

CITY OF JOHANNESBURG

**DRAFT MEDIUM-TERM BUDGET
2026/27 TO 2028/29**

MARCH 2026

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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 information and consultation.

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 R88.2 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	90 357 777	6.5%	95 515 450	99 816 300
Internal revenue	12 940 245	13 641 373	14 158 040	3.8%	14 766 533	15 283 101
	97 760 546	98 489 645	104 515 817	6.1%	110 281 983	115 099 401
Expenditure	80 669 613	81 651 602	88 244 845	8.1%	92 937 261	96 724 871
Internal expenditure	12 940 245	13 641 373	14 158 040	3.8%	14 766 533	15 283 101
	93 609 858	95 292 975	102 402 885	7.5%	107 703 794	112 007 971
Surplus (Deficit)	4 150 688	3 196 671	2 112 932		2 578 189	3 091 429
Taxation	44 883	44 883	23 995		27 542	27 444
Surplus (Deficit) for the year	4 105 805	3 151 788	2 088 937		2 550 647	3 063 985
Capital grants and contributions	4 100 420	4 550 032	5 001 751		4 456 004	4 667 542
Surplus (Deficit) for the year including capital grants and contributions	8 206 225	7 701 820	7 090 688		7 006 651	7 731 527

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			
	Original Budget	Adjusted Budget	Budget Year 2026/27	% Incr.	Budget Year +1 2027/28	Budget Year +2 2028/29
	R 000	R 000	R 000		R 000	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	9 602 345	6.6%	9 947 094	10 127 504
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	90 357 777	6.5%	95 515 450	99 816 300

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% and operational revenue 12.6%.

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 R3.3 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%.
- 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 12.8%. 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%.

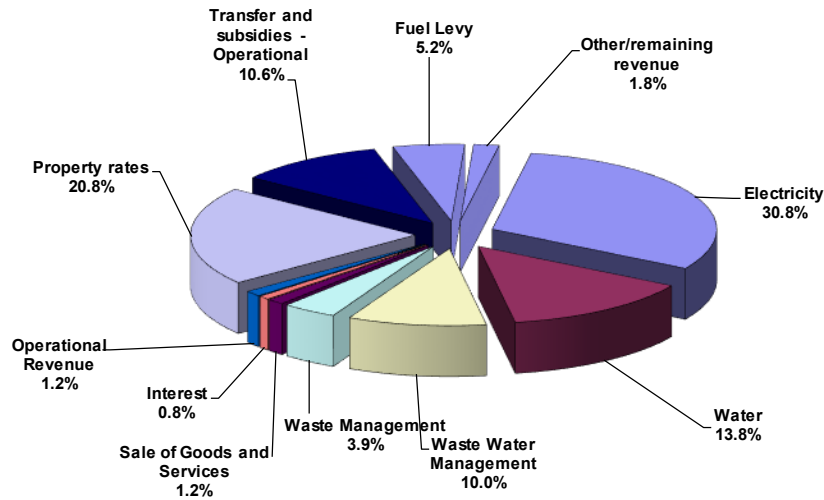
Non-exchange revenue

- 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 R590.9 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		-100.0%		
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		-100.0%		
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	15 400
Libraries Plan Grant	9 400	9 400	10 900	16.0%	11 400	11 400
Municipal Disaster Response Grant OPEX						
Primary Health	183 169	183 169	191 595	4.6%	191 595	191 595
HIV AIDS	34 146	33 630	35 178	4.6%	36 749	36 749
Environmental Grant						
UN Environment Programme Opex	17 917	17 917		-100.0%		
Other	533	533	551		568	586
Total Transfer and subsidies - Operational	8 980 278	9 011 475	9 602 345	6.6%	9 947 094	10 127 504

- 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

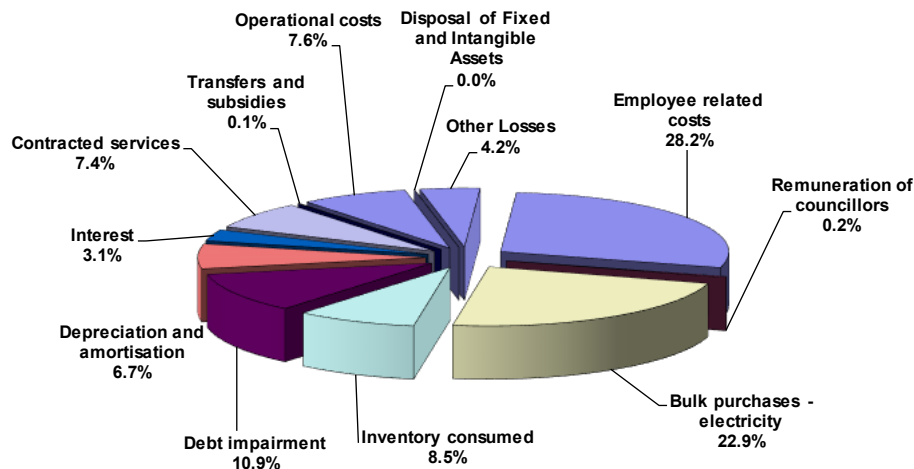
The expenditure budget in the current financial year amounts to R81.7 billion. 2026/27 presents a budget of R88.2 billion, an increase of 8.1% from the 2025/26 adjusted budget.

Description	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2026/27	% Incr.	Budget Year +1 2027/28	Budget Year +2 2028/29
	R 000	R 000	R 000		R 000	R 000
EXPENDITURE						
Employee related costs	21 654 002	23 008 891	24 920 365	8.3%	26 029 321	27 187 625
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	7 537 377	3.9%	7 992 224	8 490 498
Debt impairment	8 076 200	9 132 196	9 591 337	5.0%	9 937 209	9 949 495
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	6 539 380	4.0%	6 636 592	6 848 639
Transfers and subsidies	113 739	75 664	53 583	-29.2%	48 886	50 450
Operational costs	6 829 056	6 536 603	6 709 619	2.6%	6 828 975	7 047 727
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	88 244 845	8.1%	92 937 261	96 724 871

The increase of 8.1% in expenditure is a result of the increase in employee related cost 8.3% (the PFA allocation in the previous year was for four months and the full twelve months has been allocated in the 2026/27 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 5%, depreciation 6.7%, interest 4.3%, contracted services 4%, transfer and subsidies paid decreased by 29.2% (mainly due to the reduction of the Public Employment Program), operational costs increased by 2.6%, 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 4.1% 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	1 113 645	1 153 988	1 202 625
Electrical Infrastructure	314 515	324 579	334 963
Water Supply Infrastructure	159 555	165 510	171 683
Sanitation Infrastructure	151 983	157 175	162 545
Solid Waste Infrastructure	11 852	12 230	12 618
Information and Communication Infrastructure	63 239	65 260	67 350
Infrastructure	1 823 603	1 887 837	1 961 170
Community Facilities	162 014	158 623	163 702
Sport and Recreation Facilities	3 511	3 623	3 739
Community Assets	165 525	162 246	167 441
Heritage Assets			
Operational Buildings	1 082 917	1 112 520	1 147 849
Housing	53 584	53 316	55 024
Other Assets	1 136 501	1 165 836	1 202 873
Biological or Cultivated Assets			
Licences and Rights	40 037	41 317	42 639
Intangible Assets	40 037	41 317	42 639
Computer Equipment	289 133	294 467	303 893
Furniture and Office Equipment	10 292	10 567	10 905
Machinery and Equipment	357 580	370 064	383 645
Transport Assets	25 469	26 284	27 125
Total Repairs and Maintenance	3 888 318	3 997 514	4 139 832

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	17 907	17 853	24 175	30 817
Total non current assets	99 147	100 635	103 817	106 044	108 390
Total current liabilities	16 864	21 082	17 418	18 222	18 964
Total non current liabilities	29 919	30 558	30 259	30 998	31 512
Community wealth/equity	70 518	66 902	73 992	80 999	88 731

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	6 113	7 258	13 121	14 046
Net cash from (used) investing	(8 392)	(7 895)	(8 657)	(7 883)	(8 134)
Net cash from (used) financing	316	(450)	1 284	1 052	692
Cash/cash equivalents at the year begin:	2 731	3 966	1 734	1 619	7 910
Cash/cash equivalents at the year end	4 228	1 734	1 619	7 910	14 513

The cash of the City is projected to be approximately R1.6 billion at the end of the 2026/27 financial year and increase to R14.5 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							
	Pre-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	1.3:1	1.6:1
Solvency ratio	2:1	2.5:1	2.3:1	Above 2:1	2.6:1	2.6:1	2.8:1
Debt to Revenue ratio	-251%	31%	30%	Below 45%	30%	29%	29%
Remuneration as % of Total Operating Expenditure ratio	26.4%	27.1%	28.4%	25% - 40%	28.5%	28.2%	28.3%
Repairs and Maintenance as a % of PPE ratio		7.0%	8.1%	8%	4.2%	4.2%	4.3%
Capital cost (interest and redemption) as a % of total operating expenditure	1310%	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	9.3	30 - 90 days	8.0	37.0	65.0

1.2 CAPITAL EXPENDITURE

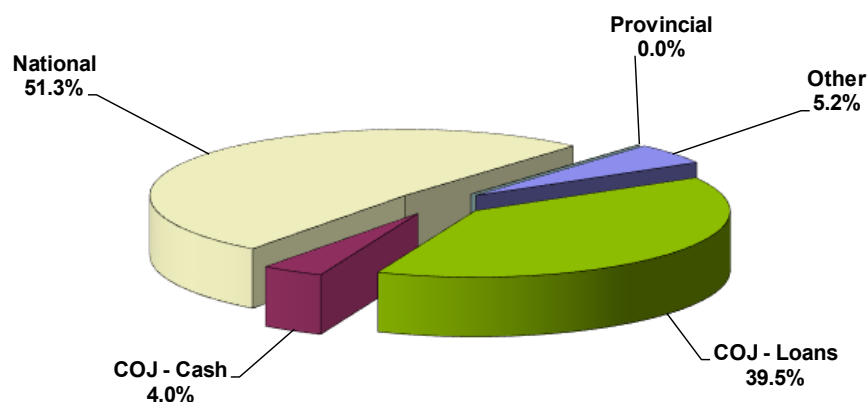
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

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	350 000	350 000	500 000
National	3 636 672	4 086 083	4 543 525	3 977 158	4 121 042
Provincial	10 700	10 700			
Other	903 048	903 048	458 226	478 846	546 500
Total	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542

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 R8.9 billion.

Funding Sources for 2026/27



- R3.5 billion of capital will be funded from loans;
- R350 million will be funded by internal generated cash;
- R2.2 billion will be funded from grants received from National (PTIS - R99.1 million, INEP R8 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); 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		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands					
<u>Financial Performance</u>					
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	9 602 345	9 947 094	10 127 504
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	90 357 777	95 515 450	99 816 300
Employee costs	21 654 002	23 008 891	24 920 365	26 029 321	27 187 625
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	27 788 120	30 265 789	31 886 457
Transfers and subsidies	113 739	75 664	53 583	48 886	50 450
Other expenditure	25 611 508	25 335 126	26 593 083	27 403 039	28 109 972
Total Expenditure	80 669 613	81 651 602	88 244 845	92 937 261	96 724 871
Surplus/(Deficit)	4 150 688	3 196 671	2 112 932	2 578 189	3 091 429
Transfers and subsidies - capital (monetary allocations)	4 100 420	4 550 032	5 001 751	4 456 004	4 667 542
Surplus/(Deficit) after capital transfers & contributions	8 251 108	7 746 703	7 114 684	7 034 193	7 758 971
Surplus/(Deficit) for the year	8 206 225	7 701 820	7 090 688	7 006 651	7 731 527
<u>Capital expenditure & funds sources</u>					
Capital expenditure	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542
Transfers recognised - capital	4 550 420	4 999 831	5 001 751	4 456 004	4 667 542
Borrowing	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Internally generated funds	650 000	650 000	350 000	350 000	500 000
Total sources of capital funds	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542
<u>Financial position</u>					
Total current assets	18 154 044	4 999 831	5 001 751	24 175 100	30 816 824
Total non current assets	99 147 322	100 635 148	103 816 724	106 043 833	108 389 607
Total current liabilities	16 864 150	21 082 285	17 418 287	18 222 148	18 964 262
Total non current liabilities	29 918 974	30 557 737	30 259 186	30 997 664	31 511 521
Community wealth/Equity	70 518 243	66 901 782	73 992 470	80 999 121	88 730 648
<u>Cash flows</u>					
Net cash from (used) operating	10 476 180	6 113 404	7 257 547	13 121 394	14 045 564
Net cash from (used) investing	(9 295 082)	(7 895 107)	(8 656 682)	(7 883 248)	(8 133 901)
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	1 619 136	7 909 611	14 513 084
<u>Cash backing/surplus reconciliation</u>					
Cash and investments available	5 973 207	6 976 964	7 125 191	13 687 993	20 579 670
Application of cash and investments	4 442 722	6 123 202	6 619 137	7 042 533	7 777 222
Balance - surplus (shortfall)	1 530 485	853 762	506 054	6 645 459	12 802 448
<u>Asset management</u>					
Asset register summary (WDV)	93 831 061	94 575 677	97 493 751	99 448 533	101 506 103
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	3 674 970	4 671 317	4 747 936
Repairs and Maintenance	6 345 531	7 295 072	3 888 318	3 997 514	4 139 832

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 R8.9 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 R1.6 billion at the end of the 2026/27 financial year. It will be approximately R14.5 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 R thousand	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
Revenue - Functional					
<i>Governance and administration</i>	35 914 772	36 292 242	37 963 434	38 354 572	38 925 828
Executive and council	1 948 995	2 053 082	1 990 155	1 381 565	1 092 187
Finance and administration	33 965 778	34 239 160	35 973 280	36 973 007	37 833 642
<i>Community and public safety</i>	973 694	978 253	1 002 292	1 035 442	1 070 483
Community and social services	129 908	131 345	127 512	132 222	135 620
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	36 749	36 749
<i>Economic and environmental services</i>	1 498 476	1 583 013	1 624 768	1 625 275	1 817 662
Planning and development	401 858	480 274	566 978	571 303	842 762
Road transport	1 092 875	1 094 997	1 049 916	1 045 996	966 806
Environmental protection	3 743	7 743	7 873	7 976	8 093
<i>Trading services</i>	49 528 218	49 533 450	53 715 499	57 868 952	61 547 885
Energy sources	26 108 202	26 108 202	28 579 968	31 088 011	33 010 089
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
<i>Other</i>	1 005 562	1 011 346	1 053 535	1 087 213	1 121 984
Total Revenue - Functional	88 920 722	89 398 304	95 359 529	99 971 454	104 483 842
Expenditure - Functional					
<i>Governance and administration</i>	29 338 335	29 631 112	31 216 665	32 122 398	33 105 592
Executive and council	4 083 187	4 220 048	4 549 575	4 616 372	4 795 766
Finance and administration	25 077 353	25 232 491	26 478 160	27 311 222	28 107 287
Internal audit	177 795	178 572	188 930	194 803	202 539
<i>Community and public safety</i>	8 204 085	8 508 305	8 828 842	9 361 715	9 759 268
Community and social services	1 705 261	1 858 299	1 822 763	1 881 639	1 961 068
Sport and recreation	212 120	215 337	223 272	230 219	238 028
Public safety	2 901 516	2 990 365	3 190 796	3 519 246	3 687 792
Housing	2 157 834	2 183 126	2 271 961	2 352 597	2 433 687
Health	1 227 354	1 261 178	1 320 050	1 378 014	1 438 693
<i>Economic and environmental services</i>	5 375 613	5 321 767	5 812 263	6 002 761	6 235 448
Planning and development	1 246 261	1 257 658	1 278 385	1 329 350	1 383 543
Road transport	3 790 422	3 706 930	4 118 268	4 238 936	4 398 940
Environmental protection	338 929	357 180	415 610	434 475	452 966
<i>Trading services</i>	37 114 898	37 505 604	41 621 594	44 677 283	46 819 961
Energy sources	20 981 338	21 374 815	24 217 089	26 303 185	27 445 584
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	4 614 643	4 804 848	4 976 711
<i>Other</i>	681 566	729 696	789 476	800 646	832 046
Total Expenditure - Functional	80 714 496	81 696 484	88 268 840	92 964 803	96 752 315
Surplus/(Deficit) for the year	8 206 225	7 701 820	7 090 688	7 006 651	7 731 527

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 R thousand	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
Electricity								
Revenue (incl. capital grants)	17 066	20 245	22 662	26 366	26 367	28 856	31 389	33 384
Expenditure	18 147	21 705	23 734	23 490	23 600	26 547	28 712	29 942
Surplus/(Deficit) for the year	-1 081	-1 460	-1 073	2 876	2 766	2 310	2 677	3 442
% Surplus/(Deficit)	-6.3%	-7.2%	-4.7%	10.9%	10.5%	8.0%	8.5%	10.3%
Water and Wastewater Management								
Revenue (incl. capital grants)	16 013	17 791	19 148	21 263	21 551	22 929	24 775	26 039
Expenditure	14 376	16 720	17 477	19 180	19 237	20 658	21 840	22 944
Surplus/(Deficit) for the year	1 637	1 072	1 671	2 083	2 315	2 271	2 935	3 095
% Surplus/(Deficit)	10.2%	6.0%	8.7%	9.8%	10.7%	9.9%	11.8%	11.9%
Waste management								
Revenue (incl. capital grants)	2 524	3 137	3 292	3 461	3 561	3 864	4 134	4 577
Expenditure	3 819	4 111	4 755	4 462	4 615	5 037	5 245	5 435
Surplus/(Deficit) for the year	-1 295	-975	-1 463	-1 001	-1 054	-1 173	-1 111	-858
% Surplus/(Deficit)	-51.3%	-31.1%	-44.4%	-28.9%	-29.6%	-30.4%	-26.9%	-18.7%

1. The electricity trading surplus is R2.3 billion, R2.7 billion and R3.4 billion over the medium.
2. The surplus for the water and wastewater management account increases over the medium term translating into a surplus of R2.2 billion, R2.9 billion and R3.1 billion for each of the respective financial years.
3. The deficit on waste management is relatively stable over the medium term from R1.2 billion in 2026/27 to R858 million in 2027/28. 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).

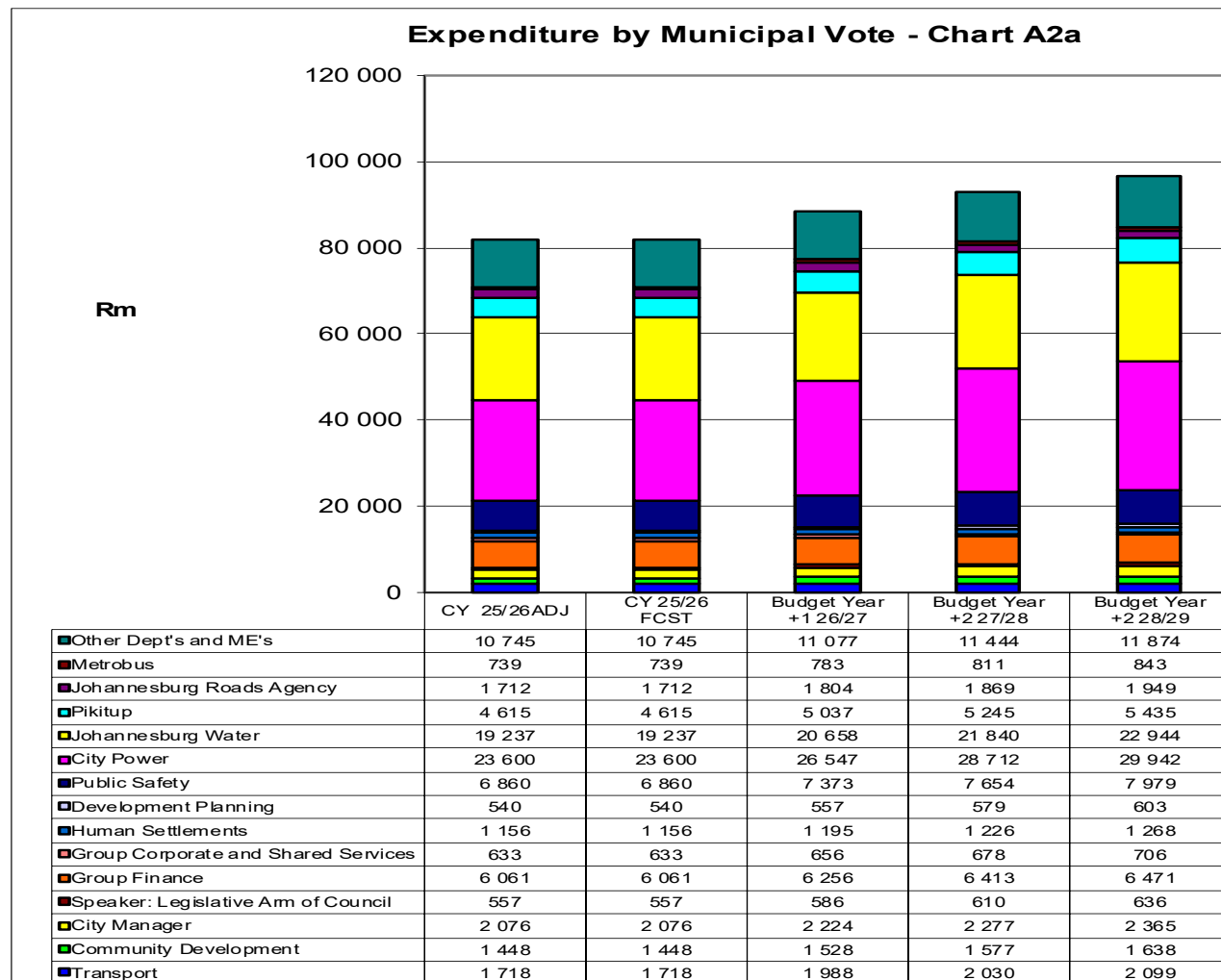
5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	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
Revenue by Vote					
Vote 1 - Economic Development	63 347	46 347	5 361	—	—
Vote 2 - Environment, Infrastructure and Services	16 679	23 115	586 471	11 755	382 221
Vote 3 - Transport	1 194 407	1 194 407	1 042 300	1 047 276	1 048 768
Vote 4 - Community Development	58 979	60 979	62 250	64 961	66 182
Vote 5 - Health	221 058	220 542	230 646	232 340	232 470
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	2 021 918	1 517 544	1 232 517
Vote 15 - Development Planning	143 689	143 689	153 166	96 147	99 223
Vote 16 - Public Safety	644 062	644 062	665 960	687 270	709 264
Vote 17 - Municipal Entities Accounts	189 922	191 422	326 379	352 663	333 858
Vote 18 - City Power	26 366 421	26 366 622	28 856 410	31 388 866	33 384 151
Vote 19 - Johannesburg Water	21 262 729	21 551 216	22 928 528	24 774 874	26 039 495
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	95 359 529	99 971 454	104 483 842
Expenditure by Vote to be appropriated					
Vote 1 - Economic Development	220 530	182 034	173 103	179 478	186 878
Vote 2 - Environment, Infrastructure and Services	154 045	156 995	166 253	172 909	180 197
Vote 3 - Transport	1 850 760	1 717 714	1 988 205	2 029 799	2 099 274
Vote 4 - Community Development	1 409 235	1 448 139	1 527 812	1 576 761	1 637 839
Vote 5 - Health	1 669 878	1 717 993	1 837 435	1 914 888	1 998 030
Vote 6 - Social Development	376 580	400 902	418 859	433 747	451 645
Vote 7 - Group Forensic Investigation Services	124 494	124 437	129 841	134 304	139 802
Vote 8 - Office of the Ombudsman	46 634	48 527	50 669	52 403	54 561
Vote 9 - City Manager	2 071 976	2 075 925	2 223 715	2 276 583	2 364 848
Vote 10 - Speaker: Legislative Arm of Council	557 175	557 171	586 016	609 741	635 843
Vote 11 - Group Information and Communication	1 189 221	1 191 846	1 220 174	1 245 742	1 287 018
Vote 12 - Group Finance	6 041 811	6 061 076	6 256 336	6 413 001	6 471 214
Vote 13 - Group Corporate and Shared Services	679 131	633 242	656 309	678 479	706 372
Vote 14 - Human Settlements	1 146 900	1 155 544	1 194 525	1 225 618	1 268 405
Vote 15 - Development Planning	527 054	540 432	557 486	579 346	603 299
Vote 16 - Public Safety	6 565 786	6 859 552	7 372 861	7 654 288	7 978 690
Vote 17 - Municipal Entities Accounts	2 115 420	2 128 948	2 212 406	2 304 481	2 378 329
Vote 18 - City Power	23 490 028	23 600 241	26 546 849	28 711 626	29 941 999
Vote 19 - Johannesburg Water	19 180 125	19 236 538	20 657 507	21 840 155	22 944 245
Vote 20 - Pikitup	4 462 115	4 614 551	5 037 145	5 244 890	5 434 903
Vote 21 - Johannesburg Roads Agency	1 632 788	1 712 280	1 803 982	1 869 281	1 948 506
Vote 22 - Metrobus	719 878	739 342	783 316	810 749	842 556
Vote 23 - Johannesburg City Parks and Zoo	1 385 713	1 545 108	1 525 595	1 572 529	1 635 191
Vote 24 - Johannesburg Development Agency	137 461	145 531	145 134	150 394	156 669
Vote 25 - Johannesburg Property Company	1 101 897	1 131 357	1 187 637	1 221 993	1 270 242
Vote 26 - Metro Tech Company	360 189	430 031	439 270	447 712	462 644
Vote 27 - Joburg Market	650 175	667 852	669 109	686 932	712 326
Vote 28 - Johannesburg Social Housing Company	413 343	425 784	440 406	453 260	468 788
Vote 29 - Joburg City Theatres	332 157	347 511	357 336	367 065	381 214
Vote 30 - Johannesburg Tourism Company	101 996	99 881	103 549	106 649	110 788
Total Expenditure by Vote	80 714 496	81 696 484	88 268 840	92 964 803	96 752 315
Surplus/(Deficit) for the year	8 206 225	7 701 820	7 090 688	7 006 651	7 731 527

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 (R26.5 billion), Johannesburg Water (R20.7 billion), Public Safety (R7.4 billion), Group Finance (R6.3 billion) and Pikitup (R5 billion).

