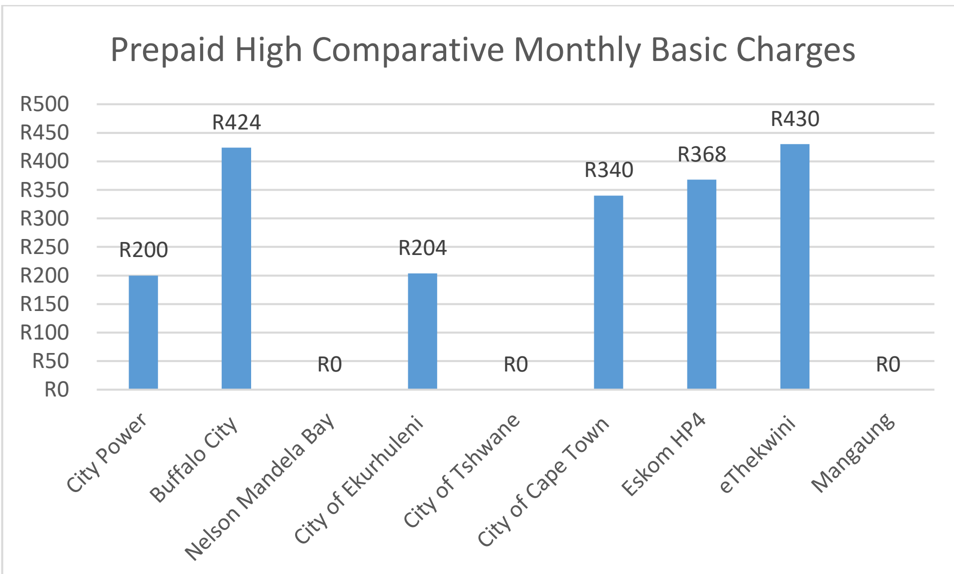


Figure 4: Prepaid high comparative basic charges FY25/26

City Power is therefore not the only entity to charge prepaid customers basic charges, as can be seen *(figure 4)* most of the Metropolitan Municipalities have basic charges for tariff categories comparable to City Power Prepaid (High), in addition to consumption related charges. The City Power total fixed charge of R200 per month compares well with other entities that have fixed charges including Eskom except for the three Metropolitan Municipalities namely Nelson Mandela Bay, City of Tshwane and Centlec that do not have fixed charges in this case.

However, the fact that an entity does not charge fixed monthly charges does not necessarily amount to lower average tariff. As can be seen from figure 5 below while both Nelson Mandela Bay and City of Tshwane do not have any basic charges their average tariff for 550kWh a month is higher than that of City Power. This is because their energy charges on average are higher. The average tariff of at least two of the Metropolitan Municipalities are much higher than the City Power average. Otherwise, the City Power tariff inclusive of the R200 basic charge compares vary well with the rest of the other entities.

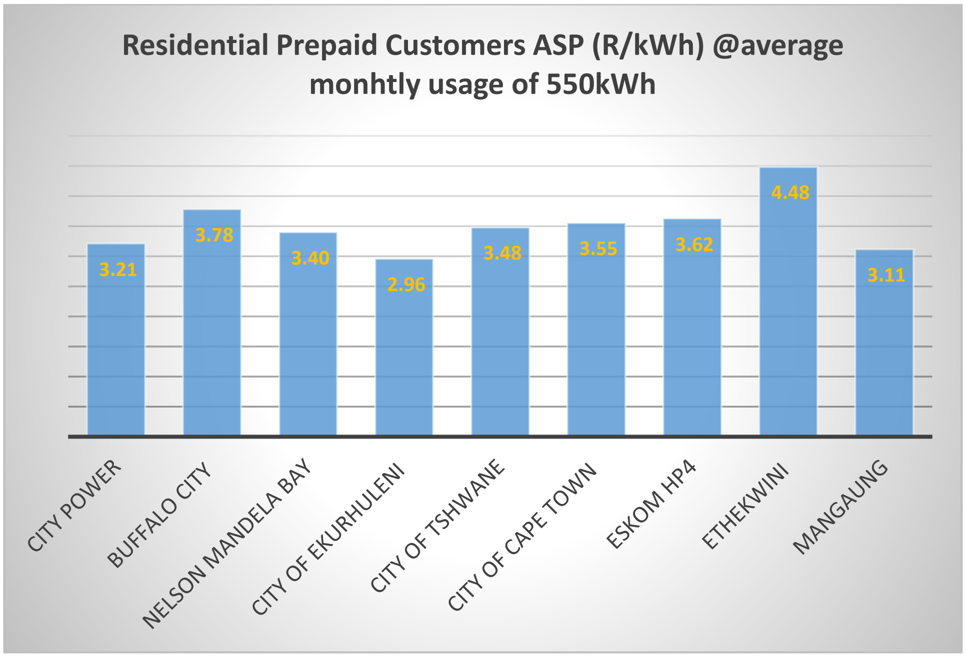


Figure 5: Prepaid high comparative total monthly average tariff (R/kWh) at 550kWh per month for FY25/26

It is therefore proposed that the service charge to the residential prepaid (high) customer remain unchanged at R70 per month however it will be essential to increase the network capacity charge by at least R10 per month or 7.69% to R140 per month in order for the customer category to continue to improve contribution to network services cost. The proposed limited increase is in commitment to gradual alignment of the tariff to make meaningful contribution to the network operating and maintenance cost of supplying electricity to this customer category.

5 Residential Conventional single phase 60A CUSTOMER Category

As can be seen from *figure 6* below the total basic charges to the residential conventional 60A customer category is R930 per month, the highest when compared to other Metropolitan Municipalities except for Eskom HP2 with total basic charges at R961 per month. The basic charges should however not be considered in isolation from the energy charges as the combined average tariff better indicator of the overall impact on the customers.

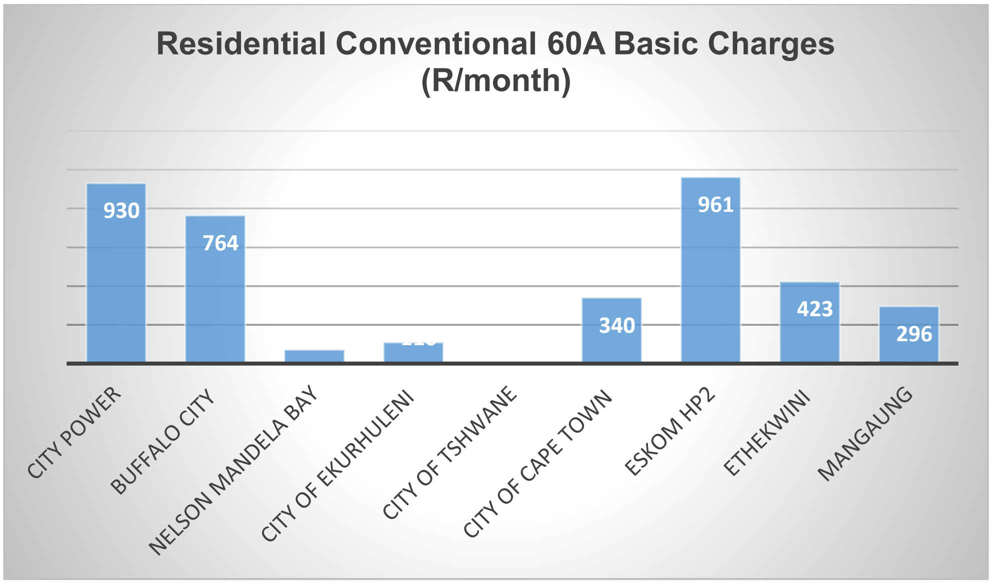


Figure 6: Residential Conventional 60A comparative basic charges FY25/26

Once again at monthly consumption of 800kWh (figure 7) the City Power average tariff at R3.95/kWh compares favourably with most of the comparative entities not withstanding the fact that the City Power basic charges are higher. The City Power fixed revenue contribution to total revenue relative to revenue from variable sources for this customer category is ideal as it better aligns to the City Power cost structure (mixed of variable and fixed cost).

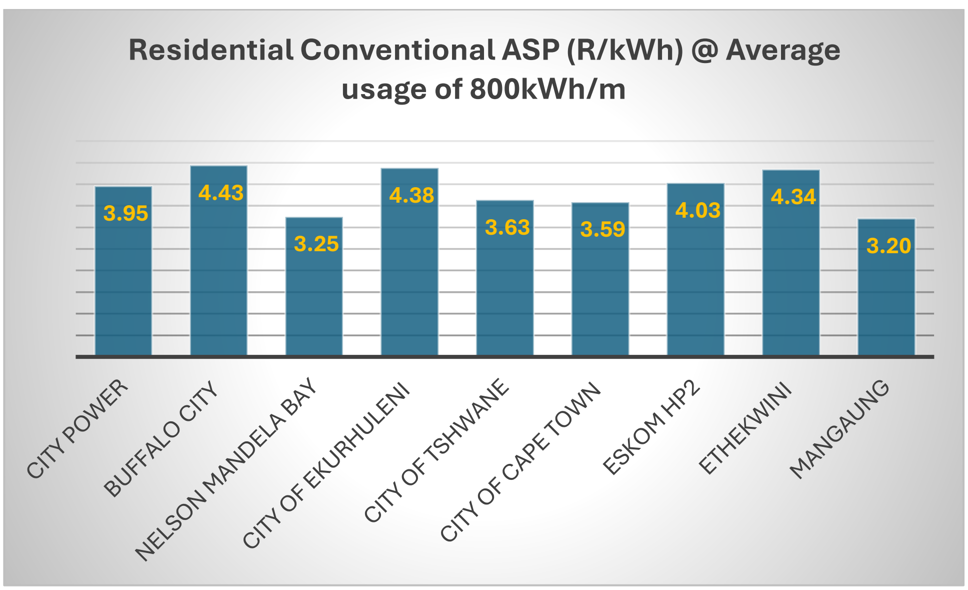


Figure 7: Residential 60A comparative total average tariff (R/kWh) at 800kWh/m for FY25/26

It is however proposed to limit the increase to the residential conventional 60A customer service and capacity charges to restore the balance between fixed charges and consumption related charges to better align the tariff structure to the cost structure of the customer category. Limiting the increases as proposed to the residential prepaid (high) and the residential conventional 60A reduces the overall average tariff increase to 8.63% instead of the average of 9.01%.

6 Residential Customers beyond bulk supply to reseller

City Power is the only licensed supply authority in its area of supply including areas where residential reseller provides the last end of the service beyond the point of bulk supply. It is however critical to note that even the customers that are beyond the point of supply rely on the City Power electricity supply network to ensure availability and security of supply of electricity to their respective households. As City Power is bulk supplier to such customers (for example, residential complexes) where our role ends with bulk supply and the respective residential complexes are responsible for reticulation beyond bulk supply. In other words, City Power supplies the residential reseller who on behalf of the licensed authority is responsible for supply to the end customer beyond the point of bulk supply.

As residential prepaid customers that are directly supplied by City Power has started to contribute towards the network maintenance and availability cost, similarly customers that are indirectly supplied through a third party should in future start contributing to such costs.

There are two options on how the capacity charge should in future be recovered from the customer which can be either directly to the end customer or indirectly via the reseller. The service charge is excluded from the direct City Power charge as the end customer service cost is incurred by the body corporates themselves. In this case as the same customer is getting rates and taxes services directly from the City of Johannesburg it is proposed that this be the basis on which the network capacity charge is recovered from the customer for the benefit of the utility.

Alternatively the City of Johannesburg and City Power could charge the reseller the network capacity charge per living unit serviced at a particular point of supply as the residential customers beyond point of bulk supply are generally on the prepaid high tariff, it should be possible for the residential reseller to recover network capacity charges from their end customer by charging them the residential prepaid (high) tariff in its entirety.

7 BUSINESS Customers beyond bulk supply to reseller

City Power is the only licensed supply authority in its area of supply including areas where business reseller provides the last end of the service beyond the point of bulk supply. It is critical to note that even the customers are beyond the point of supply rely on the City Power electricity supply network to ensure availability and security of supply of electricity. As City Power is bulk supplier to these customers (for example in business complexes) where our role ends with bulk supply and the respective business complexes are responsible for reticulation beyond bulk supply. In other words, City Power supplies the business reseller who on behalf of the licensed authority is responsible for supply to the end customer beyond the point of bulk supply.

At some point in the near future City Power will have to start recovering the network capacity charge from business customers beyond the bulk supply point as they are essentially network service customers of City Power (Bulk supply up to the bulk meter of the reseller). The methodology of recovering the network capacity charges is as proposed for residential customers beyond point of bulk supply.

8 Alternate TOU Demand Tariff based on Notified Maximum Demand (NMD) Methodology

The tariff allows the qualifying LPU TOU customers the option whereby the demand charge (R/kVA) is based on a combination of notified maximum demand and actual demand in a particular month. Customers are currently charged based on higher of actual maximum demand, 80% of the 3 highest 12 month rolling actual maximum demand of 70kVA. The alternate tariff to be based on a combination of notified maximum demand (NMD) and actual demand to ensure greater alignment between the City Power cost structure and its tariff structure.

The propose alternate tariff will ensure TOU Demand customers continue to adequately contribute to cost of ensuring availability of grid supply on demand, while enabling customers to proactively supplement their demand for electricity supplied by City Power while remaining grid tied for purposes of security of supply.

The following alternate tariffs are proposed for FY2/627:

- TOU Demand MV
  Network Capacity Charge: R176.44/kVA (Based on NMD)
  Network Demand Charge: R215.65/kVA (Based on actual demand for the month)

- TOU Demand LV
  Network Capacity Charge: R174.60/kVA (Based on NMD)
  Network Demand Charge: R215.65/kVA (Based on actual demand for the month)

The customer will however be required to notify City Power of its intended NMD. The network capacity charge will be based on the higher of NMD or actual maximum demand in a particular month. The network demand to always be based on the actual maximum demand in the month of a billing cycle. Except for the variant demand charges, all other tariffs applicable to the respective TOU customer categories will remain applicable to customers who may opt for the NMD based Demand Charges.

9 Generator Use of System Tariff

The tariff will be applicable to generators of electricity who may want to service customers embedded within the City Power area of supply but will be charged to their respective end customers. The tariff will also be applicable to customers who self-generate electricity for use at a location elsewhere on the City Power electricity distribution network. Third party generators who would like to supply a customer/s within the City Power network will be required to apply for third party access to our network infrastructure. Though City Power is obliged to give such generators ‘third party” access to its network at a reasonable charge for services rendered “wheeling services”, it will be subject to compliance with our safety requirements.

City Power will remain the network services provider irrespective of whoever is the actual supplier of electricity. Therefore, the end customer will continue to be City Power’s customer for the purposes of availability of network capacity and its reliability like any other LPU customer. As the customer would otherwise have been supplied by City Power, giving third party access to our networks would effectively displace City Power as the source of electricity (kWh) and therefore comes at an opportunity cost to the network operator, particularly because the network charges are not fully cost reflective and a substantial portion of City Power margin on sale of electricity is still being recovered from energy charges. Allowing customers to source electricity from third parties will therefore displace the current revenue margin on energy (kWhs) sold, while the demand charge is not fully cost reflective. The network access charges should therefore be proportional to the opportunity cost (as may be discounted) of providing third party access to the City Power network. It is therefore proposed that City Power charges the customer for all the electricity supplied to the customer and credit the customer with electricity supplied by the third party at the following Eskom WEPS tariff for FY26/27 as approved by NERSA.

WEPS Discount Rates (c/kWh) Excl VAT		
FY26/27	High Season	Low Season
Peak	597,44	247,93
Standard	149,35	139,40
Offpeak	99,58	99,58

10 SUMMARY OF PROPOSED TARIFF INCREASES PER CUSTOMER CATEGORY

Below is a summary of the NERSA approved increases for current financial year (FY25/26), and proposed increase per customer category for FY26/27 (Figure 9). The increases for subsequent financial years are only indicative. The impact on various customer categories is likely to be different as indicated however it is our intention to limit the overall increase to be in line with the NERSA expectation.
The proposed increases for FY26/27 are subject to change in consideration of public consultation and NERSA approval processes and are therefore not final.

Customer Category	Type	FY2526*	FY2627	FY2728	FY2829
Large Power User (MV-TOU)	MV-TOU	12,63%	**9,01%**	8,76%	5,60%
Large Power User (LV-TOU)	LV_TOU	12,77%	**9,01%**	8,76%	5,60%
Large Power User (MV-Demand)	MV-Demand	12,14%	**9,01%**	8,76%	5,60%
Large Power User (LV-Demand)	LV-Demand	12,19%	**9,01%**	8,76%	5,60%
Business SPU	<=100kVA	12,67%	**9,01%**	8,76%	5,60%
Agricultural	Agric	14,14%	**9,01%**	8,76%	5,60%
Domestic TOU 3 Ø	80A	13,87%	**9,01%**	8,76%	5,60%
Domestic Seasonal 3 Ø	80A	13,87%	**9,01%**	8,76%	5,60%
Domestic 3 Ø	80A	13,87%	**9,01%**	8,76%	5,60%
Domestic 1 Ø	60A	12,74%	**5,91%**	8,76%	5,60%
Domestic	Prepaid (Low)	12,74%	**9,01%**	8,76%	5,60%
Domestic	Prepaid (high)	11,66%	**8,71%**	8,76%	5,60%
Reseller Conven.	Commercial	9,72%	**9,01%**	8,76%	5,60%

Reseller Conven.	Residential	12,89%	9,01%	8,76%	5,60%
Overall Average Increase		**12,41%**	**8,63%**	**8,76%**	**5,60%**

***NERSA Approved**

Figure 9: Proposed Tariff Increases per Customer Category

11 EMBEDDED GENERATION TARIFFS

It is proposed to increase the residential Embedded Generator Tariff, Business and Large Power User Embedded Generator (<=1MW) by 10,74 percentage points to make the tariff more attractive to potential embedded generators as a viable alternative source of electricity supply to City Power.

12 NETWORK SURCHARGE

In terms of the provisions of the Municipal Fiscal Powers and Functions Act, (Act 12 of 2007) hereafter referred to as MFPFA, municipalities and their collecting agent may impose municipal surcharges on fees for services provided under section 229(1)(a) of the Constitution. Section 1 of the MFPFA defines municipal surcharge as a charge more than the municipal base tariff that a municipality may impose on fees for municipal service provided by or on behalf of the municipality. It is hereby proposed that the Network Surcharge remain unchanged at 6c/kWh. The Network Surcharge is based on energy consumed measured in kWh and is applicable to all customer categories. However, residential customers will be exempt for the first 500kWh per month, meaning that residential consumption beyond 500kWh per month will be subject to the Network Surcharge.

13 SURCHARGE ON BUSINESS AND LARGE POWER USERS

The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) as amended: Sections 17(3)(a)(ii), and 22(a)(i) and (ii); the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) as amended: Sections 21(1) and (3), 21A and 75A(3) and (4), it is hereby notified that the City of Johannesburg will, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003), amend its tariff of charges for Electricity Services with effect from 1 July 2026. A 2% surcharge will be levied on business and large Power User customers.

LIST OF ANNEXURES

annexure A

Title of the Report: City Power Tariff Increase Proposal

What are the major benefits to the Communities of Johannesburg?

- Improved Service delivery

Which Communities will primarily benefit (if relevant state the region, ward, suburb, or socio-economic group etc.)?

- All wards and Regions

If relevant, when will implementation take start?

- On going

If relevant, when will work be completed?

- On going

What is the total cost of implementation?

- R3 million has been budgeted

How will communities be informed of the contents of this report?

- Media
- Public consultation

How can communities be involved in the implementation of this report?

- N/A

Who can be contacted to provide additional information and/or clarity?

- City Power – Mr. Frank Hinda

What other information can be given to assist Councillors to communicate the contents of this report to communities?

- Tariff booklets as well as Leaflets on Customer Education

ANNEXURE B:

The proposed schedule of tariffs for FY26/27, exclusive of the 6c/kWh Network Surcharge, 2% Surcharge on Business and Large Power Users and VAT:

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Large Customer - TOU	**HV**	**kVA**							
		kWh	Peak	42 915,09	43 848,71	400,93	400,93	322,00	766,24
		kWh	Standard					242,42	292,56
		kWh	Off-peak					186,35	200,44
Large Customer - TOU	**MV**	**kVA**							
		kWh	Peak	3 360,96	9 347,51	431,11	431,11	322,00	766,24
		kWh	Standard					242,42	292,56
		kWh	Off-peak					186,35	200,44
Large Customer - TOU	**LV**	**kVA**							
		kWh	Peak	2 444,32	2 185,32	461,28	461,28	322,00	766,24
		kWh	Standard					242,42	292,56
		kWh	Off-peak					186,35	200,44
Large Customer Demand	**MV**	**kVA**							
		kWh		1 833,23	9 899,66	431,11	431,11	266,01	314,85
Large Customer Demand	**LV**	**kVA**							
		kWh		1 527,71	2 332,96	461,22	461,22	284,96	333,79
Large Customer Reactive Energy	**c/kVArh**							46,25	
Business Conventional & Prepaid	**400 V**	**kVA**	**<=100kVA**	890,45	853,72				
		kWh	0 - 500					380,52	398,37
		kWh	501 - 1000					417,67	433,70
		kWh	1001 - 2000					437,99	453,06
		kWh	2001 - 3000					453,96	468,71
		kWh	> 3000					468,69	482,28
Reseller Business (Conventional)	**400 V**			916,63	878,85				
		kWh	0 - 500					342,47	358,53
		kWh	501 - 1000					375,90	390,33
		kWh	1001 - 2000					394,19	407,75
		kWh	2001 - 3000					408,56	421,84
		kWh	> 3000					421,82	434,05
Agricultural	**400 V**	**kVA**		916,63	1 232,94			328,07	379,66

Annexure B: ***continued….2***

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Domestic TOU 3 Ø	**230 V**	**A**	**80**	304,12	1 227,18				
		kWh	Peak					340,42	783,20
		kWh	Standard					269,30	320,83
		kWh	Off-peak					211,86	226,39
Domestic Seasonal	**230 V**		**80**	304,12	1 227,18				
		kWh	0 - 500					267,03	318,57
		kWh	501 - 1000					308,48	360,03
		kWh	1001 - 2000					332,26	383,79
		kWh	2001 - 3000					351,30	395,06
		kWh	> 3000					369,22	420,77
Domestic 3 Ø	**230 V**	**A**	**80**	304,12	1 227,18				
		kWh	0 - 500					280,76	280,76
		kWh	501 - 1000					322,21	322,21
		kWh	1001 - 2000					345,98	345,98
		kWh	2001 - 3000					365,03	365,03
		kWh	> 3000					382,94	382,94
Domestic 1 Ø	**230 V**	**A**	**60**	235,79	694,58				
		kWh	0 - 500					288,27	288,27
		kWh	501 - 1000					330,82	330,82
		kWh	1001 - 2000					355,23	355,23
		kWh	2001 - 3000					374,79	374,79
		kWh	> 3000					393,19	393,19

Annexure B: *continued….3*

SEGMENT	Supply	Units	Block	Service	Capacity	Maximum Demand		Energy Charge	
	Position			Charge	Charge	Summer	Winter	Summer	Winter
				R/month	R/month	R/kVA	R/kVA	c/kWh	c/kWh
Domestic 1 Ø	**230 V**	**A**	**80**	304,12	985,11				
		kWh	0 - 500					288,27	288,27
		kWh	501 - 1000					330,82	330,82
		kWh	1001 - 2000					355,23	355,23
		kWh	2001 - 3000					374,79	374,79
		kWh	> 3000					393,19	393,19
Domestic Prepaid Low	**230 V**	kWh	0 - 350					272,37	272,37
		kWh	350 - 500					333,18	333,18
		kWh	>500					413,06	413,06
Domestic Prepaid (High)	**230 V**	**A**		70,00	140,00				
		kWh	0 - 350					290,46	290,46
		kWh	350 - 500					333,18	333,18
		kWh	>500					379,64	379,64
Reseller Domestic (Conventional)	**230 V**	**A**	**80**	305,56	1 232,94				
		kWh	0 - 350					261,41	261,41
		kWh	350 - 500					299,86	299,86
		kWh	>500					341,68	341,68
Robot Intersections								536,02	536,02
Streetlights & Billboard								600,90	600,90

Annexure B: ***continued….3***

EMBEDDED GENERATION TARIFF

Residential Embedded Generator Energy Charge (c/kWh)	124,60
Business and Large Power User Embedded Generator Energy Charge (c/kWh)	103,26

EMBEDDED GENERATOR MINIMUM CONDITIONS

1.1 In terms of the provision of the Electricity Regulation Act, (Act 4 of 2006) (ERA) generation of electricity is a licensed activity, unless exempted by the Minister of Energy.

1.2 This tariff will only apply to customers that are net consumers at City Power and who have invested in embedded generation capacity, are grid-tied (and comply with all the regulations regarding grid connection).

1.3 That the embedded generator is required to register with City Power and the equipment used must comply with the technical standards required by City Power.

1.4 All Large Power Users and Business Customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power will have to be on a conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to a conventional tariff structure.

1.5 All residential customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power, will have to be on a time-of-use conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to the time-of-use conventional tariff structure.

1.6 Embedded generators that are at any time capable of feeding energy back into the grid will require meters with bidirectional metering capability.

1.7 All parties that would invest in generating electricity capacity and who would elect to only feed into the grid (and never draw from the grid) will be treated as an additional supplier under a negotiated power purchase agreement.

1.8 The tariff is only applicable to maximum generation capacity of 1MW.

Annexure C

Proposed percentage increases for FY26/27 to respective electricity tariffs are as follows:

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Large Customer - TOU	**HV**	**kVA**							
		kWh	Peak	9,01%	9,01%	9,01%	9,01%	9,01%	9,01%
		kWh	Standard					9,01%	9,01%
		kWh	Off-peak					9,01%	9,01%
Large Customer - TOU	**MV**	**kVA**							
		kWh	Peak	9,01%	9,01%	9,01%	9,01%	9,01%	9,01%
		kWh	Standard					9,01%	9,01%
		kWh	Off-peak					9,01%	9,01%
Large Customer - TOU	**LV**	**kVA**							
		kWh	Peak	9,01%	9,01%	9,01%	9,01%	9,01%	9,01%
		kWh	Standard					9,01%	9,01%
		kWh	Off-peak					9,01%	9,01%
Large Customer	**MV**	**kVA**							
		kWh		9,01%	9,01%	9,01%	9,01%	9,01%	9,01%
Large Customer	**LV**	**kVA**							
		kWh		9,01%	9,01%	9,01%	9,01%	9,01%	9,01%
Large Customer Reactive Energy	**c/kVArh**							9,00%	
Business Conventional & Prepaid	**400 V**	**kVA**	**< =100**	9,01%	9,01%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%
Reseller Business (Conventional)	**400 V**	**kVA**		9,01%	9,01%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%

Annexture C*………continue 2*

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Domestic TOU 3 Ø	**230 V**	**A**	**<=80**	9,01%	9,01%				
		kWh	Peak					9,01%	9,01%
		kWh	Standard					9,01%	9,01%
		kWh	Off-peak					9,01%	9,01%
Domestic 3 Ø Seasonal	**230 V**	**A**	**80**	9,01%	9,01%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%
Domestic 3 Ø	**230 V**	**A**	**80**	9,01%	9,01%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%
Domestic 1 Ø	**230 V**	**A**	**60**	0,00%	0,00%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%

Annexture C………*continue 3*

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Domestic 1 Ø	**230 V**	**A**	**60**	0,00%	0,00%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%
Domestic 1 Ø	**230 V**	**A**	**80**	9,01%	9,01%				
		kWh	0 - 500					9,01%	9,01%
		kWh	501 - 1000					9,01%	9,01%
		kWh	1001 - 2000					9,01%	9,01%
		kWh	2001 - 3000					9,01%	9,01%
		kWh	> 3000					9,01%	9,01%
Domestic Prepaid (Low)	**230 V**	kWh	0 - 350					9,01%	9,01%
		kWh	351-500					9,01%	9,01%
		kWh	>500					11,51%	11,51%
Domestic Prepaid (High)	**230 V**	**A**	**80**	0,00%	7,69%				
		kWh	0 - 350					9,01%	9,01%
		kWh	351-500					9,01%	9,01%
		kWh	>500					9,01%	9,01%
Reseller Domestic (Conventional)	**230 V**	**A**	**80**	9,01%	9,01%				
		kWh	0 - 350					9,01%	9,01%
		kWh	351-500					9,01%	9,01%
		kWh	>500					9,01%	9,01%
Robot Intersections								9,01%	9,01%
Streetlights & Billboard per Luminaire								9,01%	9,01%

Embedded Generator

Residential Embedded Generator Energy Charge (c/kWh)	15,00%
Business and Large Power User Embedded Generator (c/kWh)	15,00%

Annexure D: AMENDMENT OF TARIFF OF CHARGES FOR ELECTRICITY SERVICES

In terms of Sections 17(3)(a)(ii) and 22(a)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21(1) and (3), 21A and 75A(3) and (4) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), amended its Tariff of Charges for Electricity Services with effect from 1 July 2020.

STANDARD TARIFF SCHEDULE

All electricity consumed to continue to attract a Network Surcharge of 6 c/kWh. Only residential consumption of below 500kWh will be exempted from this charge, meaning that residential consumption beyond 500kWh per month will be subject to this levy.

2% SURCHARGE ON BUSINESS AND LARGE POWER USERS

The Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) as amended: Sections 17(3)(a)(ii), and 22(a)(i) and (ii) ;the Local Government Municipal Systems Act, 2000 (Act 32 of 2000) as amended: Sections 21(1) and (3), 21A and 75A(3) and (4) :, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003), amended its tariff of charges for Electricity Services with effect from 1 July 2020, a 2% surcharge be levied on business and large Power User customers.

1. RESIDENTIAL TARIFF

1.1 This tariff shall be applicable for electricity supply to:

1.1.1 Private houses.

1.1.2 Dwelling-units which are registered under the Sectional Titles Act, 1972 (Act 66 of 1971).

1.1.3 Flats.

1.1.4 Boarding houses and hostels.

1.1.5 Residences or homes run by charitable institutions.

1.1.6 Premises used for public worship, including halls or other buildings used for religious purposes.

1.1.7 Caravan parks.

1.2 This tariff is not applicable to properties zoned as residential but used for business purposes

1.3 Four tariff structures are available, i.e. (i) a Prepaid tariff, (ii) a Two -Part tariff, (iii) a Two-Part Seasonal tariff, and (iv) a Three-Part Time-of-Use tariff. Customers that would prefer the Time-of-Use tariff structure are required to have meters installed with automated meter reading capability.

1.4 Resellers servicing the residential market will on application qualify for a conventional residential reseller tariff, depending on their supply structure to the ultimate consumers.

1.5 Mixed use reseller customers will not qualify for the residential reseller tariff unless split metering is implemented to isolate metering of supply to residential end customers (living units) in which case the supply to the residential customers will qualify for the residential reseller tariff.

1.6 The following charges will be payable per month, or part thereof:

Item	Units	Breaker size A	Demand kVA	Consumption block kWh/month	Fixed charge R/month	Demand charge R/kVA	Energy charge c/kWh
Prepaid tariffs Low							
Capacity Charge							
Prepaid 1				0 to 350			272,37
Prepaid 2				351 to 500			333,18
Prepaid 3				>500			413,06
Prepaid tariffs High							
Service charge					70,00		
Capacity Charge					140,00		
Prepaid 1				0 to 350			290,46
Prepaid 2				351 to 500			333,18
Prepaid 3				>500			379,64
Two-part Single and Three Phase Tariffs							
Single phase							
Service charge		60			235,79		
Service charge		80			304,12		
Network charge		60			694,58		
Network charge		80			985,11		
Energy charge				0 to 500			288,27
Energy charge				501 to 1000			330,82
Energy charge				1001 to 2000			355,23
Energy charge				2001 to 3000			374,79
Energy charge				Above 3000			393,19
Three phase							
Service charge		80			304,12		
Network charge		80			1 227,18		
Energy charge				0 to 500			280,76
Energy charge				501 to 1000			322,21
Energy charge				1001 to 2000			345,98
Energy charge				2001 to 3000			365,03
Energy charge				Above 3000			382,94

`		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Residential Conventional resellers' tariffs							
Service charge					305,56		
Network charge					1 232,94		
Energy charge				0 to 350			261,41
Energy charge				351 to 500			299,86
Energy charge				>500			341,68

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Two-part Time of Use Tariffs		**80**					
Three phase							
Service charge					304,12		
Network charge					1 227,18		
Energy charge (Summer: PEAK)							340,42
Energy charge (Summer: STANDARD)							269,30
Energy charge (Summer: OFF-PEAK)							211,86
Energy charge (Winter: PEAK)							783,20
Energy charge (Winter: STANDARD)							320,83
Energy charge (Winter: OFF-PEAK)							226,39

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Two-part Seasonal		**80**					
Service charge					304,12		
Network charge					1 227,18		
Summer Energy charge				0 to 500			267,03
Summer Energy charge				501 to 1000			308,48
Summer Energy charge				1001 to 2000			332,26
Summer Energy charge				2001 to 3000			351,30
Summer Energy charge				Above 3000			369,22
Winter Energy charge				0 to 500			318,57
Winter Energy charge				501 to 1000			360,03
Winter Energy charge				1001 to 2000			383,79
Winter Energy charge				2001 to 3000			395,06
Winter Energy charge				Above 3000			420,77

1.7 Rules applicable to this category:

1.7.1 A consumer whose capacity exceeds 100 kVA, may on application, be charged in accordance with item 4 (Large Consumers).

1.7.2 Customers who had been classified as Residential consumers before 1 July 1999 may retain this classification until such time as their supply is modified or upgraded, or their primary use of electrical energy changes.

1.7.3 If a customer elects to change from the Three-Part Flat to the Three-Part Seasonal tariff, he/she will be obliged to remain on the Three-Part Seasonal tariff for a minimum period of 12 months before he/she may qualify to migrate to another tariff option.

1.7.4 The cost to migrate between tariff options will be determined as reflected in section 6 of this document.

1.7.5 Everyone will be expected to take part in any of City of Johannesburg energy saving initiatives.

1.7.6 All individuals/customers who qualify for the Extended Social Package (ESP) will receive free electricity as approved by Social Development Department.

1.7.7 Customers on the Extended Social Package who are disconnected may not accumulate the allocation of free electricity during the period of disconnection.

1.7.8 A maximum of 150 kWh per month may be allocated as free electricity under the Extended Social Package and will be limited to actual consumption if less than 150 kWh per month is consumed.

1.7.9 Billed customers on the ESP will receive the grant as a credit on their bills, the value of which will equal the monetary value to their allocated free bundle.

1.7.10 Prepaid Residential customers may collect their free electricity allocations from any of the City Power vending stations.

1.7.11 Free allocations that are not claimed in any month will be forfeited and may not be carried over to subsequent months.

1.7.12 Body Corporates of complexes, flats, cluster developments and all other resellers are required to apply to City Power to qualify for the resellers' tariffs.

1.7.13 These parties are also required to provide City Power with an affidavit declaring the number of units in use in the complex, normal consumption tariffs will apply, as per unit in the complex, rather than the tariff that would be deemed appropriate for the complex as an aggregate. The changes will be implemented from the date of approval by City Power.

1.7.14 Free allocations are not redeemable for cash.

1.7.15 The summer rates for the Three-Part Seasonal Tariffs will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

1.7.16 The winter rates for the Three-Part Seasonal Tariffs will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

1.7.17 Prepaid meters will be reset at the beginning of each month for all pre-paying customers. No block categorisation will be done. All customers will buy the initial 500 kWh in the month at the first block tariff and then advance through the blocks to their ultimate consumption for the month.

2. AGRICULTURAL TARIFF

2.1 This tariff shall apply to property, or portions of land zoned for agricultural purposes, and used for agricultural purposes with a maximum demand of 40kVA.

2.2 Any connection for business purposes on a property, or portions of land zoned for agricultural purposes, will be charged as per section 3 or 4.

2.3 The following charges will be payable per month, or part thereof:

		Breaker	Demand	Consumption	Fixed	Demand	Energy
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Agricultural tariffs							
Service charge					916,63		
Network charge					1 232,94		
Energy charge (Summer: September - May)							328,07
Energy charge (Winter: June - August)							379,66

2.4 Rules applicable to this category:

2.4.1 The agricultural tariff may also be applicable in cases where an erf, stand, lot or any other area, or any subdivision thereof, whether owned by a township

developer or not, with or without improvements can, in the opinion of City Power, be connected to the City Power’s mains, regardless of whether electricity is consumed or not.

2.4.2 The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

2.4.3 The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

3. BUSINESS TARIFF

3.1 This tariff shall primarily be applicable to supply consumption capacities not exceeding 100 kVA for purposes other than the purposes specified in item 1 and includes a supply for:

3.1.1 Business purposes.

3.1.2 Industrial purposes.

3.1.3 Nursing homes, clinics and hospitals.

3.1.4 Hotels.

3.1.5 Recreation halls and clubs.

3.1.6 Bed & Breakfast houses.

3.1.7 Educational institutions including schools and registered crèches.

3.1.8 Sporting facilities.

3.1.9 Mixed load of non-Residential and Residential.

3.1.10 Welfare organisations of a commercial nature.

3.1.11 Traffic intersections.

3.1.12 Streetlights and billboards.

3.1.11 Temporary connections.

3.1.12 Consumers not provided for under any other item of this tariff.

3.2 Although business tariffs apply for consumption capacities not exceeding 100 kVA, exceptions can be made to accommodate consumers with greater than 100 kVA capacity, if they cannot be classified as Large Consumers as per section 4.

3.3 Any customer in this tariff category that do not have a special concession as per item 3.2, and who exceed the maximum consumption of 100 kVA, will automatically be converted to the category of Large Consumers as per section 4.

1.1. Resellers servicing the business market will qualify for a conventional tariff, depending on their supply structure to the ultimate consumers.

1.2. The charges payable for the consumption of electricity energy shall be as follows:

		Breaker	Demand	Consumption	Fixed	Demand	Energy
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Business Prepaid/Conventional							
Service charge			< =100		890,45		
Network charge			< =100		853,72		
Energy charge (Summer: September - May)				0 to 500			380,52
Energy charge (Summer: September - May)				501 to 1000			417,67
Energy charge (Summer: September - May)				1001 to 2000			437,99
Energy charge (Summer: September - May)				2001 to 3000			453,96
Energy charge (Summer: September - May)				Above 3000			468,69
Energy charge (Winter: June - August)				0 to 500			398,37
Energy charge (Winter: June - August)				501 to 1000			433,70
Energy charge (Winter: June - August)				1001 to 2000			453,06
Energy charge (Winter: June - August)				2001 to 3000			468,71
Energy charge (Winter: June - August)				Above 3000			482,28

1.3. Rules applicable to this category:

1.3.1. Due to capacity constraints everyone may be expected to take part in any of City of Johannesburg energy saving initiatives.

1.3.2. The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

1.3.3. The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

1.3.4. If a customer in this category would request for a transfer to another tariff option, the customer should remain in that new tariff structure for a minimum period of 12 months before he/she will qualify to migrate to another tariff.

1.3.5. The cost of migration between tariffs will be determined as per section 6.

1.3.6. Property owners and all other resellers are required to apply to City Power to qualify for the resellers' tariffs. These parties are also required to provide City Power with an affidavit declaring the number of units in use in the complex, normal consumption tariffs will apply, as per unit in the complex, rather than the tariff that would be deemed appropriate for the complex as an aggregate. The changes will be implemented from the date of approval by City Power.

		Breaker	Demand	Consumption	Fixed	Demand	Energy
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Conventional Business Resellers' Tariffs		**150**					
Service charge					916,63		
Network charge					878,85		
Energy charge (Summer: September - May)				0 to 500			342,47
Energy charge (Summer: September - May)				501 to 1000			375,90
Energy charge (Summer: September - May)				1001 to 2000			394,19
Energy charge (Summer: September - May)				2001 to 3000			408,56
Energy charge (Summer: September - May)				Above 3000			421,82
Energy charge (Winter: June - August)				0 to 500			358,53
Energy charge (Winter: June - August)				501 to 1000			390,33
Energy charge (Winter: June - August)				1001 to 2000			407,75
Energy charge (Winter: June - August)				2001 to 3000			421,84
Energy charge (Winter: June - August)				Above 3000			434,05
Traffic intersections							536,02
Streetlights and billboards per luminaire							600,90

4. LARGE CONSUMERS

a. This tariff shall be applicable to Business consumers with supply capacities exceeding 100 kVA and shall, on application, be available to all qualifying consumers with supply exceeding 100 kVA.

b. Subject to the provision of clauses (4.3) and (4,4) below, consumption of electricity shall be charged as follows:

c. Consumption of electricity shall be charged as follows:

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Three Part Tariff: LPU - low voltage							
Service charge					1 527,71		
Network charge					2 332,96		
Demand charge (Summer: September - May)						461,22	
Demand charge (Winter: June - August)						461,22	
Energy charge (Summer: September - May)							284,96
Energy charge (Winter: June - August)							333,79
Three Part Tariff: LPU - medium voltage							
Service charge					1 833,23		
Network charge					9 899,66		
Demand charge (Summer: September - May)						431,11	
Demand charge (Winter: June - August)						431,11	
Energy charge (Summer: September - May)							266,01
Energy charge (Winter: June - August)							314,85
Large consumer tariffs							
Reactive energy	(c/kVARh)						46,25

Minimum Demand Charge Determination.

4.3.1 The minimum demand charge payable monthly in terms of this tariff shall be calculated using the greater of the following:

4.3.1.1 The measured demand, or;

4.3.1.2 A demand of 70 kVA, or;

4.3.1.3 A demand based on the 80% average of the three highest demands recorded over the preceding 12 months with effect from 1 July 2021.

4.4 Rules applicable to this item:

4.4.1 Consumers whose power factor is below 0, 96 will be billed for reactive energy supplied in excess of 30% (0,96PF) of total kWh recorded during the entire billing period.

4.4.3 Customers with supply agreements for a demand tariff, originally concluded before 1 July 1999, and a demand of less than 100 kVA may, until further notice, continue to be charged on this tariff.

4.4.4 Voltage categories will be applied as follows:

4.4.4.1 Low Voltage: ≤ 1000 V

4.4.4.2 Medium Voltage: > 1000 V and ≤ 33 000 V

4.4.4.3 High Voltage: > 33 000 V

4.4.5 The summer rate will be applicable from September to May - both months inclusive. This amounts to a 9-month period per annum.

4.4.6 The winter rate will be applicable from June to August - both months inclusive. This amounts to a 3-month period per annum.

5. INDUSTRIAL TIME-OF-USE (TOU) TARIFF

5.1 This tariff is available, provided customers meet the qualifying criteria for the industrial TOU tariff as set by City Power.

5.2 The tariff is suitable for Large Consumers who elect to reduce their demand during peak and standard periods and who can reallocate all or part of their load-by-load management and load shifting capability, as well as other qualifying criteria as may be set by City Power,

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Three Part TOU Tariff- low voltage							
Service charge					2 444,32		
Network charge					2 185,32		
Demand charge (Summer: September - May)						461,28	
Demand charge (Winter: June - August)						461,28	
Energy charge (Summer: PEAK)							322,00
Energy charge (Summer: STANDARD)							242,42
Energy charge (Summer: OFF-PEAK)							186,35
Energy charge (Winter: PEAK)							766,24
Energy charge (Winter: STANDARD)							292,56
Energy charge (Winter: OFF-PEAK)							200,44
Three Part TOU Tariff- medium voltage							
Service charge					3 360,96		
Network charge					9 347,51		
Demand charge (Summer: September - May)						431,11	
Demand charge (Winter: June - August)						431,11	
Energy charge (Summer: PEAK)							322,00
Energy charge (Summer: STANDARD)							242,42
Energy charge (Summer: OFF-PEAK)							186,35
Energy charge (Winter: PEAK)							766,24
Energy charge (Winter: STANDARD)							292,56
Energy charge (Winter: OFF-PEAK)							200,44
Three Part TOU Tariff- high voltage							
Service charge					42 915,09		
Network charge					43 848,71		
Demand charge (Summer: September - May)						400,93	
Demand charge (Winter: June - August)						400,93	
Energy charge (Summer: PEAK)							322,00
Energy charge (Summer: STANDARD)							242,42
Energy charge (Summer: OFF-PEAK)							186,35
Energy charge (Winter: PEAK)							766,24
Energy charge (Winter: STANDARD)							292,56
Energy charge (Winter: OFF-PEAK)							200,44
Large consumer tariffs							
Reactive energy	(c/kVARh)						46,25

Minimum Demand Charge Determination.

5.3.1 The minimum demand charge payable monthly in terms of this tariff shall be calculated using the greater of the following:

5.3.1.1 The measured demand, or.

5.3.1.2 A demand of 70 kVA, or.

5.3.1.3 A demand based on the 80% average of the three highest demands recorded over the preceding 12 months with effect from 1 July 2021.

5.4 Rules applicable to this item:

5.4.1 Consumers whose power factor is below 0.96 will be billed for reactive energy supplied more than 30% (0,96PF) of total kWh recorded during the entire billing period.

5.4.2 Customers with supply agreements for a demand tariff, originally concluded before 1 July 1999, and a demand of less than 100 kVA may, until further notice, continue to be charged on this tariff.

5.4.3 This tariff shall be applicable to Business consumers with supply capacities exceeding 100 kVA and shall, on application, be available to all qualifying consumers with supply exceeding 100 kVA.

5.4.6 All tariff changes will be on request and will only be affected after the necessary approval has been granted to qualifying applicants only.

5.4.7 The TOU periods are defined as follows:

5.4.7.1 Weekdays:

5.4.7.1.1 Peak:07h00-10h00 and 18h00-20h00

5.4.7.1.2 Standard: 06h00-7h00, 10h00-18h00 and 20h00-22h00

5.4.7.1.3 Off-Peak: 22h00-06h00

5.4.7.1.4 Saturdays & Public Holidays:

5.4.7.1.4.1 Peak: None

5.4.7.1.4.2 Standard: 07h00-12h00 and 18h00-20h0

5.4.7.1.4.3 Off-Peak: 12h00-18h00 and 20h00-07h00

5.4.7.1.5 Sundays:

5.4.7.1.5.1.1 Standard:17h00-19h00

5.4.7.1.5.2 Off-Peak: 19h00-17h00

6 EMBEDDED GENERATION TARIFF

`		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	**Units**	A	kVA	kWh/month	R/month	R/kVA	c/kWh
Three Part TOU Tariff- low voltage							
Residential Embedded Generator							124,60
Business and LPU Embeded Generator (<=1MW)							103,26

EMBEDDED GENERATOR MINIMUM CONDITIONS

- In terms of the provision of the Electricity Regulation Act, (Act 4 of 2006) (ERA) generation of electricity is a licensed activity, unless exempted by the Minister of Energy. The approved tariffs are therefore subjected to the provisions of the ERA and are otherwise interim/pilot.

- This tariff will only apply to customers that are net consumers at City Power and who have invested in embedded generation capacity, are grid-tied (and comply with all the regulations regarding grid connection).

- That the embedded generator is required to register with City Power and the equipment used must comply with the technical standards required by City Power.

- All Large Power Users and Business customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power will have to be on a conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to a conventional tariff structure.

- All residential customers who would be willing to invest in embedded generation with the purpose of supplementing their electricity supply from City Power, will have to be on a time-of-use conventional tariff structure. If they are currently on a prepaid structure, they will be required to migrate to the time-of-use conventional tariff structure.

- Embedded generators that are at any time capable of feeding energy back into the grid will require meters with bidirectional metering capability.

- All parties that would invest in generating electricity capacity and who would elect to only feed into the grid (and never draw from the grid) will be treated as an additional supplier under a negotiated power purchase agreement.

- Embedded generation tariff is only applicable to maximum generation capacity of 1MW

annexure E: SERVICE ConnECTION And **MISCELLANEOUS** charges

Conversion between conventional credit meter and prepaid meter. For all new domestic and non-domestic supplies - ≤ 56 kVA @ 230V or 400V AC					
1	City power will provide and install the requested type of meter and/ or do an on site Meter Reading and Firm Ware Upgrade of a smart meter for connections up to 56kVA. The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary City power will replace the existing meter/s in the existing meter box on the stand/Erf boundary using the existing service cable				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
1a	1 Phase <=80 Amp (Existing meter box on boundary using existing cable and or an "On site Special Meter Reading and Firm Ware Upgrade for Single Phase meter)	R 1 425,00	R 0,00	R 1 425,00	R 1 638,75
1b	3 Phase <=80 Amp (Existing meter box on boundary but using existing cable and or an On site Special Meter Reading and Firm Ware Upgrade for Three Phase meter)	R 2 560,00	R 0,00	R 2 560,00	R 2 944,00

For all new domestic and non-domestic supplies Up to 56 kVA @ 230V or 400V AC Pre-Paid or Conventional Meter					
2	City Power will install a new domestic or non-domestic supply and provide and install a pre-paid power line split meter or a conventional credit kWh meter in the customer's meter box via a new service cable from City Power's distribution point The customer is to provide and install all the low voltage equipment and a meter box on the stand boundary with street frontage				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
2a	1 Phase <=80 Amp (New meter box and new cable to be provided on the boundary)	R 9 250,00	R 0,00	R 9 250,00	R 10 637,50
	3 Phase <= 80 Amp (New meter box and new cable to be provided on the boundary)	R 24 500,00	R 61 780,68	R 86 280,68	R 99 222,79

For all new domestic and non-domestic supplies (Developer installed reticulation) Up to 56 kVA @ 230V or 400V AC Pre-Paid or Conventional Meter					
2 cont.	Where the Developer has installed the service cable from City Power's distribution point to accommodate the capacity of the new domestic or non-domestic supply, (in specified areas only) The customer is to provide and install all internal low voltage equipment and the Communal Meter Kiosk on the stand/Erf boundary with street frontage City Power will be provide and install A Split Prepaid meter or conventional credit meter in the communal meter receptacle on the Stand/Erf boundary				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
2b	1 Phase <=80 Amp (New meter box to be provided on the boundary)_ On application to planning	R 3 450,00	R 0,00	R 3 450,00	R 3 967,50
	3 Phase <= 80 Amp (New meter box to be provided on the boundary) On application to planning	R 7 850,00	R 0,00	R 7 850,00	R 9 027,50

Annexure E……*continue 2*

New prepaid domestic supplies for electrification projects. Prepaid Service Connection 12 kVA @ 230V AC					
item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
2c	New 50 Amp Prepaid supplies (infrastructure / Meter and connection fee subsidised by DME / USDG funds)	R 825,00	R 0,00	R 825,00	R 948,75

Increase the capacity of a small power user service connection Up to 56 kVA @ 230V or 400V AC					
3	Increase in capacity- Change of the Main Miniature Circuit Breaker size (MCB) The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
3a	1 Phase 60A to 80 Amp change MCB only (Existing meter box & cable on boundary)	R 1 800,00	R 6 178,07	R 7 978,07	R 9 174,78
	1 Phase 60A to 80 Amp (New meter box to be provided on the boundary in line with the existing service cable i.e. New Point of Entry)	R 4 400,00	R 6 178,07	R 10 578,07	R 12 164,78
	1 Phase 60A to 80 Amp (New meter box to be provided on the boundary that requires a new service cable)	R 9 250,00	R 6 178,07	R 15 428,07	R 17 742,28
	1Phase 60A or 80A to 3 Phase 80 A (New meter box on the boundary)	R 24 500,00	R 61 780,68	R 86 280,68	R 99 222,79
3b	3 Phase 60A to 80 Amp change MCB only (Existing meter box on boundary)	R 3 450,00	R 18 534,20	R 21 984,20	R 25 281,84
	3 Phase 60A to 80 Amp (New meter box to be provided on the boundary in line with the existing service cable i.e. New Point of Entry)	R 11 700,00	R 18 534,20	R 30 234,20	R 34 769,34
	3 Phase 60A to 80 Amp (New meter box to be provided on the boundary that requires a new service cable)	R 24 500,00	R 18 534,20	R 43 034,20	R 49 489,34

Reduction of the capacity of a small power user service connection Up to 56 kVA @ 230V or 400V AC					
3 cont	Reduction of Supply from 56 kVA @ 400V AC to 18 kVA or 230V AC : Change of number of phases from Three (3) Phase to Single Phase (1) <= 80 Amp The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary				
Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
3c	1 Phase <=80 Amp (Change the MCB only, in the existing meter box on boundary)	R 1 800,00	R 0,00	R 1 800,00	R 2 070,00
	1 Phase <=80 Amp (New meter box to be provided on the boundary in line with the existing service cable)	R 4 400,00	R 0,00	R 4 400,00	R 5 060,00
	1 Phase <=80 Amp (New meter box to be provided on the boundary that requires a new service cable)	R 9 250,00	R 0,00	R 9 250,00	R 10 637,50

Annexure E……*continue 3*

New point of entry for a small power user service connection

Up to 56 kVA @ 230V or 400V AC

4 New Point of entry, where the applicant has installed a new meter box on the stand/Erf boundary as well as all the internal low voltage equipment.

City power will relocate the existing meter/s or replace them with a similar meter/s in the New meter box on the stand/Erf boundary via the existing or new service cable

Item	Size	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
4a	1 Phase <=80 Amp (New meter box on boundary via the existing cable))	R 4 400,00	R 0,00	R 4 400,00	R 5 060,00
4b	3 Phase <=80 Amp (New meter box to be provided on the boundary via the existing cable)	R 11 700,00	R 0,00	R 11 075,00	R 12 736,25

Low voltage large power user service connections (LV LPU)

From 70 kVA to 1 000 kVA @ 400V AC

5 These Service Connection Fees Are For Proclaimed Townships Only.

LV LPU Service Connections between 70 kVA and 1000 kVA @ 400V AC - On application to City Power's Service Connection Department

Note:#1a_ The maximum network capacity fee or the lesser of the difference between the applied capacity less the entitled (Zoned) capacity at the low voltage network rate is payable to cover the capital cost of the additional spare capacity that has been applied for

Note:#1b_ The minimum network capacity fee for Res 1 developments will be limited to a summated ADMD of 5kVA/1000 and a notified demand of a maximum of 17.5kVA per connection, unless a to the registration of a "Servitude of Restraint" limiting the capacity of the proposed individual portions of the development

Item	Size	Non refundable Design fee	Connection fee	Maximum network capacity fee	Total connection fee	Inc. VAT
5a	70 kVA	R 33 000,00	R 280 000,00	R 344 330,14	R 624 330,14	R 717 979,67
	105kVA	R 33 000,00	R 355 000,00	R 516 495,22	R 871 495,22	R 1 002 219,50
	140kVA	R 33 000,00	R 410 000,00	R 688 660,29	R 1 098 660,29	R 1 263 459,33
	175kVA	R 33 000,00	R 465 000,00	R 860 825,36	R 1 325 825,36	R 1 524 699,16
	210kVA	R 33 000,00	R 585 000,00	R 1 032 990,43	R 1 617 990,43	R 1 860 689,00
5b	315kVA	R 33 000,00	R 850 000,00	R 1 549 485,65	R 2 399 485,65	R 2 759 408,49
	400 kVA	R 33 000,00	R 1 000 000,00	R 1 967 600,82	R 2 967 600,82	R 3 412 740,94
	500kVA	R 33 000,00	R 1 075 000,00	R 2 459 501,03	R 3 534 501,03	R 4 064 676,18
	630kVA	R 33 000,00	R 1 180 000,00	R 3 098 971,29	R 4 278 971,29	R 4 920 816,99
	1000kVA	R 33 000,00	R 1 650 000,00	R 4 919 002,05	R 6 569 002,05	R 7 554 352,36

All new large power user- low voltage supplies. > 56kVA in proclaimed townships where the developer has provided the miniature substations as part of the township reticulation infrastructure to the designed capacity

	Size	Non refundable Design fee	Connection fee	Note:#1_ Network capacity fee	Total Service Connection fee
5c	LV LPU 70 kVA - 1000 kVA @ 400 V AC	R 18 500,00	On application -Actual Fee (min fee as per detail design fee)	On application -	On application -Actual Fee(min fee as per detail design fee)

Annexure E……*continue 4*

Medium voltage large power user service connections (MV LPU) ≥ 800 kVA @ 11 000 V / 6 600 V AC						
6	These Service Connection Fees Are For Proclaimed Townships Only. LV LPU Service Connections between 70 kVA and 1000 kVA @ 400V AC - On application to City Power's Service Connection Department City Power will provide and install a bulk metering kiosk on the stand/Erf boundary for service connections less than 2500 kVA					
	Note:#1a_ The maximum network capacity fee or the lesser of the difference between the applied capacity less the entitled (Zoned) capacity at the medium voltage network rate is payable to cover the capital cost of the additional spare capacity that has been applied for Note:#1b_ The minimum network capacity fee for Res 1 developments will be limited to a summated ADMD of 5kVA/1000 units and a notified demand of a maximum of 17.5kVA per Connection, unless there is a "Servitude of Restraint" limiting the capacity of the proposed individual portions of the development					
Item	Size	Non refundable Design fee	Connection fee	Maximum network capacity fee	Total connection fee Excl. VAT	Total connection fee Inc. VAT
6a	800 kVA	R 33 000,00	R 870 000,00	R 3 935 201,64	R 4 805 201,64	R 5 525 981,89
	1000 kVA	R 33 000,00	R 905 000,00	R 4 919 002,05	R 5 824 002,05	R 6 697 602,36
	1200 kVA	R 33 000,00	R 1 030 000,00	R 5 902 802,46	R 6 932 802,46	R 7 972 722,83
	1500 kVA	R 33 000,00	R 1 150 000,00	R 7 378 503,08	R 8 528 503,08	R 9 807 778,54
	2000 kVA	R 33 000,00	R 1 450 000,00	R 9 838 004,10	R 11 288 004,10	R 12 981 204,72
	2500 kVA	R 33 000,00	R 1 700 000,00	R 12 297 505,13	R 13 997 505,13	R 16 097 130,89
6b	All new MV LPU service connections with a capacity greater than 2500 kVA	R 33 000,00	On application -Actual Fee (min fee as per detail design fee)	Fee at point of connection x difference between capacity applied for and entitlement	On application -Actual Fee (min fee as per detail design fee)	On application -Actual Fee (min fee as per detail design fee)

All new medium voltage large power users connections ≥ 800kVA @ 11 000V or 6 600V AC in proclaimed townships ,where the developer has installed the appropriate reticulation when the services for the township were installed and it catered for the maximum zoned capacity					
Item	Size	Non refundable Design fee	Connection fee	Note:#1_ Network capacity fee	Total Service Connection fee
6c	MV LPU ≥ 800 kVA @ 11000V or 6600V AC	R 18 500,00	On application -Actual Fee (min fee as per detail design fee)	Fee at point of connection x difference between capacity applied for and entitlement	On application -Actual Fee(min fee as per detail design fee)

All Connections In Areas Zoned Agricultural Holdings, additional service connections to Erven e.g. Mobile cellular towers and connections in the road reserve					
Note:#3_ The Maximum Network capacity fee or the lesser of the difference of the Applied capacity less the entitled (Zoned) capacity at is payable to cover the Capital cost of the additional Spare capacity Applied for					
Item	Description	Enquiry fees	Connection fee	Maximum network capacity fee	Total connection fee
7a	≤ 56 kVA - All connections in areas zoned agricultural holdings, or service connections in the road reserve.	No Charge	On application -(Greater of costs as per item 2 or actual cost)	On application	On application -(Greater of costs as per item 2 or actual cost)
7b	≥ 56 kVA All connections in area zoned agricultural holdings with additional consent uses	R 33 000,00	On application -(Greater of costs as per item 5 or actual cost)	On application	On application -(Greater of costs as per item 5 or actual cost)

Annexure E……*continue 5*

Engineering Study Fees				
8	Grid Impact studies for small scale embedded generation and / wheeling, based on the capacity of generation plant to be installed (per investigation) City Power may request a Grid Connection study to be undertaken depending on the size of the generation plant and the network at the point of connection (per investigation)			
Item	Voltage At Point Of Connection	Capacity Of Generation Plant	Study fee	Inc. VAT
8a	230 / 400V	0 - 350 kVA - No Study Required	No Charge	No Charge
	400 V	0 - 350 kVA @ 400 V AC	R 5 550,00	R 6 382,50
	400 V	351 kVA - 1000 kVA	R 5 550,00	R 6 382,50
	6 600 / 11 000 / 33000 V	351 kVA - 1000 kVA	R 23 500,00	R 27 025,00
	6 600 / 11000 / 33 000 V	1000 kVA-5000 kVA	R 32 000,00	R 36 800,00
	6 600 / 11 000/ 33 000 V	> 5000 kVA	R 57 500,00	R 66 125,00
Item	Voltage At Point Of Connection	Capacity Of Generation Plant	Grid Connection Study	Inc. VAT
8b	400 V	0 - 350 kVA @ 400 V AC	R 16 900,00	R 19 435,00
	400 V	351 kVA - 1000 kVA	R 16 900,00	R 19 435,00
	6 600 / 11 000 / 33000 V	351 kVA - 1000 kVA	R 85 000,00	R 97 750,00
	6 600 / 11000 / 33 000 V	1000 kVA-5000 kVA	R 85 000,00	R 97 750,00
	6 600 / 11 000/ 33 000 V	> 5000 kVA	R 85 000,00	R 97 750,00

Contribution towards the Shared Electrical Engineering Services

In terms of the Spatial Planning And Land Use Management Act (Act 16 of 2013) and any other relevant town planning and land use management legislation.
The applicant will be required to contribute towards the capital costs for the establishment of the "Shared" external electrical services up to the point of common coupling, that will required to service the affected land parcel, as a result of a rezoning amendment scheme applications, the establishment of new townships or any other relevant town planning application.

