

CITY OF JOHANNESBURG
MEDIUM TERM OPERATING BUDGET 2025/26 - 2027/28
Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity	17 094 756	15 774 042	18 535 422	21 467 342	22 740 893	25 584 204	28 565 800	30 205 076
Service charges - Water	7 871 346	8 530 048	9 545 231	10 632 200	10 632 200	11 889 649	12 674 365	13 510 874
Service charges - Waste Water Management	5 723 313	5 930 881	6 636 484	7 246 316	7 246 316	8 101 381	8 636 074	9 206 055
Service charges - Waste Management	2 160 457	2 000 430	2 780 738	3 094 069	3 136 349	3 337 410	3 551 051	3 774 934
Sale of Goods and Rendering of Services	442 353	438 536	438 580	1 163 316	808 619	983 502	1 071 818	1 127 081
Agency services	739 148	854 029	969 999	389 321	389 321	407 228	425 956	445 123
Interest earned from Receivables	378 036	465 451	578 965	491 423	549 201	567 356	594 438	622 305
Interest earned from Current and Non Current Assets	218 686	284 827	370 158	194 484	199 899	199 899	209 088	218 498
Rental from Fixed Assets	334 599	338 902	307 430	431 636	438 397	469 692	495 650	520 833
Operational Revenue	998 415	787 453	1 314 776	929 604	923 423	947 578	991 254	1 035 856
NON-EXCHANGE REVENUE								
Property rates	13 499 729	14 049 882	16 798 945	16 988 687	17 338 687	18 136 267	18 970 534	19 824 208
Surcharges and Taxes	271 233	286 847	312 262	317 445	317 445	332 047	347 321	362 950
Fines, penalties and forfeits	60 971	148 341	175 592	168 996	168 996	176 770	184 901	193 221
Licences or permits	7 169			3 606	3 817	3 994	4 180	4 366
Transfer and subsidies - Operational	6 191 768	7 244 125	7 858 084	8 593 891	8 437 969	8 980 278	9 360 467	9 779 639
Interest	116 276	154 767	211 826	121 825	121 825	127 429	133 290	139 288
Fuel Levy	3 921 074	3 967 119	3 838 724	4 127 608	4 127 608	4 572 290	4 908 920	5 263 808
Operational Revenue	196 847	222 583	259 385					
Gains on disposal of Assets				7 082	3 328	3 328	3 328	3 328
Other Gains		197 437	247 597					
TOTAL DIRECT REVENUE excl. capital grants/contr.	60 226 176	61 675 700	71 180 198	76 368 851	77 575 507	84 820 301	91 128 434	96 237 443
Interest earned from Receivables - Inter-Company				1 188 798	1 884 567	2 139 880	2 097 871	2 106 141
Operational Revenue - Inter-Company				2 136 369	2 312 145	3 045 620	3 191 436	3 637 543
Transfer and subsidies - Operational Inter-Company				6 011 201	6 210 253	6 450 376	6 540 884	6 769 670
Costing - Internal Revenue				947 073	1 240 159	1 304 369	1 363 801	1 425 153
Total Internal Transfers				10 283 441	11 647 124	12 940 245	13 193 992	13 938 507
TOTAL REVENUE excl. capital grants/contributions.	60 226 176	61 675 700	71 180 198	86 652 292	89 222 631	97 760 546	104 322 426	110 175 950
EXPENDITURE								
Employee related costs	16 107 350	17 613 858	19 363 760	19 994 316	20 565 521	21 654 002	22 821 649	23 840 398
Remuneration of councillors	163 542	180 681	187 819	191 409	191 762	202 021	212 829	222 406
Bulk purchases - electricity	14 023 202	14 215 610	16 736 572	15 377 574	15 877 574	17 582 825	18 349 436	19 476 091
Inventory consumed	7 174 454	8 178 693	8 966 432	6 378 911	6 460 825	7 234 991	7 604 779	8 084 543
