

CITY OF JOHANNESBURG

DRAFT MEDIUM-TERM BUDGET 2025/26 TO 2027/28

Changes at highlevel

Revenue: electricity (12,41%) average and property rates tariffs (4,6% and reversal of changes on the relief framework) ,and consequential changes on income statements, balance sheet and cashflow statements and any other indicator based on this, including the revenue side of classification of cluster information and general classification of information

MARCH 2025

Table of Contents	Page No
PART1- ANNUAL BUDGET	
1.1. EXECUTIVE SUMMARY	8
1.2. OPERATING BUDGET FRAMEWORK	11
1.3. CAPITAL EXPENDITURE	21
1.4. ANNUAL BUDGET TABLES	21
1.5. TARIFF SETTING	47
1.6. COUNCIL RESOLUTIONS	105
PART 2- SUPPORTING DOCUMENTATION	
2.1. OVERVIEW OF ANNUAL BUDGET PROCESS	108
2.2. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	110
2.3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	111
2.4. BUDGET RELATED POLICIES	129
2.5. OVERVIEW OF BUDGET ASSUMPTIONS	132
2.6. OVERVIEW OF BUDGET FUNDING	135
2.7. EXPENDITURE ON GRANTS	144
2.8. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	145
2.9. LEGISLATION COMPLIANCE STATUS	152
2.10. OTHER SUPPORTING DOCUMENTS	154
2.11. MEDIUM TERM BUDGET PER CLUSTER, DEPARTMENT AND MUNICIPAL ENTITY	164

List of Tables

No	Description
Table A1	Consolidated Budget Summary
Table A2	Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)
Table A3	Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)
Table A4	Consolidated Budgeted Financial Performance (revenue and expenditure)
Table A5	Consolidated Budgeted Capital Expenditure by vote, (standard classification and funding)
Table A6	Consolidated Budgeted Financial Position
Table A7	Consolidated Budgeted Cash Flows
Table A8	Consolidated Cash- backed Reserves/ Accumulated Surplus Reconciliation
Table A9	Consolidated Asset Management
Table A10	Consolidated Basic Service Delivery Measurement
SA1	Supporting detail to Budget Financial Performance
SA3	Supporting detail to Budget Financial Position
SA4	Reconciliation of IDP strategic objectives and Budget (Operating revenue)
SA5	Reconciliation of IDP strategic objectives and Budget (Operating expenditure)
SA6	Reconciliation of IDP strategic objectives and Budget (Capital expenditure)
SA8	Performance indicators and benchmarks
SA14	Household bills
SA15	Investment particulars by type
SA17	Borrowing
SA18	Transfers and grant receipts
SA19	Expenditure on transfers and grant programme
SA21	Transfers and grants made by the municipality
SA23	Salaries, allowances and benefits (political office bearers, Councillors and senior managers)
SA24	Summary of personnel numbers
SA25	Budgeted monthly revenue and expenditure
SA26	Budgeted monthly revenue and expenditure by municipal vote

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

Abbreviations and Acronyms

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

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

List of Votes

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

Purpose

The purpose of this document is to submit the 2025/26 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

The 2025/26 local government budget process follows a wave of national elections outside and in South Africa. Voters through elections processes have made their preferences at national and provincial level, and some of these decisions are still filtering local government structures. It is the duty of the administration to remain focused and oriented to the object of local government. Generally, for local government in South Africa, this is an affirmation of collaborative governments as the future of local government. The City of Johannesburg is not new to such an experience and will capitalize in shaping its governance processes. The greatest advantage is that most parties in the Council have at some stage been part of the administration. Congruence in decision making means that there should be early alignment of participating stakeholder's interests. And by extension such interests should be practical and consistent with resources at the disposal of the city. The public is becoming impatient with dysfunctionality of public institutions, and an extra effort is required to gain public trust.

Having met as the Executive, the priorities for the coming 2025/26 MTREF remain the same as per the Government of Local Unity, however required interventions have been tailored to fall in these three thematic areas: service delivery enhancement, financial sustainability improvement, and the general by-law enforcement. The BSC, as a legislative tool to guide budget formulation, presented a platform for various sector plans' interrogation and shared thinking. This time, the administration will be more aggressive and bullish in implementation and there will be a purposeful bias towards the objects of local government. Over the past years, as evidence by the audited financial statements, not much success has been made in reducing non-technical losses, infrastructure vandalism remains rampant, there is growing disregard of bylaws, visible illegal dumping, uncontrolled urban decay, the use of outdated technology, low returns to capital spending, and reduced organizational capability. Billing and collections remain priority areas to be modernized to enhance customer experience and reduce unnecessary litigation.

Various concepts are being explored in increasing yields on investments made, injecting life to the economy, readiness for alternative economies, accurately accounting and metering of losses, targeted spatial interventions and modernizing organizational processes. People, systems and processes have been identified as integral ingredients of a successful organization. The complexity of the organization creates challenges in refinement of mandate of entities.