Graph: Expenditure by Municipal Vote



Graph: Expenditure by Municipal Vote (Trend)

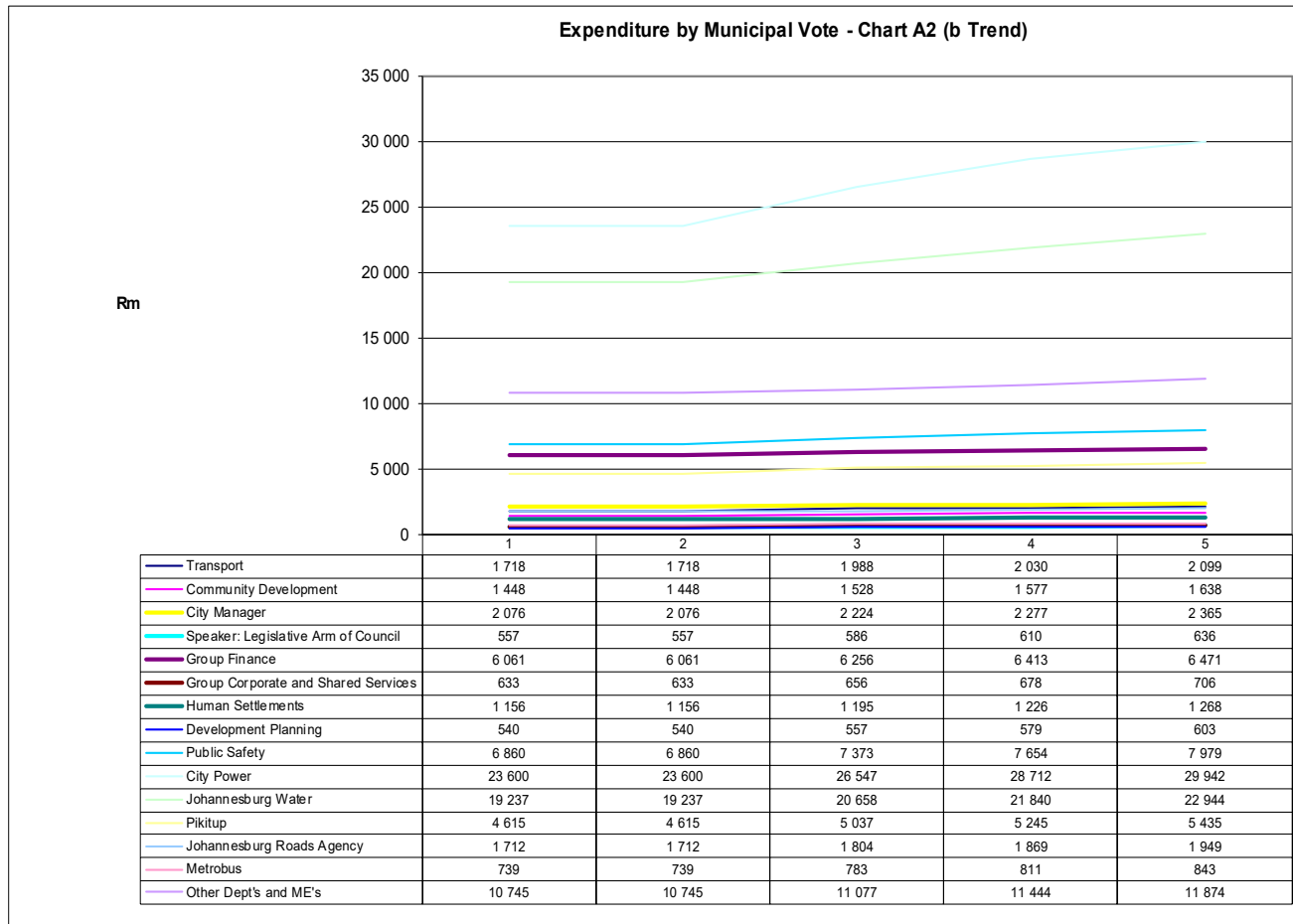


Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	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
R thousand								
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 Assets	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	9 602 345	9 947 094	10 127 504
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 contributions)	61 675 700	71 082 713	77 134 183	84 820 301	84 848 273	90 357 777	95 515 450	99 816 300
Expenditure								
Employee related costs	17 613 858	19 484 621	20 730 203	21 654 002	23 008 891	24 920 365	26 029 321	27 187 625
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	7 537 377	7 992 224	8 490 498
Debt impairment	6 180 985	7 500 855	9 329 538	8 076 200	9 132 196	9 591 337	9 937 209	9 949 495
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	6 539 380	6 636 592	6 848 639
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	6 709 619	6 828 975	7 047 727
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	88 244 845	92 937 261	96 724 871
Surplus/(Deficit)	(4 489 974)	(2 717 250)	(2 394 204)	4 150 688	3 196 671	2 112 932	2 578 189	3 091 429
Transfers and subsidies - capital (monetary)	2 632 097	2 818 580	3 173 822	4 100 420	4 550 032	5 001 751	4 456 004	4 667 542
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	7 114 684	7 034 193	7 758 971
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	7 090 688	7 006 651	7 731 527

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

- 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 12.8%. 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

10. 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,

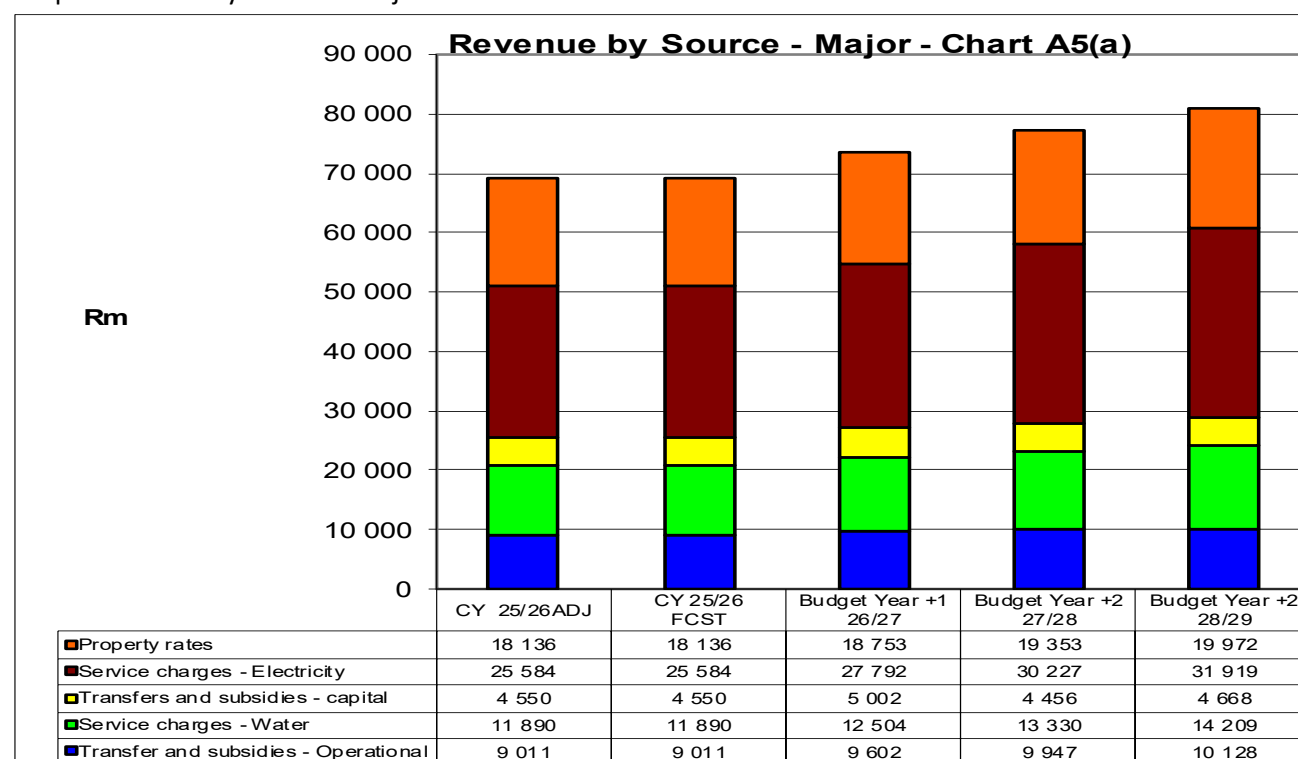
subdivisions, consolidations, and new properties.

11. Surcharges and taxes: Revenue increases by 3.4%.
12. Fines, penalties and forfeits: Revenue increases by 3.4%.
13. Licenses or permits: Revenue increases by 3.6%.
14. Transfer and subsidies – operational: Operating grants are increasing by R590.9 million or 6.6% from the 2025/26 financial year. The table below reflects the budgets of transfers and subsidies – operational:

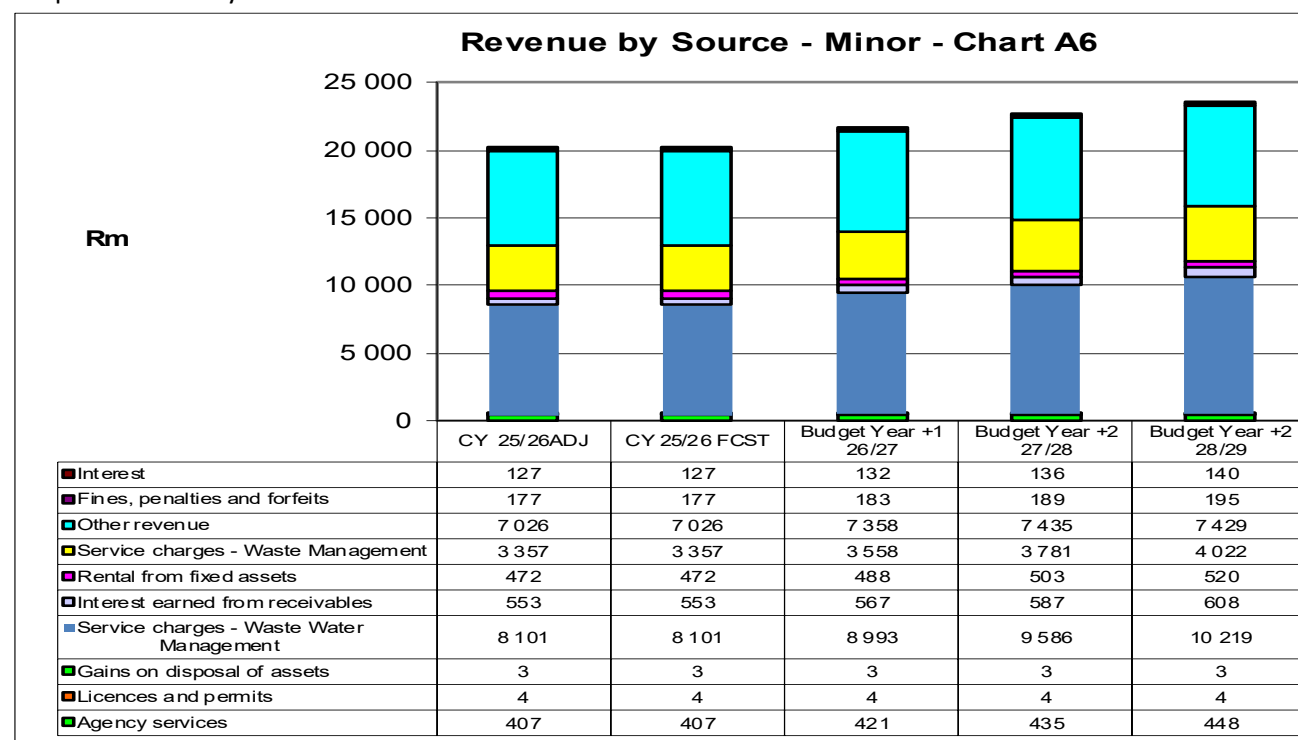
Transfer and subsidies - Operational	Original Budget 2025/26 R 000	Adjusted Budget 2025/26 R 000	Budget 2026/27 R 000	%	Estimate 2027/28 R 000	Estimate 2028/29 R 000
Equitable share	8 140 146	8 140 146	8 650 870	6.3%	9 153 951	9 282 521
Finance Management	1 000	1 000	1 200	20.0%	1 400	1 600
Urban Development 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		-100.0%		
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		-100.0%		
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	15 400
Libraries Plan Grant	9 400	9 400	10 900	16.0%	11 400	11 400
Municipal Disaster Response Grant OPEX						
Primary Health	183 169	183 169	191 595	4.6%	191 595	191 595
HIV AIDS	34 146	33 630	35 178	4.6%	36 749	36 749
Environmental Grant						
UN Environment Programme Opex	17 917	17 917		-100.0%		
Other	533	533	551		568	586
Total Transfer and subsidies - Operational	8 980 278	9 011 475	9 602 345	6.6%	9 947 094	10 127 504

15. Interest: Interest increases by 3.4%.
16. Fuel levy: The fuel levy increases by 2.1%.
17. Gains on disposal of assets remain the same.
18. The city is budgeting for a surplus (before taxation and capital transfers) of approximately R2.1 billion for 2026/27.

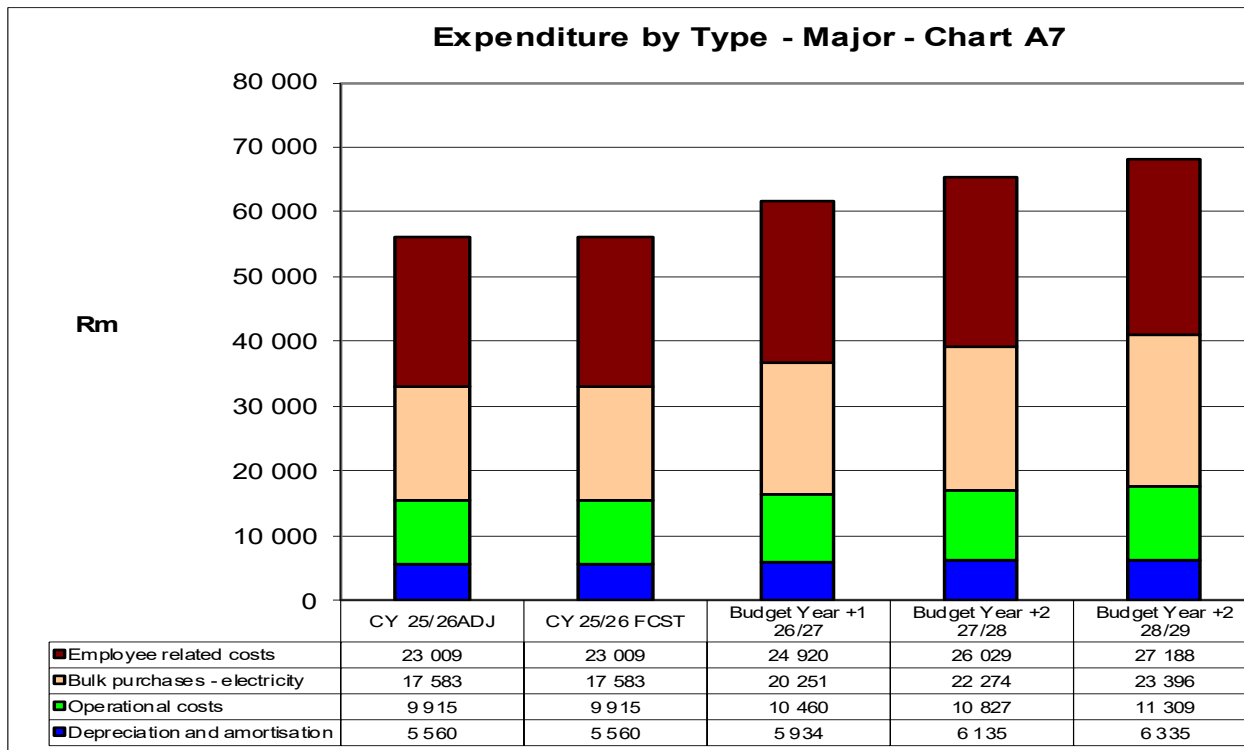
Graph: Revenue by source – Major



Graph: Revenue by source – Minor



Graph: Expenditure by type – Major



Graph: Expenditure by type – Minor

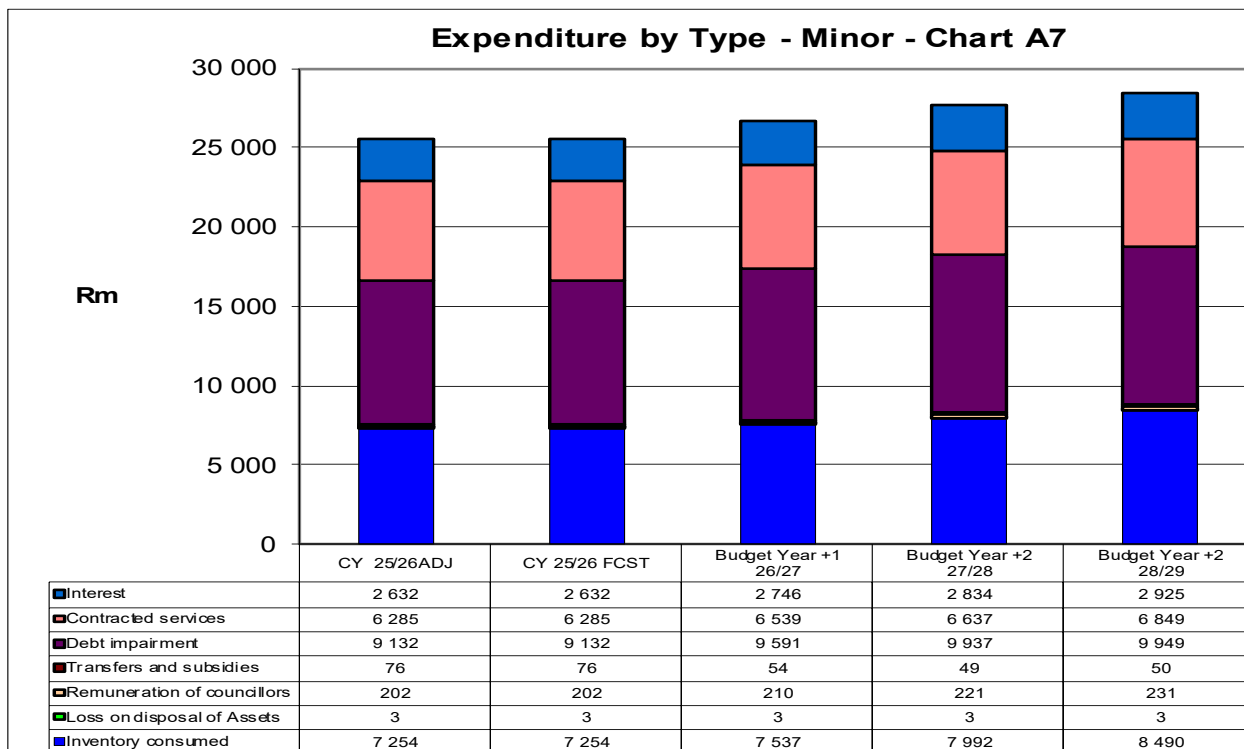
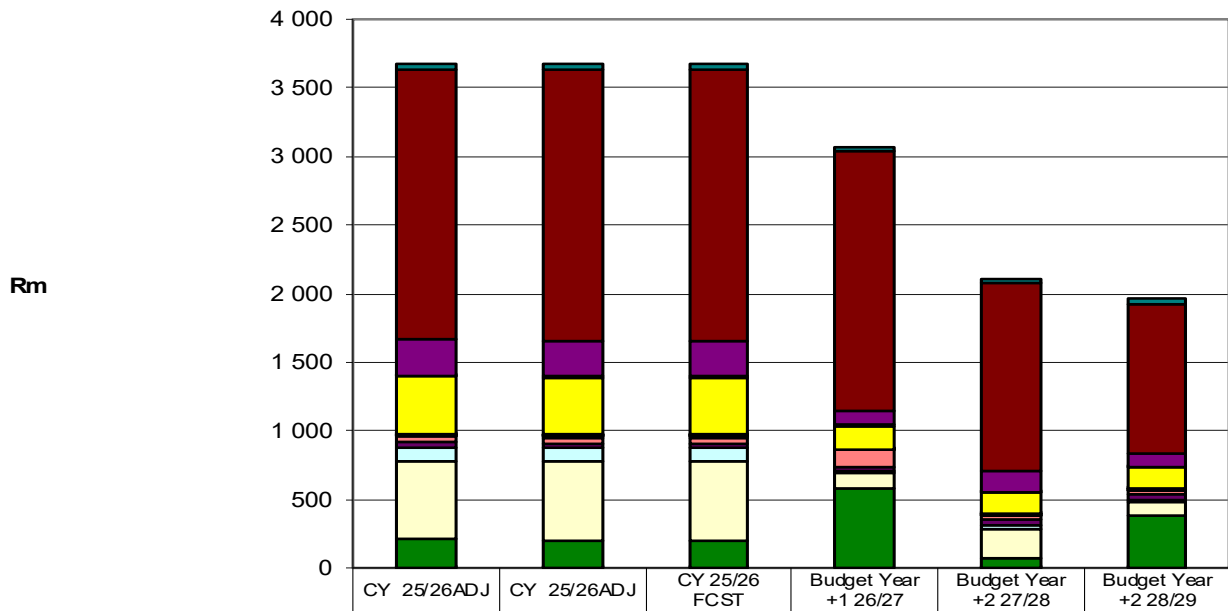


Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	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
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	376 230
Vote 3 - Transport	573 065	573 065	110 758	202 831	97 887
Vote 4 - Community Development	98 586	98 586	25 000	36 000	18 828
Vote 5 - Health	37 859	37 628	26 360	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	8 600	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	1 890 155	1 381 565	1 092 187
Vote 15 - Development Planning	79 739	79 739	71 700	43 700	39 700
Vote 16 - Public Safety	40 688	40 688	36 933	21 873	39 873
Vote 17 - Municipal Entities Accounts	—	—	—	—	—
Vote 18 - City Power	1 360 773	1 097 973	2 361 527	2 262 235	2 084 373
Vote 19 - Johannesburg Water	1 703 880	1 703 880	1 960 125	2 018 877	2 531 980
Vote 20 - Pikitup	309 645	309 645	345 000	389 920	489 920
Vote 21 - Johannesburg Roads Agency	915 809	915 809	700 000	846 428	841 000
Vote 22 - Metrobus	157 017	132 017	75 000	98 500	95 000
Vote 23 - Johannesburg City Parks and Zoo	31 118	31 118	24 036	49 450	53 900
Vote 24 - Johannesburg Development Agency	104 722	104 722	90 000	91 340	77 340
Vote 25 - Johannesburg Property Company	39 750	39 750	21 456	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	17 303	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	8 851 751	8 090 112	8 392 542
Total Capital Expenditure - Vote	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542
Capital Expenditure - Functional					
Governance and administration	874 832	811 332	300 634	332 534	279 465
Executive and council	12 186	13 586	2 759	14 030	12 208
Finance and administration	862 645	797 745	297 875	318 505	267 257
Internal audit	—	—	—	—	—
Community and public safety	2 464 066	2 472 266	2 261 685	1 690 558	1 430 649
Community and social services	202 955	203 032	200 037	129 650	108 478
Sport and recreation	16 860	16 498	10 200	23 450	26 900
Public safety	40 688	40 688	36 933	21 873	39 873
Housing	2 165 705	2 174 421	1 988 155	1 478 475	1 216 288
Health	37 859	37 628	26 360	37 110	39 110
Economic and environmental services	1 746 998	1 778 313	1 595 431	1 364 735	1 561 502
Planning and development	195 375	191 221	133 657	121 576	146 576
Road transport	1 551 036	1 552 820	886 758	1 168 759	1 035 695
Environmental protection	587	34 272	575 016	74 400	379 230
Trading services	3 546 298	3 278 098	4 669 652	4 671 032	5 106 273
Energy sources	1 360 773	1 097 973	2 361 527	2 262 235	2 084 373
Water management	1 328 870	1 297 102	1 482 474	1 275 536	1 663 734
Waste water management	368 010	406 778	477 651	746 870	871 776
Waste management	488 645	476 245	348 000	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	8 851 751	8 090 112	8 392 542
Funded by:					
National Government	3 636 672	4 086 083	4 543 525	3 977 158	4 121 042
Provincial Government	10 700	10 700	—	—	—
Transfers recognised - capital	4 550 420	4 999 831	5 001 751	4 456 004	4 667 542
Borrowing	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Internally generated funds	650 000	650 000	350 000	350 000	500 000
Total Capital Funding	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542

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. R8.9 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;
 - R350 million will be funded by internal generated cash;
 - R2.2 billion will be funded from grants received from National (PTIS - R99.1 million, INEP R8 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); and
 - R458.2 million will be funded from other sources (public and bulk service contributions).

Capital expenditure by Municipal Vote (Major) - Chart A9

Graph: Capital expenditure by Municipal Vote – Municipal Entities

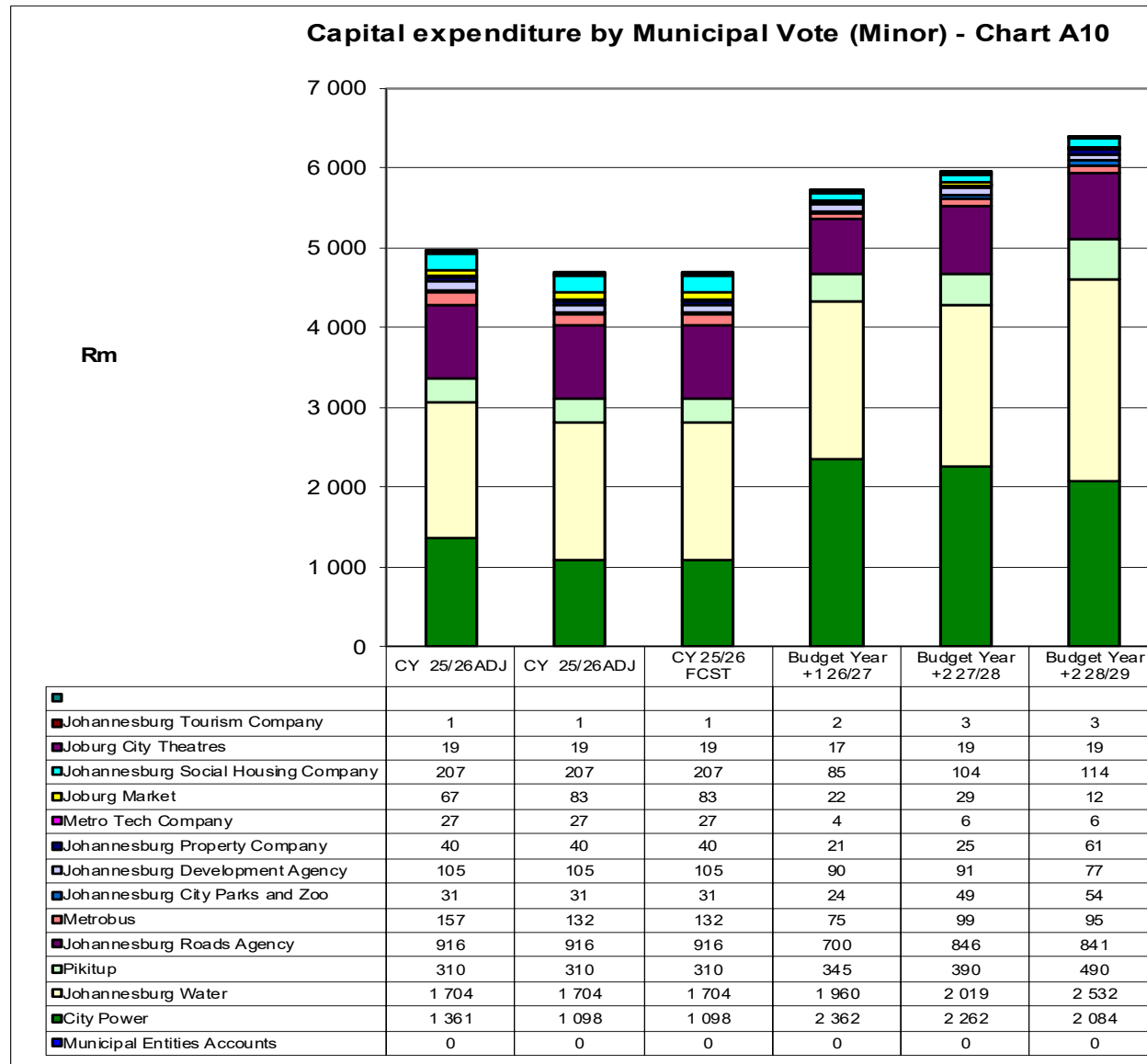


Table A6: Consolidated Budgeted Financial Position

Description	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
R thousand								
ASSETS								
Current assets								
Cash and cash equivalents	4 055 310	2 165 857	3 965 660	4 228 182	1 734 411	1 619 136	7 909 611	14 513 084
Trade and other receivables from exchange transactions	8 698 041	9 631 936	9 960 900	10 024 581	9 960 900	9 960 900	9 960 900	9 960 900
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	1 676 820	774 651	748 855	810 694	842 099	880 350
Other current assets	1 086 015	557 179	1 395 017	1 410 887	244 156	244 156	244 156	244 156
Total current assets	16 731 870	18 069 376	22 216 731	18 154 044	17 906 656	17 853 220	24 175 100	30 816 824
Non current assets								
Investments	358 394	358 431	221 512	603 873	595 624	859 126	1 131 452	1 419 657
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	85 052 243	88 048 060	90 020 983	90 600 320	93 470 609	95 384 668	97 403 747
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	1 977 949	2 129 497	2 287 276	2 336 406	2 378 518	2 418 442
Other non-current assets	3 408 640	4 712 435	5 463 847	4 712 388	5 463 847	5 463 847	5 463 847	5 463 847
Total non current assets	87 647 437	93 359 262	97 397 128	99 147 322	100 635 148	103 816 724	106 043 833	108 389 607
TOTAL ASSETS	104 379 307	111 428 638	119 613 859	117 301 366	118 541 804	121 669 944	130 218 933	139 206 431
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	21 186	18 265	21 186	18 265	18 265	18 265	18 265
Trade and other payables from exchange transactions	17 045 521	23 713 485	25 184 995	12 994 188	17 307 866	13 574 289	14 030 069	14 560 574
Trade and other payables from non-exchange transaction	674 715	432 541	107 859	–	–	–	–	–
Provision	690 651	738 286	792 311	725 374	792 311	792 311	792 311	792 311
VAT	168 402	19 865	81 278	552 006	543 338	597 279	643 948	683 480
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	26 562 451	29 777 357	16 864 150	21 082 285	17 418 287	18 222 148	18 964 262
Non current liabilities								
Financial liabilities	19 490 838	18 161 240	19 413 631	21 376 116	20 136 229	21 404 451	22 155 368	22 675 101
Provision	1 842 274	2 015 934	1 855 065	1 861 431	1 827 387	1 808 062	1 795 621	1 789 746
Long term portion of trade payables	451 603	486 971	2 858 834	486 971	2 085 111	537 664	537 664	537 664
Other non-current liabilities	4 397 862	6 089 376	6 509 010	6 194 455	6 509 010	6 509 010	6 509 010	6 509 010
Total non current liabilities	26 182 577	26 753 521	30 636 540	29 918 974	30 557 737	30 259 186	30 997 664	31 511 521
TOTAL LIABILITIES	47 759 459	53 315 972	60 413 897	46 783 123	51 640 022	47 677 474	49 219 812	50 475 782
NET ASSETS	56 619 848	58 112 666	59 199 962	70 518 243	66 901 782	73 992 470	80 999 121	88 730 648
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	56 619 848	58 112 666	59 199 962	70 518 243	66 901 782	73 992 470	80 999 121	88 730 648
Reserves and funds	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	56 619 848	58 112 666	59 199 962	70 518 243	66 901 782	73 992 470	80 999 121	88 730 648

Explanatory notes to Table A6: Budgeted Financial Position.

- 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).