Debt impairment	5 599 726	6 180 985	8 739 261	8 679 482	7 344 548	8 076 200	8 234 359	8 343 545
Depreciation and amortisation	3 949 095	5 207 465	4 715 478	5 179 147	5 298 690	5 643 271	5 898 967	6 164 388
Interest	2 621 303	2 729 174	2 954 333	2 511 836	2 511 959	2 627 256	2 748 095	2 871 759
Contracted services	5 490 840	5 904 467	6 759 584	7 507 848	7 362 729	7 323 519	7 327 567	7 604 345
Transfers and subsidies	138 090	103 673	63 704	135 387	99 747	113 739	56 330	47 671
Operational costs	5 997 537	5 618 573	6 319 810	6 761 401	6 711 504	6 829 056	6 788 913	7 048 531
Losses on disposal of Assets	69 006	232 495	63 746	7 205	4 140	4 140	4 140	4 140
Other Losses	151 947			2 944 240	2 981 991	3 378 592	3 567 791	3 801 480
TOTAL DIRECT EXPENDITURE	61 486 092	66 165 674	74 870 499	75 668 756	75 410 990	80 669 613	83 614 854	87 509 298
Interest - Inter-Company				1 188 798	1 884 567	2 139 880	2 097 871	2 106 141
Operational costs - Inter-Company				2 136 369	2 312 145	3 045 620	3 191 436	3 637 543
Transfers and subsidies - Inter-Company				6 011 201	6 210 253	6 450 376	6 540 884	6 769 670
Costing - Internal Expenditure				947 073	1 240 159	1 304 369	1 363 801	1 425 153
Total Internal Transfers				10 283 441	11 647 124	12 940 245	13 193 992	13 938 507
TOTAL EXPENDITURE	61 486 092	66 165 674	74 870 499	85 952 197	87 058 114	93 609 858	96 808 845	101 447 805
SURPLUS/(DEFICIT)	(1 259 916)	(4 489 974)	(3 690 301)	700 096	2 164 517	4 150 688	7 513 580	8 728 146
Transfers and subsidies - capital (monetary allocations)	2 380 873	2 632 097	2 818 580	3 694 726	3 813 317	4 100 420	5 123 472	4 475 636
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	1 120 957	(1 857 877)	(871 721)	4 394 822	5 977 835	8 251 108	12 637 052	13 203 782
Income Tax	(136 406)	(706 983)	(594 060)	41 160	42 130	44 883	47 523	49 661
SURPLUS/(DEFICIT) FOR THE YEAR	1 258 058	(1 150 894)	(277 731)	4 353 662	5 935 705	8 206 225	12 589 529	13 154 120

CORE ADMINISTRATION
MEDIUM TERM OPERATING BUDGET 2025/26 - 2027/28
Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome R 000	Audited Outcome R 000	Audited Outcome R 000	Original Budget R 000	Adjusted Budget R 000	Budget Year 2025/26 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	70	17						
Sale of Goods and Rendering of Services	639 055	304 753	204 496	704 498	313 664	439 650	480 445	509 033
Agency services	279 538	321 519	386 492	389 321	389 321	407 228	425 956	445 123
Interest earned from Receivables	1 045 180	1 548 117	87 862	42 272	42 272	44 216	46 250	48 331
Interest earned from Current and Non Current Assets	221 727	207 872	547 907	154 496	154 496	161 603	169 037	176 644
Rental from Fixed Assets	130 670	125 968	199 419	162 990	162 990	170 488	178 330	186 355
Operational Revenue	344 276	198 852	316 766	220 622	201 957	209 041	218 656	228 493
NON-EXCHANGE REVENUE								
Property rates	13 502 107	14 049 865	16 798 949	16 988 687	17 338 687	18 136 267	18 970 534	19 824 208
Surcharges and Taxes	271 232	286 847	312 257	317 445	317 445	332 047	347 321	362 950
Fines, penalties and forfeits	1 158			168 904	168 904	176 674	184 801	193 116