Capital markets remain risk averse to local government and this will take time to ease. While debt issuance levels remain healthy, the ability of monthly cash receipt to support debt servicing and participation willingly in innovative financing and structured solutions remains constraining. Green financing, carbon credits, project financing, ESG and the PPP are few areas for exploration. Structured focus is required on expenditure management, the revenue value chain, operational efficiency, effective use of the city's balance sheet, and a permanent solution to the growing UIFW. Effort is further invested in understanding and extracting value in the

city's debt book by dealing with elementary challenges that affect collectability. Interventions that contribute to financial sustainability have been prioritized and detailed as per the Mayoral Lekgotla deliberations.

The budgeting process has been further refined to contribute to these thematic areas: efficiency, avoid duplication, create value and promote impactful spending. Modernization and the review of certain business models continue to surface as part of cost reduction interventions. Repairs and maintenance will be strengthened to sustain already existing initiatives. And given the age of the existing infrastructure, new investments are sometimes proving to be more economic in the long run than the normal repairs and maintenance in general.

While there is an expectation of the beginning of a lower interest rate cycle, the risk remains on the upside and impacted by developments in major economies. The economy remains challenged with sovereign debt and inflation remaining the major themes for emerging economies. These two variables mean a prolonged inclination to hiked interest rates cycles. The costs of living and of doing business and the pace of modernization therefore become key input ingredients for success in such environments. Uncertainty on expectations is fueled by the pronounced wars, volatile regions, re-arrangement of economic blocks, geopolitics that transmit costs through currency volatility, and the volume of trade. The world is yet to accommodate these dynamics of the new world order. For the customers, the average size of a municipal bill is becoming unaffordable for the lower end of the population, a practice that is encouraging migration to other sources of services. It is therefore critical to expand the revenue base and broaden the base of the triangle. Central to the IDP as a thought process is a collection of ideas on how to widen the economy for the benefit of all ratepayers. Changes in spatial investments and efficiencies in value proposition are required to counter the impact of the cost of bulk services.

On the resource preservation grant spending remains a concern for the administration. Consistent underperformance in grant spending remains a challenge and perpetuate a cycle of resource scarcity. Projects' lifespan is unnecessarily lengthened, resources duplicated, and the city compromised financially. There will be a structured focus with a view of building the necessary capability. The city through its entities City Power and Johannesburg Water will further participate in the first phase of the National Treasury trading reforms programme. And it is hoped that such an intervention from the national government will result in meaningful availability of resources to tackle infrastructure backlogs, aging infrastructure, facilitate a structured approach in infrastructure investments and building the necessary institutional capacity.

There remains scope for discussion of the city's governance model especially if there is a move away from cross-subsidization from trading services. There is a growing realization that revenue derived from services be invested in services infrastructure, and at times in areas where it is generated. This is to improve the condition of the infrastructure, and to attract the necessary service delivery levels, while increasing opportunities to explore alternative financing solutions. Portfolios where new infrastructure investments cannot be made will be compensated through increasing repairs and maintenance to improve the condition of existing assets.

The city notes the pronounced review of the local government funding framework. And will wait for the outcomes of that process with eagerness. Unfunded mandates remain a grey area for local government, especially in an environment where resources are constrained.

The 2026 calendar year provides opportunities particularly for metropolitan municipalities in Gauteng. Such opportunities include the Group 20 (G20) and the Urban (U20) gatherings. Additionally, there are structure focused areas such as S20, etc. These activities are expected to benefit the economy indirectly through the revival of the travelling, hospitality and tourism sectors. These added spinoffs should be able to assist the City in showcasing its capacity to host events, rich and diverse history, placing itself in world events platforms, generating income through its facilities, and enhanced economic activity. The U20 is a global initiative uniting major city to shape discussions for the upcoming G20 summit for the Heads of State and Governments. The City of Johannesburg and the Tshwane Metropolitan Municipality will be fully active participants in the U20 process.

While it remains the duty of the municipality to provide basic services, equally so it is a responsibility of the citizens to contribute to a healthy public environment. Tree planting, environmental awareness, functional stormwater drainage and reduced littering should be part of civic education, including reporting act of vandalism, service breakdown and acts of sabotage. Service platforms are progressively modified to allow this capability.

In closing, the budget reports, budget books, integrated development programme and various tariff reports tabled will be published on the city's website for engaging the public in these thematic issues. It is hoped that these will stimulate fruitful discussions, and comments will be made understanding that resources are limited. The Budget Book contains additional information necessary to contextualize thematic areas covered in the report, and the assumption is that every ratepayer should see him/herself. Details on programmes, major tariffs, income statements and planned projects are covered. This information can be supplemented by sector information accessible through their websites.

1.2 OPERATING BUDGET FRAMEWORK

The proposed operating revenue budget is approximately R84.6 billion and the operating expenditure budget is totalling R80.5 billion for the 2025/26 financial year. Revenue is increasing by 9% and expenditure by 6.8% over the 2023/24 financial year.