The contribution will be dependent on the required capacity and the point of common coupling to the Shared services as outlined in the table below

Contribution towards the Shared External Electrical Engineering Services		
Point of Common Coupling to the Shared Electrical Engineering Services	Supply capacity at the Point of Common Coupling	Rate of contribution R/kVA
In feed Point	>150MVA @88kV	R 866,11
HV 132 / 88kV Transmission Line	>18,0MVA	R 2 119,73
HV 132 / 88 kV Primary Substation	6,000 MVA < x < 18,000MVA	R 2 119,73
MV 6.6 / 11kV Satellite Substation	2,500 MVA < x < 6,000 MVA	R 3 705,25
MV 6.6 / 11kV Distributer Ring	56 kVA < x < 2,500 kVA	R 4 919,00
Low Voltage SDB/CMK	0 kVA < x < 56 kVA	R 6 178,07

ANNEXURE F: GENERAL MISCELLANEOUS SERVICES FEES

City Of Johannesburg
Schedule Of Tariffs For The Period July 2026 - June 2027

In terms of Sections 17(3)(a)(ii) and 22(a)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21(1) and (3), 21A and 75A(3) and (4) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), amended its Tariff of Charges for Electricity Services with effect from 1 July 2026

GENERAL MISCELLANEOUS SERVICES FEES

	Type of service (Requested by or caused by the customer)	Amount	Amount inc VAT
1,00	Request for Statement (per Statement) or reprint of Pre Paid voucher units	R 44,78	R 51,50
1,01	Replacement of the lost Meter Customer meter card	R 64,00	R 73,60
1,02	Replacement of the faulty Meter Customer Interface Unit or keypad- due to negligence	R 608,04	R 699,25
1,03	On site Special Meter Reading of a Non programmable 80A Single phase Meter	R 672,04	R 772,85
1,04	On site Special Meter Reading of a Programmable 80A Single Phase Meter	R 1 098,70	R 1 263,51
1,05	Tariff Change from Three-Part Seasonal Tariff to Three-Part Flat Tariff or vice versa charge - no meter change or meter reading required	R 362,61	R 417,00
1,06	Tariff Change from Domestic Tariff to Domestic Time of Use (TOU) Tariff include on site Special meter Reading (Smart Meter suitable)	R 658,00	R 756,70
1,07	Tariff Change from Domestic Tariff to Domestic Time of Use (TOU) Tariff include on site Special meter Reading (Require a Meter Change)	R 1 268,00	R 1 458,20
1,08	Tarfiff Change From Domestic / Business To Domestic / Business Reseller Tariff	R 2 369,00	R 2 724,35
1,09	For testing the accuracy of a 80A meter:	R 674,52	R 775,70
1,10	For Testing the accuracy of a meter for a supply > 70 kVA:	R 3 872,17	R 4 453,00
1,11	On site Special Meter Reading and Firm Ware Upgrade for Single Phase SMART METER up to 17.5kVA	R 1 056,00	R 1 214,40
1,12	On site Special Meter Reading and Firm Ware Upgrade for Three Phase SMART METER up to 56kVA	R 1 621,30	R 1 864,50
1,13	Contractor’s visit: Customer side not ready for connection ..	R 1 322,74	R 1 521,15
1,14	For each attendance as a result of a complaint of loss of supply caused by the consumer’s own electrical installation.	R 684,78	R 787,50
1,15	Administration fee for Energy Wheeling Agreements	R 6 982,62	R 8 030,01
1,16	*Tampering with load management equipment and or bypassing of the equipment (single dwelling)*	*R 4 768,30*	*R 5 483,55*
1,17	*Tampering with load management equipment and or bypassing of the equipment (Multiple dwelling - Rate per dwelling)*	*R 4 768,30*	*R 5 483,55*

Annexure F……. *continue 1*

City Of Johannesburg Schedule Of Tariffs For The Period July 2026 - June 2027			
In terms of Sections 17(3)(a)(ii) and 22(a)(i) and (ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21(1) and (3), 21A and 75A(3) and (4) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, it is hereby notified that the City of Johannesburg has, in terms of Sections 11(3)(i) and 75A(1) and (2) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, read with Section 24(2)(c)(ii) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), amended its Tariff of Charges for Electricity Services with effect from 1 July 2026			
GENERAL MISCELLANEOUS SERVICES FEES			
	Type of service (Requested by or caused by the customer)	**Amount**	**Amount inc VAT**
1,18	*Warning Notice of the Impending Disconnection of supply less than 56 KVA-Due to charges in arrears_ (no change to meter & MCB) (Pre Termination letter)*	*R 574,02*	*R 660,12*
1,19	*COJ only Disconnection or isolation of supply less than 56 kVA (Single Phase) only --Due to charges in arrears_ (no change to meter & MCB)*	*R 1 090,71*	*R 1 254,32*
1,20	*COJ only Disconnection or isolation of supply equal to 56 kVA (Three Phases) only --Due to charges in arrears_ (no change to meter & MCB) New*	*R 3 272,13*	*R 3 762,95*
1,21	*COJ only Re-connection of supply less than 56 kVA only-Due to charges in arrears_ (no change to meter & MCBJ) .*	*R 1 092,96*	*R 1 256,90*
1,22	*COJ only Re-connection of supply equal to 56 kVA only-Due to charges in arrears_ (no change to meter & MCB) .*	*R 3 275,00*	*R 3 766,25*
1,23	*COJ only Re-connection of supply greater than 56 kVA up to 100kVA-Due to charges in arrears with one register_ (no change to meter & MCB) .*	*R 6 278,00*	*R 7 219,70*
1,24	*Re-connection of supply less up to 17 kVA only--Due to illegal connection, tampering or bypassing of the energy meter or its supply. (no change to meter & MCB)*	*R 7 896,37*	*R 9 080,83*
1,25	*Re-connection of supply up to 56 kVA only--Due to illegal connection, tampering or bypassing of the energy meter or its supply. (no change to meter & MCB)*	*R 20 587,16*	*R 23 675,23*
1,26	*Re-connection of supply greater than 56 kVA only--Due to illegal connection, tampering or bypassing of the energy meter or its supply. (no change to meter & MCB) per ampere above 100 amperes up to 100kVA (SLV)*	*R 97,00*	*R 111,55*
1,27	*Replacing a pole any excluding light fitting*	*R 3 733,57*	*R 4 293,61*
1,28	*Replacing of light fitting including bulb*	*R 2 133,46*	*R 2 453,48*
1,29	*LV Service Cable Feeding Residential Property (16mm)*	*R 117,27*	*R 134,86*

Annexure F……. *continue 2*

OTHER MISCELLANEOUS SERVICES FEES FOR SPLV AND LARGE POWER USERS			
	Type of service (Requested by or caused by the customer)	**Amount**	**Amount Inc. VAT**
2,00	On site Special Meter Reading and Firm Ware Upgrade for SMART METER	**R 1 976,13**	**R 2 272,54**
2,01	Tariff Change from Business to Demand Tariff: Special reading of a Programmable AMR Meter (Service connection suitable)	**R 1 975,14**	**R 2 271,41**
2,02	Tariff Change from Demand Tariff to Demand Time of Use (TOU) Tariff include Special meter Reading (Smart Meter suitable)	**R 1 979,96**	**R 2 276,95**
2,03	Tariff Change from Demand Tariff to Demand Time of Use (TOU) Tariff include Special meter Reading (Require a Meter Change)	**R 3 178,87**	**R 3 655,70**
2,04	For each subsequent testing of a consumer's main low voltage circuit breaker	**R 1 269,39**	**R 1 459,80**
2,05	Tariff Change from Demand Tariff to Business Tariff the Service Connection Requires to be Downgrade to 150A	**Actual Fee less min fee of the detail design fee of R12 828. 65 (excl. VAT)**	
2,06	Disconnection or isolation for all SPLV & MV supply	**R 7 008,44**	**R 8 059,71**
2,07	Re-connection of supply for all SPLV & MV supply	**R 7 008,44**	**R 8 059,71**
2,08	For any work carried out by City Power for the benefit of and at the request of the applicant	**R 14 016,87**	**R 16 119,40**
2,09	Relocation or the Removal of supply equipment	**Actual Fee less min fee of the detail design fee of R12 828. 65 (excl. VAT)**	
2,10	After normal business hours surcharge	***Twice normal fee***	***Twice normal fee plus VAT***

Annexure F……. *continue 3*

OTHER MISCELLANEOUS SERVICES FEES FOR EVENTS			
	Type of service (Requested by or caused by the customer)	**Amount**	**Amount Inc. VAT**
3.00	Generator hired for Standby only not running	**Its per quotation per generator size**	
3.01	Generator hired for Standby but it is running all the time	**Its per quotation per generator size including Diesel**	
3.02	VOC Resources during Sports excluding technical team per event (during weekday including Saturday)	**R 1 398,73**	**R 1 608,54**
3.03	VOC Resources during Sports excluding technical team per event (Sunday and Public Holidays)	**R 2 797,27**	**R 3 216,86**
3.04	VOC Resources during Sports excluding technical team per event (None City Power area of supply during weekday including Saturday)	**R 996,93**	**R 1 146,47**
3.05	VOC Resources during Sports excluding technical team per event (None City Power area of supply Sunday and Public Holiday)	**R 1 449,40**	**R 1 666,81**
3.06	Technical Team Resources during Sports per event per team of two (during the week including Saturday)	**R 1 792,22**	**R 2 061,05**
3.07	Technical Team Resources during Sports per event per team of two (Sunday and Public Holiday)	**R 3 584,44**	**R 4 122,11**
3.08	VOC Resources during Sports excluding technical team per hour (during weekday including Saturday)	**R 244,02**	**R 280,62**
3.09	VOC Resources during Sports excluding technical team per hour (Sunday and Public Holidays)	**R 488,04**	**R 561,25**
3.10	For each subsequent testing of a consumer's main low voltage circuit breaker	**R 1 300,52**	**R 1 495,60**
3.11	Assisting to any plugs and light fittings for any events per event	**Its per quotation according to number of plugs and lighting**	

End

Overall impact of tariff increases on households

The following table shows the overall expected impact of the proposed tariff increases on various households.

Table SA14: Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1									
Rates and services charges:										
Property rates		251.39	293.03	304.17	318.17	318.17	3.6%	329.63	340.18	351.07
Electricity: Basic levy		717.92	825.38	930.37	930.37	930.37	–	930.37	1 011.87	1 068.54
Electricity: Consumption		1 883.25	2 165.15	2 440.55	2 839.60	2 839.60	9.0%	3 095.45	3 366.61	3 555.14
Water: DSM levy		31.08	33.97	36.59	65.08	65.08	65.6%	107.74	114.85	122.43
Water: Consumption		849.22	928.24	999.74	1 162.14	1 162.14	15.5%	1 341.97	1 430.56	1 524.88
Sanitation		520.38	568.78	612.58	697.73	697.73	11.0%	774.48	825.60	880.09
Refuse removal		204.00	218.00	231.00	246.00	246.00	6.1%	261.00	278.23	296.31
Other						–				
sub-total		**4 457.24**	**5 032.55**	**5 555.00**	**6 259.09**	**6 259.09**	**9.3%**	**6 840.64**	**7 367.90**	**7 798.46**
VAT on Services		630.88	710.93	787.62	891.14	891.14	9.6%	976.65	1 054.16	1 117.11
Total large household bill:		**5 088.12**	**5 743.48**	**6 342.62**	**7 150.23**	**7 150.23**	**9.3%**	**7 817.29**	**8 422.06**	**8 915.57**
% increase/-decrease		**–**	**12.9%**	**10.4%**	**12.7%**	**12.7%**		**9.3%**	**7.7%**	**5.9%**
Monthly Account for Household - 'Affordable Range'	2									
Rates and services charges:										
Property rates		107.74	146.52	152.08	159.08	159.08	3.6%	164.82	170.09	175.53
Electricity: Basic levy		717.92	825.38	930.37	930.37	930.37	–	930.37	1 011.87	1 068.54
Electricity: Consumption		876.90	1 008.15	1 136.40	1 322.20	1 322.20	9.0%	1 441.35	1 567.61	1 655.40
Water: DSM levy		31.08	33.97	36.59	65.08	65.08	65.6%	107.74	114.85	122.43
Water: Consumption		593.09	648.27	698.20	795.26	795.26	12.5%	894.68	953.76	1 016.65
Sanitation		267.32	292.18	314.68	358.42	358.42	11.0%	397.85	424.10	452.09
Refuse removal		154.00	165.00	175.00	187.00	187.00	6.4%	199.00	212.13	225.92
Other						–				
sub-total		**2 748.05**	**3 119.47**	**3 443.32**	**3 817.41**	**3 817.41**	**8.3%**	**4 135.81**	**4 454.41**	**4 716.56**
VAT on Services		396.05	445.94	493.69	548.75	548.75	8.5%	595.65	642.65	681.15
Total small household bill:		**3 144.10**	**3 565.41**	**3 937.01**	**4 366.16**	**4 366.16**	**8.4%**	**4 731.46**	**5 097.06**	**5 397.71**
% increase/-decrease		**–**	**13.4%**	**10.4%**	**10.9%**	**10.9%**		**8.4%**	**7.7%**	**5.9%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3									
Rates and services charges:										
Property rates										
Electricity: Basic levy										
Electricity: Consumption		438.45	504.08	568.20	661.10	661.10	9.0%	720.68	783.81	827.70
Water: DSM levy			33.97	36.59	65.08	65.08	65.6%	107.74	114.85	122.43
Water: Consumption		368.04	402.27	433.25	493.46	493.46	12.5%	555.13	591.81	630.85
Sanitation										
Refuse removal										
Other										
sub-total		**806.49**	**940.32**	**1 038.04**	**1 219.64**	**1 219.64**	**13.4%**	**1 383.55**	**1 490.47**	**1 580.98**
VAT on Services		120.97	141.05	155.71	182.95	182.95	13.4%	207.53	223.57	237.15
Total small household bill:		**927.46**	**1 081.37**	**1 193.75**	**1 402.59**	**1 402.59**	**13.4%**	**1 591.08**	**1 714.04**	**1 818.13**
% increase/-decrease		**–**	**16.6%**	**10.4%**	**17.5%**	**17.5%**		**13.4%**	**7.7%**	**6.1%**

References

1. *Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water*
2. *Use as basis property value of R500 000, 500 kWh electricity and 25kl water*
3. *Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)*
4. *Note this is for a SINGLE household.*

Free Basic Services: Basic Social Services Package

The City’s Expanded Social Package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the City’s Expanded Social Package Policy. The Policy will be reviewed to ensure that it is aligned to national government policies supporting indigent customers, and better profile the programs of the City as they relate to poverty reduction, and social support. About 124 479 households are currently registered and the number is expected to increase to around 195 000 over the medium term.

Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

COUNCIL RESOLUTIONS

OPERATING BUDGET

IT IS RECOMMENDED

1. That the consolidated operating revenue of R90.4 billion, operating expenditure of R88.3 billion, taxation of R24 million and capital grants and contributions of R5 billion for the City of Johannesburg for the financial year 2026/27, and the indicatives for the projected medium-term period 2027/28 to 2028/29 be approved as set out in the following attachments:

   1.1 The consolidated operating budget for the City, Core Administration and Municipal Entities as reflected in Annexure A, B and C.

   1.2 The operating revenue and expenditure budget by vote for the city as reflected in Annexure D.

2. That the subsidies payable by Core Administration to the following Municipal Entities be approved: –

Municipal Entity	Original Budget 2025/26	Adjusted Budget 2025/26	Budget 2026/27	Estimate 2027/28	Estimate 2028/29
	R 000	R 000	R 000	R 000	R 000
Pikitup	1 195 477	1 335 574	1 520 289	1 510 543	1 484 805
Johannesburg Roads Agency	1 465 600	1 512 104	1 595 059	1 624 447	1 723 045
Metrobus	667 698	687 162	717 237	743 204	773 511
Johannesburg City Parks and Zoo	1 238 992	1 415 469	1 386 797	1 429 392	1 487 469
Johannesburg Development Agency	68 570	69 640	69 754	71 393	73 729
Johannesburg Property Company	790 128	815 728	542 109	551 465	574 031
Metro Tech Company	227 869	227 560	230 726	241 152	252 021
Johannesburg Social and Housing Company	140 081	147 202	149 019	152 529	158 352
Joburg City Theatres	211 540	216 344	225 959	229 701	238 287
Joburg Tourism	101 269	95 154	100 632	103 626	107 729
City Power	343 152	343 152	361 545	383 925	401 202
Total subsidies to ME's	6 450 376	6 865 089	6 899 126	7 041 377	7 274 181

3. That the supporting information contained in the 2026/27 – 2028/29 Medium-Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be approved in conjunction with this report.

4. It should be noted that the budget is in line with the national budget (Division of Revenue Bill) as presented by the Minister of Finance on 25 February 2025.

CAPITAL BUDGET

IT IS RECOMMENDED

1. That the capital budget of R8 775 992 000 for the year 2026/27, R8 084 852 000 for the year 2027/28 and R8 387 282 000 for the year 2028/29 of the City of Johannesburg be approved in terms of Section 16 (3) of the MFMA as set out in the following schedules:

    1.1 Capital budget by vote for each of the Municipal Entities and Core Administration as reflected in Annexure A.

    1.2 Capital budget by project for each of the Municipal Entities and Core Administration as reflected in Annexure B.

2 It should be noted that the budget is in line with the national budget (Division of Revenue Bill) as presented by the Minister of Finance on 25 February 2026.

TARIFFS

IT IS RECOMMENDED

1. That the tariff of charges for the 2026/27 budget, as submitted, be approved.

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August) a time schedule that sets out the process to revise the IDP and prepare the Budget.

Key dates applicable to the process were:

Budget and tariff process 2026/27	**Timeframe**	**Status**
Budget Steering Committee meetings	15, 19-20 and 23 January 2026	√
Mayoral Committee considers tabled draft IDP, Budget, Tariffs, SDBIPs and Business Plans	13 March 2026 26 March 2026	√
Tabling of the draft IDP, Budget, Tariffs, SDBIPs and Business Plans at Council	25-26 March 2026 30-31 March 2026	√
IDP, Budget and Tariffs outreach process	April 2026	√
Approval of IDP, Budget, Tariffs, SDBIPs and Business Plans by Mayoral Committee	25 May 2026	√
Council approval of final IDP, Budget, Tariffs, SDBIPs and Business Plans	27-28 May 2026	√

The budget process for 2026/27 commenced on 6 November 2025 when budget guidelines were issued. Departments and municipal entities (MEs) were requested to prepare budget proposals, and these budget proposals were then presented to the Budget Steering Committee held on 15, 19-20 and 23 January 2026. Departments and entities were requested to allocate resources towards the City's political priorities with the focus on service delivery initiatives. Final budget indicatives were issued on 17 March 2026 using the proposed 2025/26 adjustment budget as a basis to ensure financial sustainability over the medium term.

The Minister of Finance's budget speech was held on 25 February 2026, and the budget does take into account the latest national and provincial allocations as reflected in the Gazettes.

2.1.2. IDP and Service Delivery and Budget Implementation Plan

The City's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, and management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. There will be areas revised in line with the new strategic priorities, and to create focus in resource allocation.

The process plans applicable to this revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Compilation of the SDBIP; and
- The review of the performance management and monitoring processes

For the 2026/27 MTB, each department/function had to review its business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2025/26 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3. Review of the Financial Development Plan

The financial development plan has been reviewed in line with historic performance trends and the local government regulatory framework and used to confirm both the adjustment budget and the 2026/27 budget indicatives. The outcomes of the process were used to inform the resource allocation process. The funding model still relies heavily on revenue generated from trading services through tariffs, supported by grants and loans. Built into the models are modules that recognise constrains because of existing commitments and the projected financial position. Optimisation as a modelling technique was used to arrive at budget limits that put the organisation at a sound financial position. The modelling process also shared light on the performance of major revenue sources in relation to capital investments made, providing a rich background of evaluating budget proposals.

2.1.4 Community Consultation

As per legislative requirements, once the draft budget is tabled in Council, it must be made available for the public to comment on. The public participation process will be undertaken in line with the prescripts of the MFMA, Municipal Systems Act, and other applicable legislation. The program is managed in conjunction with the Office of the Speaker. The tabling of the draft budget in March 2026 will mark the commencement of community participation, encourage discussion with all stakeholders and provide an opportunity for feedback. The public participation process will take place throughout the month of April 2026 with the support of the City's regional structures. The outcome of the public participation process will be considered to determine the final budget and tariffs.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

Budgeting takes place within the overall City planning framework. The 2026/27 medium-term budget will focus on the following key political strategic priorities:

- Good Governance
- Financial Sustainability
- Energy Mix
- Sustainable Service Delivery
- Infrastructure Development and Refurbishment
- Job Opportunity and Creation
- Active and Engaged Citizenry
- Safer City
- Sustained Economic Growth
- Green Economy
- Smart City

The 2026/27 MTB has therefore been directly informed by the IDP revision process, and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4: Reconciliation of IDP strategic objectives and budget (revenue)

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29		
		Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Active and engaged citizenry	Creating Value For Our Customers	2 816	2 758	2 847
Energy mix	Energy	12 000	11 980	11 967
Financial sustainability	Access to Facilities and services	23 471	24 223	24 998
Financial sustainability	Arts and Culture Heritage Programmes	5 514	5 690	5 872
Financial sustainability	Audit Opinion and Reporting	464	479	494
Financial sustainability	Budgets to be provided according to mSCOA from departments and entities	1 200	1 400	1 600
Financial sustainability	Clearances Certificate	11 644	12 017	12 402
Financial sustainability	Financial Performance and Management.	22 928 528	24 774 874	25 920 726
Financial sustainability	Financial Support (444315) Payroll Checking,Salary Recons and Third Party Payments	68	70	72
Financial sustainability	Financial Sustainability	217 178	223 327	231 280
Financial sustainability	Financially sustainable and resilient city	304 805	194 746	197 073
Financial sustainability	Improve and strengthen financial position	210 096	217 454	224 443
Financial sustainability	Improved customer centricity, customer experience excellence in the new normal	123	128	134
Financial sustainability	Improving and strengthening the entity 's financial position through prudent financial management practices	245 291	253 140	265 157
Financial sustainability	Library Services Access	24 651	28 219	28 794
Financial sustainability	Number of housing units completed	72 889	75 222	77 629
Financial sustainability	Revenue collection,Improve and strengthen financial position	95 070	98 112	101 251
Financial sustainability	Social Housing	205 617	212 197	218 988
Financial sustainability	Vending Efficiency % of Metering Operational	28 045 073	30 478 465	32 169 894
Good governance	Financially sustainable and resilient city	737 495	852 530	876 695
Good governance	Processing of land use development applications	11 069	11 423	11 789
Good governance	Risk Governance and Compliance	147	152	157
Good governance	Training and Development of Metro Police Officers	807	833	860
Infrastructure development and refurbishment	Development pipeline of investment ready capital programmes and projects	100 000		
Infrastructure development and refurbishment	Improve Quality of Supply	582 907	675 866	946 665
Job opportunity and creation	Fair access to EPWP opportunities and fair allocation of local contracts through an audited electronic system	5 361		
Job opportunity and creation	People Development	288	298	308
Safer city	Collection of Revenue for Vehicle Administration	421 074	434 548	448 454
Safer city	Ensure community education and empowerment	1 033	34	35
Safer city	Ensure effective builing inspections and complience	19 471	20 094	20 738
Safer city	Ensure effective medical emergency and fire response	12 112	12 499	12 899
Safer city	Ensure employee training and development	4 302	4 440	4 582
Safer city	Food security that is both improved and safeguarded / Pest Control / Air Pollution	3 873	3 996	4 126
Safer city	Reduce lawlessness through improved by-law and traffic enforcement	1 497	1 545	1 595
Safer city	Reduce lawlessness through improved by-law, traffic enforcement and crime prevention	206 664	213 277	220 101
Smart city	Creating a responsive administration focused on the delivery od services to the city's residents	212 079	221 623	201 182
Smart city	Maintenance of Corporate Geo-informatics spatial information	376	389	401
Smart city	Smart and Safer Cities	13 935	14 381	14 842
Sustainable service delivery	Achievement of regeneration programmes for Kliptown and Ivory Park	60 000		
Sustainable service delivery	Air Quality and Climate change	19	22	23
Sustainable service delivery	Enhancing Financial Sustainability	37	38	39
Sustainable service delivery	Formalization of Inrfoamal Settlements	723 680	836 178	862 166
Sustainable service delivery	Impact Management and compliance	575 016		489 000
Sustainable service delivery	Jozi Ihlomile Program	35 178	35 178	36 749
Sustainable service delivery	Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Desease	191 595	191 595	200 217
Sustainable service delivery	Site & Services	121 348	125 231	129 238
Sustainable service delivery	Social Housing	4 307	4 445	4 587
Sustainable service delivery	Upgrading of Informal settlement	1 296 475	695 387	350 814
Sustainable service delivery	Waste management	7 333	7 647	7 892
Sustainable service delivery	Waste Management / Environmental Protection - Integrated Waste Mangement	3 864 289	4 134 151	4 577 062
Sustainable service delivery	Water and Biodiversity management	103	106	109
Sustained economic growth	Financial Support (443815)Incl 30 days payment turnaround for Maerchant,Civils,Sundries,Assist Forensic Inv,Supp Other	8 650 870	9 153 951	9 282 521
Sustained economic growth	Processing of building plans	81 719	84 333	87 031
Day-to-day programme	Day-to-day programme	20 008 520	21 168 811	21 571 550
TOTAL		**90 361 477**	**95 519 502**	**99 830 998**

Table SA5: Reconciliation of IDP strategic objectives and budget (operating expenditure)

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29 Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Active and engaged citizenry	A responsive, accountable, efficient and productive metropolitan government	1 959	1 246	1 286
Active and engaged citizenry	Access to Facilities and services	15 543	15 679	16 180
Active and engaged citizenry	Achievement of regeneration programmes for Kliptown and Ivory Park	131	135	139
Active and engaged citizenry	Arts and Culture Heritage Programmes	75 089	78 390	81 833
Active and engaged citizenry	Climate Change Marketing Campaign	10 133	10 457	10 792
Active and engaged citizenry	Community Forums & Roadshows	3 131	3 117	3 217
Active and engaged citizenry	Completion of integrated spatial data portal, spatial plan management and sharing system	2 740	2 828	2 918
Active and engaged citizenry	Creating Value For Our Customers	1 694 877	1 761 430	1 830 765
Active and engaged citizenry	Customer and Citizen Engagement - Service Delivery Outreach Programme	29 646	30 962	32 333
Active and engaged citizenry	Environmental Education	1 666	1 719	1 773
Active and engaged citizenry	Guaranteed customer and citizen care and service	1 035	1 920	2 376
Active and engaged citizenry	IDP & SOCA	21	22	23
Active and engaged citizenry	IDPs, Youth Day commemoration, service delivery events	12 088	10 152	10 478
Active and engaged citizenry	Improve and strengthen financial position	45 900	42 273	38 877
Active and engaged citizenry	Improve Customer and Stakeholder satisfaction	2 505	2 586	2 669
Active and engaged citizenry	Improve Quality of Service	55	57	59
Active and engaged citizenry	Increase public participation and stakeholder engagements on IDP and Budget process	81 777	85 352	89 098
Active and engaged citizenry	Mass participation and Recreation	335 505	350 434	366 028
Active and engaged citizenry	Meaningful citizenn participation and empowerment	183	189	195
Active and engaged citizenry	Media Relations and External Communication	25 506	26 559	27 655
Active and engaged citizenry	Policy Reform Initiatives	2 281	2 128	2 197
Active and engaged citizenry	Prevent, detect, investigate and resolve crimes committed against the City	372	384	396
Active and engaged citizenry	Programs implemented by qualifying NGOs to the citizens of Johannesburg	64 641	67 681	70 618
Active and engaged citizenry	Rates	320	330	341
Active and engaged citizenry	Reducing the impact of HIV, STIs and TB	2 687	2 798	2 913
Active and engaged citizenry	Service Delivery Events	163	168	173
Active and engaged citizenry	Service delivery events in support of departments and entities	1 380	1 387	1 431
Active and engaged citizenry	Service Delivery Marketing Campaign	491	507	523
Active and engaged citizenry	Service Extension, Reading and Resource Development.	262 577	272 675	285 771
Active and engaged citizenry	Sport Development	10 062	10 384	10 716
Active and engaged citizenry	Stakeholder Engagement and Public Participation	15 829	16 443	17 083
Active and engaged citizenry	Stakeholder management	119	123	127
Active and engaged citizenry	Support for governance structures	2 178	2 288	2 361
Active and engaged citizenry	Support for vulnerable residents, including fair rebates on services	15 965	16 720	17 451
Active and engaged citizenry	Well informed Councillors to execute their duties and functional Ward committees	370 282	387 804	404 399
Energy mix	Energy	6 137	7 794	7 891
Energy mix	Sustainable Energy	49 683	51 477	53 338
Financial sustainability	Access to Facilities and services	296 518	306 006	315 799
Financial sustainability	Arts and Culture Heritage Programmes	17 115	17 662	18 228
Financial sustainability	Audit Opinion (443832)	8 833	9 186	9 551
Financial sustainability	Audit Opinion and Reporting	858	887	917
Financial sustainability	Audit Opinion and Reporting (ensuring compliance of Group Finance Reports tabled at various committees)	28 269	29 433	30 644
Financial sustainability	Budget Support of Business and Investment Plan	15 946	16 651	17 387
Financial sustainability	Budgets to be provided according to mSCOA from departments and entities	23 961	25 002	26 089
Financial sustainability	Electricity Losses as % of electricity purchased	20 276 765	22 300 741	23 424 337
Financial sustainability	Financial Management Control-Audit Fees (443815)	34 601	35 829	36 975
Financial sustainability	Financial Model and Business and Investment Plan	13 231	13 811	14 419
Financial sustainability	Financial Performance and Management.	7 020 335	7 433 966	7 823 231
Financial sustainability	Financial Statements and Asset Management(443915)	27 770	28 994	30 272
Financial sustainability	Financial Support (443815)Incl 30 days payment turnaround for Maerchant,Civils,Sundries,Assist Forensic Inv,Supp Other	32 648	33 994	35 397
Financial sustainability	Financial Support (444315) Payroll Checking,Salary Recons and Third Party Payments	7 919	8 256	8 611
Financial sustainability	Financial Sustainability	1 144 958	1 179 579	1 219 391
Financial sustainability	Financial Transparency – Separate AFS	21 150	22 059	23 005
Financial sustainability	Financial transperancy and accountability to the citizens of Johannesburg	2 490	2 603	2 035
Financial sustainability	Financially sustainable and resilient city	8 776	8 687	9 615
Financial sustainability	HEAD OFFICE	6 825	7 044	7 270
Financial sustainability	Improve and strengthen financial position	2 639 255	2 725 484	2 817 810

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29 Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Financial sustainability	Improved customer centricity, customer experience excellence in the new normal	475 814	488 956	510 546
Financial sustainability	Library Services Access	12 997	13 517	13 949
Financial sustainability	Management Support / E-Health / Clean Audit	54 312	54 648	56 701
Financial sustainability	Market Repairs and Maintenance	52 378	54 054	55 783
Financial sustainability	Number of housing units completed	12 097	12 633	13 193
Financial sustainability	Prevent, detect, investigate and resolve crimes committed against the City	3 342	3 449	3 559
Financial sustainability	Revenue collection,Improve and strengthen financial position	581 237	601 860	623 233
Financial sustainability	Revenue completeness and accuracy,Resolution of billing queries as per SLA,Increasing Responsiveness to Billing Problems	61 754	64 346	67 044
Financial sustainability	SAP AND MSCOA - SAP Business Support (443855)	2 814	2 939	3 068
Financial sustainability	Service Extension, Reading and Resource Development.	17 397	21 018	21 362
Financial sustainability	Social Housing	174 660	178 375	182 312
Financial sustainability	Trading Service Reforms-Cut Off Fees	15 540	16 084	16 647
Financial sustainability	Vending Efficiency % of Metering Operational	1 823 841	1 868 968	1 987 729
Good governance	Business Continuity	1 720	1 775	1 832
Good governance	Monitoring of Financial Services in line with the Municipal Financial Management Act	68 818	72 681	75 021
Good governance	A responsive, accountable, efficient and productive metropolitan government	283	292	301
Good governance	Administration of citations and fines	115 029	108 763	112 641
Good governance	Administration of Fleet,Repairs & Maintenance of Facilities and Records Managemnet	699 383	707 056	734 804
Good governance	Communication and youth empowerment	20	21	22
Good governance	Corporate Governance	40 424	42 129	43 907
Good governance	Creating a responsive administration focused on the delivery od services to the city's residents	70 642	73 147	76 170
Good governance	Digital transformation	324	334	344
Good governance	Ensure legally sound contracts that protect the interests of the COJ and promote service delivery	8 781	9 167	9 461
Good governance	Financially sustainable and resilient city	17 045	19 458	20 081
Good governance	Fraud and corruption	46 607	53 591	61 144
Good governance	Good Governance, Management and Administration	28 652	30 695	32 011
Good governance	Group Risk and Assurance Services - Broking Fees	8 195	8 521	7 858
Good governance	Group Risk and Assurance Services - Insurance General	342 004	342 734	354 638
Good governance	Group Risk and Assurance Services - Probity Audit	49 621	49 864	51 460
Good governance	IDPs, Youth Day commemoration, service delivery events	3	3	3
Good governance	Improve and strengthen financial position	1 371	1 415	1 460
Good governance	Intergrated Strategic and Community Based Planning (Mayoral and Budget Lekgotla)	1 361	1 412	1 461
Good governance	Intergrated Strategic and Community Based Planning (Printing of IDP, Budget Book, SDBIP & CBP Volume)			
Good governance	International Relations -Hosting of Diplomatic Corp Events for the Executive Mayor	492	510	528
Good governance	Legal Support and (By)-Law Prosecution	406	419	432
Good governance	Legislative Compliance	11 562	11 932	12 314
Good governance	M&E - Printing of an Annual Report	163	169	175
Good governance	Management Support / E-Health / Clean Audit	28 173	29 214	30 293
Good governance	More skills for jobs and apprenticeship programmes for young people to gain valuable skills and work experience;	26 074	27 145	28 279
Good governance	Overall Monitoring Functions of the Public Safety Cluster	39 404	40 078	41 882
Good governance	Prevent, detect, investigate and resolve crimes committed against the City	122 764	126 985	132 220
Good governance	Processing of land use development applications	135 685	142 116	148 352
Good governance	Provide integrated legal advisory services on the City's legislated mandate of service delivery and assesses consistent and effective compliance with regulations and policies	235 516	236 321	243 882
Good governance	Reduce lawlessness through improved by-law, traffic enforcement and crime prevention	33 676	58 132	66 646
Good governance	Review of Land Use Scheme	475	496	518
Good governance	Review of Municipal Planning Bylaw			
Good governance	Service delivery events in support of departments and entities	373	389	406
Good governance	Smart and Safer Cities	5 280	5 449	5 623
Good governance	Stakeholder management	450	465	480
Good governance	Strategi Research - Review and update of Long Term Strategy	2 255	2 286	2 361
Good governance	Strategic Coordination and support	15 236	16 491	17 319
Good governance	Support for governance structures	49 878	52 098	54 418

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29		
		Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Good governance	Training and Development of Metro Police Officers	196 874	191 838	198 903
Good governance	Well informed Councillors to execute their duties and functional Ward committees	57 821	59 286	61 825
Green economy	Implementation of the Green Building policy	1 559	1 628	1 700
Infrastructure development and refurbishment	Accelerated Public infrastructure Delivery Programme/ Strategic Economic Node Delivery Programme	70 408	72 723	75 959
Infrastructure development and refurbishment	Access to Facilities and services	81	11	11
Infrastructure development and refurbishment	Arts and Culture Heritage Programmes	3 955	3 974	4 101
Infrastructure development and refurbishment	Bibliographic and Distribution Services	1 729	1 730	1 785
Infrastructure development and refurbishment	Development pipeline of investment ready capital programmes and projects	100 000	103 200	106 502
Infrastructure development and refurbishment	HEAD OFFICE	73 839	74 156	76 529
Infrastructure development and refurbishment	Improve Quality of Supply	170 851	178 384	186 248
Infrastructure development and refurbishment	Library Services Access	6	6	6
Infrastructure development and refurbishment	Providing Repairs and Maintenance of the cities Properties and Capital Projects	5 915	7 061	7 305
Infrastructure development and refurbishment	Trading Services Reforms: (Upgrade and Renewal of Infrastructure)	202 553	210 208	218 151
Job opportunity and creation	Creation of Job Opportunities	23 199	23 942	24 411
Job opportunity and creation	Fair access to EPWP opportunities and fair allocation of local contracts through an audited electronic system	6 604	6 898	7 205
Job opportunity and creation	Implemetation of Informal trading plan from policy and bylaws	706	729	752
Job opportunity and creation	Increase ease of doing business	24 513	25 602	26 739
Job opportunity and creation	Job Creation	12 345	12 740	13 148
Job opportunity and creation	Job opportunities and creation	1 000	1 000	1 000
Job opportunity and creation	Johannesburg Business Forum (JBF)	9 783	10 217	10 671
Job opportunity and creation	Management Support / E-Health / Clean Audit	6 197	6 473	6 761
Job opportunity and creation	Operationalisation of opportunity centres, trainings and SMME development	2 080	2 146	2 214
Job opportunity and creation	Opportunity Centres to support businesses and encourage entrepreneurs	33 421	34 891	36 425
Job opportunity and creation	People Development	264 111	274 880	285 902
Job opportunity and creation	PEP Programmes			
Job opportunity and creation	Skills for jobs and apprenticeship programmes for young people to gain skills and experience	10 935	11 450	11 953
Job opportunity and creation	SMME support	129 825	131 281	135 483
Job opportunity and creation	Support for Management of Organisational Change	12 644	13 204	13 787
Safer city	Monitoring of Financial Services in line with the Municipal Financial Management Act	403	416	429
Safer city	A food security programme in partnership with NGOs and the private sector – small scale farming	62 626	62 785	64 965
Safer city	A safe and secure city	18 658	19 255	19 587
Safer city	Assist the homeless including shelters, skills development, rehabilitation facilities, and work opportunities in collaboration with NGOs	29 052	30 422	31 768
Safer city	Built environment court orders executed	42 140	44 121	46 072
Safer city	City Safety Sttrategic Research	31	32	33
Safer city	Collection of Revenue for Vehicle Administration	237 276	247 014	259 339
Safer city	Consistent support and uplifting of marginalised communities such as women, youth, people with disabilities and LGBTQIA+ through coordinated programmes across all departments	7 024	7 331	7 640
Safer city	Creating an honest and transparent City that fights corruption	4 104	4 260	4 428
Safer city	Ensure community education and empowerment	237	247	258
Safer city	Ensure effective builing inspections and complience	106 152	110 862	115 782
Safer city	Ensure effective medical emergency and fire response	1 241 694	1 290 874	1 345 885
Safer city	Ensure employee training and development	34 371	35 898	37 494
Safer city	Ensure ethics and dicipline	15 830	16 479	17 156
Safer city	Ensure successful prosecutions on by-law related infringements	483	499	516
Safer city	Food security that is both improved and safeguarded / Pest Control / Air Pollution	328 949	342 987	358 080
Safer city	Good Governance	185 442	193 555	202 012
Safer city	Improve Quality of Service	169 170	176 211	183 548
Safer city	Increase ease of doing business	129	135	141
Safer city	Insourced security	65 019	67 912	70 934
Safer city	Outsorced security	70 942	73 212	75 555
Safer city	Overall Monitoring Functions of the Public Safety Cluster	72	74	76
Safer city	Park Rangers	1 720	1 797	1 877
Safer city	Prevent, detect, investigate and resolve crimes committed against the City	590	609	628
Safer city	Prevention of infrastructure theft and vandalism.	107 023	111 255	115 658
Safer city	Procuriement of independt security proviser to guard assets and protect revenues	437	451	465

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29 Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Safer city	Professional Training - Substance Abuse	135	139	143
Safer city	Programs and support offerred to undocumented migrants	704	727	750
Safer city	Providing a relief for Disaster Areas	73 666	73 980	79 713
Safer city	Providing oversight for Public Safety	7 284	7 608	7 945
Safer city	Raise awareness and educate the residents of Johannesburg about their rights and responsibilities through marketing and communication initiatives.	49 259	50 942	53 041
Safer city	Reduce lawlessness through improved by-law and traffic enforcement	820 497	796 457	859 959
Safer city	Reduce lawlessness through improved by-law, traffic enforcement and crime prevention	1 790 599	2 086 914	2 200 395
Safer city	Review of Municipal Planning Bylaw	2 791	2 884	2 980
Safer city	Security Services and Gaurding of Property	1 457 066	1 348 965	1 342 739
Safer city	Smart and Safer Cities	2 014	2 078	2 144
Safer city	Substance Abuse Crisis Centre	44 590	46 556	48 612
Safer city	Substance Abuse Treatment Centre Programmes	45 658	47 793	49 905
Safer city	Trading Service Reforms-Security Costs	25 900	26 807	27 745
Safer city	Training and support for early childhood development	1 011	1 056	1 103
Safer city	Well informed Councillors to execute their duties and functional Ward committees	19	20	21
Smart city	A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient and reliable manner	859	967	1 069
Smart city	Accelerated and Visible Service Delivery	2 505	2 616	2 733
Smart city	City Safety Sttrategic Research	8 083	8 709	6 524
Smart city	Connectivity of the City:Wi-Fi Hotspot t & new MPLS network roll out	562 723	580 730	599 313
Smart city	Creating a responsive administration focused on the delivery od services to the city's residents	1 685 127	1 746 415	1 821 249
Smart city	Improved Road Safety and Reduced Congestion	816	624	645
Smart city	Increase ease of doing business	18 062	18 860	19 695
Smart city	Innovation and Technology programmes	132 134	136 780	141 593
Smart city	Maintenance of Corporate Geo-informatics spatial information	63 661	65 817	68 535
Smart city	Management Support / E-Health / Clean Audit	18 859	19 696	20 570
Smart city	Monitoring the City and Municipalities Properties with Cameras	19 013	20 707	20 678
Smart city	of Digitisation initiatives completed	1 361	1 405	1 450
Smart city	Online services - sharing knowledge,city of convenience,Improved customer centricity, elevating customer experience, excellence to be the new normal, , revenue completeness	88 677	78 964	81 491
Smart city	Percentage complianceto lawsand regulation	9 838	10 174	10 522
Smart city	Policy Reform Initiatives	9 620	10 082	10 527
Smart city	Service Extension, Reading and Resource Development.	17	18	18
Smart city	Smart and Safer Cities	181 860	182 840	188 692
Smart city	Smart City (ease of doing business in the City): Automation	540 753	543 458	560 848
Smart city	Smart Utility	263 700	270 426	280 276
Smart city	Subsidised education - staff empowerment	105 484	110 178	115 081
Smart city	Trading Services Reforms: (Green Drop & Effluent Quality improvement)	29 902	30 859	31 846
Smart city	Trading Services Reforms: (Upgrade and Renewal of Infrastructure)	3 982	4 156	4 337
Smart city	Trading Services Reforms: (Water Demand Management)	2	2	2
Sustainable service delivery	% Collection in respect of current debtors.	14 038	14 640	15 269
Sustainable service delivery	Accelerated and Visible Service Delivery	219 449	229 189	239 364
Sustainable service delivery	Air Quality and Climate change	14 672	14 321	14 973
Sustainable service delivery	Automated Meter Reading Coverage	40 202	41 457	42 752
Sustainable service delivery	Enhancing Financial Sustainability	128 074	133 184	138 580
Sustainable service delivery	Global environment fund	75	77	79
Sustainable service delivery	Greening programme	3 013	3 109	3 208
Sustainable service delivery	Impact Management and compliance	15 092	15 794	16 489
Sustainable service delivery	Improve customer/community satisfaction	8 048	8 306	8 572
Sustainable service delivery	Improve Quality of Service	99 117	102 865	106 755
Sustainable service delivery	Improve Quality of Service- Repairs Efficiency	285 376	295 456	305 902
Sustainable service delivery	Improved eco-mobility	514 455	661 125	701 233
Sustainable service delivery	Initiate and fund localised female dignity packs	33	34	35
Sustainable service delivery	Job -inttensive economic growth	168 072	16 889	17 429
Sustainable service delivery	Jozi Ihlomile Program	35 178	35 176	36 764
Sustainable service delivery	Management Support / E-Health / Clean Audit	917	962	994

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29		
		Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Sustainable service delivery	Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Desease	1 243 525	1 298 287	1 355 636
Sustainable service delivery	Percentage Employee vacancy rate	79 052	84 129	86 118
Sustainable service delivery	Rollout of Mobile Clinics to increase access to primary health care	17 841	18 601	19 369
Sustainable service delivery	Site & Services	510 445	523 852	544 094
Sustainable service delivery	SMME support	3 626	787	812
Sustainable service delivery	Social Housing	133 806	135 749	143 081
Sustainable service delivery	Street Light Repairs	260 446	270 362	280 669
Sustainable service delivery	Sustainable human settlements	88 991	89 608	81 111
Sustainable service delivery	TB / HIV and AIDS	2 885	3 013	3 147
Sustainable service delivery	The expansion of extended hour libraries and clinics within the City	57 565	59 483	61 468
Sustainable service delivery	Title deeds	24 206	24 961	25 760
Sustainable service delivery	Trading Reform - Ensure complete billing and compliance	15 869	16 376	16 859
Sustainable service delivery	Trading Service Reforms-Meter Audits	10 360	10 723	11 098
Sustainable service delivery	Trading Services Reforms: (Green Drop & Effluent Quality improvement)	893 505	927 497	962 849
Sustainable service delivery	Trading Services Reforms: (Strategic Support)	71 821	74 119	76 491
Sustainable service delivery	Trading Services Reforms: (Upgrade and Renewal of Infrastructure)	21 891	22 682	23 501
Sustainable service delivery	Trading Services Reforms: (Water Demand Management)	1 404 778	1 459 066	1 515 483
Sustainable service delivery	Upgrading of Flats, Hostels, and Old age homes	141 700	142 129	146 678
Sustainable service delivery	Upgrading of Informal settlement	505 264	521 431	538 114
Sustainable service delivery	Waste management	19 602	19 665	20 513
Sustainable service delivery	Waste Management / Environmental Protection - Integrated Waste Mangement	4 985 763	5 198 233	5 410 146
Sustainable service delivery	Water and Biodiversity management	26 688	27 556	28 684
Sustainable service delivery	Water Quality Assurance	10 441 962	11 131 132	11 865 787
Sustained economic growth	Business Continuity	1 034	1 067	1 101
Sustained economic growth	% achieved of service level standard	6 718	7 015	7 326
Sustained economic growth	Achieve increased visitor numbers into the City of Johannesburg.	101 396	104 424	108 471
Sustained economic growth	Completion of integrated spatial data portal, spatial plan management and sharing system	20 122	21 079	22 016
Sustained economic growth	Data Subscriptions: BER, Econometrix, IHS, FDi Markets, Who owns WHOM	21 507	22 403	23 337
Sustained economic growth	Investment Attraction and Facilitation Activities	12 885	13 442	14 022
Sustained economic growth	Knowledge Community precinct (Braamfontein/ Auckland Park)	518	535	552
Sustained economic growth	Maintenance of the Capex JSIP management tool	4 219	4 354	4 493
Sustained economic growth	More skills for jobs and apprenticeship programmes for young people to gain valuable skills and work experience;	38 886	39 555	40 978
Day-to-day programme	Day-to-day programme	12 709 634	13 130 172	13 557 709
TOTAL		88 295 192	93 129 146	97 385 648

Table SA6: Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Sustained economic growth	Sustained economic growth	700	13 703	14 103
Active and engaged citizenry	Sustained economic growth	25 050	4 000	17 367
Job opportunity and creation	Sustained economic growth	2 097	9 920	49 520
Good governance	Sustained economic growth	6 889	19 514	25 839
Green economy	Sustained economic growth	122 644	134 305	160 688
Safer city	Sustained economic growth	213 160	193 470	220 200
Energy mix	Sustained economic growth	211 649	242 226	245 902
Smart city	Sustained economic growth	509 462	442 866	350 616
Financial sustainability	Sustained economic growth	639 387	541 694	455 812
Sustainable service delivery	Sustained economic growth	1 190 992	1 251 077	1 271 886
Infrastructure development and refurbishment	Sustained economic growth	5 853 962	5 232 077	5 575 350
Total Capital Expenditure		8 775 992	8 084 852	8 387 282

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The city is committed to developing a comprehensive system that allows for the management of the performance of the city. This system forms the basis for managing the performance of Core Departments as well as Municipal Entities.

Citywide performance management is therefore the process of strategic planning through which performance objectives for the City of Johannesburg are identified, based on the Growth and Development Strategy and the Integrated Development Plan, and then monitored and measured via the City Scorecard (the SDBIP). Performance management takes place within the context of a broader cooperative governance framework and is informed by national planning (at the level of national Government) and by regional planning (at the level of the Provincial Government).

The corporate governance framework for the city integrates both political as well as administrative accountability for the performance of the city.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table SA8: Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management									
Credit Rating		A(ZA)	A(ZA)	A(ZA)	A(ZA)	A(ZA)			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	13.7%	11.9%	10.9%	7.2%	7.2%	5.6%	5.4%	5.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.7%	12.3%	11.2%	6.9%	6.9%	5.5%	5.3%	5.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions				538.5%	426.9%	1258.6%	938.3%	645.0%
Liquidity									
Current Ratio	Current assets/current liabilities	0.8	0.7	0.7	1.1	0.8	1.1	1.3	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.7	0.7	1.1	0.8	1.1	1.3	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.4	0.5	0.8	0.6	0.7	1.0	1.2
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		125.6%	120.8%	124.1%	118.7%	118.6%	113.8%	112.9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		87.9%	85.2%	85.8%	88.5%	87.1%	86.0%	86.1%	86.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.4%	9.5%	10.0%	4.2%	8.2%	7.8%	7.4%	7.1%
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.6%	27.4%	26.9%	25.5%	27.1%	26.9%	26.6%	26.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.5%	8.6%	8.4%	8.2%	8.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.9%	10.8%	10.8%	9.8%	9.7%	9.6%	9.4%	9.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.0	11.2	19.4	21.3	21.3	29.7	28.4	29.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.6%	14.7%	15.7%	5.0%	11.9%	11.1%	10.4%	9.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.1	0.5	0.8	0.8	0.3	0.3	1.2	2.1

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long- term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The CoJ's borrowing strategy is premised on the limits and success of interventions identified in the financial development plan. It is estimated that the debt to revenue will be between 30% - 29% over the medium-term.

Capital charges to operating expenditure are a measure of the cost of borrowing in relation to the operating expenditure. This is expected to increase in line with the City's funding increase that can be attributed to bond repayments. It is estimated that the cost of borrowing and principal paid as a percentage of the operating expenditure will be 5.6% for 2026/27, 5.4% in 2027/28 and 5.6% in 2028/29. Borrowing is considered a prudent financial instrument in financing capital infrastructure development, and this indicator will have to be carefully monitored going forward.

2.3.1.2. Liquidity

The current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1.5-2:1.

2.3.1.3. Revenue Management

As part of the financial sustainability strategy, the City continues to integrate revenue enhancement initiatives with the budget planning process. Monthly performance reports are used to track performance against revenue targets, and remedial actions are implemented through appropriate governance structures. The intention is to understand the drivers of revenue performance and how they are impacted by changing economic conditions.

2.3.1.4. Creditors Management

The city continues to put processes in place to ensure that creditors are settled within the legislated 30 days of invoice. While the liquidity ratio is of concern, by applying daily cash flow management the municipality targets a 100 percent compliance rate. This has had a favorable impact on suppliers' perceptions of the risk of doing business with the City, which is expected to benefit the City in the form of more competitive pricing of tenders, as suppliers compete for the City's business.

2.3.2 Indigence and the Extended Social Package

For the 2026/27 financial year the City will continue a process to revitalise its indigent register and make it a central instrument in contributing to revenue enhancement, poverty reduction and food security. This includes aligning the register to various sector policies and preserving fairness in application implementation and monitoring. At this stage it is understood that the Department of Social Development is reviewing the ESP in a manner that focusses it in achieving the priorities.

2.3.3 Providing clean water and managing wastewater

The Department of Water Affairs conducts performance rating of water treatment works, presenting a Blue Drop and Green Drop award respectively to potable water treatment works and wastewater treatment works that meet certain criteria of excellence. In its circular (MFMA Circular NO 134), National Treasury highlights the water crisis in the country, noting the unreliable supply and declining quality of water. It is reported that drinking water systems (Blue Drop) and/or wastewater systems (Green Drop) of most water service authorities performed poorly or critically in most recent reports.

The recent blue and green drop assessment for the city was done in 2021/22. During this assessment the city achieved a Green Drop score of 73%, against 86% achieved in 2013/14. This signifies that the City’s portable water and waste-water treatment works declined in quality from good to average. The City poses a medium level of risk in respect of its wastewater treatment facilities (54%).

The results for the Blue Drop status are still outstanding. The audit has been completed, and moderation thereof is underway.

2.3.4. Service Standards

To achieve and maintain quality service delivery, the City has developed minimum service standards. These standards aim to enhance customer experience and improve response and turnaround times. Institutionally, the objective is to:

- Promote a single view of the customer, and support an improved service experience through a one-stop shop service;
- Improve the discipline of query resolution; and
- Build the City's focus on communicating proactively and with urgency.

The service standards are reviewed regularly, to ensure continued relevance in relation to the needs of communities.

City Power

No.	Core Services	Service Level Standard
1.	Average days taken to resolve all logged motorways queries for that period (Motorways)	2 days
2.	Average time taken to repair logged streetlight queries (Secondary Roads, Main Arterials and Area lighting)	3 days
3.	Percentage resolution of logged queries within 30 days.	95%
4.	Percentage of Large Power Users (LPU) meters read as per the download file.	98%
5.	Percentage of Domestic meters read as per the download file.	95%
6.	Average days calculated encompassing all planned outages within the month	7 days
7.	Average time taken to communicate unplanned interruption post logging	3 hours

Joburg Water

No.	Core Services	Service Level Standard
1.	Percentage of planned water supply interruptions concluded within prescribed timeline of notification	50%
2.	Percentage of fire hydrants repaired within 48 hours of notification.	80%
3.	Percentage of stolen meters replaced within 24 hours of notification.	90%
4.	Percentage of defective meters repaired within 3 days of notification.	80%
5.	Percentage of leaking valves repaired within 48 hours of notification.	92%
6.	Percentage of missing manhole covers replaced within 24 hours of notification.	95%
7.	Percentage repair of water pipe burst within 48 hours of notification.	85%
8.	Percentage sewer blockages cleared within 24 hours of notification.	92%

No.	Core Services	Service Level Standard
9.	Percentage of new water connections completed within 15 days of receiving request from customer.	70%
10.	Percentage of actual water meter readings submitted to bill	88%
11.	Percentage of planned service interruptions communiqués sent within seven days	95%
12.	Percentage of unplanned service interruption communiqués sent immediately	95%
13.	Ratio of households per chemical toilet	12:1

Pikitup

No.	Core Services	Turnaround time	Service Level Standard
1.	Resolution of complaints	7 days	85%
2.	Cleaning of illegal dumping spots	5 days	85%
3.	Removal of animal carcasses	48 hours	100%
4.	Delivery of new or replacement wheelie bins (240ℓ) ordered by customer	7 days	85%
5.	Collection of refuse bags on the curb side	Daily	90%
6.	Households in informal settlements provided with waste management services	Daily	90%

Johannesburg Roads Agency

No.	Core Services	Service Level Standard
1.	% of damaged / missing road barriers or guardrails repaired from when a valid call is logged	40% within 14 days. 60%within 20 days. 80%within 30 days.
2.	% of blocked stormwater kerb inlets (KPI's) repaired from when a valid call is logged	40% within 14 days. 60% within 20 days. 80%within 30 days.
3.	% of missing JRA manhole covers made safe and replaced after a valid call is logged	40% within 14 days. 60%within 20 days. 80% within 30 days.
4.	% of reported damaged / missing regulatory road traffic signs replaced or repaired from the time when a valid call is logged	40% within 14 days. 60% within 20 days. 80% within 30 days.
5.	% of reported potholes repaired from time of recording of a genuine pothole by the JRA from all sources.	40% within 14 days. 60% within 20 days. 80% within 30 days.
6.	% of reported faulty traffic signals repaired from the time of genuine fault recorded by JRA from all sources.	40% within 24 hours. 60% within 48 hours. 80% within 7 days.
7.	% of reported damaged traffic signal poles repaired/ from when a valid call is logged.	40% within 14 days. 60% within 20 days. 80% within 30 days.