Licences or permits	1 807	2 225	2 125	3 606	3 817	3 994	4 180	4 366
Transfer and subsidies - Operational	5 987 991	7 319 163	7 840 331	8 593 381	8 433 164	8 979 745	9 359 910	9 779 058
Interest	119 311	161 677	219 853	121 825	121 825	127 429	133 290	139 288
Fuel Levy		3 967 119	3 838 724	4 127 608	4 127 608	4 572 290	4 908 920	5 263 808
Operational Revenue	33 744	659	131					
Gains on disposal of Assets								
Other Gains	1	1	1 000					
TOTAL DIRECT REVENUE excl. capital grants/contr.	22 583 231	28 503 988	30 756 312	31 995 655	31 776 150	33 760 672	35 427 630	37 160 773
Interest earned from Receivables - Inter-Company		1 663 963	2 235 168	941 545	1 622 777	1 861 774	1 806 519	1 801 985
Operational Revenue - Inter-Company	692 838	737 916	695 854	899 833	887 950	954 432	997 372	1 042 237
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	153 246	143 782	207 588	947 073	1 240 159	1 304 369	1 363 801	1 425 153
Total Internal Transfers	846 084	2 545 660	3 138 610	2 788 451	3 750 886	4 120 575	4 167 692	4 269 375
TOTAL REVENUE excl. capital grants/contributions.	23 429 315	31 049 649	33 894 922	34 784 106	35 527 036	37 881 247	39 595 322	41 430 148
EXPENDITURE								
Employee related costs	9 702 557	10 492 988	11 481 555	11 291 488	11 479 378	12 080 424	12 735 983	13 301 024
Remuneration of councillors	163 542	180 678	178 226	191 409	191 762	202 021	212 829	222 406
Bulk purchases - electricity								
Inventory consumed	15 782	9 536	13 302	75 244	68 335	68 335	68 332	70 041
Debt impairment	1 427 187	1 413 217	3 086 915	1 803 709	1 453 218	1 520 066	1 492 204	1 457 168
Depreciation and amortisation	2 711 476	4 422 687	2 997 374	3 503 817	3 556 135	3 764 538	3 937 685	4 114 849
Interest	2 594 221	2 901 902	2 703 253	2 496 285	2 496 285	2 611 105	2 731 204	2 854 108
Contracted services	2 207 495	2 890 103	3 254 648	3 117 425	2 861 840	2 823 330	2 774 917	2 847 053
Transfers and subsidies	116 684	114 489	122 664	108 550	72 910	86 632	28 932	19 040
Operational costs	3 316 634	3 459 426	3 407 860	3 633 582	3 531 851	3 590 179	3 525 060	3 637 808
Losses on disposal of Assets	24 816	72 779	48 071					
Other Losses	811	125	421					
TOTAL DIRECT EXPENDITURE	22 368 930	25 994 315	27 554 863	26 221 509	25 711 714	26 746 630	27 507 146	28 523 497
Interest - Inter-Company		237 440	345 810	247 253	261 790	278 106	291 352	304 156
Operational costs - Inter-Company	337 795	449 946	400 613	1 234 760	1 417 720	2 084 359	2 186 925	2 587 847
Transfers and subsidies - Inter-Company	5 101 306	4 914 741	5 828 775	6 011 201	6 210 253	6 450 376	6 540 884	6 769 670
Costing - Internal Expenditure	335 988	428 952	394 429	947 073	1 240 159	1 304 369	1 363 801	1 425 153
Total Internal Transfers	5 775 090	6 031 078	6 969 627	8 440 287	9 129 922	10 117 210	10 382 962	11 086 826
TOTAL EXPENDITURE	28 144 020	32 025 393	34 524 490	34 661 796	34 841 636	36 863 840	37 890 108	39 610 323
SURPLUS/(DEFICIT)	(4 714 705)	(975 744)	(629 568)	122 310	685 400	1 017 407	1 705 214	1 819 825