The table below set out the medium-term revenue and expenditure budget for the 2025/26 - 2027/28 financial years.

	Original Budget 2024/25 R 000	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	%	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Revenue	76,368,851	77,575,507	84,568,464	9.0%	91,007,005	95,937,057
Internal revenue	10,283,441	11,647,124	12,939,621	11.1%	13,193,144	13,937,833
	86,652,292	89,222,631	97,508,085	9.3%	104,200,149	109,874,890
Expenditure	75,668,756	75,410,990	80,505,791	6.8%	83,603,222	87,505,628
Internal expenditure	10,283,441	11,647,124	12,939,621	11.1%	13,193,144	13,937,833
	85,952,197	87,058,114	93,445,412	7.3%	96,796,365	101,443,461
Surplus (Deficit)	700,096	2,164,517	4,062,674		7,403,783	8,431,430
Taxation	41,160	42,130	44,883		47,523	49,661
Surplus (Deficit) for the year	658,936	2,122,388	4,017,791		7,356,260	8,381,768
Capital grants and contributions	3,694,726	3,813,317	4,194,259		5,074,994	4,289,511
Surplus (Deficit) for the year including capital grants and contributions	4,353,662	5,935,705	8,212,050		12,431,254	12,671,279

The City is budgeting for a surplus (before taxation and capital grants) of R4.5 billion for 2025/26.

Revenue Analysis

In 2024/25, the direct revenues were budgeted at R77.6 billion with revenue estimated to be R85 billion in 2025/26.

Description	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Budget Year 2025/26	% Incr.	Budget Year +1 2026/27	Budget Year +2 2027/28
	R 000	R 000	R 000		R 000	R 000
EXCHANGE REVENUE						
Service charges - Electricity	21,467,342	22,740,893	25,584,204	12.5%	28,565,800	30,205,076
Service charges - Water	10,632,200	10,632,200	11,889,649	11.8%	12,674,365	13,510,874
Service charges - Waste Water Management	7,246,316	7,246,316	8,101,381	11.8%	8,636,074	9,206,055
Service charges - Waste Management	3,094,069	3,136,349	3,337,410	6.4%	3,551,051	3,774,934
Sale of Goods and Rendering of Services	1,163,316	808,619	983,502	21.6%	1,071,818	1,127,081
Agency services	389,321	389,321	407,228	4.6%	425,956	445,123
Interest earned from Receivables	491,423	549,201	567,356	3.3%	594,438	622,305
Interest earned from Current and Non Current Assets	194,484	191,113	199,899	4.6%	209,088	218,498
Rental from Fixed Assets	431,636	438,397	469,692	7.1%	495,650	520,833
Operational Revenue	929,604	923,423	947,578	2.6%	991,254	1,035,856
NON-EXCHANGE REVENUE						
Property rates	16,988,687	17,338,687	18,136,267	4.6%	18,970,534	19,824,208
Surcharges and Taxes	317,445	317,445	332,047	4.6%	347,321	362,950
Fines, penalties and forfeits	168,996	168,996	176,770	4.6%	184,901	193,221
Licences or permits	3,606	3,817	3,994	4.6%	4,180	4,366
Transfer and subsidies - Operational	8,593,891	8,437,969	8,850,025	4.9%	9,348,835	9,775,969
Interest	121,825	121,825	127,429	4.6%	133,290	139,288
Fuel Levy	4,127,608	4,127,608	4,450,706	7.8%	4,799,123	4,967,092
Operational Revenue						
Gains on disposal of Assets	7,082	3,328	3,328		3,328	3,328
TOTAL DIRECT REVENUE excl. capital grants/contr.	76,368,851	77,575,507	84,568,464	9.0%	91,007,005	95,937,057

The increase of 9% in total revenue is mainly because of increases in service charges – electricity 12.5%, service charges – water and waste management 11.8%, sales of goods of rendering services 21.6% and the fuel levy 7.8%.

The table below set out the average tariff increases for major services for 2025/26 - 2027/28 financial years.

Service	Base Year 2024/25	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates	3.80%	4.60%	4.60%	4.50%
Electricity	12.72%	12.41%	5.36%	6.19%
Water	7.70%	13.90%	6.60%	6.60%
Sanitation	7.70%	13.90%	6.60%	6.60%
Refuse	5.90%	6.60%	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 R25.6 billion (excluding New Connections fees) is a 12.5% increase from the 2024/25 financial year. The increase is based on a proposed average tariff increase for electricity of 12.41% and the strategic drive to reduce total electricity losses by 2.17% from a proposed 28% in the 2024/25 financial year to 25.83% for the 2025/26 financial year.
- Service charges – water and wastewater management: The projected water and sewerage revenue is estimated at R20 billion, approximately 11.8% increase from the 2024/25 financial year. The increase is based on an average tariff increase of 13.9%, based on a proposed Rand Water tariff increase of 13.9%.
- Service charges - waste management: The projected refuse revenue of R3.3 billion is a 6.4% increase from the 2024/25 financial year. The increase is based on a proposed average tariff increase of 6.6%.
- Sale of goods and rendering of services: Revenue is increasing by 21.6.3% mainly due to the operationalization of Phase 1C(a) (approximately R116.4 million additional revenue), and anticipated R30.9 million revenues on asphalt sales.
- Agency services: Revenue is increasing by 4.6%.
- Interest earned from receivables: Interest increased by R18.2 million in line with payment levels of the city.