Metrobus

No.	Core Services	Service Level Standard
1.	% of scheduled public bus trip arriving on time	90% scheduled public bus trip arriving on time
2.	Bus timetable	90-95% adherence to daily bus schedule (<5 min headway)
3.	Road safety	Zero fatalities
4.	On-board safety	Zero safety and security incidents on buses
5.	Adherence to regulations	Enforcing of bus seating-standing in line with applicable regulations
6.	Response time for walk in enquiries	All walk-in queries acknowledged within 1 hour

Joburg Market

No.	Core Services	Service Level Standard
1.	Opening a new buyer account	20 minutes
2.	Electronic Sales Processing System disruptions	Mirror/back-up 12w system to go live: within 55 minutes
3.	Time to resolve cashiering queries when clients are depositing money.	Resolution of depositing queries within 30 minutes.
4.	Repairs of infrastructure facilities	Commencement with repairs process on reported infrastructure breakdown within 24 hours
5.	Repairs to ripening facilities	60% Availability
6.	Cold Room facilities	Average temperature variance not greater than 2°c of agreed customer requirements

Human Settlements

No.	Core Services	Service Level Standard
1.	Response to Group Legal and Contracts on new eviction matters, where City is joined to provide TEA.	Written response to Group Legal and Contracts within 5 days of receiving a request.
2.	Title deed registration	Within 21 days from lodgement date
3.	Title deeds issued in a period less than 6 months after registration	6 months

Health

No.	Core Services	Service Level Standard
1.	Average time spent by patients at the facility on monthly basis	Under 2.5 hours
2.	% of Notifiable medical conditions reported within 3 working days	100% of Notifiable medical conditions investigated within 3 days
3.	% of complaints acknowledged within 72 hours	100% of complaints acknowledged within 72 hours
4.	% of Complaint resolution at facility level within 25 days	100% complaints resolved within 25 days

No.	Core Services	Service Level Standard
5.	Request for services attended by Environmental Health Services	100% of requests for services attended to, within 48 hours
6.	100% of requests for services attended to, within 48 hours	100% of complaints acknowledged within 72hrs

Public Safety

No.	Core Services	Service Level Standard
1.	Vehicle registration.	100% Transactions completed in under 1 hour from point of service.
2.	Driver License renewal	100% Transactions completed in under 1 hour from point of service.
3.	Bulk Vehicle registration	100% Transactions completed in under 24 hours from point of service
4.	Fire calls dispatch times	80% Fire calls dispatched within 3 minutes
5.	Fire calls response times	66% Fire calls responded to within 15 minutes
6.	By-law enforcement	100% response to complaints within 24 hours
7.	Accident reports	85% Available within 48 hours of accident log
8.	Traffic control	100% % response to all calls received within 30 minutes

Community Development

No.	Core Services	Service Level Standard
1.	Implementation of Programmes (Sport and Recreation)	≥95% of approved programmes implemented at operational facilities
2.	Implementation of programmes (arts, culture and Heritage).	≥95% of approved programmes implemented at operational facilities
3.	Public pool with lifeguard.	Minimum seasonal lifeguard-to-bather ratios maintained at operational public swimming pools
4.	Cleanliness and hygiene standards.	≥90% compliance with approved cleanliness and hygiene schedules at operational facilities
5.	Access to Library Information Services.	≥85% of operational libraries open according to published operating hours (excluding approved planned and emergency closures)

Group Forensic and Investigation Services

No.	Core Services	Service Level Standard
1.	Pre-employment screening completed within 21 working days (except for international qualifications/criminal verification)	85%
2.	New complaints received, registered and feedback to client within 5 working days	100%
3.	% Investigation of cases completed within 100 working days (except for complex cases)	75%

Group Finance

No.	Core Services	Service Level Standard
1.	Percentage of clearance figures processed within 30 days of application being received	98% of clearance Figures processed within 30 days of the application being received.
2.	Percentage of clearance Certificates issued within 24 hours of payment being received.	98% of clearance Certificates issued within 24 hours of payment being
3.	Billing queries logged.	90% of billing queries resolved within 30 days. 95% percent of billing queries resolved within 60 days. 100% of billing queries resolved within 90 days.
4.	Turnaround time for issuing refunds.	98% of refunds issued within 30 days.
5.	Call Centre Average Waiting Time per minute.	80% within 60 seconds.

Johannesburg property Company

No.	Core Services	Service Level Standard
1.	Response in acknowledgement of requests, enquiries, and complaints	Within 1 day of logged call
2.	Provision of answers and/or results related to the receipt of the requests and enquiries regarding properties	Within 3 days of logged call
3.	The performance of emergency work for JPC managed facilities	Within 1 day of logged call
4.	Performance of minor works on facilities managed by JPC	Within 2 days of logged call
5.	Performance of major works on facilities managed by JPC	Within 5 days of logged call
6.	Complete the sale or lease and registration of servitudes of Council owned land	Within 9 months after Council approval in terms of Section 14(2) of the Municipal Finance Management Act.
7.	Tender placed after Council approval	Within 5 months of Council approval

No.	Core Services	Service Level Standard
8.	Internal allocation of land and buildings to City Departments and Entities (PTOB: permission to occupy and build and lease office space from third parties)	Within 6 months of application and budget confirmation
9.	Performance of surveys on the condition of all plant and equipment to allow the assessment of the required repairs and maintenance of facilities managed by JPC.	Quarterly
10.	Response to applicants/interest to lease or acquire (formal applications) land and/or buildings	Within 30 days of application

Metro Tech Company

No.	Core Services	Service Level Standard
1.	Response in acknowledgement of all network and ICT service requests.	100% Within 1 hour of logging a call
2.	Resolution of P1 network service incidents within the prescribed timeframe	> 95% Within 4 hours of logging a call
3.	Resolution of P2 network service incidents within the prescribed timeframe	> 90% Within 8 hours of logging a call
4.	Resolution of P3 network service incidents within the prescribed timeframe	> 85% Within 36 hours of logging a call
5.	Resolution of P4 network service incidents within the prescribed timeframe	> 100% Within 7 -14 days of logging a call

Group Corporate and Shared Services

No.	Core Services	Service Level Standard
1.	Respond to requests for LR advice	2 days turnaround time from date received.
2.	General Correspondence responses	2 days turnaround time from date received.
3.	Consultation with clients prior to the sitting of the dispute.	7 days prior to the sitting.
4.	Provide in house Labour Relations training in response to the requests by departments.	Turnaround time 10 Workdays for approved requests from date of agreed dates by requestor and ERD
5.	Monitor departments on formal disciplinary cases reported, to ensure that cases are finalised within 120 working days.	Turnaround times 120 days
6.	General Correspondence responses (All Sections i.e., Performance Management, EE & Transformation, Remuneration, Job Evaluation, Benefits & Allowances and Talent Acquisition).	2 days turnaround time from date received
7.	Advertisement of positions (internal & External).	Advertise 7 days after receipt Request to Advertise
8.	Recruitment Process.	100 days

No.	Core Services	Service Level Standard
9.	Employee benefits services advice/response time i.e., Pension funds, Medical Aid, Allowances etc.)	4 days turnaround time
10.	Locomotion Allowance Committee approvals.	7 days from receival of request.
11.	Remuneration advice.	2 days turnaround time (unless it involves research).
12.	Job Evaluation (Grading)	4-day turnaround time from date received.
13.	Employment Equity provision on targets to Field Services	1 day turnaround time from date received.
14.	Sign off on recruitment documentation	1 day turnaround time from date received
15.	Performance Management QA processes	14 days from date received.
16.	Capture and implement all input received from line departments within City Core.	30 days from date received.
17.	Salary payment.	27th of each month (January to November) 15 December (Councillors) 20 December (Employees)

Group Legal Contracts

No.	Core Services	Service Level Standard
1.	% Achievement with turn-around times in providing Legal Support.	100% resolution based on the following: Complex matters 15 days Less complex cases 8 days Comments 4 days General advice 3days Minute taking 5 days

Johannesburg City Theatres

No.	Core Services	Service Level Standard
1.	Theatres accessible to people with disabilities	100% accessibility.
2.	Production start times	100% of in-house productions commence within 15 minutes as per schedule
3.	Safety of patrons	100% compliance to health and safety legislation.

Johannesburg Social Housing Company

No.	Core Services	Service Level Standard
1.	% Accelerate Bills of all active customers	98%
2.	% of maintenance requests attended within 14 working days	96%

No.	Core Services	Service Level Standard
3.	% implementation of planned routine building maintenance	100%
4.	Days taken to send the outcome of application enquiry	5
5.	Days taken to communicate the outcome of the housing unit application	7
6.	Period taken to acknowledge receipt complaints lodged	24hours
7.	Days taken to resolve lodged complaints/queries.	5

Transport

No.	Core Services	Service Level Standard
2.	Rea Vaya Station waiting time peak (trunk route) on a working day	10 minutes maximum
3.	Rea Vaya Station waiting time off peak (trunk route) on a working day	30 minutes maximum
4.	Rea Vaya Feeder bus peak waiting time on a working day	15 minutes maximum
5.	Rea Vaya Feeder bus off peak waiting time on a working day	30 minutes maximum
6.	Safety of commuters	100% compliance to safety and security of commuters
7.	Bus seating-standing	Enforcing of bus seating standing in line with applicable regulations
8.	Comments on permit applications / concurrencies	30 days turnaround time
9.	Access Restriction Applications (SAR)	90 days turnaround time from receipt of application

Johannesburg City Parks and Zoo

No.	Core Services	Service Level Standard
1.	Maintenance of Flagship Parks	12 maintenance cycles per quarter
2.	Maintenance of Developed Parks	3 maintenance cycles per quarter
3.	Maintenance of Undeveloped Parks	3 maintenance cycle per quarter
4.	Maintenance of Main Arterials	3 maintenance cycles per quarter
5.	Maintenance of Landscaped Islands and Town Entrances	6 maintenance cycles per quarter
6.	Maintenance of Flagship/Active cemeteries	6 maintenance cycles per quarter
7.	Maintenance of passive cemeteries	1 maintenance cycle per quarter

No.	Core Services	Service Level Standard
8.	Maintenance of passive cemeteries	1 maintenance cycle per quarter
9.	Maintenance of Flagship Nature Reserves	12 maintenance cycles per quarter
10.	Maintenance of Nature Reserves	3 maintenance cycles per quarter
11.	Maintenance of Ridges and Koppies	1 maintenance cycle per quarter
12.	Maintenance of Bird Sanctuaries	3 maintenance cycles per quarter
13.	Maintenance of the Zoo Farm	12 maintenance cycles per quarter
14.	Maintenance of Johannesburg Botanical Gardens	12 maintenance cycles per quarter
15.	Maintenance of The Wilds	12 maintenance cycles per quarter
16.	Terrestrial Alien Vegetation Clearing	1 maintenance cycle per area
17.	Wetland Rehabilitation	1 maintenance cycle per area
18.	Aquatic Invasive Control	1 maintenance cycle per area
19.	Number of patrols undertaken per flagship park	52 patrols
20.	Number of patrols undertaken per flagship nature reserve inclusive of JBG & The Wilds	52 patrols
21.	Number of patrols undertaken per active cemeteries	52 patrols
22.	Number of patrols undertaken per partially active cemeteries	12 patrols
23.	Number of patrols undertaken per passive cemeteries	12 patrols
24.	Number of patrols undertaken per developed parks	12 patrols
25.	Number of patrols undertaken per nature reserves, koppies, ridges and Birds Sanctuaries	12 patrols
26.	Number of patrols undertaken per identified ecological areas focused on selected streams, dams & waterbodies	52 patrols
27.	Response to calls logged for removal of emergency fallen trees	80% of emergency calls attended to
28.	Response to calls logged for emergency damaged infrastructure	80% of emergency calls attended to
29.	Compliance to the PAAZA (Pan-African Association of Zoos and Aquaria) standards	100% compliance

Development Planning

	Core Services	Service Level Standard
1.	Statutory Building Inspections	85% within 48 hours of request
2.	Planning Law Enforcement Inspections	90% of new complaints are inspected within 7 working days
3.	Processing of Consent use (land use applications)	95% within 2 months (excluding post-decision legal administration)
4.	Consent use applications for Spaza Shops	95% within 1.5 months
5.	Site Development Plan (SDP) applications	95% within 28 days
6.	Commercial Site Development Plan (SDP) applications	95% within 15 days
7.	Post-decision legal Admin: Consent[1]	95% within 3 months
8.	Post-decision legal admin: Subdivisions/Division of land	95% within 3 months
9.	Post-decision legal Admin: Township (Excludes processes out of the City's hands, e.g., lodging documents with SG, opening a township register, etc.)	95% Section 82 Application - 1 month
10.	eProperty Information Service	95% of the requests are attended to within two working days (16 working hours).
11.	Online mapping website	95% available (Dependency: Hosting infrastructure availability).
12.	% of Weekly Deeds transfers validated, successfully captured, and updated in GIS & LIS and processed to Valuations & Billing within 12 days from Deeds Office file date to ensure accurate billing	100% within 12 days.

13.2.1.1 **Social Development**

No.	Core Services	Service Level Standard
1.	Registration of all qualifying for Free Basic Services (FBS)	100% immediately upon all documentation provided
2.	Number of service users receiving substance abuse treatment services	100% of referred services users start treatment within 48 hours of initial assessment
3.	Number of homeless individuals accessing support services	100% of homeless individuals identified through outreach and referrals shall access at least one support service within 48 hours

[1] Post-decision Consent, 3 months (includes 10 days for Registration; 22 days Technical Implementation; 1.5 months LA Core)

Ombudsman

No.	Core Service	Service Level Standard
1.	100% of new complaints processed in-line with the By-Law within 21 days	90% of new complaints processed in 90 days
2.	% Resolution of accepted complaints in line with the Ombudsman By-Law	60% of resolution of accepted complaints in 90 days
3.	Number of proactive/own instance investigations resolved	25 number of proactive/own instance investigation resolved Quarterly.
4.	Reports on recommended corrective action not implemented by City departments and entities.	4 reports on recommended corrective action within 90 days.
5.	% Monitoring the implementation of integrated marketing and communications strategy	100% within 90 days.

Legislature

No.	Core Service	Service Level Standards
1.	Coordinating Council and Committee meetings	100% Council and committee meetings calendar approved by Council with notice circulated 3 days before
2.	Minutes of Council and Committees proceedings	100% Minutes presented at the next ordinary meeting for approval.
3.	Distribution of packages for Council and its Committee meetings	3 days before ordinary meeting and 2 days before special meeting
4.	Public Participation programmes	100% implementation every quarter
5.	Ward Public meetings	100% implementation of the planned ward public meetings programme.
6.	Public participation on the City's Annual Report	3rd quarter of the financial year
7.	Period taken by the Petition Committee to acknowledge inwriting the receipt of a petition	5 days
8.	Period taken to inform the petitioner inwriting about the outcomes of the Petition Committee on the outcomes and considered petition	14 days
9.	Oversight programme implementation	100% implementation every quarter
10.	Conduct oversight on the City's Annual Report	3rd quarter of the financial year
11.	Period afforded to the public to submit comments on the draft by-law.	Not be less than one month from the date of notice.

EISD

No.	Core Service	Service Level Standards
1.	Average time to process and issue Waste Permits with complete information	90-day turnaround time to issue waste licence (in accordance with the Waste By-law)
2.	Average time to process and issue an Air Emission Licence (AEL) with complete information	90-day turnaround time to issue AEL (in accordance with NEM:AQA)
3.	Average time to process borehole applications with complete information	14 working days to process borehole applications
4.	% of Land Use and JPC applications reviewed within guideline timelines	80% of Land Use and JPC applications reviewed within guideline timelines
5.	% of Environmental Impact Assessments (Basic Assessments, Scoping Reports / EIA Reports) reviewed within guideline timelines	75% of EIAs reviewed within guideline timelines
6.	Average time taken to respond to environmental complaints reported to the department	7 working days to conduct site visit and provide feedback for actioning

Group Governance

No.	Core Service	Service Level Standards
1.	Maintain shareholder value	100% of MES quarterly performance assessment
2.	Shareholder compliance oversight	100% tracking and monitoring Company Secretaries (COSEC) reports monthly.
3.	Management and monitoring of SAICA Trainee assessments.	100% of required trainee assessment reviews finalized and signed off on the SAICA Electronic Assessment Tool (EAT).
4.	Coordination of professional development for Trainee Accountants	100% facilitation of structured technical and/or soft skills training workshop quarterly
5.	Coordinating of EMT, Mayoral Clusters, Group Advisory Committees' meetings and Mayoral Committee	80% convening of meetings according to the approved CoJ year planner.
6.	GACs Chairpersons reports to Mayoral Committee	100% compliance with submission of Quarterly reports to Mayoral Committee

7.	Ethics awareness	Two (2) ethics awareness articles issued to COJ employees per quarter

Group Communication & Marketing

No.	Core Services	Service Level Standard
1.	Media Relations-communications content	Crisis Comms - within 6hrs. General: 12-48hr
2.	Online Communication – CoJ social media	Requests for posting: - within 6-12hrs
3.	Online Communication- CoJ Website	12-48 hrs
4.	Internal Communications – CoJ Intranet; SMS COJ Messages Publishing	within 24 hrs of receipt of signed approval forms
5.	Photographic services	within 2-3 days
6.	Videography services	7 days
7.	Events Management	full duration of the event
8.	Integrated marketing campaigns	3-5 working days
9.	Graphic design services	2 – 7 days
10.	Event branding service	1 – 2 working days.
11.	Advertisements	3-5 working days
12.	Corporate identity compliance verification	1-2 working days

GSPCR

No.	Core Services	Service Level Standard
1.	Issuing and handover of Official passports	Issuing of an official passport for official travelling within 7 days after application. Handover of the official passport after travelling to GSPCR within 14 days after travelling.
2.	Quarterly Performance Reporting	Submission of SDBIP quarterly performance report to the Council and stakeholders within 30 days of the end of each quarter
3.	Mid-Year SDBIP Performance Reporting	Submission of Mid-Year SDBIP performance report to Stakeholders by the 25 January each year
4.	Integrated Annual Reporting	Submission of Annual Report to Stakeholders within legislated timelines

2.4 BUDGET RELATED POLICIES

Budgeting is central to the process of prioritizing service delivery and the management of the functions of Council. The City's budgeting process is guided by relevant legislation and budget related polices.

The following are the key policies that affect or are affected by the annual budget:

2.4.1. Budget Management Policy

The City has developed a Budget Management Policy that provides a framework within which Directors, Managing Directors, Chief Executive Officers, Chief Financial Officers, Finance Directors and Managers can compile, control and review budgets of their respective Departments and Municipal Entities to ensure effective financial management. The policy guides the budget process and ensures sound expenditure management.

This policy incorporates, amongst others, provisions for the shifting of funds within and between votes, adjustment budgets, unforeseen and unavoidable expenditure, budget management and oversight.

The Policy is available on the City's website.

2.4.2. Tariff Policy

The Municipal Systems Act, Act 32 of 2000, requires a municipality to have a tariff determination policy.

The City's Tariff Policy provides a broad framework within which the Council can determine fair, transparent and affordable service charges that also promote sustainability of service provision. This Policy is based on principles that address the social, economic and financial imperatives that the process of tariff- setting should take account of. Departments and entities translate these principles into specific contents that relate to their businesses.

The City's tariff policy is on the City's website.

2.4.3. Treasury Control Policy

The City has a Treasury Control Policy in place, which details a strategy and process of debt, cash management and financial risk management that comply with all the relevant legislation, regulations and guidelines.

The policy seeks to ensure the continued financial strength of the organisation by avoiding the occurrence of unnecessary/ uncontrolled events which could weaken the overall profitability and balance sheet structure.

2.4.4. Cash Management and Investment Policy

Section 13 (2) of the MFMA requires that a municipality has a policy dealing with cash management and investment.

The City's Cash Management and Investment policy is developed within the framework of the MFMA and is contained within its Treasury Policy.

2.4.5. Policy on Borrowing

Chapter six (6) of the MFMA provides a framework for a policy on borrowing. The City's Policy on Borrowing is contained within its Treasury Policy, and it ascribes to the principles outlined in the Act.

2.4.6. Funding and Reserves Policy

The City's Treasury Policy contains a policy on funding and reserves. The Funding Policy is aimed at ensuring that the City procures sufficient and cost- effective funding in order to achieve its capital expenditure objectives in an optimum manner. The Policy shall be adhered to in the procurement of funding for the City having due regard to the assets and liability maturity profile of the City.

2.4.7 Credit Control and Debt Collection Policy

The City's Credit Control and Debt Collection Policy provides the procedures and mechanisms for credit control and for the collection of debts. The primary objective of this policy is to ensure that all monies due and payable to the City in respect of rates, fees for services, surcharges on such fees, charges, tariffs, interest which has accrued on any amounts due and payable in respect of the foregoing and any collection charges are collected efficiently and promptly.

The Policy is available on the City's website.

2.4.8 Supply Chain Management Policy

Municipalities are required in terms of section 111 of the MFMA to have a Supply Chain Management Policy.

The City approved Supply Chain Management Policy is to strengthen, among other, to improve transparency, in terms of the Municipal Supply Chain Management Regulations, as well as National Treasury guidelines circulated from time to time.

2.4.9 The Rates Policy

The City revises its Rates Policy annually as per legislative requirements. A consultation process plan and outcomes of such process will be used as an input into the 2026/27 budget process.

2.4.10 The Expanded Social Package Policy

The City's Expanded Social Package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the City's Expanded Social Package Policy. The Policy will be reviewed to ensure that it is aligned to national government policies supporting indigent customers, and better profile the programs of the City as they relate to poverty reduction, and social support. About 124 479 households are currently registered and the number is expected to increase to around 195 000 over the medium term.

Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement are contained in Table A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

2.4.11 Policies on Infrastructure Investment and Capital Projects

The Capital Investment Framework (CIF) is the framework through which the City identifies and prioritizes capital projects for implementation in the forthcoming financial year and the relevant medium-term budget. Over the past years, aspects of the framework have been used to develop various modules of the City's infrastructure planning tool, (JSIP).

Capital investment is dealt with within the budgeting process and is driven by the following:

- The Mayoral Priorities;
- Key IDP Interventions;
- Spatial Development Framework;
- The Growth and Development Strategy; and
- Capital Investment Framework

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the 2026/27 MTB include:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

2.5.1. External factors

The global economic outlook is gaining momentum. The International Monetary Fund forecasts global growth of 3.3 per cent in 2026. Emerging markets and developing economies are expected to grow faster than advanced economies, supported by resilient domestic demand in India and gradual recovery across Sub- Saharan Africa. China’s growth is expected to moderate as it transitions from investment- led expansion towards a more consumption= driven model, a shift that will influence global trade and commodity demand over the medium term. Globally, inflation is expected to continue to decline in 2026, driven by lower energy prices, easing supply constraints and slower goods price inflation. There is an improved risk sentiment globally, supported by easing monetary conditions in major economies. The longer- term economic outlook is, however, still uncertain, mainly due to the recent geo- political tensions and sharpening of trade disputes, which threaten supply chains, output and prices (NT: Budget Review, Mar 2026).

Domestic outlook

South Africa has experienced over a decade of stagnant economic growth, entrenching high levels of poverty and unemployment. The National Treasury expects the momentum of economic growth to pick up, with the real GDP growth of 1.6 per cent projected for 2026, following an estimated 1.4 per cent growth in 2025.
Real GDP growth is projected to average 1.8 per cent over the medium term, reaching 2 per cent in 2028. The medium-term growth forecast is supported by household consumption due to stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions.
South Africa needs much higher growth to address unemployment and poverty. (NT: Budget Review, Mar 2026).

For municipalities, growth in economic activity and a higher employment rate positively impact on their revenue base, the ability of municipalities to generate and collect revenue to fund the much-needed development programmes intended to improve the lives of residents.

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2.5.2. General inflation outlook and its impact on the municipal activities

Consumer Price Inflation, as measured by the headline CPI, has been on a downward trend since the beginning of 2024 and is now close to the South African Reserve Banks's target. CPI reached the lowest levels in October and November 2024, recording 2.8 per cent and 2.9 per cent for the respective months. CPI averaged 3.2 per cent in 2025 (StatsSA). This slower rate of inflation can be attributed to the low rate of food inflation, which reached 15- year lows and the lower fuel costs. The SARB posts a balanced outlook on inflation over the medium term, (SARB: MPC Statement, Jan 2026). However, it notes and will keep monitoring food inflation, especially meat prices, which are affected by the outbreak of the foot and mouth disease. The recent survey of inflation expectations by the Bureau of Economic Research also revealed declining inflation expectations that are in tandem with the SARB forecasts, and so does the outlook by the National Treasury. National Treasury notes risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks as potential risks that could upset the favourable inflation outlook over the medium term. (NT: Budget Review, Mar 2026).

Inflation increases the cost of living of households and thereby increases the vulnerability of low- and middle-income groups and negatively affects their ability to pay for municipal services. This negatively impacts on the revenue generation and revenue collection rates of municipalities and consequently their ability to fund the planned programmes.

The City is projecting CPI at 3.4 per cent for the 2026/27 financial year and 3.2 per cent for both 2027/28 and 2028/29 financial years.

2.5.3. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. There are a set of risk management and liability matching activities undertaken by the City' treasury, and political guidance is required if there is a need for review. The FDP further incorporates the ratios prescribed by the National Treasury through Circular 71 and requirements specific to covenant, and therefore, serves as a regulatory instrument in managing the City's overall capital structure at group level.

Borrowing will be R3.5 billion in the 2026/27 budget year and R3.2 billion in the outer year. For the 2026/27 MTB interest on loans is projected to be 11.99%, 11.53% and 11.29% for the respective years.

2.5.4. Collection rate for revenue services

The rate of revenue collection is currently expressed as a percentage of annual billings. For the medium-term, collection rates for the various services are assumed as follows:

The overall budgeted collection rate is 86% for 2026/27, 86.1% for 2027/28 and 86.2% for 2028/29.

2.5.5. Wage and Salary increases

The South African Local Government Bargaining Council's collective bargaining agreements direct wage and salary increases in municipalities. For the 2026/27 MTB salary and wage increases were determined in accordance with the prescripts of the latest collective bargaining agreement, that of September 2024. As per this agreement, for 2026/27 salaries should increase by the average CPI for the period 1 February 2025 to 31 January 2026, plus 0.75 per cent. For 2027/28 salaries will increase by the average CPI for period 1 February 2026 to 31 January 2027, plus 0.75 per cent. And for 2028/29 the increase in salaries will be based on the average CPI for the period 1 February 2027 to 31 January 2028, plus 1.25 per cent. The source of CPI data is StatsSA.

In all the aforementioned years, in the event that the average CPI for the relevant period is less than 4 per cent it will be deemed to be 4 per cent, and in the event that the average CPI for the period is higher than 7 per cent it will be deemed to be 7 per cent.

Minimum wage increases are in line with the increases in salaries and wages in all these years.
The City is therefore budgeting for a salary increase of 4.75 per cent for the financial year 2026/27 and 4.45 per cent for both 2027/28 and 2028/29

2.5.6. Bulk purchases

Electricity bulk purchases from Eskom and Kelvin Power station are assumed to increase by 9.01 per cent.

The cost of water purchases from Rand Water is expected to increase by 11 per cent for the 2026/27 financial year.

2.5.7. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 100 percent on the capital programme for the 2026/27 MTB of which performance has been factored into the cash flow budget.

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1. Medium-term outlook: Operating revenue

The following is a breakdown of the operating revenue over the medium term.

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	% Incr.	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE						
Service charges - Electricity	25 584 204	25 584 204	27 792 121	8.6%	30 226 711	31 919 407
Service charges - Water	11 889 649	11 889 649	12 504 345	5.2%	13 329 632	14 209 387
Service charges - Waste Water Management	8 101 381	8 101 381	8 992 533	11.0%	9 586 042	10 218 721
Service charges - Waste Management	3 337 410	3 356 641	3 557 936	6.0%	3 780 893	4 021 597
Sale of Goods and Rendering of Services	983 502	975 386	1 074 657	10.2%	1 139 952	1 168 711
Agency services	407 228	407 228	421 074	3.4%	434 548	448 454
Interest earned from Receivables	567 356	552 655	567 141	2.6%	587 396	608 138
Interest earned from Current and Non Current Assets	199 899	198 326	205 089	3.4%	211 681	218 323
Rental from Fixed Assets	469 692	471 647	487 945	3.5%	503 486	519 626
Operational Revenue	947 578	948 157	1 067 254	12.6%	1 099 620	1 134 482
NON-EXCHANGE REVENUE						
Property rates	18 136 267	18 136 267	18 752 900	3.4%	19 352 993	19 972 289
Surcharges and Taxes	332 047	332 047	343 336	3.4%	354 323	365 662
Fines, penalties and forfeits	176 770	176 874	182 906	3.4%	188 774	194 815
Licences or permits	3 994	3 758	3 892	3.6%	4 018	4 149
Transfer and subsidies - Operational	8 980 278	9 011 475	9 606 045	6.6%	9 951 146	10 142 202
Interest	127 429	127 429	131 762	3.4%	135 978	140 330
Fuel Levy	4 572 290	4 572 290	4 667 684	2.1%	4 629 451	4 541 847
Operational Revenue						
Gains on disposal of Fixed and Intangible Assets	3 328	2 858	2 858		2 858	2 858
TOTAL DIRECT REVENUE excl. capital grants/contr.	**84 820 301**	**84 848 273**	**90 361 477**	**6.5%**	**95 519 502**	**99 830 998**

The following is a breakdown of the operational expenditure per main category for the 2026/27 financial year.

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	% Incr.	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXPENDITURE						
Employee related costs	21 654 002	23 008 891	24 297 357	5.6%	25 378 590	26 507 935
Remuneration of councillors	202 021	202 021	210 005	4.0%	221 034	230 870
Bulk purchases - electricity	17 582 825	17 582 825	20 250 743	15.2%	22 273 565	23 395 959
Inventory consumed	7 234 991	7 254 312	7 536 777	3.9%	7 991 605	8 489 859
Debt impairment	8 076 200	9 132 196	10 464 148	14.6%	10 982 744	11 498 974
Depreciation and amortisation	5 643 271	5 560 480	5 933 677	6.7%	6 135 330	6 334 972
Interest	2 627 256	2 632 282	2 746 012	4.3%	2 833 862	2 924 525
Contracted services	7 323 519	6 285 251	6 438 778	2.4%	6 533 567	6 742 061
Transfers and subsidies	113 739	75 664	53 583	-29.2%	48 886	50 450
Operational costs	6 829 056	6 536 603	6 611 365	1.1%	6 729 700	6 945 933
Disposal of Fixed and Intangible Assets	4 140	2 513	2 513		2 513	2 513
Other Losses	3 378 592	3 378 562	3 750 234	11.0%	3 997 750	4 261 598
TOTAL DIRECT EXPENDITURE	**80 669 613**	**81 651 602**	**88 295 192**	**8.1%**	**93 129 146**	**97 385 648**

The revenue strategy is a function of key components such as:

- Growth in the city and economic development;
- Revenue management and enhancement;
- Achievement of an 88.5 percent annual collection rate for consumer revenue;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Moving towards cost- reflective tariffs, i.e. determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- The ability to extend new services and obtain cost recovery levels.

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The City derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

The proposed tariff increases for the 2026/27 MTB on the different revenue categories are:

Proposed tariff increases over the medium-term

Revenue category	2026/27 tariff increase %	2026/27 Total Budgeted revenue Rm
Property rates	3.60%	18 752 900
Refuse	6.20%	3 557 936
Water and sanitation	12.5% and 11%	21 496 878
Electricity	8.63%	27 792 121
Total		**71 599 835**

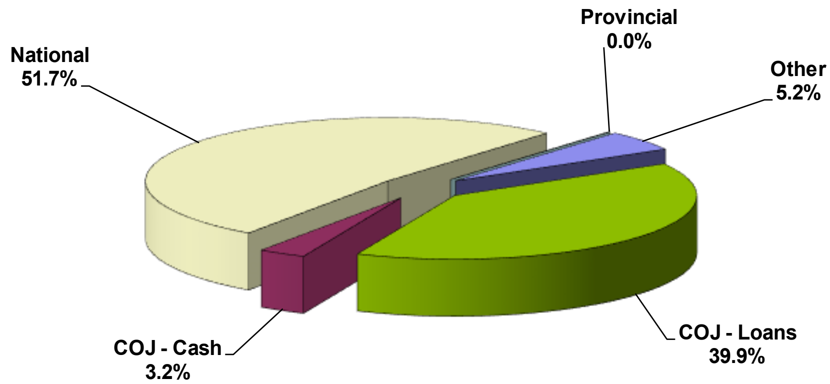
2.6.2. Medium-term outlook: Capital expenditure

The following is a breakdown of the funding composition of the 2026/27 medium-term capital programme.

Funding source	Original Budget 2025/26 R 000	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
COJ - Loans	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
COJ - Cash	650 000	650 000	278 081	350 000	500 000
National	3 636 672	4 086 083	4 535 525	3 969 158	4 113 042
Provincial	10 700	10 700	4 160	2 740	2 740
Other	903 048	903 048	458 226	478 846	546 500
Total	8 700 420	8 424 388	8 775 992	8 084 852	8 387 282

The capital budget of the city projects a spending plan of approximately R25.3 billion over the next three-year period. The capital budget for the 2026/27 financial year amounts to approximately R8.8 billion. Approximately R3.8 billion of the capital budget will be funded by the city and R5 billion from grants and public contributions.

Funding Sources for 2026/27



- R3.5 billion of capital will be funded from loans;
- R278.1 million will be funded by internal generated cash;
- R2.2 billion will be funded from grants received from National (PTIS - R99.1 million, and UDFG - R2.1 billion);
- R1.6 billion will be funded through the Urban Settlement Development Grant (USDG);
- R723.7 will be funded through the Upgrading of Informal Settlements Program (UISP);
- R4.2 million will be funded from grants received from Gauteng Province; and
- R458.2 million will be funded from other sources (public and bulk service contributions).

Table SA15: Investment particulars by type

Investment type	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>**Parent municipality**</u>					
Deposits - Bank	595 624	595 624	868 352	1 141 401	1 430 384
Guaranteed Endowment Policies (sinking)	–	–	–	–	–
Consolidated total:	**595 624**	**595 624**	**868 352**	**1 141 401**	**1 430 384**

Table SA18: Transfers and grant receipts

Description R thousand	Current Year 2025/26 Original Budget	Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:					
Operating Transfers and Grants					
National Government:	**8 731 717**	**8 761 430**	**9 357 721**	**9 699 382**	**9 879 774**
Local Government Equitable Share	8 140 146	8 140 146	8 650 870	9 153 951	9 282 521
National : Expanded Public Works Programme	4 000	4 000	5 361	–	–
National : Infrastructure Skills Development Grant	9 600	6 000	6 000	6 000	6 000
National : Local Government Financial Management	1 000	1 000	1 200	1 400	1 600
National : Public Transport Network Operations Grar	453 997	453 997	586 290	530 031	581 653
Urban Development Financing Grant - PEP	59 347	94 160	–	–	–
Urban Development Financing Grant - PPPSG	56 627	55 127	100 000	–	–
Energy Efficiency and Demand Side Management G	7 000	7 000	8 000	8 000	8 000
Provincial Government:	**230 111**	**231 595**	**247 773**	**251 196**	**261 842**
Provincial :Primary Health and HIV AIDS	217 315	216 799	226 773	226 773	236 966
Recap of Comm Library and Libraries Plan	12 796	14 796	21 000	24 423	24 876
Other grant providers:	**18 450**	**18 450**	**551**	**568**	**586**
United Nations Environment Programme	17 917	17 917	–	–	–
Donations(ParksZoo)	533	533	551	568	586
Total Operating Transfers and Grants	**8 980 278**	**9 011 475**	**9 606 045**	**9 951 146**	**10 142 202**
Capital Transfers and Grants					
National Government:	**3 636 672**	**4 086 083**	**4 535 525**	**3 969 158**	**4 113 042**
Public Transport Network Grant: Capex	518 945	518 945	99 102	122 515	70 571
Urban Settlement Development Grant	2 320 638	2 320 638	1 633 208	695 387	350 814
Urban Development Financing Grant - NDPG	–	–	60 000	–	–
UISP	772 855	772 855	723 680	836 178	862 166
Urban Development Financing Grant - MTS	–	–	2 019 535	2 315 078	2 829 491
Urban Development Financing Grant	24 234	473 645	–	–	–
Provincial Government:	**10 700**	**10 700**	**4 160**	**2 740**	**2 740**
Recap of Comm Librarries Cond Grant	10 700	10 700	–	–	–
Functional Fire and Rescue Services Capex	–	–	1 000	–	–
Human Settlement Development Grant Capex	–	–	3 160	2 740	2 740
Other grant providers:	**903 048**	**903 048**	**458 226**	**478 846**	**546 500**
Other Contributions	903 048	903 048	458 226	478 846	546 500
Total Capital Transfers and Grants	**4 550 420**	**4 999 831**	**4 997 911**	**4 450 744**	**4 662 282**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**13 530 698**	**14 011 306**	**14 603 956**	**14 401 890**	**14 804 484**

Table SA21: Transfers and grants made by the municipality

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Transfers to Organisations					
SPCA	10 411	10 916	11 417	11 782	12 159
Marks Park	2 092	2 092	2 163	2 092	2 186
Wits Book Prize (Best Phd Student)	2	2	2	2	2
Joburg Ballet and Ochestra	20 891	20 891	21 601	22 292	23 005
Informal Trading Compliance	9 700	9 700	–	–	–
Spazashop Innovative Programme	8 327	8 067	–	–	–
Environment and Infrastructure Programme	5 000	–	–	–	–
Farmer Support Programme	5 000	–	–	–	–
Tourism and Hospitality Programme	4 000	–	–	–	–
Kasi ya Rona Programme	7 000	–	–	–	–
JOSCHO Programme	5 320	–	–	–	–
JCPZ Programme	8 000	–	–	–	–
City Power Programme	7 000	–	–	–	–
DSTV and Joy of Jazz	9 065	9 065	–	–	–
Cotton Fest	–	3 000	–	–	–
T Musical	–	–	6 213	–	–
Other Grants	11 931	11 931	12 187	12 718	13 098
Total Cash Transfers To Organisations	113 739	75 664	53 583	48 886	50 450
TOTAL CASH TRANSFERS AND GRANTS	**113 739**	**75 664**	**53 583**	**48 886**	**50 450**

Table A7: Consolidated Budgeted Cash Flows

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Pre-Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 370 772	14 017 977	16 872 723	16 818 796	16 818 796	17 158 645	17 717 698	18 336 138
Service charges	27 600 753	31 675 962	34 787 578	42 394 867	41 452 992	44 226 247	47 830 903	50 767 117
Other revenue	5 932 374	5 003 432	5 617 712	7 754 994	7 664 899	8 126 506	8 228 623	8 250 151
Transfers and Subsidies - Operational	6 718 009	7 393 783	8 057 119	8 980 278	9 011 475	9 606 045	9 951 146	10 142 202
Transfers and Subsidies - Capital	2 632 097	2 818 580	3 149 098	4 550 420	4 096 783	4 539 685	3 971 898	4 115 782
Interest	496 513	348 931	1 085 325	791 839	765 057	777 029	805 530	833 558
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(47 724 094)	(50 199 376)	(58 714 296)	(68 074 018)	(70 988 651)	(73 704 292)	(73 451 095)	(76 070 850)
Interest	(2 640 776)	(2 922 326)	(3 420 356)	(2 627 256)	(2 632 282)	(2 746 012)	(2 833 862)	(2 924 525)
Transfers and Subsidies	–	–	–	(113 739)	(75 664)	(53 583)	(48 886)	(50 450)
NET CASH FROM/(USED) OPERATING ACTIVIT	**6 385 648**	**8 136 963**	**7 434 903**	**10 476 180**	**6 113 404**	**7 930 269**	**12 171 955**	**13 399 123**
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	147 380	(812)	903 393	458 571	479 191	546 845
Decrease (increase) in non-current receivables	75 634	6 699	(61 645)	–	–	–	–	–
Decrease (increase) in non-current investments	2 105 500	(698 000)	(606 253)	(593 850)	(374 112)	(264 172)	(273 049)	(288 983)
Payments	–	–	–	–	–	–	–	–
Capital assets	(6 545 157)	(7 188 676)	(8 344 931)	(8 700 420)	(8 424 388)	(8 775 992)	(8 084 852)	(8 387 282)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(4 364 023)**	**(7 879 977)**	**(8 865 449)**	**(9 295 082)**	**(7 895 107)**	**(8 581 592)**	**(7 878 710)**	**(8 129 420)**
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	4 500 000	3 670 000	8 469 993	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–
Payments								
Repayment of borrowing	(6 315 157)	(5 816 439)	(5 239 644)	(3 183 807)	(3 224 103)	(2 216 140)	(2 231 778)	(2 533 190)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(1 815 157)**	**(2 146 439)**	**3 230 349**	**316 193**	**(449 546)**	**1 283 860**	**1 052 330**	**691 810**
NET INCREASE/ (DECREASE) IN CASH HELD	**206 468**	**(1 889 453)**	**1 799 803**	**1 497 291**	**(2 231 249)**	**632 537**	**5 345 575**	**5 961 512**
Cash/cash equivalents at the year begin:	**3 848 842**	**4 055 310**	**2 165 857**	**2 730 891**	**3 965 660**	**1 334 551**	**1 967 088**	**7 312 663**
Cash/cash equivalents at the year end:	**4 055 310**	**2 165 857**	**3 965 660**	**4 228 182**	**1 734 411**	**1 967 088**	**7 312 663**	**13 274 175**

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium term. The table below is consistent with international standards of good financial management practice and improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue; and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

2.6.3. Funding compliance measurement

National Treasury requires that a municipality assesses its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. The information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

2.6.3.1. Cash/cash equivalent position

The City's forecasted cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTB would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecasted cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short-term debt at the end of the financial year. Cash and cash equivalents are forecasted at R2 billion at the end of 2026/27 and increasing to R13.3 billion in 2028/29.

2.6.3.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.3.3. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are enough to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making an enough contribution toward the economic benefits they are consuming over the medium term. For the 2026/27 MTB the outcome is a surplus of R2.1 billion before capital transfers and taxation.

2.6.3.4. Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTB to determine the relevance and credibility of the budget assumptions contained in the budget. The outcome is 86% for 2026/27, 86.1% for 2027/28 and 86.2% for 2028/29. This measure and performance objective will have to be meticulously managed.

2.6.3.5. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. The liquidity of the City has improved and therefore the City has increased the spending of its own funds.

2.6.3.6. Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measure is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 percent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The city has budgeted for all transfers.

2.6.3.7. Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are two measures shown for this factor: the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

2.6.3.8. Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the revenue budget is not being protected.

2.6.3.9. Asset renewal/rehabilitation expenditure level

This measure has a similar objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and asset sustainability. Further details in this regard are contained in Table SA34b.

2.7 EXPENDITURE ON GRANTS

Table SA19: Expenditure on transfers and grant programme

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:					
Operating expenditure of Transfers and Grants					
National Government:	**8 731 717**	**8 761 430**	**9 357 721**	**9 699 382**	**9 879 774**
Local Government Equitable Share	8 140 146	8 140 146	8 650 870	9 153 951	9 282 521
National : Expanded Public Works Programme	4 000	4 000	5 361	–	–
National : Infrastructure Skills Development Grant	9 600	6 000	6 000	6 000	6 000
National : Local Government Financial Management Grant	1 000	1 000	1 200	1 400	1 600
National : Public Transport Network Operations Grant	453 997	453 997	586 290	530 031	581 653
Urban Development Financing Grant - PEP	59 347	94 160	–	–	–
Urban Development Financing Grant - PPPSG	56 627	55 127	100 000	–	–
Energy Efficiency and Demand Side Management Grant	7 000	7 000	8 000	8 000	8 000
Provincial Government:	**230 111**	**231 595**	**247 773**	**251 196**	**261 842**
Provincial :Primary Health and HIV AIDS	217 315	216 799	226 773	226 773	236 966
Recap of Comm Library and Libraries Plan	12 796	14 796	21 000	24 423	24 876
Other grant providers:	**18 450**	**18 450**	**551**	**568**	**586**
United Nations Environment Programme	17 917	17 917	–	–	–
Donations(ParksZoo)	533	533	551	568	586
Total operating expenditure of Transfers and Grants:	**8 980 278**	**9 011 475**	**9 606 045**	**9 951 146**	**10 142 202**
Capital expenditure of Transfers and Grants					
National Government:	**3 636 672**	**4 086 083**	**4 535 525**	**3 969 158**	**4 113 042**
Public Transport Network Grant: Capex	518 945	518 945	99 102	122 515	70 571
Urban Settlement Development Grant	2 320 638	2 320 638	1 633 208	695 387	350 814
Urban Development Financing Grant - NDPG	–	–	60 000	–	–
UISP	772 855	772 855	723 680	836 178	862 166
Urban Development Financing Grant - MTS	–	–	2 019 535	2 315 078	2 829 491
Urban Development Financing Grant	24 234	473 645	–	–	–
Provincial Government:	**10 700**	**10 700**	**4 160**	**2 740**	**2 740**
Recap of Comm Librarries Cond Grant	10 700	10 700	–	–	–
Functional Fire and Rescue Services Capex	–	–	1 000	–	–
Human Settlement Development Grant Capex	–	–	3 160	2 740	2 740
Other Contributions	903 048	903 048	458 226	478 846	546 500
Total capital expenditure of Transfers and Grants	**4 550 420**	**4 999 831**	**4 997 911**	**4 450 744**	**4 662 282**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**13 530 698**	**14 011 306**	**14 603 956**	**14 401 890**	**14 804 484**

2.8 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25: Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue															
Exchange Revenue															
Service charges - Electricity	2 518 673	2 678 841	2 309 908	2 058 209	2 313 887	2 315 149	2 207 848	2 187 981	2 429 866	2 013 448	2 176 996	2 581 315	27 792 121	30 226 711	31 919 407
Service charges - Water	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 029	1 042 026	12 504 345	13 329 632	14 209 387
Service charges - Waste Water Management	749 378	749 378	749 378	749 378	749 378	749 378	749 378	749 378	749 378	749 378	749 378	749 375	8 992 533	9 586 042	10 218 721
Service charges - Waste Management	297 748	297 748	297 748	298 394	297 748	288 246	288 569	297 748	297 748	298 394	297 748	300 097	3 557 936	3 780 893	4 021 597
Sale of Goods and Rendering of Services	89 289	89 289	89 289	89 289	89 289	89 289	89 289	89 289	89 289	89 289	89 288	92 476	1 074 657	1 139 952	1 168 711
Agency services	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 084	421 074	434 548	448 454
Interest earned from Receivables	47 262	47 262	47 262	47 262	47 262	47 262	47 262	47 262	47 262	47 262	47 262	47 264	567 141	587 396	608 138
Interest earned from Current and Non Current As	17 091	17 091	17 091	17 091	17 091	17 091	17 091	17 091	17 091	17 091	17 091	17 088	205 089	211 681	218 323
Rental from Fixed Assets	40 662	40 662	40 662	40 662	40 662	40 662	40 662	40 662	40 662	40 662	40 662	40 667	487 945	503 486	519 626
Operational Revenue	88 939	88 939	88 939	88 939	88 939	88 939	88 939	88 939	88 939	88 939	88 939	88 925	1 067 254	1 099 620	1 134 482
Non-Exchange Revenue															
Property rates	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 742	1 562 738	18 752 900	19 352 993	19 972 289
Surcharges and Taxes	28 611	28 611	28 611	28 611	28 611	28 611	28 611	28 611	28 611	28 611	28 611	28 615	343 336	354 323	365 662
Fines, penalties and forfeits	15 241	15 241	15 241	15 241	15 241	15 241	15 241	15 241	15 241	15 241	15 241	15 255	182 906	188 774	194 815
Licences or permits	325	325	325	325	325	325	325	324	324	324	324	321	3 892	4 018	4 149
Transfer and subsidies - Operational	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 490	9 606 045	9 951 146	10 142 202
Interest	10 980	10 980	10 980	10 980	10 980	10 980	10 980	10 980	10 980	10 980	10 980	10 982	131 762	135 978	140 330
Fuel Levy	388 974	388 974	388 974	388 974	388 974	388 974	388 974	388 974	388 974	388 974	388 974	388 970	4 667 684	4 629 451	4 541 847
Gains on disposal of Assets	238	238	238	238	238	238	238	238	238	238	238	240	2 858	2 858	2 858
Total Revenue (excluding capital transfers and	**7 733 777**	**7 893 945**	**7 525 011**	**7 273 958**	**7 528 991**	**7 520 750**	**7 413 773**	**7 403 084**	**7 644 968**	**7 229 197**	**7 392 097**	**7 801 927**	**90 361 477**	**95 519 502**	**99 830 998**
Expenditure															
Employee related costs	2 020 368	2 021 304	2 024 845	2 027 695	2 025 137	2 019 987	2 029 823	2 025 939	2 022 836	2 026 973	2 031 109	2 021 337	24 297 357	25 378 590	26 507 935
Remuneration of councillors	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 505	210 005	221 034	230 870
Bulk purchases - electricity	2 761 679	2 169 985	1 712 198	1 548 796	1 547 773	1 279 782	1 275 282	1 529 580	1 406 730	1 451 359	1 505 268	2 062 311	20 250 743	22 273 565	23 395 959
Inventory consumed	626 618	627 731	628 068	628 051	628 110	628 114	628 270	628 228	628 388	628 398	628 455	628 345	7 536 777	7 991 605	8 489 859
Debt impairment	881 903	891 731	869 094	853 651	869 338	869 416	862 832	861 613	876 454	850 904	860 939	916 272	10 464 148	10 982 744	11 498 974
Depreciation and amortisation	493 569	493 577	493 586	494 444	494 454	494 465	494 475	494 487	494 499	495 354	495 368	495 399	5 933 677	6 135 330	6 334 972
Interest	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 816	2 746 012	2 833 862	2 924 525
Contracted services	531 636	535 168	539 483	536 301	539 348	536 773	536 012	536 538	541 113	539 053	537 614	529 739	6 438 778	6 533 567	6 742 061
Transfers and subsidies	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 469	53 583	48 886	50 450
Operational costs	546 065	546 767	548 816	549 817	547 717	550 099	553 882	552 944	552 244	552 081	551 932	559 001	6 611 365	6 729 700	6 945 933
Losses on disposal of Assets	210	210	210	210	210	210	210	210	210	207	210	206	2 513	2 513	2 513
Other Losses	312 519	312 519	312 519	312 519	312 519	312 519	312 520	312 520	312 520	312 520	312 520	312 520	3 750 234	3 997 750	4 261 598
Total Expenditure	**8 425 369**	**7 849 793**	**7 379 621**	**7 202 285**	**7 215 408**	**6 942 165**	**6 944 108**	**7 192 860**	**7 085 796**	**7 107 652**	**7 174 216**	**7 775 920**	**88 295 192**	**93 129 146**	**97 385 648**
Surplus/(Deficit)	**(691 592)**	**44 152**	**145 391**	**71 673**	**313 583**	**578 585**	**469 665**	**210 224**	**559 172**	**121 545**	**217 881**	**26 007**	**2 066 285**	**2 390 356**	**2 445 350**
Transfers and subsidies - capital (monetary allocations)	272 322	304 991	364 209	408 413	408 413	408 413	449 449	437 708	467 455	397 437	397 437	681 668	4 997 911	4 450 744	4 662 282
Surplus/(Deficit) after capital transfers & contributions	**(419 270)**	**349 143**	**509 599**	**480 086**	**721 995**	**986 998**	**919 113**	**647 932**	**1 026 626**	**518 981**	**615 318**	**707 675**	**7 064 196**	**6 841 100**	**7 107 632**
Income Tax	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	1 995	23 995	27 542	27 444
Surplus/(Deficit) for the year	**(421 270)**	**347 143**	**507 599**	**478 086**	**719 995**	**984 998**	**917 113**	**645 932**	**1 024 626**	**516 981**	**613 318**	**705 680**	**7 040 201**	**6 813 558**	**7 080 188**

Table SA26: Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote															
Vote 1 - Economic Development	447	447	447	447	447	447	447	447	447	447	447	444	5 361	–	–
Vote 2 - Environment, Infrastructure and Services	49 540	49 540	49 540	49 540	49 540	49 540	49 540	49 539	49 539	49 539	49 539	49 535	594 471	19 755	508 991
Vote 3 - Transport	86 859	86 859	86 859	86 859	86 859	86 859	86 859	86 859	86 859	86 859	86 859	86 851	1 042 300	1 047 276	1 073 768
Vote 4 - Community Development	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 831	4 809	57 950	62 584	64 258
Vote 5 - Health	19 221	19 221	19 221	19 221	19 221	19 221	19 221	19 221	19 221	19 221	19 221	19 215	230 646	230 769	241 092
Vote 6 - Social Development	36	36	36	36	36	36	36	36	36	36	36	31	427	441	455
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - City Manager	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 333	8 337	100 000	–	–
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Group Information and Communication Te	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Group Finance	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 945	2 734 942	32 819 337	33 908 372	34 593 494
Vote 13 - Group Corporate and Shared Services	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 908	2 902	34 890	35 814	36 768
Vote 14 - Human Settlements	179 326	179 326	179 326	179 326	179 326	179 326	179 326	179 326	179 326	179 326	179 326	179 332	2 151 918	1 667 544	1 324 260
Vote 15 - Development Planning	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 764	12 762	153 166	96 147	99 223
Vote 16 - Public Safety	55 580	55 580	55 580	55 580	55 580	55 580	55 580	55 580	55 580	55 580	55 580	55 580	666 960	687 270	709 264
Vote 17 - Municipal Entities Accounts	16 628	16 628	16 628	16 628	16 628	16 628	16 628	16 628	16 628	16 628	16 628	16 631	199 539	205 403	244 855
Vote 18 - City Power	2 554 414	2 714 582	2 345 648	2 138 153	2 393 832	2 395 093	2 298 829	2 278 962	2 520 846	2 082 417	2 245 964	2 879 670	28 848 410	31 380 866	33 351 151
Vote 19 - Johannesburg Water	1 818 825	1 851 494	1 910 712	1 910 712	1 910 712	1 910 712	1 940 712	1 928 971	1 958 718	1 910 712	1 910 712	1 965 540	22 928 528	24 774 874	25 920 726
Vote 20 - Pikitup	323 010	323 010	323 010	323 656	323 010	313 508	313 831	323 010	323 010	323 656	323 010	328 568	3 864 289	4 134 151	4 577 062
Vote 21 - Johannesburg Roads Agency	17 673	17 673	17 673	17 673	17 673	17 673	17 673	17 673	17 673	17 673	17 673	17 676	212 079	221 623	201 182
Vote 22 - Metrobus	9 660	9 660	9 660	9 660	9 660	9 660	9 660	9 660	9 660	9 660	9 660	9 669	115 929	119 639	123 467
Vote 23 - Johannesburg City Parks and Zoo	6 954	6 954	6 954	6 954	6 954	6 954	6 954	6 954	6 954	6 954	6 954	6 970	83 464	86 042	88 704
Vote 24 - Johannesburg Development Agency	7 059	7 059	7 059	7 059	7 059	7 059	7 059	7 059	7 059	7 059	7 059	7 062	84 711	88 746	93 105
Vote 25 - Johannesburg Property Company	4 076	4 076	4 076	4 076	4 076	4 076	4 076	4 076	4 076	4 076	4 076	4 076	48 912	50 477	52 092
Vote 26 - Metro Tech Company	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 188	1 191	14 259	14 715	15 187
Vote 27 - Joburg Market	64 499	64 499	64 499	64 499	64 499	64 499	64 499	64 499	64 499	64 499	64 498	64 494	773 982	798 750	824 310
Vote 28 - Johannesburg Social Housing Company	23 568	23 568	23 568	23 568	23 568	23 568	23 568	23 568	23 568	23 568	23 568	23 565	282 813	291 864	301 204
Vote 29 - Joburg City Theatres	3 755	3 755	3 755	3 755	3 755	3 755	3 755	3 755	3 755	3 755	3 755	3 743	45 048	47 124	48 662
Vote 30 - Johannesburg Tourism Company	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**8 006 099**	**8 198 936**	**7 889 220**	**7 682 371**	**7 937 403**	**7 929 163**	**7 863 221**	**7 840 792**	**8 112 423**	**7 626 633**	**7 789 534**	**8 483 595**	**95 359 389**	**99 970 246**	**104 493 280**