Transfers and subsidies - capital (monetary allocations)	276 022	(914 136)	451 843	2 237 129	2 261 367	2 457 682	3 118 666	2 024 974
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(4 438 682)	(1 889 880)	(177 725)	2 359 439	2 946 767	3 475 089	4 823 880	3 844 799
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(4 438 682)	(1 889 880)	(177 725)	2 359 439	2 946 767	3 475 089	4 823 880	3 844 799

MUNICIPAL ENTITIES
MEDIUM TERM OPERATING BUDGET 2025/26 - 2027/28
Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	R 000	R 000	R 000	R 000	R 000	R 000	R 000	R 000
EXCHANGE REVENUE								
Service charges - Electricity	17 517 913	16 261 233	19 150 010	21 467 342	22 740 893	25 584 204	28 565 800	30 205 076
Service charges - Water	8 198 281	8 985 375	10 097 469	10 632 200	10 632 200	11 889 649	12 674 365	13 510 874
Service charges - Waste Water Management	5 978 438	6 161 304	6 965 769	7 246 316	7 246 316	8 101 381	8 636 074	9 206 055
Service charges - Waste Management	2 449 338	2 460 140	3 018 550	3 094 069	3 136 349	3 337 410	3 551 051	3 774 934
Sale of Goods and Rendering of Services	896 426	1 089 410	747 128	458 818	494 955	543 852	591 373	618 048
Agency services	31 232	33 889	59 980					
Interest earned from Receivables	239 259	394 291	491 199	449 151	506 929	523 140	548 188	573 974
Interest earned from Current and Non Current Assets	14 711	31 191	44 418	39 988	36 617	38 296	40 051	41 854
Rental from Fixed Assets	255 275	254 627	233 878	268 646	275 407	299 204	317 320	334 478
Operational Revenue	779 894	806 090	1 012 901	708 982	721 466	738 537	772 598	807 363
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	105	120	172	92	92	96	100	105
Licences or permits								
Transfer and subsidies - Operational	19 659	66 153	82 543	510	4 805	533	557	581
Interest	803	2 517	2 318					
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets	2 661	2 778	5 629	7 082	3 328	3 328	3 328	3 328
Other Gains		3						
TOTAL DIRECT REVENUE excl. capital grants/contr.	36 390 937	36 559 490	41 924 170	44 373 197	45 799 357	51 059 629	55 700 804	59 076 670
Interest earned from Receivables - Inter-Company	147 584	215 778	322 944	247 253	261 790	278 106	291 352	304 156
Operational Revenue - Inter-Company	296 213	396 385	921 946	1 236 536	1 424 195	2 091 188	2 194 064	2 595 306
Transfer and subsidies - Operational Inter-Company	5 092 232	4 851 578	5 799 517	6 011 201	6 210 253	6 450 376	6 540 884	6 769 670
Costing - Internal Revenue	23 174	9 951						
Total Internal Transfers	5 559 203	5 473 692	7 044 407	7 494 990	7 896 238	8 819 670	9 026 300	9 669 132
TOTAL REVENUE excl. capital grants/contributions.	41 950 141	42 033 183	48 968 577	51 868 186	53 695 595	59 879 299	64 727 104	68 745 802
EXPENDITURE								
Employee related costs	7 187 363	7 754 254	8 607 231	8 702 828	9 086 143	9 573 578	10 085 666	10 539 374
Remuneration of councillors								
Bulk purchases - electricity	14 207 118	14 112 107	16 623 312	15 377 574	15 877 574	17 582 825	18 349 436	19 476 091
Inventory consumed	5 191 595	5 782 118	6 145 897	6 303 667	6 392 490	7 166 656	7 536 447	8 014 502