- Interest earned from current and non-current assets: Interest increased by 4.6% in line with liquidity levels of the city.
- Rental from fixed assets: Rental from fixed assets is increasing by approximately 7.1%. The increase in revenue relates to the rental of housing stock (JOSHCO) due to the increase of rental units.
- Operational revenue: Operational revenue reflects an increase of R24.2 million or 2.6%. The tariffs for minor services will increase in line with estimated inflation of 4.6%.

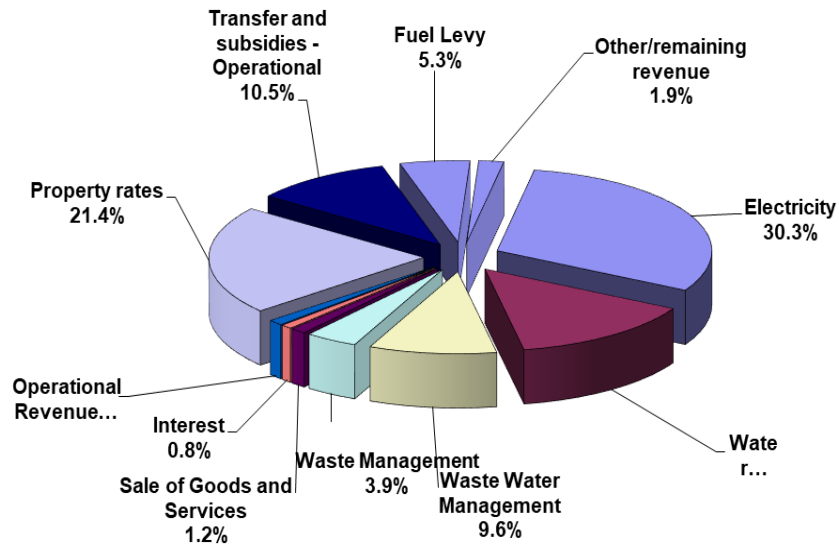
Non-exchange revenue

- Property rates: Property rates: Projected property rates revenue is estimated at R18.1 billion, approximately a 4.6% increase from the 2024/25 financial year. The increase is based on an average property rates tariff increase of 4.6%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.
- Surcharges and taxes: Revenue is increasing by 4.6%.
- Fines, penalties and forfeits: Revenue is increasing by 4.6%.
- Licences or permits: Revenue is increasing by 4.6%.
- Transfer and subsidies – operational: Operating grants are increasing by R412.1 million or 4.9% from the 2024/25 financial year. The table below reflects the budgets of transfers and subsidies – operational:

Transfer and subsidies - Operational	Original Budget 2024/25 R 000	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	%	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Equitable share	7 571 601	7 571 601	8 140 146	7.5%	8 644 888	9 035 815
Finance Management	1 000	1 000	1 000		1 200	1 400
Programme and Project Preparation Support Grant	39 234	39 521		-100.0%		
Public Transport Network Grant: Opex	634 568	484 568	453 997	-6.3%	443 249	467 699
NDPG Opex: Public Employment Programme (PEP)	85 723	85 723		-100.0%		
EPWP	4 967	4 967	4 000	-19.5%		
Energy Efficiency and Demand Side Management Grant	7 000	7 000	7 000		8 500	9 000
Infrastructure Skills Development	6 000	6 000	9 500	58.3%	9 700	9 900
Recap of Comm Libraries Cond Grant	13 848	2 898	2 987	3.1%	3 103	3 460
Libraries Plan	9 900	9 900	10 400	5.1%	10 900	11 173
Municipal Disaster Response Grant OPEX						
Primary Health	175 113	175 113	183 169	4.6%	191 595	196 385
HIV AIDS	32 120	32 120	33 597	4.6%	35 143	40 556
Environmental Grant		446		-100.0%		
UN Environment Programme Opex	12 307	12 307	3 696	-70.0%		
Other	510	4 805	533		557	581
Total Transfer and subsidies - Operational	8 593 891	8 437 969	8 850 025	4.9%	9 348 835	9 775 969

- Interest: Interest is increasing by 4.6%.
- The fuel levy is increasing by 7.8%. The city has not yet received the latest allocation letter from National Treasury and once received it will be included in the final budget that will be submitted to Council during the month of May 2025.
- 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 2025/26 revenue budget for property rates, electricity, water, wastewater waste management amounts to R67.8 billion and it represents approximately 79.8% of the total revenue budget of R85 billion.