Table SA26: Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote to be appropriated															
Vote 1 - Economic Development	14 126	14 126	14 126	14 126	14 126	14 126	14 126	14 126	14 126	14 126	14 126	14 119	169 505	175 737	182 977
Vote 2 - Environment, Infrastructure and Services	13 554	13 554	13 554	13 554	13 554	13 554	13 554	13 554	13 554	13 554	13 554	13 538	162 632	169 137	176 261
Vote 3 - Transport	163 702	163 702	163 702	163 702	163 702	163 702	163 702	163 702	163 702	163 702	163 702	163 698	1 964 420	2 005 553	2 074 140
Vote 4 - Community Development	124 796	124 796	124 796	124 796	124 796	124 796	124 796	124 796	124 796	124 796	124 796	124 779	1 497 535	1 547 472	1 607 878
Vote 5 - Health	149 536	149 536	149 536	149 536	149 536	149 536	149 536	149 536	149 536	149 536	149 536	149 538	1 794 434	1 868 574	1 949 818
Vote 6 - Social Development	34 154	34 154	34 154	34 154	34 154	34 154	34 154	34 154	34 154	34 154	34 154	34 150	409 844	424 383	441 881
Vote 7 - Group Forensic Investigation Services	10 588	10 588	10 588	10 588	10 588	10 588	10 588	10 588	10 588	10 588	10 588	10 600	127 068	131 427	136 803
Vote 8 - Office of the Ombudsman	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	4 129	49 548	51 240	53 348
Vote 9 - City Manager	179 069	182 531	184 821	181 407	188 825	181 547	180 125	181 035	184 590	182 934	181 017	170 813	2 178 714	2 230 187	2 316 579
Vote 10 - Speaker: Legislative Arm of Council	48 158	48 158	47 158	46 158	46 158	48 158	51 158	50 158	48 158	48 158	48 158	48 166	577 904	601 324	627 061
Vote 11 - Group Information and Communication Tec	100 747	100 747	100 747	100 747	100 747	100 747	100 747	100 747	100 747	100 747	100 747	100 743	1 208 960	1 234 366	1 275 242
Vote 12 - Group Finance	536 886	536 886	536 886	536 886	536 886	536 886	536 886	536 886	536 886	536 886	536 886	536 877	6 442 623	6 635 070	6 813 189
Vote 13 - Group Corporate and Shared Services	53 479	53 479	53 479	53 479	53 479	53 479	53 479	53 479	53 479	53 479	53 479	53 478	641 747	663 377	690 632
Vote 14 - Human Settlements	98 468	98 468	98 468	98 468	98 468	98 468	98 468	98 468	98 468	98 468	98 468	98 467	1 181 615	1 212 373	1 254 646
Vote 15 - Development Planning	45 538	45 538	45 538	45 538	45 538	45 538	45 538	45 538	45 538	45 538	45 538	45 533	546 451	567 845	591 295
Vote 16 - Public Safety	600 289	600 289	600 289	600 289	600 289	600 289	600 289	600 289	600 289	600 289	600 289	600 263	7 203 442	7 478 012	7 794 785
Vote 17 - Municipal Entities Accounts	207 481	207 481	207 481	207 481	207 481	207 481	207 481	207 481	207 481	207 481	207 481	207 481	2 489 772	2 590 765	2 673 774
Vote 18 - City Power	3 317 260	2 735 394	2 254 971	2 076 125	2 090 790	1 822 876	1 811 793	2 064 871	1 956 863	1 975 942	2 039 885	2 652 276	26 799 047	29 034 379	30 460 397
Vote 19 - Johannesburg Water	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 325	1 736 311	20 835 886	22 067 199	23 324 636
Vote 20 - Pikitup	403 363	406 065	414 893	420 677	411 571	411 366	422 651	418 244	417 456	421 704	426 042	427 600	5 001 632	5 214 609	5 427 005
Vote 21 - Johannesburg Roads Agency	147 211	147 211	147 211	147 211	147 211	147 211	147 212	147 212	147 212	147 212	147 212	147 201	1 766 527	1 830 326	1 907 879
Vote 22 - Metrobus	64 213	64 213	64 213	64 213	64 213	64 213	64 213	64 213	64 213	64 213	64 213	64 224	770 567	797 469	828 705
Vote 23 - Johannesburg City Parks and Zoo	124 499	124 499	124 499	124 499	124 499	124 499	124 499	124 499	124 499	124 499	124 499	124 501	1 493 990	1 539 827	1 601 132
Vote 24 - Johannesburg Development Agency	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 823	11 828	141 881	147 014	153 144
Vote 25 - Johannesburg Property Company	73 687	73 687	73 687	73 687	73 687	73 687	73 687	73 687	73 687	73 687	73 687	73 682	884 239	908 856	946 856
Vote 26 - Metro Tech Company	36 413	36 413	36 413	36 413	36 413	36 413	36 413	36 413	36 413	36 410	36 413	36 412	436 952	445 336	460 178
Vote 27 - Joburg Market	54 777	54 777	54 777	54 777	54 777	54 777	54 777	54 777	54 777	54 777	54 777	54 776	657 323	674 804	699 716
Vote 28 - Johannesburg Social Housing Company	35 965	35 965	35 965	35 965	35 965	35 965	35 965	35 965	35 965	35 965	35 965	35 955	431 570	444 120	459 271
Vote 29 - Joburg City Theatres	29 510	29 510	29 510	29 510	29 510	29 510	29 510	29 510	29 510	29 510	29 510	27 353	351 963	361 483	375 393
Vote 30 - Johannesburg Tourism Company	7 622	7 749	7 882	8 022	8 168	8 322	8 484	8 654	8 832	9 020	9 216	9 424	101 396	104 424	108 471
Total Expenditure by Vote	**8 427 369**	**7 851 793**	**7 381 621**	**7 204 285**	**7 217 408**	**6 944 165**	**6 946 108**	**7 194 860**	**7 087 796**	**7 109 652**	**7 176 216**	**7 777 915**	**88 319 187**	**93 156 688**	**97 413 092**
Surplus/(Deficit)	**(421 270)**	**347 143**	**507 599**	**478 086**	**719 995**	**984 998**	**917 113**	**645 932**	**1 024 626**	**516 981**	**613 318**	**705 680**	**7 040 201**	**6 813 558**	**7 080 188**

Table SA27: Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional															
Governance and administration	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**3 174 536**	**38 094 434**	**38 504 572**	**39 026 194**
Executive and council	176 763	176 763	176 763	176 763	176 763	176 763	176 763	176 763	176 763	176 763	176 763	176 763	2 121 155	1 531 565	1 183 930
Finance and administration	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	2 997 773	35 973 280	36 973 007	37 842 264
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**83 166**	**997 992**	**1 031 494**	**1 068 559**
Community and social services	10 268	10 268	10 268	10 268	10 268	10 268	10 268	10 268	10 268	10 268	10 268	10 268	123 212	129 845	133 696
Sport and recreation	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	2 121	25 450	26 266	27 106
Public safety	17 292	17 292	17 292	17 292	17 292	17 292	17 292	17 292	17 292	17 292	17 292	17 292	207 504	214 144	220 996
Housing	50 554	50 554	50 554	50 554	50 554	50 554	50 554	50 554	50 554	50 554	50 554	50 554	606 648	626 061	650 012
Health	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	2 932	35 178	35 178	36 749
Economic and environmental services	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**125 494**	**1 505 928**	**1 486 015**	**1 761 658**
Planning and development	47 512	47 512	47 512	47 512	47 512	47 512	47 512	47 512	47 512	47 512	47 512	47 512	570 138	574 043	845 502
Road transport	76 660	76 660	76 660	76 660	76 660	76 660	76 660	76 660	76 660	76 660	76 660	76 660	919 916	895 996	900 063
Environmental protection	1 323	1 323	1 323	1 323	1 323	1 323	1 323	1 323	1 323	1 323	1 323	1 323	15 873	15 976	16 093
Trading services	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**4 475 625**	**53 707 499**	**57 860 952**	**61 514 885**
Energy sources	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	2 380 997	28 571 968	31 080 011	32 977 089
Water management	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	1 043 998	12 527 971	13 354 817	14 236 233
Waste water management	749 328	749 328	749 328	749 328	749 328	749 328	749 328	749 328	749 328	749 328	749 328	749 328	8 991 932	9 585 401	10 218 038
Waste management	301 302	301 302	301 302	301 302	301 302	301 302	301 302	301 302	301 302	301 302	301 302	301 302	3 615 628	3 840 723	4 083 525
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 053 535**	**1 053 535**	**1 087 213**	**1 121 984**
Total Revenue - Functional	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**7 858 821**	**8 912 356**	**95 359 389**	**99 970 246**	**104 493 280**
Expenditure - Functional															
Governance and administration	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**2 580 043**	**30 960 514**	**31 930 125**	**33 163 880**
Executive and council	364 814	364 814	364 814	364 814	364 814	364 814	364 814	364 814	364 814	364 814	364 814	364 814	4 377 762	4 437 547	4 609 536
Finance and administration	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	2 199 574	26 394 891	27 298 854	28 352 922
Internal audit	15 655	15 655	15 655	15 655	15 655	15 655	15 655	15 655	15 655	15 655	15 655	15 655	187 861	193 723	201 422
Community and public safety	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**746 304**	**8 955 643**	**9 491 369**	**9 891 394**
Community and social services	149 272	149 272	149 272	149 272	149 272	149 272	149 272	149 272	149 272	149 272	149 272	149 272	1 791 269	1 851 153	1 929 867
Sport and recreation	18 507	18 507	18 507	18 507	18 507	18 507	18 507	18 507	18 507	18 507	18 507	18 507	222 079	229 020	236 791
Public safety	257 013	257 013	257 013	257 013	257 013	257 013	257 013	257 013	257 013	257 013	257 013	257 013	3 084 156	3 407 862	3 571 452
Housing	211 594	211 594	211 594	211 594	211 594	211 594	211 594	211 594	211 594	211 594	211 594	211 594	2 539 127	2 627 804	2 717 023
Health	109 918	109 918	109 918	109 918	109 918	109 918	109 918	109 918	109 918	109 918	109 918	109 918	1 319 012	1 375 530	1 436 261
Economic and environmental services	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**479 044**	**5 748 532**	**5 936 613**	**6 166 309**
Planning and development	105 664	105 664	105 664	105 664	105 664	105 664	105 664	105 664	105 664	105 664	105 664	105 664	1 267 972	1 318 342	1 371 893
Road transport	338 981	338 981	338 981	338 981	338 981	338 981	338 981	338 981	338 981	338 981	338 981	338 981	4 067 773	4 186 709	4 344 456
Environmental protection	34 399	34 399	34 399	34 399	34 399	34 399	34 399	34 399	34 399	34 399	34 399	34 399	412 787	431 562	449 960
Trading services	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**3 489 197**	**41 870 369**	**45 003 309**	**47 365 012**
Energy sources	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	2 041 611	24 499 328	26 657 828	27 997 270
Water management	987 212	987 212	987 212	987 212	987 212	987 212	987 212	987 212	987 212	987 212	987 212	987 212	11 846 540	12 591 690	13 384 584
Waste water management	78 610	78 610	78 610	78 610	78 610	78 610	78 610	78 610	78 610	78 610	78 610	78 610	943 322	977 560	1 013 082
Waste management	381 765	381 765	381 765	381 765	381 765	381 765	381 765	381 765	381 765	381 765	381 765	381 765	4 581 179	4 776 231	4 970 076
Other	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**65 344**	**784 129**	**795 272**	**826 498**
Surplus/(Deficit)	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**498 889**	**1 552 424**	**7 040 201**	**6 813 558**	**7 080 188**

Table SA28: Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure to be appropriated															
Vote 1 - Economic Development	–	–	–	–	–	–	–	–	–	–	–	–	–	6 476	6 476
Vote 2 - Environment, Infrastructure and Services	8 670	10 966	23 777	47 863	83 391	114 341	114 341	83 391	47 863	23 777	10 966	8 670	578 016	71 400	495 000
Vote 3 - Transport	1 661	2 101	4 556	9 171	15 979	21 910	21 910	15 979	9 171	4 556	2 101	1 661	110 758	202 831	97 887
Vote 4 - Community Development	244	308	668	1 345	2 344	3 214	3 214	2 344	1 345	668	308	244	16 245	36 000	18 828
Vote 5 - Health	208	263	570	1 148	2 000	2 742	2 742	2 000	1 148	570	263	208	13 860	37 110	39 110
Vote 6 - Social Development	1 759	2 225	4 824	9 711	16 919	23 199	23 199	16 919	9 711	4 824	2 225	1 759	117 274	23 269	23 269
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–	–	–	–	–	–	–	–	–	2 650	2 650
Vote 8 - Office of the Ombudsman	15	19	41	83	144	198	198	144	83	41	19	15	1 000	2 000	2 000
Vote 9 - City Manager	21	26	57	115	200	274	274	200	115	57	26	21	1 385	12 656	10 834
Vote 10 - Speaker: Legislative Arm of Council	21	26	57	114	198	272	272	198	114	57	26	21	1 374	1 374	1 374
Vote 11 - Group Information and Communication	2 625	3 320	7 199	14 491	25 247	34 618	34 618	25 247	14 491	7 199	3 320	2 625	175 000	159 043	159 505
Vote 12 - Group Finance	114	144	313	629	1 096	1 503	1 503	1 096	629	313	144	114	7 600	2 600	3 600
Vote 13 - Group Corporate and Shared Services	1 500	1 897	4 114	8 281	14 427	19 782	19 782	14 427	8 281	4 114	1 897	1 500	100 000	143 437	90 728
Vote 14 - Human Settlements	30 302	38 324	83 101	167 281	291 450	399 619	399 619	291 450	167 281	83 101	38 324	30 302	2 020 155	1 531 565	1 183 930
Vote 15 - Development Planning	1 076	1 360	2 949	5 937	10 344	14 183	14 183	10 344	5 937	2 949	1 360	1 075	71 700	43 700	39 700
Vote 16 - Public Safety	527	667	1 446	2 911	5 073	6 955	6 955	5 073	2 911	1 446	667	527	35 160	21 873	39 873
Vote 17 - Municipal Entities Accounts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 18 - City Power	35 303	44 649	96 815	194 886	339 546	465 565	465 565	339 546	194 886	96 815	44 649	35 303	2 353 527	2 254 235	2 076 373
Vote 19 - Johannesburg Water	29 402	37 186	80 632	162 310	282 789	387 744	387 744	282 789	162 310	80 632	37 186	29 402	1 960 125	2 018 877	2 413 211
Vote 20 - Pikitup	5 175	6 545	14 192	28 568	49 773	68 247	68 247	49 773	28 568	14 192	6 545	5 175	345 000	389 920	489 920
Vote 21 - Johannesburg Roads Agency	8 550	10 813	23 448	47 199	82 234	112 755	112 755	82 234	47 199	23 448	10 813	8 550	570 000	696 428	749 256
Vote 22 - Metrobus	1 015	1 284	2 784	5 605	9 765	13 389	13 389	9 765	5 605	2 784	1 284	1 015	67 684	98 500	95 000
Vote 23 - Johannesburg City Parks and Zoo	286	361	783	1 576	2 746	3 766	3 766	2 746	1 576	783	361	286	19 036	49 450	53 900
Vote 24 - Johannesburg Development Agency	1 042	1 318	2 857	5 752	10 021	13 740	13 740	10 021	5 752	2 857	1 318	1 042	69 460	94 080	80 080
Vote 25 - Johannesburg Property Company	189	239	518	1 042	1 815	2 489	2 489	1 815	1 042	518	239	189	12 581	24 500	60 500
Vote 26 - Metro Tech Company	66	83	181	364	635	870	870	635	364	181	83	66	4 400	6 275	6 275
Vote 27 - Joburg Market	333	422	914	1 841	3 207	4 397	4 397	3 207	1 841	914	422	333	22 229	28 600	12 000
Vote 28 - Johannesburg Social Housing Company	1 275	1 613	3 497	7 039	12 263	16 814	16 814	12 263	7 039	3 497	1 613	1 275	85 000	103 910	113 910
Vote 29 - Joburg City Theatres	230	290	629	1 267	2 208	3 027	3 027	2 208	1 267	629	290	230	15 303	19 441	19 441
Vote 30 - Johannesburg Tourism Company	32	40	87	176	306	419	419	306	176	87	40	32	2 120	2 653	2 653
Total Capital Expenditure	**131 640**	**166 489**	**361 009**	**726 705**	**1 266 121**	**1 736 032**	**1 736 032**	**1 266 121**	**726 705**	**361 009**	**166 489**	**131 640**	**8 775 992**	**8 084 852**	**8 387 282**

Table SA29: Consolidated budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional															
Governance and administration	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**25 105**	**301 263**	**332 534**	**279 465**
Executive and council	230	230	230	230	230	230	230	230	230	230	230	230	2 759	14 030	12 208
Finance and administration	24 875	24 875	24 875	24 875	24 875	24 875	24 875	24 875	24 875	24 875	24 875	24 875	298 504	318 505	267 257
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**195 820**	**2 349 837**	**1 843 298**	**1 525 133**
Community and social services	14 789	14 789	14 789	14 789	14 789	14 789	14 789	14 789	14 789	14 789	14 789	14 789	177 462	130 890	111 218
Sport and recreation	683	683	683	683	683	683	683	683	683	683	683	683	8 200	24 950	26 900
Public safety	2 930	2 930	2 930	2 930	2 930	2 930	2 930	2 930	2 930	2 930	2 930	2 930	35 160	21 873	39 873
Housing	176 263	176 263	176 263	176 263	176 263	176 263	176 263	176 263	176 263	176 263	176 263	176 263	2 115 155	1 628 475	1 308 031
Health	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	1 155	13 860	37 110	39 110
Economic and environmental services	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**120 158**	**1 441 891**	**1 214 735**	**1 588 528**
Planning and development	9 953	9 953	9 953	9 953	9 953	9 953	9 953	9 953	9 953	9 953	9 953	9 953	119 433	121 576	146 576
Road transport	62 037	62 037	62 037	62 037	62 037	62 037	62 037	62 037	62 037	62 037	62 037	62 037	744 442	1 018 759	943 952
Environmental protection	48 168	48 168	48 168	48 168	48 168	48 168	48 168	48 168	48 168	48 168	48 168	48 168	578 016	74 400	498 000
Trading services	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**388 221**	**4 658 652**	**4 663 032**	**4 979 504**
Energy sources	196 127	196 127	196 127	196 127	196 127	196 127	196 127	196 127	196 127	196 127	196 127	196 127	2 353 527	2 254 235	2 076 373
Water management	127 398	127 398	127 398	127 398	127 398	127 398	127 398	127 398	127 398	127 398	127 398	127 398	1 528 777	1 284 492	1 533 395
Waste water management	36 362	36 362	36 362	36 362	36 362	36 362	36 362	36 362	36 362	36 362	36 362	36 362	436 348	737 915	883 346
Waste management	28 333	28 333	28 333	28 333	28 333	28 333	28 333	28 333	28 333	28 333	28 333	28 333	340 000	386 390	486 390
Other	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**2 029**	**24 349**	**31 253**	**14 653**
Total Capital Expenditure - Functional	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**8 775 992**	**8 084 852**	**8 387 282**
Funded by:															
National Government	377 960	377 960	377 960	377 960	377 960	377 960	377 960	377 960	377 960	377 960	377 960	**377 960**	**4 535 525**	**3 969 158**	**4 113 042**
Provincial Government	347	347	347	347	347	347	347	347	347	347	347	347	4 160	2 740	2 740
Transfers recognised - capital	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**416 493**	**4 997 911**	**4 450 744**	**4 662 282**
Borrowing	291 667	291 667	291 667	291 667	291 667	291 667	291 667	291 667	291 667	291 667	291 667	291 667	3 500 000	3 284 108	3 225 000
Internally generated funds	23 173	23 173	23 173	23 173	23 173	23 173	23 173	23 173	23 173	23 173	23 173	23 173	278 081	350 000	500 000
Total Capital Funding	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	**731 333**	731 333	731 333	8 775 992	8 084 852	8 387 282

Table SA30: Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 887	1 429 884	17 158 645	17 717 698	18 336 138
Service charges - electricity revenue	2 361 590	2 511 769	2 165 845	1 929 843	2 169 576	2 170 759	2 070 151	2 051 523	2 278 321	1 887 874	2 041 222	2 420 325	26 058 798	28 448 561	30 025 823
Service charges - water revenue	762 099	762 099	762 099	762 099	762 099	762 099	762 099	762 099	762 099	762 099	762 099	762 097	9 145 184	9 757 132	10 438 787
Service charges - sanitation revenue	548 065	548 065	548 065	548 065	548 065	548 065	548 065	548 065	548 065	548 065	548 065	548 063	6 576 784	7 016 868	7 507 083
Service charges - refuse revenue	204 652	204 652	204 652	205 096	204 652	198 121	198 343	204 652	204 652	205 096	204 652	206 266	2 445 481	2 608 342	2 795 424
Rental of facilities and equipment	24 945	24 945	24 945	24 945	24 945	24 945	24 945	24 945	24 945	24 945	24 945	24 948	299 342	311 029	323 419
Interest earned - external investments	14 691	14 691	14 691	14 691	14 691	14 691	14 691	14 691	14 691	14 691	14 691	14 688	176 285	182 359	188 236
Interest earned - outstanding debtors	50 062	50 062	50 062	50 062	50 062	50 062	50 062	50 062	50 062	50 062	50 062	50 065	600 744	623 171	645 322
Fines, penalties and forfeits	11 463	11 463	11 463	11 463	11 463	11 463	11 463	11 463	11 463	11 463	11 463	11 474	137 569	141 986	146 530
Licences and permits	325	325	325	325	325	325	325	324	324	324	324	321	3 892	4 018	4 149
Agency services	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 090	35 084	421 074	434 548	448 454
Transfers and Subsidies - Operational	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 505	800 490	9 606 045	9 951 146	10 142 202
Other revenue	605 394	605 394	605 394	605 394	605 394	605 394	605 394	605 394	605 394	605 394	605 394	605 296	7 264 629	7 337 042	7 327 599
Cash Receipts by Source	**6 848 768**	**6 998 946**	**6 653 022**	**6 417 465**	**6 656 754**	**6 651 406**	**6 551 019**	**6 538 699**	**6 765 498**	**6 375 495**	**6 528 399**	**6 909 001**	**79 894 471**	**84 533 900**	**88 329 166**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	378 307	378 307	378 307	378 307	378 307	378 307	378 307	378 307	378 307	378 307	378 307	378 307	4 539 685	3 971 898	4 115 782
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	38 186	38 186	38 186	38 186	38 186	38 186	38 186	38 186	38 186	38 186	38 186	38 186	458 226	478 846	546 500
Proceeds on Disposal of Fixed and Intangible Assets	29	29	29	29	29	29	29	29	29	29	29	29	345	345	345
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	3 500 000	3 500 000	3 284 108	3 225 000
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(22 014)	(264 172)	(273 049)	(288 983)
Total Cash Receipts by Source	**7 243 275**	**7 393 453**	**7 047 529**	**6 811 972**	**7 051 261**	**7 045 913**	**6 945 526**	**6 933 206**	**7 160 005**	**6 770 002**	**6 922 906**	**10 803 508**	**88 128 556**	**91 996 048**	**95 927 810**
Cash Payments by Type															
Employee related costs	2 020 368	2 021 304	2 024 845	2 027 695	2 025 137	2 019 987	2 029 823	2 025 939	2 022 836	2 026 973	2 031 109	2 021 337	24 297 357	25 378 590	26 507 935
Remuneration of councillors	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 500	17 505	210 005	221 034	230 870
Interest	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 836	228 816	2 746 012	2 833 862	2 924 525
Bulk purchases - electricity	2 761 679	2 169 985	1 712 198	1 548 796	1 547 773	1 279 782	1 275 282	1 529 580	1 406 730	1 451 359	1 505 268	2 062 311	20 250 743	22 273 565	23 395 959
Acquisitions - water & other inventory	626 618	627 731	628 068	628 051	628 110	628 114	628 270	628 228	628 388	628 398	628 455	628 345	7 536 777	7 991 605	8 489 859
Contracted services	531 636	535 168	539 483	536 301	539 348	536 773	536 012	536 538	541 113	539 053	537 614	529 739	6 438 778	6 533 567	6 742 061
Transfers and subsidies - other	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 465	4 469	53 583	48 886	50 450
Other expenditure	110 227	110 369	110 782	110 984	110 561	111 041	111 805	111 616	111 474	111 442	111 411	13 748 920	14 970 632	11 052 734	10 704 167
Cash Payments by Type	**6 301 330**	**5 715 358**	**5 266 178**	**5 102 628**	**5 101 730**	**4 826 498**	**4 831 994**	**5 082 701**	**4 961 343**	**5 008 026**	**5 064 659**	**19 241 441**	**76 503 887**	**76 333 843**	**79 045 825**
Other Cash Flows/Payments by Type															
Capital assets	131 640	166 489	361 009	726 705	1 266 121	1 736 032	1 736 032	1 266 121	726 705	361 009	166 489	131 640	8 775 992	8 084 852	8 387 282
Repayment of borrowing	184 678	184 678	184 678	184 678	184 678	184 678	184 678	184 678	184 678	184 678	184 678	184 678	2 216 140	2 231 778	2 533 190
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**6 617 648**	**6 066 526**	**5 811 866**	**6 014 012**	**6 552 529**	**6 747 208**	**6 752 704**	**6 533 501**	**5 872 727**	**5 553 714**	**5 415 826**	**19 557 759**	**87 496 019**	**86 650 473**	**89 966 298**
NET INCREASE/(DECREASE) IN CASH HELD	**625 627**	**1 326 928**	**1 235 664**	**797 961**	**498 731**	**298 705**	**192 822**	**399 706**	**1 287 278**	**1 216 288**	**1 507 079**	**(8 754 251)**	**632 537**	**5 345 575**	**5 961 512**
Cash/cash equivalents at the month/year begin:	1 334 551	1 960 178	3 287 106	4 522 769	5 320 730	5 819 461	6 118 166	6 310 988	6 710 693	7 997 972	9 214 260	10 721 339	1 334 551	1 967 088	7 312 663
Cash/cash equivalents at the month/year end:	1 960 178	3 287 106	4 522 769	5 320 730	5 819 461	6 118 166	6 310 988	6 710 693	7 997 972	9 214 260	10 721 339	1 967 088	1 967 088	7 312 663	13 274 175

2.9 LEGISLATION COMPLIANCE STATUS

The promulgation of the Municipal Finance Management Act (The Act) in 2003 has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act has had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for the 2026/27- 2028/29 medium term complies with most of these key requirements.

The Act has created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with.

Compliance with MFMA implementation requirements has been substantially adhered to through the following activities:

a) In- year reporting
The City's electronic reporting to National Treasury has been complied with and has also improved over time. The monthly and quarterly returns to NT have been submitted on time.

b) MFMA training
The City of Johannesburg, in its strides to comply with the Act, has in its plan of compliance instructed departments to train all finance and non-finance officials on MFMA from 2005. This has resulted in a mass training programme for officials in all sectors including the municipal entities. This massive training schedule was also boosted by the online training provided by the National Treasury. Compliance on all critical elements of the MFMA is enhanced due the fact that most officials are aware of the Act.

c) Accounting standards
The reform agenda set out through the Municipal Finance Management Act includes new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP) and Generally Accepted Municipal Accounting Practice (GAMAP). The above-mentioned accounting practices have been adhered to during the development of the budget.

The City's consolidated financial statements were prepared to comply with GRAP. The municipal entities' financial statements were also prepared in line with GAAP.

d) Municipal Budget and Reporting Regulations
Budgeting in the CoJ is done in accordance with the MFMA: Municipal Budget and Reporting Regulations promulgated in 2009. Other directives from the National Treasury, for example in the form of budget circulars, are also taken into cognizance.

e) Budget and Treasury Office

The Budget and Treasury Office have been established in accordance with the MFMA.

f) Audit Committee
An Audit Committee has been established and is fully functional.

g) Annual Report
Annual report is compiled in terms of the MFMA and NT requirements.

h) SDBIP
The detail SDBIP is directly aligned and informed by the budget and is approved together with the budget.

i) Budget Steering Committee
A Budget Steering Committee has been established in accordance with MBRR and is fully functional.

j) Alignment of Budget with development priorities
There is clear link between the budget and the IDP. In turn, the IDP is developed from the GDS and Mayoral priorities. The City is implementing programme budgeting to ensure that the development programmes identified in the IDP are appropriately funded.

k) Public participation
In accordance with the Act, the City's draft budget is made public immediately after tabling in Council to allow for the public to comment on it. The budget has a strong political oversight.

2.10 OTHER SUPPORTING DOCUMENTS

Table SA1: Supporting detail to 'Budgeted Financial Performance

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:					
Non-exchange revenue by source					
Exchange Revenue					
Total Property Rates	20 595 599	20 595 599	21 300 768	21 995 133	22 706 903
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	2 459 332	2 459 332	2 547 868	2 642 140	2 734 614
Net Property Rates	**18 136 267**	**18 136 267**	**18 752 900**	**19 352 993**	**19 972 289**
Exchange revenue service charges					
Service charges - Electricity					
Total Service charges - Electricity	29 247 922	29 247 923	31 455 840	33 890 430	35 583 126
Less Cost of Free Basis Services (50 kwh per indigent household per month)	3 663 719	3 663 719	3 663 719	3 663 719	3 663 719
Net Service charges - Electricity	**25 584 204**	**25 584 204**	**27 792 121**	**30 226 711**	**31 919 407**
Service charges - Water					
Total Service charges - Water	**11 890 333**	**11 890 333**	**12 505 075**	**13 330 410**	**14 210 216**
Net Service charges - Water	**11 889 649**	**11 889 649**	**12 504 345**	**13 329 632**	**14 209 387**
Service charges - Waste Water Management					
Total Service charges - Waste Water Management	**8 101 381**	**8 101 381**	**8 992 533**	**9 586 042**	**10 218 721**
Net Service charges - Waste Water Management	**8 101 381**	**8 101 381**	**8 992 533**	**9 586 042**	**10 218 721**
Service charges - Waste Management					
Total refuse removal revenue	3 337 686	3 356 969	3 558 282	3 781 257	4 021 980
Less Cost of Free Basis Services (removed once a week to indigent households)	276	328	346	364	383
Net Service charges - Waste Management	**3 337 410**	**3 356 641**	**3 557 936**	**3 780 893**	**4 021 597**
EXPENDITURE ITEMS:					
Employee related costs					
Basic Salaries and Wages	21 654 002	23 008 891	24 297 357	25 378 590	26 507 935
sub-total	**21 654 002**	**23 008 891**	**24 297 357**	**25 378 590**	**26 507 935**
Less: Employees costs capitalised to PPE	–	–	–	–	–
Total Employee related costs	**21 654 002**	**23 008 891**	**24 297 357**	**25 378 590**	**26 507 935**
Depreciation and amortisation					
Depreciation of Property, Plant & Equipment	5 643 271	5 560 480	5 933 677	6 135 330	6 334 972
Total Depreciation and amortisation	**5 643 271**	**5 560 480**	**5 933 677**	**6 135 330**	**6 334 972**
Bulk purchases - electricity					
Electricity bulk purchases	17 582 825	17 582 825	210 005	221 034	230 870
Total bulk purchases	**17 582 825**	**17 582 825**	**210 005**	**221 034**	**230 870**
Transfers and grants					
Cash transfers and grants	113 739	75 664	53 583	48 886	50 450
Total transfers and grants	**113 739**	**75 664**	**53 583**	**48 886**	**50 450**
Contracted Services					
Outsourced Services	7 323 519	6 285 251	6 438 778	6 533 567	6 742 061
Total contracted services	**7 323 519**	**6 285 251**	**6 438 778**	**6 533 567**	**6 742 061**
Operational Costs					
Other Operational Costs	6 829 056	6 536 603	6 611 365	6 729 700	6 945 933
Total Operational Costs	**6 829 056**	**6 536 603**	**6 611 365**	**6 729 700**	**6 945 933**

Table SA3: Supporting detail to Budget Financial Position

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS					
Trade and other receivables from exchange transactions					
Electricity	11 364 790	12 823 465	14 556 788	16 334 938	18 228 522
Water	40 960 496	41 364 257	47 139 167	53 280 841	59 763 079
Waste	7 056 212	7 203 657	8 464 626	9 637 177	10 863 350
Other trade receivables from exchange transactions	4 546 399	4 991 537	5 087 229	5 295 515	5 508 058
Gross: Trade and other receivables from exchange transactio	**63 927 897**	**66 382 916**	**75 247 810**	**84 548 471**	**94 363 009**
Less: Impairment for debt	**(53 903 316)**	**(56 422 016)**	**(65 248 968)**	**(74 549 629)**	**(84 364 167)**
Impairment for Electricity	(8 758 669)	(9 972 335)	(11 705 658)	(13 483 808)	(15 377 392)
Impairment for Water	(36 938 815)	(37 717 017)	(43 491 927)	(49 633 601)	(56 115 839)
Impairment for Waste	(5 761 485)	(5 904 604)	(7 129 321)	(8 301 872)	(9 528 045)
Impairment for other trade receivalbes from exchange transaction	(2 444 347)	(2 828 060)	(2 922 062)	(3 130 348)	(3 342 891)
Total net Trade and other receivables from Exchange Transac	**10 024 581**	**9 960 900**	**9 998 842**	**9 998 842**	**9 998 842**
Receivables from non-exchange transactions					
Property rates	17 052 176	18 745 800	20 340 055	21 975 350	23 611 501
Less: Impairment of Property rates	(16 043 213)	(14 455 213)	(16 049 468)	(17 684 763)	(19 320 914)
Net Property rates	**1 008 963**	**4 290 587**	**4 290 587**	**4 290 587**	**4 290 587**
Other receivables from non-exchange transactions	2 857 069	3 037 638	3 082 975	3 129 763	3 178 048
Impairment for other receivalbes from non-exchange transactions	(2 724 880)	(2 681 296)	(2 726 633)	(2 773 421)	(2 821 706)
Net other receivables from non-exchange transactions	**132 189**	**356 342**	**356 342**	**356 342**	**356 342**
Total net Receivables from non-exchange transactions	**1 141 152**	**4 646 929**	**4 646 929**	**4 646 929**	**4 646 929**
Inventory					
Water					
Opening Balance	**238 431**	**238 431**	**238 431**	**238 431**	**238 431**
System Input Volume	**9 796 514**	**9 796 514**	**10 441 854**	**11 131 017**	**11 865 664**
Bulk Purchases	9 796 514	9 796 514	10 441 854	11 131 017	11 865 664
Authorised Consumption	**(6 417 952)**	**(6 417 952)**	**(6 691 650)**	**(7 133 299)**	**(7 604 097)**
Billed Authorised Consumption	**(5 519 688)**	**(5 519 688)**	**(5 694 577)**	**(6 070 419)**	**(6 471 067)**
Billed Metered Consumption	**(4 213 222)**	**(4 213 222)**	**(4 244 400)**	**(4 524 530)**	**(4 823 149)**
Revenue Water	(4 213 222)	(4 213 222)	(4 244 400)	(4 524 530)	(4 823 149)
Billed Unmetered Consumption	**(1 306 466)**	**(1 306 466)**	**(1 450 177)**	**(1 545 889)**	**(1 647 918)**
Revenue Water	(1 306 466)	(1 306 466)	(1 450 177)	(1 545 889)	(1 647 918)
UnBilled Authorised Consumption	**(898 264)**	**(898 264)**	**(997 073)**	**(1 062 880)**	**(1 133 030)**
Unbilled Unmetered Consumption	(898 264)	(898 264)	(997 073)	(1 062 880)	(1 133 030)
Water Losses	**(3 378 562)**	**(3 378 562)**	**(3 750 204)**	**(3 997 718)**	**(4 261 567)**
Apparent losses	**(696 586)**	**(696 586)**	**(773 210)**	**(824 242)**	**(878 642)**
Unauthorised Consumption	(348 293)	(348 293)	(386 605)	(412 121)	(439 321)
Customer Meter Inaccuracies	(348 293)	(348 293)	(386 605)	(412 121)	(439 321)
Real losses	**(2 681 977)**	**(2 681 976)**	**(2 976 994)**	**(3 173 476)**	**(3 382 925)**
Data Transfer and Management Errors	(278 635)	(278 634)	(309 284)	(329 697)	(351 457)
Unavoidable Annual Real Losses	(2 403 342)	(2 403 342)	(2 667 710)	(2 843 779)	(3 031 468)
Non-revenue Water	**(4 276 826)**	**(4 276 826)**	**(4 747 277)**	**(5 060 598)**	**(5 394 597)**
Closing Balance Water	**238 431**	**238 431**	**238 431**	**238 431**	**238 431**
Materials and Supplies					
Opening Balance	**332 974**	**332 974**	**332 974**	**332 974**	**332 974**
Acquisitions	817 039	836 360	845 127	858 306	885 762
Issues	(817 039)	(836 360)	(845 127)	(858 306)	(885 762)
Closing balance - Materials and Supplies	**332 974**	**332 974**	**332 974**	**332 974**	**332 974**
Closing Balance - Inventory & Consumables	571 405	571 405	571 405	571 405	571 405
PPE at cost/valuation (excl. finance leases)	142 076 295	141 070 144	149 823 721	157 867 550	166 216 341
Less: Accumulated depreciation	**52 055 312**	**50 469 825**	**56 430 071**	**62 565 401**	**68 900 373**
Total Property, plant and equipment (PPE)	90 020 983	90 600 320	93 393 650	95 302 149	97 315 968
LIABILITIES					
Current portion of long-term liabilities	**2 237 853**	**2 216 140**	**2 231 778**	**2 533 190**	**2 705 267**
Total Current liabilities - Financial liabilities	2 237 853	2 216 140	2 231 778	2 533 190	2 705 267
Trade and other payables from exchange transactions	8 401 968	12 631 888	8 735 542	9 082 673	9 489 345
Other trade payables from exchange transactions	4 592 220	4 675 978	4 778 448	4 897 910	5 020 357
Trade payables from Non-exchange transactions: Unspent cond	–	–	–	–	–
VAT	**552 006**	**543 338**	**579 356**	**625 253**	**663 217**
Total Trade and other payables from exchange transactions	13 546 194	17 851 204	14 093 346	14 605 836	15 172 919
Borrowing	21 176 963	20 130 362	21 398 584	22 149 501	22 669 234
Other financial liabilities	**199 153**	**5 867**	**–**	**–**	**–**
Total Non current liabilities - Financial liabilities	21 376 116	20 136 229	21 398 584	22 149 501	22 669 234
Non current liabilities - Long Term portion of trade payables	486 971	2 085 111	1 311 387	537 664	537 664
Payables and Accruals - General	486 971	2 085 111	537 664	537 664	537 664
Provisions					
Retirement benefits	691 782	784 256	616 190	566 894	521 543
Refuse landfill site rehabilitation	905 849	866 841	905 849	946 612	989 210
Other	263 800	176 291	180 698	185 215	189 846
Total Provisions	1 861 431	1 827 387	1 702 736	1 698 722	1 700 598
Accumulated surplus/(deficit) - opening balance	**691 782**	**691 782**	**66 689 715**	**73 729 916**	**80 543 475**
GRAP adjustments					
Restated balance	1 597 631	1 558 623	66 689 715	73 729 916	80 543 475
Surplus/(Deficit)	8 206 225	7 701 820	7 040 201	6 813 558	7 080 188
Accumulated Surplus/(Deficit)	**72 115 873**	**68 460 405**	**73 729 916**	**80 543 475**	**87 623 662**

Table SA23: Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Salary	Contributions	Allowances	Performance Bonuses	Total Package
Councillors					
Speaker	1 214 429	181 466	47 004	–	1 442 899
Chief Whip	1 065 978	170 939	125 004	–	1 361 921
Executive Mayor	1 486 442	241 974	47 004	–	1 775 420
Deputy Executive Mayor	1 214 429	181 466	47 004	–	1 442 899
Executive Committee	11 057 738	201 556	1 359 940	–	12 619 234
Total for all other councillors	167 685 475	11 680 128	11 997 024	–	191 362 627
Total Councillors	**183 724 491**	**12 657 529**	**13 622 980**	**–**	**210 005 000**
Senior Managers of the Municipality					
City Manager	2 781 303	–	2 125	–	2 783 428
Chief Finance Officer	2 188 038	–	136 680	–	2 324 718
Chief Operation Officer	2 430 588	251 323	6 014	–	2 687 925
Executive Director : Economic Development	2 807 000	–	–	–	2 807 000
Executive Director : Environment, Infrastructure and Services	1 971 005	2 125	84 000	197 101	2 254 231
Executive Director : Transport	1 444 632	–	445 140	–	1 889 772
Executive Director : Community Development	2 025 291	63 188	144 000	–	2 232 479
Executive Director : Health	2 148 000	–	–	131 000	2 279 000
Executive Director : Social Development	1 962 599	351 580	138 781	–	2 452 960
Executive Director : Development Planning	1 695 509	374 685	149 108	–	2 219 302
Executive Director : Public Safety	2 238 103	–	–	–	2 238 103
Group Chief Technology Officer	1 848 718	350 700	19 884	–	2 219 302
Group Corporate and Shared Services	2 219 302	–	–	–	2 219 302
Chief of Staff	2 294 758	–	–	–	2 294 758
Group ME Governance and MC Support	1 834 104	57 186	18 000	–	1 909 290
Group Marketing and Communications	1 986 984	224 448	154 404	–	2 365 836
Group Head: Group Legal and Contracts	1 425 251	215 771	578 280	–	2 219 302
Group Audit, Risk and Compliance	2 441 233	71 619	23 880	–	2 536 732
Group Strategy and Monitoring	2 369 457	2 108	–	–	2 371 565
Group Citizen Relations and Urban Management	1 594 686	234 384	607 188	203 022	2 639 280
Secrectary to Council	1 728 395	456 056	404 363	179 792	2 768 606
Ombudsman	2 538 771	2 124	–	–	2 540 895
Head: Private Office of the Executive Mayor	2 294 758	–	–	–	2 294 758
Head: Group Forensic Investigation Services	2 566 375	32 000	–	–	2 598 375
Total Senior Managers of the Municipality	**50 834 860**	**2 689 298**	**2 911 847**	**710 915**	**57 146 919**
A Heading for Each Entity					
List each member of board by designation					
Chief Executive Officer : City Power	2 998 066	162 072	33 727	–	3 193 865
Chief Executive Officer : Johannesburg Water	2 881 000	489 000	194 000	305 000	3 869 000
Chief Executive Officer : Pikitup	3 837 480	54 779	–	537 247	4 429 506
Chief Executive Officer : Johannesburg Roads Agency	2 789 000	311 000	–	365 000	3 465 000
Chief Executive Officer : Metrobus	2 545 532	–	23 141	–	2 568 673
Chief Executive Officer : Johannesburg Parks and Zoo	2 239 560	314 749	21 816	357 307	2 933 432
Chief Executive Officer : Johannesburg Development Agency	3 018 299	145 075	–	348 179	3 511 553
Chief Executive Officer : Johannesburg Property Company	2 787 398	575 078	251 400	506 000	4 119 875
Chief Executive Officer : Metro Tech Company	2 461 086	260 539	22 812	–	2 744 437
Chief Executive Officer : Joburg Market	2 894 832	358 224	214 219	–	3 467 275
Chief Executive Officer : Johannesburg Social Housing Company	2 066 000	62 948	238 200	–	2 367 148
Chief Executive Officer : Joburg Theatres	3 555 546	38 920	89 064	405 306	4 088 836
Chief Executive Officer : Joburg Tourism Company	1 855 325	299 523	280 365	178 099	2 613 312
Total for municipal entities	**35 929 123**	**3 071 907**	**1 368 744**	**3 002 138**	**43 371 912**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**270 488 475**	**18 418 733**	**17 903 571**	**3 713 053**	**310 523 831**

Table SA24: Summary of personnel numbers

Summary of Personnel Numbers	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	270	–	270	270	–	270	270	–	270
Board Members of municipal entities	100	15	85	70	2	68	88	2	86
Municipal employees	1 996	1 606	390	1 775	1 442	333	2 091	1 578	513
Municipal Manager and Senior Managers	339	300	39	330	293	37	1 025	790	235
Other Managers	1 657	1 306	351	1 445	1 149	296	1 066	788	278
Professionals	*7 252*	*6 599*	*653*	*6 860*	*5 751*	*1 109*	*7 168*	*5 960*	*1 208*
Finance	551	538	13	379	370	9	249	242	7
Spatial/town planning	75	75	–	172	169	3	113	110	3
Information Technology	56	55	1	65	64	1	55	53	2
Roads	1 055	1 054	1	–	–	–	–	–	–
Electricity	280	280	–	439	427	12	382	381	1
Water	21	21	–	27	27	–	27	27	–
Sanitation	–	–	–	–	–	–	–	–	–
Refuse	–	–	–	80	80	–	50	50	–
Other	5 214	4 576	638	5 698	4 614	1 084	6 292	5 097	1 195
Technicians	*7 329*	*7 006*	*323*	*11 370*	*11 045*	*325*	*11 528*	*11 416*	*112*
Finance	1 813	1 751	62	1 725	1 663	62	1 808	1 717	91
Spatial/town planning	306	304	2	461	459	2	327	327	–
Information Technology	78	78	–	57	55	2	110	110	–
Roads	2	2	–	–	–	–	–	–	–
Electricity	190	190	–	174	174	–	173	173	–
Water	212	212	–	103	103	–	103	103	–
Sanitation	98	98	–	–	–	–	–	–	–
Refuse	30	30	–	–	–	–	–	–	–
Other	4 600	4 341	259	8 850	8 591	259	9 007	8 986	21
Clerks (Clerical and administrative)	4 021	3 946	75	4 171	3 970	201	4 973	4 841	132
Service and sales workers	227	227	–	245	245	–	419	419	–
Skilled agricultural and fishery workers	502	502	–	70	70	–	63	63	–
Craft and related trades	114	114	–	100	100	–	77	77	–
Plant and Machine Operators	1 432	1 432	–	1 900	1 764	136	3 412	3 280	132
Elementary Occupations	9 214	8 141	1 073	9 873	8 689	1 184	7 996	6 860	1 136
TOTAL PERSONNEL NUMBERS	**34 453**	**31 194**	**3 259**	**38 479**	**34 520**	**3 959**	**40 176**	**36 074**	**4 102**

Table SA31: Aggregated entity budget

Description	Current Year 2025/26		2026/27 Medium Term Revenue &		
R million	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance					
Service charges	48 913	48 932	52 847	56 923	60 369
Investment revenue	38	37	38	39	40
Transfer and subsidies - Operational	6 451	6 866	6 900	7 042	7 275
Other own revenue	4 477	4 752	4 680	5 184	5 339
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies	1 643	2 027	2 239	2 794	2 887
Total Revenue	**61 522**	**62 613**	**66 704**	**71 983**	**75 910**
Employee costs	9 574	10 259	10 928	11 414	11 922
Depreciation and amortisation	1 879	1 929	2 078	2 146	2 218
Interest	1 878	1 882	2 064	1 984	2 057
Inventory consumed and bulk purchases	24 749	24 780	27 730	30 207	31 826
Transfers and subsidies	27	27	28	29	30
Other expenditure	18 684	18 598	19 778	20 681	21 704
Total Expenditure	**56 791**	**57 476**	**62 606**	**66 461**	**69 757**
Surplus/(Deficit)	**4 731**	**5 137**	**4 098**	**5 522**	**6 153**

Table SA34a: Consolidated capital expenditure on new assets by asset class

Description R thousand	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class					
Infrastructure	2 719 716	2 628 706	3 599 519	2 014 147	2 518 789
Roads Infrastructure	1 289 310	1 205 060	1 271 072	406 200	406 898
Roads	1 150 105	1 158 055	1 247 072	374 200	347 868
Road Structures	123 550	22 350	7 200	15 200	49 255
Road Furniture	10 000	19 000	1 800	1 800	3 325
Capital Spares	5 655	5 655	15 000	15 000	6 451
Storm w ater Infrastructure	50 000	47 000	32 000	25 000	13 225
Drainage Collection	30 000	30 000	20 000	10 000	3 250
Storm water Conveyance	20 000	17 000	12 000	15 000	9 975
Electrical Infrastructure	358 989	226 650	502 408	275 625	288 000
HV Substations	35 000	20 500	65 243	10 000	10 000
HV Transmission Conductors	9 000	4 500	4 000	6 500	6 500
MV Substations	20 000	12 000	28 000	28 800	–
MV Networks	4 839	4 650	14 000	31 500	36 500
LV Networks	290 150	185 000	391 165	198 825	235 000
Water Supply Infrastructure	651 970	609 837	684 160	665 069	803 500
Dams and Weirs	–	–	1 000	5 000	50 000
Reservoirs	222 989	159 962	316 160	390 525	448 500
Bulk Mains	198 000	190 971	143 000	120 000	120 000
Distribution	210 981	216 418	209 000	149 544	185 000
Capital Spares	20 000	20 000	12 000	–	–
Sanitation Infrastructure	56 000	57 860	90 255	190 737	226 129
Waste Water Treatment Works	54 000	52 374	80 255	185 737	221 129
Outfall Sewers	2 000	5 487	10 000	–	–
Solid Waste Infrastructure	173 448	342 298	769 625	269 016	640 038
Landfill Sites	121 138	121 138	148 114	124 289	92 583
Waste Processing Facilities	–	50 000	2 000	7 500	7 500
Waste Drop-off Points	1 000	1 000	10 000	–	1 000
Waste Separation Facilities	51 310	51 310	34 495	70 827	49 955
Information and Communication Infrastructure	140 000	140 000	250 000	182 500	141 000
Core Layers	55 000	55 000	155 000	102 500	80 000
Capital Spares	85 000	85 000	95 000	80 000	61 000
Community Assets	148 118	245 454	194 983	203 856	95 518
Community Facilities	139 980	238 127	194 283	196 956	88 618
Halls	41 091	41 091	117 274	10 000	–
Centres	30 807	26 845	23 349	56 980	34 808
Clinics/Care Centres	24 922	28 572	32 500	65 500	20 650
Fire/Ambulance Stations	1 010	6 350	13 160	2 700	5 700
Libraries	28 000	28 000	–	–	–
Parks	9 150	9 650	8 000	15 200	16 200
Public Open Space	–	–	–	6 000	2 000
Nature Reserves	–	–	–	3 260	3 260
Taxi Ranks/Bus Terminals	5 000	97 619	–	37 316	6 000
Sport and Recreation Facilities	8 137	7 327	700	6 900	6 900
Outdoor Facilities	8 137	7 327	700	6 900	6 900
Other assets	397 716	457 416	230 000	291 357	331 620
Operational Buildings	18 079	73 079	50 500	42 047	46 103
Municipal Offices	2 100	2 100	–	297	1 103
Yards	15 979	15 979	–	–	–
Capital Spares	–	–	50 500	41 750	45 000
Housing	379 637	384 337	179 500	249 310	285 517
Social Housing	379 637	384 337	179 500	244 610	280 817
Capital Spares	–	–	–	4 700	4 700
Intangible Assets	300 000	373 000	116 200	110 393	110 093
Licences and Rights	300 000	373 000	116 200	110 393	110 093
Computer Software and Applications	300 000	303 000	116 200	110 393	110 093
Computer Equipment	300 173	217 209	29 277	64 620	69 545
Computer Equipment	300 173	217 209	29 277	64 620	69 545
Furniture and Office Equipment	75 804	75 198	61 394	33 744	37 606
Furniture and Office Equipment	75 804	75 198	61 394	33 744	37 606
Machinery and Equipment	234 594	252 006	259 662	243 451	205 709
Machinery and Equipment	234 594	252 006	259 662	243 451	205 709
Transport Assets	315 373	291 329	90 000	118 964	99 283
Transport Assets	315 373	291 329	90 000	118 964	99 283
Land	–	–	–	3 816	5 000
Land	–	–	–	3 816	5 000
Total Capital Expenditure on new assets	**4 491 494**	**4 540 318**	**4 581 035**	**3 084 347**	**3 473 162**

Table SA34b: Consolidated capital expenditure on existing assets by asset class

Description R thousand	Current Year 2025/26 Original Budget	Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	**1 448 086**	**1 293 393**	**1 783 877**	**1 932 771**	**2 166 687**
Roads Infrastructure	455 818	419 883	257 320	344 306	359 209
Roads	148 647	153 647	117 820	112 820	185 298
Road Structures	254 336	230 400	87 000	179 188	159 978
Road Furniture	50 648	33 648	42 500	42 298	7 283
Capital Spares	2 188	2 188	10 000	10 000	6 650
Storm water Infrastructure	98 767	90 274	57 000	54 100	67 935
Storm water Conveyance	98 767	90 074	55 200	52 300	65 940
Attenuation	–	200	1 800	1 800	1 995
Electrical Infrastructure	602 223	537 073	1 061 066	1 063 477	1 019 417
HV Substations	–	–	20 000	40 000	35 000
MV Substations	45 000	15 000	71 125	50 000	60 000
MV Switching Stations	205 000	182 000	318 611	432 821	330 000
MV Networks	242 223	250 073	288 600	315 375	324 417
LV Networks	80 000	80 000	275 000	145 281	150 000
Capital Spares	30 000	10 000	87 730	80 000	120 000
Water Supply Infrastructure	149 800	44 577	251 491	320 507	459 895
Water Treatment Works	1 000	–	144 291	202 122	317 645
Bulk Mains	42 800	3 150	45 000	65 385	76 250
Distribution	106 000	41 427	62 200	53 000	66 000
Sanitation Infrastructure	95 714	146 223	124 500	130 000	231 231
Reticulation	89 714	138 644	100 000	60 000	110 000
Waste Water Treatment Works	5 000	2 079	22 000	50 000	61 231
Outfall Sewers	1 000	5 500	2 500	20 000	60 000
Solid Waste Infrastructure	45 764	55 364	32 500	20 381	29 000
Waste Processing Facilities	20 000	8 600	–	–	–
Waste Separation Facilities	25 764	46 764	32 500	20 381	29 000
Community Assets	**85 327**	**73 197**	**6 200**	**22 310**	**24 160**
Community Facilities	85 327	73 197	6 200	22 310	24 160
Clinics/Care Centres	23 834	14 000	–	13 610	15 460
Cemeteries/Crematoria	8 358	5 762	4 500	7 000	7 000
Public Open Space	13 135	13 435	1 700	1 700	1 700
Other assets	**74 000**	**87 284**	**54 444**	**198 509**	**103 297**
Operational Buildings	–	–	7 667	28 455	24 667
Housing	74 000	87 284	46 777	170 054	78 630
Social Housing	74 000	87 284	46 777	170 054	78 630
Computer Equipment	9 540	8 140	8 600	4 600	4 600
Computer Equipment	9 540	8 140	8 600	4 600	4 600
Transport Assets	2 050	2 050	7 140	13 500	13 500
Transport Assets	2 050	2 050	7 140	13 500	13 500
Total Capital Expenditure on renewal of existing	**1 619 003**	**1 477 655**	**1 860 261**	**2 176 690**	**2 317 243**

Table SA34c: Consolidated repairs and maintenance by asset class

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	**3 979 647**	**1 919 753**	**5 179 340**	**5 373 782**	**5 586 120**
Roads Infrastructure	1 002 487	1 110 488	1 076 168	1 114 963	1 161 175
Roads	79 241	560 093	562 124	583 777	608 447
Road Structures	705 437	351 207	350 029	361 043	375 441
Road Furniture	217 809	199 188	164 015	170 143	177 286
Electrical Infrastructure	1 561 227	301 315	2 210 173	2 291 164	2 379 494
Power Plants	–	5 240	–	–	–
HV Substations	1 559 189	287 620	158 665	164 152	169 836
LV Networks	2 038	8 455	341 710	354 670	368 133
Water Supply Infrastructure	891 732	209 100	940 719	979 518	1 020 050
Dams and Weirs	–	121 752	65 091	67 879	70 780
Reservoirs	117 350	5 793	5 989	6 180	6 377
Pump Stations	25 914	5 251	142 503	148 055	153 826
Bulk Mains	31 146	23 977	25 655	26 599	27 577
Distribution	635 927	52 327	632 114	658 044	685 058
Sanitation Infrastructure	373 169	221 783	859 200	891 920	925 934
Reticulation	13 517	1 269	243 468	254 033	265 058
Waste Water Treatment Works	49 181	141 674	569 944	590 206	611 225
Outfall Sewers	203 210	–	–	–	–
Toilet Facilities	107 144	78 840	10 463	10 799	11 145
Solid Waste Infrastructure	12 637	11 443	11 852	12 230	12 618
Landfill Sites	10	4 393	4 551	4 697	4 846
Waste Transfer Stations	–	851	879	906	934
Waste Drop-off Points	4 333	6 199	6 422	6 627	6 838
Coastal Infrastructure	–	8 243	390	402	415
Capital Spares	–	8 243	390	402	415
Information and Communication Infrastructure	138 396	57 380	80 837	83 584	86 433
Data Centres	1 734	26 787	46 180	47 820	49 524
Core Layers	57 927	19 880	20 556	21 214	21 893
Distribution Layers	78 735	9 602	12 990	13 403	13 832
Capital Spares	–	1 111	1 111	1 147	1 184
Community Assets	**296 903**	**165 090**	**160 602**	**157 298**	**162 335**
Community Facilities	287 408	161 712	157 091	153 675	158 596
Libraries	–	2 000	2 023	2 088	2 155
Cemeteries/Crematoria	1 519	8 447	8 734	9 012	9 299
Parks	263 202	9 526	9 701	10 011	10 332
Public Open Space	20 908	141 426	136 309	132 230	136 465
Public Ablution Facilities	313	313	324	334	345
Sport and Recreation Facilities	9 495	3 378	3 511	3 623	3 739
Outdoor Facilities	9 495	3 378	3 511	3 623	3 739
Investment properties	**–**	**42 590**	**70 085**	**69 800**	**72 034**
Revenue Generating	–	42 590	70 085	69 800	72 034
Improved Property	–	42 590	70 085	69 800	72 034
Other assets	**1 266 240**	**1 133 418**	**1 406 645**	**1 417 899**	**1 475 063**
Operational Buildings	1 149 876	1 079 549	1 353 061	1 364 583	1 420 039
Municipal Offices	1 110 780	399 224	1 185 419	1 191 574	1 241 493
Yards	2 456	23 378	16 313	16 837	17 378
Stores	8 185	10 000	10 340	10 671	11 012
Depots	28 455	646 947	140 334	144 825	149 459
Housing	116 364	53 869	53 584	53 316	55 024
Social Housing	116 364	53 869	53 584	53 316	55 024
Intangible Assets	14 795	39 069	40 037	41 317	42 639
Licences and Rights	14 795	39 069	40 037	41 317	42 639
Computer Software and Applications	14 795	39 069	40 037	41 317	42 639
Computer Equipment	284 554	287 830	290 778	296 418	305 997
Computer Equipment	284 554	287 830	290 778	296 418	305 997
Furniture and Office Equipment	2 172	9 776	36 878	38 289	39 813
Furniture and Office Equipment	2 172	9 776	36 878	38 289	39 813
Machinery and Equipment	249 979	3 672 460	345 813	357 919	371 112
Machinery and Equipment	249 979	3 672 460	345 813	357 919	371 112
Transport Assets	240 384	25 087	52 547	52 170	53 838
Transport Assets	240 384	25 087	52 547	52 170	53 838
Total Repairs and Maintenance Expenditure	**6 345 531**	**7 295 072**	**7 582 725**	**7 804 892**	**8 108 951**