- 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.
- 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		
	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
R thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 370 772	14 017 977	16 872 723	16 818 796	16 818 796	17 390 635	17 987 038	18 727 340
Service charges	27 600 753	31 675 962	34 787 578	42 394 867	41 452 992	44 867 068	48 607 098	51 925 394
Other revenue	5 932 374	6 896 898	4 869 941	7 754 994	7 664 899	8 102 467	8 204 538	8 224 684
Transfers and Subsidies - Operational	6 718 009	7 393 783	7 959 649	8 980 278	9 011 475	9 602 345	9 947 094	10 127 504
Transfers and Subsidies - Capital	2 632 097	2 818 580	3 173 822	4 550 420	4 096 783	4 543 525	3 977 158	4 121 042
Interest	496 513	348 931	1 085 325	791 839	765 057	801 068	829 615	859 025
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(47 724 094)	(50 746 450)	(58 005 140)	(68 074 018)	(70 988 651)	(75 249 965)	(73 548 399)	(76 964 450)
Interest	(2 640 776)	(2 922 257)	(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 ACTIVITIES	6 385 648	9 483 424	7 323 542	10 476 180	6 113 404	7 257 547	13 121 394	14 045 564
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	(812)	903 393	458 571	479 191	546 845
Decrease (increase) in non-current receivables	75 634	6 894	100	-	-	-	-	-
Decrease (increase) in non-current investments	2 105 500	(698 000)	(480 000)	(593 850)	(374 112)	(263 502)	(272 327)	(288 204)
Payments								
Capital assets	(6 545 157)	(8 663 588)	(8 251 265)	(8 700 420)	(8 424 388)	(8 851 751)	(8 090 112)	(8 392 542)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 364 023)	(9 354 694)	(8 731 165)	(9 295 082)	(7 895 107)	(8 656 682)	(7 883 248)	(8 133 901)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 500 000	3 670 000	8 470 000	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Increase (decrease) in consumer deposits	-	(195)	33 347	-	-	-	-	-
Payments								
Repayment of borrowing	(6 315 157)	(5 687 988)	(5 295 921)	(3 183 807)	(3 224 103)	(2 216 140)	(2 231 778)	(2 533 190)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 815 157)	(2 018 183)	3 207 426	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)	(115 275)	6 290 476	6 603 473
Cash/cash equivalents at the year begin:	3 848 842	4 055 310	2 165 857	2 730 891	3 965 660	1 734 411	1 619 136	7 909 611
Cash/cash equivalents at the year end:	4 055 310	2 165 857	3 965 660	4 228 182	1 734 411	1 619 136	7 909 611	14 513 084

Explanatory notes to Table A7 - Budgeted Cash Flow Statement.

- 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 R1.6 billion as at the end of the 2026/27 financial year and R14.5 billion by 2028/29.

Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation

Description R thousand	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
<u>Cash and investments available</u>								
Cash/cash equivalents at the year end	4 055 310	2 165 857	3 965 660	4 228 182	1 734 411	1 619 136	7 909 611	14 513 084
Other current investments > 90 days	1 560 932	3 427 841	4 646 929	1 141 152	4 646 929	4 646 929	4 646 929	4 646 929
Non current investments	358 394	358 431	221 512	603 873	595 624	859 126	1 131 452	1 419 657
Cash and investments available:	5 974 636	5 952 129	8 834 101	5 973 207	6 976 964	7 125 191	13 687 993	20 579 670
<u>Application of cash and investments</u>								
Unspent conditional transfers	674 715	432 541	107 859	–	148 615	–	–	–
Statutory requirements	–	–	–	1 501	1 569	220 212	(73 624)	(144 734)
Other working capital requirements	8 102 993	12 575 782	12 479 461	3 111 975	4 585 084	4 747 488	5 192 394	5 709 988
Other provisions	–	–	–	725 374	792 311	792 311	792 311	792 311
Long term investments committed	358 394	358 431	221 512	603 873	595 624	859 126	1 131 452	1 419 657
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–
Total Application of cash and investments:	9 136 102	13 366 754	12 808 832	4 442 722	6 123 202	6 619 137	7 042 533	7 777 222
Surplus(shortfall) - Excluding Non-Current Crs	(3 161 466)	(7 414 625)	(3 974 731)	1 530 485	853 762	506 054	6 645 459	12 802 448

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	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
R thousand					
CAPITAL EXPENDITURE					
Total Capital Expenditure	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542
Roads Infrastructure	1 996 795	1 873 509	1 918 688	1 185 588	1 098 700
Storm water Infrastructure	178 767	172 274	80 000	116 100	113 085
Electrical Infrastructure	1 201 811	938 823	1 988 727	1 956 610	1 810 373
Water Supply Infrastructure	1 484 459	1 395 142	1 589 662	1 465 536	1 819 439
Sanitation Infrastructure	296 719	326 729	375 262	598 340	773 246
Solid Waste Infrastructure	358 196	549 449	995 738	542 337	896 984
Information and Communication Infrastructure	140 000	140 000	264 000	172 500	146 000
Infrastructure	5 656 747	5 395 925	7 212 076	6 037 012	6 657 827
Community Facilities	541 795	417 751	309 081	306 944	270 622
Sport and Recreation Facilities	8 326	7 327	1 540	6 900	6 900
Community Assets	550 120	425 079	310 621	313 844	277 522
Operational Buildings	47 705	111 755	78 228	104 961	74 861
Housing	1 051 026	1 082 467	654 967	910 475	792 391
Other Assets	1 098 731	1 194 221	733 195	1 015 436	867 252
Licences and Rights	300 000	373 000	115 000	110 093	110 093
Intangible Assets	300 000	373 000	115 000	110 093	110 093
Computer Equipment	317 713	236 849	36 075	81 672	94 164
Furniture and Office Equipment	83 004	82 398	61 374	33 344	38 406
Machinery and Equipment	255 082	281 993	270 242	325 317	256 878
Transport Assets	439 023	426 660	104 168	164 579	80 401
Land	—	—	3 000	3 816	5 000
Zoo's, Marine and Non-biological Animals	—	4 173	6 000	5 000	5 000
TOTAL CAPITAL EXPENDITURE - Asset class	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542
ASSET REGISTER SUMMARY - PPE (WDV)					
Roads Infrastructure	18 038 680	17 416 497	15 876 406	13 072 918	10 054 904
Storm water Infrastructure	1 951 976	1 935 429	822 715	938 815	1 051 899
Electrical Infrastructure	13 122 704	10 547 279	20 450 651	22 405 918	24 214 901
Water Supply Infrastructure	15 921 351	15 386 220	16 050 597	17 209 230	18 711 945
Sanitation Infrastructure	3 171 689	3 602 450	3 788 641	4 314 192	5 012 319
Solid Waste Infrastructure	3 821 637	6 098 099	10 155 493	10 609 895	11 415 750
Information and Communication Infrastructure	1 427 543	1 471 709	2 610 389	2 674 971	2 709 599
Infrastructure	57 455 579	56 457 682	69 754 892	71 225 937	73 171 317
Community Assets	2 839 335	2 714 294	2 599 836	2 913 680	3 191 202
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	7 489 967	8 453 614	9 267 529
Biological or Cultivated Assets	—	—	—	—	—
Intangible Assets	2 129 497	2 287 276	2 336 406	2 378 518	2 418 442
Computer Equipment	406 966	323 025	303 660	385 332	479 496
Furniture and Office Equipment	1 164 940	1 164 171	957 564	773 119	586 052
Machinery and Equipment	1 906 465	2 256 714	1 782 024	1 078 191	271 176
Transport Assets	4 657 289	4 628 442	876 571	839 884	712 065
Land	9 641 391	9 641 391	9 644 391	9 648 207	9 653 207
Zoo's, Marine and Non-biological Animals	—	46 882	61 704	66 704	71 704
Living Resources	31 037	34 965	34 965	34 965	34 965
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	93 831 061	94 575 677	97 493 751	99 448 533	101 506 103
EXPENDITURE OTHER ITEMS					
Depreciation	11 988 802	12 855 552	9 821 994	10 132 844	10 474 804
Repairs and Maintenance by Asset Class	5 643 271	5 560 480	5 933 677	6 135 330	6 334 972
Roads Infrastructure	6 345 531	7 295 072	3 888 318	3 997 514	4 139 832
Electrical Infrastructure	1 002 487	1 110 488	1 113 645	1 153 988	1 202 625
Water Supply Infrastructure	1 561 227	301 315	314 515	324 579	334 963
Sanitation Infrastructure	891 732	209 100	159 555	165 510	171 683
Sanitation Infrastructure	373 169	221 783	151 983	157 175	162 545
Solid Waste Infrastructure	12 637	11 443	11 852	12 230	12 618
Information and Communication Infrastructure	138 396	57 380	63 239	65 260	67 350
Infrastructure	3 979 647	1 919 753	1 823 603	1 887 837	1 961 170
Community Facilities	287 408	161 712	162 014	158 623	163 702
Sport and Recreation Facilities	9 495	3 378	3 511	3 623	3 739
Community Assets	296 903	165 090	165 525	162 246	167 441
Heritage Assets	318	—	—	—	—
Operational Buildings	1 149 876	1 079 549	1 082 917	1 112 520	1 147 849
Housing	116 364	53 869	53 584	53 316	55 024
Other Assets	1 266 240	1 133 418	1 136 501	1 165 836	1 202 873
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	289 133	294 467	303 893
Furniture and Office Equipment	2 172	9 776	10 292	10 567	10 905
Machinery and Equipment	249 979	3 672 460	357 580	370 064	383 645
Transport Assets	240 384	25 087	25 469	26 284	27 125
TOTAL EXPENDITURE OTHER ITEMS	11 988 802	12 855 552	9 821 994	10 132 844	10 474 804
Renewal and upgrading of Existing Assets as % of total capex	48.4%	46.1%	41.5%	57.7%	56.6%
Renewal and upgrading of Existing Assets as % of deprecn	74.6%	69.9%	61.9%	76.1%	74.9%
R&M as a % of PPE & Investment Property	6.9%	7.9%	4.1%	4.1%	4.2%
Renewal and upgrading and R&M as a % of PPE and Investment	11.6%	12.2%	8.0%	9.0%	9.0%

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 over the medium-term but does not meet 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

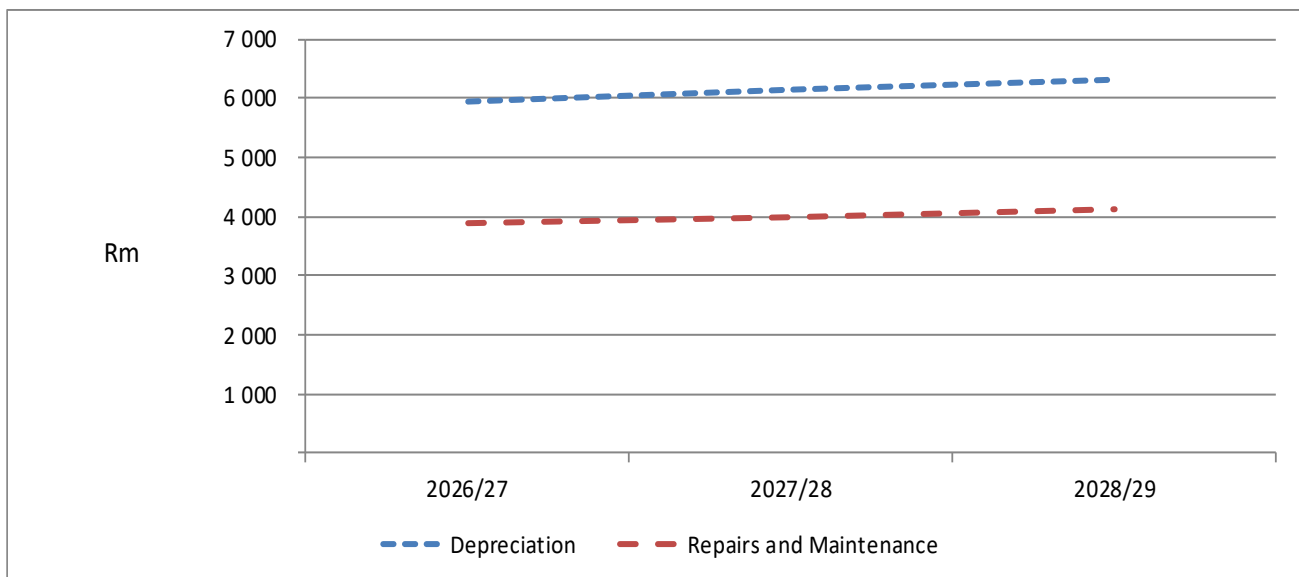


Table A10: Consolidated Basic Service Delivery Measurement

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					
<u>Water:</u>					
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)	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>	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	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–
Total number of households	2 358 697	2 358 697	2 420 900	2 485 691	2 488 341
<u>Sanitation/sewerage:</u>					
Flush toilet (connected to sewerage)	–	–	–	–	–
Flush toilet (with septic tank)	–	–	–	–	–
Chemical toilet	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–
Other toilet provisions (> min.service level)	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>	–	–	–	–	–
Bucket toilet	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–
No toilet provisions	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–
Total number of households	–	–	–	–	–
<u>Energy:</u>					
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
<i>Minimum Service Level and Above sub-total</i>	397 451	397 451	397 451	397 451	397 451
Total number of households	397 451	397 451	397 451	397 451	397 451
<u>Refuse:</u>					
Removed at least once a week	1 953 775	1 993 396	2 043 231	2 094 312	2 146 669
<i>Minimum Service Level and Above sub-total</i>	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
<u>Households receiving Free Basic Service</u>					
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
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>					
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
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	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
<u>Highest level of free service provided per household</u>					
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)	–	–	–	–	–
<u>Revenue cost of subsidised services provided (R'000)</u>					
MPRA)	121 016	121 016	125 373	130 011	134 562
Property rates exemptions, reductions and rebates and impermissible 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.

(1) Financial Overview

Property Rates revenue is one of the major funding sources for the City of Johannesburg. The services funded from the rates revenue 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 2025/2026 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

(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
Public benefit organization (PBO)		

Category	Nr. Properties	Market Value
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) 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 **R18.789 billion (gross rates revenue of R21.462 billion less rebates of R2.673billion)**.

(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% which is subject to change.**

The pensioner rebate benefit will be from date of approval and 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. All rebates are from date of application and will not be retrospective.

(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.

(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 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%
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%
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**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.

(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.
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.

Draft rebates and exemptions	Detail Breakdown
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

(7.1) Special Cases

Various instances such as declaration of National disaster may 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.

(7.2) Exemptions, Reductions and Rebates

Section 15 (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.**

(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.

(8) 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 R15 000.

(9) 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.

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
>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 of the tariff report.

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 300m ²	358.42	397,85	424,10	452,09
Larger than 300m ² to 1000m ²	697.73	774,48	825,60	880,09
Larger than 1000m ² to 2000m ²	1 055.51	1171,62	1 248,94	1 331,37
Larger than 2000m ²	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	2026/27	2027/28	2028/29
	- Per kl	-Per kl	- Per kl	- Per kl
Institution	42.01	46,64	49,72	53,00
Commercial	52.85	58,66	62,54	66,66

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)	R7.125
Crocodile West Marico	R7.361

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 Title 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:

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

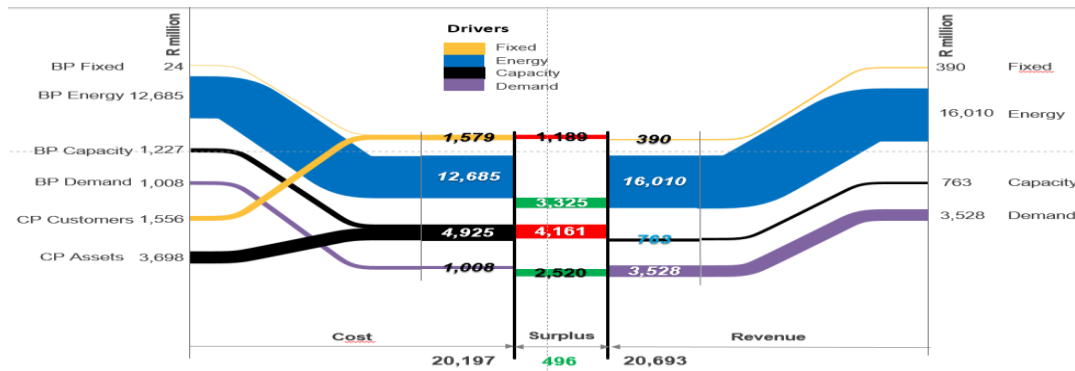


Figure 1: City Power Cost Reflectivity based on FY21/22 Financials

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 FY21/22, 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%.

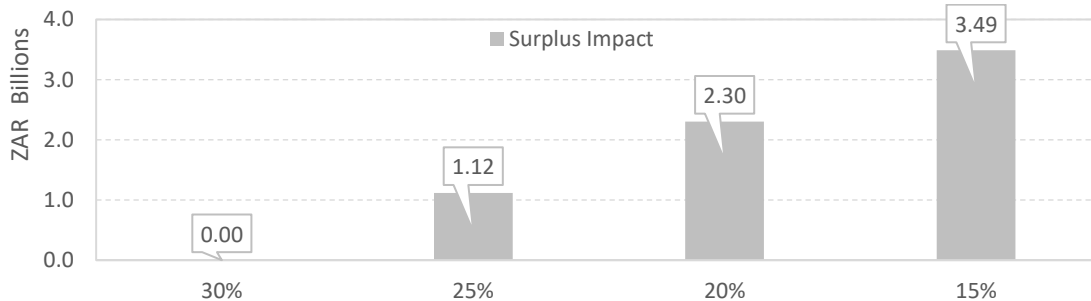


Figure 2: Impact Energy Losses on Current Surplus (FY21/22)

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.

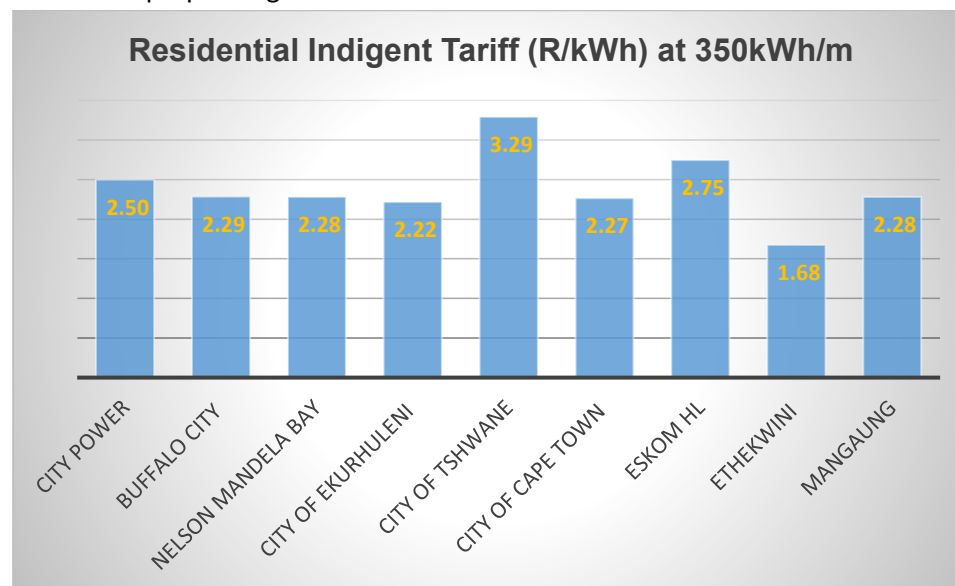


Figure 3: FY25/26 Metro Indigent Comparative Tariff

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 eThekweni 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.

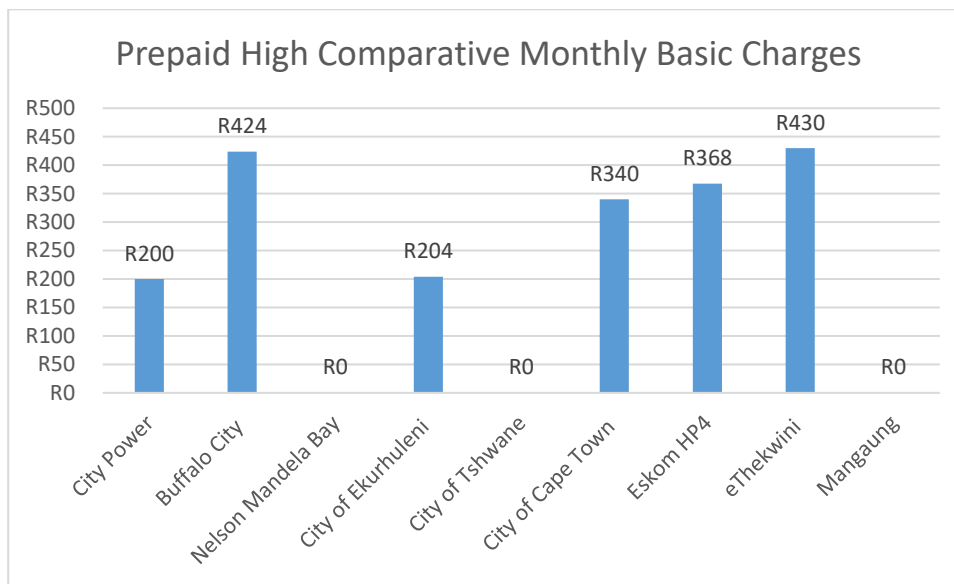


Figure 4: Prepaid high comparative basic charges FY25/26

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.

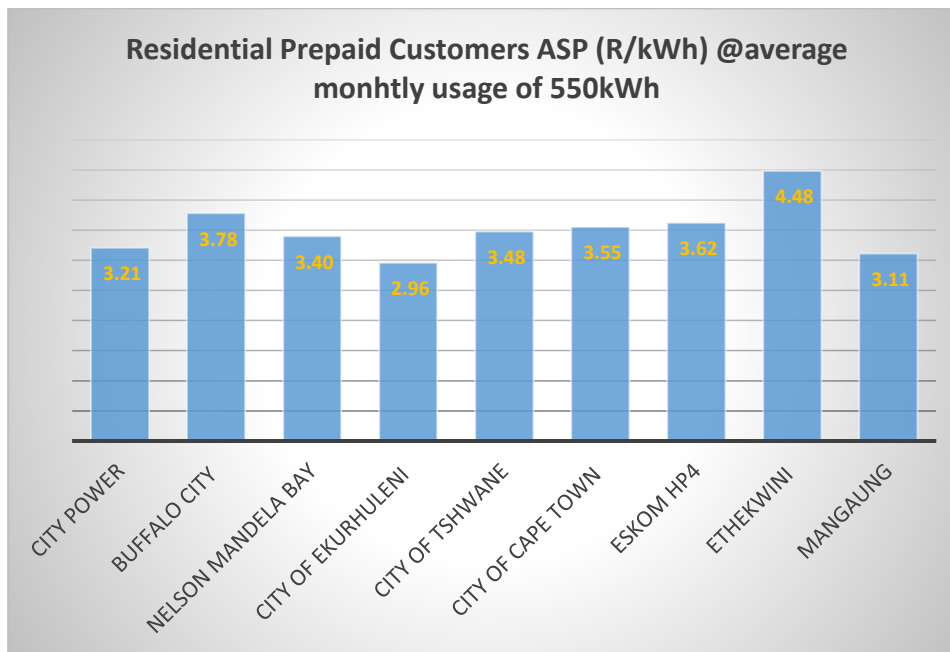


Figure 5: Prepaid high comparative total monthly average tariff (R/kWh) at 550kWh per month for FY25/26

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.

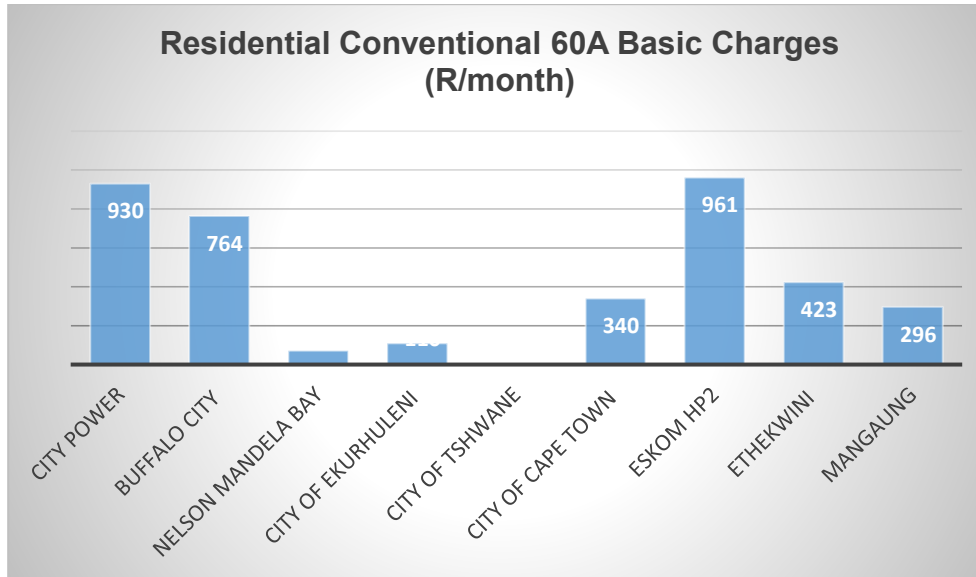


Figure 6: Residential Conventional 60A comparative basic charges FY25/26

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 notwithstanding 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).

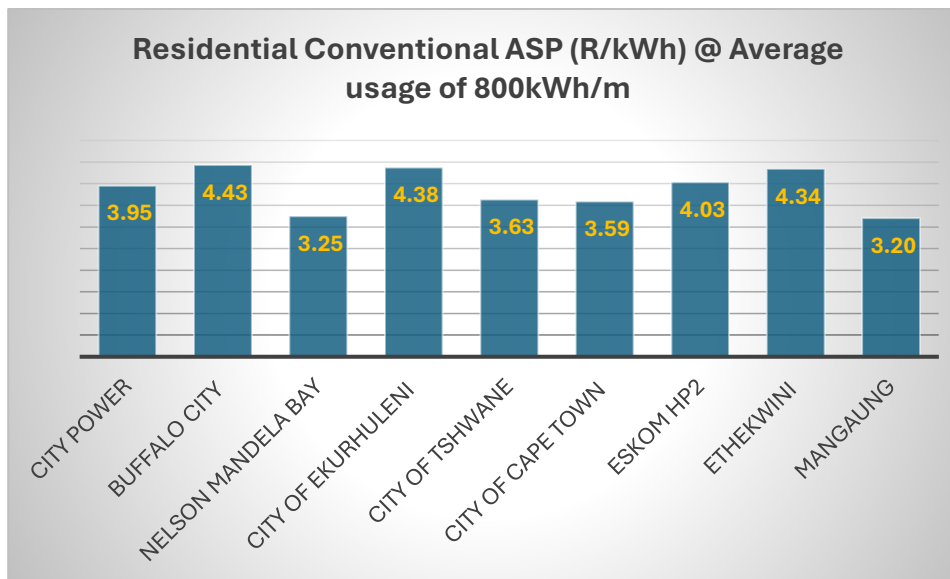


Figure 7: Residential 60A comparative total average tariff (R/kWh) at 800kWh/m for FY25/26

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 (P17)

ANNEXURE B: The FY26/27 Schedule of Proposed Tariffs (P18-21)

ANNEXURE C: Proposed Increases for FY26/27 to Electricity Tariffs (P22-24)

ANNEXURE D: Proposed Promulgation of City Power Tariff Categories (P25-39)

ANNEXURE E: Proposed Service Connection Charges (P40-44)

ANNEXURE F: General Miscellaneous Services Fees (P45-48)

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	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
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	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 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	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
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%

Annexure C.....continue 2

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 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%

Annexure C.....continue 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	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:

		Breaker size	Demand	Consumption block	Fixed charge	Demand charge	Energy charge
Item	Units	A	kVA	kWh/month	R/month	R/kVA	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							
Service charge		80			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:

Item	Units	Breaker A	Demand kVA	Consumption kWh/month	Fixed R/month	Demand R/kVA	Energy 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.

Item	Units	Breaker A	Demand kVA	Consumption kWh/month	Fixed R/month	Demand R/kVA	Energy 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:

Item	Units	Breaker size A	Demand kVA	Consumption block kWh/month	Fixed charge R/month	Demand charge R/kVA	Energy charge 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 $\leq 33\,000$ 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,

Item	Units	Breaker size A	Demand kVA	Consumption block kWh/month	Fixed charge R/month	Demand charge R/kVA	Energy charge 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 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	Tariff 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	<i>Tampering with load management equipment and or bypassing of the equipment (single dwelling)</i>	R 4 768,30	R 5 483,55
1,17	<i>Tampering with load management equipment and or bypassing of the equipment (Multiple dwelling - Rate per dwelling)</i>	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 & MCB)	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			
		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
Rand/cent										
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 R88.2 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 noted 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 noted: –

Municipal Entity	Original Budget 2025/26	Adjusted Budget 2025/26	Budget 2026/27	Estimate 2027/28	Estimate 2028/29
Pikitup	R 000	R 000	R 000	R 000	R 000
Johannesburg Roads Agency	1 195 477	1 335 574	1 555 785	1 541 199	1 493 303
Metrobus	1 465 600	1 512 104	1 632 596	1 663 589	1 763 970
Johannesburg City Parks and Zoo	667 698	687 162	730 020	756 561	787 486
Johannesburg Development Agency	1 238 992	1 415 469	1 418 377	1 462 101	1 521 570
Johannesburg Property Company	68 570	69 640	73 027	74 819	77 328
Metro Tech Company	790 128	815 728	845 513	864 617	897 441
Johannesburg Social and Housing Company	227 869	227 560	233 044	243 528	254 487
Joburg City Theatres	140 081	147 202	157 855	161 669	167 869
Joburg Tourism	211 540	216 344	231 332	235 283	244 108
City Power	101 269	95 154	102 785	105 851	110 046
	343 152	343 152	361 545	383 925	401 202
Total subsidies to ME's	6 450 376	6 865 089	7 341 879	7 493 142	7 718 810

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 noted in conjunction with this report.
4. That the Accounting Officer:
 - 4.1 In accordance with chapter 4 of the Systems Act:

- (a) Make public the annual consolidated operating budget and other documents referred to in section 17(3) of the MFMA; and
- (b) Invite the local community to submit representations in connection with the annual consolidated operating budget.