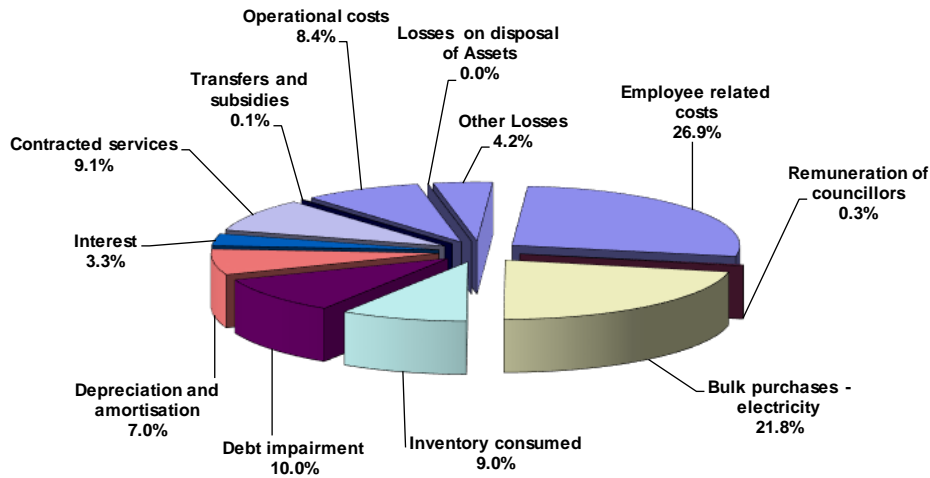
Expenditure Analysis

The expenditure budget in the current financial year amounts to R75.4 billion. 2025/26 presents a budget of R80.5 billion, an increase of 6.8% from the 2024/25 adjusted budget.

Description	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
	Original Budget	Adjusted Budget	Budget Year 2025/26	% Incr.	Budget Year +1 2026/27	Budget Year +2 2027/28
	R 000	R 000	R 000		R 000	R 000
EXPENDITURE						
Employee related costs	19 994 316	20 565 521	21 655 102	5.3%	22 813 553	23 840 214
Remuneration of councillors	191 409	191 762	202 021	5.3%	212 829	222 406
Bulk purchases - electricity	15 377 574	15 877 574	17 582 825	10.7%	18 349 436	19 476 091
Inventory consumed	6 378 911	6 460 825	7 234 991	12.0%	7 604 782	8 084 547
Debt impairment	8 679 482	7 344 548	8 076 200	10.0%	8 234 359	8 343 545
Depreciation and amortisation	5 179 147	5 298 690	5 643 271	6.5%	5 898 967	6 164 388
Interest	2 511 836	2 511 959	2 627 256	4.6%	2 748 095	2 871 759
Contracted services	7 507 848	7 362 729	7 309 070	-0.7%	7 327 267	7 604 245
Transfers and subsidies	135 387	99 747	54 392	-45.5%	56 330	47 671
Operational costs	6 761 401	6 711 504	6 737 930	0.4%	6 785 674	7 045 141
Losses on disposal of Assets	7 205	4 140	4 140		4 140	4 140
Other Losses	2 944 240	2 981 991	3 378 592	13.3%	3 567 791	3 801 480
TOTAL DIRECT EXPENDITURE	75 668 756	75 410 990	80 505 791	6.8%	83 603 222	87 505 628

The increase of 6.8% in expenditure is a result of the increase in employee related cost 5.3%, remuneration of councillors 5.3%, bulk electricity purchases 10.7% (Eskom/Kelvin Power Station), inventory consumed 12% which includes the water purchases from Rand Water, debt impairment 10%, depreciation 6.5%, interest 4.6%, contracted services -0.7%, transfer and subsidies paid decreased by 45.5% (mainly due to the reduction of the Programme Project Preparation Support Grant, Public Employment Program and EPWP grant allocations), operational costs increased by 0.4%, losses on disposal of assets remains the same and other losses increase by 5.7% (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 7% to 7.2% 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	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
<u>Repairs and Maintenance by Asset Class</u>					
Roads Infrastructure	901 090	936 101	1 002 487	1 042 865	1 084 250
Electrical Infrastructure	1 375 682	1 550 910	1 561 227	1 569 173	1 639 947
Water Supply Infrastructure	1 119 544	900 923	891 732	936 667	985 711
Sanitation Infrastructure	322 891	448 627	373 169	391 621	411 508
Solid Waste Infrastructure	17 530	12 846	12 637	13 218	13 809
Information and Communication Infrastructure	108 141	111 331	138 396	143 202	150 067
Infrastructure	3 844 878	3 960 738	3 979 647	4 096 746	4 285 292
Community Facilities	309 217	322 217	287 408	295 103	311 084
Sport and Recreation Facilities	5 200	5 200	9 495	9 931	10 378
Community Assets	314 417	327 417	296 903	305 034	321 462
Heritage Assets	155	155	318	333	348
Operational Buildings	1 299 817	1 118 373	1 149 876	1 171 009	1 219 774
Housing	110 846	123 064	116 364	122 158	128 430
Other Assets	1 410 663	1 241 437	1 266 240	1 293 167	1 348 204
Biological or Cultivated Assets	9 628	13 043	10 539	11 024	11 520
Licences and Rights	11 264	14 144	14 795	15 475	16 172
Intangible Assets	11 264	14 144	14 795	15 475	16 172
Computer Equipment	278 392	292 109	284 554	286 091	293 455
Furniture and Office Equipment	1 539	2 361	2 172	2 265	2 361
Machinery and Equipment	88 910	226 728	249 979	262 022	273 859
Transport Assets	218 776	236 131	240 384	252 046	264 445
Total Repairs and Maintenance	6 178 621	6 314 263	6 345 531	6 524 202	6 817 117