Table SA34d: Consolidated depreciation by asset class

Description R thousand	Current Year 2025/26 Original Budget	Current Year 2025/26 Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class					
Infrastructure	**4 311 035**	**4 163 269**	**4 413 659**	**4 565 966**	**4 712 447**
Roads Infrastructure	3 764 538	3 631 590	3 855 260	3 989 076	4 116 714
Roads	3 764 538	3 631 590	3 855 260	3 989 076	4 116 714
Water Supply Infrastructure	287 609	287 609	297 387	306 903	316 724
Distribution	287 609	287 609	297 387	306 903	316 724
Sanitation Infrastructure	68 214	68 214	70 533	72 790	75 119
Waste Water Treatment Works	68 214	68 214	70 533	72 790	75 119
Solid Waste Infrastructure	89 542	74 724	84 613	87 936	91 128
Landfill Sites	89 542	74 724	84 613	87 936	91 128
Information and Communication Infrastructure	101 132	101 132	104 571	107 918	111 372
Core Layers	101 132	101 132	104 571	107 918	111 372
Investment properties	**1 768**	**1 768**	**1 346**	**1 389**	**1 433**
Revenue Generating	1 768	1 768	1 346	1 389	1 433
Improved Property	1 768	1 768	1 346	1 389	1 433
Other assets	**48 136**	**48 855**	**50 162**	**51 789**	**53 337**
Operational Buildings	47 750	48 469	49 763	51 377	52 914
Municipal Offices	–	–	–	–	–
Stores	–	–	–	–	–
Housing	386	386	399	412	423
Social Housing	386	386	399	412	423
Intangible Assets	63 673	63 673	65 869	67 981	70 169
Licences and Rights	63 673	63 673	65 869	67 981	70 169
Computer Software and Applications	63 673	63 673	65 869	67 981	70 169
Computer Equipment	178 332	181 409	–	–	–
Computer Equipment	178 332	181 409	–	–	–
Furniture and Office Equipment	25 078	25 241	210 824	217 788	225 473
Furniture and Office Equipment	25 078	25 241	210 824	217 788	225 473
Machinery and Equipment	878 797	911 356	997 127	1 029 151	1 063 893
Machinery and Equipment	878 797	911 356	997 127	1 029 151	1 063 893
Transport Assets	136 452	164 909	194 690	201 266	208 221
Transport Assets	136 452	164 909	194 690	201 266	208 221
Total Depreciation	**5 643 271**	**5 560 480**	**5 933 677**	**6 135 330**	**6 334 972**

Table SA34e: Consolidated capital expenditure on the upgrading of existing assets by asset class

Description R thousand	Current Year 2025/26 Original Budget	Adjusted Budget	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure	**1 488 945**	**1 473 826**	**1 545 260**	**1 915 194**	**1 862 235**
Roads Infrastructure	251 668	248 567	115 764	237 720	224 478
Roads	213 921	208 710	90 764	191 700	196 468
Road Structures	7 700	6 700	10 000	35 000	7 990
Road Furniture	26 234	26 344	15 000	8 520	17 520
Capital Spares	3 813	6 813	–	2 500	2 500
Storm w ater Infrastructure	30 000	35 000	25 000	37 000	31 925
Storm water Conveyance	30 000	35 000	25 000	37 000	31 925
Electrical Infrastructure	240 600	175 100	421 553	638 758	510 956
HV Substations	125 000	98 500	146 307	259 483	300 000
HV Transmission Conductors	–	–	65 000	28 900	–
MV Substations	60 600	45 600	100 890	212 125	110 000
MV Networks	15 000	15 000	28 649	38 250	25 000
LV Networks	40 000	16 000	80 707	100 000	75 956
Water Supply Infrastructure	682 689	740 727	703 126	514 300	490 705
Bulk Mains	42 500	49 548	10 000	80 000	45 705
Distribution	261 589	269 260	349 783	333 300	240 000
Distribution Points	15 000	18 052	6 000	–	–
Capital Spares	363 600	403 867	337 343	101 000	205 000
Sanitation Infrastructure	145 005	122 646	175 593	363 263	327 456
Reticulation	57 755	92 646	117 000	196 263	74 500
Waste Water Treatment Works	87 250	30 000	58 593	167 000	252 956
Solid Waste Infrastructure	138 984	151 787	104 224	124 152	276 716
Waste Processing Facilities	128 984	141 787	94 224	83 964	236 528
Capital Spares	10 000	10 000	10 000	40 188	40 188
Community Assets	**316 676**	**106 427**	**64 579**	**98 118**	**134 968**
Community Facilities	316 487	106 427	64 579	98 118	134 968
Centres	26 569	26 159	20 000	41 009	41 009
Clinics/Care Centres	2 573	8 526	7 000	10 000	10 000
Theatres	6 061	6 061	3 465	6 183	6 183
Libraries	10 700	10 700	–	–	–
Cemeteries/Crematoria	5 000	310	2 516	7 700	7 700
Parks	1 640	2 748	2 500	10 150	13 000
Public Open Space	233 357	20 551	1 520	16 576	16 576
Nature Reserves	–	285	–	3 000	3 000
Markets	–	–	–	–	–
Stalls	15 494	15 494	17 077	2 000	36 000
Taxi Ranks/Bus Terminals	–	500	500	–	–
Capital Spares	15 093	15 093	10 000	1 500	1 500
Other assets	**627 015**	**649 521**	**656 611**	**678 711**	**540 988**
Operational Buildings	29 626	38 676	12 733	37 600	16 000
Municipal Offices	–	–	504	–	–
Yards	24 000	24 000	10 229	28 600	12 000
Depots	5 626	14 676	2 000	9 000	4 000
Housing	597 389	610 846	643 878	641 111	524 988
Social Housing	597 389	610 846	643 878	641 111	524 988
Computer Equipment	8 000	11 500	5 000	7 900	7 900
Computer Equipment	8 000	11 500	5 000	7 900	7 900
Furniture and Office Equipment	7 200	7 200	–	–	800
Furniture and Office Equipment	7 200	7 200	–	–	800
Machinery and Equipment	20 487	20 487	37 007	38 519	31 169
Machinery and Equipment	20 487	20 487	37 007	38 519	31 169
Transport Assets	121 600	133 281	23 238	80 373	13 816
Transport Assets	121 600	133 281	23 238	80 373	13 816
Zoo's, Marine and Non-biological Animals	–	4 173	3 000	5 000	5 000
Zoo's, Marine and Non-biological Animals	–	4 173	3 000	5 000	5 000
Total Capital Expenditure on upgrading of existing a	**2 589 923**	**2 406 416**	**2 334 695**	**2 823 815**	**2 596 877**

2.11 MEDIUM TERM BUDGET FOR TRADING SERVICES

Trading Services - Operating Budget

TRADING SERVICES
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
REVENUE								
EXCHANGE REVENUE								
Service charges - Electricity	16 163 042	18 911 026	21 731 347	25 584 204	25 584 204	27 792 121	30 226 711	31 919 407
Service charges - Water	8 985 375	10 068 227	10 374 083	11 889 649	11 889 649	12 504 345	13 329 632	14 209 387
Service charges - Waste Water Management	6 161 304	6 980 881	7 610 458	8 101 381	8 101 381	8 992 533	9 586 042	10 218 721
Service charges - Waste Management	2 460 140	3 080 885	3 221 601	3 337 410	3 356 641	3 557 936	3 780 893	4 021 597
Sale of Goods and Rendering of Services	302 475	197 423	293 286	25 775	25 775	27 024	28 672	30 424
Interest earned from Receivables	367 713	452 614	436 245	496 006	481 305	493 365	511 259	529 565
Rental from Fixed Assets	3 257	3 797	4 603	2 673	2 673	2 816	2 758	2 847
Operational Revenue	66 918	166 204	126 549	30 000	30 000	31 608	30 000	30 000
TOTAL DIRECT REVENUE excl. capital grants/contr.	**34 510 224**	**39 861 056**	**43 798 171**	**49 467 097**	**49 471 628**	**53 401 748**	**57 495 967**	**60 961 948**
EXPENDITURE								
Employee related costs	4 750 714	5 252 931	5 713 526	5 827 448	6 231 701	6 677 528	6 974 680	7 285 052
Remuneration of councillors								
Bulk purchases - electricity	14 112 107	16 623 312	18 370 691	17 582 825	17 582 825	20 250 743	22 273 565	23 395 959
Inventory consumed	5 035 700	5 653 363	6 059 851	6 634 159	6 634 159	6 914 374	7 362 933	7 841 072
Debt impairment	4 675 958	5 717 686	6 841 339	6 517 777	7 478 883	8 620 688	9 092 375	9 601 995
Depreciation and amortisation	1 220 959	1 220 342	1 494 515	1 471 640	1 521 797	1 660 268	1 714 008	1 769 235
Interest	17 001	20 111	29 508	5 240	5 240	5 418	5 591	5 770
Contracted services	2 825 641	3 629 095	2 819 424	3 565 446	2 584 316	2 690 220	2 765 055	2 852 958
Transfers and subsidies				575	575	575	594	613
Irrecoverable debts written off								
Operational costs	2 097 106	2 175 235	2 299 918	2 148 596	2 033 271	2 066 547	2 129 668	2 197 817
Disposal of Fixed and Intangible Assets	399	886	5 171					
Other Losses	2 479 977	2 900 501	2 822 042	3 378 562	3 378 562	3 750 204	3 997 718	4 261 567
TOTAL DIRECT EXPENDITURE	**37 215 562**	**43 193 462**	**46 455 985**	**47 132 269**	**47 451 330**	**52 636 565**	**56 316 187**	**59 212 038**
SURPLUS/(DEFICIT)	**(2 705 338)**	**(3 332 406)**	**(2 657 814)**	**2 334 828**	**2 020 297**	**765 183**	**1 179 780**	**1 749 910**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	1 093 173	1 311 080	1 304 200	1 622 738	2 007 076	2 239 478	2 793 924	2 886 991
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 612 166)**	**(2 021 327)**	**(1 353 614)**	**3 957 567**	**4 027 373**	**3 004 661**	**3 973 704**	**4 636 901**
Income Tax	(873 184)	(657 996)	(489 557)					
SURPLUS/(DEFICIT) AFTER INCOME TAX	**(738 981)**	**(1 363 330)**	**(864 057)**	**3 957 567**	**4 027 373**	**3 004 661**	**3 973 704**	**4 636 901**
Intercompany/Parent subsidiary transactions	(784 145)	(237 986)	(722 690)	631 179	978 203	951 504	1 397 465	1 363 941
SURPLUS/(DEFICIT) FOR THE YEAR	**(1 523 126)**	**(1 601 316)**	**(1 586 747)**	**4 588 746**	**5 005 576**	**3 956 165**	**5 371 169**	**6 000 842**

CITY POWER
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
REVENUE								
EXCHANGE REVENUE								
Service charges - Electricity	16 163 042	18 911 026	21 731 347	25 584 204	25 584 204	27 792 121	30 226 711	31 919 407
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	2 280	3 399	3 578	435	435	435	450	465
Interest earned from Receivables	98 940	103 380	86 335	129 847	129 847	129 847	135 820	141 932
Rental from Fixed Assets	3 257	3 797	4 603	2 673	2 673	2 816	2 758	2 847
Operational Revenue	66 884	166 178	126 534	30 000	30 000	31 608	30 000	30 000
TOTAL DIRECT REVENUE excl. capital grants/contr.	**16 334 403**	**19 187 779**	**21 952 397**	**25 747 158**	**25 747 159**	**27 956 827**	**30 395 739**	**32 094 651**
EXPENDITURE								
Employee related costs	1 728 003	1 972 708	2 068 680	2 020 909	2 120 744	2 245 996	2 345 944	2 450 338
Remuneration of councillors								
Bulk purchases - electricity	14 112 107	16 623 312	18 370 691	17 582 825	17 582 825	20 250 743	22 273 565	23 395 959
Inventory consumed	2 517	32 778	106 836	9 530	9 530	9 625	9 721	10 032
Debt impairment	786 461	703 990	917 756	652 575	1 419 811	1 733 323	1 778 150	1 893 584
Depreciation and amortisation	631 610	669 664	813 062	786 142	822 660	904 926	933 884	963 768
Interest								
Contracted services	1 470 487	2 051 810	1 658 438	2 087 402	1 294 025	1 300 765	1 331 137	1 373 155
Transfers and subsidies				575	575	575	594	613
Irrecoverable debts written off								
Operational costs	289 095	308 472	288 517	350 070	350 070	353 094	361 384	372 948
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**19 020 281**	**22 362 735**	**24 223 980**	**23 490 028**	**23 600 241**	**26 799 047**	**29 034 379**	**30 460 397**
SURPLUS/(DEFICIT)	**(2 685 879)**	**(3 174 956)**	**(2 271 584)**	**2 257 130**	**2 146 917**	**1 157 780**	**1 361 360**	**1 634 254**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	731 807	1 056 723	709 202	619 263	619 464	891 582	985 127	1 256 500
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 954 072)**	**(2 118 233)**	**(1 562 381)**	**2 876 393**	**2 766 381**	**2 049 362**	**2 346 487**	**2 890 754**
Income Tax	(873 184)	(657 996)	(489 557)					
SURPLUS/(DEFICIT) AFTER INCOME TAX	**(1 080 888)**	**(1 460 237)**	**(1 072 824)**	**2 876 393**	**2 766 381**	**2 049 362**	**2 346 487**	**2 890 754**
Intercompany/Parent subsidiary transactions	(1 195 901)	(1 474 944)	(2 098 444)	(369 455)	(350 917)	(432 105)	(164 389)	(93 849)
SURPLUS/(DEFICIT) FOR THE YEAR	**(2 276 789)**	**(2 935 181)**	**(3 171 268)**	**2 506 938**	**2 415 464**	**1 617 257**	**2 182 098**	**2 796 905**

JOHANNESBURG WATER
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
REVENUE								
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water	8 985 375	10 068 227	10 374 083	11 889 649	11 889 649	12 504 345	13 329 632	14 209 387
Service charges - Waste Water Management	6 161 304	6 980 881	7 610 458	8 101 381	8 101 381	8 992 533	9 586 042	10 218 721
Service charges - Waste Management								
Sale of Goods and Rendering of Services	275 738	192 793	286 170	21 893	21 893	23 025	24 544	26 163
Interest earned from Receivables	229 375	294 792	282 634	295 926	295 926	305 987	315 779	325 884
Rental from Fixed Assets								
Operational Revenue								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**15 651 792**	**17 536 692**	**18 553 345**	**20 308 849**	**20 308 849**	**21 825 890**	**23 255 997**	**24 780 155**
EXPENDITURE								
Employee related costs	1 520 769	1 668 195	1 814 981	1 912 355	2 049 015	2 206 445	2 304 632	2 407 188
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	4 943 586	5 509 993	5 818 075	6 484 984	6 484 984	6 760 956	7 204 817	7 677 897
Debt impairment	3 163 964	4 382 610	4 935 191	5 034 425	5 129 810	5 774 910	6 141 674	6 482 238
Depreciation and amortisation	525 788	466 143	585 569	581 036	581 036	625 789	645 814	666 480
Interest	17 001	20 111	29 508	5 240	5 240	5 418	5 591	5 770
Contracted services	1 260 012	1 316 283	1 019 437	1 316 177	1 136 816	1 232 622	1 272 066	1 312 772
Transfers and subsidies								
Irrecoverable debts written off								
Operational costs	464 737	455 697	452 109	467 346	471 075	479 542	494 887	510 724
Disposal of Fixed and Intangible Assets								
Other Losses	2 479 977	2 900 501	2 822 042	3 378 562	3 378 562	3 750 204	3 997 718	4 261 567
TOTAL DIRECT EXPENDITURE	**14 375 834**	**16 719 533**	**17 476 911**	**19 180 125**	**19 236 538**	**20 835 886**	**22 067 199**	**23 324 636**
SURPLUS/(DEFICIT)	**1 275 958**	**817 160**	**1 076 434**	**1 128 724**	**1 072 311**	**990 004**	**1 188 798**	**1 455 519**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	361 366	254 357	594 998	953 880	1 242 367	1 102 638	1 518 877	1 140 571
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**1 637 324**	**1 071 517**	**1 671 432**	**2 082 604**	**2 314 678**	**2 092 642**	**2 707 675**	**2 596 090**
Income Tax								
SURPLUS/(DEFICIT) AFTER INCOME TAX	**1 637 324**	**1 071 517**	**1 671 432**	**2 082 604**	**2 314 678**	**2 092 642**	**2 707 675**	**2 596 090**
Intercompany/Parent subsidiary transactions	(499 705)	50 710	151 025	(50 391)	130 189	1 008	191 476	117 927
SURPLUS/(DEFICIT) FOR THE YEAR	**1 137 620**	**1 122 227**	**1 822 456**	**2 032 213**	**2 444 867**	**2 093 650**	**2 899 151**	**2 714 017**

PIKITUP
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
REVENUE								
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	2 460 140	3 080 885	3 221 601	3 337 410	3 356 641	3 557 936	3 780 893	4 021 597
Sale of Goods and Rendering of Services	24 457	1 232	3 538	3 447	3 447	3 564	3 678	3 796
Interest earned from Receivables	39 398	54 442	67 276	70 233	55 532	57 531	59 660	61 749
Rental from Fixed Assets								
Operational Revenue	34	26	15					
TOTAL DIRECT REVENUE excl. capital grants/contr.	**2 524 029**	**3 136 585**	**3 292 430**	**3 411 090**	**3 415 620**	**3 619 031**	**3 844 231**	**4 087 142**
EXPENDITURE								
Employee related costs	1 501 942	1 612 028	1 829 865	1 894 184	2 061 942	2 225 087	2 324 104	2 427 526
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	89 597	110 592	134 940	139 645	139 645	143 793	148 395	153 143
Debt impairment	725 533	631 086	988 393	830 777	929 262	1 112 455	1 172 551	1 226 173
Depreciation and amortisation	63 561	84 535	95 884	104 462	118 101	129 553	134 310	138 987
Interest								
Contracted services	95 141	261 002	141 549	161 867	153 475	156 833	161 852	167 031
Transfers and subsidies								
Irrecoverable debts written off								
Operational costs	1 343 274	1 411 066	1 559 292	1 331 180	1 212 126	1 233 911	1 273 397	1 314 145
Disposal of Fixed and Intangible Assets	399	886	5 171					
Other Losses								
TOTAL DIRECT EXPENDITURE	**3 819 447**	**4 111 195**	**4 755 094**	**4 462 115**	**4 614 551**	**5 001 632**	**5 214 609**	**5 427 005**
SURPLUS/(DEFICIT)	**(1 295 418)**	**(974 610)**	**(1 462 664)**	**(1 051 025)**	**(1 198 931)**	**(1 382 601)**	**(1 370 378)**	**(1 339 863)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				49 595	145 245	245 258	289 920	489 920
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 295 418)**	**(974 610)**	**(1 462 664)**	**(1 001 430)**	**(1 053 686)**	**(1 137 343)**	**(1 080 458)**	**(849 943)**
Income Tax								
SURPLUS/(DEFICIT) AFTER INCOME TAX	**(1 295 418)**	**(974 610)**	**(1 462 664)**	**(1 001 430)**	**(1 053 686)**	**(1 137 343)**	**(1 080 458)**	**(849 943)**
Intercompany/Parent subsidiary transactions	911 461	1 186 249	1 224 729	1 051 025	1 198 931	1 382 601	1 370 378	1 339 863
SURPLUS/(DEFICIT) FOR THE YEAR	**(383 957)**	**211 639**	**(237 935)**	**49 595**	**145 245**	**245 258**	**289 920**	**489 920**

Trading Services - Strategic objectives and programmes.

KEY PRIORITY	PROGRAMME	MTR	TRADING SERVICE DEPARTMENT	Medium-Term Budget 2026/27 - 2028/29		
				Budget Year 2026/27 R 000	Budget Yr +1 2027/28 R 000	Budget Yr +2 2028/29 R 000
Sustainable service delivery	Trading Reform - Ensure complete billing and compliance	MTR	Pikitup	15 869	16 376	16 859
Sustainable service delivery	Waste Management / Environmental Protection - Integrated Waste Mangement		Pikitup	4 985 763	5 198 233	5 410 146
Active and engaged citizenry	Creating Value For Our Customers		Power	1 694 877	1 761 430	1 830 765
Active and engaged citizenry	Improve Quality of Service		Power	55	57	59
Energy mix	Sustainable Energy		Power	49 683	51 477	53 338
Financial sustainability	Budget Support of Business and Investment Plan		Power	15 946	16 651	17 387
Financial sustainability	Bulk Commercial Metering performance		Power			
Financial sustainability	Electricity Losses as % of electricity purchased		Power	20 276 765	22 300 741	23 424 337
Financial sustainability	Financial Model and Business and Investment Plan		Power	13 231	13 811	14 419
Financial sustainability	Financial Sustainability		Power	1 144 958	1 179 579	1 219 391
Financial sustainability	Financial Transparency – Separate AFS		Power	21 150	22 059	23 005
Financial sustainability	Trading Service Reforms-Cut Off Fees	MTR	Power	15 540	16 084	16 647
Financial sustainability	Vending Efficiency % of Metering Operational		Power	1 823 841	1 868 968	1 987 729
Good governance	Risk Governance and Compliance		Power	141 124	142 748	148 638
Infrastructure development and refurbishment	Improve Quality of Supply		Power	170 851	178 384	186 248
Job opportunity and creation	People Development		Power	264 111	274 880	285 902
Job opportunity and creation	Support for Management of Organisational Change		Power	12 644	13 204	13 787
Safer city	Improve Quality of Service		Power	169 170	176 211	183 548
Safer city	Trading Service Reforms-Security Costs	MTR	Power	25 900	26 807	27 745
Smart city	Smart Utility		Power	263 700	270 426	280 276
Sustainable service delivery	Automated Meter Reading Coverage		Power	40 202	41 457	42 752
Sustainable service delivery	Improve Quality of Service		Power	99 117	102 865	106 755
Sustainable service delivery	Improve Quality of Service- Repairs Efficiency		Power	285 376	295 456	305 902
Sustainable service delivery	Street Light Repairs		Power	260 446	270 362	280 669
Sustainable service delivery	Trading Service Reforms-Meter Audits	MTR	Power	10 360	10 723	11 098
Active and engaged citizenry	Media Relations and External Communication		Water	25 506	26 559	27 655
Active and engaged citizenry	Stakeholder Engagement and Public Participation		Water	15 829	16 443	17 083
Day-to-day programme			Water	424 239	440 346	457 062
Financial sustainability	Financial Performance and Management.		Water	7 020 335	7 433 966	7 823 231
Good governance	Corporate Governance		Water	40 424	42 129	43 907
Infrastructure development and refurbishment	Trading Services Reforms: (Upgrade and Renewal of Infrastructure)	MTR	Water	202 553	210 208	218 151
Safer city	Prevention of infrastructure theft and vandalism.		Water	107 023	111 255	115 658
Smart city	Innovation and Technology programmes		Water	132 134	136 780	141 593
Smart city	Trading Services Reforms: (Green Drop & Effluent Quality improvement)	MTR	Water	29 902	30 859	31 846
Smart city	Trading Services Reforms: (Upgrade and Renewal of Infrastructure)	MTR	Water	3 982	4 156	4 337
Smart city	Trading Services Reforms: (Water Demand Management)	MTR	Water	2	2	2
Sustainable service delivery	Trading Services Reforms: (Green Drop & Effluent Quality improvement)	MTR	Water	893 505	927 497	962 849
Sustainable service delivery	Trading Services Reforms: (Strategic Support)	MTR	Water	71 821	74 119	76 491
Sustainable service delivery	Trading Services Reforms: (Upgrade and Renewal of Infrastructure)	MTR	Water	21 891	22 682	23 501
Sustainable service delivery	Trading Services Reforms: (Water Demand Management)	MTR	Water	1 404 778	1 459 066	1 515 483
Sustainable service delivery	Water Quality Assurance		Water	10 441 962	11 131 132	11 865 787
TOTAL				**52 636 565**	**56 316 187**	**59 212 038**

Medium Term Capital Budget – Trading Services

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
City Power									
Installation of new service connections New Service Connections ALEXANDRA EXT63 E Regional	2202	**17 000**	**4 000**				4 000	**6 500**	**6 500**
New service connections New Service Connections BEREA F Regional	2203	**17 000**	**4 000**	4 000				**6 500**	**6 500**
RTU installations New SCADA REUVEN F City Wide	2228	**195 000**	**80 000**	80 000				**60 000**	**55 000**
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253	**40 000**	**35 000**		25 000		10 000	**5 000**	
Construction of a 88kV transmission lines: Lutz / Peter Rd T-point New Transmission Line HONEY PARK EXT10 C Regional	2258	**65 000**	**10 000**	10 000				**25 000**	**30 000**
Installation of new service connections New Service Connections HALFWAY HOUSE EXT74 E Regional	2259	**17 000**	**4 000**				4 000	**6 500**	**6 500**
New service connections New Service Connections FERNDALE EXT25 B Regional	2260	**17 000**	**4 000**	4 000				**6 500**	**6 500**
New service connections New Service Connections ROODEPOORT EXT2 C Regional	2261	**17 000**	**4 000**	4 000				**6 500**	**6 500**
New Service Connections LENASIA EXT1 G Regional	2262	**16 500**	**4 000**	4 000				**6 500**	**6 000**
New Service Connections REUVEN F Regional	2263	**17 000**	**4 000**	4 000				**6 500**	**6 500**
New Service Connections HURST HILL B Regional	2264	**16 500**	**4 000**	4 000				**6 500**	**6 000**
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT30 C City Wide	2285	**145 000**	**35 000**	35 000				**75 000**	**35 000**
Integrated security fire detection & suppression systems for major substations Including fibre optic links (- 50 % of budget) New Security Equipment REUVEN F City Wide	2336	**90 000**	**35 000**		20 000		15 000	**30 000**	**25 000**
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337	**115 000**	**30 000**	30 000				**50 000**	**35 000**
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338	**107 090**	**22 090**	22 090				**50 000**	**35 000**
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339	**120 000**	**20 000**	20 000				**50 000**	**50 000**
Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C	2341	**11 000**	**11 000**	11 000					
Aquire servitudes and sub station sites New Transmission Line REUVEN F City Wide	2379	**24 243**	**4 243**				4 243	**10 000**	**10 000**
Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional	2428	**40 000**						**25 000**	**15 000**
Allandale Substation: Upgrade 2 X 10 MVA transformers to 40 MVA Renewal Bulk Infrastructure COMMERCIA EXT11 A Regional	2438	**69 100**	**14 100**	14 100				**25 000**	**30 000**
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT30 C Regional	2448	**156 307**	**51 307**	51 307				**50 000**	**55 000**
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	**105 000**	**35 000**	35 000				**35 000**	**35 000**
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	**152 700**	**50 200**	40 100	10 100			**57 500**	**45 000**
Normalisation Renewal Medium Voltage Network ALEXANDRA EXT42 E Regional	2540	**60 000**	**20 000**	20 000				**20 000**	**20 000**
Installation of pre paid meters and protective structures Renewal Metering Equipment LENASIA EXT13 G Regional	2543	**182 500**	**90 000**	90 000				**42 500**	**50 000**
Operational Capital: New Operational Capex REUVEN F City Wide	2612	**180 917**	**58 500**				58 500	**48 000**	**74 417**
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	**95 000**	**20 000**	20 000				**40 000**	**35 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
Install new IEDs in substations Renewal Protection REUVEN F City Wide	2757	**175 000**	**50 000**	50 000				**50 000**	**75 000**
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	**287 730**	**87 730**	67 730	20 000			**80 000**	**120 000**
Replace transformers and install an additional transformer Extend 11 kV panel Renewal Bulk Infrastructure BELLE-VUE F Ward	2817	**10 625**						**10 625**	
Telecommunications Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional	2906	**235 000**	**95 000**	35 000	60 000			**80 000**	**60 000**
Network development and reduce technical losses Randburg SDC	2907	**70 000**	**25 000**	25 000				**20 000**	**25 000**
Network development and reduce technical losses Roodepoort SDC	2908	**95 000**	**50 000**	50 000				**20 000**	**25 000**
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910	**174 900**	**74 900**	74 900				**50 000**	**50 000**
Revenue Generation Efficiency Project Pre-paid system installation of semi automated pre-paid & automated pre paid (smart meters) Renewal Service Connections REUVEN F City Wide	2920	**118 000**	**50 000**	50 000				**18 000**	**50 000**
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	**141 663**	**50 707**	50 707				**50 000**	**40 956**
Network development and reduce technical losses Hursthill SDC	3087	**65 000**	**20 000**	20 000				**20 000**	**25 000**
Network development and reduce technical losses Lenasia SDC	3088	**65 000**	**20 000**	20 000				**20 000**	**25 000**
Network development and reduce technical losses Reuven SDC	3090	**80 000**	**20 000**	20 000				**20 000**	**40 000**
Preparation of LCs and MSS for 11kV conversion Bryanston	3163	**85 000**						**50 000**	**35 000**
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	**209 281**	**115 000**	25 000	90 000			**59 281**	**35 000**
New 88/11 kV substation at Sandringham New Bulk Infrastructure SANDRINGHAM E Regional	3275	**30 000**						**15 000**	**15 000**
Extend Mondeor sub station and construct new Mondeor 88 kV switching station New Bulk Infrastructure MONDEOR F Regional	3280	**10 000**	**10 000**	10 000					
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282	**265 165**	**140 165**	140 165				**50 000**	**75 000**
IT Network upgrade Renewal Computer Hardware REUVEN F City Wide	3368	**142 500**	**75 000**		24 375		50 625	**42 500**	**25 000**
Construct 88 kV switchyard adjacent to Pennyville substation New Bulk Infrastructure PENNYVILLE B Regional	3715	**50 000**	**50 000**	50 000					
Telecommunications Multiplexer and network management system Renewal Plant and Equipment REUVEN F City Wide	3895	**173 575**	**75 000**	75 000				**48 575**	**50 000**
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	**94 875**	**30 000**	30 000				**14 875**	**50 000**
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114	**73 500**	**35 000**	35 000				**8 500**	**30 000**
Upgrade Orchards Substation New Bulk Infrastructure ORCHARDS F Regional	4125	**36 250**						**21 250**	**15 000**
Renewable energy projects	20689	**76 250**	**25 000**	25 000				**21 250**	**30 000**
Installation of Solar High Masts	20690	**186 250**	**65 000**	25 000	40 000			**61 250**	**60 000**
Bree Substation Renewal	20696	**30 000**	**30 000**	26 000			4 000		
Brynorth: Substation	20698	**35 000**	**25 000**	1 000	24 000			**10 000**	
Hopefield: Substation	20756	**95 000**	**45 000**	4 500	40 500			**40 000**	**10 000**
Randjespark Ext37: Satellite	20822	**21 350**						**21 350**	
Ridge: Substation	20843	**90 000**	**5 000**	5 000				**70 000**	**15 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
Robertsham: Substation upgrade	20844	**30 000**						**15 000**	**15 000**
Glen Lea (CP_E075)	20919	**15 000**							**15 000**
Lenasia South	20939	**19 500**	**4 500**				4 500	**10 000**	**5 000**
Penny Street	20959	**25 250**	**2 500**	2 500				**12 750**	**10 000**
Pritchard 88/11 kV substation upgrade	21285	**47 500**	**12 500**	12 500				**35 000**	
Soweto Local	21306	**11 375**	**5 000**	5 000				**6 375**	
Trade Route - Eskom Intake	21309	**40 000**	**15 000**	15 000				**25 000**	
Roosevelt Switching Station	22049	**21 611**	**1 611**				1 611	**20 000**	
2756_02_Installation of new public lighting: Street lights (City Wide)	22839	**61 250**	**15 000**	15 000				**21 250**	**25 000**
2756_01_Installation of new public lighting: Group luminaire replacement	22840	**91 899**	**28 649**	20 593	8 056			**38 250**	**25 000**
Install fire suppression sytems in HV yard	23990	**42 500**	**15 000**	15 000				**7 500**	**20 000**
Dainfern Substation upgrade	23991	**66 825**	**19 700**	15 000	4 700			**42 125**	**5 000**
MV feederboard replacement	23993	**28 346**	**7 500**		7 500			**10 846**	**10 000**
Design and install fire walls and oil embankments	23997	**4 750**	**500**				500	**4 250**	
Mobile sub-station	30024	**56 800**	**28 000**	25 000	3 000			**28 800**	
Refurbish Vasco Switching station	30025	**17 125**	**15 000**	15 000				**2 125**	
Upgrade Eikenhof Substation	30026	**324 483**	**35 000**	35 000				**134 483**	**155 000**
Replacement of high risk and obsolete MV feeder boards - Primary substations	30051	**51 125**	**1 125**		1 125				**50 000**
Mondeor - Eikenhof HV OHL	30052	**28 900**						**28 900**	
Energy Efficient Programme	30054	**159 125**	**60 000**	50 000	10 000			**39 125**	**60 000**
HV Cable Replacement: Rosebank - Cydna	31232	**40 000**	**40 000**	40 000					
Roodepoort SDC MV Cable Replacement	31478	**35 000**	**35 000**		35 000				
Power Factor Correction	31480	**55 000**	**10 000**				10 000	**40 000**	**5 000**
Secondary Plant Emergency Work	31481	**30 000**	**10 000**		10 000			**10 000**	**10 000**
Central Substation Renewal	31490	**30 000**	**30 000**	30 000					
Inner City Tunnel Rehabilitation	31491	**40 000**	**40 000**	40 000					
Sub Total			**2 353 527**	**1 753 192**	**433 356**		**166 979**	**2 254 235**	**2 076 373**
Johannesburg Water: Water									
Midrand: President Park Tower Reservoir 80Ml	109	**43 000**	**3 000**		3 000			**5 000**	**35 000**
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197	**622 483**	**232 783**	213 236	19 547			**222 700**	**167 000**
Basic Water Service New Basic Water and Sewer Services	2198	**35 000**	**10 000**			10 000		**10 000**	**15 000**
Operational Capital: Planning and engineering studies	2225	**56 200**	**20 200**		20 200			**18 000**	**18 000**
2226_00_Operational Capital: Operations and Maintenance	2226	**643 343**	**337 343**	223 000	114 343			**101 000**	**205 000**
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231	**253 000**	**99 000**		99 000			**64 000**	**90 000**
Sandton/Alexandra: Planned replacement watermains	2245	**250 544**	**90 000**	45 000	45 000			**65 544**	**95 000**
Roodepoort/Diepsloot: Planned Replacement Watermains	2246	**40 000**	**20 000**	20 000				**20 000**	
Johannesburg Central:planned Replacement Watermains	2248	**40 000**	**30 000**	30 000				**10 000**	
Sandton/Alexandra: Linbro Park Water Upgrade	2314	**37 000**	**37 000**		37 000				
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	**26 000**	**1 000**		1 000			**5 000**	**20 000**
Sandton/ Alexandra: Yeoville Water Upgrade	2320	**2 000**							**2 000**
Bryanston Water Upgrade	2369	**2 000**							**2 000**
Olifantsvlei Works: Digester Heating and Mixing	2446	**70 122**	**3 000**			3 000		**42 122**	**25 000**
Midrand: Erand: Upgrade water infrastructure Renewal Water Mains SUMMERSET EXT13 A Regional	2454	**2 000**							**2 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
Soweto: Planned Replacement of the Watermains	2481	20 000	5 000	5 000				10 000	5 000
Operational Capital: Provision for Emergency Work	2484	63 000	5 000		5 000			10 000	48 000
Midrand: Blue Hills Tower 18ML	2567	12 000	2 000		2 000			10 000	
Midrand: President park: President Park Reservoir Water Upgrade	2719	5 000							5 000
Sandton/ Alexandra: Parktown Water upgrade	3230	2 000							2 000
Midrand: Carlswald Reservoir New Reserviors CARLSWALD AH A Regional	3461	131 185	81 160	53 160	3 000	25 000		50 025	
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	225 000	95 000	70 000	25 000			110 000	20 000
Bushkoppies Works: Infrastructure renewal plan	3482	190 000	80 000		54 073	25 927		50 000	60 000
Driefontein Works: Infrastructure Renewal Plan	3497	36 291	36 291		36 291				
Orange Farm/ Deep South: Planned Replacement Watermains	3516	70 000	10 000			10 000		30 000	30 000
Midrand: Planned replacement: Watermains Renewal	3540	15 000	5 000	5 000				10 000	
Founders Hill Water upgrade	3553	5 000							5 000
Sandton/Alexandra: Sandton water upgrade	3557	5 000							5 000
Sandton/ Alexandra: Alexandra Water Upgrade	3566	2 000							2 000
Johannesburg Central: Turffontein Redevelopment Corridor Renewal Watermains	3872	3 000							3 000
Louis Botha BRT Corriodor Water Renewal	4018	13 000							13 000
Perth Empire Corridor (JW: Water) Renewal Corridors of Freedom Intervention	4019	3 000							3 000
Roodepoort/Diepsloot: Robertville Tower 225ML	4040	75 500	13 000	13 000				52 500	10 000
Midrand: Erand Tower 15ML	6494	2 000	2 000		2 000				
Midrand: Pretoriousrand Tower 12ML	6495	25 000						10 000	15 000
Midrand: Halfway house Reservoir 20ML	6496	7 000	2 000		2 000			5 000	
Sandton/ Alexandra: Kengsington Booster 42Ml	6498	16 000	1 000		1 000			15 000	
Soweto: Doornkop West Reservoir 85Ml	6504	19 000	2 000		2 000			2 000	15 000
Soweto: Dobsonville Reservoir 15Ml	6516	12 000	1 000		1 000			1 000	10 000
Midrand: Planned replacement sewermains	6517	45 000	10 000		10 000			35 000	
Midrand: Vorna Valley Water Upgrade	6535	5 000							5 000
Midrand: Kyalami Water Upgrade	6536	5 000							5 000
Midrand: Pretoriusrand Reservoir 10ML	6618	30 000						10 000	20 000
Lenasia Water upgrade	21761	45 000						20 000	25 000
Halfway House Water Upgrade	21770	170 600	80 000	40 000	40 000			90 600	
Parktown Water Upgrade	21831	2 000							2 000
Bryanston Water Upgrade (UR_67)	21930	2 000							2 000
Deep South / Orange Farm: Ennerdale Reservoir 50ML	22212	30 000						10 000	20 000
Deep South / Orange Farm:Diepsloot Tower 16ML	22217	26 000	1 000		1 000			5 000	20 000
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 Ml	22512	46 000	1 000		1 000			5 000	40 000
Sandton/Alexandra:Linksfield Reservoir 375Ml	22644	6 000	1 000		1 000			5 000	
DF: Infrastructure Renewal Plan 2	22645	43 000	3 000			3 000		10 000	30 000
Peri-urban 781mm diameter bulk main	23679	7 000	2 000		2 000			5 000	
Bryanston Tower 15 Ml	23681	32 000	2 000		2 000			30 000	
Kensington B Tower 05 Ml	23683	31 000	1 000		1 000			5 000	25 000
NW: Infrastructure Renewal Plan 2	23691	65 000	10 000			10 000		30 000	25 000
NW: Installation of 4 new belt presses	23692	2 000							2 000
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759	52 000	2 000			2 000		20 000	30 000
President Park Tower Reservoir 225Ml	23760	22 000	2 000		2 000			5 000	15 000
Linbro Park Tower 15Ml	23761	81 000	81 000	81 000					

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
Alexander Water Bulk Main Renewal(G7)	23912	3 000							3 000
CosmoCity Resevoir 30 Ml	23932	41 000	1 000		1 000			5 000	35 000
Lion Park to Lanseria 600mm diameter bulk main	23933	7 000	2 000		2 000			5 000	
Crosby Bulk Pipeline	30020	83 000	83 000	34 998	48 002				
Turffontein Redevelopment Corriodor: Forest Hill Tower	31054	20 000	15 000		15 000			5 000	
Protea Glen Water Upgrades	31112	5 000							5 000
Honeydew Pumpstation	31121	21 000	1 000		1 000			5 000	15 000
Erand Reservoir 50 Ml	31364	5 000							5 000
Grand Central Reservoir 30Ml	31365	5 000							5 000
Rabie Ridge Reservoir 10 Ml	31366	5 000							5 000
Rabie Ridge Tower 1 Ml	31367	2 000							2 000
Heartland North High Level Reservoir 30 Ml	31370	5 000							5 000
Heartland Tower 245 Ml	31415	2 000							2 000
Illovo Reservoir 68 Ml	31416	5 000							5 000
Illovo Tower 1 Ml	31417	1 500							1 500
Linbro Park Reservoirs 30 Ml	31418	5 000							5 000
Linbro Park Reservoirs 15 Ml	31419	2 000							2 000
Lion Park Reservoir 30 Ml	31420	5 000							5 000
Main Reef Tower 32 Ml	31421	2 000							2 000
Florida reservoir 15 Ml	31425	3 000							3 000
President Park Tower Water Upgrade	31432	500							500
Rabie Ridge Tower Water Upgrade	31434	250							250
Florida North Reservoir water upgrade	31439	2 500							2 500
Florida North Tower Water Upgrade	31440	2 500							2 500
Olivedale Bulk Pipe Line	31441	2 500							2 500
Crown North Reservoir 315 Ml	31442	5 000							5 000
Crown North Tower 21 Ml	31443	2 000							2 000
Jabulani Tower 15 Ml	31444	2 000							2 000
Jabulani Reservoir 35 Ml	31445	5 000							5 000
Meadowlands Tower No 2 23 Ml	31446	2 000							2 000
Dobsonville Water Upgrades	31447	5 000							5 000
Bram Ficherville Water Upgrades	31464	5 000							5 000
Sub Total			1 521 777	833 394	599 456	88 928		1 234 492	1 332 750
Johannesburg Water: Sewer									
NW: Dewatering Building Belt Press Replacement and Associated Ancillaries # 10	2308	208 896	30 000		30 000			92 000	86 896
Olifantsvlei Works: Belt Presses # 1	2447	11 000	1 000			1 000		10 000	
Northern works: Unit 5 mod 2	2519	225 121	60 255		60 255			138 737	26 129
WWTW: Automation Of WWTW Plant	2520	13 000	1 000		1 000			2 000	10 000
LA: Module 1	3232	75 000	10 000			10 000		15 000	50 000
Olifantsvlei: Refurbish Unit 2	3236	47 000	2 000			2 000		10 000	35 000
Goudkoppies Works: Infrastructure Renewal Plan	3484	182 645	10 000		10 000			65 000	107 645
Northern Works: Infrastructure renewal	3490	80 000	5 000			5 000		10 000	65 000
WWTW: Security Upgrade (CCTV and Fence)	3503	16 000	1 000		1 000			5 000	10 000
Orange Farm/ Deep south: Planned Replacement Sewermains	3520	93 000	43 000			43 000		20 000	30 000
Midrand: Noordwyk Sewer Upgrade	3548	5 000							5 000
Sandton/ Alexandra: Planned Replacement Sewermains	3558	55 000	15 000		15 000			10 000	30 000
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	70 000	30 000		30 000			40 000	

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade	3601	**25 000**	**2 000**		2 000			**23 000**	
Johannnesburg Central: Planned Replacement Sewermains	3614	**105 000**	**30 000**		30 000			**25 000**	**50 000**
Soweto: Planned Replacement Sewermains	3627	**10 000**	**10 000**	10 000					
Soweto: Protea Glen Sewer Upgrade	3631	**5 000**							**5 000**
Soweto: Diepkloof Sewer Upgrade	3640	**5 000**							**5 000**
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	**243 263**	**85 000**		85 000			**133 263**	**25 000**
Northern Works: Desludge and line Dam 02	3963	**20 000**							**20 000**
WWTW Upgrade and refurbish	3966	**15 000**						**5 000**	**10 000**
Sandton/ Alexandra: Louis Botha Corridor (JW: Sewer) Renewal Corridors of Freedom Intervention	4023	**10 000**							**10 000**
Perth Empire BRT Corridor Sewer Renewal	5277	**3 000**							**3 000**
Bushkoppie: New PSTs number 2	6501	**2 000**	**2 000**			2 000			
Bushkoppies Works: Upgrade main Blowers and Pipework	6503	**109 060**	**3 000**			3 000		**10 000**	**96 060**
Northern Works: Digesters New(incl Pre-Conditioning)	6544	**30 500**	**500**			500		**10 000**	**20 000**
Northern Works: Unit 4: Replacement of Electromechanical	6545	**131 231**	**20 000**			20 000		**50 000**	**61 231**
Ennerdale Works: Replace module mixers and motors	6547	**2 000**	**2 000**			2 000			
Ivory Park North Sewer Upgrade	21896	**5 000**							**5 000**
OV: Infrastructure Renewal Plan	21993	**145 385**	**40 000**			40 000		**55 385**	**50 000**
Northern Works: Unit 3: New PSTs # 2	22071	**5 000**							**5 000**
Soweto: Anthea Nancefield Sewer (Klipspruit River) Phase 1	22511	**10 000**	**10 000**	10 000					
GK: Infrastructure Renewal Plan 2	22646	**3 000**							**3 000**
EN: Upgrading of Southern Treatment Capacity	22722	**84 593**	**14 593**	4 093		10 500		**20 000**	**50 000**
OV: Infrastructure Renewal Plan 2	23411	**31 000**	**1 000**			1 000		**5 000**	**25 000**
Bushkoppies works:Cleaning and lining of emergency Dam	23763	**56 000**	**1 000**			1 000		**5 000**	**50 000**
BK: Expansion of Bushkoppie WWTW	23765	**1 000**	**1 000**		1 000				
OV: Inlet Screw Pumps Replacement	23931	**83 000**	**3 000**			3 000		**10 000**	**70 000**
Cosmo City Sewer Upgrade	31058	**7 000**	**2 000**		2 000			**5 000**	
Lombardy Sewer Upgrades	31435	**1 000**							**1 000**
Glenhazel Sewer Upgrades	31436	**1 000**							**1 000**
Corlett Garden Sewer Collector Upgrade	31437	**2 500**							**2 500**
Houghton Estate Sewer Upgrades	31438	**2 000**							**2 000**
Eldorado Park Sewer Upgrades	31466	**5 000**							**5 000**
Bram Ficherville Sewer Upgrades	31468	**5 000**							**5 000**
OV: Chemical Dosing Station at Final Effluent	31471	**5 000**							**5 000**
NW: Unit 5 Mod 3	31472	**5 000**							**5 000**
DF: Upgrading of Driefontein WWTW	31473	**2 000**							**2 000**
EN: Dam cleaning and lining	31474	**33 000**	**3 000**			3 000		**10 000**	**20 000**
Lehae Sewer Upgrades	31475	**5 000**							**5 000**
Turffontein Redevelopment Corriodor Sewer Renewal	31476	**3 000**							**3 000**
Thulani Sewer Upgrades	31488	**5 000**							**5 000**
Sub Total			**438 348**	**24 093**	**267 255**	**147 000**		**784 385**	**1 080 461**
Pikitup									
Waste Receptacles	2188	**11 000**	**10 000**	10 000					**1 000**
Marie Louise LAndfill site-improved compliance and alterations	2192	**81 881**	**32 500**		19 096	13 404		**20 381**	**29 000**
ICT Hardware and Software	2194	**21 000**	**8 000**	8 000				**9 000**	**4 000**
Facilities renewals upgrades including branding and signage	2667	**32 367**	**24 995**	24 995				**7 372**	
Separation at Source facilities including associated plant/equipment	2740	**49 500**	**9 500**		9 500			**40 000**	

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	COJ Funding (Loans)	UDFG MTS	USDG	Other & BSC	Budget 2027/28 R 000	Budget 202/29 R 000
Robinson Deep landfill site improved compliancealterations and cell development	2742	**211 548**	**82 388**		29 100	53 288		**58 577**	**70 583**
Goudkoppies Landfill site- improved compliance and alterations	2773	**7 500**	**5 000**		5 000				**2 500**
Kya Sands landfill site-improved compliance and alterations	2783	**500**							**500**
Linbro Park landfill site-improved compliance and alterations	3257	**36 575**	**13 363**		13 363			**21 212**	**2 000**
New plant and equipment	3832	**15 000**						**7 500**	**7 500**
Office equipment	6413	**3 000**						**1 500**	**1 500**
Marie Louise Integrated Waste Management Facility	21658	**73 410**						**23 455**	**49 955**
Linbro Park IWMF	21664	**54 147**						**7 074**	**47 074**
Construction of Panorama IWMF	21665	**31 500**						**4 000**	**27 500**
Ennerdale Landfill site-improved compliance alterations and cell development	22424	**68 500**	**36 000**		36 000			**30 000**	**2 500**
Upgrading and Engineering Services at Selby Depot	23296	**40 363**	**11 363**	11 363				**14 500**	**14 500**
Construction upgrading and engineering services of Roodepoort Depot	23297	**12 060**	**5 000**	5 000				**3 530**	**3 530**
Construction Upgrading and Engineering services at Zondi Depot	23298	**30 489**	**5 000**	5 000				**7 745**	**17 745**
Construction Upgrading and Engineering services at Orange Farm Depot	23300	**14 500**	**5 000**	5 000				**6 500**	**3 000**
New Fleet	23923	**90 377**	**10 000**	10 000				**40 188**	**40 188**
Upgrading and engineering services at Midrand Depot	24039	**12 717**	**12 717**	12 717					
Acquisition of land in Rand Leases (Marie Louise)	31071	**6 816**						**3 816**	**3 000**
Norwood depot renovationadditions and alterations	31073	**60 789**	**7 667**	7 667				**28 455**	**24 667**
Florida Integrated Waste Management FAcility	31074	**38 782**	**12 356**			12 356		**13 213**	**13 213**
Bally clare garden site expansion and upgrading	31075	**28 473**	**9 389**			9 389		**9 542**	**9 542**
Woodmead garden site upgrading	31077	**26 545**	**18 550**		18 550				**7 995**
Meredale garden site upgrading	31078	**7 372**	**5 000**		5 000				**2 372**
Sandpark Integrated Waste Management Facility	31079	**46 575**	**5 000**		5 000			**20 788**	**20 788**
Kya Sands Integrated Waste Management Facility	31088	**65 224**	**3 843**		3 843				**61 381**
Alexandra Integrated waste management facility	31089	**46 332**	**12 369**			12 369		**11 574**	**22 390**
Sub Total			**345 000**	**99 742**	**144 452**	**100 806**		**389 920**	**489 920**
<u>Total Trading Services</u>			**4 658 652**	**2 710 421**	**1 444 519**	**336 733**	**166 979**	**4 663 032**	**4 979 504**

2.12 MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY

2.12.1 Medium Term Operating Budget

Medium Term Expenditure and Revenue per Cluster

For the purposes of this report the growth percentage of the various departments within the Core Administration is based on direct revenue or expenditure (excluding internal transfers) and for the MEs it is based on total revenue or expenditure (including taxation) or subsidies received.

SUSTAINABLE CLUSTER

Sustainable Cluster Revenue	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Environment And Infrastructure	23 115	19 455	19 755	19 991
Human Settlements	127 430	131 763	135 979	140 330
City Power	26 806 749	29 065 691	31 572 375	33 315 819
Johannesburg Water	21 157 307	22 544 302	24 297 126	25 857 973
Pikitup	4 820 502	5 210 047	5 428 118	5 647 858
Johannesburg Social Housing Company	427 856	433 735	446 382	461 635
Total Revenue	53 362 959	57 404 993	61 899 735	65 443 606

The Sustainable Cluster's revenue budget increases by 7.6% from the 2025/26 financial year.

Sustainable Cluster Expenditure	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Environment And Infrastructure	156 995	162 632	169 137	176 261
Human Settlements	1 155 544	1 181 615	1 212 373	1 254 646
City Power	25 010 748	28 340 016	30 375 404	31 775 414
Johannesburg Water	19 954 807	21 553 290	22 916 852	24 284 527
Pikitup	4 820 502	5 210 047	5 428 118	5 647 858
Johannesburg Social Housing Company	427 856	433 735	446 382	461 635
Total Expenditure	51 526 452	56 881 335	60 548 266	63 600 341

The Sustainable Cluster's expenditure budget increases by 10.4% from the 2025/26 financial year. The increase is mainly due to the provision for bulk purchases for electricity of 10.7%, inventory consumed 12% and debt impairment in line with the projected average collection rate of 86% for rates and services. Below follow details of the expenditure budget per department and municipal entity within the sustainable cluster:

Environment and Infrastructure

The revenue budget decreases by 15.8% to R19.5 million due to the reduction of the Public Employment Programme (PEP) grant allocation. The expenditure budget increases by 3.9% to R162.6 million. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
  - Water and Biodiversity management;
  - Impact Management and compliance;
  - Waste management; and
  - Air Quality and Climate change.

- Good governance:
  - Strategic Coordination and support.

- Energy mix:
  - Energy.

Human Settlements

The direct revenue budget increases by 3.4% to R131.8 million due to increases in rental of facilities and equipment and interest earned from outstanding debtors. The direct expenditure budget has also risen by 2.3% to R1.2 billion, mainly due to growth in employee-related costs in line with approved parameters, as well as increases in depreciation, contracted services, and general operational expenses. Below is a summary of the programmes included within this budget:

- Sustainable service delivery:
  - Upgrading of Informal Settlements;
  - Upgrading of flats, hostels, and old age homes;
  - Formalization of informal settlements;
  - Enumeration of new informal settlements;
  - Site and services; and
  - Title deeds.

City Power

The expected surplus after taxation (excluding capital grants and contributions) amounts to R725.7 million. Service charges - electricity: The projected electricity revenue of R27.8 billion (excluding new connections fees) is an 8.6% increase from the 2025/26 financial year. The revenue budget increase by 8.4% compared to 2025/26 financial year budget. The increase is based on a proposed average tariff increase for electricity of 8.63% and the strategic drive to reduce total electricity losses to a level of 25% in the 2026/27 financial year.

The expenditure budget increases by 13.3% to R28.3 billion mainly as a result of the bulk purchase price increase due to the Eskom tariff increase of 9.01% as well as an increase of 15.2% in debt impairment based on the collection levels of 93.8%. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
  - Creating Value For Our Customers; and
  - Improve Quality of Service.

- Energy mix:
  - Sustainable Energy.

- Financial sustainability:
  - Financial Sustainability;
  - Financial Transparency – Separate AFS;
  - Budget Support of Business and Investment Plan;
  - Vending Efficiency % of Metering Operational;
  - Electricity Losses as % of electricity purchased;
  - Financial Model and Business and Investment Plan;
  - Bulk Commercial Metering performance; and
  - Trading Service Reforms-Cut Off Fees.

- Good governance:
  - Risk Governance and Compliance.

- Infrastructure development and refurbishment:
  - Improve Quality of Supply.

- Job opportunity and creation:
  - Support for Management of Organisational Change; and
  - People Development.

- Safer city:
  - Improve Quality of Service; and
  - Trading Service Reforms-Security Costs.

- Smart city:
  - Smart Utility.

- Sustainable service delivery:
  - Improve Quality of Service- Repairs Efficiency;
  - Improve Quality of Service;

- Street Light Repairs;
- Automated Meter Reading Coverage; and
- Trading Service Reforms-Meter Audits.

Johannesburg Water

The expected surplus (excluding capital grants and contributions) amounts to R991 million. Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R21.5 billion, approximately 7.5% increase from the 2025/26 financial year. The revenue budget increase by 6.6% compared to 2025/26 financial year budget. The increase is based on an average tariff increase of 12.5%.

The expenditure budget increases by 8% to R21.6 billion mainly due to an increase of 12.6% in debt impairment based on the collection levels of 73.5% and an estimated 11% increase on water losses. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
  - Media Relations and External Communication; and
  - Stakeholder Engagement and Public Participation.

- Financial sustainability:
  - Financial Performance and Management.

- Good governance:
  - Corporate Governance.

- Infrastructure development and refurbishment:
  - Trading Services Reforms: (Upgrade and Renewal of Infrastructure).

- Safer city:
  - Prevention of infrastructure theft and vandalism.

- Smart city:
  - Innovation and Technology programmes;
  - Trading Services Reforms: (Green Drop and Effluent Quality improvement);
  - Trading Services Reforms: (Upgrade and Renewal of Infrastructure); and
  - Trading Services Reforms: (Water Demand Management).

- Sustainable service delivery:
  - Trading Services Reforms: (Green Drop and Effluent Quality improvement);
  - Trading Services Reforms: (Strategic Support);
  - Trading Services Reforms: (Upgrade and Renewal of Infrastructure);

- Trading Services Reforms: (Water Demand Management); and
- Water Quality Assurance.

Pikitup

The revenue budget increases by 8.1% to R5.2 billion. Service charges - refuse: The projected refuse revenue of R3.6 billion is a 6% increase from the 2025/26 financial year. The increase is based on a proposed average tariff increase of 6%.

The expenditure budget increases by 8.1% to R5.2 billion mainly to cater for employee related costs and an increase of 19.7% in debt impairment based on the collection levels of 69.3%. The subsidy allocation to Pikitup increases by 13.8% to R1.5 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
  - Trading Reform - Ensure complete billing and compliance; and
  - Waste Management / Environmental Protection - Integrated Waste Management.

Johannesburg Social Housing Company (JOSHCO)

The revenue budget increases by 1.4% to R433.7 million due to increases in rental of facilities and equipment and an increase in other revenue. The expenditure budget increases by 1.4% to R433.7 million in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Financial stability:
  - Social housing; and
  - Number of housing units completed.

- Sustainable service delivery;
  - Social Housing;
  - Percentage Employee vacancy rate; and
  - % Collection in respect of current debtors.

- Job opportunity and creation;
  - Number of jobs created for the unemployed through EPWP.

- Sustainable Economic growth;
  - Percentage occupancy rate, % achieved of service level standard.

- Smart city;
  - Number of Digitization initiatives completed.

- Good governance;
  - Percentage compliance with laws and regulations.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Revenue	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Community Development	50 279	57 950	62 584	64 258
Health	220 542	230 646	230 769	241 092
Social Development	5 413	427	441	455
Public Safety	644 062	665 960	687 270	709 264
Johannesburg City Parks And Zoo	1 569 401	1 524 940	1 572 136	1 634 859
Joburg City Theatres	347 945	352 417	361 957	375 888
Total Revenue	2 837 642	2 832 340	2 915 157	3 025 816

The revenue budget of the Human and Social Development Cluster decreases by 0.2% from the 2025/26 financial year.