Debt impairment	4 482 625	4 834 714	5 873 636	6 875 773	5 891 330	6 556 134	6 742 155	6 886 377
Depreciation and amortisation	1 230 092	1 411 962	1 454 895	1 675 330	1 742 555	1 878 733	1 961 282	2 049 539
Interest	27 819	24 527	26 918	15 551	15 674	16 151	16 891	17 651
Contracted services	3 359 704	3 764 233	4 551 133	4 390 423	4 500 889	4 500 189	4 552 650	4 757 291
Transfers and subsidies	29 166	24 697	24 404	26 837	26 837	27 107	27 398	28 631
Operational costs	2 923 543	3 321 891	3 968 513	3 127 819	3 179 653	3 238 877	3 263 853	3 410 723
Losses on disposal of Assets	3 325	3 306	4 813	7 205	4 140	4 140	4 140	4 140
Other Losses	2 105 263	2 479 977	2 900 501	2 944 240	2 981 991	3 378 592	3 567 791	3 801 480
TOTAL DIRECT EXPENDITURE	40 747 612	43 513 786	50 181 253	49 447 247	49 699 276	53 922 983	56 107 708	58 985 800
Interest - Inter-Company	1 275 057	1 564 295	2 288 717	941 545	1 622 777	1 861 774	1 806 519	1 801 985
Operational costs - Inter-Company	763 962	764 953	799 913	901 609	894 425	961 261	1 004 511	1 049 696
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	2 039 020	2 329 248	3 088 630	1 843 154	2 517 202	2 823 035	2 811 030	2 851 681
TOTAL EXPENDITURE	42 786 632	45 843 035	53 269 883	51 290 401	52 216 478	56 746 018	58 918 738	61 837 481
SURPLUS/(DEFICIT)	(836 491)	(3 809 852)	(4 301 305)	577 785	1 479 117	3 133 281	5 808 366	6 908 321
Transfers and subsidies - capital (monetary allocations)	1 146 702	994 982	1 433 570	1 457 597	1 551 950	1 642 738	2 004 806	2 450 662
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	310 212	(2 814 870)	(2 867 735)	2 035 383	3 031 067	4 776 019	7 813 172	9 358 982
Income Tax	(293 680)	(760 897)	(638 102)	41 160	42 130	44 883	47 523	49 661
SURPLUS/(DEFICIT) FOR THE YEAR	603 891	(2 053 973)	(2 229 633)	1 994 223	2 988 938	4 731 137	7 765 649	9 309 321

ANNEXURE D

Revenue and expenditure by municipal vote

Vote Description	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand					
Revenue by Vote					
Economic Development	90 690	66 690	63 347		
Environment And Infrastructure	16 042	25 699	16 679	207 795	19 581
Transport	1 353 559	1 090 546	1 194 407	1 235 518	1 308 948
Community Development	75 673	80 173	58 979	62 416	66 583
Health	252 948	262 280	221 058	230 690	232 435
Social Development	25 449	43 221	413	432	451
Group Forensic Investigation Services					
Office Of The Ombudsman					
City Manager	39 234	51 628	56 627		
Speaker: Legislative Arm Of Council					
Group Information And Communication Technology					
Group Finance	29 379 268	29 729 268	31 571 833	33 280 889	34 914 569
Group Corporate And Shared Services	32 622	32 710	37 540	39 225	40 540
Human Settlements	1 345 428	1 360 428	2 019 798	2 280 471	1 254 102
Development Planning	108 398	110 198	143 689	160 118	164 360
Public Safety	616 221	615 740	644 062	673 684	703 997
Municipal Entities Accounts	897 252	568 936	189 922	375 058	480 181
City Power	22 259 067	23 670 263	26 366 421	29 465 402	31 649 126
Johannesburg Water	18 794 205	18 789 022	21 262 729	22 702 551	24 060 428
Pikitup	3 326 389	3 385 333	3 460 685	3 845 150	4 046 384