Financial Position

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

Financial position	Original Budget 2024/25 R million	Adjusted Budget 2024/25 R million	Budget 2025/26 R million	Estimate 2026/27 R million	Estimate 2027/28 R million
Total current assets	17 907	17 018	19 373	31 228	42 756
Total non current assets	92 903	95 496	97 702	100 642	103 251
Total current liabilities	16 473	21 503	16 577	17 236	18 068
Total non current liabilities	26 536	28 699	29 516	30 747	30 873
Community wealth/equity	67 801	62 312	70 981	83 888	97 067

The projected current ratio over the medium term is projected to be approximately 1.2:1 and above.

Cash Flow

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

Cash flow	Original Budget 2024/25 R million	Adjusted Budget 2024/25 R million	Budget 2025/26 R million	Estimate 2026/27 R million	Estimate 2027/28 R million
Net cash from (used) operating	7 974	3 555	10 260	18 910	19 352
Net cash from (used) investing	(6 165)	(6 809)	(7 408)	(8 382)	(8 295)
Net cash from (used) financing	979	3 819	(111)	1 286	439
Cash/cash equivalents at the year begin:	878	2 166	2 731	5 472	17 286
Cash/cash equivalents at the year end	3 665	2 731	5 472	17 286	28 781

The cash of the City is projected to be approximately R5.4 billion at the end of the 2025/26 financial year and increasing to R28.8 billion in the outer year.

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

Key Financial Indicators							
	Audited Outcome 2023/24	Original Budget 2024/25	Adjusted Budget 2024/25	Bench- marks	Budget 2025/26	Estimate 2026/27	Estimate 2027/28
Current ratio	0.6:1	1.1:1	0.8:1	1.5 - 2:1	1.2:1	1.8:1	2.4:1
Solvency ratio	2.1:1	2.6:1	2.2:1	Above 2:1	2.5:1	2.7:1	3:1
Debt to Revenue ratio	31%	34%	34%	Below 45%	31%	30%	29%
Remuneration as % of Total Operating Expenditure ratio	26.3%	26.7%	27.5%	25% - 40%	27.1%	27.5%	27.5%
Repairs and Maintenance as a % of PPE ratio		7.1%	7.2%	8%	7.1%	7.1%	7.3%
Capital cost (interest and redemption) as a % of total operating expenditure	12%	5%	5%	6% - 8%	7%	6%	6%
Net Operating Surplus Margin	0%	5%	7%	Above 0%	10%	13%	13%
Cash / Cost coverage (days)	10.2	21.4	15.7	30 - 90 days	29.5	89.6	141.9

1.3 CAPITAL EXPENDITURE

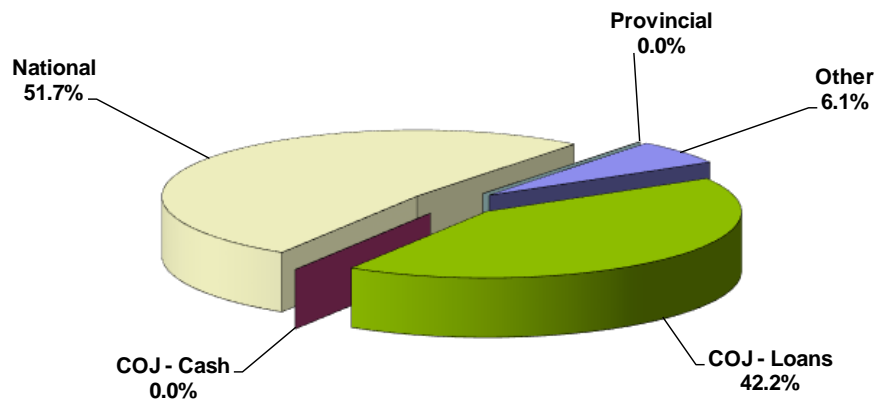
The level of capital expenditure and borrowing are based on the principles of affordability, prudential indicators and sustainability (debt to revenue ratio, current ratio, operating surplus and the impact or return of the capital investment on the operating account).