4.2 Submit the annual consolidated operating budget:

- (a) In both printed and electronic formats to the National and Provincial Treasury; and
- (b) In either format to any prescribed national or provincial organs of state and to such other municipalities as may be affected by the budget.

CAPITAL BUDGET

IT IS RECOMMENDED

1. That the capital budget of R8 851 751 000 for the year 2026/27, R8 090 112 for the year 2027/28 and R8 392 542 000 for the year 2028/29 of the City of Johannesburg be noted 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.

TARIFFS

IT IS RECOMMENDED

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

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	15 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 allocations as reflected in the Division of Revenue Bill. The provincial allocation will be available later and will be included in the final budget that will be submitted to Council during the month of May 2026.

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 constraints 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	4 000	3 980	3 967
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	1 034	1 067	1 101
Financial sustainability	Clearances Certificate	11 644	12 017	12 402
Financial sustainability	Financial Performance and Management	22 928 528	24 774 874	26 039 495
Financial sustainability	Financial Support (44315) 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	28 951	30 596	30 718
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	851 695
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	590 907	683 866	979 665
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	33	34	35
Safer city	Ensure effective building inspections and compliance	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 of 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	Air Quality and Climate change	19	22	23
Sustainable service delivery	Enhancing Financial Sustainability	37	38	39
Sustainable service delivery	Formalization of Informal Settlements	593 680	686 178	741 373
Sustainable service delivery	Jozi Ihlomele Program	35 178	36 749	36 749
Sustainable service delivery	Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease	191 595	191 595	191 595
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 Management	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 Merchant, Civils, Sundries, Assist Forensic Inv, Supp Other	8 651 036	9 154 284	9 283 020
Sustained economic growth	Processing of building plans	81 719	84 333	87 031
Day-to-day programme	Day-to-day programme	20 131 520	21 310 811	21 655 293
TOTAL		90 357 777	95 515 450	99 816 300

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 Kiptown and Ivory Park	131	135	139
Active and engaged citizenry	Arts and Culture Heritage Programmes	77 092	80 476	84 009
Active and engaged citizenry	Climate Change Marketing Campaign	10 133	10 457	10 792
Active and engaged citizenry	Community Forums & Roadshows	3 198	3 184	3 286
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	1 731 467	1 799 987	1 871 224
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	344 106	359 418	375 412
Active and engaged citizenry	Meaningful citizen participation and empowerment	183	189	195
Active and engaged citizenry	Media Relations and External Communication	24 730	25 758	26 829
Active and engaged citizenry	Policy Reform Initiatives	2 412	2 260	2 333
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	1 402	1 409	1 454
Active and engaged citizenry	Service Delivery Marketing Campaign	491	507	523
Active and engaged citizenry	Service Extension, Reading and Resource Development	265 550	276 178	288 302
Active and engaged citizenry	Sport Development	10 062	10 384	10 716
Active and engaged citizenry	Stakeholder Engagement and Public Participation	19 829	20 571	21 343
Active and engaged citizenry	Stakeholder management	119	123	127
Active and engaged citizenry	Support for governance structures	2 737	2 825	2 915
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	377 610	395 458	412 394
Energy mix	Energy	6 137	7 794	7 891
Energy mix	Sustainable Energy	49 684	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	15 943	16 649	17 385
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	20 276 764	22 300 739	23 424 335
Financial sustainability	Financial Management Control-Audit Fees (443815)	36 579	37 750	38 958
Financial sustainability	Financial Model and Business and Investment Plan	13 231	13 811	14 419
Financial sustainability	Financial Performance and Management	6 596 291	6 951 247	7 176 743
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 Merchant, 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	1 160 499	1 195 675	1 236 050
Financial sustainability	Financial Transparency – Separate AFS	21 150	22 059	23 005
Financial sustainability	Financial transparency 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	2 640 352	2 726 616	2 818 978

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29		
		Budget Year 2026/27	Budget Yr +1 2027/28	Budget Yr +2 2028/29
		R 000	R 000	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	54 649	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	Revised Tariff Structure (discontinue Free 6kl)	180 231	187 379	194 814
Financial sustainability	SAP AND MSCOA - SAP Business Support (443855)	2 814	2 939	3 068
Financial sustainability	Service Extension, Reading and Resource Development	23 888	25 285	26 410
Financial sustainability	Social Housing	176 923	180 649	184 658
Financial sustainability	Trading Services Reforms: (Strategic Support)	133 255	138 287	143 514
Financial sustainability	Vending Efficiency % of Metering Operational	1 488 359	1 458 629	1 377 934
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	713 767	721 512	749 723
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 of services to the city's residents	71 984	74 504	77 569
Good governance	Digital transformation	324	334	344
Good governance	Ensure legally sound contracts that protect the interests of the COJ and promote service delivery	12 645	13 050	13 468
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	10 195	10 521	10 858
Good governance	Group Risk and Assurance Services - Insurance General	345 923	346 682	357 777
Good governance	Group Risk and Assurance Services - Probity Audit	50 405	50 652	52 273
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	Integrated Strategic and Community Based Planning (Mayoral and Budget Lekgotla)	1 361	1 412	1 461
Good governance	International Relations - licenses and membership Fees	6 734	6 983	7 227
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	36 282	37 683	39 139
Good governance	More skills for jobs and apprenticeship programmes for young people to gain valuable skills and work experience;	29 249	30 461	31 742
Good governance	Overall Monitoring Functions of the Public Safety Cluster	49 772	50 907	53 193
Good governance	Prevent, detect, investigate and resolve crimes committed against the City	125 537	129 862	135 219
Good governance	Processing of land use development applications	139 066	145 641	152 032
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	Risk Governance and Compliance	160 943	163 727	170 286
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	2 281	2 312	2 388
Good governance	Strategic Coordination and support	15 540	16 807	17 647

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KEY PRIORITY	PROGRAMME	Medium-Term Budget 2026/27 - 2028/29		
		Budget Year 2026/27	Budget Yr +1 2027/28	Budget Yr +2 2028/29
		R 000	R 000	R 000
Good governance	Support for governance structures	49 878	52 098	54 418
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	73 210	75 650	79 016
Infrastructure development and refurbishment	Access to Facilities and services	81	11	11
Infrastructure development and refurbishment	Arts and Culture Heritage Programmes	4 017	4 037	4 166
Infrastructure development and refurbishment	Bibliographic and Distribution Services	1 790	1 791	1 848
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	75 032	75 355	77 766
Infrastructure development and refurbishment	Improve Quality of Supply	175 687	183 443	191 533
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	Sewer Quality Service	61 639	63 612	65 648
Infrastructure development and refurbishment	Upgrading and Renewal of networks	106 094	110 618	115 327
Infrastructure development and refurbishment	Water Demand Management systems	31 217	32 216	33 247
Job opportunity and creation	Creation of Job Opportunities	23 199	23 942	24 708
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	Implementation of Informal trading plan from policy and by laws	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	273 779	284 975	296 446
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	120 508	121 581	125 472
Job opportunity and creation	Strategic partnership events, Joburg Open, Joburg Ladies Open, Ride Joburg, Soweto Marathon	56 223	58 022	59 879
Job opportunity and creation	Support for Management of Organisational Change	12 643	13 202	13 785
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	63 816	63 981	66 199
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	43 393	45 430	47 439
Safer city	City Safety Strategic Research	31	32	33
Safer city	Collection of Revenue for Vehicle Administration	237 992	247 732	260 080
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 building inspections and compliance	106 152	110 862	115 782
Safer city	Ensure effective medical emergency and fire response	1 243 777	1 292 968	1 348 046
Safer city	Ensure employee training and development	34 371	35 898	37 494
Safer city	Ensure ethics and discipline	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	220 670	230 350	240 445
Safer city	Improve Quality of Service	195 070	203 020	211 296
Safer city	Increase ease of doing business	129	135	141
Safer city	Insourced security	65 019	67 912	70 934
Safer city	Outsourced 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

Draft Medium-Term Budget 2026/27 – 2028/29

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	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	Procurement of independent security provider to guard assets and protect revenues	437	451	465
Safer city	Professional Training - Substance Abuse	135	139	143
Safer city	Programs and support offered 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.	50 380	52 105	54 254
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	1 897 159	2 198 216	2 316 650
Safer city	Review of Municipal Planning Bylaw	2 791	2 884	2 980
Safer city	Security Services and Guarding 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	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 Strategic Research	8 163	8 791	6 609
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 of services to the city's residents	1 721 240	1 784 014	1 860 477
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	166 020	171 797	177 778
Smart city	Maintenance of Corporate Geo-informatics spatial information	66 710	68 982	71 835
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	95 995	86 319	89 081
Smart city	Percentage compliance to law and 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	549 262	552 009	569 673
Smart city	Smart Utility	263 704	270 393	280 233
Smart city	Subsidised education - staff empowerment	108 189	113 003	118 032
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	15 241	14 720	15 390
Sustainable service delivery	Automated Meter Reading Coverage	50 562	52 180	53 850
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	15 574	16 297	17 014
Sustainable service delivery	Improve customer/community satisfaction	8 048	8 306	8 572
Sustainable service delivery	Improve Quality of Service	99 169	102 919	106 810
Sustainable service delivery	Improve Quality of Service- Repairs Efficiency	285 375	295 457	305 905
Sustainable service delivery	Improved eco-mobility	528 051	674 789	715 334
Sustainable service delivery	Initiate and fund localised female dignity packs	33	34	35
Sustainable service delivery	Job -intensive economic growth	168 072	16 889	17 429
Sustainable service delivery	Jozzi Inhlomile Program	35 099	36 538	38 037
Sustainable service delivery	Management Support / E-Health / Clean Audit	917	962	994
Sustainable service delivery	Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease	1 244 642	1 299 440	1 356 835

Draft Medium-Term Budget 2026/27 – 2028/29

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	Percentage Employee vacancy rate	85 625	90 995	93 289
Sustainable service delivery	Rollout of Mobile Clinics to increase access to primary health care	17 841	18 570	19 329
Sustainable service delivery	Sewer Quality Service	1 065 300	1 104 753	1 145 726
Sustainable service delivery	Site & Services	520 961	534 691	555 370
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	272 765	283 227	294 106
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	91 419	94 843	98 402
Sustainable service delivery	Title deeds	24 206	24 961	25 760
Sustainable service delivery	Upgrading of Flats, Hostels, and Old age homes	144 094	144 535	149 161
Sustainable service delivery	Upgrading of Informal settlement	505 264	521 431	538 114
Sustainable service delivery	Waste management	20 374	20 658	21 547
Sustainable service delivery	Waste Management / Environmental Protection - Integrated Waste Management	5 037 145	5 244 890	5 434 903
Sustainable service delivery	Water and Biodiversity management	27 168	28 058	29 209
Sustainable service delivery	Water Demand Management systems	225 331	233 377	241 702
Sustainable service delivery	Water Quality Assurance	11 471 505	12 202 247	12 980 192
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.	103 549	106 649	110 788
Sustained economic growth	Completion of integrated spatial data portal, spatial plan management and sharing system	20 428	21 399	22 350
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;	39 309	39 980	41 416
Sustained economic growth	PEP Programmes	40	41	42
Sustained economic growth	Processing of building plans	122 765	126 548	132 145
Sustained economic growth	Targeted Sector Support In line with Regional Economic Development Plans	15 347	16 028	16 738
Sustained economic growth	Unlocking investment attraction opportunities through property transactions Implementation of the Land Strategy to sweat and enhance the Assets	52 386	54 062	55 792
Sustained economic growth	Urban Agriculture	1 838	1 844	1 911
Day-to-day programme	Day-to-day programme	12 681 353	13 072 274	13 386 591
TOTAL		88 244 845	92 937 261	96 724 871

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

Strategic Objective	Goal	2026/27 Medium Term Revenue & Expenditure Framework		
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand				
Sustained economic growth	Sustained economic growth	1 620	14 103	14 103
Active and engaged citizenry	Sustained economic growth	29 717	14 367	17 367
Job opportunity and creation	Sustained economic growth	9 611	9 520	49 520
Good governance	Sustained economic growth	15 260	19 514	25 839
Green economy	Sustained economic growth	129 884	167 513	167 188
Safer city	Sustained economic growth	203 160	191 970	220 200
Energy mix	Sustained economic growth	221 602	151 851	230 902
Smart city	Sustained economic growth	558 490	394 491	345 616
Financial sustainability	Sustained economic growth	613 833	417 673	428 072
Sustainable service delivery	Sustained economic growth	1 128 087	1 223 520	1 172 194
Infrastructure development and refurbishment	Sustained economic growth	5 940 486	5 485 590	5 721 542
Total Capital Expenditure		8 851 751	8 090 112	8 392 542

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
<u>Borrowing Management</u>									
Credit Rating		A(ZA)	A(ZA)	A(ZA)	A(ZA)	A(ZA)			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	13.7%	11.7%	11.0%	7.2%	7.2%	5.6%	5.5%	5.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.7%	12.1%	11.3%	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%	1000.0%	938.3%	645.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	0.8	0.7	0.7	1.1	0.8	1.0	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	1.0	1.3	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.4	0.5	0.8	0.6	0.7	1.0	1.3
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		125.6%	120.8%	124.2%	118.7%	118.6%	115.5%	114.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		125.4%	120.8%	124.2%	118.7%	116.8%	115.5%	114.7%	114.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6.4%	9.5%	10.3%	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%	27.6%	27.3%	27.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.5%	8.6%	4.3%	4.2%	4.1%
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%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	10.2	11.1	19.4	21.3	21.3	29.5	28.2	29.4
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.6%	14.7%	16.2%	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	1.3	2.3

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 Col'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, 5.5% in 2027/28 and 5.7% 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 receipt 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	3 rd 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	3 rd 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
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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 policies.

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.

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.

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 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's 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 88.6% for 2026/27, 88.7% for 2027/28 and 88.9% 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	Adjusted Budget	Budget Year 2026/27	% Incr.	Budget Year +1 2027/28	Budget Year +2 2028/29
	R 000	R 000	R 000		R 000	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	9 602 345	6.6%	9 947 094	10 127 504
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	90 357 777	6.5%	95 515 450	99 816 300

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	Adjusted Budget	Budget Year 2026/27	% Incr.	Budget Year +1 2027/28	Budget Year +2 2028/29
	R 000	R 000	R 000		R 000	R 000
EXPENDITURE						
Employee related costs	21 654 002	23 008 891	24 920 365	8.3%	26 029 321	27 187 625
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	7 537 377	3.9%	7 992 224	8 490 498
Debt impairment	8 076 200	9 132 196	9 591 337	5.0%	9 937 209	9 949 495
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	6 539 380	4.0%	6 636 592	6 848 639
Transfers and subsidies	113 739	75 664	53 583	-29.2%	48 886	50 450
Operational costs	6 829 056	6 536 603	6 709 619	2.6%	6 828 975	7 047 727
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	88 244 845	8.1%	92 937 261	96 724 871

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

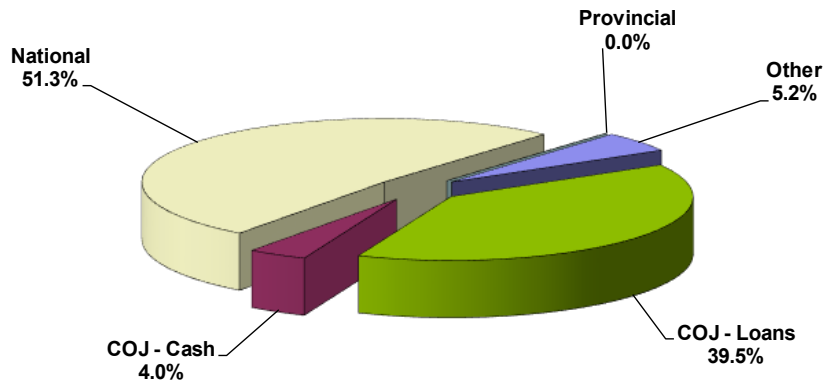
2.6.2. Medium-term outlook: Capital expenditure

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	350 000	350 000	500 000
National	3 636 672	4 086 083	4 543 525	3 977 158	4 121 042
Provincial	10 700	10 700			
Other	903 048	903 048	458 226	478 846	546 500
Total	8 700 420	8 424 388	8 851 751	8 090 112	8 392 542

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 R8.9 billion. Approximately R3.9 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;
- R350 million will be funded by internal generated cash;
- R2.2 billion will be funded from grants received from National (PTIS - R99.1 million, INEP R8 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); 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		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand					
Parent municipality					
Deposits - Bank	595 624	595 624	859 126	1 131 452	1 419 657
Guaranteed Endowment Policies (sinking)	—	—	—	—	—
Consolidated total:	595 624	595 624	859 126	1 131 452	1 419 657

Table SA18: Transfers and grant receipts

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
R thousand					
RECEIPTS:					
<u>Operating Transfers and Grants</u>					
National Government:	8 731 717	8 761 430	9 349 721	9 691 382	9 871 774
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 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 Management	7 000	7 000	–	–	–
Provincial Government:	230 111	231 595	252 073	255 144	255 144
Provincial :Primary Health	217 315	216 799	226 773	228 344	228 344
Recap of Comm Library and Libraries Plan	12 796	14 796	25 300	26 800	26 800
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	9 602 345	9 947 094	10 127 504
<u>Capital Transfers and Grants</u>					
National Government:	3 636 672	4 086 083	4 543 525	3 977 158	4 121 042
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	–	–	–
Integrated National Electrification Programme (Municipal)	–	–	8 000	8 000	8 000
Provincial Government:	10 700	10 700	–	–	–
Recap of Comm Libraries Cond Grant	10 700	10 700	–	–	–
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	5 001 751	4 456 004	4 667 542
TOTAL RECEIPTS OF TRANSFERS & GRANTS	13 530 698	14 011 306	14 604 096	14 403 098	14 795 046

Table SA21: Transfers and grants made by the municipality

Description R thousand	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
<u>Cash Transfers to Organisations</u>					
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 Orchestra	20 891	20 891	21 601	22 292	23 005
EPWP Programs	–	–	–	–	–
PEP Initiatives	–	–	–	–	–
PEP General Workers	–	–	–	–	–
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 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		
	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
R thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	13 370 772	14 017 977	16 872 723	16 818 796	16 818 796	17 390 635	17 987 038	18 727 340
Service charges	27 600 753	31 675 962	34 787 578	42 394 867	41 452 992	44 867 068	48 607 098	51 925 394
Other revenue	5 932 374	6 896 898	4 869 941	7 754 994	7 664 899	8 102 467	8 204 538	8 224 684
Transfers and Subsidies - Operational	6 718 009	7 393 783	7 959 649	8 980 278	9 011 475	9 602 345	9 947 094	10 127 504
Transfers and Subsidies - Capital	2 632 097	2 818 580	3 173 822	4 550 420	4 096 783	4 543 525	3 977 158	4 121 042
Interest	496 513	348 931	1 085 325	791 839	765 057	801 068	829 615	859 025
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(47 724 094)	(50 746 450)	(58 005 140)	(68 074 018)	(70 988 651)	(75 249 965)	(73 548 399)	(76 964 450)
Interest	(2 640 776)	(2 922 257)	(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 ACTIVITIES	6 385 648	9 483 424	7 323 542	10 476 180	6 113 404	7 257 547	13 121 394	14 045 564
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	(812)	903 393	458 571	479 191	546 845
Decrease (increase) in non-current receivables	75 634	6 894	100	–	–	–	–	–
Decrease (increase) in non-current investments	2 105 500	(698 000)	(480 000)	(593 850)	(374 112)	(263 502)	(272 327)	(288 204)
Payments								
Capital assets	(6 545 157)	(8 663 588)	(8 251 265)	(8 700 420)	(8 424 388)	(8 851 751)	(8 090 112)	(8 392 542)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(4 364 023)	(9 354 694)	(8 731 165)	(9 295 082)	(7 895 107)	(8 656 682)	(7 883 248)	(8 133 901)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	4 500 000	3 670 000	8 470 000	3 500 000	2 774 557	3 500 000	3 284 108	3 225 000
Increase (decrease) in consumer deposits	–	(195)	33 347	–	–	–	–	–
Payments								
Repayment of borrowing	(6 315 157)	(5 687 988)	(5 295 921)	(3 183 807)	(3 224 103)	(2 216 140)	(2 231 778)	(2 533 190)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1 815 157)	(2 018 183)	3 207 426	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)	(115 275)	6 290 476	6 603 473
Cash/cash equivalents at the year begin:	3 848 842	4 055 310	2 165 857	2 730 891	3 965 660	1 734 411	1 619 136	7 909 611
Cash/cash equivalents at the year end:	4 055 310	2 165 857	3 965 660	4 228 182	1 734 411	1 619 136	7 909 611	14 513 084

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 provided 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 R1.6 billion at the end of 2026/27 and increasing to R14.5 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 88.6% for 2026/27, 88.7% for 2027/28 and 88.9% 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		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand					
EXPENDITURE:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	8 731 717	8 761 430	9 349 721	9 691 382	9 871 774
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 Management	7 000	7 000	–	–	–
Provincial Government:	230 111	231 595	252 073	255 144	255 144
Provincial : Primary Health	217 315	216 799	226 773	228 344	228 344
Recap of Comm Library and Libraries Plan	12 796	14 796	25 300	26 800	26 800
Other grant providers:	18 450	18 450	551	568	586
United Nations Environment Programme	17 917	17 917	–	–	–
	533	533	551	568	586
Total operating expenditure of Transfers and Grants:	8 980 278	9 011 475	9 602 345	9 947 094	10 127 504
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	3 636 672	4 086 083	4 543 525	3 977 158	4 121 042
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	–	–	–
Integrated National Electrification Programme (Municipal)	–	–	8 000	8 000	8 000
Provincial Government:	10 700	10 700	–	–	–
Recap of Comm Libraries Cond Grant	10 700	10 700	–	–	–
Other grant providers:	903 048	903 048	458 226	478 846	546 500
Total capital expenditure of Transfers and Grants	4 550 420	4 999 831	5 001 751	4 456 004	4 667 542
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	13 530 698	14 011 306	14 604 096	14 403 098	14 795 046

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	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 650	40 786	487 945	503 486	519 626
Operational Revenue	88 805	88 805	88 805	88 805	88 805	88 805	88 805	88 805	88 805	88 805	88 805	90 399	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	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 189	9 602 345	9 947 094	10 127 504
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	7 733 334	7 893 490	7 524 556	7 273 503	7 528 536	7 520 295	7 413 318	7 402 629	7 644 513	7 228 742	7 391 642	7 803 219	90 357 777	95 515 450	99 816 300
Expenditure															
Employee related costs	2 072 109	2 073 035	2 076 575	2 079 425	2 076 867	2 071 729	2 081 570	2 077 667	2 074 564	2 078 703	2 082 846	2 075 280	24 920 365	26 029 321	27 187 625
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	626 639	627 761	628 117	628 100	628 160	628 164	628 324	628 281	628 448	628 458	628 517	628 407	7 537 377	7 992 224	8 490 498
Debt impairment	728 184	731 074	724 416	719 874	724 488	724 511	722 575	722 216	728 581	719 067	722 018	1 626 332	9 591 337	9 937 209	9 949 495
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	539 869	543 646	547 959	545 194	547 825	545 249	544 316	544 842	549 412	547 353	545 914	537 800	6 539 380	6 636 592	6 848 639
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	554 909	555 612	557 764	558 748	556 675	559 086	562 870	561 846	561 150	560 983	560 841	559 134	6 709 619	6 828 975	7 047 727
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	8 340 487	7 758 220	7 304 145	7 138 111	7 139 772	6 866 515	6 872 944	7 122 449	7 004 916	7 044 804	7 104 301	8 548 180	88 244 845	92 937 261	96 724 871
Surplus/(Deficit)	(607 153)	135 270	220 411	135 392	388 764	653 780	540 374	280 180	639 598	183 937	287 341	(744 961)	2 112 932	2 578 189	3 091 429
Transfers and subsidies - capital (monetary allocations)	363 863	363 863	363 863	408 067	408 067	408 067	419 103	419 103	419 103	397 091	397 091	634 476	5 001 751	4 456 004	4 667 542
Surplus/(Deficit) after capital transfers & contributions	(243 291)	499 132	584 273	543 459	796 831	1 061 847	959 476	699 282	1 058 700	581 028	684 431	(110 485)	7 114 684	7 034 193	7 758 971
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	(245 291)	497 132	582 273	541 459	794 831	1 059 847	957 476	697 282	1 056 700	579 028	682 431	(112 481)	7 090 688	7 006 651	7 731 527

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

Description R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure		
	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	48 873	48 873	48 873	48 873	48 873	48 873	48 873	48 872	48 872	48 872	48 872	48 872	586 471	11 755	382 221
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	1 048 768
Vote 4 - Community Development	5 189	5 189	5 189	5 189	5 189	5 189	5 189	5 189	5 189	5 189	5 189	5 171	62 250	64 961	66 182
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	232 340	232 470
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 Tec	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	168 493	168 493	168 493	168 493	168 493	168 493	168 493	168 493	168 493	168 493	168 493	168 495	2 021 918	1 517 544	1 232 517
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	55 497	55 497	55 497	55 497	55 497	55 497	55 497	55 497	55 497	55 497	55 497	55 493	665 960	687 270	709 264
Vote 17 - Municipal Entities Accounts	27 198	27 198	27 198	27 198	27 198	27 198	27 198	27 198	27 198	27 198	27 198	27 201	326 379	352 663	333 858
Vote 18 - City Power	2 554 280	2 714 436	2 345 502	2 138 007	2 393 686	2 394 947	2 298 683	2 278 816	2 520 700	2 082 271	2 245 818	2 889 263	28 856 410	31 388 866	33 384 151
Vote 19 - Johannesburg Water	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 712	1 910 702	22 928 528	24 774 874	26 039 495
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	8 097 196	8 257 352	7 888 419	7 681 570	7 936 602	7 928 362	7 832 420	7 821 732	8 063 616	7 625 832	7 788 733	8 437 694	95 359 529	99 971 454	104 483 842