Human and Social Development Cluster Expenditure	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Community Development	1 448 139	1 497 535	1 547 472	1 607 878
Health	1 717 993	1 794 434	1 868 574	1 949 818
Social Development	400 902	409 844	424 383	441 881
Public Safety	6 859 552	7 203 442	7 478 012	7 794 785
Johannesburg City Parks And Zoo	1 569 401	1 524 940	1 572 136	1 634 859
Joburg City Theatres	347 945	352 417	361 957	375 888
Total Expenditure	12 343 932	12 782 612	13 252 534	13 805 109

The expenditure budget of the Human and Social Development Cluster increases by 3.6% from the 2025/26 financial year. Below follows the budget per department and municipal entity within the human and social development cluster.

Community Development

The revenue budget increases by 15.3% to R57.9 million due to the Recapitalisation of Community Libraries Plan grant allocation. The expenditure budget increases by 3.4% to R1.5 billion. Below is a highlight of programmes that are within the budget:

- Infrastructure development and refurbishment:
  - Library Services Access;
  - Bibliographic and Distribution Services;
  - Access to Facilities and services; and

- Arts and Culture Heritage Programmes.

- Financial sustainability
  - Library Services Access;
  - Service Extension, Reading and Resource Development;
  - Access to Facilities and services; and
  - Arts and Culture Heritage Programmes.

- Active and engaged citizenry:
  - Service Extension, Reading and Resource Development;
  - Mass participation and Recreation;
  - Sport Development;
  - Access to Facilities and services; and
  - Arts and Culture Heritage Programmes.

- Smart City:
  - Service Extension, Reading and Resource Development.

Health

The revenue budget increases by 4.6% to R230.7 million mainly due to the increase of the Provincial Primary Health and HIV/AIDS grant allocation. The expenditure budget increases by 4.4% to R1.8 billion mainly on employee related costs due to the Primary Health and HIV/AIDS grant allocation. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
  - The expansion of extended hour libraries and clinics within the City;
  - Rollout of Mobile Clinics to increase access to primary health care;
  - Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease;
  - TB / HIV and AIDS;
  - Management Support / E-Health / Clean Audit;
  - Jozi Ihlomile Program; and
  - Initiate and fund localised female dignity packs.

- Financial sustainability:
  - Management Support / E-Health / Clean Audit.

- Good governance:
  - Management Support / E-Health / Clean Audit.

- Job opportunity and creation:

- Management Support / E-Health / Clean Audit.

- Safer city:
  - Food security that is both improved and safeguarded / Pest Control / Air Pollution.

- Smart city:
  - Management Support / E-Health / Clean Audit.

Social Development

The revenue budget decreases by 92.1% to R427 thousand due to the reduction of the Public Employment Programme (PEP) grant allocation. The expenditure budget increases by 2.2% to R409.8 million. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
  - Programs implemented by qualifying NGOs to the citizens of Johannesburg;
  - Support for vulnerable residents, including fair rebates on services; and
  - Policy Reform Initiatives.

- Job opportunity and creation:
  - Skills for jobs and apprenticeship programmes for young people to gain skills and experience.

- Safer city:
  - Substance Abuse Treatment Centre Programmes;
  - Professional Training - Substance Abuse;
  - Substance Abuse Crisis Centre;
  - Assist the homeless including shelters, skills development, rehabilitation facilities, and work opportunities in collaboration with NGOs;
  - Programs and support offered to undocumented migrants;
  - Consistent support and uplifting of marginalised communities such as women, youth, people with disabilities and LGBTQIA+ through coordinated programmes across all departments;
  - Training and support for early childhood development; and
  - A food security programme in partnership with NGOs and the private sector – small scale farming.

- Smart city:
  - Policy Reform Initiatives.

- Sustained economic growth:
  - Urban Agriculture.

Public Safety

The direct revenue budget increased by 3.4% to R666 million due to JMPD anticipated fines, penalties and forfeits revenue. The direct expenditure budget increased by 5% to R7.2 billion. Below is a highlight of programmes that are within the budget:

- Safer city:
  - Reduce lawlessness through improved by-law and traffic enforcement;
  - Security services and guarding of property;
  - Ensure effective medical emergency and fire response;
  - Providing relief for disaster areas;
  - Ensure effective building inspections and compliance;
  - Collection of revenue for vehicle administration; and
  - Ensure employee training and development.

- Smart city:
  - Monitoring the city and municipalities properties with cameras; and
  - City safety strategic research.

- Good governance:
  - Monitoring functions of financial services in line with the MFMA;
  - Communication and youth empowerment;
  - Administration of fleet repairs and maintenance of facilities and records management;
  - Fraud and corruption;
  - Ensure ethics and discipline;
  - Training and development of Municipal Police Officers; and
  - Administration of citations and fines.

- Infrastructure development and refurbishment:
  - Providing repairs and maintenance of the city's properties and capital projects.

- Active and engaged citizenry:
  - Ensure community education and empowerment.

Johannesburg City Parks and Zoo

The revenue budget decreases by 2.8% to R1.5 million. The expenditure budget decreases by 2.8% to R1.5 billion in line with revenue. The subsidy allocation to City Parks and Zoo decreases by 2% to R1.4 billion. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
  - Environmental Education.

- Job opportunity and creation:
  - Job Creation

- Safer city:
  - Insourced security;
  - Outsourced security; and
  - Park Rangers.

- Sustainable service delivery:
  - Greening programme.

Joburg City Theatres

The revenue budget increases by 1.3% to R352.4 million. The expenditure budget increases by 1.3% to R352.4 million in line with revenue. The subsidy allocation to Joburg City Theatres increases by 4.4% to R226 million. Below is a highlight of programmes that are within the budget:

- Financial sustainability:
  - Improve and strengthen financial position.

- Active and engaged citizenry:
  - Improve and strengthen financial position.

- Good governance:
  - Improve and strengthen financial position.

- Job opportunity and creation:
  - Job opportunities and creation.

ECONOMIC GROWTH CLUSTER

Economic Growth Cluster Revenue	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Economic Development	46 347	5 361		
Transport	675 462	943 198	924 761	1 003 197
Development Planning	108 020	93 166	96 147	99 223
Joburg Market	789 947	809 946	836 332	863 583
Metro Tech Company	618 880	634 299	651 564	675 687
Johannesburg Property Company	1 240 662	987 046	1 016 279	1 059 105
Johannesburg Development Agency	157 593	154 465	160 139	166 834
Johannesburg Roads Agency	1 744 560	1 807 138	1 872 665	1 952 019
Metrobus	799 279	833 166	862 843	896 978
Joburg Tourism	105 639	107 415	110 714	115 044
Total Revenue	6 286 389	6 375 200	6 531 444	6 831 670

The revenue budget of the Economic Growth Cluster increases by 1.4%.

Economic Growth Cluster Expenditure	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Economic Development	182 034	169 505	175 737	182 977
Transport	1 717 714	1 964 420	2 005 553	2 074 140
Development Planning	540 432	546 451	567 845	591 295
Joburg Market	678 129	667 995	685 872	711 198
Metro Tech Company	618 880	634 299	651 564	675 687
Johannesburg Property Company	1 240 662	987 046	1 016 279	1 059 105
Johannesburg Development Agency	157 593	154 465	160 139	166 834
Johannesburg Roads Agency	1 744 559	1 807 138	1 872 665	1 952 019
Metrobus	799 279	833 166	862 843	896 978
Joburg Tourism	105 639	107 415	110 714	115 044
Total Expenditure	7 784 921	7 871 900	8 109 211	8 425 277

The expenditure budget of the Economic Growth Cluster increases by 1.1% from the 2025/26 financial year mainly due to a reallocation of expenditure from the Johannesburg Property Company to the Johannesburg Property Portfolio account that is in the Core Administration. Below follows the budget per department and municipal entity within the economic development cluster.

Economic Development

The direct revenue budget has decreased significantly by 88.4% to R5.3 million, mainly due to the receipt of the Public Employment Program grant and the Expanded Public Works Programme (EPWP) grant allocation. The direct expenditure budget has decreases by 6.9% to R169.5 million in line with the budget indicatives. Below is a highlight of programmes that are within the budget:

- Good governance:
  - More skills for jobs and apprenticeship programs for young people to gain valuable skills and work experience.

- Job opportunity and creation:
  - Fair access to EPWP opportunities and fair allocation of local contracts through an audited electronic system;
  - Opportunity Centres to support businesses and encourage entrepreneurs;
  - Implementation of Informal trading plan from policy and bylaws;
  - Operationalization of opportunity centres, trainings and SMME development;
  - Johannesburg Business Forum (JBF);
  - Operationalization of Alexandra Automotive Hub; and
  - Public Employment Programmes (PEP).

- Sustained economic growth:
  - More skills for jobs and apprenticeship programmes for young people to gain valuable skills and work experience;
  - Targeted Sector Support In line with Regional Economic Development Plans;
  - Investment Attraction and Facilitation Activities;
  - Data Subscriptions: BER, Econometrix, IHS, FDi Markets, who owns WHOM; and
  - Knowledge Community precinct (Braamfontein/ Auckland Park).

Transport Department

The direct revenue budget increases by 39.6% to R943.2 million due to anticipated revenue from the operationalization of Rea Vaya Phase 1C and the Johannesburg International Terminal Interchange. The direct expenditure budget increases by 14.4% to R2 billion in line with the budget parameters. Below is a highlight of programmes that are within the budget:

- Good governance:
  - Financially sustainable and resilient city.

- Sustainable service delivery:
  - Sustainable human settlements; and
  - Improved eco-mobility.

- Safer city:
  - A safe and secure city.

- Active and engaged citizenry:
  - A responsive, accountable, efficient and productive metropolitan government.

- Smart city:
  - A 'Smart' City of Johannesburg, that is able to deliver quality services to citizens in an efficient and reliable manner.

Development Planning

The revenue budget decreases by 13.8% to R93.2 million due to the reduction of the United Nations Environment Fund. The expenditure budget increases by 1.1% to R546.5 million. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
  - Completion of integrated spatial data portal, spatial plan management and sharing system;
  - Maintenance of the Capex JSIP management tool; and
  - Processing of building plans.

- Good Governance:
  - Processing of land use development applications;
  - Review of Land Use Scheme; and
  - Review of Municipal Planning Bylaw.

- Smart City:
  - Maintenance of Corporate Geo-informatics spatial information.

- Safer City:
  - Built environment court orders executed; and
  - Review of Municipal Planning Bylaw.

- Active and engaged citizenry:
  - Completion of integrated spatial data portal, spatial plan management and sharing system; and
  - Achievement of regeneration programmes for Kliptown and Ivory Park.

- Green economy:
  - Implementation of the Green Building policy.

Joburg Market

The revenue budget increases by 2.5% to R810 million. The increase is mainly because of the increase in rental facilities income and an increase in other revenue. The expenditure budget decrease by 1.5% to R668 million before taxation. Below is a highlight of programmes that are within the budget:

- Good governance:
  - Business Continuity.

- Financial stability:
  - Market Repairs and Maintenance;

Metro Tech Company (MTC)

Revenue of the entity increases by 2.5% to R634.3 million and the expenditure budget increases by 2.5% to R634.3 million. Below is a highlight of programmes that are within the budget:

- Through a smart city to bridge digital gap:
  - Improve connectivity throughout the city to support economic growth by providing free Wi-Fi services to citizens; and
  - WIFI Access point rollout 150 access points for a period of three years.

Johannesburg Property Company (JPC)

The revenue budget decreased by 20.4% to R987.1 million, mainly due to the decrease in the CoJ subsidy. The expenditure budget also decreased by 20.4% to R987.1 million, in line with the decrease in revenue. However, the budget for office rental was reallocated to the JPC Portfolio Account. Below are highlights of the programmes included within the budget:

- Good governance:
  - Legislative compliance

- Job opportunity and creation:
  - SMME support

- Financial Sustainability:
  - Introduction of Simplified and Standardised Informal Trading Leases,
  - Structured Stall Allocation Processes, And
  - The Issuance of Permits Linked to Verified Trader Registers

Johannesburg Development Agency

The revenue budget decreases by 2% to R154.5 million due to a decrease in the UDFG Grant Funding. The expenditure budget decreases by 2% to R154.5 million in line with revenue. The subsidy allocation to Johannesburg Development Agency increases by 0.2% to R69.8 million. Below is a highlight of programmes that are within the budget:

- Infrastructure development and refurbishment

  - Accelerated Public infrastructure Delivery Programme/ Strategic Economic Node Delivery Programme.

- Good governance
  - Good Governance, Management and Administration.

Johannesburg Roads Agency

The revenue budget increases by R1.8 billion (3.6%). The expenditure budget increases by (3.6%) to R1.8 billion. Below budget increases programmes that are within the budget:

- Sustainable service delivery:
  - Creating a responsive administration focused on the delivery of services to the city's residents;
  - Financial transparency and accountability to the citizens of Johannesburg; and
  - Infrastructure Repair and Maintenance: Traffic Signal Improvement Plan.

- A smart city;
  - Improved Road Safety and Reduced Congestion

Metrobus

The total revenue budget increased by 4.2% to R833.2 million in line with the budget parameters. The total expenditure budget increased by 4.2% to R833.2 million in line with the increase in the revenue budget. Below is a highlight of programmes that are within the budget:

- Good governance:
  - Financially sustainable and resilient city.

- Sustainable service delivery:
  - Improve customer/community satisfaction;
  - Leasing of additional buses; and
  - Guaranteed customer and citizen care and service.

- Safer city:
  - Procurement of independent security provider to guard assets and protect revenues.

- Active and engaged citizenry:
  - Improve customer/community satisfaction.

- Smart city:
  - Infrastructure improvement strategy: Renovation and maintenance of Metrobus buildings; and

- Interim AFC, Cashless ticketing system, Digital routes tracking, WiFi on buses.

- Financial Sustainability:
  - Debt restructuring, advertising revenue generation, revenue protection, Interim ticketing system.

Johannesburg Tourism Company

The total revenue budget increased by 1.7% to R107.4 million in line with the budget parameters. The expenditure budget increased by 1.7% to R107.4 million. Below is a highlight of programmes that are within the budget:

- Sustained economic growth:
  - Achieve increased visitor numbers into the City of Johannesburg.

GOOD GOVERNANCE CLUSTER

Good Governance Cluster Revenue	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Group Forensic Investigation Services				
Office Of The Ombudsman				
City Manager	95 440	100 000		
Group Information And Communication Technology				
Group Finance	31 571 833	32 819 337	33 908 372	34 593 494
Group Corporate And Shared Services	33 940	34 890	35 814	36 768
Speaker: Legislative Arm Of Council				
Municipal Entities Accounts	191 422	196 379	202 663	213 065
Total Revenue	31 892 635	33 150 606	34 146 849	34 843 327

The revenue budget of the Good Governance Cluster increases by 3.9%.

Good Governance Cluster Expenditure	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Group Forensic Investigation Services	124 437	127 068	131 427	136 803
Office Of The Ombudsman	48 527	49 548	51 240	53 348
City Manager	2 075 925	2 178 714	2 230 187	2 316 579
Group Information And Communication Technology	1 191 846	1 208 960	1 234 366	1 275 242
Group Finance	6 061 076	6 442 623	6 635 070	6 813 189
Group Corporate And Shared Services	633 242	641 747	663 377	690 632
Speaker: Legislative Arm Of Council	557 171	577 904	601 324	627 061
Municipal Entities Accounts	2 128 948	2 489 772	2 590 765	2 673 774
Total Expenditure	12 821 172	13 716 336	14 137 756	14 586 628

The expenditure budget of the Good Governance Cluster increases by 7%, mainly due to a reallocation of expenditure from the Johannesburg Property Company to the Johannesburg Property Portfolio account that is in the Core Administration. Below follow the key focus areas for the budget per department within the good governance cluster.

Group Forensic Investigation Services

Group Forensic Investigation Service’s expenditure budget increases by 2.1% to R127.1 million. Below is a highlight of programmes that are within the budget:

- Good Governance that prevents, detects, investigates, and resolves crimes against the city:

  - Citizens of the City are encouraged to report cases of fraud and corruption, theft of CoJ assets, maladministration, unauthorised, irregular, fruitless and wasteful expenditure, cyber-crime and hijacked properties by using the Anti-fraud and corruption hotline (0800 002 587) and email whislte@joburg.org.za;
  - Internal and external stakeholders are being educated about their roles and responsibilities in assisting the city in preventing crimes, reporting systems, and GFIS success stories through anti-fraud and corruption awareness programs;
  - The City has taken a zero-tolerance stance to fraud and corruption, asset theft, hijacked properties, cyber-crime, vandalism, maladministration (including Unauthorized Irregular Fruitless and Wasteful (UIFW)), security breaches, and illicit connections;
  - The Whistle Blowers Policy, which was authorized by the Council, is in place and provides for the reporting of wrongdoing as required under the Protected Disclosure Act (no 56 of 2000) and the MFMA financial misconduct regulations. The Anti-Fraud and Corruption Hotline, which is open 24 hours a day, seven days a week, is one of many community reporting options;
  - Intensify the combined operation that will be carried out to aid in revenue collection initiatives such revenue enhancement programmes; and
  - All reported concerns will be handled at the appropriate degree of independence, and the multi-agency approach will be encouraged through the utilization of other Law Enforcement Agencies (LEAs).

Ombudsman

Ombudsman’s expenditure increases by 2.1% to R49.6 million. The increase is mainly to capacitate the department. Below is a highlight of programmes that are within the budget:

- Good Governance that is responsive, accountable, efficient and productive:

  - Investigate complaints on allegations of maladministration and human rights violations;
  - Conduct proactive investigations to address systemic service delivery failures;

- Increase public awareness and trust through targeted communication and stakeholder engagement programmes;
- Resolving complaints and disputes for the citizens of Johannesburg in an amicable manner; and
- Strengthen accountability and ensure sustainable service delivery by monitoring the implementation of findings/ corrective actions issued by the Ombudsman.

City Manager

Revenue of the department increases by 4.8% to R100 million due to increase of Programme and Project Preparation Support Grant and the expenditure budget increases by 5% to R2.2 billion. The increase is in line with revenue. Below is a highlight of programmes that are within the budget:

- Good Governance:
  - Ensure legally sound contracts that protect the interests of the CoJ and promote service delivery;
  - Provide and coordinate support to ME boards, management of the business of the executive and its committees with respect to the service delivery mandate of the MEs;
  - Legal Support on (By)-Law Prosecution;
  - Provide integrated advisory and assurance services on the City's legislated mandate for service delivery, as well as promoting a culture of accountability and responsibility for the management of internal control systems; risk governance and risk management; consistent and effective compliance with regulations, policies, and procedures; and continuous improvement of operational systems; and
  - Cutting wasteful expenditure on non-core functions by monitoring resolution of audit queries raised in the AGSA management letter.

- Active and engaged citizenry:
  - Planning and delivery of streamlined and consistent communications to maximise the reach and impact of the city messages to targeted stakeholders, utilising both traditional as well as innovative communication platforms;
  - To use events and a communication platform to position the City in a positive light and promote Joburg as a brand locally and internationally; and
  - Plan and carry out integrated marketing campaigns of the City.

- Safer City:
  - Increasing public safety to create security;
  - Creating a city that is honest and open and fights corruption;
  - A dedicated prosecution unit and functioning Municipal Courts;
  - Ensure successful prosecutions on by-law related infringements; and
  - Reducing petty crimes and enforcing by-laws.

- Infrastructure development and refurbishment

  - Develop a pipeline of investment ready capital programmes and projects through establishing and institutionalising an effective and efficient system of programme and project preparation.

Group Information and Communication Technology:

The expenditure budget increases by 1.4% to R1.2 billion. Below is a highlight of programmes that are within the budget:

- Smart city:
  - Subsidised education - staff empowerment;
  - Connectivity of the City: Wi-Fi Hotspot and new MPLS network roll out; and
  - Smart City (ease of doing business in the City): Automation.

Group Finance

Group Finance`s revenue budget increases by 4% to R32.8 billion. The expenditure increases by 6.3% to R6.4 billion. Below is a highlight of programmes that are within the budget:

Financial sustainability:

  - Improve governance and attainment of a clean audit;
  - Improvement of profitability and liquidity ratio of the city;
  - Improve and strengthen financial position;
  - Improved customer centricity, customer experience excellence in the new normal;
  - Online services - sharing knowledge, city of convenience, improved customer centricity, elevating customer experience, excellence to be the new normal, , revenue completeness;
  - Support for vulnerable residents through fair property rates rebates;
  - Revenue completeness and accuracy, resolution of billing queries as per service level agreement, increasing responsiveness to billing problems; and
  - Maintaining a clean audit outcome, as well as developing and maintaining the city's valuation roll.

Smart City:

  - Improve customer satisfaction and quality of life through E-Joburg (EBPP – Electronic Bill Presentation and Payment Portal).

Group Corporate and Shared Services

The revenue budget increases by 2.8% to R34.9 million. The expenditure budget increases by 1.3% to R641.7 million. The department’s programmes are day-to-day activities.

Speaker: Legislative Arm of Council

Speaker's Office expenditure budget increases by 3.7% to R 577.9 million. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
  - Increase public participation and stakeholder engagement on IDP and Budget process;
  - Publication of all approved By-laws and public participation on By-laws and policies;
  - Providing support to strengthen Sec 79 Committees and Chairpersons in order to enhance oversight and scrutiny over the executive;
  - Conduct Civic education sessions for the public on IDP and ward committee elections;
  - Training of Councillors and Ward Committees; and
  - Creating a platform for communities to raise issues for redress by the City.

Municipal Entities Accounts

The revenue for the municipal entities account in the 2026/27 financial year increases by 2.6% to R196.4 million. The expenditure for the municipal entities accounts increases by 16.9% to R2.5 billion mainly due to a reallocation of expenditure from the Johannesburg Property Company to the Johannesburg Property Portfolio account that is in the Core Administration.

2.12.2 Medium Term Capital Budget per Cluster

The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

The proposed capital budget projects a spending plan of approximately R25.3 billion over the next three-year period. Below follows a high-level summary of the Capital Budget per Cluster.

SUSTAINABLE CLUSTER

Sustainable Cluster Capital	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Environment And Infrastructure	200 587	578 016	71 400	495 000
Human Settlements	1 974 368	2 020 155	1 531 565	1 183 930
City Power	1 097 973	2 353 527	2 254 235	2 076 373
Johannesburg Water	1 703 880	1 960 125	2 018 877	2 413 211
Pikitup	309 645	345 000	389 920	489 920
Johannesburg Social Housing Company	206 637	85 000	103 910	113 910
Total Capital	5 493 090	7 341 823	6 369 907	6 772 344

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R20.5 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Capital	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Community Development	98 586	16 245	36 000	18 828
Health	37 628	13 860	37 110	39 110
Social Development	41 908	117 274	23 269	23 269
Public Safety	40 688	35 160	21 873	39 873
Johannesburg City Parks And Zoo	31 118	19 036	49 450	53 900
Joburg City Theatres	19 060	15 303	19 441	19 441
Total Capital	268 988	216 878	187 143	194 421

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R598.4 million. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

ECONOMIC GROWTH CLUSTER

Economic Growth Cluster Capital	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Economic Development	1 750		6 476	6 476
Transport	573 065	110 758	202 831	97 887
Development Planning	79 739	71 700	43 700	39 700
Joburg Market	82 979	22 229	28 600	12 000
Metro Tech Company	26 700	4 400	6 275	6 275
Johannesburg Property Company	39 750	12 581	24 500	60 500
Johannesburg Development Agency	104 722	69 460	94 080	80 080
Johannesburg Roads Agency	915 809	570 000	696 428	749 256
Metrobus	132 017	67 684	98 500	95 000
Joburg Tourism	1 400	2 120	2 653	2 653
Total Capital	1 957 931	930 932	1 204 043	1 149 827

The three-year medium-term capital budget of the Economic Growth Cluster amounts to approximately R3.3 billion. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

GOOD GOVERNANCE CLUSTER

Good Governance Cluster Capital	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Group Forensic Investigation Services	1 890		2 650	2 650
Office Of The Ombudsman	100	1 000	2 000	2 000
City Manager	12 213	1 385	12 656	10 834
Group Information And Communication Technology	420 000	175 000	159 043	159 505
Group Finance	8 040	7 600	2 600	3 600
Group Corporate And Shared Services	260 763	100 000	143 437	90 728
Speaker: Legislative Arm Of Council	1 374	1 374	1 374	1 374
Total Capital	704 380	286 359	323 759	270 690

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R880.8 million. Detailed capital projects are reflected at the end of this document section 2.11 - Annual budget per department and municipal entity.

The tables that follow present detailed operating and capital budgets of departments and MEs.

Operating
Core Administration

CORE ADMINISTRATION
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	289 162	191 592	227 113	439 650	439 750	496 767	538 385	572 596
Agency services	330 765	327 841	326 442	407 228	407 228	421 074	434 548	448 454
Interest								
Interest earned from Receivables	79 509	87 862	41 982	44 216	44 216	45 719	47 182	48 691
Interest earned from Current and Non Current Assets	1 468 638	2 476 288	2 450 111	161 603	161 603	167 098	172 445	177 963
Rental from Fixed Assets	62 469	130 494	134 581	170 488	170 488	176 335	181 977	187 801
Operational Revenue	198 909	318 495	720 190	209 041	210 613	303 772	314 117	325 145
NON-EXCHANGE REVENUE								
Property rates	14 049 865	16 798 949	17 700 133	18 136 267	18 136 267	18 752 900	19 352 993	19 972 289
Surcharges and Taxes	286 847	312 257	347 003	332 047	332 047	343 336	354 323	365 662
Fines, penalties and forfeits		178 492	417 935	176 674	176 674	182 699	188 560	194 594
Licences or permits	2 225	2 125	3 817	3 994	3 758	3 892	4 018	4 149
Transfer and subsidies - Operational	7 319 163	7 840 331	8 410 126	8 979 745	9 010 942	9 605 494	9 950 578	10 141 616
Interest	156 914	214 559	221 863	127 429	127 429	131 762	135 978	140 330
Fuel Levy	3 967 716	3 838 724	4 127 608	4 572 290	4 572 290	4 667 684	4 629 451	4 541 847
Operational Revenue	28		6					
Gains on disposal of Fixed and Intangible Assets	1	1	2 189					
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**28 417 763**	**33 258 444**	**35 131 100**	**33 760 672**	**33 793 305**	**35 298 532**	**36 304 555**	**37 121 137**
Interest earned from Receivables - Inter-Company	1 663 963	2 235 168	2 464 254	1 861 774	1 861 774	2 042 476	1 961 624	2 034 152
Operational Revenue - Inter-Company	737 820	773 816	744 799	954 432	937 530	910 047	955 516	997 008
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	143 784	773 462	829 721	1 304 369	1 310 717	1 364 613	1 424 649	1 491 776
Total Internal Transfers	**2 545 566**	**3 782 446**	**4 038 773**	**4 120 575**	**4 110 021**	**4 317 136**	**4 341 789**	**4 522 936**
TOTAL REVENUE excl. capital grants/contributions.	**30 963 330**	**37 040 889**	**39 169 873**	**37 881 247**	**37 903 326**	**39 615 668**	**40 646 344**	**41 644 073**
EXPENDITURE								
Employee related costs	10 500 757	11 447 867	12 759 485	12 080 424	12 749 671	13 369 557	13 964 504	14 585 921
Remuneration of councillors	180 678	187 819	190 130	202 021	202 021	210 005	221 034	230 870
Bulk purchases - electricity								
Inventory consumed	9 281	16 526	53 406	68 335	57 267	57 555	57 844	59 693
Debt impairment	1 413 217	2 910 694	2 239 022	1 520 066	1 520 066	1 803 738	1 851 481	1 859 255
Depreciation and amortisation	2 872 992	2 304 074	2 173 721	3 764 538	3 631 590	3 855 260	3 989 076	4 116 714
Interest	2 901 917	2 747 412	2 632 802	2 611 105	2 611 617	2 724 645	2 811 811	2 901 767
Contracted services	2 825 654	3 295 890	2 753 388	2 823 330	2 693 938	2 791 555	2 805 755	2 895 537
Transfers and subsidies	178 138	122 765	167 954	86 632	48 557	25 574	19 980	20 619
Operational costs	2 958 229	2 353 058	2 866 680	3 590 179	3 485 750	3 808 325	3 865 357	3 989 933
Disposal of Fixed and Intangible Assets	11 852	1 141	5 301					
Other Losses	112	421						
TOTAL DIRECT EXPENDITURE	**23 889 211**	**25 648 243**	**25 841 889**	**26 746 630**	**27 000 477**	**28 646 214**	**29 586 842**	**30 660 309**
Interest - Inter-Company	237 440	345 810	435 548	278 106	357 214	240 852	277 282	288 368
Operational costs - Inter-Company	463 745	414 192	566 372	2 084 359	2 328 360	2 281 211	2 681 085	2 777 769
Transfers and subsidies - Inter-Company	4 918 126	5 831 908	6 223 740	6 450 376	6 865 089	6 899 126	7 041 377	7 274 181
Costing - Internal Expenditure	459 776	553 055	721 914	1 304 369	1 310 717	1 364 613	1 424 649	1 491 776
Total Internal Transfers	**6 079 087**	**7 144 965**	**7 947 574**	**10 117 210**	**10 861 380**	**10 785 802**	**11 424 393**	**11 832 094**
TOTAL EXPENDITURE	**29 968 298**	**32 793 208**	**33 789 463**	**36 863 840**	**37 861 857**	**39 432 016**	**41 011 235**	**42 492 403**
SURPLUS/(DEFICIT)	**995 031**	**4 247 681**	**5 380 410**	**1 017 407**	**41 469**	**183 652**	**(364 891)**	**(848 330)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(1 236 529)	(1 250 834)	(1 500 989)	2 457 682	2 522 956	2 758 433	1 656 820	1 775 291
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(241 498)**	**2 996 847**	**3 879 421**	**3 475 089**	**2 564 425**	**2 942 085**	**1 291 929**	**926 961**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(241 498)**	**2 996 847**	**3 879 421**	**3 475 089**	**2 564 425**	**2 942 085**	**1 291 929**	**926 961**

ECONOMIC DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	108 316	122 271	90 690	63 347	46 347	5 361		
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**108 316**	**122 271**	**90 690**	**63 347**	**46 347**	**5 361**		
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	**108 316**	**122 271**	**90 690**	**63 347**	**46 347**	**5 361**		
EXPENDITURE								
Employee related costs	99 734	99 015	100 069	114 908	118 887	123 810	129 320	135 075
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	538	555	436	546	561	564	567	585
Debt impairment								
Depreciation and amortisation	17 565	16 886	16 886	17 663	17 663	18 263	18 847	19 449
Interest								
Contracted services	8 426	8 700	6 830	7 958	7 888	7 804	7 844	8 095
Transfers and subsidies	96 547	99 685	90 690	59 347	17 767			
Operational costs	30 308	31 194	21 580	20 108	19 268	19 064	19 159	19 773
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**253 118**	**256 035**	**236 491**	**220 530**	**182 034**	**169 505**	**175 737**	**182 977**
Interest - Inter-Company								
Operational costs - Inter-Company				2 450	26 770	2 560	2 675	2 795
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				5 242	5 242	5 468	5 711	5 964
Total Internal Transfers				**7 692**	**32 012**	**8 028**	**8 386**	**8 759**
TOTAL EXPENDITURE	**253 118**	**256 035**	**236 491**	**228 222**	**214 046**	**177 533**	**184 123**	**191 736**
SURPLUS/(DEFICIT)	**(144 802)**	**(133 764)**	**(145 801)**	**(164 875)**	**(167 699)**	**(172 172)**	**(184 123)**	**(191 736)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(144 802)**	**(133 764)**	**(145 801)**	**(164 875)**	**(167 699)**	**(172 172)**	**(184 123)**	**(191 736)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(144 802)**	**(133 764)**	**(145 801)**	**(164 875)**	**(167 699)**	**(172 172)**	**(184 123)**	**(191 736)**

ENVIRONMENT AND INFRASTRUCTURE
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services					100	103	106	109
Agency services								
Interest								
Interest earned from Receivables	10 449							
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue		12 975	11 013	9 428	11 000	11 333	11 627	11 859
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits		20	240	251	15	19	22	23
Transfer and subsidies - Operational	8 696	4 950	14 446	7 000	12 000	8 000	8 000	8 000
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**28 481**	**17 945**	**25 699**	**16 679**	**23 115**	**19 455**	**19 755**	**19 991**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	**28 481**	**17 945**	**25 699**	**16 679**	**23 115**	**19 455**	**19 755**	**19 991**
EXPENDITURE								
Employee related costs	83 834	103 263	116 641	122 881	125 831	131 023	136 854	142 944
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	53	43	75	75	230	231	232	239
Debt impairment	10 449							
Depreciation and amortisation	13 751	15 629	13 525	14 145	14 145	14 766	15 357	15 849
Interest								
Contracted services	8 920	10 758	12 138	12 138	12 026	11 899	11 958	12 341
Transfers and subsidies								
Operational costs	2 018	5 334	4 806	4 806	4 763	4 713	4 736	4 888
Disposal of Fixed and Intangible Assets	481							
Other Losses								
TOTAL DIRECT EXPENDITURE	**119 506**	**135 027**	**147 185**	**154 045**	**156 995**	**162 632**	**169 137**	**176 261**
Interest - Inter-Company								
Operational costs - Inter-Company			14 409	7 428	12 428	8 448	8 468	8 489
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	820	3 475	3 663	3 913	3 913	3 904	4 046	4 193
Total Internal Transfers	**820**	**3 475**	**18 072**	**11 341**	**16 341**	**12 352**	**12 514**	**12 682**
TOTAL EXPENDITURE	**120 326**	**138 502**	**165 257**	**165 386**	**173 336**	**174 984**	**181 651**	**188 943**
SURPLUS/(DEFICIT)	**(91 845)**	**(120 557)**	**(139 558)**	**(148 707)**	**(150 221)**	**(155 529)**	**(161 896)**	**(168 952)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)						575 016		489 000
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(91 845)**	**(120 557)**	**(139 558)**	**(148 707)**	**(150 221)**	**419 487**	**(161 896)**	**320 048**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(91 845)**	**(120 557)**	**(139 558)**	**(148 707)**	**(150 221)**	**419 487**	**(161 896)**	**320 048**

TRANSPORT
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	136 250	88 104	63 916	221 465	221 465	271 032	305 419	328 258
Agency services								
Interest								
Interest earned from Receivables	5 403	2 071						
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	742	521	338			85 876	89 311	93 286
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	677 048	411 664	435 084	453 997	453 997	586 290	530 031	581 653
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**819 443**	**502 360**	**499 338**	**675 462**	**675 462**	**943 198**	**924 761**	**1 003 197**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	**819 443**	**502 360**	**499 338**	**675 462**	**675 462**	**943 198**	**924 761**	**1 003 197**
EXPENDITURE								
Employee related costs	225 144	253 570	275 439	285 955	314 078	337 681	352 707	368 403
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	38	222	14	992	323	325	327	337
Debt impairment								
Depreciation and amortisation	624 031	588 701	551 484	643 799	563 799	665 538	686 835	708 814
Interest	6	86	4	114	114	113	116	119
Contracted services	1 115 069	1 312 457	772 089	824 249	741 149	863 552	867 870	895 642
Transfers and subsidies								
Operational costs	228 716	247 379	68 392	95 651	98 251	97 211	97 698	100 825
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**2 193 004**	**2 402 415**	**1 667 422**	**1 850 760**	**1 717 714**	**1 964 420**	**2 005 553**	**2 074 140**
Interest - Inter-Company								
Operational costs - Inter-Company	184 253	173 832	253 837	194 175	266 175	273 109	274 394	281 718
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	102 793	116 666	122 620	147 609	147 609	153 489	160 253	171 763
Total Internal Transfers	**287 046**	**290 498**	**376 457**	**341 784**	**413 784**	**426 598**	**434 647**	**453 481**
TOTAL EXPENDITURE	**2 480 050**	**2 692 913**	**2 043 879**	**2 192 544**	**2 131 498**	**2 391 018**	**2 440 200**	**2 527 621**
SURPLUS/(DEFICIT)	**(1 660 607)**	**(2 190 553)**	**(1 544 541)**	**(1 517 082)**	**(1 456 036)**	**(1 447 820)**	**(1 515 439)**	**(1 524 424)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(125 393)	(325 452)	(288 344)	518 945	518 945	99 102	122 515	70 571
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 786 000)**	**(2 516 005)**	**(1 832 885)**	**(998 137)**	**(937 091)**	**(1 348 718)**	**(1 392 924)**	**(1 453 853)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(1 786 000)**	**(2 516 005)**	**(1 832 885)**	**(998 137)**	**(937 091)**	**(1 348 718)**	**(1 392 924)**	**(1 453 853)**

COMMUNITY DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	2 767	3 107	8 266	2 812	2 812	2 937	3 039	3 137
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	2 139	2 721	5 598	6 092	6 092	6 349	6 552	6 762
Operational Revenue	7 078	9 500	17 027	24 790	24 790	25 796	26 628	27 479
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits				1 789	1 789	1 868	1 942	2 004
Licences or permits								
Transfer and subsidies - Operational	5 688		15 450	12 796	14 796	21 000	24 423	24 876
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**17 672**	**15 328**	**46 341**	**48 279**	**50 279**	**57 950**	**62 584**	**64 258**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				660	800	834	871	906
Total Internal Transfers				**660**	**800**	**834**	**871**	**906**
TOTAL REVENUE excl. capital grants/contributions.	**17 672**	**15 328**	**46 341**	**48 939**	**51 079**	**58 784**	**63 455**	**65 164**
EXPENDITURE								
Employee related costs	559 606	611 507	1 252 233	713 660	749 834	793 376	828 681	865 558
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				14 611	14 761	14 836	14 911	15 387
Debt impairment								
Depreciation and amortisation	219 541	243 887	466 976	319 620	319 620	333 455	344 229	355 246
Interest	390	1 099	2 994	69	69	69	69	69
Contracted services	84 238	84 485	167 160	85 173	87 173	86 250	86 682	89 455
Transfers and subsidies	1 933	1 996	4 088	2 092	2 092	2 163	2 232	2 303
Operational costs	300 304	300 113	573 721	274 010	274 590	267 386	270 668	279 860
Disposal of Fixed and Intangible Assets	3 898	49	1 101					
Other Losses								
TOTAL DIRECT EXPENDITURE	**1 169 910**	**1 243 136**	**2 468 273**	**1 409 235**	**1 448 139**	**1 497 535**	**1 547 472**	**1 607 878**
Interest - Inter-Company								
Operational costs - Inter-Company	3 178	3 318	6 783	45 333	53 553	52 163	54 945	57 417
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	5 074	7 153	16 237	369 908	375 489	391 339	408 891	427 230
Total Internal Transfers	**8 252**	**10 471**	**23 020**	**415 241**	**429 042**	**443 502**	**463 836**	**484 647**
TOTAL EXPENDITURE	**1 178 162**	**1 253 607**	**2 491 293**	**1 824 476**	**1 877 181**	**1 941 037**	**2 011 308**	**2 092 525**
SURPLUS/(DEFICIT)	**(1 160 490)**	**(1 238 279)**	**(2 444 952)**	**(1 775 537)**	**(1 826 102)**	**(1 882 253)**	**(1 947 853)**	**(2 027 361)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)			(58 601)	10 700	10 700			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 160 490)**	**(1 238 279)**	**(2 503 553)**	**(1 764 837)**	**(1 815 402)**	**(1 882 253)**	**(1 947 853)**	**(2 027 361)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(1 160 490)**	**(1 238 279)**	**(2 503 553)**	**(1 764 837)**	**(1 815 402)**	**(1 882 253)**	**(1 947 853)**	**(2 027 361)**

HEALTH
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits	2 225	2 105	3 577	3 743	3 743	3 873	3 996	4 126
Transfer and subsidies - Operational	179 391	197 742	207 233	217 315	216 799	226 773	226 773	236 966
Interest								
Fuel Levy	597							
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**182 213**	**199 847**	**210 810**	**221 058**	**220 542**	**230 646**	**230 769**	**241 092**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue		386	403					
Total Internal Transfers		**386**	**403**					
TOTAL REVENUE excl. capital grants/contributions.	**182 213**	**200 233**	**211 213**	**221 058**	**220 542**	**230 646**	**230 769**	**241 092**
EXPENDITURE								
Employee related costs	1 277 196	1 332 375	1 443 158	1 520 203	1 558 878	1 633 474	1 706 163	1 782 087
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	3 222	4 071	13 375	13 375	12 266	12 327	12 389	12 785
Debt impairment								
Depreciation and amortisation	61 704	51 941	61 281	64 083	64 083	66 251	68 363	70 542
Interest								
Contracted services	10 966	23 702	13 317	13 317	15 488	15 324	15 401	15 894
Transfers and subsidies	9 360	9 711	10 537	10 537	11 042	11 417	11 782	12 159
Operational costs	85 705	83 353	47 650	48 363	56 236	55 641	54 476	56 351
Disposal of Fixed and Intangible Assets	1 130							
Other Losses								
TOTAL DIRECT EXPENDITURE	**1 449 284**	**1 505 153**	**1 589 318**	**1 669 878**	**1 717 993**	**1 794 434**	**1 868 574**	**1 949 818**
Interest - Inter-Company								
Operational costs - Inter-Company	237		1 923	2 011	2 011	2 104	2 199	2 298
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	66 506	66 591	110 191	115 472	115 472	120 763	126 191	131 864
Total Internal Transfers	**66 743**	**66 591**	**112 114**	**117 483**	**117 483**	**122 867**	**128 390**	**134 162**
TOTAL EXPENDITURE	**1 516 027**	**1 571 744**	**1 701 432**	**1 787 361**	**1 835 476**	**1 917 301**	**1 996 964**	**2 083 980**
SURPLUS/(DEFICIT)	**(1 333 814)**	**(1 371 511)**	**(1 490 219)**	**(1 566 303)**	**(1 614 934)**	**(1 686 655)**	**(1 766 195)**	**(1 842 888)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)		72 915	51 470					
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 333 814)**	**(1 298 596)**	**(1 438 749)**	**(1 566 303)**	**(1 614 934)**	**(1 686 655)**	**(1 766 195)**	**(1 842 888)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(1 333 814)**	**(1 298 596)**	**(1 438 749)**	**(1 566 303)**	**(1 614 934)**	**(1 686 655)**	**(1 766 195)**	**(1 842 888)**

SOCIAL DEVELOPMENT
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	248	230	77	413	413	427	441	455
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational		5 401	5 872		5 000			
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**248**	**5 631**	**5 949**	**413**	**5 413**	**427**	**441**	**455**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	**248**	**5 631**	**5 949**	**413**	**5 413**	**427**	**441**	**455**
EXPENDITURE								
Employee related costs	216 281	243 207	259 866	268 139	286 023	300 049	313 402	327 348
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	198	3 840	3 781	5 019	2 219	2 230	2 241	2 313
Debt impairment								
Depreciation and amortisation	15 406	14 066	12 728	17 262	17 262	17 849	18 420	19 010
Interest	81	188	239	24	24	24	24	24
Contracted services	6 556	1 827	5 029	9 208	8 438	8 349	8 390	8 659
Transfers and subsidies	4 277	4 704	4 288	5 589	5 589	5 779	5 964	6 155
Operational costs	67 053	58 234	69 469	71 339	81 347	75 564	75 942	78 372
Disposal of Fixed and Intangible Assets	434	88	41					
Other Losses								
TOTAL DIRECT EXPENDITURE	**310 286**	**326 154**	**355 441**	**376 580**	**400 902**	**409 844**	**424 383**	**441 881**
Interest - Inter-Company								
Operational costs - Inter-Company	394	3 821	4 472	7 288	7 288	7 618	7 961	8 293
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	58 344	61 386	45 654	60 734	60 734	63 435	66 272	69 236
Total Internal Transfers	**58 738**	**65 207**	**50 126**	**68 022**	**68 022**	**71 053**	**74 233**	**77 529**
TOTAL EXPENDITURE	**369 024**	**391 361**	**405 567**	**444 602**	**468 924**	**480 897**	**498 616**	**519 410**
SURPLUS/(DEFICIT)	**(368 776)**	**(385 730)**	**(399 618)**	**(444 189)**	**(463 511)**	**(480 470)**	**(498 175)**	**(518 955)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	110	5 246	33 087					
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(368 666)**	**(380 484)**	**(366 531)**	**(444 189)**	**(463 511)**	**(480 470)**	**(498 175)**	**(518 955)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(368 666)**	**(380 484)**	**(366 531)**	**(444 189)**	**(463 511)**	**(480 470)**	**(498 175)**	**(518 955)**

GROUP FORENSIC INVESTIGATION SERVICES
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	1	1	1					
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**1**	**1**	**1**					
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	**1**	**1**	**1**					
EXPENDITURE								
Employee related costs	70 984	70 778	65 078	86 959	86 902	89 631	93 620	97 786
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	498	361	245	552	552	555	558	576
Debt impairment								
Depreciation and amortisation	3 272	2 361	2 006	6 514	6 514	6 735	6 951	7 173
Interest	32	55	30					
Contracted services	5 978	6 193	5 161	6 734	6 734	6 663	6 697	6 911
Transfers and subsidies								
Operational costs	22 709	22 316	23 043	23 735	23 735	23 484	23 601	24 357
Disposal of Fixed and Intangible Assets	361	4	131					
Other Losses								
TOTAL DIRECT EXPENDITURE	**103 835**	**102 068**	**95 694**	**124 494**	**124 437**	**127 068**	**131 427**	**136 803**
Interest - Inter-Company								
Operational costs - Inter-Company	434	970	1 029	1 099	1 099	1 148	1 200	1 254
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	406	390	678	932	932	974	1 017	1 063
Total Internal Transfers	**840**	**1 360**	**1 707**	**2 031**	**2 031**	**2 122**	**2 217**	**2 317**
TOTAL EXPENDITURE	**104 675**	**103 428**	**97 401**	**126 525**	**126 468**	**129 190**	**133 644**	**139 120**
SURPLUS/(DEFICIT)	**(104 674)**	**(103 427)**	**(97 400)**	**(126 525)**	**(126 468)**	**(129 190)**	**(133 644)**	**(139 120)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(104 674)**	**(103 427)**	**(97 400)**	**(126 525)**	**(126 468)**	**(129 190)**	**(133 644)**	**(139 120)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(104 674)**	**(103 427)**	**(97 400)**	**(126 525)**	**(126 468)**	**(129 190)**	**(133 644)**	**(139 120)**

OFFICE OF THE OMBUDSMAN
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets	1	1	1					
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**1**	**1**	**1**					
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.	**1**	**1**	**1**					
EXPENDITURE								
Employee related costs	23 492	26 504	27 622	35 201	34 845	35 974	37 575	39 247
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				107	107	108	109	112
Debt impairment								
Depreciation and amortisation	337	46	344	771	771	797	823	849
Interest								
Contracted services	8 037	7 955	1 339	1 283	2 932	2 617	2 358	2 432
Transfers and subsidies								
Operational costs	1 345	1 467	8 384	9 272	9 872	10 052	10 375	10 708
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**33 211**	**35 972**	**37 689**	**46 634**	**48 527**	**49 548**	**51 240**	**53 348**
Interest - Inter-Company								
Operational costs - Inter-Company	2 090	2 186	1 773	3 301	752	768	786	818
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				317	317	331	346	362
Total Internal Transfers	**2 090**	**2 186**	**1 773**	**3 618**	**1 069**	**1 099**	**1 132**	**1 180**
TOTAL EXPENDITURE	**35 301**	**38 158**	**39 462**	**50 252**	**49 596**	**50 647**	**52 372**	**54 528**
SURPLUS/(DEFICIT)	**(35 300)**	**(38 157)**	**(39 461)**	**(50 252)**	**(49 596)**	**(50 647)**	**(52 372)**	**(54 528)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(35 300)**	**(38 157)**	**(39 461)**	**(50 252)**	**(49 596)**	**(50 647)**	**(52 372)**	**(54 528)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(35 300)**	**(38 157)**	**(39 461)**	**(50 252)**	**(49 596)**	**(50 647)**	**(52 372)**	**(54 528)**

CITY MANAGER
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	30	41	42					
Rental from Fixed Assets								
Operational Revenue	42	217	132					
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	47 912	32 721	46 811	56 627	95 440	100 000		
Interest								
Fuel Levy								
Operational Revenue	28		6					
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**48 012**	**32 979**	**46 991**	**56 627**	**95 440**	**100 000**		
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	220 458	160 025	112 892	247 182	247 182	257 439	267 897	278 789
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	58 487	117 014	171 423	262 203	262 203	270 195	281 059	292 374
Total Internal Transfers	**278 944**	**277 039**	**284 315**	**509 385**	**509 385**	**527 634**	**548 956**	**571 163**
TOTAL REVENUE excl. capital grants/contributions.	**326 956**	**310 018**	**331 306**	**566 012**	**604 825**	**627 634**	**548 956**	**571 163**
EXPENDITURE								
Employee related costs	744 789	834 181	921 226	1 045 324	1 098 299	1 142 419	1 193 256	1 246 354
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	562	392	670	1 566	1 756	1 765	1 774	1 831
Debt impairment								
Depreciation and amortisation	5 438	18 102	20 285	19 252	24 252	30 573	31 550	32 556
Interest	174	358	813	12	12	12	12	12
Contracted services	294 616	385 308	335 347	340 588	367 393	358 453	360 245	371 771
Transfers and subsidies	2 370	6 667	8 002	9 065	12 065	6 213		
Operational costs	489 460	572 073	488 196	656 169	572 148	639 279	643 350	664 055
Disposal of Fixed and Intangible Assets			30					
Other Losses								
TOTAL DIRECT EXPENDITURE	**1 537 409**	**1 817 081**	**1 774 568**	**2 071 976**	**2 075 925**	**2 178 714**	**2 230 187**	**2 316 579**
Interest - Inter-Company								
Operational costs - Inter-Company	6 319	1 271	12 376	4 515	112 095	4 716	4 930	5 153
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	10 584	11 039	14 231	17 160	17 160	17 929	18 733	19 568
Total Internal Transfers	**16 904**	**12 310**	**26 607**	**21 675**	**129 255**	**22 645**	**23 663**	**24 721**
TOTAL EXPENDITURE	**1 554 313**	**1 829 391**	**1 801 175**	**2 093 651**	**2 205 180**	**2 201 359**	**2 253 850**	**2 341 300**
SURPLUS/(DEFICIT)	**(1 227 356)**	**(1 519 373)**	**(1 469 868)**	**(1 527 639)**	**(1 600 355)**	**(1 573 725)**	**(1 704 894)**	**(1 770 137)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 227 356)**	**(1 519 373)**	**(1 469 868)**	**(1 527 639)**	**(1 600 355)**	**(1 573 725)**	**(1 704 894)**	**(1 770 137)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(1 227 356)**	**(1 519 373)**	**(1 469 868)**	**(1 527 639)**	**(1 600 355)**	**(1 573 725)**	**(1 704 894)**	**(1 770 137)**

SPEAKER: LEGISLATIVE ARM OF COUNCIL
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.								
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers								
TOTAL REVENUE excl. capital grants/contributions.								
EXPENDITURE								
Employee related costs	181 123	205 508	206 121	267 236	275 164	285 793	298 511	311 794
Remuneration of councillors	180 667	187 819	190 130	202 021	202 021	210 005	221 034	230 870
Bulk purchases - electricity								
Inventory consumed	63	40	124	483	483	485	487	503
Debt impairment								
Depreciation and amortisation	22 318	13 353	13 655	30 752	30 752	31 798	32 815	33 865
Interest								
Contracted services	16 567	30 116	8 612	16 450	14 450	14 297	14 369	14 829
Transfers and subsidies								
Operational costs	21 363	27 391	20 767	40 233	34 301	35 526	34 108	35 200
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**422 101**	**464 227**	**439 409**	**557 175**	**557 171**	**577 904**	**601 324**	**627 061**
Interest - Inter-Company								
Operational costs - Inter-Company	8 027	13 905	17 599	32 993	38 593	34 500	36 052	37 674
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	4 304	5 429	12 045	7 900	7 900	8 256	8 628	9 015
Total Internal Transfers	**12 331**	**19 334**	**29 644**	**40 893**	**46 493**	**42 756**	**44 680**	**46 689**
TOTAL EXPENDITURE	**434 432**	**483 561**	**469 053**	**598 068**	**603 664**	**620 660**	**646 004**	**673 750**
SURPLUS/(DEFICIT)	**(434 432)**	**(483 561)**	**(469 053)**	**(598 068)**	**(603 664)**	**(620 660)**	**(646 004)**	**(673 750)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(434 432)**	**(483 561)**	**(469 053)**	**(598 068)**	**(603 664)**	**(620 660)**	**(646 004)**	**(673 750)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(434 432)**	**(483 561)**	**(469 053)**	**(598 068)**	**(603 664)**	**(620 660)**	**(646 004)**	**(673 750)**

GROUP INFORMATION AND COMMUNICATION TECHNOLOGY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.								
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	32 404	36 000	36 000	46 635	46 635	48 733	50 926	53 218
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				737	737	762	787	814
Total Internal Transfers	**32 404**	**36 000**	**36 000**	**47 372**	**47 372**	**49 495**	**51 713**	**54 032**
TOTAL REVENUE excl. capital grants/contributions.	**32 404**	**36 000**	**36 000**	**47 372**	**47 372**	**49 495**	**51 713**	**54 032**
EXPENDITURE								
Employee related costs	71 238	76 638	81 021	98 472	101 097	105 484	110 178	115 081
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		53	140	316	316	318	320	330
Debt impairment								
Depreciation and amortisation	347 391	461 258	466 163	544 220	544 220	562 723	580 730	599 313
Interest		32	17					
Contracted services	448 711	364 079	376 928	389 646	389 646	385 524	387 452	399 851
Transfers and subsidies								
Operational costs	137 016	150 405	116 630	156 567	156 567	154 911	155 686	160 667
Disposal of Fixed and Intangible Assets			1 346					
Other Losses								
TOTAL DIRECT EXPENDITURE	**1 004 356**	**1 052 465**	**1 042 245**	**1 189 221**	**1 191 846**	**1 208 960**	**1 234 366**	**1 275 242**
Interest - Inter-Company								
Operational costs - Inter-Company	78 391	98 562	111 563	110 484	110 484	115 456	120 652	126 081
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	534	558	583	2 567	2 567	2 580	2 677	2 778
Total Internal Transfers	**78 925**	**99 120**	**112 146**	**113 051**	**113 051**	**118 036**	**123 329**	**128 859**
TOTAL EXPENDITURE	**1 083 281**	**1 151 585**	**1 154 391**	**1 302 272**	**1 304 897**	**1 326 996**	**1 357 695**	**1 404 101**
SURPLUS/(DEFICIT)	**(1 050 877)**	**(1 115 585)**	**(1 118 391)**	**(1 254 900)**	**(1 257 525)**	**(1 277 501)**	**(1 305 982)**	**(1 350 069)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(1 050 877)**	**(1 115 585)**	**(1 118 391)**	**(1 254 900)**	**(1 257 525)**	**(1 277 501)**	**(1 305 982)**	**(1 350 069)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(1 050 877)**	**(1 115 585)**	**(1 118 391)**	**(1 254 900)**	**(1 257 525)**	**(1 277 501)**	**(1 305 982)**	**(1 350 069)**

GROUP FINANCE
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	17	17	16	11 297	11 297	11 681	12 055	12 441
Agency services	9 246	9 447	10 671					
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 468 608	2 476 247	2 450 069	161 603	161 603	167 098	172 445	177 963
Rental from Fixed Assets								
Operational Revenue	138 166	227 324	604 631	94 197	94 197	97 400	100 517	103 734
NON-EXCHANGE REVENUE								
Property rates	14 049 865	16 798 949	17 700 133	18 136 267	18 136 267	18 752 900	19 352 993	19 972 289
Surcharges and Taxes	286 847	312 257	347 003	332 047	332 047	343 336	354 323	365 662
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	6 279 360	7 054 153	7 572 586	8 141 146	8 141 146	8 652 070	9 155 351	9 284 121
Interest	152 151	209 265	216 945	122 986	122 986	127 168	131 237	135 437
Fuel Levy	3 967 119	3 838 724	4 127 608	4 572 290	4 572 290	4 667 684	4 629 451	4 541 847
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**26 547 596**	**31 466 817**	**33 029 662**	**31 571 833**	**31 571 833**	**32 819 337**	**33 908 372**	**34 593 494**
Interest earned from Receivables - Inter-Company	1 663 963	2 235 168	2 464 254	1 861 774	1 861 774	2 042 476	1 961 624	2 034 152
Operational Revenue - Inter-Company	415 984	435 289	451 214	478 287	442 837	386 683	404 084	422 269
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	**2 079 947**	**2 670 457**	**2 915 468**	**2 340 061**	**2 304 611**	**2 429 159**	**2 365 708**	**2 456 421**
TOTAL REVENUE excl. capital grants/contributions.	**28 627 543**	**34 137 273**	**35 945 130**	**33 911 894**	**33 876 444**	**35 248 496**	**36 274 080**	**37 049 915**
EXPENDITURE								
Employee related costs	1 037 160	1 097 074	1 165 074	1 283 730	1 324 885	1 322 947	1 381 819	1 443 310
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	833	686	24 880	2 748	2 748	2 762	2 776	2 865
Debt impairment	1 260 656	2 770 773	2 083 824	1 317 471	1 317 471	1 594 255	1 635 295	1 636 151
Depreciation and amortisation	12 993	19 115	20 641	48 840	48 840	50 498	52 114	53 779
Interest	2 787 884	2 584 199	2 476 683	2 610 862	2 610 862	2 723 891	2 811 054	2 901 007
Contracted services	219 436	614 437	635 728	479 970	469 778	464 809	467 133	482 082
Transfers and subsidies								
Operational costs	479 502	260 576	311 976	298 190	286 492	283 461	284 879	293 995
Disposal of Fixed and Intangible Assets								
Other Losses	112	421						
TOTAL DIRECT EXPENDITURE	**5 834 958**	**7 607 856**	**6 718 806**	**6 041 811**	**6 061 076**	**6 442 623**	**6 635 070**	**6 813 189**
Interest - Inter-Company	237 440	345 810	435 548	278 106	357 214	240 852	277 282	288 368
Operational costs - Inter-Company				1 386 072	1 400 360	1 467 362	1 841 826	1 906 425
Transfers and subsidies - Inter-Company	4 914 741	5 828 775	6 210 253	6 450 376	6 865 089	6 899 126	7 041 377	7 274 181
Costing - Internal Expenditure	30 340	31 951	36 191	76 732	77 332	78 601	81 839	85 212
Total Internal Transfers	**5 182 520**	**6 206 537**	**6 681 992**	**8 191 286**	**8 699 995**	**8 685 941**	**9 242 324**	**9 554 186**
TOTAL EXPENDITURE	**11 017 478**	**13 814 393**	**13 400 798**	**14 233 097**	**14 761 071**	**15 128 564**	**15 877 394**	**16 367 375**
SURPLUS/(DEFICIT)	**17 610 065**	**20 322 880**	**22 544 332**	**19 678 797**	**19 115 373**	**20 119 932**	**20 396 686**	**20 682 540**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	58 460	426 732		()				
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**17 668 524**	**20 749 612**	**22 544 332**	**19 678 797**	**19 115 373**	**20 119 932**	**20 396 686**	**20 682 540**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**17 668 524**	**20 749 612**	**22 544 332**	**19 678 797**	**19 115 373**	**20 119 932**	**20 396 686**	**20 682 540**