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

Funding source	Original Budget 2024/25 R 000	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
COJ - Loans	2 500 000	2 700 000	3 061 000	3 500 000	2 700 000
COJ - Cash	1 220 100	1 220 100			1 500 000
National	3 219 284	3 220 684	3 752 646	4 616 768	3 810 665
Provincial	12 045	15 450			
Other	463 397	577 183	441 613	458 226	478 846
Total	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511

The capital budget of the City projects a spending plan of approximately R24.3 billion over the next three-year period. The capital budget for the 2025/26 financial year amounts to approximately R7.3 billion.

Funding Sources for 2025/26



- R3.1 billion of capital will be funded from loans;
- R659.2 million will be funded from grants received from National (PTIS – R519 million and UDFG – R140.2 million);
- R2.3 billion will be funded through the Urban Settlement Development Grant (USDG);
- R772.9 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R441.6 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 2025/26 - 2027/28.

Table A1: Consolidated Budget Summary

Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands							
Financial Performance							
Property rates	16,988,687	17,338,687	17,338,687	17,338,687	18,136,267	18,970,534	19,824,208
Service charges	42,439,927	43,755,758	43,755,758	43,755,758	48,912,644	53,427,290	56,696,939
Investment revenue	194,484	191,113	191,113	191,113	199,899	209,088	218,498
Transfer and subsidies - Operational	8,593,891	8,437,969	8,437,969	8,437,969	8,850,025	9,348,835	9,775,969
Other own revenue	8,151,863	7,851,980	7,851,980	7,851,980	8,469,630	9,051,258	9,421,444
Total Revenue (excluding capital transfers and contributions)	76,368,851	77,575,507	77,575,507	77,575,507	84,568,464	91,007,005	95,937,057
Employee costs	19,994,316	20,565,521	20,565,521	20,565,521	21,655,102	22,813,553	23,840,214
Remuneration of councillors	191,409	191,762	191,762	191,762	202,021	212,829	222,406
Depreciation and amortisation	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Interest	2,511,836	2,511,959	2,511,959	2,511,959	2,627,256	2,748,095	2,871,759
Inventory consumed and bulk purchases	21,756,485	22,338,398	22,338,398	22,338,398	24,817,816	25,954,218	27,560,638
Transfers and subsidies	135,387	99,747	99,747	99,747	54,392	56,330	47,671
Other expenditure	25,900,176	24,404,912	24,404,912	24,404,912	25,505,932	25,919,230	26,798,551
Total Expenditure	75,668,756	75,410,990	75,410,990	75,410,990	80,505,791	83,603,222	87,505,628
Surplus/(Deficit)	700,096	2,164,517	2,164,517	2,164,517	4,062,674	7,403,783	8,431,430
Transfers and subsidies - capital (monetary allocations)	3,694,726	3,813,317	3,813,317	3,813,317	4,194,259	5,074,994	4,289,511
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	4,394,822	5,977,835	5,977,835	5,977,835	8,256,933	12,478,777	12,720,941
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	5,935,705	8,212,050	12,431,254	12,671,279
Capital expenditure & funds sources							
Capital expenditure	7,414,826	7,733,417	7,733,417	7,733,417	7,255,259	8,574,994	8,489,511
Transfers recognised - capital	3,694,726	3,813,317	3,813,317	3,813,317	4,194,259	5,074,994	4,289,511
Borrowing	2,500,000	2,700,000	2,700,000	2,700,000	3,061,000	3,500,000	2,700,000
Internally generated funds	1,220,100	1,220,100	1,220,100	1,220,100	–	–	1,500,000
Total sources of capital funds	7,414,826	7,733,417	7,733,417	7,733,417	7,255,259	8,574,994	8,489,511
Financial position							
Total current assets	17,906,944	3,813,317	3,813,317	3,813,317	4,194,259	31,228,007	42,756,410
Total non current assets	92,902,773	95,496,323	95,496,323	95,496,323	97,702,161	100,642,336	103,251,264
Total current liabilities	16,473,061	21,502,979	21,502,979	21,502,979	16,577,279	17,235,925	18,067,598
Total non current liabilities	26,535,555	28,698,949	28,698,949	28,698,949	29,516,072	30,746,808	30,872,810
Community wealth/Equity	67,801,100	62,312,017	62,312,017	62,312,017	70,981,455	83,887,610	97,067,267
Cash flows							
Net cash from (used) operating	8,437,172	3,554,912	3,554,912	3,554,912	10,701,787	19,368,119	19,830,379
Net cash from (used) investing	(6,628,739)	(6,808,638)	(6,808,638)	(6,808,638)	(7,849,921)	(8,839,954)	(8,774,129)
Net cash from (used) financing	978,795	3,818,760	3,818,760	3,818,760	(110,774)	1,286,213	438,721
Cash/cash equivalents at the year end	3,665,298	2,730,891	2,730,891	2,730,891	5,471,983	17,286,361	28,781,332
Cash backing/surplus reconciliation							
Cash and investments available	5,236,791	3,882,066	3,882,066	3,882,066	7,217,008	19,295,534	31,074,310
Application of cash and investments	3,832,525	8,332,017	8,332,017	8,332,017	4,474,130	5,471,516	6,034,861
Balance - surplus (shortfall)	1,404,266	(4,449,951)	(4,449,951)	(4,449,951)	2,742,878	13,824,017	25,039,450
Asset management							
Asset register summary (WDV)	89,485,910	90,773,912	90,773,912	90,773,912	92,385,900	95,061,927	97,387,050
Depreciation	5,179,147	5,298,690	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Renewal and Upgrading of Existing Assets	2,904,285	2,931,738	2,931,738	2,931,738	3,399,978	3,869,962	4,890,118
Repairs and Maintenance	6,178,621	6,314,263	6,314,263	6,314,263	6,345,531	6,524,202	6,817,117