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	14 426	14 426	14 426	14 426	14 426	14 426	14 426	14 426	14 426	14 426	14 426	14 417	173 103	179 478	186 878
Vote 2 - Environment, Infrastructure and Services	13 855	13 855	13 855	13 855	13 855	13 855	13 855	13 855	13 855	13 855	13 855	13 848	166 253	172 909	180 197
Vote 3 - Transport	165 685	165 685	165 685	165 685	165 685	165 685	165 685	165 685	165 685	165 685	165 685	165 670	1 988 205	2 029 799	2 099 274
Vote 4 - Community Development	127 319	127 319	127 319	127 319	127 319	127 319	127 319	127 319	127 319	127 319	127 319	127 303	1 527 812	1 576 761	1 637 839
Vote 5 - Health	153 119	153 119	153 119	153 119	153 119	153 119	153 119	153 119	153 119	153 119	153 119	153 126	1 837 435	1 914 888	1 998 030
Vote 6 - Social Development	34 905	34 905	34 905	34 905	34 905	34 905	34 905	34 905	34 905	34 905	34 905	34 904	418 859	433 747	451 645
Vote 7 - Group Forensic Investigation Services	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 820	10 821	129 841	134 304	139 802
Vote 8 - Office of the Ombudsman	4 223	4 223	4 223	4 223	4 223	4 223	4 223	4 223	4 223	4 223	4 223	4 216	50 669	52 403	54 561
Vote 9 - City Manager	182 303	185 765	188 055	184 963	192 059	184 781	183 359	184 269	187 824	186 168	184 251	179 918	2 223 715	2 276 583	2 364 848
Vote 10 - Speaker: Legislative Arm of Council	48 834	48 834	47 834	46 834	46 834	48 834	51 834	50 834	48 834	48 834	48 834	48 842	586 016	609 741	635 843
Vote 11 - Group Information and Communication Technology	101 683	101 683	101 683	101 683	101 683	101 683	101 683	101 683	101 683	101 683	101 683	101 661	1 220 174	1 245 742	1 287 018
Vote 12 - Group Finance	521 361	521 361	521 361	521 361	521 361	521 361	521 361	521 361	521 361	521 361	521 361	521 365	6 256 336	6 413 001	6 471 214
Vote 13 - Group Corporate and Shared Services	54 694	54 694	54 694	54 694	54 694	54 694	54 694	54 694	54 694	54 694	54 694	54 675	656 309	678 479	706 372
Vote 14 - Human Settlements	99 544	99 544	99 544	99 544	99 544	99 544	99 544	99 544	99 544	99 544	99 544	99 541	1 194 525	1 225 618	1 268 405
Vote 15 - Development Planning	46 458	46 458	46 458	46 458	46 458	46 458	46 458	46 458	46 458	46 458	46 458	46 448	557 486	579 346	603 299
Vote 16 - Public Safety	614 407	614 407	614 407	614 407	614 407	614 407	614 407	614 407	614 407	614 407	614 407	614 384	7 372 861	7 654 288	7 978 690
Vote 17 - Municipal Entities Accounts	184 367	184 367	184 367	184 367	184 367	184 367	184 367	184 367	184 367	184 367	184 367	184 369	2 212 406	2 304 481	2 378 329
Vote 18 - City Power	3 215 259	2 626 789	2 162 345	1 994 400	1 997 991	1 730 023	1 723 587	1 977 526	1 859 042	1 896 156	1 953 016	3 410 714	26 546 849	28 711 626	29 941 999
Vote 19 - Johannesburg Water	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 460	1 721 447	20 657 507	21 840 155	22 944 245
Vote 20 - Pikitup	407 203	409 815	418 760	424 620	415 445	415 279	426 400	421 884	421 099	425 342	429 694	421 604	5 037 145	5 244 890	5 434 903
Vote 21 - Johannesburg Roads Agency	150 332	150 332	150 332	150 332	150 332	150 332	150 333	150 333	150 333	150 333	150 333	150 325	1 803 982	1 869 281	1 948 506
Vote 22 - Metrobus	65 277	65 277	65 277	65 277	65 277	65 277	65 277	65 277	65 277	65 277	65 277	65 269	783 316	810 749	842 556
Vote 23 - Johannesburg City Parks and Zoo	127 133	127 133	127 133	127 133	127 133	127 133	127 133	127 133	127 133	127 133	127 133	127 132	1 525 595	1 572 529	1 635 191
Vote 24 - Johannesburg Development Agency	12 095	12 095	12 095	12 095	12 095	12 095	12 095	12 095	12 095	12 095	12 095	12 089	145 134	150 394	156 669
Vote 25 - Johannesburg Property Company	98 970	98 970	98 970	98 970	98 970	98 970	98 970	98 970	98 970	98 970	98 970	98 967	1 187 637	1 221 993	1 270 242
Vote 26 - Metro Tech Company	36 607	36 607	36 607	36 607	36 607	36 607	36 607	36 607	36 607	36 604	36 607	36 596	439 270	447 712	462 644
Vote 27 - Joburg Market	55 760	55 760	55 760	55 760	55 760	55 760	55 760	55 760	55 760	55 760	55 760	55 749	669 109	686 932	712 326
Vote 28 - Johannesburg Social Housing Company	36 702	36 702	36 702	36 702	36 702	36 702	36 702	36 702	36 702	36 702	36 702	36 684	440 406	453 260	468 788
Vote 29 - Joburg City Theatres	29 896	29 896	29 896	29 896	29 896	29 896	29 896	29 896	29 896	29 896	29 896	28 480	357 336	367 065	381 214
Vote 30 - Johannesburg Tourism Company	7 790	7 919	8 054	8 195	8 344	8 501	8 665	8 837	9 018	9 208	9 408	9 611	103 549	106 649	110 788
Total Expenditure by Vote	8 342 487	7 760 220	7 306 145	7 140 111	7 141 772	6 868 515	6 874 944	7 124 449	7 006 916	7 046 804	7 106 301	8 550 175	88 268 840	92 964 803	96 752 315
Surplus/(Deficit)	(245 291)	497 132	582 273	541 459	794 831	1 059 847	957 476	697 282	1 056 700	579 028	682 431	(112 481)	7 090 688	7 006 651	7 731 527

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

Description R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure		
	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	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	3 163 620	37 963 434	38 354 572	38 925 828
Executive and council	165 846	165 846	165 846	165 846	165 846	165 846	165 846	165 846	165 846	165 846	165 846	165 846	1 990 155	1 381 565	1 092 187
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	37 833 642
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	83 524	83 524	83 524	83 524	83 524	83 524	83 524	83 524	83 524	83 524	83 524	83 524	1 002 292	1 035 442	1 070 483
Community and social services	10 626	10 626	10 626	10 626	10 626	10 626	10 626	10 626	10 626	10 626	10 626	10 626	127 512	132 222	135 620
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	36 749	36 749
Economic and environmental services	135 397	135 397	135 397	135 397	135 397	135 397	135 397	135 397	135 397	135 397	135 397	135 397	1 624 768	1 625 275	1 817 662
Planning and development	47 248	47 248	47 248	47 248	47 248	47 248	47 248	47 248	47 248	47 248	47 248	47 248	566 978	571 303	842 762
Road transport	87 493	87 493	87 493	87 493	87 493	87 493	87 493	87 493	87 493	87 493	87 493	87 493	1 049 916	1 045 996	966 806
Environmental protection	656	656	656	656	656	656	656	656	656	656	656	656	7 873	7 976	8 093
Trading services	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	4 476 292	53 715 499	57 868 952	61 547 885
Energy sources	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	2 381 664	28 579 968	31 088 011	33 010 089
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	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	7 858 833	8 912 368	95 359 529	99 971 454	104 483 842
Expenditure - Functional															
Governance and administration	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	2 601 389	31 216 665	32 122 398	33 105 592
Executive and council	379 131	379 131	379 131	379 131	379 131	379 131	379 131	379 131	379 131	379 131	379 131	379 131	4 549 575	4 616 372	4 795 766
Finance and administration	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	2 206 513	26 478 160	27 311 222	28 107 287
Internal audit	15 744	15 744	15 744	15 744	15 744	15 744	15 744	15 744	15 744	15 744	15 744	15 744	188 930	194 803	202 539
Community and public safety	735 737	735 737	735 737	735 737	735 737	735 737	735 737	735 737	735 737	735 737	735 737	735 737	8 828 842	9 361 715	9 759 268
Community and social services	151 897	151 897	151 897	151 897	151 897	151 897	151 897	151 897	151 897	151 897	151 897	151 897	1 822 763	1 881 639	1 961 068
Sport and recreation	18 606	18 606	18 606	18 606	18 606	18 606	18 606	18 606	18 606	18 606	18 606	18 606	223 272	230 219	238 028
Public safety	265 900	265 900	265 900	265 900	265 900	265 900	265 900	265 900	265 900	265 900	265 900	265 900	3 190 796	3 519 246	3 687 792
Housing	189 330	189 330	189 330	189 330	189 330	189 330	189 330	189 330	189 330	189 330	189 330	189 330	2 271 961	2 352 597	2 433 687
Health	110 004	110 004	110 004	110 004	110 004	110 004	110 004	110 004	110 004	110 004	110 004	110 004	1 320 050	1 378 014	1 438 693
Economic and environmental services	484 355	484 355	484 355	484 355	484 355	484 355	484 355	484 355	484 355	484 355	484 355	484 355	5 812 263	6 002 761	6 235 448
Planning and development	106 532	106 532	106 532	106 532	106 532	106 532	106 532	106 532	106 532	106 532	106 532	106 532	1 278 385	1 329 350	1 383 543
Road transport	343 189	343 189	343 189	343 189	343 189	343 189	343 189	343 189	343 189	343 189	343 189	343 189	4 118 268	4 238 936	4 398 940
Environmental protection	34 634	34 634	34 634	34 634	34 634	34 634	34 634	34 634	34 634	34 634	34 634	34 634	415 610	434 475	452 966
Trading services	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	3 468 466	41 621 594	44 677 283	46 819 961
Energy sources	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	2 018 091	24 217 089	26 303 185	27 445 584
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	384 554	384 554	384 554	384 554	384 554	384 554	384 554	384 554	384 554	384 554	384 554	384 554	4 614 643	4 804 848	4 976 711
Other	65 790	65 790	65 790	65 790	65 790	65 790	65 790	65 790	65 790	65 790	65 790	65 790	789 476	800 646	832 046
Surplus/(Deficit)	503 096	503 096	503 096	503 096	503 096	503 096	503 096	503 096	503 096	503 096	503 096	1 556 631	7 090 688	7 006 651	7 731 527

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

Description R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure		
	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	376 230
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	375	474	1 028	2 070	3 607	4 945	4 945	3 607	2 070	1 028	474	375	25 000	36 000	18 828
Vote 5 - Health	395	500	1 084	2 183	3 803	5 214	5 214	3 803	2 183	1 084	500	395	26 360	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	129	163	354	712	1 241	1 701	1 701	1 241	712	354	163	129	8 600	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	28 352	35 858	77 753	156 516	272 695	373 903	373 903	272 695	156 516	77 753	35 858	28 352	1 890 155	1 381 565	1 092 187
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	1 076	71 700	43 700	39 700
Vote 16 - Public Safety	554	701	1 519	3 058	5 328	7 306	7 306	5 328	3 058	1 519	701	554	36 933	21 873	39 873
Vote 17 - Municipal Entities Accounts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 18 - City Power	35 423	44 801	97 144	195 549	340 700	467 148	467 148	340 700	195 549	97 144	44 801	35 423	2 361 527	2 262 235	2 084 373
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	2 531 980
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	10 500	13 280	28 795	57 964	100 990	138 471	138 471	100 990	57 964	28 795	13 280	10 500	700 000	846 428	841 000
Vote 22 - Metrobus	1 125	1 423	3 085	6 210	10 820	14 836	14 836	10 820	6 210	3 085	1 423	1 125	75 000	98 500	95 000
Vote 23 - Johannesburg City Parks and Zoo	361	456	989	1 990	3 468	4 755	4 755	3 468	1 990	989	456	361	24 036	49 450	53 900
Vote 24 - Johannesburg Development Agency	1 350	1 707	3 702	7 453	12 984	17 803	17 803	12 984	7 453	3 702	1 707	1 350	90 000	91 340	77 340
Vote 25 - Johannesburg Property Company	322	407	883	1 777	3 096	4 244	4 244	3 096	1 777	883	407	322	21 456	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	260	328	712	1 433	2 496	3 423	3 423	2 496	1 433	712	328	260	17 303	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	132 776	167 927	364 126	732 978	1 277 051	1 751 018	1 751 018	1 277 051	732 978	364 126	167 927	132 776	8 851 751	8 090 112	8 392 542

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															
<i>Governance and administration</i>	25 053	25 053	25 053	25 053	25 053	25 053	25 053	25 053	25 053	25 053	25 053	25 053	300 634	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	24 823	24 823	24 823	24 823	24 823	24 823	24 823	24 823	24 823	24 823	24 823	24 823	297 875	318 505	267 257
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	188 474	188 474	188 474	188 474	188 474	188 474	188 474	188 474	188 474	188 474	188 474	188 474	2 261 685	1 690 558	1 430 649
Community and social services	16 670	16 670	16 670	16 670	16 670	16 670	16 670	16 670	16 670	16 670	16 670	16 670	200 037	129 650	108 478
Sport and recreation	850	850	850	850	850	850	850	850	850	850	850	850	10 200	23 450	26 900
Public safety	3 078	3 078	3 078	3 078	3 078	3 078	3 078	3 078	3 078	3 078	3 078	3 078	36 933	21 873	39 873
Housing	165 680	165 680	165 680	165 680	165 680	165 680	165 680	165 680	165 680	165 680	165 680	165 680	1 988 155	1 478 475	1 216 288
Health	2 197	2 197	2 197	2 197	2 197	2 197	2 197	2 197	2 197	2 197	2 197	2 197	26 360	37 110	39 110
<i>Economic and environmental services</i>	132 953	132 953	132 953	132 953	132 953	132 953	132 953	132 953	132 953	132 953	132 953	132 953	1 595 431	1 364 735	1 561 502
Planning and development	11 138	11 138	11 138	11 138	11 138	11 138	11 138	11 138	11 138	11 138	11 138	11 138	133 657	121 576	146 576
Road transport	73 897	73 897	73 897	73 897	73 897	73 897	73 897	73 897	73 897	73 897	73 897	73 897	886 758	1 168 759	1 035 695
Environmental protection	47 918	47 918	47 918	47 918	47 918	47 918	47 918	47 918	47 918	47 918	47 918	47 918	575 016	74 400	379 230
<i>Trading services</i>	389 138	389 138	389 138	389 138	389 138	389 138	389 138	389 138	389 138	389 138	389 138	389 138	4 669 652	4 671 032	5 106 273
Energy sources	196 794	196 794	196 794	196 794	196 794	196 794	196 794	196 794	196 794	196 794	196 794	196 794	2 361 527	2 262 235	2 084 373
Water management	123 539	123 539	123 539	123 539	123 539	123 539	123 539	123 539	123 539	123 539	123 539	123 539	1 482 474	1 275 536	1 663 734
Waste water management	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	39 804	477 651	746 870	871 776
Waste management	29 000	29 000	29 000	29 000	29 000	29 000	29 000	29 000	29 000	29 000	29 000	29 000	348 000	386 390	486 390
<i>Other</i>	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	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	8 851 751	8 090 112	8 392 542
Funded by:															
National Government	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	4 543 525	3 977 158	4 121 042
Provincial Government	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	416 813	416 813	416 813	416 813	416 813	416 813	416 813	416 813	416 813	416 813	416 813	416 813	5 001 751	4 456 004	4 667 542
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	29 167	29 167	29 167	29 167	29 167	29 167	29 167	29 167	29 167	29 167	29 167	29 167	350 000	350 000	500 000
Total Capital Funding	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	737 646	8 851 751	8 090 112	8 392 542

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	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 220	1 449 216	17 390 635	17 987 038	18 727 340
Service charges - electricity revenue	2 391 993	2 544 105	2 193 728	1 954 688	2 197 507	2 198 705	2 096 802	2 077 934	2 307 652	1 912 179	2 067 501	2 451 485	26 394 280	28 858 903	30 635 621
Service charges - water revenue	774 795	774 795	774 795	774 795	774 795	774 795	774 795	774 795	774 795	774 795	774 795	774 792	9 297 533	9 939 754	10 712 656
Service charges - sanitation revenue	557 196	557 196	557 196	557 196	557 196	557 196	557 196	557 196	557 196	557 196	557 196	557 193	6 686 346	7 148 202	7 704 037
Service charges - refuse revenue	208 286	208 286	208 286	208 738	208 286	201 639	201 865	208 286	208 286	208 738	208 286	209 929	2 488 909	2 660 239	2 873 080
Rental of facilities and equipment	24 945	24 938	24 938	24 938	24 938	24 938	24 938	24 938	24 938	24 938	24 938	25 021	299 342	311 029	323 419
Interest earned - external investments	15 145	15 145	15 145	15 145	15 145	15 145	15 145	15 145	15 145	15 145	15 145	15 142	181 739	187 811	193 987
Interest earned - outstanding debtors	51 610	51 610	51 610	51 610	51 610	51 610	51 610	51 610	51 610	51 610	51 610	51 614	619 329	641 804	665 038
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	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 196	800 189	9 602 345	9 947 094	10 127 504
Other revenue	602 482	602 482	602 482	602 482	602 482	602 482	602 482	602 482	602 482	602 482	602 482	613 293	7 240 590	7 312 958	7 302 132
Cash Receipts by Source	6 922 746	7 074 850	6 724 473	6 485 885	6 728 252	6 722 803	6 621 126	6 608 678	6 838 396	6 443 375	6 598 245	6 994 754	80 763 582	85 575 383	89 863 947
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	378 627	4 543 525	3 977 158	4 121 042
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	3 500 000	3 500 000	3 284 108	3 225 000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(21 958)	(263 502)	(272 327)	(288 204)
Total Cash Receipts by Source	7 317 628	7 469 733	7 119 356	6 880 768	7 123 135	7 117 686	7 016 008	7 003 561	7 233 279	6 838 258	6 993 127	10 889 637	89 002 177	93 043 513	97 468 630
Cash Payments by Type															
Employee related costs	2 072 109	2 073 035	2 076 575	2 079 425	2 076 867	2 071 729	2 081 570	2 077 667	2 074 564	2 078 703	2 082 846	2 075 280	24 920 365	26 029 321	27 187 625
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	626 639	627 761	628 117	628 100	628 160	628 164	628 324	628 281	628 448	628 458	628 517	628 407	7 537 377	7 992 224	8 490 498
Contracted services	539 869	543 646	547 959	545 194	547 825	545 249	544 316	544 842	549 412	547 353	545 914	537 800	6 539 380	6 636 592	6 848 639
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	143 442	143 624	144 180	144 434	143 898	144 522	145 500	145 235	145 055	145 012	144 975	14 202 218	15 792 096	10 395 663	10 810 859
Cash Payments by Type	6 394 539	5 808 852	5 359 830	5 196 749	5 195 323	4 920 246	4 925 793	5 176 405	5 055 010	5 101 685	5 158 321	19 756 806	78 049 561	76 431 147	79 939 425
Other Cash Flows/Payments by Type															
Capital assets	132 776	167 927	364 126	732 978	1 277 051	1 751 018	1 751 018	1 277 051	732 978	364 126	167 927	132 776	8 851 751	8 090 112	8 392 542
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	6 711 993	6 161 457	5 908 634	6 114 406	6 657 053	6 855 942	6 861 490	6 638 135	5 972 667	5 650 489	5 510 925	20 074 261	89 117 452	86 753 038	90 865 157
NET INCREASE/(DECREASE) IN CASH HELD	605 635	1 308 277	1 210 722	766 362	466 082	261 744	154 519	365 426	1 260 612	1 187 768	1 482 202	(9 184 624)	(115 275)	6 290 476	6 603 473
Cash/cash equivalents at the month/year begin:	1 734 411	2 340 046	3 648 323	4 859 045	5 625 407	6 091 489	6 353 233	6 507 752	6 873 178	8 133 790	9 321 558	10 803 760	1 734 411	1 619 136	7 909 611
Cash/cash equivalents at the month/year end:	2 340 046	3 648 323	4 859 045	5 625 407	6 091 489	6 353 233	6 507 752	6 873 178	8 133 790	9 321 558	10 803 760	1 619 136	1 619 136	7 909 611	14 513 084

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		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand					
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 impermissible 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	24 920 365	26 029 321	27 187 625
Less: Employees costs capitalised to PPE	–	–	–	–	–
Total Employee related costs	21 654 002	23 008 891	24 920 365	26 029 321	27 187 625
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	6 539 380	6 636 592	6 848 639
Total contracted services	7 323 519	6 285 251	6 539 380	6 636 592	6 848 639
Operational Costs					
Other Operational Costs	6 829 056	6 536 603	6 709 619	6 828 975	7 047 727
Total Operational Costs	6 829 056	6 536 603	6 709 619	6 828 975	7 047 727

Table SA3: Supporting detail to Budget Financial Position

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
R thousand					
ASSETS					
Trade and other receivables from exchange transactions					
Electricity	11 364 790	12 823 465	14 221 306	15 589 114	16 872 900
Water	40 960 496	41 364 257	46 877 256	52 704 974	58 716 389
Waste	7 056 212	7 203 657	8 272 684	9 393 338	10 541 855
Other trade receivables from exchange transactions	4 546 399	4 991 537	5 195 405	5 403 691	5 616 234
Gross: Trade and other receivables from exchange transactions	63 927 897	66 382 916	74 566 651	83 091 117	91 747 378
Less: Impairment for debt	(53 903 316)	(56 422 016)	(64 605 751)	(73 130 217)	(81 786 478)
Impairment for Electricity	(8 758 669)	(9 972 335)	(11 370 176)	(12 737 984)	(14 021 770)
Impairment for Water	(36 938 815)	(37 717 017)	(43 230 016)	(49 057 734)	(55 069 149)
Impairment for Waste	(5 761 485)	(5 904 604)	(6 973 631)	(8 094 285)	(9 242 802)
Impairment for other trade receivables from exchange transactions	(2 444 347)	(2 828 060)	(3 031 928)	(3 240 214)	(3 452 757)
Total net Trade and other receivables from Exchange Transactions	10 024 581	9 960 900	9 960 900	9 960 900	9 960 900
Receivables from non-exchange transactions					
Property rates	17 052 176	18 745 800	20 108 065	21 474 020	22 718 969
Less: Impairment of Property rates	(16 043 213)	(14 455 213)	(15 817 478)	(17 183 433)	(18 428 382)
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 receivables 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	845 727	858 925	886 401
Issues	(817 039)	(836 360)	(845 727)	(858 925)	(886 401)
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	149 874 111	157 923 500	166 277 551
Less: Accumulated depreciation	52 055 312	50 469 825	56 403 502	62 538 832	68 873 804
Total Property, plant and equipment (PPE)	90 020 983	90 600 320	93 470 609	95 384 668	97 403 747
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	8 781 411	9 117 369	9 525 057
Other trade payables from exchange transactions	4 592 220	4 675 978	4 792 878	4 912 700	5 035 517
Trade payables from Non-exchange transactions: Unspent cond	—	—	—	—	—
VAT	552 006	543 338	597 279	643 948	683 480
Total Trade and other payables from exchange transactions	13 546 194	17 851 204	14 171 568	14 674 017	15 244 053
Borrowing	21 176 963	20 130 362	21 398 584	22 149 501	22 669 234
Other financial liabilities	199 153	5 867	5 867	5 867	5 867
Total Non current liabilities - Financial liabilities	21 376 116	20 136 229	21 404 451	22 155 368	22 675 101
Non current liabilities - Long Term portion of trade payables	486 971	2 085 111	537 664	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	721 515	663 794	610 690
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	1 808 062	1 795 621	1 789 746
Accumulated surplus/(deficit) - opening balance	691 782	691 782	66 901 782	73 992 470	80 999 121
GRAP adjustments					
Restated balance	1 597 631	1 558 623	66 901 782	73 992 470	80 999 121
Surplus/(Deficit)	8 206 225	7 701 820	7 090 688	7 006 651	7 731 527
Accumulated Surplus/(Deficit)	72 115 873	68 460 405	73 992 470	80 999 121	88 730 648

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

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	Total Package
Rand per annum					
<u>Councillors</u>					
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
<u>Senior Managers of the Municipality</u>					
City Manager	2 774 127	–	–	–	2 774 127
Chief Finance Officer	2 064 677	32 268	136 680	–	2 233 625
Chief Operation Officer	2 711 481	–	–	–	2 711 481
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	1 455 504	101 964	147 504	–	1 704 972
Executive Director : Public Safety	2 238 103	–	–	–	2 238 103
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	2 610 266	–	133 140	–	2 743 406
Group Head: Group Legal and Contracts	1 442 759	198 235	578 308	–	2 219 302
Group Audit, Risk and Compliance	2 205 125	71 619	23 880	–	2 300 624
Group Strategy and Monitoring	2 369 457	2 108	–	–	2 371 565
Group Citizen Relations and Urban Management	2 219 302	–	–	–	2 219 302
Secretary to Council	1 728 395	456 056	404 363	179 792	2 768 606
Ombudsman	2 417 876	2 124	–	250 000	2 670 000
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	49 804 896	1 370 454	2 253 796	757 893	54 187 038
<u>A Heading for Each Entity</u>					
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	3 861 292	55 119	–	548 298	4 464 709
Chief Executive Officer : Johannesburg Roads Agency	2 494 000	65 000	541 000	–	3 100 000
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	3 037 020	–	–	–	3 037 020
Chief Executive Officer : Johannesburg Property Company	3 893 918	900 058	384 189	319 388	5 497 553
Chief Executive Officer : Metro Tech Company	2 461 086	254 476	29 688	–	2 745 250
Chief Executive Officer : Joburg Market	1 606 967	–	659 048	–	2 266 015
Chief Executive Officer : Johannesburg Social Housing Company	2 066 000	62 948	238 200	–	2 367 148
Chief Executive Officer : Joburg Theatres	3 399 184	31 897	–	387 481	3 818 562
Chief Executive Officer : Joburg Tourism Company	1 855 325	299 523	280 365	178 099	2 613 312
Total for municipal entities	35 338 950	2 634 842	2 405 174	2 095 573	42 474 539
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	268 868 337	16 662 825	18 281 950	2 853 465	306 666 577

Table SA24: Summary of personnel numbers

Summary of Personnel Numbers Number	2024/25			Current Year 2025/26			Budget Year 2026/27		
	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	284	14	270
Board Members of municipal entities	100	15	85	70	2	68	385	299	86
Municipal employees	1 996	1 606	390	1 775	1 442	333	2 099	1 585	514
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	1 074	795	279
Professionals	7 252	6 599	653	6 860	5 751	1 109	7 118	5 910	1 208
Finance	551	538	13	379	370	9	252	245	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	393	385	8
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	6 228	5 040	1 188
Technicians	7 329	7 006	323	11 370	11 045	325	11 724	11 581	143
Finance	1 813	1 751	62	1 725	1 663	62	1 935	1 838	97
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	–	174	174	–
Water	212	212	–	103	103	–	103	103	–
Sanitation	98	98	–	–	–	–	–	–	–
Refuse	30	30	–	–	–	–	–	–	–
Other	4 600	4 341	259	8 850	8 591	259	9 075	9 029	46
Clerks (Clerical and administrative)	4 021	3 946	75	4 171	3 970	201	4 993	4 860	133
Service and sales workers	227	227	–	245	245	–	419	419	–
Skilled agricultural and fishery workers	502	502	–	70	70	–	65	65	–
Craft and related trades	114	114	–	100	100	–	80	80	–
Plant and Machine Operators	1 432	1 432	–	1 900	1 764	136	3 440	3 305	135
Elementary Occupations	9 214	8 141	1 073	9 873	8 689	1 184	8 001	6 865	1 136
TOTAL PERSONNEL NUMBERS	34 453	31 194	3 259	38 479	34 520	3 959	40 707	36 568	4 139

Table SA31: Aggregated entity budget

Description R million	Current Year 2025/26		2026/27 Medium Term Revenue &		
	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Financial Performance</u>					
Property rates	–	–	–	–	–
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	7 342	7 494	7 719
Other own revenue	4 477	4 752	4 672	5 176	5 331
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies)	1 643	2 027	2 247	2 802	3 039
Total Revenue	61 522	62 613	67 147	72 434	76 499
Employee costs	9 574	10 259	11 208	11 707	12 228
Remuneration of Board Members	–	–	–	–	–
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	27 731	30 208	31 827
Transfers and subsidies	27	27	28	29	30
Other expenditure	18 684	18 598	19 522	20 303	20 958
Total Expenditure	56 791	57 476	62 631	66 376	69 318
Surplus/(Deficit)	4 731	5 137	4 516	6 058	7 181

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

Description R thousand	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
Capital expenditure on new assets by Asset Class/Sub-class	2 719 716	2 628 706	4 173 621	2 357 481	2 704 379
Infrastructure					
Roads Infrastructure	1 289 310	1 205 060	1 398 216	533 562	469 760
Roads	1 150 105	1 158 055	1 342 216	438 400	389 568
Road Structures	123 550	22 350	29 200	48 862	51 917
Road Furniture	10 000	19 000	11 800	31 300	21 825
Capital Spares	5 655	5 655	15 000	15 000	6 451
Storm water Infrastructure	50 000	47 000	17 000	25 000	13 225
Drainage Collection	30 000	30 000	10 000	10 000	3 250
Storm water Conveyance	20 000	17 000	7 000	15 000	9 975
Attenuation	—	—	—	—	—
Electrical Infrastructure	358 989	226 650	462 801	380 750	333 000
HV Substations	35 000	20 500	80 616	60 000	10 000
HV Transmission Conductors	9 000	4 500	4 700	—	12 000
MV Substations	20 000	12 000	6 000	28 800	—
MV Networks	4 839	4 650	100 000	132 000	42 000
LV Networks	290 150	185 000	271 485	159 950	269 000
Water Supply Infrastructure	651 970	609 837	1 196 310	912 891	895 880
Dams and Weirs	—	—	5 000	10 000	10 000
Reservoirs	222 989	159 962	814 395	622 891	548 010
Bulk Mains	198 000	190 971	125 188	165 000	165 000
Distribution	210 981	216 418	239 727	115 000	172 870
Capital Spares	20 000	20 000	12 000	—	—
Sanitation Infrastructure	56 000	57 860	83 800	175 340	315 246
Waste Water Treatment Works	54 000	52 374	83 800	170 340	310 246
Outfall Sewers	2 000	5 487	—	—	—
Solid Waste Infrastructure	173 448	342 298	751 494	157 438	531 268
Landfill Sites	121 138	121 138	158 751	42 583	92 583
Waste Processing Facilities	—	50 000	3 000	17 500	17 500
Waste Drop-off Points	1 000	1 000	1 000	1 000	1 000
Waste Separation Facilities	51 310	51 310	13 727	29 955	49 955
Information and Communication Infrastructure	140 000	140 000	264 000	172 500	146 000
Core Layers	55 000	55 000	134 000	112 500	75 000
Capital Spares	85 000	85 000	130 000	60 000	71 000
Community Assets	148 118	245 454	230 238	191 416	116 394
Community Facilities	139 980	238 127	228 698	184 516	109 494
Halls	41 091	41 091	110 000	10 000	—
Centres	30 807	26 845	46 938	54 240	32 068
Clinics/Care Centres	24 922	28 572	43 000	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	4 700	19 200	27 200
Public Open Space	—	—	6 000	6 000	2 000
Nature Reserves	—	—	1 260	3 260	3 260
Public Ablution Facilities	—	—	—	—	—
Taxi Ranks/Bus Terminals	5 000	97 619	3 640	23 616	18 616
Sport and Recreation Facilities	8 137	7 327	1 540	6 900	6 900
Outdoor Facilities	8 137	7 327	1 540	6 900	6 900
Other assets	397 716	457 416	280 031	292 004	314 711
Operational Buildings	18 079	73 079	46 456	42 694	34 194
Municipal Offices	2 100	2 100	1 120	1 103	1 103
Yards	15 979	15 979	—	—	—
Capital Spares	—	—	39 100	38 500	30 000
Housing	379 637	384 337	233 575	249 310	280 517
Social Housing	379 637	384 337	233 575	244 610	275 817
Capital Spares	—	—	—	4 700	4 700
Intangible Assets	300 000	373 000	115 000	110 093	110 093
Licences and Rights	300 000	373 000	115 000	110 093	110 093
Computer Software and Applications	300 000	303 000	115 000	110 093	110 093
Computer Equipment	300 173	217 209	19 475	69 172	81 664
Computer Equipment	300 173	217 209	19 475	69 172	81 664
Furniture and Office Equipment	75 804	75 198	61 374	33 344	37 606
Furniture and Office Equipment	75 804	75 198	61 374	33 344	37 606
Machinery and Equipment	234 594	252 006	235 235	281 798	220 709
Machinery and Equipment	234 594	252 006	235 235	281 798	220 709
Transport Assets	315 373	291 329	58 807	79 672	54 052
Transport Assets	315 373	291 329	58 807	79 672	54 052
Land	—	—	3 000	3 816	5 000
Land	—	—	3 000	3 816	5 000
Zoo's, Marine and Non-biological Animals	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—
Total Capital Expenditure on new assets	4 491 494	4 540 318	5 176 781	3 418 795	3 644 606