GROUP CORPORATE AND SHARED SERVICES
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	19 756	25 458	26 711	27 940	27 940	28 890	29 814	30 768
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	6 000	5 569	6 500	9 600	6 000	6 000	6 000	6 000
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**25 756**	**31 027**	**33 211**	**37 540**	**33 940**	**34 890**	**35 814**	**36 768**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	62 358	60 066	61 906	78 459	70 867	81 983	85 665	89 518
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	80 590	85 071	89 182	113 650	113 650	118 741	124 071	129 631
Total Internal Transfers	**142 948**	**145 137**	**151 087**	**192 109**	**184 517**	**200 724**	**209 736**	**219 149**
TOTAL REVENUE excl. capital grants/contributions.	**168 704**	**176 164**	**184 299**	**229 649**	**218 457**	**235 614**	**245 550**	**255 917**
EXPENDITURE								
Employee related costs	252 200	468 825	443 214	439 432	451 491	461 620	482 162	503 618
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	40	16	6	94	94	94	94	97
Debt impairment								
Depreciation and amortisation	16 878	17 024	6 336	64 618	6 670	6 897	7 119	7 347
Interest	113 086	115 223	103 216					
Contracted services	15 662	23 459	24 211	49 096	49 152	48 632	48 876	50 440
Transfers and subsidies	63 649		50 347					
Operational costs	102 317	113 272	105 136	125 891	125 835	124 504	125 126	129 130
Disposal of Fixed and Intangible Assets	5 401	469	739					
Other Losses								
TOTAL DIRECT EXPENDITURE	**569 233**	**738 286**	**733 205**	**679 131**	**633 242**	**641 747**	**663 377**	**690 632**
Interest - Inter-Company								
Operational costs - Inter-Company	15 894	12 531	7 362	23 373	19 773	21 815	22 527	23 270
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	5 599	8 093	8 744	11 471	11 638	12 026	12 542	13 079
Total Internal Transfers	**21 492**	**20 624**	**16 106**	**34 844**	**31 411**	**33 841**	**35 069**	**36 349**
TOTAL EXPENDITURE	**590 726**	**758 910**	**749 310**	**713 975**	**664 653**	**675 588**	**698 446**	**726 981**
SURPLUS/(DEFICIT)	**(422 021)**	**(582 747)**	**(565 012)**	**(484 326)**	**(446 196)**	**(439 974)**	**(452 896)**	**(471 064)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(422 021)**	**(582 747)**	**(565 012)**	**(484 326)**	**(446 196)**	**(439 974)**	**(452 896)**	**(471 064)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(422 021)**	**(582 747)**	**(565 012)**	**(484 326)**	**(446 196)**	**(439 974)**	**(452 896)**	**(471 064)**

HUMAN SETTLEMENTS
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables	63 489	85 614	41 982	43 913	43 913	45 406	46 859	48 358
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	53 983	58 511	79 844	83 517	83 517	86 357	89 120	91 972
Operational Revenue	96	1 497						
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**117 568**	**145 622**	**121 826**	**127 430**	**127 430**	**131 763**	**135 979**	**140 330**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company				14 291	14 291	14 931	15 600	16 296
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	478	491	686	727	727	760	795	831
Total Internal Transfers	**478**	**491**	**686**	**15 018**	**15 018**	**15 691**	**16 395**	**17 127**
TOTAL REVENUE excl. capital grants/contributions.	**118 046**	**146 113**	**122 512**	**142 448**	**142 448**	**147 454**	**152 374**	**157 457**
EXPENDITURE								
Employee related costs	190 029	211 580	230 414	242 741	254 984	267 769	279 685	292 130
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	309	62	683	683	683	686	689	711
Debt impairment	126 701	124 130	95 750	100 154	100 154	103 559	106 872	110 292
Depreciation and amortisation	1 362 438	701 424	393 182	411 268	411 268	425 251	438 858	452 899
Interest	69	184			500	500	500	500
Contracted services	388 057	196 355	154 671	154 671	153 671	152 045	152 805	157 695
Transfers and subsidies								
Operational costs	311 725	353 063	285 071	237 383	234 284	231 805	232 964	240 419
Disposal of Fixed and Intangible Assets	69	448						
Other Losses								
TOTAL DIRECT EXPENDITURE	**2 379 397**	**1 587 246**	**1 159 771**	**1 146 900**	**1 155 544**	**1 181 615**	**1 212 373**	**1 254 646**
Interest - Inter-Company								
Operational costs - Inter-Company				50 548	50 548	52 823	55 200	57 684
Transfers and subsidies - Inter-Company	3 385	3 133	13 487					
Costing - Internal Expenditure	89 352	50 337	127 928	134 560	134 560	138 474	144 299	150 373
Total Internal Transfers	**92 737**	**53 470**	**141 415**	**185 108**	**185 108**	**191 297**	**199 499**	**208 057**
TOTAL EXPENDITURE	**2 472 134**	**1 640 716**	**1 301 186**	**1 332 008**	**1 340 652**	**1 372 912**	**1 411 872**	**1 462 703**
SURPLUS/(DEFICIT)	**(2 354 088)**	**(1 494 603)**	**(1 178 674)**	**(1 189 560)**	**(1 198 204)**	**(1 225 458)**	**(1 259 498)**	**(1 305 246)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(1 169 706)	(1 430 275)	(1 238 601)	1 892 368	1 957 642	2 020 155	1 531 565	1 183 930
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(3 523 794)**	**(2 924 878)**	**(2 417 275)**	**702 808**	**759 438**	**794 697**	**272 067**	**(121 316)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(3 523 794)**	**(2 924 878)**	**(2 417 275)**	**702 808**	**759 438**	**794 697**	**272 067**	**(121 316)**

DEVELOPMENT PLANNING
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	69 301	75 780	81 338	88 593	88 593	91 605	94 536	97 561
Agency services								
Interest								
Interest earned from Receivables	168	177		303	303	313	323	333
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	9 316	1 878	1 339	1 207	1 207	1 248	1 288	1 329
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	6 752	5 860	15 454	17 917	17 917			
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**85 537**	**83 695**	**98 131**	**108 020**	**108 020**	**93 166**	**96 147**	**99 223**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	6 616		4 270	2 405	2 405	2 516	2 629	2 746
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	4 227	4 626	4 839	5 128	5 128	5 359	5 601	5 852
Total Internal Transfers	**10 843**	**4 626**	**9 109**	**7 533**	**7 533**	**7 875**	**8 230**	**8 598**
TOTAL REVENUE excl. capital grants/contributions.	**96 380**	**88 321**	**107 240**	**115 553**	**115 553**	**101 041**	**104 377**	**107 821**
EXPENDITURE								
Employee related costs	283 416	305 464	325 723	363 736	384 860	404 438	422 435	441 233
Remuneration of councillors	11							
Bulk purchases - electricity								
Inventory consumed	40	16	19	187	187	188	189	195
Debt impairment	3			343	343	355	366	378
Depreciation and amortisation	89 696	78 092	67 733	95 963	95 963	99 224	102 398	105 673
Interest		171						
Contracted services	3 318	6 390	16 953	33 606	27 277	10 780	10 834	11 181
Transfers and subsidies	2	2	2	2	2	2	2	2
Operational costs	21 749	18 249	14 371	33 217	31 800	31 464	31 621	32 633
Disposal of Fixed and Intangible Assets	78	84	1 914					
Other Losses								
TOTAL DIRECT EXPENDITURE	**398 313**	**408 468**	**426 715**	**527 054**	**540 432**	**546 451**	**567 845**	**591 295**
Interest - Inter-Company								
Operational costs - Inter-Company				16	16	17	18	19
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure			20 717	22 845	22 845	23 017	23 895	24 806
Total Internal Transfers			**20 717**	**22 861**	**22 861**	**23 034**	**23 913**	**24 825**
TOTAL EXPENDITURE	**398 313**	**408 468**	**447 432**	**549 915**	**563 293**	**569 485**	**591 758**	**616 120**
SURPLUS/(DEFICIT)	**(301 933)**	**(320 147)**	**(340 192)**	**(434 362)**	**(447 740)**	**(468 444)**	**(487 381)**	**(508 299)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				35 669	35 669	60 000		
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(301 933)**	**(320 147)**	**(340 192)**	**(398 693)**	**(412 071)**	**(408 444)**	**(487 381)**	**(508 299)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(301 933)**	**(320 147)**	**(340 192)**	**(398 693)**	**(412 071)**	**(408 444)**	**(487 381)**	**(508 299)**

PUBLIC SAFETY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	16 923	21 125	25 283	10 883	10 883	11 253	11 613	11 985
Agency services	321 519	318 394	315 771	407 228	407 228	421 074	434 548	448 454
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	23 463	38 894	58 921	51 066	51 066	52 802	54 491	56 235
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits		178 492	417 935	174 885	174 885	180 831	186 618	192 590
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**361 905**	**556 905**	**817 910**	**644 062**	**644 062**	**665 960**	**687 270**	**709 264**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company		82 436	78 517	87 173	87 173	91 096	95 195	99 479
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	2	565 874	563 188	921 264	927 472	967 962	1 011 465	1 061 368
Total Internal Transfers	**2**	**648 310**	**641 705**	**1 008 437**	**1 014 645**	**1 059 058**	**1 106 660**	**1 160 847**
TOTAL REVENUE excl. capital grants/contributions.	**361 907**	**1 205 215**	**1 459 615**	**1 652 499**	**1 658 707**	**1 725 018**	**1 793 930**	**1 870 111**
EXPENDITURE								
Employee related costs	5 184 532	5 508 378	5 846 585	5 191 847	5 583 613	5 934 069	6 198 136	6 473 953
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	2 887	4 549	7 920	25 961	18 961	19 056	19 151	19 764
Debt impairment	15 409	14 623	18 346	51 115	51 115	52 853	54 545	56 290
Depreciation and amortisation	60 234	62 189	60 497	97 595	97 595	100 918	104 150	107 486
Interest	195	45 818	48 806	24	36	36	36	36
Contracted services	162 651	192 171	190 567	305 605	245 605	243 007	244 222	252 036
Transfers and subsidies								
Operational costs	654 335	107 614	703 938	893 639	862 627	853 503	857 772	885 220
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**6 080 242**	**5 935 342**	**6 876 659**	**6 565 786**	**6 859 552**	**7 203 442**	**7 478 012**	**7 794 785**
Interest - Inter-Company								
Operational costs - Inter-Company	117 636	45 914	83 999	126 308	126 308	131 992	137 932	144 141
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	66 388	173 177	180 681	226 367	226 367	236 454	247 054	258 127
Total Internal Transfers	**184 024**	**219 091**	**264 680**	**352 675**	**352 675**	**368 446**	**384 986**	**402 268**
TOTAL EXPENDITURE	**6 264 266**	**6 154 433**	**7 141 339**	**6 918 461**	**7 212 227**	**7 571 888**	**7 862 998**	**8 197 053**
SURPLUS/(DEFICIT)	**(5 902 359)**	**(4 949 218)**	**(5 681 724)**	**(5 265 962)**	**(5 553 520)**	**(5 846 870)**	**(6 069 068)**	**(6 326 942)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)						1 000		
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(5 902 359)**	**(4 949 218)**	**(5 681 724)**	**(5 265 962)**	**(5 553 520)**	**(5 845 870)**	**(6 069 068)**	**(6 326 942)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(5 902 359)**	**(4 949 218)**	**(5 681 724)**	**(5 265 962)**	**(5 553 520)**	**(5 845 870)**	**(6 069 068)**	**(6 326 942)**

MUNICIPAL ENTITIES ACCOUNTS
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2027/28 R 000	Budget Year +2 2028/29 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	63 904	3 459	48 294	104 600	104 600	108 156	111 617	119 105
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	6 347	69 262	49 139	80 879	80 879	83 629	86 305	89 067
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational					1 500			
Interest	4 763	5 294	4 918	4 443	4 443	4 594	4 741	4 893
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets			2 188					
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**75 014**	**78 015**	**104 539**	**189 922**	**191 422**	**196 379**	**202 663**	**213 065**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company					26 140	26 666	33 520	34 693
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers					**26 140**	**26 666**	**33 520**	**34 693**
TOTAL REVENUE excl. capital grants/contributions.	**75 014**	**78 015**	**104 539**	**189 922**	**217 562**	**223 045**	**236 183**	**247 758**
EXPENDITURE								
Employee related costs								
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		1 621	1 038	1 020	1 020	1 025	1 030	1 063
Debt impairment		1 168	41 102	50 983	50 983	52 716	54 403	56 144
Depreciation and amortisation				1 368 173	1 368 173	1 423 724	1 479 517	1 526 864
Interest								
Contracted services	28 446	27 498	27 309	93 638	95 138	111 550	112 619	116 223
Transfers and subsidies								
Operational costs	2 603	1 025	3 550	601 606	613 634	900 757	943 196	973 480
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**31 049**	**31 312**	**72 999**	**2 115 420**	**2 128 948**	**2 489 772**	**2 590 765**	**2 673 774**
Interest - Inter-Company								
Operational costs - Inter-Company	46 892	57 882	49 247	86 965	100 107	104 612	109 320	114 240
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	18 732	16 809	21 751	100 640	100 640	107 573	112 255	117 143
Total Internal Transfers	**65 624**	**74 691**	**70 998**	**187 605**	**200 747**	**212 185**	**221 575**	**231 383**
TOTAL EXPENDITURE	**96 673**	**106 003**	**143 997**	**2 303 025**	**2 329 695**	**2 701 957**	**2 812 340**	**2 905 157**
SURPLUS/(DEFICIT)	**(21 659)**	**(27 988)**	**(39 458)**	**(2 113 103)**	**(2 112 133)**	**(2 478 912)**	**(2 576 157)**	**(2 657 399)**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)						3 160	2 740	31 790
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(21 659)**	**(27 988)**	**(39 458)**	**(2 113 103)**	**(2 112 133)**	**(2 475 752)**	**(2 573 417)**	**(2 625 609)**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(21 659)**	**(27 988)**	**(39 458)**	**(2 113 103)**	**(2 112 133)**	**(2 475 752)**	**(2 573 417)**	**(2 625 609)**

Operating
Municipal Entity

MUNICIPAL ENTITIES
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity	16 163 042	18 911 026	21 731 347	25 584 204	25 584 204	27 792 121	30 226 711	31 919 407
Service charges - Water	8 985 375	10 068 227	10 374 083	11 889 649	11 889 649	12 504 345	13 329 632	14 209 387
Service charges - Waste Water Management	6 161 304	6 980 881	7 610 458	8 101 381	8 101 381	8 992 533	9 586 042	10 218 721
Service charges - Waste Management	2 460 140	3 080 885	3 221 601	3 337 410	3 356 641	3 557 936	3 780 893	4 021 597
Sale of Goods and Rendering of Services	1 127 875	910 147	934 291	543 852	535 636	577 890	601 567	596 115
Agency services	33 889	59 980	49 904					
Interest			233					
Interest earned from Receivables	400 067	500 019	482 187	523 140	508 439	521 422	540 214	559 447
Interest earned from Current and Non Current Assets	25 415	35 598	44 691	38 296	36 723	37 991	39 236	40 360
Rental from Fixed Assets	264 997	256 724	278 486	299 204	301 159	311 610	321 509	331 825
Operational Revenue	754 481	832 326	853 620	738 537	737 544	763 482	785 503	809 337
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	120	172	219	96	200	207	214	221
Licences or permits								
Transfer and subsidies - Operational	2 990	1 217	1 952	533	533	551	568	586
Interest	2 517	2 318	188					
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets	2 778	5 629	2 732	3 328	2 858	2 858	2 858	2 858
Other Gains		3	4					
TOTAL DIRECT REVENUE excl. capital grants/contr.	**36 384 989**	**41 645 151**	**45 585 996**	**51 059 629**	**51 054 968**	**55 062 945**	**59 214 947**	**62 709 861**
Interest earned from Receivables - Inter-Company	237 691	367 221	441 996	278 106	357 214	240 852	277 282	288 368
Operational Revenue - Inter-Company	383 582	884 848	1 105 181	2 091 188	2 309 049	2 261 684	2 655 024	2 750 872
Transfer and subsidies - Operational Inter-Company	4 747 892	5 687 371	6 152 365	6 450 376	6 865 089	6 899 126	7 041 377	7 274 181
Costing - Internal Revenue	189 603	201 181	208 443					
Total Internal Transfers	**5 558 768**	**7 140 622**	**7 907 984**	**8 819 670**	**9 531 352**	**9 401 662**	**9 973 683**	**10 313 421**
TOTAL REVENUE excl. capital grants/contributions.	**41 943 758**	**48 785 773**	**53 493 980**	**59 879 299**	**60 586 319**	**64 464 607**	**69 188 630**	**73 023 282**
EXPENDITURE								
Employee related costs	7 755 004	8 615 870	9 409 574	9 573 578	10 259 220	10 927 800	11 414 086	11 922 014
Remuneration of councillors								
Bulk purchases - electricity	14 112 107	16 623 312	18 370 691	17 582 825	17 582 825	20 250 743	22 273 565	23 395 959
Inventory consumed	5 317 882	5 975 019	6 369 194	7 166 656	7 197 045	7 479 222	7 933 761	8 430 166
Debt impairment	4 840 286	5 886 398	7 064 938	6 556 134	7 612 130	8 660 410	9 131 263	9 639 719
Depreciation and amortisation	1 411 962	1 441 319	1 738 872	1 878 733	1 928 890	2 078 417	2 146 254	2 218 258
Interest	246 341	293 201	385 384	16 151	20 665	21 367	22 051	22 758
Contracted services	3 703 280	4 461 270	3 924 205	4 500 189	3 591 313	3 647 223	3 727 812	3 846 524
Transfers and subsidies	24 804	24 404	27 487	27 107	27 107	28 009	28 906	29 831
Operational costs	3 831 992	3 915 023	3 710 140	3 238 877	3 050 853	2 803 040	2 864 343	2 956 000
Disposal of Fixed and Intangible Assets	3 306	4 971	18 036	4 140	2 513	2 513	2 513	2 513
Other Losses	2 480 034	2 900 501	2 822 324	3 378 592	3 378 562	3 750 234	3 997 750	4 261 598
TOTAL DIRECT EXPENDITURE	**43 726 997**	**50 141 289**	**53 840 846**	**53 922 983**	**54 651 125**	**59 648 978**	**63 542 304**	**66 725 339**
Interest - Inter-Company	1 360 694	2 048 120	2 756 892	1 861 774	1 861 774	2 042 476	1 961 624	2 034 152
Operational costs - Inter-Company	804 591	799 913	824 958	961 261	918 219	890 520	929 455	970 111
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**2 165 285**	**2 848 033**	**3 581 851**	**2 823 035**	**2 779 993**	**2 932 996**	**2 891 079**	**3 004 263**
TOTAL EXPENDITURE	**45 892 282**	**52 989 322**	**57 422 697**	**56 746 018**	**57 431 118**	**62 581 974**	**66 433 383**	**69 729 602**
SURPLUS/(DEFICIT)	**(3 948 524)**	**(4 203 549)**	**(3 928 717)**	**3 133 281**	**3 155 202**	**1 882 633**	**2 755 247**	**3 293 680**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	1 093 173	1 311 080	1 304 200	1 642 738	2 027 076	2 239 478	2 793 924	2 886 991
Transfers and subsidies - capital (in-kind)		(679)						
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(2 855 351)**	**(2 893 148)**	**(2 624 517)**	**4 776 019**	**5 182 278**	**4 122 111**	**5 549 171**	**6 180 671**
Income Tax	(760 897)	(638 102)	(504 245)	44 883	44 883	23 995	27 542	27 444
SURPLUS/(DEFICIT) FOR THE YEAR	**(2 094 454)**	**(2 255 046)**	**(2 120 272)**	**4 731 137**	**5 137 395**	**4 098 116**	**5 521 629**	**6 153 227**

CITY POWER
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity	16 163 042	18 911 026	21 731 347	25 584 204	25 584 204	27 792 121	30 226 711	31 919 407
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	2 280	3 399	3 578	435	435	435	450	465
Agency services								
Interest								
Interest earned from Receivables	98 940	103 380	86 335	129 847	129 847	129 847	135 820	141 932
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	3 257	3 797	4 603	2 673	2 673	2 816	2 758	2 847
Operational Revenue	66 884	166 178	126 534	30 000	30 000	31 608	30 000	30 000
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**16 334 403**	**19 187 779**	**21 952 397**	**25 747 158**	**25 747 159**	**27 956 827**	**30 395 739**	**32 094 651**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	7 163	12 419	24 083	712 612	716 438	747 319	792 711	819 966
Transfer and subsidies - Operational Inter-Company		269 980	304 375	343 152	343 152	361 545	383 925	401 202
Costing - Internal Revenue								
Total Internal Transfers	**7 163**	**282 399**	**328 458**	**1 055 764**	**1 059 590**	**1 108 864**	**1 176 636**	**1 221 168**
TOTAL REVENUE excl. capital grants/contributions.	**16 341 566**	**19 470 178**	**22 280 854**	**26 802 922**	**26 806 749**	**29 065 691**	**31 572 375**	**33 315 819**
EXPENDITURE								
Employee related costs	1 728 003	1 972 708	2 068 680	2 020 909	2 120 744	2 245 996	2 345 944	2 450 338
Remuneration of councillors								
Bulk purchases - electricity	14 112 107	16 623 312	18 370 691	17 582 825	17 582 825	20 250 743	22 273 565	23 395 959
Inventory consumed	2 517	32 778	106 836	9 530	9 530	9 625	9 721	10 032
Debt impairment	786 461	703 990	917 756	652 575	1 419 811	1 733 323	1 778 150	1 893 584
Depreciation and amortisation	631 610	669 664	813 062	786 142	822 660	904 926	933 884	963 768
Interest								
Contracted services	1 470 487	2 051 810	1 658 438	2 087 402	1 294 025	1 300 765	1 331 137	1 373 155
Transfers and subsidies				575	575	575	594	613
Operational costs	289 095	308 472	288 517	350 070	350 070	353 094	361 384	372 948
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**19 020 281**	**22 362 735**	**24 223 980**	**23 490 028**	**23 600 241**	**26 799 047**	**29 034 379**	**30 460 397**
Interest - Inter-Company	900 212	1 532 910	2 210 656	1 111 693	1 111 693	1 257 626	1 047 909	1 009 239
Operational costs - Inter-Company	302 853	224 434	216 246	313 526	298 814	283 343	293 116	305 778
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**1 203 064**	**1 757 343**	**2 426 902**	**1 425 219**	**1 410 507**	**1 540 969**	**1 341 025**	**1 315 017**
TOTAL EXPENDITURE	**20 223 346**	**24 120 078**	**26 650 882**	**24 915 247**	**25 010 748**	**28 340 016**	**30 375 404**	**31 775 414**
SURPLUS/(DEFICIT)	**(3 881 780)**	**(4 649 900)**	**(4 370 028)**	**1 887 675**	**1 796 000**	**725 675**	**1 196 971**	**1 540 405**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	731 807	1 056 723	709 202	619 263	619 464	891 582	985 127	1 256 500
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(3 149 973)**	**(3 593 178)**	**(3 660 825)**	**2 506 938**	**2 415 464**	**1 617 257**	**2 182 098**	**2 796 905**
Income Tax	(873 184)	(657 996)	(489 557)					
SURPLUS/(DEFICIT) FOR THE YEAR	**(2 276 789)**	**(2 935 181)**	**(3 171 268)**	**2 506 938**	**2 415 464**	**1 617 257**	**2 182 098**	**2 796 905**

JOHANNESBURG WATER
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water	8 985 375	10 068 227	10 374 083	11 889 649	11 889 649	12 504 345	13 329 632	14 209 387
Service charges - Waste Water Management	6 161 304	6 980 881	7 610 458	8 101 381	8 101 381	8 992 533	9 586 042	10 218 721
Service charges - Waste Management								
Sale of Goods and Rendering of Services	275 738	192 793	286 170	21 893	21 893	23 025	24 544	26 163
Agency services								
Interest								
Interest earned from Receivables	229 375	294 792	282 634	295 926	295 926	305 987	315 779	325 884
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**15 651 792**	**17 536 692**	**18 553 345**	**20 308 849**	**20 308 849**	**21 825 890**	**23 255 997**	**24 780 155**
Interest earned from Receivables - Inter-Company	74 556	100 754	206 567	22 824	123 324	23 851	24 924	26 046
Operational Revenue - Inter-Company		584 898	623 501	664 652	725 134	694 561	1 016 205	1 051 772
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	**74 556**	**685 652**	**830 068**	**687 476**	**848 458**	**718 412**	**1 041 129**	**1 077 818**
TOTAL REVENUE excl. capital grants/contributions.	**15 726 348**	**18 222 344**	**19 383 412**	**20 996 325**	**21 157 307**	**22 544 302**	**24 297 126**	**25 857 973**
EXPENDITURE								
Employee related costs	1 520 769	1 668 195	1 814 981	1 912 355	2 049 015	2 206 445	2 304 632	2 407 188
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	4 943 586	5 509 993	5 818 075	6 484 984	6 484 984	6 760 956	7 204 817	7 677 897
Debt impairment	3 163 964	4 382 610	4 935 191	5 034 425	5 129 810	5 774 910	6 141 674	6 482 238
Depreciation and amortisation	525 788	466 143	585 569	581 036	581 036	625 789	645 814	666 480
Interest	17 001	20 111	29 508	5 240	5 240	5 418	5 591	5 770
Contracted services	1 260 012	1 316 283	1 019 437	1 316 177	1 136 816	1 232 622	1 272 066	1 312 772
Transfers and subsidies								
Operational costs	464 737	455 697	452 109	467 346	471 075	479 542	494 887	510 724
Disposal of Fixed and Intangible Assets								
Other Losses	2 479 977	2 900 501	2 822 042	3 378 562	3 378 562	3 750 204	3 997 718	4 261 567
TOTAL DIRECT EXPENDITURE	**14 375 834**	**16 719 533**	**17 476 911**	**19 180 125**	**19 236 538**	**20 835 886**	**22 067 199**	**23 324 636**
Interest - Inter-Company	230 708	215 922	246 703	351 871	351 871	381 134	493 792	587 927
Operational costs - Inter-Company	343 553	419 020	432 340	385 996	366 398	336 270	355 861	371 964
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**574 261**	**634 942**	**679 043**	**737 867**	**718 269**	**717 404**	**849 653**	**959 891**
TOTAL EXPENDITURE	**14 950 094**	**17 354 475**	**18 155 954**	**19 917 992**	**19 954 807**	**21 553 290**	**22 916 852**	**24 284 527**
SURPLUS/(DEFICIT)	**776 254**	**867 870**	**1 227 458**	**1 078 333**	**1 202 500**	**991 012**	**1 380 274**	**1 573 446**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	361 366	254 357	594 998	953 880	1 242 367	1 102 638	1 518 877	1 140 571
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**1 137 620**	**1 122 227**	**1 822 456**	**2 032 213**	**2 444 867**	**2 093 650**	**2 899 151**	**2 714 017**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**1 137 620**	**1 122 227**	**1 822 456**	**2 032 213**	**2 444 867**	**2 093 650**	**2 899 151**	**2 714 017**

PIKITUP
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management	2 460 140	3 080 885	3 221 601	3 337 410	3 356 641	3 557 936	3 780 893	4 021 597
Sale of Goods and Rendering of Services	24 457	1 232	3 538	3 447	3 447	3 564	3 678	3 796
Agency services								
Interest								
Interest earned from Receivables	39 398	54 442	67 276	70 233	55 532	57 531	59 660	61 749
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	34	26	15					
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**2 524 029**	**3 136 585**	**3 292 430**	**3 411 090**	**3 415 620**	**3 619 031**	**3 844 231**	**4 087 142**
Interest earned from Receivables - Inter-Company	28 162	93 225	86 671	58 269	68 269	70 727	73 344	75 911
Operational Revenue - Inter-Company					1 039			
Transfer and subsidies - Operational Inter-Company	1 026 268	1 251 361	1 352 492	1 195 477	1 335 574	1 520 289	1 510 543	1 484 805
Costing - Internal Revenue								
Total Internal Transfers	**1 054 430**	**1 344 586**	**1 439 163**	**1 253 746**	**1 404 882**	**1 591 016**	**1 583 887**	**1 560 716**
TOTAL REVENUE excl. capital grants/contributions.	**3 578 459**	**4 481 171**	**4 731 593**	**4 664 836**	**4 820 502**	**5 210 047**	**5 428 118**	**5 647 858**
EXPENDITURE								
Employee related costs	1 501 942	1 612 028	1 829 865	1 894 184	2 061 942	2 225 087	2 324 104	2 427 526
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	89 597	110 592	134 940	139 645	139 645	143 793	148 395	153 143
Debt impairment	725 533	631 086	988 393	830 777	929 262	1 112 455	1 172 551	1 226 173
Depreciation and amortisation	63 561	84 535	95 884	104 462	118 101	129 553	134 310	138 987
Interest								
Contracted services	95 141	261 002	141 549	161 867	153 475	156 833	161 852	167 031
Transfers and subsidies								
Operational costs	1 343 274	1 411 066	1 559 292	1 331 180	1 212 126	1 233 911	1 273 397	1 314 145
Disposal of Fixed and Intangible Assets	399	886	5 171					
Other Losses								
TOTAL DIRECT EXPENDITURE	**3 819 447**	**4 111 195**	**4 755 094**	**4 462 115**	**4 614 551**	**5 001 632**	**5 214 609**	**5 427 005**
Interest - Inter-Company	101 626	123 803	121 143	131 458	131 458	136 370	140 547	145 038
Operational costs - Inter-Company	41 343	34 534	93 291	71 263	74 493	72 045	72 962	75 815
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**142 969**	**158 337**	**214 434**	**202 721**	**205 951**	**208 415**	**213 509**	**220 853**
TOTAL EXPENDITURE	**3 962 416**	**4 269 532**	**4 969 528**	**4 664 836**	**4 820 502**	**5 210 047**	**5 428 118**	**5 647 858**
SURPLUS/(DEFICIT)	**(383 957)**	**211 639**	**(237 935)**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				49 595	145 245	245 258	289 920	489 920
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(383 957)**	**211 639**	**(237 935)**	**49 595**	**145 245**	**245 258**	**289 920**	**489 920**
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(383 957)**	**211 639**	**(237 935)**	**49 595**	**145 245**	**245 258**	**289 920**	**489 920**

JOHANNESBURG ROADS AGENCY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	38 465	163 020	102 626	160 024	160 024	190 126	198 682	177 935
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	10 370	17 887	7 690	5 596	5 596	5 848	6 112	6 221
Operational Revenue	18 021	12 208	26 020	15 311	15 311	16 105	16 829	17 026
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**66 856**	**193 115**	**136 336**	**180 931**	**180 931**	**212 079**	**221 623**	**201 182**
Interest earned from Receivables - Inter-Company	21 913	19 730	5 290	25 198	25 198		26 595	27 792
Operational Revenue - Inter-Company					26 327			
Transfer and subsidies - Operational Inter-Company	1 258 837	1 310 111	1 432 075	1 465 600	1 512 104	1 595 059	1 624 447	1 723 045
Costing - Internal Revenue								
Total Internal Transfers	**1 280 750**	**1 329 841**	**1 437 365**	**1 490 798**	**1 563 629**	**1 595 059**	**1 651 042**	**1 750 837**
TOTAL REVENUE excl. capital grants/contributions.	**1 347 606**	**1 522 956**	**1 573 701**	**1 671 729**	**1 744 560**	**1 807 138**	**1 872 665**	**1 952 019**
EXPENDITURE								
Employee related costs	919 791	996 679	1 071 979	1 105 696	1 200 529	1 271 338	1 327 912	1 387 004
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		66 461	91 812	126 868	114 671	115 818	116 976	120 719
Debt impairment	3 719							
Depreciation and amortisation	38 526	34 368	36 505	68 837	68 837	68 358	71 225	76 541
Interest								
Contracted services	336 078	34 039	300 739	205 468	240 670	223 235	225 468	232 684
Transfers and subsidies								
Operational costs	330 455	339 145	103 536	124 059	85 743	85 258	86 110	88 866
Disposal of Fixed and Intangible Assets								
Other Losses				30		30	32	31
TOTAL DIRECT EXPENDITURE	**1 628 569**	**1 470 692**	**1 604 571**	**1 630 959**	**1 710 451**	**1 764 037**	**1 827 723**	**1 905 844**
Interest - Inter-Company								
Operational costs - Inter-Company	31 662	32 235	38 850	38 941	32 279	40 611	42 339	44 140
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**31 662**	**32 235**	**38 850**	**38 941**	**32 279**	**40 611**	**42 339**	**44 140**
TOTAL EXPENDITURE	**1 660 231**	**1 502 927**	**1 643 421**	**1 669 900**	**1 742 730**	**1 804 648**	**1 870 062**	**1 949 984**
SURPLUS/(DEFICIT)	**(312 625)**	**20 029**	**(69 720)**	**1 830**	**1 830**	**2 490**	**2 603**	**2 035**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(312 625)**	**20 029**	**(69 720)**	**1 830**	**1 830**	**2 490**	**2 603**	**2 035**
Income Tax	116 853	30 448		1 830	1 830	2 490	2 603	2 035
SURPLUS/(DEFICIT) FOR THE YEAR	**(429 478)**	**(10 419)**	**(69 720)**	**()**				

METROBUS
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services		63 914	84 158	108 271	108 271	111 952	115 534	119 231
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	2 244	2 919	2 992	1 292	1 292	1 336	1 379	1 423
Rental from Fixed Assets								
Operational Revenue	68 336		6 711	2 554	2 554	2 641	2 726	2 813
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**70 580**	**66 833**	**93 861**	**112 117**	**112 117**	**115 929**	**119 639**	**123 467**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	570 927	607 299	659 660	667 698	687 162	717 237	743 204	773 511
Costing - Internal Revenue								
Total Internal Transfers	**570 927**	**607 299**	**659 660**	**667 698**	**687 162**	**717 237**	**743 204**	**773 511**
TOTAL REVENUE excl. capital grants/contributions.	**641 507**	**674 131**	**753 521**	**779 815**	**799 279**	**833 166**	**862 843**	**896 978**
EXPENDITURE								
Employee related costs	335 834	393 847	418 196	384 722	412 291	437 634	457 108	477 450
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	166 132	181 620	139 943	176 525	168 420	171 788	175 224	180 831
Debt impairment	651							
Depreciation and amortisation	47 473	57 005	61 190	61 964	61 964	64 073	66 124	68 242
Interest								
Contracted services	37 242	53 196	40 893	24 107	24 107	24 208	24 692	25 483
Transfers and subsidies								
Operational costs	56 357	65 056	104 003	72 560	72 560	72 864	74 321	76 699
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**643 689**	**750 724**	**764 225**	**719 878**	**739 342**	**770 567**	**797 469**	**828 705**
Interest - Inter-Company	45 463	55 479	45 047	52 063	52 063	54 406	56 854	59 412
Operational costs - Inter-Company	19 115	21 967	18 309	7 874	7 874	8 193	8 520	8 861
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**64 578**	**77 446**	**63 356**	**59 937**	**59 937**	**62 599**	**65 374**	**68 273**
TOTAL EXPENDITURE	**708 267**	**828 170**	**827 581**	**779 815**	**799 279**	**833 166**	**862 843**	**896 978**
SURPLUS/(DEFICIT)	**(66 760)**	**(154 038)**	**(74 060)**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(66 760)**	**(154 038)**	**(74 060)**					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(66 760)**	**(154 038)**	**(74 060)**					

JOHANNESBURG CITY PARKS AND ZOO
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	59 593	64 144	62 878	77 112	68 897	69 137	71 349	73 632
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	2 253	2 843	2 909	3 116	3 043	3 146	3 247	3 351
Rental from Fixed Assets	6 219	6 003	6 176	6 478	6 933	7 169	7 398	7 635
Operational Revenue	242	16 362	2 347	1 576	583	603	622	642
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	2 990	1 217	1 952	533	533	551	568	586
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets	2 401	5 629	2 732	3 328	2 858	2 858	2 858	2 858
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**73 698**	**96 198**	**78 994**	**92 143**	**82 847**	**83 464**	**86 042**	**88 704**
Interest earned from Receivables - Inter-Company	64 473	82 891	74 817	84 171	52 779	54 679	56 702	58 686
Operational Revenue - Inter-Company	118 240	6 454	19 518		18 306			
Transfer and subsidies - Operational Inter-Company	978 945	1 057 688	1 171 808	1 238 992	1 415 469	1 386 797	1 429 392	1 487 469
Costing - Internal Revenue	9 951							
Total Internal Transfers	**1 171 609**	**1 147 033**	**1 266 143**	**1 323 163**	**1 486 554**	**1 441 476**	**1 486 094**	**1 546 155**
TOTAL REVENUE excl. capital grants/contributions.	**1 245 307**	**1 243 231**	**1 345 137**	**1 415 306**	**1 569 401**	**1 524 940**	**1 572 136**	**1 634 859**
EXPENDITURE								
Employee related costs	654 658	696 864	793 471	828 675	871 987	927 411	968 681	1 011 788
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	4 894	4 093	5 333	5 167	5 167	5 193	5 219	5 386
Debt impairment	571	2 209	22 002	7 092	101 982	7 394	7 706	7 953
Depreciation and amortisation	21 017	29 979	38 102	41 171	41 171	42 571	43 933	45 339
Interest	6 554	6 018	11 196	7 034	11 548	11 940	12 322	12 717
Contracted services	303 593	325 726	356 682	276 453	324 486	312 685	314 248	324 304
Transfers and subsidies								
Operational costs	186 933	195 811	185 406	216 011	186 284	184 313	185 235	191 162
Disposal of Fixed and Intangible Assets	1 693	3 903	2 007	4 110	2 483	2 483	2 483	2 483
Other Losses								
TOTAL DIRECT EXPENDITURE	**1 179 913**	**1 264 603**	**1 414 199**	**1 385 713**	**1 545 108**	**1 493 990**	**1 539 827**	**1 601 132**
Interest - Inter-Company								
Operational costs - Inter-Company	11 571	9 022	10 393	29 593	24 293	30 950	32 309	33 727
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**11 571**	**9 022**	**10 393**	**29 593**	**24 293**	**30 950**	**32 309**	**33 727**
TOTAL EXPENDITURE	**1 191 484**	**1 273 625**	**1 424 592**	**1 415 306**	**1 569 401**	**1 524 940**	**1 572 136**	**1 634 859**
SURPLUS/(DEFICIT)	**53 823**	**(30 394)**	**(79 455)**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**53 823**	**(30 394)**	**(79 455)**					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**53 823**	**(30 394)**	**(79 455)**					

JOHANNESBURG DEVELOPMENT AGENCY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	72 027	60 790	77 393	80 953	80 953	84 711	88 746	93 105
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**72 027**	**60 790**	**77 393**	**80 953**	**80 953**	**84 711**	**88 746**	**93 105**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company					7 000			
Transfer and subsidies - Operational Inter-Company	40 286	71 574	65 715	68 570	69 640	69 754	71 393	73 729
Costing - Internal Revenue								
Total Internal Transfers	**40 286**	**71 574**	**65 715**	**68 570**	**76 640**	**69 754**	**71 393**	**73 729**
TOTAL REVENUE excl. capital grants/contributions.	**112 313**	**132 364**	**143 108**	**149 523**	**157 593**	**154 465**	**160 139**	**166 834**
EXPENDITURE								
Employee related costs	82 575	93 068	98 481	103 750	105 807	109 298	114 161	119 241
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed								
Debt impairment								
Depreciation and amortisation	3 304	3 478	3 644	3 810	3 810	3 940	4 067	4 197
Interest								
Contracted services	5 794	10 449	11 654	11 771	11 771	11 647	11 705	12 079
Transfers and subsidies								
Operational costs	11 284	14 547	17 950	18 130	24 143	16 996	17 081	17 627
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**102 957**	**121 542**	**131 729**	**137 461**	**145 531**	**141 881**	**147 014**	**153 144**
Interest - Inter-Company	7 207	7 531	7 870	8 342	8 342	8 717	9 109	9 519
Operational costs - Inter-Company	2 149	3 291	3 509	3 720	3 720	3 867	4 016	4 171
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**9 356**	**10 822**	**11 379**	**12 062**	**12 062**	**12 584**	**13 125**	**13 690**
TOTAL EXPENDITURE	**112 313**	**132 364**	**143 108**	**149 523**	**157 593**	**154 465**	**160 139**	**166 834**
SURPLUS/(DEFICIT)								
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS								
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR								

JOHANNESBURG PROPERTY COMPANY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	19 751	19 539	2 084	46 150	46 150	47 719	49 246	50 822
Agency services								
Interest			233					
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	1 323	1 543	1 628	1 154	1 154	1 193	1 231	1 270
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**21 074**	**21 082**	**3 945**	**47 304**	**47 304**	**48 912**	**50 477**	**52 092**
Interest earned from Receivables - Inter-Company	12 923	24 789	27 626	7 482	7 482	7 819	8 171	8 539
Operational Revenue - Inter-Company	258 179	281 077	425 082	366 288	370 148	388 206	406 166	424 443
Transfer and subsidies - Operational Inter-Company	500 680	623 131	695 732	790 128	815 728	542 109	551 465	574 031
Costing - Internal Revenue								
Total Internal Transfers	**771 782**	**928 997**	**1 148 440**	**1 163 898**	**1 193 358**	**938 134**	**965 802**	**1 007 013**
TOTAL REVENUE excl. capital grants/contributions.	**792 856**	**950 079**	**1 152 385**	**1 211 202**	**1 240 662**	**987 046**	**1 016 279**	**1 059 105**
EXPENDITURE								
Employee related costs	473 285	521 297	573 780	607 176	647 295	682 864	713 252	744 992
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	9 204	5 888	7 690	7 953	7 953	7 993	8 033	8 290
Debt impairment	2 786	12 762						
Depreciation and amortisation	10 008	18 021	19 779	24 131	24 131	24 951	25 749	26 573
Interest	78	2 034	4 369	2 826	2 826	2 922	3 016	3 113
Contracted services	30 560	53 050	14 959	108 821	108 821	88 775	88 708	91 547
Transfers and subsidies								
Operational costs	197 844	244 841	362 161	350 990	340 331	76 734	70 098	72 341
Disposal of Fixed and Intangible Assets		158	8 552					
Other Losses								
TOTAL DIRECT EXPENDITURE	**723 765**	**858 051**	**991 290**	**1 101 897**	**1 131 357**	**884 239**	**908 856**	**946 856**
Interest - Inter-Company				17 774	17 774	7 164	7 486	7 823
Operational costs - Inter-Company	47 997	52 000		91 531	91 531	95 643	99 937	104 426
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**47 997**	**52 000**		**109 305**	**109 305**	**102 807**	**107 423**	**112 249**
TOTAL EXPENDITURE	**771 762**	**910 051**	**991 290**	**1 211 202**	**1 240 662**	**987 046**	**1 016 279**	**1 059 105**
SURPLUS/(DEFICIT)	**21 094**	**40 028**	**161 095**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**21 094**	**40 028**	**161 095**					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**21 094**	**40 028**	**161 095**					

METRO TECH COMPANY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	550 704	274 958	237 286	8 798	8 798	9 097	9 388	9 689
Agency services	33 889	59 980	49 904					
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets				4 993	4 993	5 162	5 327	5 498
Operational Revenue	331	10						
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**584 924**	**334 948**	**287 190**	**13 791**	**13 791**	**14 259**	**14 715**	**15 187**
Interest earned from Receivables - Inter-Company	7 312	435		37 441	37 441	39 126	40 887	42 727
Operational Revenue - Inter-Company				269 937	340 088	350 188	354 810	365 752
Transfer and subsidies - Operational Inter-Company	247 979	259 136	224 856	227 869	227 560	230 726	241 152	252 021
Costing - Internal Revenue								
Total Internal Transfers	**255 291**	**259 571**	**224 856**	**535 247**	**605 089**	**620 040**	**636 849**	**660 500**
TOTAL REVENUE excl. capital grants/contributions.	**840 215**	**594 519**	**512 046**	**549 038**	**618 880**	**634 299**	**651 564**	**675 687**
EXPENDITURE								
Employee related costs	42 760	48 786	55 094	42 660	43 712	45 274	47 288	49 393
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				85 238	154 028	154 798	155 572	160 550
Debt impairment								
Depreciation and amortisation	35 340	35 814	33 167	157 982	157 982	163 356	168 585	173 980
Interest	221 814	264 249	339 642					
Contracted services				49 934	49 934	49 406	49 653	51 242
Transfers and subsidies								
Operational costs	557 220	349 605	203 145	24 345	24 345	24 088	24 208	24 983
Disposal of Fixed and Intangible Assets				30	30	30	30	30
Other Losses	57		274					
TOTAL DIRECT EXPENDITURE	**857 191**	**698 454**	**631 322**	**360 189**	**430 031**	**436 952**	**445 336**	**460 178**
Interest - Inter-Company				188 573	188 573	197 059	205 927	215 194
Operational costs - Inter-Company				276	276	288	301	315
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers				**188 849**	**188 849**	**197 347**	**206 228**	**215 509**
TOTAL EXPENDITURE	**857 191**	**698 454**	**631 322**	**549 038**	**618 880**	**634 299**	**651 564**	**675 687**
SURPLUS/(DEFICIT)	**(16 976)**	**(103 935)**	**(119 276)**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)				20 000	20 000			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(16 976)**	**(103 935)**	**(119 276)**	**20 000**	**20 000**			
Income Tax	(5 481)	(12 026)	(15 831)					
SURPLUS/(DEFICIT) FOR THE YEAR	**(11 495)**	**(91 909)**	**(103 445)**	**20 000**	**20 000**			

JOBURG MARKET
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services				52	52	54	56	58
Agency services								
Interest								
Interest earned from Receivables	146	157	43	488	488	505	521	538
Interest earned from Current and Non Current Assets	17 944	24 005	32 609	28 501	28 501	29 470	30 413	31 386
Rental from Fixed Assets	59 833	64 271	71 317	102 219	102 219	105 694	109 076	112 566
Operational Revenue	544 099	588 935	609 604	617 072	617 072	638 052	658 470	679 541
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	120	172	219	96	200	207	214	221
Licences or permits								
Transfer and subsidies - Operational								
Interest	2 517	2 318	188					
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets	377							
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**625 036**	**679 858**	**713 980**	**748 428**	**748 532**	**773 982**	**798 750**	**824 310**
Interest earned from Receivables - Inter-Company	28 352	45 397	41 025	34 415	34 415	35 964	37 582	39 273
Operational Revenue - Inter-Company					7 000			
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	**28 352**	**45 397**	**41 025**	**34 415**	**41 415**	**35 964**	**37 582**	**39 273**
TOTAL REVENUE excl. capital grants/contributions.	**653 388**	**725 255**	**755 005**	**782 843**	**789 947**	**809 946**	**836 332**	**863 583**
EXPENDITURE								
Employee related costs	198 187	223 981	252 446	249 612	264 736	279 460	291 896	304 885
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	7 717	9 945	10 178	9 810	9 810	10 006	10 056	10 378
Debt impairment	8 411	10 506	8 451	3 652	3 652	3 776	2 300	2 374
Depreciation and amortisation	29 602	33 554	39 623	41 840	41 840	43 261	44 644	46 070
Interest								
Contracted services	86 752	144 581	149 821	174 375	166 357	167 054	167 889	173 261
Transfers and subsidies	2 146	4 069	6 325	5 641	5 641	5 833	6 020	6 213
Operational costs	120 371	128 936	117 977	122 192	132 763	126 428	127 060	131 126
Disposal of Fixed and Intangible Assets	1 214		2 306					
Other Losses								
TOTAL DIRECT EXPENDITURE	**454 400**	**555 572**	**587 127**	**607 122**	**624 799**	**635 818**	**649 865**	**674 307**
Interest - Inter-Company								
Operational costs - Inter-Company	559		463	10 277	10 277	10 672	11 068	11 482
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**559**		**463**	**10 277**	**10 277**	**10 672**	**11 068**	**11 482**
TOTAL EXPENDITURE	**454 959**	**555 572**	**587 590**	**617 399**	**635 076**	**646 490**	**660 933**	**685 789**
SURPLUS/(DEFICIT)	**198 429**	**169 683**	**167 415**	**165 444**	**154 871**	**163 456**	**175 399**	**177 794**
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**198 429**	**169 683**	**167 415**	**165 444**	**154 871**	**163 456**	**175 399**	**177 794**
Income Tax				43 053	43 053	21 505	24 939	25 409
SURPLUS/(DEFICIT) FOR THE YEAR	**198 429**	**169 683**	**167 415**	**122 391**	**111 818**	**141 951**	**150 460**	**152 385**

JOHANNESBURG SOCIAL HOUSING COMPANY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	2 601	6 891	14 253	4 165	4 165	4 307	4 445	4 587
Agency services								
Interest								
Interest earned from Receivables	26 432	38 428	38 757	26 646	26 646	27 552	28 434	29 344
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	178 950	152 391	174 427	171 832	171 832	177 674	183 360	189 228
Operational Revenue	55 211	32 894	54 697	70 870	70 870	73 280	75 625	78 045
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**263 194**	**230 604**	**282 134**	**273 513**	**273 513**	**282 813**	**291 864**	**301 204**
Interest earned from Receivables - Inter-Company				1 821	1 821	1 903	1 989	2 079
Operational Revenue - Inter-Company			5 997		5 320			
Transfer and subsidies - Operational Inter-Company	48 004	148 060	143 863	140 081	147 202	149 019	152 529	158 352
Costing - Internal Revenue								
Total Internal Transfers	**48 004**	**148 060**	**149 860**	**141 902**	**154 343**	**150 922**	**154 518**	**160 431**
TOTAL REVENUE excl. capital grants/contributions.	**311 198**	**378 664**	**431 994**	**415 415**	**427 856**	**433 735**	**446 382**	**461 635**
EXPENDITURE								
Employee related costs	168 586	220 531	238 845	234 661	250 066	256 353	267 760	279 676
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			9	22	22	22	22	23
Debt impairment	148 190	143 235	193 146	27 613	27 613	28 552	28 882	27 397
Depreciation and amortisation	2 814	4 893	6 811	1 783	1 783	1 844	1 903	1 964
Interest	894	789	669	1 051	1 051	1 087	1 122	1 158
Contracted services	73 650	201 101	217 589	76 021	73 057	72 284	72 645	74 970
Transfers and subsidies								
Operational costs	211 393	292 023	204 573	72 192	72 192	71 428	71 786	74 083
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**605 527**	**862 572**	**861 642**	**413 343**	**425 784**	**431 570**	**444 120**	**459 271**
Interest - Inter-Company	75 479	112 475	125 473					
Operational costs - Inter-Company	3 440	3 023	4 821	2 072	2 072	2 165	2 262	2 364
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**78 919**	**115 498**	**130 294**	**2 072**	**2 072**	**2 165**	**2 262**	**2 364**
TOTAL EXPENDITURE	**684 446**	**978 070**	**991 936**	**415 415**	**427 856**	**433 735**	**446 382**	**461 635**
SURPLUS/(DEFICIT)	**(373 248)**	**(599 406)**	**(559 942)**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**(373 248)**	**(599 406)**	**(559 942)**					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**(373 248)**	**(599 406)**	**(559 942)**					

JOBURG CITY THEATRES
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	82 259	59 468	60 327	32 552	32 552	33 762	35 449	36 632
Agency services								
Interest								
Interest earned from Receivables	5 776	8 820	7 142					
Interest earned from Current and Non Current Assets				5 387	3 887	4 039	4 197	4 200
Rental from Fixed Assets	6 368	12 375	14 273	5 413	6 913	7 247	7 478	7 830
Operational Revenue		14 170	26 064					
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	**94 403**	**94 833**	**107 806**	**43 352**	**43 352**	**45 048**	**47 124**	**48 662**
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company				77 699	88 249	81 410	85 132	88 939
Transfer and subsidies - Operational Inter-Company	12 803	8 384	11 138	211 540	216 344	225 959	229 701	238 287
Costing - Internal Revenue	179 652	201 181	208 443					
Total Internal Transfers	**192 455**	**209 565**	**219 581**	**289 239**	**304 593**	**307 369**	**314 833**	**327 226**
TOTAL REVENUE excl. capital grants/contributions.	**286 858**	**304 398**	**327 387**	**332 591**	**347 945**	**352 417**	**361 957**	**375 888**
EXPENDITURE								
Employee related costs	115 575	135 359	154 370	127 812	171 845	179 595	187 587	195 935
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	94 186	53 498	54 161	120 580	102 481	98 894	99 388	102 568
Debt impairment								
Depreciation and amortisation	1 712	2 070	2 699	2 987	2 987	3 088	3 187	3 288
Interest								
Contracted services	1 331	3 177	2 698	1 899	1 899	1 878	1 888	1 948
Transfers and subsidies	22 551	20 335	21 162	20 891	20 891	21 601	22 292	23 005
Operational costs	47 960	84 246	86 088	57 988	47 408	46 907	47 141	48 649
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	**283 316**	**298 685**	**321 178**	**332 157**	**347 511**	**351 963**	**361 483**	**375 393**
Interest - Inter-Company								
Operational costs - Inter-Company	349	387	1 981	434	434	454	474	495
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	**349**	**387**	**1 981**	**434**	**434**	**454**	**474**	**495**
TOTAL EXPENDITURE	**283 665**	**299 072**	**323 159**	**332 591**	**347 945**	**352 417**	**361 957**	**375 888**
SURPLUS/(DEFICIT)	**3 193**	**5 326**	**4 228**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**3 193**	**5 326**	**4 228**					
Income Tax	915	1 472	1 143					
SURPLUS/(DEFICIT) FOR THE YEAR	**2 278**	**3 854**	**3 085**					

JOBURG TOURISM
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2026/27 R 000	Budget Year +1 2026/27 R 000	Budget Year +2 2027/28 R 000
EXCHANGE REVENUE								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
Interest								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	2 974	5 831	6 181					
Rental from Fixed Assets								
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Fixed and Intangible Assets								
Other Gains		3	4					
TOTAL DIRECT REVENUE excl. capital grants/contr.	**2 974**	**5 834**	**6 185**					
Interest earned from Receivables - Inter-Company				6 485	6 485	6 783	7 088	7 315
Operational Revenue - Inter-Company			7 000		4 000			
Transfer and subsidies - Operational Inter-Company	63 163	80 647	90 651	101 269	95 154	100 632	103 626	107 729
Costing - Internal Revenue								
Total Internal Transfers	**63 163**	**80 647**	**97 651**	**107 754**	**105 639**	**107 415**	**110 714**	**115 044**
TOTAL REVENUE excl. capital grants/contributions.	**66 137**	**86 482**	**103 836**	**107 754**	**105 639**	**107 415**	**110 714**	**115 044**
EXPENDITURE								
Employee related costs	13 039	32 527	39 387	61 366	59 251	61 045	63 761	66 598
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	48	151	217	334	334	336	338	349
Debt impairment								
Depreciation and amortisation	1 207	1 795	2 837	2 588	2 588	2 707	2 829	2 829
Interest								
Contracted services	2 639	6 856	9 746	5 894	5 894	5 831	5 861	6 048
Transfers and subsidies	106							
Operational costs	15 069	25 578	25 384	31 814	31 814	31 477	31 635	32 647
Disposal of Fixed and Intangible Assets		24						
Other Losses			8					
TOTAL DIRECT EXPENDITURE	**32 107**	**66 932**	**77 578**	**101 996**	**99 881**	**101 396**	**104 424**	**108 471**
Interest - Inter-Company								
Operational costs - Inter-Company			4 756	5 758	5 758	6 019	6 290	6 573
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers			**4 756**	**5 758**	**5 758**	**6 019**	**6 290**	**6 573**
TOTAL EXPENDITURE	**32 107**	**66 932**	**82 334**	**107 754**	**105 639**	**107 415**	**110 714**	**115 044**
SURPLUS/(DEFICIT)	**34 029**	**19 550**	**21 502**					
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)		(679)						
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	**34 029**	**18 871**	**21 502**					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	**34 029**	**18 871**	**21 502**					

Detail Capital
2026/27 – 2028/29

CITY OF JOHANNESBURG

MEDIUM-TERM CAPITAL BUDGET 2026/27 - 2028/29

DEPARTMENT VOTE	2026/27 BUDGET R 000	2026/27 - SOURCE OF FINANCE COJ Funding (Loans) 350 R 000	CRR (Cash) 360 R 000	Nat. Grant 374 R 000	Prov. Grant 375 R 000	USDG 373 R 000	UISP 377 R 000	Other 376 R 000	2027/28 BUDGET R 000	2028/29 BUDGET R 000
CORE ADMINISTRATION:	w									
Economic Development									6 476	6 476
Environment and Infrastructure	578 016	3 000		575 016					71 400	495 000
Transport	110 758	11 656		99 102					202 831	97 887
Community Development	16 245	16 245							36 000	18 828
Health	13 860		13 860						37 110	39 110
Social Development	117 274	75 989	41 285						23 269	23 269
Group Forensic Investigation Services									2 650	2 650
Office of the Ombudsman	1 000	1 000							2 000	2 000
City Manager	1 385		1 385						12 656	10 834
Speaker: Legislative Arm of Council	1 374	1 374							1 374	1 374
Group Information and Communication Technology	175 000		175 000						159 043	159 505
Group Finance	7 600		7 600						2 600	3 600
Group Corporate and Shared Services	100 000	100 000							143 437	90 728
Human Settlements	2 020 155					1 296 475	723 680		1 531 565	1 183 930
Development Planning	71 700	10 000	1 700	60 000					43 700	39 700
Public Safety	35 160	13 160	21 000		1 000				21 873	39 873
TOTAL CORE ADMINISTRATION	3 249 527	232 424	261 830	734 118	1 000	1 296 475	723 680		2 297 983	2 214 763
MUNICIPAL ENTITIES:										
City Power	2 353 527	1 753 192		433 356				166 979	2 254 235	2 076 373
Johannesburg Water	1 960 125	857 487		866 711		235 927			2 018 877	2 413 211
Pikitup	345 000	99 742		144 452		100 806			389 920	489 920
Johannesburg Roads Agency	570 000	278 753						291 247	696 428	749 256
Metrobus	67 684	66 684	1 000						98 500	95 000
Johannesburg City Parks and Zoo	19 036	11 536	7 500						49 450	53 900
Johannesburg Development Agency	69 460	66 300			3 160				94 080	80 080
Johannesburg Property Company	12 581	10 504	2 077						24 500	60 500
Metro Tech Company	4 400	2 000	2 400						6 275	6 275
Joburg Market	22 229	22 229							28 600	12 000
Johannesburg Social Housing Company	85 000	85 000							103 910	113 910
Joburg City Theatres	15 303	13 649	1 654						19 441	19 441
Joburg Tourism	2 120	500	1 620						2 653	2 653
TOTAL ME's	5 526 465	3 267 576	16 251	1 444 519	3 160	336 733		458 226	5 786 869	6 172 519
TOTAL CITY OF JOHANNESBURG	8 775 992	3 500 000	278 081	2 178 637	4 160	1 633 208	723 680	458 226	8 084 852	8 387 282