Johannesburg Roads Agency	163 193	163 193	180 931	212 079	221 623
Metrobus	92 039	107 186	112 117	117 274	122 550
Johannesburg City Parks And Zoo	80 738	92 535	92 143	96 223	100 398
Johannesburg Development Agency	63 899	77 393	80 953	84 677	88 488
Johannesburg Property Company	45 266	45 266	47 304	49 433	51 657
Metropolitan Trading Company	13 183	13 183	33 791	14 426	15 075
Joburg Market	703 281	715 515	748 428	782 854	818 083
Johannesburg Social Housing Company	243 960	250 721	273 513	290 459	306 409
Joburg City Theatres	41 697	41 697	43 352	45 082	47 111
Joburg Tourism	3 877				
Total Revenue (incl. capital grants and excl. internal trans	80 063 577	81 388 824	88 920 722	96 251 906	100 713 079
Expenditure by Vote					
Economic Development	236 491	185 464	220 530	168 143	175 190
Environment And Infrastructure	140 363	147 185	154 045	161 269	168 184
Transport	2 185 755	1 860 786	1 850 760	1 861 609	1 930 409
Community Development	1 361 069	1 359 520	1 409 235	1 474 019	1 533 227
Health	1 542 015	1 589 318	1 669 878	1 753 640	1 822 417
Social Development	354 327	365 031	376 580	391 719	407 634
Group Forensic Investigation Services	114 497	119 792	124 494	129 446	134 649
Office Of The Ombudsman	43 808	44 808	46 634	48 552	50 524
City Manager	1 916 038	1 997 851	2 071 976	2 035 524	2 109 911
Speaker: Legislative Arm Of Council	548 243	531 993	557 175	583 694	608 816
Group Information And Communication Technology	1 063 323	1 160 287	1 189 221	1 219 523	1 263 470
Group Finance	6 097 329	5 801 710	6 041 811	6 195 656	6 356 802
Group Corporate And Shared Services	935 992	623 466	679 131	705 613	733 863
Human Settlements	1 103 854	1 112 083	1 146 900	1 183 412	1 228 811
Development Planning	475 806	490 088	527 054	536 764	559 877
Public Safety	6 075 857	6 295 590	6 565 786	6 850 388	7 134 150
Municipal Entities Accounts	2 026 742	2 026 742	2 115 420	2 208 175	2 305 563
City Power	21 436 162	21 474 438	23 490 028	24 353 331	25 600 944
Johannesburg Water	17 657 542	17 354 016	19 180 125	20 101 390	21 211 387
Pikitup	4 212 978	4 281 061	4 462 115	4 619 554	4 823 713
Johannesburg Roads Agency	1 545 175	1 587 749	1 632 788	1 695 825	1 772 137
Metrobus	658 735	710 297	719 878	746 044	779 617
Johannesburg City Parks And Zoo	1 236 900	1 336 271	1 385 713	1 437 568	1 502 074
Johannesburg Development Agency	124 724	131 729	137 461	143 486	149 944
Johannesburg Property Company	937 161	1 065 269	1 101 897	1 140 271	1 191 585
Metropolitan Trading Company	349 947	349 497	360 189	371 332	388 039
Joburg Market	600 958	630 516	650 175	670 722	700 903
Johannesburg Social Housing Company	377 097	398 629	413 343	428 787	448 087
Joburg City Theatres	259 109	323 543	332 157	341 143	356 494
Joburg Tourism	91 918	98 390	101 996	105 778	110 538
Total Expenditure (incl. taxation and excl. internal transfe	75 709 916	75 453 119	80 714 496	83 662 377	87 558 959
Surplus / (Deficit) for the year	4 353 662	5 935 705	8 206 225	12 589 529	13 154 120

Note:

Revenue includes capital grants and contributions and expenditure taxation. Internal transfers have been excluded from both revenue and expenditure.