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

Description R thousand	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	1 448 086	1 293 393	1 713 395	1 729 408	1 802 571
Roads Infrastructure	455 818	419 883	278 599	324 306	361 219
<i>Roads</i>	148 647	153 647	131 992	122 820	200 298
<i>Road Structures</i>	254 336	230 400	118 188	169 188	144 978
<i>Road Furniture</i>	50 648	33 648	18 419	22 298	9 293
<i>Capital Spares</i>	2 188	2 188	10 000	10 000	6 650
Storm water Infrastructure	98 767	90 274	36 000	54 100	67 935
<i>Storm water Conveyance</i>	98 767	90 074	34 200	52 300	65 940
<i>Attenuation</i>	–	200	1 800	1 800	1 995
Electrical Infrastructure	602 223	537 073	1 162 295	1 024 002	926 417
<i>HV Substations</i>	–	–	8 785	20 000	50 000
<i>MV Substations</i>	45 000	15 000	103 125	25 000	50 000
<i>MV Switching Stations</i>	205 000	182 000	409 835	488 377	386 417
<i>MV Networks</i>	242 223	250 073	217 127	306 625	220 000
<i>LV Networks</i>	80 000	80 000	347 963	104 000	100 000
<i>Capital Spares</i>	30 000	10 000	75 460	80 000	120 000
Water Supply Infrastructure	149 800	44 577	92 000	148 000	318 000
<i>Water Treatment Works</i>	1 000	–	5 000	10 000	10 000
<i>Bulk Mains</i>	42 800	3 150	25 000	40 000	40 000
<i>Distribution</i>	106 000	41 427	62 000	98 000	268 000
Sanitation Infrastructure	95 714	146 223	65 000	80 000	80 000
<i>Reticulation</i>	89 714	138 644	50 000	50 000	50 000
<i>Waste Water Treatment Works</i>	5 000	2 079	10 000	20 000	20 000
<i>Outfall Sewers</i>	1 000	5 500	5 000	10 000	10 000
Solid Waste Infrastructure	45 764	55 364	79 500	99 000	49 000
<i>Waste Processing Facilities</i>	20 000	8 600	62 000	70 000	20 000
<i>Waste Separation Facilities</i>	25 764	46 764	17 500	29 000	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
<i>Centres</i>	–	–	–	–	–
<i>Clinics/Care Centres</i>	23 834	14 000	–	13 610	15 460
<i>Cemeteries/Crematoria</i>	8 358	5 762	4 500	7 000	7 000
<i>Public Open Space</i>	13 135	13 435	1 700	1 700	1 700
Sport and Recreation Facilities	–	–	–	–	–
<i>Indoor Facilities</i>	–	–	–	–	–
<i>Outdoor Facilities</i>	–	–	–	–	–
Other assets	74 000	87 284	53 456	194 721	103 297
Operational Buildings	–	–	7 667	24 667	24 667
<i>Stores</i>	–	–	–	–	–
Housing	74 000	87 284	45 789	170 054	78 630
<i>Social Housing</i>	74 000	87 284	45 789	170 054	78 630
Computer Equipment	9 540	8 140	9 600	4 600	4 600
Computer Equipment	9 540	8 140	9 600	4 600	4 600
Furniture and Office Equipment	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–
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	1 789 791	1 969 539	1 953 127

Table SA34c: Consolidated repairs and maintenance by asset class

Description R thousand	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
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	3 979 647	1 919 753	1 823 603	1 887 837	1 961 170
Roads Infrastructure	1 002 487	1 110 488	1 113 645	1 153 988	1 202 625
Roads	79 241	560 093	594 723	617 826	644 012
Road Structures	705 437	351 207	354 908	366 019	381 328
Road Furniture	217 809	199 188	164 015	170 143	177 286
Electrical Infrastructure	1 561 227	301 315	314 515	324 579	334 963
Power Plants	–	5 240	10 729	11 072	11 426
HV Substations	1 559 189	287 620	294 279	303 694	313 410
LV Networks	2 038	8 455	9 508	9 813	10 127
Water Supply Infrastructure	891 732	209 100	159 555	165 510	171 683
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	5 407	5 558	5 713
Bulk Mains	31 146	23 977	24 918	25 839	26 793
Distribution	635 927	52 327	58 150	60 054	62 020
Sanitation Infrastructure	373 169	221 783	151 983	157 175	162 545
Reticulation	13 517	1 269	1 312	1 355	1 398
Waste Water Treatment Works	49 181	141 674	146 830	151 856	157 057
Outfall Sewers	203 210	–	–	–	–
Toilet Facilities	107 144	78 840	3 841	3 964	4 090
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	8 813	9 094	9 385
Capital Spares	–	8 243	8 813	9 094	9 385
Information and Communication Infrastructure	138 396	57 380	63 239	65 260	67 350
Data Centres	1 734	26 787	28 581	29 496	30 441
Core Layers	57 927	19 880	20 556	21 214	21 893
Distribution Layers	78 735	9 602	12 990	13 404	13 833
Capital Spares	–	1 111	1 111	1 146	1 183
Community Assets	296 903	165 090	165 525	162 246	167 441
Community Facilities	287 408	161 712	162 014	158 623	163 702
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	141 232	137 178	141 571
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	40 178	38 896	40 141
Revenue Generating	–	42 590	40 178	38 896	40 141
Improved Property	–	42 590	40 178	38 896	40 141
Other assets	1 266 240	1 133 418	1 136 501	1 165 836	1 202 873
Operational Buildings	1 149 876	1 079 549	1 082 917	1 112 520	1 147 849
Municipal Offices	1 110 780	399 224	398 322	406 018	418 738
Yards	2 456	23 378	25 094	25 899	26 729
Stores	8 185	10 000	10 340	10 671	11 012
Depots	28 455	646 947	649 160	669 932	691 370
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	289 133	294 467	303 893
Computer Equipment	284 554	287 830	289 133	294 467	303 893
Furniture and Office Equipment	2 172	9 776	10 292	10 567	10 905
Furniture and Office Equipment	2 172	9 776	10 292	10 567	10 905
Machinery and Equipment	249 979	3 672 460	357 580	370 064	383 645
Machinery and Equipment	249 979	3 672 460	357 580	370 064	383 645
Transport Assets	240 384	25 087	25 469	26 284	27 125
Transport Assets	240 384	25 087	25 469	26 284	27 125
Total Repairs and Maintenance Expenditure	6 345 531	7 295 072	3 888 318	3 997 514	4 139 832

Table SA34d: Consolidated depreciation by asset class

Description R thousand	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
<u>Depreciation by Asset Class/Sub-class</u>					
<u>Infrastructure</u>	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
<i>Roads</i>	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
<i>Distribution</i>	287 609	287 609	297 387	306 903	316 724
Sanitation Infrastructure	68 214	68 214	70 533	72 790	75 119
<i>Waste Water Treatment Works</i>	68 214	68 214	70 533	72 790	75 119
Solid Waste Infrastructure	89 542	74 724	84 613	87 936	91 128
<i>Landfill Sites</i>	89 542	74 724	84 613	87 936	91 128
Information and Communication Infrastructure	101 132	101 132	104 571	107 918	111 372
<i>Core Layers</i>	101 132	101 132	104 571	107 918	111 372
<u>Investment properties</u>	1 768	1 768	1 346	1 389	1 433
Revenue Generating	1 768	1 768	1 346	1 389	1 433
<i>Improved Property</i>	1 768	1 768	1 346	1 389	1 433
<u>Other assets</u>	48 136	48 855	50 161	51 789	53 337
Operational Buildings	47 750	48 469	49 762	51 377	52 914
<i>Municipal Offices</i>	–	–	29 756	30 730	31 606
<i>Stores</i>	–	–	–	–	–
Housing	386	386	399	412	423
<i>Social Housing</i>	386	386	399	412	423
<u>Intangible Assets</u>	63 673	63 673	65 869	67 981	70 169
Licences and Rights	63 673	63 673	65 869	67 981	70 169
<i>Computer Software and Applications</i>	63 673	63 673	65 869	67 981	70 169
<u>Computer Equipment</u>	178 332	181 409	–	–	–
Computer Equipment	178 332	181 409	–	–	–
<u>Furniture and Office Equipment</u>	25 078	25 241	210 824	217 788	225 473
Furniture and Office Equipment	25 078	25 241	210 824	217 788	225 473
<u>Machinery and Equipment</u>	878 797	911 356	997 128	1 029 151	1 063 893
Machinery and Equipment	878 797	911 356	997 128	1 029 151	1 063 893
<u>Transport Assets</u>	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		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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure	1 488 945	1 473 826	1 325 061	1 950 123	2 150 877
Roads Infrastructure	251 668	248 567	241 872	327 720	267 721
Roads	213 921	208 710	191 036	281 700	239 711
Road Structures	7 700	6 700	33 000	35 000	7 990
Road Furniture	26 234	26 344	16 520	8 520	17 520
Capital Spares	3 813	6 813	1 316	2 500	2 500
Storm water Infrastructure	30 000	35 000	27 000	37 000	31 925
Storm water Conveyance	30 000	35 000	27 000	37 000	31 925
Electrical Infrastructure	240 600	175 100	363 631	551 858	550 956
HV Substations	125 000	98 500	114 200	290 608	340 956
HV Transmission Conductors	–	–	28 900	–	–
MV Substations	60 600	45 600	69 300	142 125	110 000
MV Networks	15 000	15 000	44 817	19 125	25 000
LV Networks	40 000	16 000	106 414	100 000	75 000
Water Supply Infrastructure	682 689	740 727	301 352	404 646	605 559
Bulk Mains	42 500	49 548	25 000	78 927	44 633
Distribution	261 589	269 260	161 255	186 791	332 000
Distribution Points	15 000	18 052	–	–	–
Capital Spares	363 600	403 867	115 097	138 927	228 927
Sanitation Infrastructure	145 005	122 646	226 462	343 000	378 000
Reticulation	57 755	92 646	80 000	113 000	53 000
Waste Water Treatment Works	87 250	30 000	146 462	230 000	325 000
Solid Waste Infrastructure	138 984	151 787	164 744	285 900	316 716
Waste Processing Facilities	128 984	141 787	157 744	245 712	276 528
Capital Spares	10 000	10 000	7 000	40 188	40 188
Information and Communication Infrastructure	–	–	–	–	–
Core Layers	–	–	–	–	–
Community Assets	316 676	106 427	74 183	100 118	136 968
Community Facilities	316 487	106 427	74 183	100 118	136 968
Centres	26 569	26 159	20 000	41 009	41 009
Clinics/Care Centres	2 573	8 526	14 000	10 000	10 000
Theatres	6 061	6 061	5 465	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	2 624	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	–	2 000	2 000
Capital Spares	15 093	15 093	10 000	1 500	1 500
Other assets	627 015	649 521	399 707	528 711	449 245
Operational Buildings	29 626	38 676	24 104	37 600	16 000
Municipal Offices	–	–	8 875	–	–
Yards	24 000	24 000	10 229	28 600	12 000
Depots	5 626	14 676	5 000	9 000	4 000
Housing	597 389	610 846	375 603	491 111	433 245
Social Housing	597 389	610 846	375 603	491 111	433 245
Computer Equipment	8 000	11 500	7 000	7 900	7 900
Computer Equipment	8 000	11 500	7 000	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	35 007	38 519	31 169
Machinery and Equipment	20 487	20 487	35 007	38 519	31 169
Transport Assets	121 600	133 281	38 222	71 407	12 849
Transport Assets	121 600	133 281	38 222	71 407	12 849
Zoo's, Marine and Non-biological Animals	–	4 173	6 000	5 000	5 000
Zoo's, Marine and Non-biological Animals	–	4 173	6 000	5 000	5 000
Total Capital Expenditure on upgrading of existing assets	2 589 923	2 406 416	1 885 179	2 701 779	2 794 809

2.11 MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY

2.11.1 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	11 455	11 755	11 991
Human Settlements	127 430	131 763	135 979	140 330
City Power	26 806 749	29 057 691	31 564 375	33 307 819
Johannesburg Water	21 157 307	22 544 302	24 297 126	25 857 973
Pikitup	4 820 502	5 245 543	5 458 774	5 656 356
Johannesburg Social Housing Company	427 856	442 571	455 522	471 152
Total Revenue	53 362 959	57 433 325	61 923 531	65 445 621

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	166 253	172 909	180 197
Human Settlements	1 155 544	1 194 525	1 225 618	1 268 405
City Power	25 010 748	28 088 236	30 053 598	31 258 532
Johannesburg Water	19 954 807	21 375 007	22 690 026	23 904 485
Pikitup	4 820 502	5 245 543	5 458 774	5 656 356
Johannesburg Social Housing Company	427 856	442 571	455 522	471 152
Total Expenditure	51 526 452	56 512 135	60 056 447	62 739 127

The Sustainable Cluster's expenditure budget increases by 9.7% from the 2025/26 financial year. The increase is mainly due to the provision for bulk purchases for electricity 10.7%, inventory consumed 12% and debt impairment in line with the projected average collection rate of 88.6% 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 50.4% to R11.5 million due to the reduction of the Energy Efficiency and Demand Side Management grant allocation. The expenditure budget increases by 5.9% to R166.3 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 3.4% 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 R969.5 million. Service charges - electricity: The projected electricity revenue of R27.8 billion 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 12.3% to R28.1 billion mainly as a result of the bulk purchase price increase due to the Eskom's tariff increase of 9.01% as well as the increase of employee related cost of 8.6%. Debt impairment is based on the collection levels of 95%. Below is a highlight of programmes that are within the budget:

- 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; and
 - Financial Model and Business and Investment Plan.
- Active and engaged citizenry:
 - Creating Value for Our Customers; and
 - Improve Quality of Service.
- Sustainable service delivery:
 - Improve Quality of Service- Repairs Efficiency;
 - Improve Quality of Service;
 - Street Light Repairs; and
 - Automated Meter Reading Coverage.
- Job opportunity and creation:
 - Support for Management of Organisational Change; and
 - People Development.
- Smart city:
 - Smart Utility.
- Safer city:
 - Improve Quality of Service.
- Infrastructure development and refurbishment:
 - Improve Quality of Supply.
- Good governance:
 - Risk Governance and Compliance
- Energy mix:
 - Sustainable Energy.

Johannesburg Water

The expected surplus (excluding capital grants and contributions) amounts to R1.2 billion. The projected service charges for 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 charges revenue shortfall in the 2025/26 financial year.

The expenditure budget increases by 7.1% to R21.4 billion mainly due to an increase in employee related cost of 10.4%, The price increase for water received from Rand Water 11%, debt impairment based on the collection levels of 74.7% and an estimated 11% increase on water losses. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
 - Water Quality Assurance;
 - Sewer Quality Service; and
 - Water Demand Management systems.
- Financial sustainability:
 - Financial Performance and Management;
 - Revised Tariff Structure (discontinue Free 6kl); and
 - Trading Services Reforms: (Strategic Support).
- Infrastructure development and refurbishment:
 - Upgrading and Renewal of networks;
 - Sewer Quality Service; and
 - Water Demand Management systems.
- Smart city:
 - Innovation and Technology programmes.
- Safer city:
 - Prevention of infrastructure theft and vandalism.
- Active and engaged citizenry:
 - Media Relations and External Communication; and
 - Stakeholder Engagement and Public Participation.
- Good governance:
 - Corporate Governance

Pikitup

The revenue budget increases by 8.8% to R5.3 billion. The projected revenue for refuse service charges 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%.

The expenditure budget increases by 8.8% to R5.3 billion mainly to cater for an increase in employee related cost of 10.7% and debt impairment based on the collection levels of 70.5%. The subsidy allocation to Pikitup increases by 16.5% to R1.6 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
 - Waste Management / Environmental Protection - Integrated Waste Management.

Johannesburg Social Housing Company (JOSHCO)

The revenue budget increases by 3.4% to R442.6 million. The expenditure budget increases by 3.4% to R442.6 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 to 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	62 250	64 961	66 182
Health	220 542	230 646	232 340	232 470
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	1 556 520	1 604 845	1 668 960
Joburg City Theatres	347 945	357 790	367 539	381 709
Total Revenue	2 837 642	2 873 593	2 957 396	3 059 040

The revenue budget of the Human and Social Development Cluster increases by 1.3% 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	1 527 812	1 576 761	1 637 839
Health	1 717 993	1 837 435	1 914 888	1 998 030
Social Development	400 902	418 859	433 747	451 645
Public Safety	6 859 552	7 372 861	7 654 288	7 978 690
Johannesburg City Parks And Zoo	1 569 401	1 556 520	1 604 845	1 668 960
Joburg City Theatres	347 945	357 790	367 539	381 709
Total Expenditure	12 343 932	13 071 277	13 552 068	14 116 873

The expenditure budget of the Human and Social Development Cluster increases by 5.9% 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 23.8% to R62.3 million due to the Recapitalisation of Community Libraries Plan grant allocation. The expenditure budget increases by 5.5% 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. The expenditure budget increases by 7% to R1.8 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
 - Maternal Health Care/Children Health Care/HIV and AIDS/ Communicable Disease;
 - The expansion of extended hour libraries and clinics within the City;
 - Rollout of Mobile Clinics to increase access to primary health care;
 - TB / HIV and AIDS;
 - Management Support / E-Health / Clean Audit;
 - Jozi Ihlomile Program; and
 - Initiate and fund localised female dignity packs.
- Safer city:
 - Food security that is both improved and safeguarded / Pest Control / Air Pollution.
- Financial sustainability:
 - Management Support / E-Health / Clean Audit.
- Good governance:
 - Management Support / E-Health / Clean Audit.
- Smart city:
 - Management Support / E-Health / Clean Audit.

- Job opportunity and creation:
 - 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 4.5% to R418.9 million. Below is a highlight of programmes that are within the budget:

- 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.
- 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.
- Smart city:
 - Policy Reform Initiatives
- Sustained economic growth:
 - Urban Agriculture.

Public Safety

The direct revenue budget increased by 3.4% to R666 million. The direct expenditure budget increased by 7.5% to R7.4 billion. The increase is mainly due to the increase of employee related cost of 9%. 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 0.8% to R1.6 million mainly due to the once off allocation of the PEP and PPPSG grants in the previous financial year. The expenditure budget decreases by 0.8% to R1.6 billion in line with revenue. Below is a highlight of programmes that are within the budget:

- Safer city:
 - Insourced security;
 - Outsourced security; and
 - Park Rangers.
- Job opportunity and creation:
 - Job Creation.

- Sustainable service delivery:
 - Greening programme.
- Active and engaged citizenry:
 - Environmental Education.

Joburg City Theatres

The revenue budget increases by 2.8% to R357.8 million. The expenditure budget increases by 2.8% to R357.8 million in line with revenue. The subsidy allocation to Joburg City Theatres increases by 6.9% to R231.3 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	636 617	653 940	678 153
Johannesburg Property Company	1 240 662	1 290 450	1 329 431	1 382 515
Johannesburg Development Agency	157 593	157 738	163 565	170 433
Johannesburg Roads Agency	1 744 560	1 844 675	1 911 807	1 992 944
Metrobus	799 279	845 949	876 200	910 953
Joburg Tourism	105 639	109 568	112 939	117 361
Total Revenue	6 286 389	6 736 668	6 905 122	7 218 362

The revenue budget of the Economic Growth Cluster increases by 7.2%.

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	173 103	179 478	186 878
Transport	1 717 714	1 988 205	2 029 799	2 099 274
Development Planning	540 432	557 486	579 346	603 299
Joburg Market	678 129	679 849	698 153	724 053
Metro Tech Company	618 880	636 617	653 940	678 153
Johannesburg Property Company	1 240 662	1 290 450	1 329 431	1 382 515
Johannesburg Development Agency	157 593	157 738	163 565	170 433
Johannesburg Roads Agency	1 744 559	1 844 675	1 911 806	1 992 944
Metrobus	799 279	845 949	876 200	910 953
Joburg Tourism	105 639	109 568	112 939	117 361
Total Expenditure	7 784 921	8 283 640	8 534 657	8 865 863

The expenditure budget of the Economic Growth Cluster increases by 6.4% from the 2025/26 financial year. 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 reduction of the Public Employment Program grant. The direct expenditure budget has decreases by 4.9% to R173.1 million in line with the reduction of the Public Employment Program grant. 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 million due to anticipated revenue from the operationalization of Rea Vaya Phase 1C and the increase in the Public Transport Network Grant. The direct expenditure budget increases by 15.7% to R2 billion in line with the anticipated increase in revenue. 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 3.2% to R557.5 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 expenditure budget increase by 0.3% to R679.9 million. 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 2.9% to R636.6 million and the expenditure budget increases by 2.9% to R636.6 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 increases by 4% to R1.3. The expenditure budget increases by 4% to R1.3 billion in line with the increase in revenue. Below is a highlight of programmes that are 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 increases by 0.1% to R157.7 million. The expenditure budget increases by 0.1% to R157.7 million in line with revenue. The subsidy allocation to Johannesburg Development Agency increases by 4.9% to R73 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 increased by 5.7% to R1.8 billion. The expenditure budget increases by 5.7% to R1.8 billion in line with revenue.

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 5.8% to R846 million. The total expenditure budget increased by 5.8% to R846 million in line 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 3,7% to R109.6 million. The expenditure budget increased by 3.7% to R109.6 million in line with the revenue. 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	95 440	100 000		
City Manager				
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	129 841	134 304	139 802
Office Of The Ombudsman	48 527	50 669	52 403	54 561
City Manager	2 075 925	2 223 715	2 276 583	2 364 848
Group Information And Communication Technology	1 191 846	1 220 174	1 245 742	1 287 018
Group Finance	6 061 076	6 256 336	6 413 001	6 471 214
Group Corporate And Shared Services	633 242	656 309	678 479	706 372
Speaker: Legislative Arm Of Council	557 171	586 016	609 741	635 843
Municipal Entities Accounts	2 128 948	2 212 406	2 304 481	2 378 329
Total Expenditure	12 821 172	13 335 466	13 714 734	14 037 987

The expenditure budget of Good Governance Cluster increases by 4%. 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 4.3% to R129.8 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 4.4% to R50.6 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 7.1% 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 2.4% 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 & 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 3.2% to R6.3 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 & Payment Portal).

Group Corporate and Shared Services

The revenue budget increases by 2.8% to R34.9 million. The expenditure budget increases by 3.6% to R656.3 million. The department's programmes are day-to-day activities.

Speaker: Legislative Arm of Council

Speaker's Office expenditure budget increases by 5.2% to R586 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 for the 2026/27 financial year increases by 3.9% to R196.4 million. The expenditure for the municipal entity's accounts increases by 3.9% to R2.2 billion.

2.11.2 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	376 230
Human Settlements	1 974 368	1 890 155	1 381 565	1 092 187
City Power	1 097 973	2 361 527	2 262 235	2 084 373
Johannesburg Water	1 703 880	1 960 125	2 018 877	2 531 980
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	7 219 823	6 227 907	6 688 600

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R20.1 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	25 000	36 000	18 828
Health	37 628	26 360	37 110	39 110
Social Development	41 908	117 274	23 269	23 269
Public Safety	40 688	36 933	21 873	39 873
Johannesburg City Parks And Zoo	31 118	24 036	49 450	53 900
Joburg City Theatres	19 060	17 303	19 441	19 441
Total Capital	268 988	246 906	187 143	194 421

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R628.5 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	21 456	24 500	60 500
Johannesburg Development Agency	104 722	90 000	91 340	77 340
Johannesburg Roads Agency	915 809	700 000	846 428	841 000
Metrobus	132 017	75 000	98 500	95 000
Joburg Tourism	1 400	2 120	2 653	2 653
Total Capital	1 957 931	1 097 664	1 351 303	1 238 831

The three-year medium-term capital budget of the Economic Growth Cluster amounts to approximately R3.7 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	8 600	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	287 359	323 759	270 690

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R881.8 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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	9 601 794	9 946 526	10 126 918
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	35 294 832	36 300 503	37 106 439
Interest earned from Receivables - Inter-Company	1 663 963	2 235 168	2 464 254	1 861 774	1 861 774	2 042 294	1 961 624	2 034 152
Operational Revenue - Inter-Company	737 820	773 816	744 799	954 432	937 530	910 911	957 540	1 000 280
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	143 784	773 462	829 721	1 304 369	1 310 717	1 368 420	1 429 921	1 498 619
Total Internal Transfers	2 545 566	3 782 446	4 038 773	4 120 575	4 110 021	4 321 625	4 349 085	4 533 051
TOTAL REVENUE excl. capital grants/contributions.	30 963 330	37 040 889	39 169 873	37 881 247	37 903 326	39 616 457	40 649 588	41 639 490
EXPENDITURE								
Employee related costs	10 500 757	11 447 867	12 759 485	12 080 424	12 749 671	13 712 365	14 322 566	14 959 920
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	1 571 748	1 582 141	1 468 053
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	2 816 314	2 830 121	2 920 684
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	3 598 539	3 646 995	3 763 924
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	28 572 005	29 481 568	30 442 244
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	2 273 211	2 673 085	2 769 769
Transfers and subsidies - Inter-Company	4 918 126	5 831 908	6 223 740	6 450 376	6 865 089	7 341 879	7 493 142	7 718 810
Costing - Internal Expenditure	459 776	553 055	721 914	1 304 369	1 310 717	1 368 420	1 429 921	1 498 619
Total Internal Transfers	6 079 087	7 144 965	7 947 574	10 117 210	10 861 380	11 224 362	11 873 430	12 275 566
TOTAL EXPENDITURE	29 968 298	32 793 208	33 789 463	36 863 840	37 861 857	39 796 367	41 354 998	42 717 810
SURPLUS/(DEFICIT)	995 031	4 247 681	5 380 410	1 017 407	41 469	(179 910)	(705 410)	(1 078 320)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(1 236 529)	(1 250 834)	(1 500 989)	2 457 682	2 522 956	2 754 273	1 654 080	1 628 781
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	2 574 363	948 671	550 462
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(241 498)	2 996 847	3 879 421	3 475 089	2 564 425	2 574 363	948 671	550 462

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	126 985	132 636	138 538
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	7 927	7 967	8 222
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	19 364	19 461	20 084
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	253 118	256 035	236 491	220 530	182 034	173 103	179 478	186 878
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	5 479	5 724	5 979
Total Internal Transfers				7 692	32 012	8 039	8 399	8 774
TOTAL EXPENDITURE	253 118	256 035	236 491	228 222	214 046	181 142	187 877	195 652
SURPLUS/(DEFICIT)	(144 802)	(133 764)	(145 801)	(164 875)	(167 699)	(175 781)	(187 877)	(195 652)
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)	(175 781)	(187 877)	(195 652)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(144 802)	(133 764)	(145 801)	(164 875)	(167 699)	(175 781)	(187 877)	(195 652)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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			
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	11 455	11 755	11 991
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	11 455	11 755	11 991
EXPENDITURE								
Employee related costs	83 834	103 263	116 641	122 881	125 831	134 383	140 363	146 609
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	12 086	12 146	12 535
Transfers and subsidies								
Operational costs	2 018	5 334	4 806	4 806	4 763	4 787	4 811	4 965
Disposal of Fixed and Intangible Assets	481							
Other Losses								
TOTAL DIRECT EXPENDITURE	119 506	135 027	147 185	154 045	156 995	166 253	172 909	180 197
Interest - Inter-Company								
Operational costs - Inter-Company			14 409	7 428	12 428	448	468	489
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	820	3 475	3 663	3 913	3 913	4 090	4 274	4 466
Total Internal Transfers	820	3 475	18 072	11 341	16 341	4 538	4 742	4 955
TOTAL EXPENDITURE	120 326	138 502	165 257	165 386	173 336	170 791	177 651	185 152
SURPLUS/(DEFICIT)	(91 845)	(120 557)	(139 558)	(148 707)	(150 221)	(159 336)	(165 896)	(173 161)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)						575 016		370 230
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(91 845)	(120 557)	(139 558)	(148 707)	(150 221)	415 680	(165 896)	197 069
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(91 845)	(120 557)	(139 558)	(148 707)	(150 221)	415 680	(165 896)	197 069