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Economic Development					
Old vista incubation refurbishment	31259	**10 000**		**5 000**	**5 000**
Economic Development Initiatives	31260	**2 952**		**1 476**	**1 476**
Sub Total				**6 476**	**6 476**
Environment and Infrastructure					
Operational Capital : Office Furniture and Equipment	2495	**1 000**			**1 000**
Alternative Waste Treatment Technologies (AWTT) (Incinerator) [Waste to Energy]	31188	**1 130 416**	**575 016**	**66 400**	**489 000**
Drilling of Monitoring boreholes	31198	**3 000**	**3 000**		
Pilot project/s for the installation of a Rainwater Harvesting System including Tanks at the city's clinics	31199	**10 000**		**5 000**	**5 000**
Sub Total			**578 016**	**71 400**	**495 000**
Transport					
Large: Public Transport Facility Redevelopment of Kazerne NEWTOWN EXT Region F	2688	**17 316**		**17 316**	
Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route	22354	**5 000**		**5 000**	
PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilites KYA SAND	22674	**13 000**		**10 000**	**3 000**
PTF: Upgrading of Rosebank Public Transport Facility	22789	**500**	**500**		
2804_20 Rea Vaya BRT Phase 1 A and B Station Rehabilitation	23325	**82 586**	**40 000**	**37 298**	**5 288**
Complete Streets: NMT links to Railway Stations: Phefeni Station	23699	**8 000**			**8 000**
Rea Vaya Auto Fare Collection System (AFCS)	23710	**12 102**	**9 102**	**2 000**	**1 000**
Jack Mincer Public Transport Facility	23954	**61 472**	**11 156**	**40 000**	**10 316**
BRT phase 1C Roadways	23986	**46 873**	**10 000**	**36 873**	
Depo Rehabiitation Phase 1 A	24033	**106 315**	**30 000**	**38 042**	**38 273**
Poortjie Non Motorised Transport Facilities	30010	**6 000**		**3 000**	**3 000**
BRT Traffic Signals upgrades	31095	**15 000**			**15 000**
Lehae Public Transport Facility	31130	**8 000**		**5 000**	**3 000**
Database and transport modelling tools	31247	**5 020**		**4 010**	**1 010**
Electric Bus Operational Demonstration Pilot Programme	31372	**24 292**	**10 000**	**4 292**	**10 000**
Sub Total			**110 758**	**202 831**	**97 887**
Community Dev: Head Office					

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Sub Total					
Community Dev: Arts, Culture and Heritage					
Museum Africa and Precinct (Three houses workers museum Mary Fitzgerald Square) Upgrading of fire reticulation mechanical works security system roof and electrical network	4129	**10 400**	**2 000**	**4 200**	**4 200**
Sub Total			**2 000**	**4 200**	**4 200**
Community Dev: Libraries					
Sub Total					
Community Dev: Sport and Recreation					
Kaalfontein New Community Centre KAALFONTEIN EXT4 A Ward	2233	**44 473**	**13 545**	**23 000**	**7 928**
Lehae MPC New Construction LEHAE G	3666	**4 100**		**3 100**	**1 000**
Cosmo City New swimming pool New Community Centre COSMO CITY EXT3 C Ward	3704	**10 000**		**5 000**	**5 000**
Upgrading of Old Eldorado Stadium	31146	**1 050**	**350**	**350**	**350**
Upgrading of the Eldorado Park Ext 9 swimming pool	31147	**1 050**	**350**	**350**	**350**
Sub Total			**14 245**	**31 800**	**14 628**
Health					
Hikhensile Clinic Renewal Clinic IVORY PARK EXT9 A Ward	2647	**26 320**		**13 160**	**13 160**
Operational Capital Spend for Health Renewal Operational Capex JOHANNESBURG F City Wide	2656	**2 000**			**2 000**
2660_00_MINOR WORKS at various clinics across the City Renewal Clinic JOHANNESBURG F City Wide	2660	**27 000**	**7 000**	**10 000**	**10 000**
Elias Motsoaledi clinic Renewal Building DUBE EXT2 D	3060	**300**		**150**	**150**
Rabie Ridge Clinic Renewal and Community Health Centre New RABIE RIDGE A	3068	**450**		**300**	**150**
Freedom Park New Clinic DEVLAND EXT30 G Ward	3075	**150**			**150**
AIRCONDITIONERS: Supply install and renew airconditioners in Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3369	**1 000**		**500**	**500**
3370_00_Electricity Upgrades Solar Generators UPSs and Back-up Electricity for Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3370	**7 000**	**1 000**	**3 000**	**3 000**
10_22684_WAN & LAN Upgrade	23550	**7 360**	**1 360**	**3 000**	**3 000**
03_22684_Hardware	23555	**6 000**	**2 000**	**2 000**	**2 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Betrams New Multi Purpose Center	23053	**50 000**	**50 000**		
NORTHERN FARM	23180	**2 520**		**1 260**	**1 260**
FLEURTHOFF FARM	23183	**6 000**		**3 000**	**3 000**
Zuurbekom Agri Business Centre	23926	**6 000**		**3 000**	**3 000**
Shelter for Displace People Region F Inner City	23929	**10 000**			**10 000**
Sub Total			**117 274**	**23 269**	**23 269**
Group Forensic Investigation Services					
GFIS: Operational Capital	5300	**500**		**250**	**250**
Email Analysis Tool Software	31124	**4 800**		**2 400**	**2 400**
Sub Total				**2 650**	**2 650**
Office of the Ombudsman					
Case Management System	22429	**5 000**	**1 000**	**2 000**	**2 000**
Sub Total			**1 000**	**2 000**	**2 000**
City Manager					
Operational Capital: POEM	2487	**800**			**800**
Operational Capital: GRP Legal	23971	**1 200**			**1 200**
Operational Capital: CRUM	23974	**1 000**			**1 000**
Operational Capital: OCM	24010	**800**			**800**
Integrated Audit/Risk/Compliance Applications	24059	**2 994**		**2 497**	**497**
Data extraction and analytical tool	24060	**7 718**		**3 859**	**3 859**
Operational capex - Laptops	24061	**1 378**			**1 378**
Operational Capital : Group Gov	31123	**500**		**500**	
Litigation Register	31245	**6 885**	**1 385**	**5 000**	**500**
Operational Capital : Johannesburg Aids Council (JAC)	31433	**1 600**		**800**	**800**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Sub Total			**1 385**	**12 656**	**10 834**
Speaker: Legislative Arm of the Council					
Tools of Trade (New Councillors 270) for staff councillors and governance structures in the legislature for computers printers	6682	**4 121**	**1 374**	**1 374**	**1 374**
Sub Total			**1 374**	**1 374**	**1 374**
Group Information, Communication Technology					
Operational Capital - GICT & IM New Operational Capex JOHANNESBURG F City Wide	2491	**462**			**462**
Smart City Enablement New Computer Software JOHANNESBURG F City Wide	3815	**51 000**	**5 000**	**23 000**	**23 000**
ICT: Infrastructure End User Computer Hardware	3847	**46 200**		**23 100**	**23 100**
Sap software Upgrade/re-implementation to latest SAP version Renewal Computer Software JOHANNESBURG F City Wide	4146	**81 800**	**30 000**	**25 900**	**25 900**
Non Sap Application (Johannesburg) Modernization & 0ptimization Johannesburg City Wide	4149	**112 800**	**60 000**	**26 400**	**26 400**
Micosoft Licences	22240	**201 285**	**80 000**	**60 643**	**60 643**
Sub Total			**175 000**	**159 043**	**159 505**
Group Finance					
Operational Capital-Look and Feel Project	2489	**3 000**	**3 000**		
New Office Equipment and Furniture City Wide	3080	**1 000**			**1 000**
Capital Enhancement System Renewal Computer Software JOHANNESBURG F City Wide	3825	**9 800**	**4 600**	**2 600**	**2 600**
Sub Total			**7 600**	**2 600**	**3 600**
Group Corporate and Shared Services					
3864_02_Procurement of fleet - SHELA: Red fleet (Fire Engines)	22718	**172 620**	**50 000**	**72 620**	**50 000**
Computers_ 23227	23240	**1 394**		**697**	**697**
Office Machines_ 23227	23256	**240**		**120**	**120**
Procurement of Specialisted Fleet	31087	**144 911**	**50 000**	**70 000**	**24 911**
Electronic document & records management system	31243	**15 000**			**15 000**
Sub Total			**100 000**	**143 437**	**90 728**
Human Settlements					

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional	2548	**27 000**	**5 000**	**20 000**	**2 000**
Lufhereng Mixed Development (Bulk Link & Internal Infrastructure Roads Storm Water Management Systems Sewer & Water for 24 000 houses)	2566	**1 694 000**	**1 154 000**	**270 000**	**270 000**
Fleurhof Mixed Development	2683	**42 000**	**10 000**	**30 000**	**2 000**
Dube Hostel Renewal Building Alterations DUBE EXT2 D Ward	2751	**45 295**	**11 821**	**21 474**	**12 000**
Meadowlands Hostel Renewal Building Alterations MEADOWLANDS D Ward	2752	**8 609**	**8 609**		
Helen Josephs Refurbishment and Upgrading of Womens Hostel Renewal Building Alterations ALEXANDRA EXT52 E Ward	2771	**34 759**	**6 347**	**26 412**	**2 000**
Goudrand Rental Development	2889	**297 002**	**32 501**	**152 501**	**112 000**
Diepkloof Hostel Renewal Bulk Infrastructure DIEPKLOOF EXT10 D Ward	2893	**5 348**	**5 348**		
Elias Motsoaledi Ext1 Township Development (Region D - Ward 24)	3184	**25 000**		**13 000**	**12 000**
Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward	3185	**102 709**	**15 000**	**55 178**	**32 531**
Kanana Park Ext 1	3197	**22 000**		**20 000**	**2 000**
Finetown Proper -Region G	3203	**32 109**		**27 000**	**5 109**
Kanana Park Ext 34 & 5	3204	**52 000**		**50 000**	**2 000**
Ennerdale South	3211	**37 000**		**25 000**	**12 000**
Riverside View ext 28 (Diepsloot ext 12)	3457	**6 000**	**6 000**		
Land Acquisition for Housing Developments City Wide	4255	**98 987**		**50 890**	**48 097**
Kanana Park Ext 2	22115	**52 000**		**50 000**	**2 000**
Madala Hostel Redevelopment	22183	**65 705**		**50 000**	**15 705**
Stock Flats and Old-Age Home Upgrading	22758	**16 500**	**16 500**		
Southern Farms Mega Mixed Development	23334	**300 000**	**60 000**	**120 000**	**120 000**
Formalisation of informal settlements (UISP)	23409	**1 156 778**	**514 180**	**350 110**	**292 488**
Trans Relocation Area - Marlboro & Marlboro Gardens - 2295 units	23417	**26 000**	**26 000**		
Trans Relocation Area - Madala Sports Field - 1233 units	23418	**25 000**	**25 000**		
Orlando West Women Hostel	31132	**5 349**	**5 349**		
Temporary Emergency Accommodation	31138	**10 000**	**10 000**		
Diepsloot Tanganani	31139	**278 500**	**48 500**	**100 000**	**130 000**
Jabavu Mixed Development	31277	**60 000**	**60 000**		
Bakenfeld Mixed Development	31319	**210 000**		**100 000**	**110 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Sub Total			**2 020 155**	**1 531 565**	**1 183 930**
Development Planning					
Operational Capital: DPUM Renewal Operational Capex BRAAMFONTEIN WERF F City Wide	2555	**5 100**	**1 700**	**1 700**	**1 700**
New Turfontein Clinic	22195	**43 000**	**30 000**	**10 000**	**3 000**
Brixton Social Cluster	22245	**15 000**	**15 000**		
Jabulani Precinct Upgrades	22263	**15 000**	**15 000**		
Soweto Strategic Area Framework & Implementation	22479	**17 000**		**7 000**	**10 000**
Inner City High Court Precinct	30047	**30 000**	**10 000**	**10 000**	**10 000**
Kliptown Regeneration Programme	31062	**20 000**		**10 000**	**10 000**
Lanseria Smart City - Detailed Planning	31230	**10 000**		**5 000**	**5 000**
Sub Total			**71 700**	**43 700**	**39 700**
Public Safety: Head Office					
Sub Total					
Public Safety: EMS					
STANDBY GENERATORS for current fire stations and replacement New Plant and Equipment MARTINDALE C City Wide	2222	**4 546**	**1 000**	**1 773**	**1 773**
Lehae EMS Training building periphery wall LEHAE EXT1 G City Wide	3160	**1 800**		**900**	**900**
Fire and Rescue Equipment Replacement Program Martindale C City Wide	3652	**1 000**	**1 000**		
Alexandra Fire Station	31068	**19 760**	**13 160**	**1 800**	**4 800**
Sub Total			**15 160**	**4 473**	**7 473**
Public Safety: JMPD					
Supply Firearms to the JMPD new recruits Renewal Plant and Equipment CITY AND SUBURBAN EXT6 F City Wide	2684	**30 000**	**5 000**	**10 000**	**15 000**
Operational Capex: Computers for Regional Commnders New Operational Capex JOHANNESBURG E City Wide	4237	**1 800**		**900**	**900**
Implementation of IIOC phase 2	30050	**13 000**	**10 000**	**1 500**	**1 500**
Hand Radios (Phush to talk)	31158	**25 000**	**5 000**	**5 000**	**15 000**
Sub Total			**20 000**	**17 400**	**32 400**
City Power					
Installation of new service connections New Service Connections ALEXANDRA EXT63 E Regional	2202	**17 000**	**4 000**	**6 500**	**6 500**
New service connections New Service Connections BEREA F Regional	2203	**17 000**	**4 000**	**6 500**	**6 500**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
RTU installations New SCADA REUVEN F City Wide	2228	**195 000**	**80 000**	**60 000**	**55 000**
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253	**40 000**	**35 000**	**5 000**	
Construction of a 88kV transmission lines: Lutz / Peter Rd T-point New Transmission Line HONEY PARK EXT10 C Regional	2258	**65 000**	**10 000**	**25 000**	**30 000**
Installation of new service connections New Service Connections HALFWAY HOUSE EXT74 E Regional	2259	**17 000**	**4 000**	**6 500**	**6 500**
New service connections New Service Connections FERNDALE EXT25 B Regional	2260	**17 000**	**4 000**	**6 500**	**6 500**
New service connections New Service Connections ROODEPOORT EXT2 C Regional	2261	**17 000**	**4 000**	**6 500**	**6 500**
New Service Connections LENASIA EXT1 G Regional	2262	**16 500**	**4 000**	**6 500**	**6 000**
New Service Connections REUVEN F Regional	2263	**17 000**	**4 000**	**6 500**	**6 500**
New Service Connections HURST HILL B Regional	2264	**16 500**	**4 000**	**6 500**	**6 000**
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT30 C City Wide	2285	**145 000**	**35 000**	**75 000**	**35 000**
Integrated security fire detection & suppression systems for major substations Including fibre optic links (- 50 % of budget) New Security Equipment REUVEN F City Wide	2336	**90 000**	**35 000**	**30 000**	**25 000**
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337	**115 000**	**30 000**	**50 000**	**35 000**
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338	**107 090**	**22 090**	**50 000**	**35 000**
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339	**120 000**	**20 000**	**50 000**	**50 000**
Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C	2341	**11 000**	**11 000**		
Aquire servitudes and sub station sites New Transmission Line REUVEN F City Wide	2379	**24 243**	**4 243**	**10 000**	**10 000**
Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional	2428	**40 000**		**25 000**	**15 000**
Allandale Substation: Upgrade 2 X 10 MVA transformers to 40 MVA Renewal Bulk Infrastructure COMMERCIA EXT11 A Regional	2438	**69 100**	**14 100**	**25 000**	**30 000**
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT30 C Regional	2448	**156 307**	**51 307**	**50 000**	**55 000**
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	**105 000**	**35 000**	**35 000**	**35 000**
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	**152 700**	**50 200**	**57 500**	**45 000**
Normalisation Renewal Medium Voltage Network ALEXANDRA EXT42 E Regional	2540	**60 000**	**20 000**	**20 000**	**20 000**
Installation of pre paid meters and protective structures Renewal Metering Equipment LENASIA EXT13 G Regional	2543	**182 500**	**90 000**	**42 500**	**50 000**
Operational Capital: New Operational Capex REUVEN F City Wide	2612	**180 917**	**58 500**	**48 000**	**74 417**
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	**95 000**	**20 000**	**40 000**	**35 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	**95 000**	**20 000**	**40 000**	**35 000**
Install new IEDs in substations Renewal Protection REUVEN F City Wide	2757	**175 000**	**50 000**	**50 000**	**75 000**
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	**287 730**	**87 730**	**80 000**	**120 000**
Replace transformers and install an additional transformer Extend 11 kV panel Renewal Bulk Infrastructure BELLE-VUE F Ward	2817	**10 625**		**10 625**	
Telecommunications Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional	2906	**235 000**	**95 000**	**80 000**	**60 000**
Network development and reduce technical losses Randburg SDC	2907	**70 000**	**25 000**	**20 000**	**25 000**
Network development and reduce technical losses Roodepoort SDC	2908	**95 000**	**50 000**	**20 000**	**25 000**
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910	**174 900**	**74 900**	**50 000**	**50 000**
Revenue Generation Efficiency Project Pre-paid system installation of semi automated pre-paid & automated pre paid (smart meters) Renewal Service Connections REUVEN F City Wide	2920	**118 000**	**50 000**	**18 000**	**50 000**
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	**141 663**	**50 707**	**50 000**	**40 956**
Network development and reduce technical losses Hursthill SDC	3087	**65 000**	**20 000**	**20 000**	**25 000**
Network development and reduce technical losses Lenasia SDC	3088	**65 000**	**20 000**	**20 000**	**25 000**
Network development and reduce technical losses Reuven SDC	3090	**80 000**	**20 000**	**20 000**	**40 000**
Preparation of LCs and MSS for 11kV conversion Bryanston	3163	**85 000**		**50 000**	**35 000**
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	**209 281**	**115 000**	**59 281**	**35 000**
New 88/11 kV substation at Sandringham New Bulk Infrastructure SANDRINGHAM E Regional	3275	**30 000**		**15 000**	**15 000**
Extend Mondeor sub station and construct new Mondeor 88 kV switching station New Bulk Infrastructure MONDEOR F Regional	3280	**10 000**	**10 000**		
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282	**265 165**	**140 165**	**50 000**	**75 000**
IT Network upgrade Renewal Computer Hardware REUVEN F City Wide	3368	**142 500**	**75 000**	**42 500**	**25 000**
Construct 88 kV switchyard adjacent to Pennyville substation New Bulk Infrastructure PENNYVILLE B Regional	3715	**50 000**	**50 000**		
Telecommunications Multiplexer and network management system Renewal Plant and Equipment REUVEN F City Wide	3895	**173 575**	**75 000**	**48 575**	**50 000**
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	**94 875**	**30 000**	**14 875**	**50 000**
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114	**73 500**	**35 000**	**8 500**	**30 000**
Upgrade Orchards Substation New Bulk Infrastructure ORCHARDS F Regional	4125	**36 250**		**21 250**	**15 000**
Renewable energy projects	20689	**76 250**	**25 000**	**21 250**	**30 000**
Installation of Solar High Masts	20690	**186 250**	**65 000**	**61 250**	**60 000**
Bree Substation Renewal	20696	**30 000**	**30 000**		
Brynorth: Substation	20698	**35 000**	**25 000**	**10 000**	
Hopefield: Substation	20756	**95 000**	**45 000**	**40 000**	**10 000**
Randjespark Ext37: Satellite	20822	**21 350**		**21 350**	
Ridge: Substation	20843	**90 000**	**5 000**	**70 000**	**15 000**
Robertsham: Substation upgrade	20844	**30 000**		**15 000**	**15 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Glen Lea (CP_E075)	20919	**15 000**			**15 000**
Lenasia South	20939	**19 500**	**4 500**	**10 000**	**5 000**
Penny Street	20959	**25 250**	**2 500**	**12 750**	**10 000**
Pritchard 88/11 kV substation upgrade	21285	**47 500**	**12 500**	**35 000**	
Soweto Local	21306	**11 375**	**5 000**	**6 375**	
Trade Route - Eskom Intake	21309	**40 000**	**15 000**	**25 000**	
Roosevelt Switching Station	22049	**21 611**	**1 611**	**20 000**	
2756_02_Installation of new public lighting: Street lights (City Wide)	22839	**61 250**	**15 000**	**21 250**	**25 000**
2756_01_Installation of new public lighting: Group luminaire replacement	22840	**91 899**	**28 649**	**38 250**	**25 000**
Install fire suppression sytems in HV yard	23990	**42 500**	**15 000**	**7 500**	**20 000**
Dainfern Substation upgrade	23991	**66 825**	**19 700**	**42 125**	**5 000**
MV feederboard replacement	23993	**28 346**	**7 500**	**10 846**	**10 000**
Design and install fire walls and oil embankments	23997	**4 750**	**500**	**4 250**	
Mobile sub-station	30024	**56 800**	**28 000**	**28 800**	
Refurbish Vasco Switching station	30025	**17 125**	**15 000**	**2 125**	
Upgrade Eikenhof Substation	30026	**324 483**	**35 000**	**134 483**	**155 000**
Replacement of high risk and obsolete MV feeder boards - Primary substations	30051	**51 125**	**1 125**		**50 000**
Mondeor - Eikenhof HV OHL	30052	**28 900**		**28 900**	
Energy Efficient Programme	30054	**159 125**	**60 000**	**39 125**	**60 000**
HV Cable Replacement: Rosebank - Cydna	31232	**40 000**	**40 000**		
Roodepoort SDC MV Cable Replacement	31478	**35 000**	**35 000**		
Power Factor Correction	31480	**55 000**	**10 000**	**40 000**	**5 000**
Secondary Plant Emergency Work	31481	**30 000**	**10 000**	**10 000**	**10 000**
Central Substation Renewal	31490	**30 000**	**30 000**		
Inner City Tunnel Rehabilitation	31491	**40 000**	**40 000**		
Sub Total			**2 353 527**	**2 254 235**	**2 076 373**
Johannesburg Water: Water					
Midrand: President Park Tower Reservoir 80Ml	109	**43 000**	**3 000**	**5 000**	**35 000**
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197	**622 483**	**232 783**	**222 700**	**167 000**
Basic Water Service New Basic Water and Sewer Services	2198	**35 000**	**10 000**	**10 000**	**15 000**
Operational Capital: Planning and engineering studies	2225	**56 200**	**20 200**	**18 000**	**18 000**
2226_00_Operational Capital: Operations and Maintenance	2226	**643 343**	**337 343**	**101 000**	**205 000**
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231	**253 000**	**99 000**	**64 000**	**90 000**
Sandton/Alexandra: Planned replacement watermains	2245	**250 544**	**90 000**	**65 544**	**95 000**
Roodepoort/Diepsloot: Planned Replacement Watermains	2246	**40 000**	**20 000**	**20 000**	
Johannesburg Central:planned Replacement Watermains	2248	**40 000**	**30 000**	**10 000**	
Sandton/Alexandra: Linbro Park Water Upgrade	2314	**37 000**	**37 000**		
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	**26 000**	**1 000**	**5 000**	**20 000**
Sandton/ Alexandra: Yeoville Water Upgrade	2320	**2 000**			**2 000**
Bryanston Water Upgrade	2369	**2 000**			**2 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Olifantsvlei Works: Digester Heating and Mixing	2446	**70 122**	**3 000**	**42 122**	**25 000**
Midrand: Erand: Upgrade water infrastructure Renewal Water Mains SUMMERSET EXT13 A Regional	2454	**2 000**			**2 000**
Soweto: Planned Replacement of the Watermains	2481	**20 000**	**5 000**	**10 000**	**5 000**
Operational Capital: Provision for Emergency Work	2484	**63 000**	**5 000**	**10 000**	**48 000**
Midrand: Blue Hills Tower 18ML	2567	**12 000**	**2 000**	**10 000**	
Midrand: President park: President Park Reservoir Water Upgrade	2719	**5 000**			**5 000**
Sandton/ Alexandra: Parktown Water upgrade	3230	**2 000**			**2 000**
Midrand: Carlswald Reservoir New Reserviors CARLSWALD AH A Regional	3461	**131 185**	**81 160**	**50 025**	
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	**225 000**	**95 000**	**110 000**	**20 000**
Bushkoppies Works: Infrastructure renewal plan	3482	**190 000**	**80 000**	**50 000**	**60 000**
Driefontein Works: Infrastructure Renewal Plan	3497	**36 291**	**36 291**		
Orange Farm/ Deep South: Planned Replacement Watermains	3516	**70 000**	**10 000**	**30 000**	**30 000**
Midrand: Planned replacement: Watermains Renewal	3540	**15 000**	**5 000**	**10 000**	
Founders Hill Water upgrade	3553	**5 000**			**5 000**
Sandton/Alexandra: Sandton water upgrade	3557	**5 000**			**5 000**
Sandton/ Alexandra: Alexandra Water Upgrade	3566	**2 000**			**2 000**
Johannesburg Central: Turffontein Redevelopment Corridor Renewal Watermains	3872	**3 000**			**3 000**
Louis Botha BRT Corriodor Water Renewal	4018	**13 000**			**13 000**
Perth Empire Corridor (JW: Water) Renewal Corridors of Freedom Intervention	4019	**3 000**			**3 000**
Roodepoort/Diepsloot: Robertville Tower 225ML	4040	**75 500**	**13 000**	**52 500**	**10 000**
Midrand: Erand Tower 15ML	6494	**2 000**	**2 000**		
Midrand: Pretoriousrand Tower 12ML	6495	**25 000**		**10 000**	**15 000**
Midrand: Halfway house Reservoir 20ML	6496	**7 000**	**2 000**	**5 000**	
Sandton/ Alexandra: Kengsington Booster 42Ml	6498	**16 000**	**1 000**	**15 000**	
Soweto: Doornkop West Reservoir 85Ml	6504	**19 000**	**2 000**	**2 000**	**15 000**
Soweto: Dobsonville Reservoir 15Ml	6516	**12 000**	**1 000**	**1 000**	**10 000**
Midrand: Planned replacement sewermains	6517	**45 000**	**10 000**	**35 000**	
Midrand: Vorna Valley Water Upgrade	6535	**5 000**			**5 000**
Midrand: Kyalami Water Upgrade	6536	**5 000**			**5 000**
Midrand: Pretoriusrand Reservoir 10ML	6618	**30 000**		**10 000**	**20 000**
Lenasia Water upgrade	21761	**45 000**		**20 000**	**25 000**
Halfway House Water Upgrade	21770	**170 600**	**80 000**	**90 600**	
Parktown Water Upgrade	21831	**2 000**			**2 000**
Bryanston Water Upgrade (UR_67)	21930	**2 000**			**2 000**
Deep South / Orange Farm: Ennerdale Reservoir 50ML	22212	**30 000**		**10 000**	**20 000**
Deep South / Orange Farm:Diepsloot Tower 16ML	22217	**26 000**	**1 000**	**5 000**	**20 000**
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 Ml	22512	**46 000**	**1 000**	**5 000**	**40 000**
Sandton/Alexandra:Linksfield Reservoir 375Ml	22644	**6 000**	**1 000**	**5 000**	
DF: Infrastructure Renewal Plan 2	22645	**43 000**	**3 000**	**10 000**	**30 000**
Peri-urban 781mm diameter bulk main	23679	**7 000**	**2 000**	**5 000**	
Bryanston Tower 15 Ml	23681	**32 000**	**2 000**	**30 000**	
Kensington B Tower 05 Ml	23683	**31 000**	**1 000**	**5 000**	**25 000**
NW: Infrastructure Renewal Plan 2	23691	**65 000**	**10 000**	**30 000**	**25 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
NW: Installation of 4 new belt presses	23692	**2 000**			**2 000**
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759	**52 000**	**2 000**	**20 000**	**30 000**
President Park Tower Reservoir 225Ml	23760	**22 000**	**2 000**	**5 000**	**15 000**
Linbro Park Tower 15Ml	23761	**81 000**	**81 000**		
Alexander Water Bulk Main Renewal(G7)	23912	**3 000**			**3 000**
CosmoCity Resevoir 30 Ml	23932	**41 000**	**1 000**	**5 000**	**35 000**
Lion Park to Lanseria 600mm diameter bulk main	23933	**7 000**	**2 000**	**5 000**	
Crosby Bulk Pipeline	30020	**83 000**	**83 000**		
Turffontein Redevelopment Corriodor: Forest Hill Tower	31054	**20 000**	**15 000**	**5 000**	
Protea Glen Water Upgrades	31112	**5 000**			**5 000**
Honeydew Pumpstation	31121	**21 000**	**1 000**	**5 000**	**15 000**
Erand Reservoir 50 Ml	31364	**5 000**			**5 000**
Grand Central Reservoir 30Ml	31365	**5 000**			**5 000**
Rabie Ridge Reservoir 10 Ml	31366	**5 000**			**5 000**
Rabie Ridge Tower 1 Ml	31367	**2 000**			**2 000**
Heartland North High Level Reservoir 30 Ml	31370	**5 000**			**5 000**
Heartland Tower 245 Ml	31415	**2 000**			**2 000**
Illovo Reservoir 68 Ml	31416	**5 000**			**5 000**
Illovo Tower 1 Ml	31417	**1 500**			**1 500**
Linbro Park Reservoirs 30 Ml	31418	**5 000**			**5 000**
Linbro Park Reservoirs 15 Ml	31419	**2 000**			**2 000**
Lion Park Reservoir 30 Ml	31420	**5 000**			**5 000**
Main Reef Tower 32 Ml	31421	**2 000**			**2 000**
Florida reservoir 15 Ml	31425	**3 000**			**3 000**
President Park Tower Water Upgrade	31432	**500**			**500**
Rabie Ridge Tower Water Upgrade	31434	**250**			**250**
Florida North Reservoir water upgrade	31439	**2 500**			**2 500**
Florida North Tower Water Upgrade	31440	**2 500**			**2 500**
Olivedale Bulk Pipe Line	31441	**2 500**			**2 500**
Crown North Reservoir 315 Ml	31442	**5 000**			**5 000**
Crown North Tower 21 Ml	31443	**2 000**			**2 000**
Jabulani Tower 15 Ml	31444	**2 000**			**2 000**
Jabulani Reservoir 35 Ml	31445	**5 000**			**5 000**
Meadowlands Tower No 2 23 Ml	31446	**2 000**			**2 000**
Dobsonville Water Upgrades	31447	**5 000**			**5 000**
Bram Ficherville Water Upgrades	31464	**5 000**			**5 000**
Sub Total			**1 521 777**	**1 234 492**	**1 332 750**
Johannesburg Water: Sewer					
NW: Dewatering Building Belt Press Replacement and Associated Ancillaries # 10	2308	**208 896**	**30 000**	**92 000**	**86 896**
Olifantsvlei Works: Belt Presses # 1	2447	**11 000**	**1 000**	**10 000**	
Northern works: Unit 5 mod 2	2519	**225 121**	**60 255**	**138 737**	**26 129**
WWTW: Automation Of WWTW Plant	2520	**13 000**	**1 000**	**2 000**	**10 000**
LA: Module 1	3232	**75 000**	**10 000**	**15 000**	**50 000**
Olifantsvlei: Refurbish Unit 2	3236	**47 000**	**2 000**	**10 000**	**35 000**
Goudkoppies Works: Infrastructure Renewal Plan	3484	**182 645**	**10 000**	**65 000**	**107 645**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Northern Works: Infrastructure renewal	3490	**80 000**	**5 000**	**10 000**	**65 000**
WWTW: Security Upgrade (CCTV and Fence)	3503	**16 000**	**1 000**	**5 000**	**10 000**
Orange Farm/ Deep south: Planned Replacement Sewermains	3520	**93 000**	**43 000**	**20 000**	**30 000**
Midrand: Noordwyk Sewer Upgrade	3548	**5 000**			**5 000**
Sandton/ Alexandra: Planned Replacement Sewermains	3558	**55 000**	**15 000**	**10 000**	**30 000**
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	**70 000**	**30 000**	**40 000**	
Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade	3601	**25 000**	**2 000**	**23 000**	
Johannnesburg Central: Planned Replacement Sewermains	3614	**105 000**	**30 000**	**25 000**	**50 000**
Soweto: Planned Replacement Sewermains	3627	**10 000**	**10 000**		
Soweto: Protea Glen Sewer Upgrade	3631	**5 000**			**5 000**
Soweto: Diepkloof Sewer Upgrade	3640	**5 000**			**5 000**
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	**243 263**	**85 000**	**133 263**	**25 000**
Northern Works: Desludge and line Dam 02	3963	**20 000**			**20 000**
WWTW Upgrade and refurbish	3966	**15 000**		**5 000**	**10 000**
Sandton/ Alexandra: Louis Botha Corridor (JW: Sewer) Renewal Corridors of Freedom Intervention	4023	**10 000**			**10 000**
Perth Empire BRT Corridor Sewer Renewal	5277	**3 000**			**3 000**
Bushkoppie: New PSTs number 2	6501	**2 000**	**2 000**		
Bushkoppies Works: Upgrade main Blowers and Pipework	6503	**109 060**	**3 000**	**10 000**	**96 060**
Northern Works: Digesters New(incl Pre-Conditioning)	6544	**30 500**	**500**	**10 000**	**20 000**
Northern Works: Unit 4: Replacement of Electromechanical	6545	**131 231**	**20 000**	**50 000**	**61 231**
Ennerdale Works: Replace module mixers and motors	6547	**2 000**	**2 000**		
Ivory Park North Sewer Upgrade	21896	**5 000**			**5 000**
OV: Infrastructure Renewal Plan	21993	**145 385**	**40 000**	**55 385**	**50 000**
Northern Works: Unit 3: New PSTs # 2	22071	**5 000**			**5 000**
Soweto: Anthea Nancefield Sewer (Klipspruit River) Phase 1	22511	**10 000**	**10 000**		
GK: Infrastructure Renewal Plan 2	22646	**3 000**			**3 000**
EN: Upgrading of Southern Treatment Capacity	22722	**84 593**	**14 593**	**20 000**	**50 000**
OV: Infrastructure Renewal Plan 2	23411	**31 000**	**1 000**	**5 000**	**25 000**
Bushkoppies works:Cleaning and lining of emergency Dam	23763	**56 000**	**1 000**	**5 000**	**50 000**
BK: Expansion of Bushkoppie WWTW	23765	**1 000**	**1 000**		
OV: Inlet Screw Pumps Replacement	23931	**83 000**	**3 000**	**10 000**	**70 000**
Cosmo City Sewer Upgrade	31058	**7 000**	**2 000**	**5 000**	
Lombardy Sewer Upgrades	31435	**1 000**			**1 000**
Glenhazel Sewer Upgrades	31436	**1 000**			**1 000**
Corlett Garden Sewer Collector Upgrade	31437	**2 500**			**2 500**
Houghton Estate Sewer Upgrades	31438	**2 000**			**2 000**
Eldorado Park Sewer Upgrades	31466	**5 000**			**5 000**
Bram Ficherville Sewer Upgrades	31468	**5 000**			**5 000**
OV: Chemical Dosing Station at Final Effluent	31471	**5 000**			**5 000**
NW: Unit 5 Mod 3	31472	**5 000**			**5 000**
DF: Upgrading of Driefontein WWTW	31473	**2 000**			**2 000**
EN: Dam cleaning and lining	31474	**33 000**	**3 000**	**10 000**	**20 000**
Lehae Sewer Upgrades	31475	**5 000**			**5 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Turffontein Redevelopment Corriodor Sewer Renewal	31476	**3 000**			**3 000**
Thulani Sewer Upgrades	31488	**5 000**			**5 000**
Sub Total			**438 348**	**784 385**	**1 080 461**
Pikitup					
Waste Receptacles	2188	**11 000**	**10 000**		**1 000**
Marie Louise LAndfill site-improved compliance and alterations	2192	**81 881**	**32 500**	**20 381**	**29 000**
ICT Hardware and Software	2194	**21 000**	**8 000**	**9 000**	**4 000**
Facilities renewals upgrades including branding and signage	2667	**32 367**	**24 995**	**7 372**	
Separation at Source facilities including associated plant/equipment	2740	**49 500**	**9 500**	**40 000**	
Robinson Deep landfill site improved compliancealterations and cell development	2742	**211 548**	**82 388**	**58 577**	**70 583**
Goudkoppies Landfill site- improved compliance and alterations	2773	**7 500**	**5 000**		**2 500**
Kya Sands landfill site-improved compliance and alterations	2783	**500**			**500**
Linbro Park landfill site-improved compliance and alterations	3257	**36 575**	**13 363**	**21 212**	**2 000**
New plant and equipment	3832	**15 000**		**7 500**	**7 500**
Office equipment	6413	**3 000**		**1 500**	**1 500**
Marie Louise Integrated Waste Management Facility	21658	**73 410**		**23 455**	**49 955**
Linbro Park IWMF	21664	**54 147**		**7 074**	**47 074**
Construction of Panorama IWMF	21665	**31 500**		**4 000**	**27 500**
Ennerdale Landfill site-improved compliance alterations and cell development	22424	**68 500**	**36 000**	**30 000**	**2 500**
Upgrading and Engineering Services at Selby Depot	23296	**40 363**	**11 363**	**14 500**	**14 500**
Construction upgrading and engineering services of Roodepoort Depot	23297	**12 060**	**5 000**	**3 530**	**3 530**
Construction Upgrading and Engineering services at Zondi Depot	23298	**30 489**	**5 000**	**7 745**	**17 745**
Construction Upgrading and Engineering services at Orange Farm Depot	23300	**14 500**	**5 000**	**6 500**	**3 000**
New Fleet	23923	**90 377**	**10 000**	**40 188**	**40 188**
Upgrading and engineering services at Midrand Depot	24039	**12 717**	**12 717**		
Acquisition of land in Rand Leases (Marie Louise)	31071	**6 816**		**3 816**	**3 000**
Norwood depot renovationadditions and alterations	31073	**60 789**	**7 667**	**28 455**	**24 667**
Florida Integrated Waste Management FAcility	31074	**38 782**	**12 356**	**13 213**	**13 213**
Bally clare garden site expansion and upgrading	31075	**28 473**	**9 389**	**9 542**	**9 542**
Woodmead garden site upgrading	31077	**26 545**	**18 550**		**7 995**
Meredale garden site upgrading	31078	**7 372**	**5 000**		**2 372**
Sandpark Integrated Waste Management Facility	31079	**46 575**	**5 000**	**20 788**	**20 788**
Kya Sands Integrated Waste Management Facility	31088	**65 224**	**3 843**		**61 381**
Alexandra Integrated waste management facility	31089	**46 332**	**12 369**	**11 574**	**22 390**
Sub Total			**345 000**	**389 920**	**489 920**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Johannesburg Roads Agency					
MISCL - Emergency Critical and Urgent Depot Stormwater Improvements Existing Stormwater Management Projects JOHANNESBURG City Wide	2389	**73 819**	**35 000**	**18 100**	**20 720**
CATCH 210 - Klein Jukskei Catchment: (CBP) Stormwater Control: Willows Development - Windsor New Stormwater Catchments JUKSKEI PARK B Ward 115	2398	**399**			**399**
23775_03_MISCL - Tarring of Gravel Roads: Diepsloot New Roads: Construction and Upgrades DIEPSLOOT WEST EXT3 A Ward 113	2410	**38 250**	**10 000**	**15 000**	**13 250**
REHAB - Road Rehabilitation and Reconstruction Programme Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide	2412	**91 500**	**10 000**	**15 000**	**66 500**
CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System Ferndale New Stormwater Catchments FERNDALE B Ward 104	2415	**36 251**	**20 000**	**10 000**	**6 251**
MISCL - Investigate and Design Future Schemes New Operational Capex JOHANNESBURG F City Wide	2416	**16 650**	**5 000**	**5 000**	**6 650**
MISCL - Integrated Roads and Stormwater Masterplanning New Stormwater Management Projects JOHANNESBURG F City Wide	2422	**13 050**	**2 200**	**4 200**	**6 650**
BRID 11 - Bridge Rehabilitation Renewal Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide The bridges include Modderfontein Road Dorelan Bridge Drive Bradley View The Avenue (Hilson) The Gardens 12th Avenue Bryanston	2427	**88 608**	**22 108**	**30 000**	**36 500**
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2472	**16 000**	**8 000**	**8 000**	
CATCH 10 - Emergency Stormwater Improvement (Multi year) New Stormwater Catchments PROTEA GLEN D Ward 13	2577	**33 275**	**10 000**	**10 000**	**13 275**
BRID 05 - Naledi/Protea Bridge New Bridges (Pedestrian and Vehicles) NALEDI	2579	**15 000**	**5 000**	**10 000**	
Operational Capital: CS - Operational Capex Renewal Operational Capex JOHANNESBURG F City Wide	2581	**23 990**	**10 000**	**10 000**	**3 990**
MOB - Installation of New Warranted Traffic Signals	2767	**27 675**	**2 200**	**2 200**	**23 275**
RNP022_Richards Drive Upgrading Renewal Roads: Construction and Upgrades HALFWAY HOUSE EXT95 Ward 110	2853	**6 383**	**2 000**	**2 820**	**1 563**
CS - Capital Equipment New Plant and Equipment JOHANNESBURG F City Wide	2873	**22 000**	**7 000**	**15 000**	
RNP005_Spencer Road New Link New Roads: Construction and Upgrades FLEURHOF C Regional Ward 70	2882	**11 925**	**3 000**	**6 000**	**2 925**
MOB - SARTSM: Upgrade Traffic Signals intersections City Wide	2961	**26 650**	**10 000**	**10 000**	**6 650**
MOB - Alternative Energy: Alternative Power Sources (LED) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2963	**7 325**	**2 000**	**2 000**	**3 325**
MOB - Geometric Improvements Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2970	**34 975**	**10 000**	**15 000**	**9 975**
MOB - Remote Monitoring: Urban Traffic Control (UTC) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2978	**13 325**	**5 000**	**5 000**	**3 325**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
MOB - Alternative Energy: Alternative Power Sources (UPS) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2992	**23 126**	**10 000**	**10 000**	**3 126**
MOB - Traffic Signal Adaptive Control (TSAC) New Mobility: Intelligent Transportation & System & Network Johannesburg City Wide	3001	**26 650**	**10 000**	**10 000**	**6 650**
CATCH 240 - Jukskei Catchment - Vorna Valley Stream New Stormwater Catchments VORNA VALLEY EXT13 A Ward 132	3024	**21 197**	**10 000**	**10 000**	**1 197**
MISCL - Dam Safety Rehabilitation Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3033	**5 595**	**1 800**	**1 800**	**1 995**
MOB - Upgrading of Traffic Signal Controllers CS Operational Capex Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3038	**45 062**	**21 072**	**20 000**	**3 990**
RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide	3171	**293 000**	**85 000**	**90 000**	**118 000**
BRID 11 - Bridges: Visual Condition Assessment and Detailed Bridge Design for Bridge Rehabilitation Projects (Bridge Management System) New Bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3268	**22 980**	**5 000**	**10 000**	**7 980**
BRID 20 - Bridges: Replacement of bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3269	**96 500**	**20 000**	**40 000**	**36 500**
MOB - Recabling of Traffic Signals Intelligent Transportation System & Networks JOHANNESBURG F City Wide	3305	**63 250**	**20 000**	**10 000**	**33 250**
Operational Capital: CS - Depot Upgrading and Standarization Renewal Operational Capex JOHANNESBURG F City Wide	3319	**53 300**	**20 000**	**20 000**	**13 300**
CONV - Conversion of Open Drains to underground storm water system/Covered Drains in Orange Farm Renewal Stormwater Management Projects ORANGE FARM G Ward 3	3788	**33 250**	**20 000**	**10 000**	**3 250**
23776_05_CONV - Conversion of Open Drains to underground storm water system in Bram Fischerville Renewal Stormwater Management Projects BRAM FISCHERVILLE C Ward 49	3789	**49 950**	**15 000**	**15 000**	**19 950**
RAMS - GIS Improvement	3801	**3 325**			**3 325**
RESUR - Resurfacing of M1 Motorway Renewal Roads: Rehabilitation MELROSE E City Wide Ward 67	3816	**33 250**			**33 250**
RESUR - Resurfacing of M2 Motorway Renewal Roads: Rehabilitation JOHANNESBURG F City Wide Ward 124	3817	**26 600**			**26 600**
RESUR - Resurfacing of Soweto Highway Renewal Roads: Rehabilitation ORLANDO D City Wide Ward 29	3818	**3 126**			**3 126**
22776_03_MISCL - Tarring of Gravel Roads: Tshepisong New Roads: Construction and Upgrades TSHEPISONG C Ward 128	3819	**41 250**	**15 000**	**20 000**	**6 250**
REHAB - Rehabilitation of Open Channels City Wide Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3984	**46 625**	**15 000**	**15 000**	**16 625**
23775_03_MISCL - Tarring of Gravel Roads: Mayibuye New Roads: Construction and Upgrades COMMERCIA A Ward 110	4209	**31 250**	**15 000**	**10 000**	**6 250**
Rehabilitation of aged and incapacitated stormwater infrastructure in the City	22039	**19 975**	**5 000**	**5 000**	**9 975**
CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra Ward 105	23269	**11 995**		**10 000**	**1 995**
CATCH - River rehabilitation and erosion protection measures in Johannesburg City Wide	23529	**21 300**	**3 000**	**5 000**	**13 300**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
23775_Tarring of gravel roads: Wards 77 133 and 80	24020	**33 300**	**10 000**	**20 000**	**3 300**
23775_Stormwater Conversion: Wards 78 79 and 133	24021	**36 975**	**12 000**	**15 000**	**9 975**
23775_Upgrade roads Klipfonteinview Ward 32	24022	**17 628**	**2 000**	**10 000**	**5 628**
MOB - Traffic Management Centre Renewal Mobility: Intelligent Transportation System & Networks	30023	**9 495**	**2 500**	**5 000**	**1 995**
MOB - CCTV Cameras New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide (Diphetogo)	31051	**18 325**	**7 500**	**7 500**	**3 325**
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	31052	**6 925**	**1 800**	**1 800**	**3 325**
Reconstruction of Lillian Ngoyi F Ward 60 123 and 124	31064	**42 775**	**20 000**	**12 800**	**9 975**
REHAB - Rehabilitation of Sinkholes associated with illegal mining activities - Infrastructure protection Johannesburg City Wide	31096	**97 510**	**5 000**	**30 000**	**62 510**
MISC - Land Acquisition for Roads and Stormwater Infrastructure Servitude - Johannesburg City Wide	31097	**8 766**	**2 820**	**2 820**	**3 126**
RAMS - Visual Condition Assessments and Design of Integrated Road Traffic Signs	31099	**16 995**	**5 000**	**10 000**	**1 995**
RAMS - Visual Condition Assessments and Design of Stormwater - Johannesburg City Wide	31100	**2 277**		**1 080**	**1 197**
CATCH - Implementation of CBP Stormwater Masterplanning: Soweto New Stormwater Management Projects ORLANDO WEST D Regional	31101	**15 651**		**9 400**	**6 251**
Disaster Projects Implementation - Disaster Projects Implementation: - Helderkruin Bridge - Elias Motsoaledi Bridge - Moroka Nancefield Road Bridge 1 - Moroka Nancefield Road Bridge 2 -Phakwe Bridge - Lenasia Bridge	31129	**19 158**		**5 908**	**13 250**
Boundary Road (Eldorado) upgrades	31145	**35 300**	**2 000**	**20 000**	**13 300**
MOB- Traffic Signal Infrastructure replacement City Wide	31261	**30 000**	**10 000**	**20 000**	
London road - ward 105 and 49	31361	**20 000**	**10 000**	**10 000**	
Upgrading and Rehabilitation of De Villiers Street in Johannesburg Central Business District.	31489	**5 000**	**5 000**		
Lenasia Road Project	31492	**30 000**	**5 000**	**10 000**	**15 000**
Sub Total			**570 000**	**696 428**	**749 256**
Metrobus					
Furniture and Office Equipment	2201	**1 500**			**1 500**
Plant and Machinery	2286	**5 000**		**2 500**	**2 500**
Engine and Gear box refurbishment	2553	**9 082**	**2 082**	**3 500**	**3 500**
IT Equipment New Computers and Hardware Computer Hardware	2662	**6 000**	**1 000**	**2 500**	**2 500**
Building - Building Alterations/Upgrade	2663	**15 000**	**2 000**	**9 000**	**4 000**
Bus Refurbishment	22111	**34 140**	**7 140**	**13 500**	**13 500**
Cashless Ticketing System Bus CCTV on board machine	22114	**14 303**	**6 303**	**4 000**	**4 000**
Euro5 Engine conversion	31211	**15 000**		**7 500**	**7 500**
Purchasing of New Electric buses Buses and Infrastructure	31214	**129 159**	**41 159**	**44 000**	**44 000**
Purchasing of New tow Trucks	31215	**18 000**	**6 000**	**6 000**	**6 000**
Bus Electric charging station	31219	**14 000**	**2 000**	**6 000**	**6 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
Sub Total			**67 684**	**98 500**	**95 000**
Johannesburg City Parks and Zoo					
Olifantsvlei Cemetery Renewal Cemetery NATURENA EXT15 D Ward	2575	**18 500**	**4 500**	**7 000**	**7 000**
City Parks House - New Furniture F City Wide	2582	**600**			**600**
Park development Lehae 1	2592	**1 520**	**1 520**		
City Parks House - IT Equipment (Digitalisation of cemeteries)	2722	**20 800**	**5 000**	**7 900**	**7 900**
Plant and equipment New Plant and Equipment JOHANNESBURG F Ward	2724	**6 000**		**3 000**	**3 000**
Road Islands and Town Entrances Greening & Beautification New Park JOHANNESBURG F City Wide	2897	**4 500**		**1 500**	**3 000**
COJ Park upgrades- Various Regions and wards	3108	**3 000**		**1 500**	**1 500**
Kliprivier Nature Reserve Upgrade Renewal KLIPRIVIERSBERG F Regional	3219	**6 000**		**3 000**	**3 000**
Zoo Infrastructure Renewal Building Alterations SAXONWOLD F Ward	3884	**13 000**	**3 000**	**5 000**	**5 000**
Innercity Parks Intervention Development and Upgrading JOHANNESBURG F Regional	3942	**3 000**	**1 000**	**1 000**	**1 000**
Kloofendal Nature Reserve Infrastructure upgarde	20938	**4 000**		**2 000**	**2 000**
Cemetery Upgrades- Phase 1	22371	**17 916**	**2 516**	**7 700**	**7 700**
New Park development Lufhereng	22879	**3 000**		**1 000**	**2 000**
Alexandra Parks	23741	**9 500**	**1 500**	**4 000**	**4 000**
Development of a new park in Eldorado Park (The Veld)	31148	**2 400**		**1 200**	**1 200**
Alveda Parks	31173	**4 000**		**2 000**	**2 000**
Protea Parks	31250	**4 650**		**1 650**	**3 000**
Sub Total			**19 036**	**49 450**	**53 900**
Johannesburg Development Agency					
Randburg CBD regeneration Renewal Precinct Redevelopment FERNDALE B Regional	2224	**8 000**		**6 000**	**2 000**
Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward	2503	**2 400**		**1 200**	**1 200**
CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA) Stormwater Masterplan and New COnstriction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4015	**14 000**		**2 000**	**12 000**
Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT1 B City Wide	4090	**8 000**		**6 000**	**2 000**
Revitalisation of Pageview and Vrededorp	6380	**1 200**		**600**	**600**
Melville Activity Street_Neighbourhood Development_ CoF_Upgrade	22116	**9 040**		**1 520**	**7 520**
Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C	22119	**7 000**		**5 000**	**2 000**
Watt Street Precinct Wynberg	22255	**8 400**		**4 200**	**4 200**
Inner City Eastern Gateway_TOD and Movement Corridors	22281	**17 416**	**3 656**	**6 880**	**6 880**
Klipfontein View Wellness centre	22811	**35 524**	**4 644**	**17 940**	**12 940**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
23705_Orange Farm Urban Renewal Programme	24030	**84 000**	**42 000**	**26 000**	**16 000**
Management Fees	31493	**8 640**	**3 160**	**2 740**	**2 740**
Sub Total			**69 460**	**94 080**	**80 080**
Johannesburg Property Company					
City wide revamping of the Informal Trading Stalls and Linear Markets	2284	**40 077**	**2 077**	**2 000**	**36 000**
Office Space Optimisation Program New Precinct Redevelopment JOHANNESBURG F City Wide	4184	**504**	**504**		
Inner City Rejuvenation Programme/Project	22740	**20 000**		**10 000**	**10 000**
23776_Walter Sisulu Square Upgrade	24027	**30 000**	**10 000**	**10 000**	**10 000**
Acquisition/upgrade of tools and Equipment for technical teams	31127	**5 000**		**2 500**	**2 500**
Acquisition of privately owned farms within the southern farms precinct for housing development purposes	31128	**2 000**			**2 000**
Sub Total			**12 581**	**24 500**	**60 500**
Metro Tech Company					
Network Expansion	23758	**6 000**	**2 000**	**2 000**	**2 000**
ICT and Digitisation	31236	**7 200**	**2 400**	**2 400**	**2 400**
SFP and other connectors/appliances	31238	**750**		**375**	**375**
OEM Planning Services (solution planning and design)	31239	**3 000**		**1 500**	**1 500**
Sub Total			**4 400**	**6 275**	**6 275**
Joburg Market					
Upgrades to the Main Building (Mandela Market Cold Rooms Offices & Food Courtyard)	2598	**40 829**	**10 229**	**18 600**	**12 000**
Installation of Sprinkler System(Fire suppression system OHSA)	3331	**12 000**	**12 000**		
Upgrading of Banana Ripening and Cold rooms	22489	**10 000**		**10 000**	
Sub Total			**22 229**	**28 600**	**12 000**
JOSHCO					
Lufhereng Social Housing Project Region D	2323	**24 840**	**9 000**	**7 920**	**7 920**
Lombardy East Social Housing Project Region E	2352	**10 000**		**5 000**	**5 000**
Randburg Selkirk Social Housing Project Region B	2353	**50 000**		**25 000**	**25 000**
Nancefield Social Housing Project Region D	2359	**20 000**	**20 000**		
Inner City Buildings Acquisitions	2419	**9 400**		**4 700**	**4 700**
Marlboro Social Housing Project Region E	3535	**10 000**		**5 000**	**5 000**
EXISTING STOCK REDEVELOPMENT UPGRADE AND MAJOR MAINTENANCE Renewal Building Alterations JOHANNESBURG F City Wide	3796	**12 000**	**2 000**	**5 000**	**5 000**
Devland Golden Highway Social Housing Project Region D	3885	**10 000**	**10 000**		
Casamia Inner City Building Upgrade Region F	4046	**10 000**		**5 000**	**5 000**
Smit Street Inner City Building Conversion Region F	22282	**6 000**		**1 000**	**5 000**
Booysens Street Inner City Conversion	22468	**33 000**	**23 000**	**5 000**	**5 000**

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 202/29 R 000
38 Rissik Street (NBS) Inner City Building Conversion	22470	19 980		6 990	12 990
Malvern Building Conversion	22550	7 000		3 500	3 500
Tum-Key 1: Region A	23366	34 000	18 000	10 500	5 500
Tum-Key 1: Region B	23367	10 000		5 000	5 000
Park Chambers	30041	13 000	3 000	5 000	5 000
Kelvin	30042	5 600		2 800	2 800
Frank Brown/ Milpark Social Housing Development	30043	10 000		5 000	5 000
Tum-Key : Region F (Denver Social Housing)	30044	8 000		1 500	6 500
Sub Total			**85 000**	**103 910**	**113 910**
Joburg City Theatres					
Promusica Theatre - Upgrading of technical equipment (sound and lighting) Renewal Theatre redevelopment FLORIDA PARK EXT9 C Regional	2281	1 777	461	658	658
Joburg Theatre - Building Renovations and upgrades New Building Alterations JOHANNESBURG F Ward	2806	10 022	2 007	4 007	4 007
Joburg Theatre - Upgrade of stage machinery Renewal Plant and Equipment JOHANNESBURG F Ward	3109	26 677	8 892	8 892	8 892
Soweto Theatre - Upgrading of Technical Equipment Renewal Building Alterations JABULANI D City Wide	3710	3 284	824	1 230	1 230
Soweto Theatre - Building Renovations and upgrades JABULANI D	3840	4 368	1 096	1 636	1 636
Promusica Theatre - Building renovations and upgrades Renewal Building Alterations FLORIDA PARK EXT9 C Regional	3841	1 442	362	540	540
Promusica Theatre - Information Technology New Computer Hardware & Software FLORIDA PARK EXT9 C City Wide	3842	3 308	830	1 239	1 239
Joburg Theatre - Technical Equipment New Capex JOHANNESBURG F Regional	4049	3 308	830	1 239	1 239
Sub Total			**15 303**	**19 441**	**19 441**
Joburg Tourism Company					
Tourism ICT	23996	900	200	200	500
Movable Assets	24006	353	200	153	
Establishment of MICE Bidding Centre	24007	420	20	400	
Tourism Website MobiApp and WIFI Connection	24008	2 600	1 200	850	550
Visitor Information Centers	24009	253		253	
Office Space and Meeting Facilities Repurposing and Partitioning	31213	1 400		297	1 103
Destination Brand Activation Stand	31220	1 500	500	500	500
Sub Total			**2 120**	**2 653**	**2 653**
Grand Total			**8 775 992**	**8 084 852**	**8 387 282**