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	346 339	361 751	377 849
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	877 148	881 534	909 743
Transfers and subsidies								
Operational costs	228 716	247 379	68 392	95 651	98 251	98 742	99 236	102 412
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	1 988 205	2 029 799	2 099 274
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	154 274	161 217	172 918
Total Internal Transfers	287 046	290 498	376 457	341 784	413 784	427 383	435 611	454 636
TOTAL EXPENDITURE	2 480 050	2 692 913	2 043 879	2 192 544	2 131 498	2 415 588	2 465 410	2 553 910
SURPLUS/(DEFICIT)	(1 660 607)	(2 190 553)	(1 544 541)	(1 517 082)	(1 456 036)	(1 472 390)	(1 540 649)	(1 550 713)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(125 393)	(325 452)	(288 344)	518 945	518 945	99 102	122 515	45 571
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 786 000)	(2 516 005)	(1 832 885)	(998 137)	(937 091)	(1 373 288)	(1 418 134)	(1 505 142)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 786 000)	(2 516 005)	(1 832 885)	(998 137)	(937 091)	(1 373 288)	(1 418 134)	(1 505 142)

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	25 300	26 800	26 800
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	62 250	64 961	66 182
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	63 084	65 832	67 088
EXPENDITURE								
Employee related costs	559 606	611 507	1 252 233	713 660	749 834	813 718	849 929	887 751
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	87 608	88 047	90 864
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	275 963	277 344	286 219
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	1 527 812	1 576 761	1 637 839
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	391 342	408 895	427 235
Total Internal Transfers	8 252	10 471	23 020	415 241	429 042	443 505	463 840	484 652
TOTAL EXPENDITURE	1 178 162	1 253 607	2 491 293	1 824 476	1 877 181	1 971 317	2 040 601	2 122 491
SURPLUS/(DEFICIT)	(1 160 490)	(1 238 279)	(2 444 952)	(1 775 537)	(1 826 102)	(1 908 233)	(1 974 769)	(2 055 403)
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)	(1 908 233)	(1 974 769)	(2 055 403)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 160 490)	(1 238 279)	(2 503 553)	(1 764 837)	(1 815 402)	(1 908 233)	(1 974 769)	(2 055 403)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	228 344	228 344
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	232 340	232 470
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	232 340	232 470
EXPENDITURE								
Employee related costs	1 277 196	1 332 375	1 443 158	1 520 203	1 558 878	1 675 358	1 749 911	1 827 782
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	15 565	15 643	16 144
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	56 517	56 800	58 618
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	1 837 435	1 914 888	1 998 030
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	1 960 302	2 043 278	2 132 192
SURPLUS/(DEFICIT)	(1 333 814)	(1 371 511)	(1 490 219)	(1 566 303)	(1 614 934)	(1 729 656)	(1 810 938)	(1 899 722)
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)	(1 729 656)	(1 810 938)	(1 899 722)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 333 814)	(1 298 596)	(1 438 749)	(1 566 303)	(1 614 934)	(1 729 656)	(1 810 938)	(1 899 722)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	307 743	321 438	335 742
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	8 480	8 522	8 795
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	76 754	77 138	79 606
Disposal of Fixed and Intangible Assets	434	88	41					
Other Losses								
TOTAL DIRECT EXPENDITURE	310 286	326 154	355 441	376 580	400 902	418 859	433 747	451 645
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	63 524	66 382	69 368
Total Internal Transfers	58 738	65 207	50 126	68 022	68 022	71 142	74 343	77 661
TOTAL EXPENDITURE	369 024	391 361	405 567	444 602	468 924	490 001	508 090	529 306
SURPLUS/(DEFICIT)	(368 776)	(385 730)	(399 618)	(444 189)	(463 511)	(489 574)	(507 649)	(528 851)
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)	(489 574)	(507 649)	(528 851)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(368 666)	(380 484)	(366 531)	(444 189)	(463 511)	(489 574)	(507 649)	(528 851)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	91 929	96 020	100 293
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	6 768	6 802	7 020
Transfers and subsidies								
Operational costs	22 709	22 316	23 043	23 735	23 735	23 854	23 973	24 740
Disposal of Fixed and Intangible Assets	361	4	131					
Other Losses								
TOTAL DIRECT EXPENDITURE	103 835	102 068	95 694	124 494	124 437	129 841	134 304	139 802
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	131 963	136 521	142 119
SURPLUS/(DEFICIT)	(104 674)	(103 427)	(97 400)	(126 525)	(126 468)	(131 963)	(136 521)	(142 119)
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)	(131 963)	(136 521)	(142 119)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(104 674)	(103 427)	(97 400)	(126 525)	(126 468)	(131 963)	(136 521)	(142 119)

OFFICE OF THE OMBUDSMAN
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description R thousand	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
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	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	36 896	38 538	40 253
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	2 658	2 395	2 470
Transfers and subsidies								
Operational costs	1 345	1 467	8 384	9 272	9 872	10 210	10 538	10 877
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	33 211	35 972	37 689	46 634	48 527	50 669	52 403	54 561
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	51 768	53 535	55 741
SURPLUS/(DEFICIT)	(35 300)	(38 157)	(39 461)	(50 252)	(49 596)	(51 768)	(53 535)	(55 741)
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)	(51 768)	(53 535)	(55 741)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(35 300)	(38 157)	(39 461)	(50 252)	(49 596)	(51 768)	(53 535)	(55 741)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	258 303	269 921	282 061
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	58 487	117 014	171 423	262 203	262 203	274 002	286 331	299 217
Total Internal Transfers	278 944	277 039	284 315	509 385	509 385	532 305	556 252	581 278
TOTAL REVENUE excl. capital grants/contributions.	326 956	310 018	331 306	566 012	604 825	632 305	556 252	581 278
EXPENDITURE								
Employee related costs	744 789	834 181	921 226	1 045 324	1 098 299	1 171 711	1 223 852	1 278 313
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	364 097	365 917	377 625
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	649 344	653 478	674 511
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	2 223 715	2 276 583	2 364 848
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	2 246 360	2 300 246	2 389 569
SURPLUS/(DEFICIT)	(1 227 356)	(1 519 373)	(1 469 868)	(1 527 639)	(1 600 355)	(1 614 055)	(1 743 994)	(1 808 291)
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)	(1 614 055)	(1 743 994)	(1 808 291)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 227 356)	(1 519 373)	(1 469 868)	(1 527 639)	(1 600 355)	(1 614 055)	(1 743 994)	(1 808 291)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	293 121	306 165	319 789
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	14 522	14 595	15 062
Transfers and subsidies								
Operational costs	21 363	27 391	20 767	40 233	34 301	36 085	34 645	35 754
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	422 101	464 227	439 409	557 175	557 171	586 016	609 741	635 843
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	628 772	654 421	682 532
SURPLUS/(DEFICIT)	(434 432)	(483 561)	(469 053)	(598 068)	(603 664)	(628 772)	(654 421)	(682 532)
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)	(628 772)	(654 421)	(682 532)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(434 432)	(483 561)	(469 053)	(598 068)	(603 664)	(628 772)	(654 421)	(682 532)

GROUP INFORMATION AND COMMUNICATION TECHNOLOGY
MEDIUM TERM OPERATING BUDGET 2026/27 - 2028/29
Financial Performance (revenue and expenditure)

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	108 189	113 003	118 032
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	391 594	393 552	406 146
Transfers and subsidies								
Operational costs	137 016	150 405	116 630	156 567	156 567	157 350	158 137	163 197
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	1 220 174	1 245 742	1 287 018
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	2 683	2 804	2 930
Total Internal Transfers	78 925	99 120	112 146	113 051	113 051	118 139	123 456	129 011
TOTAL EXPENDITURE	1 083 281	1 151 585	1 154 391	1 302 272	1 304 897	1 338 313	1 369 198	1 416 029
SURPLUS/(DEFICIT)	(1 050 877)	(1 115 585)	(1 118 391)	(1 254 900)	(1 257 525)	(1 288 818)	(1 317 485)	(1 361 997)
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)	(1 288 818)	(1 317 485)	(1 361 997)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 050 877)	(1 115 585)	(1 118 391)	(1 254 900)	(1 257 525)	(1 288 818)	(1 317 485)	(1 361 997)

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		
	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
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	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	2 042 294	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	2 428 977	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	35 248 314	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	1 356 869	1 417 250	1 480 318
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	1 362 265	1 365 955	1 244 949
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	472 127	474 488	489 672
Transfers and subsidies								
Operational costs	479 502	260 576	311 976	298 190	286 492	287 924	289 364	298 624
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	6 256 336	6 413 001	6 471 214
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	7 341 879	7 493 142	7 718 810
Costing - Internal Expenditure	30 340	31 951	36 191	76 732	77 332	80 222	83 829	87 597
Total Internal Transfers	5 182 520	6 206 537	6 681 992	8 191 286	8 699 995	9 130 315	9 696 079	10 001 200
TOTAL EXPENDITURE	11 017 478	13 814 393	13 400 798	14 233 097	14 761 071	15 386 651	16 109 080	16 472 414
SURPLUS/(DEFICIT)	17 610 065	20 322 880	22 544 332	19 678 797	19 115 373	19 861 663	20 165 001	20 577 502
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	19 861 663	20 165 001	20 577 502
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	17 668 524	20 749 612	22 544 332	19 678 797	19 115 373	19 861 663	20 165 001	20 577 502

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	473 456	494 525	516 531
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	49 398	49 645	51 234
Transfers and subsidies	63 649		50 347					
Operational costs	102 317	113 272	105 136	125 891	125 835	126 464	127 096	131 163
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	656 309	678 479	706 372
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	12 156	12 702	13 271
Total Internal Transfers	21 492	20 624	16 106	34 844	31 411	33 971	35 229	36 541
TOTAL EXPENDITURE	590 726	758 910	749 310	713 975	664 653	690 280	713 708	742 913
SURPLUS/(DEFICIT)	(422 021)	(582 747)	(565 012)	(484 326)	(446 196)	(454 666)	(468 158)	(486 996)
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)	(454 666)	(468 158)	(486 996)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(422 021)	(582 747)	(565 012)	(484 326)	(446 196)	(454 666)	(468 158)	(486 996)

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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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	274 635	286 856	299 621
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	154 439	155 211	160 178
Transfers and subsidies								
Operational costs	311 725	353 063	285 071	237 383	234 284	235 455	236 632	244 204
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	1 194 525	1 225 618	1 268 405
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	140 693	147 023	153 638
Total Internal Transfers	92 737	53 470	141 415	185 108	185 108	193 516	202 223	211 322
TOTAL EXPENDITURE	2 472 134	1 640 716	1 301 186	1 332 008	1 340 652	1 388 041	1 427 841	1 479 727
SURPLUS/(DEFICIT)	(2 354 088)	(1 494 603)	(1 178 674)	(1 189 560)	(1 198 204)	(1 240 587)	(1 275 467)	(1 322 270)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	(1 169 706)	(1 430 275)	(1 238 601)	1 892 368	1 957 642	1 890 155	1 381 565	1 092 187
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(3 523 794)	(2 924 878)	(2 417 275)	702 808	759 438	649 568	106 098	(230 083)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(3 523 794)	(2 924 878)	(2 417 275)	702 808	759 438	649 568	106 098	(230 083)

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	414 808	433 267	452 547
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	10 950	11 005	11 357
Transfers and subsidies	2	2	2	2	2	2	2	2
Operational costs	21 749	18 249	14 371	33 217	31 800	31 959	32 119	33 147
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	557 486	579 346	603 299
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	23 870	24 942	26 060
Total Internal Transfers			20 717	22 861	22 861	23 887	24 960	26 079
TOTAL EXPENDITURE	398 313	408 468	447 432	549 915	563 293	581 373	604 306	629 378
SURPLUS/(DEFICIT)	(301 933)	(320 147)	(340 192)	(434 362)	(447 740)	(480 332)	(499 929)	(521 557)
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)	(420 332)	(499 929)	(521 557)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(301 933)	(320 147)	(340 192)	(398 693)	(412 071)	(420 332)	(499 929)	(521 557)

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	6 086 225	6 357 062	6 639 952
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	246 833	248 067	256 005
Transfers and subsidies								
Operational costs	654 335	107 614	703 938	893 639	862 627	866 940	871 277	899 157
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	7 372 861	7 654 288	7 978 690
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	236 665	247 313	258 438
Total Internal Transfers	184 024	219 091	264 680	352 675	352 675	368 657	385 245	402 579
TOTAL EXPENDITURE	6 264 266	6 154 433	7 141 339	6 918 461	7 212 227	7 741 518	8 039 533	8 381 269
SURPLUS/(DEFICIT)	(5 902 359)	(4 949 218)	(5 681 724)	(5 265 962)	(5 553 520)	(6 016 500)	(6 245 603)	(6 511 158)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)								
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)	(6 016 500)	(6 245 603)	(6 511 158)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(5 902 359)	(4 949 218)	(5 681 724)	(5 265 962)	(5 553 520)	(6 016 500)	(6 245 603)	(6 511 158)

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	94 114	94 585	97 612
Transfers and subsidies								
Operational costs	2 603	1 025	3 550	601 606	613 634	640 827	674 946	696 646
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	31 049	31 312	72 999	2 115 420	2 128 948	2 212 406	2 304 481	2 378 329
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	105 169	109 901	114 847
Total Internal Transfers	65 624	74 691	70 998	187 605	200 747	209 781	219 221	229 087
TOTAL EXPENDITURE	96 673	106 003	143 997	2 303 025	2 329 695	2 422 187	2 523 702	2 607 416
SURPLUS/(DEFICIT)	(21 659)	(27 988)	(39 458)	(2 113 103)	(2 112 133)	(2 199 142)	(2 287 519)	(2 359 658)
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)						130 000	150 000	120 793
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(21 659)	(27 988)	(39 458)	(2 113 103)	(2 112 133)	(2 069 142)	(2 137 519)	(2 238 865)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(21 659)	(27 988)	(39 458)	(2 113 103)	(2 112 133)	(2 069 142)	(2 137 519)	(2 238 865)

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	2 253 684	2 647 024	2 742 872
Transfer and subsidies - Operational Inter-Company	4 747 892	5 687 371	6 152 365	6 450 376	6 865 089	7 341 879	7 493 142	7 718 810
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	9 836 415	10 417 448	10 750 050
TOTAL REVENUE excl. capital grants/contributions.	41 943 758	48 785 773	53 493 980	59 879 299	60 586 319	64 899 360	69 632 395	73 459 911
EXPENDITURE								
Employee related costs	7 755 004	8 615 870	9 409 574	9 573 578	10 259 220	11 208 000	11 706 755	12 227 705
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	7 479 822	7 934 380	8 430 805
Debt impairment	4 840 286	5 886 398	7 064 938	6 556 134	7 612 130	8 019 589	8 355 068	8 481 442
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	3 723 066	3 806 471	3 927 955
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	3 111 080	3 181 980	3 283 803
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	59 672 840	63 455 693	66 282 627
Interest - Inter-Company	1 360 694	2 048 120	2 756 892	1 861 774	1 861 774	2 042 294	1 961 624	2 034 152
Operational costs - Inter-Company	804 591	799 913	824 958	961 261	918 219	891 384	931 479	973 383
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	2 933 678	2 893 103	3 007 535
TOTAL EXPENDITURE	45 892 282	52 989 322	57 422 697	56 746 018	57 431 118	62 606 518	66 348 796	69 290 162
SURPLUS/(DEFICIT)	(3 948 524)	(4 203 549)	(3 928 717)	3 133 281	3 155 202	2 292 842	3 283 598	4 169 749
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	1 093 173	1 311 080	1 304 200	1 642 738	2 027 076	2 247 478	2 801 924	3 038 761
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	4 540 320	6 085 522	7 208 509
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	4 516 325	6 057 980	7 181 065

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	739 319	784 711	811 966
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	1 100 864	1 168 636	1 213 168
TOTAL REVENUE excl. capital grants/contributions.	16 341 566	19 470 178	22 280 854	26 802 922	26 806 749	29 057 691	31 564 375	33 307 819
EXPENDITURE								
Employee related costs	1 728 003	1 972 708	2 068 680	2 020 909	2 120 744	2 303 586	2 406 096	2 513 167
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	1 397 841	1 367 808	1 283 786
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	1 321 082	1 352 884	1 395 854
Transfers and subsidies				575	575	575	594	613
Operational costs	289 095	308 472	288 517	350 070	350 070	358 471	367 074	378 820
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	26 546 849	28 711 626	29 941 999
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	283 761	294 063	307 294
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	1 541 387	1 341 972	1 316 533
TOTAL EXPENDITURE	20 223 346	24 120 078	26 650 882	24 915 247	25 010 748	28 088 236	30 053 598	31 258 532
SURPLUS/(DEFICIT)	(3 881 780)	(4 649 900)	(4 370 028)	1 887 675	1 796 000	969 455	1 510 777	2 049 287
Capital Transfers Recognised								
Transfers and subsidies - capital (monetary allocations)	731 807	1 056 723	709 202	619 263	619 464	899 582	993 127	1 289 500
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	1 869 037	2 503 904	3 338 787
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	1 869 037	2 503 904	3 338 787

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

Description R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	2 263 021	2 363 725	2 468 911
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	5 512 999	5 827 718	6 011 415
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	1 252 028	1 292 093	1 333 440
Transfers and subsidies								
Operational costs	464 737	455 697	452 109	467 346	471 075	487 092	502 679	518 765
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	20 657 507	21 840 155	22 944 245
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	336 366	356 079	372 313
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	574 261	634 942	679 043	737 867	718 269	717 500	849 871	960 240
TOTAL EXPENDITURE	14 950 094	17 354 475	18 155 954	19 917 992	19 954 807	21 375 007	22 690 026	23 904 485
SURPLUS/(DEFICIT)	776 254	867 870	1 227 458	1 078 333	1 202 500	1 169 295	1 607 100	1 953 488
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	1 259 340
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	2 271 933	3 125 977	3 212 828
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	1 137 620	1 122 227	1 822 456	2 032 213	2 444 867	2 271 933	3 125 977	3 212 828

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	1 555 785	1 541 199	1 493 303
Costing - Internal Revenue								
Total Internal Transfers	1 054 430	1 344 586	1 439 163	1 253 746	1 404 882	1 626 512	1 614 543	1 569 214
TOTAL REVENUE excl. capital grants/contributions.	3 578 459	4 481 171	4 731 593	4 664 836	4 820 502	5 245 543	5 458 774	5 656 356
EXPENDITURE								
Employee related costs	1 501 942	1 612 028	1 829 865	1 894 184	2 061 942	2 282 141	2 383 696	2 489 770
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	89 597	110 592	134 940	139 645	139 645	144 393	149 014	153 782
Debt impairment	725 533	631 086	988 393	830 777	929 262	1 069 027	1 120 654	1 148 517
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	158 693	163 771	169 012
Transfers and subsidies								
Operational costs	1 343 274	1 411 066	1 559 292	1 331 180	1 212 126	1 253 338	1 293 445	1 334 835
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	5 037 145	5 244 890	5 434 903
Interest - Inter-Company	101 626	123 803	121 143	131 458	131 458	136 188	140 547	145 038
Operational costs - Inter-Company	41 343	34 534	93 291	71 263	74 493	72 210	73 337	76 415
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	142 969	158 337	214 434	202 721	205 951	208 398	213 884	221 453
TOTAL EXPENDITURE	3 962 416	4 269 532	4 969 528	4 664 836	4 820 502	5 245 543	5 458 774	5 656 356
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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	1 632 596	1 663 589	1 763 970
Costing - Internal Revenue								
Total Internal Transfers	1 280 750	1 329 841	1 437 365	1 490 798	1 563 629	1 632 596	1 690 184	1 791 762
TOTAL REVENUE excl. capital grants/contributions.	1 347 606	1 522 956	1 573 701	1 671 729	1 744 560	1 844 675	1 911 807	1 992 944
EXPENDITURE								
Employee related costs	919 791	996 679	1 071 979	1 105 696	1 200 529	1 303 936	1 361 961	1 422 568
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	226 750	229 018	236 347
Transfers and subsidies								
Operational costs	330 455	339 145	103 536	124 059	85 743	86 600	87 466	90 265
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	1 801 492	1 866 678	1 946 471
Interest - Inter-Company								
Operational costs - Inter-Company	31 662	32 235	38 850	38 941	32 279	40 693	42 525	44 438
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	31 662	32 235	38 850	38 941	32 279	40 693	42 525	44 438
TOTAL EXPENDITURE	1 660 231	1 502 927	1 643 421	1 669 900	1 742 730	1 842 185	1 909 203	1 990 909
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)	0	0	0	0	0

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	730 020	756 561	787 486
Costing - Internal Revenue								
Total Internal Transfers	570 927	607 299	659 660	667 698	687 162	730 020	756 561	787 486
TOTAL REVENUE excl. capital grants/contributions.	641 507	674 131	753 521	779 815	799 279	845 949	876 200	910 953
EXPENDITURE								
Employee related costs	335 834	393 847	418 196	384 722	412 291	448 855	468 829	489 692
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	24 589	25 081	25 884
Transfers and subsidies								
Operational costs	56 357	65 056	104 003	72 560	72 560	74 011	75 491	77 907
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	643 689	750 724	764 225	719 878	739 342	783 316	810 749	842 556
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	8 227	8 597	8 985
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	64 578	77 446	63 356	59 937	59 937	62 633	65 451	68 397
TOTAL EXPENDITURE	708 267	828 170	827 581	779 815	799 279	845 949	876 200	910 953
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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	1 418 377	1 462 101	1 521 570
Costing - Internal Revenue	9 951							
Total Internal Transfers	1 171 609	1 147 033	1 266 143	1 323 163	1 486 554	1 473 056	1 518 803	1 580 256
TOTAL REVENUE excl. capital grants/contributions.	1 245 307	1 243 231	1 345 137	1 415 306	1 569 401	1 556 520	1 604 845	1 668 960
EXPENDITURE								
Employee related costs	654 658	696 864	793 471	828 675	871 987	951 191	993 519	1 037 731
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	317 608	319 196	329 410
Transfers and subsidies								
Operational costs	186 933	195 811	185 406	216 011	186 284	187 215	188 151	194 172
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	1 525 595	1 572 529	1 635 191
Interest - Inter-Company								
Operational costs - Inter-Company	11 571	9 022	10 393	29 593	24 293	30 925	32 316	33 769
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	11 571	9 022	10 393	29 593	24 293	30 925	32 316	33 769
TOTAL EXPENDITURE	1 191 484	1 273 625	1 424 592	1 415 306	1 569 401	1 556 520	1 604 845	1 668 960
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 R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	73 027	74 819	77 328
Costing - Internal Revenue								
Total Internal Transfers	40 286	71 574	65 715	68 570	76 640	73 027	74 819	77 328
TOTAL REVENUE excl. capital grants/contributions.	112 313	132 364	143 108	149 523	157 593	157 738	163 565	170 433
EXPENDITURE								
Employee related costs	82 575	93 068	98 481	103 750	105 807	112 100	117 088	122 298
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	11 830	11 889	12 269
Transfers and subsidies								
Operational costs	11 284	14 547	17 950	18 130	24 143	17 264	17 350	17 905
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	102 957	121 542	131 729	137 461	145 531	145 134	150 394	156 669
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	3 887	4 062	4 245
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	9 356	10 822	11 379	12 062	12 062	12 604	13 171	13 764
TOTAL EXPENDITURE	112 313	132 364	143 108	149 523	157 593	157 738	163 565	170 433
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 R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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	845 513	864 617	897 441
Costing - Internal Revenue								
Total Internal Transfers	771 782	928 997	1 148 440	1 163 898	1 193 358	1 241 538	1 278 954	1 330 423
TOTAL REVENUE excl. capital grants/contributions.	792 856	950 079	1 152 385	1 211 202	1 240 662	1 290 450	1 329 431	1 382 515
EXPENDITURE								
Employee related costs	473 285	521 297	573 780	607 176	647 295	700 373	731 540	764 094
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	109 365	109 912	113 429
Transfers and subsidies								
Operational costs	197 844	244 841	362 161	350 990	340 331	342 033	343 743	354 743
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	1 187 637	1 221 993	1 270 242
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	95 649	99 952	104 450
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	47 997	52 000		109 305	109 305	102 813	107 438	112 273
TOTAL EXPENDITURE	771 762	910 051	991 290	1 211 202	1 240 662	1 290 450	1 329 431	1 382 515
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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	233 044	243 528	254 487
Costing - Internal Revenue								
Total Internal Transfers	255 291	259 571	224 856	535 247	605 089	622 358	639 225	662 966
TOTAL REVENUE excl. capital grants/contributions.	840 215	594 519	512 046	549 038	618 880	636 617	653 940	678 153
EXPENDITURE								
Employee related costs	42 760	48 786	55 094	42 660	43 712	46 435	48 501	50 659
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	50 184	50 435	52 049
Transfers and subsidies								
Operational costs	557 220	349 605	203 145	24 345	24 345	24 467	24 589	25 376
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	439 270	447 712	462 644
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	636 617	653 940	678 153
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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	286 626	299 381	312 703
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	169 684	170 532	175 989
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	128 418	129 060	133 190
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	647 604	661 993	686 917
Interest - Inter-Company								
Operational costs - Inter-Company	559		463	10 277	10 277	10 740	11 221	11 727
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	559		463	10 277	10 277	10 740	11 221	11 727
TOTAL EXPENDITURE	454 959	555 572	587 590	617 399	635 076	658 344	673 214	698 644
SURPLUS/(DEFICIT)	198 429	169 683	167 415	165 444	154 871	151 602	163 118	164 939
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	151 602	163 118	164 939
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	130 097	138 179	139 530

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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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	157 855	161 669	167 869
Costing - Internal Revenue								
Total Internal Transfers	48 004	148 060	149 860	141 902	154 343	159 758	163 658	169 948
TOTAL REVENUE excl. capital grants/contributions.	311 198	378 664	431 994	415 415	427 856	442 571	455 522	471 152
EXPENDITURE								
Employee related costs	168 586	220 531	238 845	234 661	250 066	262 926	274 626	286 847
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	73 422	73 789	76 150
Transfers and subsidies								
Operational costs	211 393	292 023	204 573	72 192	72 192	72 553	72 916	75 249
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	605 527	862 572	861 642	413 343	425 784	440 406	453 260	468 788
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	442 571	455 522	471 152
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 R thousand	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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				77 699	88 249	81 410	85 132	88 939
Operational Revenue - Inter-Company	12 803	8 384	11 138	211 540	216 344	231 332	235 283	244 108
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	179 652	201 181	208 443					
Total Internal Transfers	192 455	209 565	219 581	289 239	304 593	312 742	320 415	333 047
TOTAL REVENUE excl. capital grants/contributions.	286 858	304 398	327 387	332 591	347 945	357 790	367 539	381 709
EXPENDITURE								
Employee related costs	115 575	135 359	154 370	127 812	171 845	184 200	192 397	200 959
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	1 908	1 918	1 979
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	47 645	47 883	49 415
Disposal of Fixed and Intangible Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	283 316	298 685	321 178	332 157	347 511	357 336	367 065	381 214
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	357 790	367 539	381 709
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		
	Audited Outcome R 000	Audited Outcome R 000	Pre-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
R thousand								
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					
Transfer and subsidies - Operational Inter-Company	63 163	80 647	90 651	101 269	95 154	102 785	105 851	110 046
Costing - Internal Revenue								
Total Internal Transfers	63 163	80 647	97 651	107 754	105 639	109 568	112 939	117 361
TOTAL REVENUE excl. capital grants/contributions.	66 137	86 482	103 836	107 754	105 639	109 568	112 939	117 361
EXPENDITURE								
Employee related costs	13 039	32 527	39 387	61 366	59 251	62 610	65 396	68 306
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	5 923	5 953	6 143
Transfers and subsidies	106							
Operational costs	15 069	25 578	25 384	31 814	31 814	31 973	32 133	33 161
Disposal of Fixed and Intangible Assets		24						
Other Losses			8					
TOTAL DIRECT EXPENDITURE	32 107	66 932	77 578	101 996	99 881	103 549	106 649	110 788
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	109 568	112 939	117 361
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							2027/28 BUDGET R 000	2028/29 BUDGET R 000
		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		
CORE ADMINISTRATION:										
Economic Development									6 476	6 476
Environment and Infrastructure	578 016	3 000		575 016					71 400	376 230
Transport	110 758	11 656		99 102					202 831	97 887
Community Development	25 000	25 000							36 000	18 828
Health	26 360		26 360						37 110	39 110
Social Development	117 274	36 218	81 056						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	8 600		8 600						2 600	3 600
Group Corporate and Shared Services	100 000	100 000							143 437	90 728
Human Settlements	1 890 155					1 296 475	593 680		1 381 565	1 092 187
Development Planning	71 700	10 000	1 700	60 000					43 700	39 700
Public Safety	36 933	13 160	23 773						21 873	39 873
TOTAL CORE ADMINISTRATION	3 143 555	201 408	317 874	734 118		1 296 475	593 680		2 147 983	2 004 249
MUNICIPAL ENTITIES:										
City Power	2 361 527	1 753 192		441 356				166 979	2 262 235	2 084 373
Johannesburg Water	1 960 125	857 487		866 711		235 927			2 018 877	2 531 980
Pikitup	345 000	99 742		144 452		100 806			389 920	489 920
Johannesburg Roads Agency	700 000	278 753					130 000	291 247	846 428	841 000
Metrobus	75 000	71 000	4 000						98 500	95 000
Johannesburg City Parks and Zoo	24 036	14 536	9 500						49 450	53 900
Johannesburg Development Agency	90 000	88 000	2 000						91 340	77 340
Johannesburg Property Company	21 456	10 504	10 952						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	17 303	15 649	1 654						19 441	19 441
Joburg Tourism	2 120	500	1 620						2 653	2 653
TOTAL ME's	5 708 196	3 298 592	32 126	1 452 519		336 733	130 000	458 226	5 942 129	6 388 293
TOTAL CITY OF JOHANNESBURG	8 851 751	3 500 000	350 000	2 186 637		1 633 208	723 680	458 226	8 090 112	8 392 542

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 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
Waste Management: Biodigester	22436	3 000	3 000		
Alternative Waste Treatment Technologies (AWTT) (Incinerator) [Waste to Energy]	31188	1 011 646	575 016	66 400	370 230
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	376 230
Transport					
PTF: Small Public Transport Facilities: Tshepisoong	3098	6 000		1 000	5 000
PTF Small Public Transport Facility Design and Construction of Zola Public Transport Facility New Nodal Transport Facilities ZOLA D Regional	4165	16 000		12 000	4 000
Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route	22354	4 000		2 500	1 500
PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilities KYA SAND	22674	2 632		1 316	1 316
PTF: Upgrading of Sunninghill Public Transport Facilities	22786	4 000		2 000	2 000
2804_14 Signage Demarcation blocks and Corridor Road Markings	23109	35 000	10 000	15 000	10 000
2804_18 Selby Bus Depot (Phase 2C Administration Building)	23132	12 418	6 236	3 091	3 091
2804_15 Rea Vaya BRT Land Acquisition	23142	31 324	10 000	15 662	5 662
2804_20 Rea Vaya BRT Phase 1 A and B Station Rehabilitation	23325	40 515	15 919	17 298	7 298
PTF: Public Transport Stops in Cosmo City	23697	1 974	1 974		
Complete Streets: NMT links to Railway Stations: Phefeni Station	23699	9 600	4 200	4 200	1 200
Complete Streets: NMT links to Merafe Station (Phase 2)	23700	1 842	1 842		
Rea Vaya Auto Fare Collection System (AFCS)	23710	3 000		2 000	1 000
Sandton to Ivory Park BRT Roadways	23950	11 624		4 505	7 119
Jack Mincer Public Transport Facility	23954	28 000		20 000	8 000
BRT phase 1C Roadways	23986	85 396	36 140	47 907	1 349
Depo Rehabilitation Phase 1 A	24033	14 891	8 807	3 042	3 042
Zandspruit Non Motorised Transport Facility	30000	10 000		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 2028/29 R 000
Cosmo City Super Stop	30001	3 000		2 000	1 000
Melville Holding Facility	30003	840	840		
Newclaire Public Transport Holding Facility	30004	4 000		2 000	2 000
Illovo Public Transport Holding Facility	30005	4 000		2 000	2 000
Slovoville Non Motorised Transport Facilities	30007	5 000		1 000	4 000
Poortjie Non Motorised Transport Facilities	30010	15 000		10 000	5 000
Emndeni Public Transport Stops	30011	5 000		2 500	2 500
Naledi Public Transport Stops	30012	15 000		10 000	5 000
BRT Traffic Signals upgrades	31095	18 000	12 000	5 000	1 000
Lehae Public Transport Facility	31130	8 400	2 800	2 800	2 800
Advanced Public Transport Management System (APTMS)	31246	10 000		5 000	5 000
Database and transport modelling tools	31247	5 020		4 010	1 010
Sub Total			110 758	202 831	97 887
Community Dev: Head Office					
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	12 600	4 200	4 200	4 200
Sub Total			4 200	4 200	4 200
Community Dev: Libraries					
Sub Total					
Community Dev: Sport and Recreation					
Kaalfontein New Community Centre KAALFONTEIN EXT4 A Ward	2233	51 028	20 100	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

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
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	1 500	500	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	10 500	4 500	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
08_22684_Software for Environmental Health System	23570	7 000	1 000	3 000	3 000
Sustainable Reticulated Water Back-up Systems at Clinics City Wide	31228	7 000	3 000	2 000	2 000
Sub Total			26 360	37 110	39 110
Social Development					
Refurbishment of the Yetta Nethan Community Centre ORLANDO WEST D	2803	30 000	30 000		
Shelters for Displaced People Region G	3700	40 000	30 000	10 000	
Louis Botha - Co - Production zone for social interventions Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4030	12 018		6 009	6 009
Betrans New Multi Purpose Center	23053	50 000	50 000		
NORTHERN FARM	23180	3 780	1 260	1 260	1 260
FLEURTHOFF FARM	23183	9 074	3 074	3 000	3 000
Zuurbekom Agri Business Centre	23926	8 940	2 940	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

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
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
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 & Optimization 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

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Group Finance					
New Office Equipment and Furniture City Wide	3080	1 000			1 000
Capital Enhancement System Renewal Computer Software JOHANNESBURG F City Wide	3825	13 800	8 600	2 600	2 600
Sub Total			8 600	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 Specialised 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					
Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional	2548	23 500	1 500	20 000	2 000
Lufhereng Mixed Development (Bulk Link & Internal Infrastructure Roads Storm Water Management Systems Sewer & Water for 24 000 houses)	2566	1 740 000	1 200 000	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	44 948	11 474	21 474	12 000
Helen Josephs Refurbishment and Upgrading of Womens Hostel Renewal Building Alterations ALEXANDRA EXT52 E Ward	2771	29 412	1 000	26 412	2 000
Goudrand Rental Development	2889	355 604	91 103	152 501	112 000
Elias Motsoaledi Ext1 Township Development (Region D - Ward 24)	3184	28 000	3 000	13 000	12 000
Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward	3185	106 709	19 000	55 178	32 531
Kanana Park Ext 1	3197	42 000	20 000	20 000	2 000
Finetown Proper -Region G	3203	39 109	7 000	27 000	5 109
Kanana Park Ext 34 & 5	3204	62 000	10 000	50 000	2 000
Ennerdale South	3211	42 000	5 000	25 000	12 000
Land Acquisition for Housing Developments City Wide	4255	129 877	30 890	50 890	48 097
Kanana Park Ext 2	22115	57 000	5 000	50 000	2 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Madala Hostel Redevelopment	22183	75 705	10 000	50 000	15 705
Southern Farms Mega Mixed Development	23334	315 188	75 188	120 000	120 000
Formalisation of informal settlements (UISP)	23409	550 855	150 000	200 110	200 745
Diepsloot Tanganani	31139	350 000	120 000	100 000	130 000
Jabavu Mixed Development	31277	10 000	10 000		
Bakenfeld Mixed Development	31319	320 000	110 000	100 000	110 000
Sub Total			1 890 155	1 381 565	1 092 187
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	7 319	3 773	1 773	1 773
Lehae EMS Training building periphery wall LEHAE EXT1 G City Wide	3160	1 800		900	900
Alexandra Fire Station	31068	19 760	13 160	1 800	4 800
Sub Total			16 933	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

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Sub Total			20 000	17 400	32 400
City Power					
Installation of new service connections New Service Connections ALEXANDRA EXT63 E Regional	2202	16 700	4 700		12 000
New service connections New Service Connections BERE A F Regional	2203	29 000		17 000	12 000
RTU installations New SCADA REUVEN F City Wide	2228	220 000	80 000	70 000	70 000
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253	29 000	9 000	20 000	
Construction of a 88kV transmission lines: Lutz / Peter Rd T-point New Transmission Line HONEY PARK EXT10 C Regional	2258	245 000	100 000	115 000	30 000
Installation of new service connections New Service Connections HALFWAY HOUSE EXT74 E Regional	2259	16 700	4 700		12 000
New service connections New Service Connections FERNDAL EXT25 B Regional	2260	29 000		17 000	12 000
New service connections New Service Connections ROODEPOORT EXT2 C Regional	2261	29 000		17 000	12 000
New Service Connections REUVEN F Regional	2263	20 500		8 500	12 000
New Service Connections HURST HILL B Regional	2264	29 000		17 000	12 000
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT30 C City Wide	2285	138 400	13 400	75 000	50 000
Integrated security fire detection & suppression systems for major substations Including fibre optic links (- 50 % of budget) New Security Equipment REUVEN F City Wide	2336	70 100	15 100	30 000	25 000
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337	105 000	5 000	50 000	50 000
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338	114 400	14 400	50 000	50 000
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339	60 927	927	50 000	10 000
Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C	2341	56 000	6 000	50 000	
Acquire 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	139 000	5 000	84 000	50 000
Allandale Substation: Upgrade 2 X 10 MVA transformers to 40 MVA Renewal Bulk Infrastructure COMMERCIAL EXT11 A Regional	2438	79 100	14 100	35 000	30 000
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT30 C Regional	2448	171 056	40 100	50 000	80 956
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	110 000	40 000	35 000	35 000
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	217 700	50 200	92 500	75 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Normalisation Renewal Medium Voltage Network ALEXANDRA EXT42 E Regional	2540	90 450	19 200	21 250	50 000
Installation of pre paid meters and protective structures Renewal Metering Equipment LENASIA EXT13 G Regional	2543	174 063	81 563	42 500	50 000
Operational Capital: New Operational Capex REUVEN F City Wide	2612	111 500	58 500	18 000	35 000
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748	78 785	8 785	20 000	50 000
Install new IEDs in substations Renewal Protection REUVEN F City Wide	2757	111 500	36 500	20 000	55 000
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	275 460	75 460	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	260 000	130 000	60 000	70 000
Network development and reduce technical losses Randburg SDC	2907	85 000	25 000	20 000	40 000
Network development and reduce technical losses Roodepoort SDC	2908	125 000	50 000	35 000	40 000
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910	109 900	74 900	35 000	
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	102 385	18 385	34 000	50 000
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	176 414	101 414	50 000	25 000
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	65 000	20 000	20 000	25 000
Preparation of LCs and MSS for 11kV conversion Bryanston	3163	82 400	22 400	35 000	25 000
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	198 000	180 000	18 000	
New 88/11 kV substation at Sandringham New Bulk Infrastructure SANDRINGHAM E Regional	3275	122 500	7 500	50 000	65 000
Extend Mondeor sub station and construct new Mondeor 88 kV switching station New Bulk Infrastructure MONDEOR F Regional	3280	15 500	15 500		

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282	249 100	115 100	34 000	100 000
IT Network upgrade Renewal Computer Hardware REUVEN F City Wide	3368	101 500	54 000	42 500	5 000
Construct 88 kV switchyard adjacent to Pennyville substation New Bulk Infrastructure PENNYVILLE B Regional	3715	70 373	70 373		
Telecommunications Multiplexer and network management system Renewal Plant and Equipment REUVEN F City Wide	3895	170 200	100 000	20 200	50 000
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	14 875		14 875	
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114	69 900	46 400	8 500	15 000
Upgrade Orchards Substation New Bulk Infrastructure ORCHARDS F Regional	4125	66 250		21 250	45 000
Electrification of various Informal Settlements - City Wide	4280	24 000	8 000	8 000	8 000
Renewable energy projects	20689	56 250	35 000	21 250	
Installation of Solar High Masts	20690	185 000	65 000	40 000	80 000
Beaulieu: Substation	20691	5 667		4 250	1 417
Brynorth: Substation	20698	1 000	1 000		
Hopefield: Substation	20756	126 000	101 000	25 000	
Randjespark Ext37: Satellite	20822	24 000	9 000	15 000	
Ridge: Substation	20843	99 300	9 300	75 000	15 000
Robertsham: Substation upgrade	20844	32 750	5 000	12 750	15 000
Glen Lea (CP E075)	20919	26 000	12 500	8 500	5 000
Lenasia South	20939	19 500	4 500	10 000	5 000
Penny Street	20959	17 750	5 000	12 750	
Riviera switching station upgrade	20972	6 375		6 375	
Pritchard 88/11 kV substation upgrade	21285	26 250	11 250	15 000	
Soweto Local	21306	6 375		6 375	
Roosevelt Switching Station	22049	21 611	1 611	20 000	
2756_02 Installation of new public lighting: Street lights (City Wide)	22839	76 250	30 000	21 250	25 000
2756_01 Installation of new public lighting: Group luminaire replacement	22840	88 942	44 817	19 125	25 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Install fire suppression systems in HV yard	23990	27 750	23 500	4 250	
Dainfern Substation upgrade	23991	16 525	9 400	2 125	5 000
MV feederboard replacement	23993	66 101	32 474	33 627	
Design and install fire walls and oil embankments	23997	9 750	500	4 250	5 000
Mobile sub-station	30024	34 800	6 000	28 800	
Refurbish Vasco Switching station	30025	16 825	14 700	2 125	
Upgrade Eikenhof Substation	30026	308 708	17 100	136 608	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	217 625	65 000	77 625	75 000
HV Cable Replacement: Rosebank - Cydna	31232	70 500	62 000	8 500	
Sub Total			2 361 527	2 262 235	2 084 373
Johannesburg Water: Water					
Midrand: President Park Tower Reservoir 80ML	109	136 844	75 000	50 922	10 922
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197	363 360	105 641	90 719	167 000
Basic Water Service New Basic Water and Sewer Services	2198	25 000	5 000	10 000	10 000
Operational Capital: Planning and engineering studies	2225	56 000	20 000	18 000	18 000
2226_00_Operational Capital: Operations and Maintenance	2226	482 951	115 097	138 927	228 927
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231	422 597	194 727	85 000	142 870
Sandton/Alexandra: Planned replacement watermains	2245	30 000	10 000	10 000	10 000
Roodepoort/Diepsloot: Planned Replacement Watermains	2246	75 000	35 000	20 000	20 000
Johannesburg Central:planned Replacement Watermains	2248	125 000	15 000	10 000	100 000
Sandton/Alexandra: Linbro Park Water Upgrade	2314	45 000	15 000	15 000	15 000
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	33 104	5 000	14 052	14 052
Olifantsvlei Works: Digester Heating and Mixing	2446	25 000	5 000	10 000	10 000
Soweto: Planned Replacement of the Watermains	2481	30 000	10 000	10 000	10 000
Operational Capital: Provision for Emergency Work	2484	65 000	15 000	30 000	20 000
Midrand: Blue Hills Tower 18ML	2567	166 000	110 000	33 000	23 000
Midrand: Carlswald Reservoir New Reservoirs CARLSWALD AH A Regional	3461	190 000	100 000	55 000	35 000
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	47 000	7 000	35 000	5 000
Bushkoppies Works: Infrastructure renewal plan	3482	105 389	25 389	40 000	40 000
Driefontein Works: Infrastructure Renewal Plan	3497	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 2028/29 R 000
Orange Farm/ Deep South: Planned Replacement Watermains	3516	72 854	15 000	28 927	28 927
Midrand: Planned replacement: Watermains Renewal	3540	115 000	5 000	10 000	100 000
Roodepoort/Diepsloot: Robertville Tower 225ML	4040	204 651	80 000	62 151	62 500
Midrand: Erand Tower 15ML	6494	90 883	90 883		
Midrand: Pretoriusrand Tower 12ML	6495	25 000	5 000	10 000	10 000
Midrand: Halfway house Reservoir 20ML	6496	150 000	100 000	45 000	5 000
Sandton/ Alexandra: Kengsington Booster 42MI	6498	45 000	15 000	15 000	15 000
Soweto: Doornkop West Reservoir 85MI	6504	15 000	5 000	5 000	5 000
Soweto: Dobsonville Reservoir 15MI	6516	15 000	5 000	5 000	5 000
Midrand: Planned replacement sewer mains	6517	190 000	5 000	45 000	140 000
Midrand: Pretoriusrand Reservoir 10ML	6618	25 000	5 000	10 000	10 000
Lenasia Water upgrade	21761	46 999	7 000	20 000	20 000
Halfway House Water Upgrade	21770	224 687	33 614	61 073	130 000
Deep South / Orange Farm: Ennerdale Reservoir 50ML	22212	25 000	5 000	10 000	10 000
Deep South / Orange Farm: Diepsloot Tower 16ML	22217	26 844	5 000	10 922	10 922
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 MI	22512	24 844	3 000	10 922	10 922
Sandton/Alexandra: Linksfield Reservoir 375MI	22644	25 000	5 000	10 000	10 000
DF: Infrastructure Renewal Plan 2	22645	154 770	20 000	30 000	104 770
Peri-urban 781mm diameter bulk main	23679	67 000	7 000	30 000	30 000
Bryanston Tower 15 MI	23681	158 000	28 000	65 000	65 000
Kensington B Tower 05 MI	23683	23 000	3 000	10 000	10 000
NW: Infrastructure Renewal Plan 2	23691	25 000	5 000	10 000	10 000
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759	110 005	10 005	50 000	50 000
President Park Tower Reservoir 225MI	23760	24 844	3 000	10 922	10 922
Linbro Park Tower 15MI	23761	80 000	80 000		
CosmoCity Reservoir 30 MI	23932	44 000	4 000	20 000	20 000
Lion Park to Lanseria 600mm diameter bulk main	23933	40 000	10 000	15 000	15 000
Crosby Bulk Pipeline	30020	140 000	50 000	45 000	45 000
Turffontein Redevelopment Corridor: Forest Hill Tower	31054	80 507	30 507	30 000	20 000
Honeydew Pumpstation	31121	25 000	5 000	10 000	10 000
Sub Total			1 514 863	1 360 536	1 843 734
Johannesburg Water: Sewer					
NW: Dewatering Building Belt Press Replacement and Associated Ancillaries # 10	2308	215 929	75 929	70 000	70 000
Olifantsvlei Works: Belt Presses # 1	2447	20 000		10 000	10 000
Bushkoppies Works: BK Balancing Tank	2450	2 000	2 000		
Northern works: Unit 5 mod 2	2519	260 587	50 000	60 340	150 246

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
WWTW: Automation Of WWTW Plant	2520	23 800	3 800	10 000	10 000
LA: Module 1	3232	185 000	15 000	50 000	120 000
Olifantsvlei: Refurbish Unit 2	3236	25 000	5 000	10 000	10 000
Goudkoppies Works: Infrastructure Renewal Plan	3484	100 000	50 000	50 000	
Northern Works: Infrastructure renewal	3490	25 000	5 000	20 000	
WWTW: Security Upgrade (CCTV and Fence)	3503	50 000	10 000	20 000	20 000
Orange Farm/ Deep south: Planned Replacement Sewer mains	3520	95 000	15 000	40 000	40 000
Sandton/ Alexandra: Planned Replacement Sewer mains	3558	20 000	20 000		
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	110 000	20 000	60 000	30 000
Roodepoort/ Diepsloot: Lanseria Outfall Sewer Upgrade	3601	56 000	10 000	23 000	23 000
Johannesburg Central: Planned Replacement Sewer mains	3614	10 000	10 000		
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	80 000	50 000	30 000	
WWTW Upgrade and refurbish	3966	20 000		10 000	10 000
Bushkoppie: New PSTs number 2	6501	20 000		10 000	10 000
Bushkoppies Works: Upgrade main Blowers and Pipework	6503	83 533	13 533	35 000	35 000
Northern Works: Unit 4: Replacement of Electromechanical	6545	50 000	10 000	20 000	20 000
OV: Infrastructure Renewal Plan	21993	75 000	15 000	30 000	30 000
EN: Upgrading of Southern Treatment Capacity	22722	140 000	40 000	50 000	50 000
OV: Infrastructure Renewal Plan 2	23411	25 000	5 000	10 000	10 000
Bushkoppies works: Cleaning and lining of emergency Dam	23763	25 000	5 000	10 000	10 000
OV: Inlet Screw Pumps Replacement	23931	50 000	10 000	20 000	20 000
Cosmo City Sewer Upgrade	31058	25 000	5 000	10 000	10 000
Sub Total			445 262	658 340	688 246
Pikitup					
Waste Receptacles	2188	3 000	1 000	1 000	1 000
Marie Louise LAndfill site-improved compliance and alterations	2192	75 500	17 500	29 000	29 000
ICT Hardware and Software	2194	12 000	4 000	4 000	4 000
Facilities renewals upgrades including branding and signage	2667	4 227	4 227		
Separation at Source facilities including associated plant/equipment	2740	9 500	9 500		
Robinson Deep landfill site improved compliance alterations and cell development	2742	183 553	92 388	20 583	70 583
Goudkoppies Landfill site- improved compliance and alterations	2773	10 000	5 000	2 500	2 500
Kya Sands landfill site-improved compliance and alterations	2783	1 000		500	500
Linbro Park landfill site-improved compliance and alterations	3257	6 000	2 000	2 000	2 000
New plant and equipment	3832	15 000		7 500	7 500

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
Office equipment	6413	3 000		1 500	1 500
Marie Louise Integrated Waste Management Facility	21658	79 910		29 955	49 955
Linbro Park IWMF	21664	94 147		47 074	47 074
Construction of Panorama IWMF	21665	35 000		7 500	27 500
Ennerdale Landfill site-improved compliance alterations and cell development	22424	38 000	33 000	2 500	2 500
Upgrading and Engineering Services at Selby Depot	23296	55 363	26 363	14 500	14 500
Construction upgrading and engineering services of Roodepoort Depot	23297	7 060		3 530	3 530
Construction Upgrading and Engineering services at Zondi Depot	23298	33 988	8 499	7 745	17 745
Construction Upgrading and Engineering services at Orange Farm Depot	23300	9 000	3 000	3 000	3 000
New Fleet	23923	87 377	7 000	40 188	40 188
Upgrading and engineering services at Midrand Depot	24039	9 500	9 500		
Acquisition of land in Rand Leases (Marie Louise)	31071	9 816	3 000	3 816	3 000
Norwood depot renovation/additions and alterations	31073	57 001	7 667	24 667	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	35 989	20 000	7 995	7 995
Meredale garden site upgrading	31078	12 961	8 217	2 372	2 372
Sandpark Integrated Waste Management Facility	31079	51 408	9 833	20 788	20 788
Kya Sands Integrated Waste Management Facility	31088	161 954	39 192	61 381	61 381
Alexandra Integrated waste management facility	31089	56 332	12 369	21 574	22 390
Sub Total			345 000	389 920	489 920
Johannesburg Roads Agency					
MISCL - Emergency Critical and Urgent Depot Stormwater Improvements Existing Stormwater Management Projects JOHANNESBURG City Wide	2389	53 819	15 000	18 100	20 720
MISCL - Tarring of Gravel Roads: Orange Farm and Surrounding Areas New Roads: Construction and Upgrades ORANGE FARM G Ward 131	2393	120 500	35 000	50 000	35 500
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	35 250	7 000	15 000	13 250
REHAB - Road Rehabilitation and Reconstruction Programme Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide	2412	96 500	15 000	15 000	66 500
CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System Ferndale New Stormwater Catchments FERNDAL B Ward 104	2415	26 251	10 000	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	81 500	15 000	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	

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 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	7 203	2 820	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	14 925	6 000	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	39 975	15 000	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
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	53 990	30 000	20 000	3 990
RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide	3171	332 172	99 172	100 000	133 000
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

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
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 Standardization 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	23 250	10 000	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	41 950	7 000	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: Tshepisoong New Roads: Construction and Upgrades TSHEPISOONG C Ward 128	3819	36 250	10 000	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
MISCL - Tarring of Gravel Roads: Kaalfontein New Roads: Construction and Upgrades KAALFONTEIN EXT2 A Ward 92	4206	28 000	5 000	10 000	13 000
23775_03_MISCL - Tarring of Gravel Roads: Mayibuye New Roads: Construction and Upgrades COMMERCIA A Ward 110	4209	21 250	5 000	10 000	6 250
Rehabilitation of aged and incapacitated stormwater infrastructure in the City	22039	19 975	5 000	5 000	9 975
MISCL - Tarring of Gravel Roads: City Wide	22681	223 243	90 000	90 000	43 243
CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra Ward 105	23269	16 995	5 000	10 000	1 995

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
CATCH - River rehabilitation and erosion protection measures in Johannesburg City Wide	23529	23 300	5 000	5 000	13 300
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	31 975	7 000	15 000	9 975
23775 Upgrade roads Klipfonteinview Ward 32	24022	20 628	5 000	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	29 575	6 800	12 800	9 975
REHAB - Rehabilitation of Sinkholes associated with illegal mining activities - Infrastructure protection Johannesburg City Wide	31096	122 510	30 000	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	21 995	10 000	10 000	1 995
RAMS - Visual Condition Assessments and Design of Stormwater - Johannesburg City Wide	31100	3 357	1 080	1 080	1 197
CATCH - Implementation of CBP Stormwater Masterplanning: Soweto New Stormwater Management Projects ORLANDO WEST D Regional	31101	25 051	9 400	9 400	6 251
Disaster Projects Implementation - Disaster Projects Implementation: - Helderkruijn Bridge - Elias Motsoaledi Bridge - Moroka Nancefield Road Bridge 1 - Moroka Nancefield Road Bridge 2 -Phakwe Bridge - Lenasia Bridge	31129	25 066	5 908	5 908	13 250
Boundary Road (Eldorado) upgrades	31145	43 300	10 000	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	
Sub Total			700 000	846 428	841 000
Metrobus					
Furniture and Office Equipment	2201	1 500			1 500
Plant and Machinery	2286	6 316	1 316	2 500	2 500

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Engine and Gear box refurbishment	2553	9 082	2 082	3 500	3 500
IT Equipment New Computers and Hardware Computer Hardware	2662	9 000	4 000	2 500	2 500
Building - Building Alterations/Upgrade	2663	18 000	5 000	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	147 159	47 159	50 000	50 000
Bus Electric charging station	31219	14 000	2 000	6 000	6 000
Sub Total			75 000	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	22 800	7 000	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	6 000		3 000	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	16 000	6 000	5 000	5 000
Innecity 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	3 150		150	3 000

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
Sub Total			24 036	49 450	53 900
Johannesburg Development Agency					
Randburg CBD regeneration Renewal Precinct Redevelopment FERNDAL E B Regional	2224	8 336	336	6 000	2 000
Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward	2503	3 240	840	1 200	1 200
CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA) Stormwater Masterplan and New CO nstriction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4015	16 000	2 000	2 000	12 000
Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT1 B City Wide	4090	14 000	6 000	6 000	2 000
Revitalisation of Pageview and Vrededorp	6380	1 800	600	600	600
Melville Activity Street Neighbourhood Development CoF Upgrade	22116	10 560	1 520	1 520	7 520
Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C	22119	10 000	3 000	5 000	2 000
Watt Street Precinct Wynberg	22255	10 600	2 200	4 200	4 200
Inner City Eastern Gateway TOD and Movement Corridors	22281	20 640	6 880	6 880	6 880
Klipfontein View Wellness centre	22811	47 504	16 624	17 940	12 940
23775 Ivory Park Urban Renewal Programme	24018	38 000	14 000	14 000	10 000
23705 Orange Farm Urban Renewal Programme	24030	78 000	36 000	26 000	16 000
Sub Total			90 000	91 340	77 340
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	8 875	8 875		
Inner City Rejuvenation Programme/Project	22740	20 504	504	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			21 456	24 500	60 500
Metro Tech Company					

Project Name	Project Number	Total Estimated Project Cost R 000	Budget 2026/27 R 000	Budget 2027/28 R 000	Budget 2028/29 R 000
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	15 840		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
Inner City Buildings Acquisitions	2419	9 400		4 700	4 700
Marlboro Social Housing Project Region E	3535	13 000	3 000	5 000	5 000
EXISTING STOCK REDEVELOPMENT UPGRADE AND MAJOR MAINTENANCE Renewal Building Alterations JOHANNESBURG F City Wide	3796	19 345	9 345	5 000	5 000
Devland Golden Highway Social Housing Project Region D	3885	10 200	10 200		
Casamia Inner City Building Upgrade Region F	4046	12 000	2 000	5 000	5 000
Smit Street Inner City Building Conversion Region F	22282	22 640	16 640	1 000	5 000
Booyens Street Inner City Conversion	22468	10 000		5 000	5 000
38 Rissik Street (NBS) Inner City Building Conversion	22470	22 795	2 815	6 990	12 990
Malvern Building Conversion	22550	9 500	2 500	3 500	3 500
Tum-Key 1: Region A	23366	26 500	10 500	10 500	5 500
Tum-Key 1: Region B	23367	15 000	5 000	5 000	5 000
Park Chambers	30041	13 000	3 000	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
Kelvin	30042	5 600		2 800	2 800
Frank Brown/ Milpark Social Housing Development	30043	15 000	5 000	5 000	5 000
Tum-Key : Region F (Denver Social Housing)	30044	23 000	15 000	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	12 022	4 007	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			17 303	19 441	19 441
Joburg Tourism Company					
Tourism ICT	23996	1 500	500	500	500
Tourism Website MobiApp and WIFI Connection	24008	1 100		550	550
Office Space and Meeting Facilities Repurposing and Partitioning	31213	3 326	1 120	1 103	1 103
Destination Brand Activation Stand	31220	1 500	500	500	500
Sub Total			2 120	2 653	2 653
Grand Total			8 851 751	8 090 112	8 392 542