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 R7.3 billion in 2025/26 and R8.5 billion in 2027/28;
 - 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 R5.5 billion at the end of the 2025/26 financial year. It will be approximately R28.8 billion in the outer year.
3. The City's cash backing / surplus reconciliation for 2025/26 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 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional						
Governance and administration	32,495,790	33,043,187	33,043,187	35,319,280	37,680,993	38,232,555
Executive and council	1,287,890	1,328,056	1,328,056	1,445,187	1,704,789	849,967
Finance and administration	31,207,901	31,715,131	31,715,131	33,874,093	35,976,204	37,382,588
Internal audit	–	–	–	–	–	–
Community and public safety	1,298,112	1,022,875	1,022,875	963,037	1,031,311	1,079,552
Community and social services	120,342	141,158	141,158	119,799	124,920	130,397
Sport and recreation	21,281	21,281	21,281	22,258	23,283	24,329
Public safety	191,857	191,857	191,857	200,682	209,913	219,358
Housing	890,374	584,989	584,989	586,700	638,051	668,743
Health	74,258	83,590	83,590	33,598	35,144	36,725
Economic and environmental services	2,249,528	1,981,034	1,981,034	1,528,114	1,874,374	1,985,144
Planning and development	636,326	612,805	612,805	313,234	693,959	734,235
Road transport	1,609,625	1,358,358	1,358,358	1,211,137	1,176,498	1,246,818
Environmental protection	3,577	9,872	9,872	3,743	3,917	4,091
Trading services	43,058,805	44,380,386	44,380,386	49,946,731	54,443,508	57,830,173
Energy sources	22,020,237	23,279,538	23,279,538	26,526,715	29,485,252	31,236,082
Water management	10,652,266	10,652,266	10,652,266	11,912,083	12,697,842	13,535,420
Waste water management	7,245,832	7,245,832	7,245,832	8,100,840	8,635,497	9,205,440
Waste management	3,140,470	3,202,750	3,202,750	3,407,093	3,624,917	3,853,231
Other	961,342	961,342	961,342	1,005,562	1,051,813	1,099,144
Total Revenue - Functional	80,063,577	81,388,824	81,388,824	88,762,723	96,081,999	100,226,568
Expenditure - Functional						
Governance and administration	22,732,841	27,720,850	27,720,850	29,249,147	30,147,549	31,243,915
Executive and council	3,667,714	3,993,929	3,993,929	4,026,090	4,168,944	4,305,983
Finance and administration	18,892,191	23,553,352	23,553,352	25,045,262	25,794,821	26,746,711
Internal audit	172,936	173,569	173,569	177,795	183,784	191,221
Community and public safety	7,765,750	7,944,598	7,944,598	8,203,048	8,567,705	8,960,806
Community and social services	1,571,390	1,713,357	1,713,357	1,705,852	1,773,668	1,858,587
Sport and recreation	205,382	205,483	205,483	212,120	218,628	227,313
Public safety	2,787,293	2,784,318	2,784,318	2,901,516	3,042,577	3,171,402
Housing	2,052,349	2,081,081	2,081,081	2,157,814	2,242,471	2,339,823
Health	1,149,336	1,160,359	1,160,359	1,225,746	1,290,361	1,363,681
Economic and environmental services	5,561,929	5,213,916	5,213,916	5,302,015	5,500,866	5,746,400
Planning and development	1,218,299	1,177,232	1,177,232	1,172,663	1,226,885	1,284,420
Road transport	4,020,065	3,698,743	3,698,743	3,790,422	3,917,705	4,085,731
Environmental protection	323,566	337,942	337,942	338,929	356,276	376,249
Trading services	39,025,712	33,922,503	33,922,503	37,114,898	38,718,304	40,849,783
Energy sources	19,281,225	19,139,720	19,139,720	20,981,338	21,794,515	22,944,076
Water management	13,080,395	10,032,865	10,032,865	11,145,920	11,762,892	12,515,397
Waste water management	2,820,051	905,315	905,315	908,488	941,306	987,667
Waste management	3,844,041	3,844,603	3,844,603	4,079,152	4,219,591	4,402,643
Other	623,684	651,252	651,252	681,566	716,321	754,385
Total Expenditure - Functional	75,709,916	75,453,119	75,453,119	80,550,673	83,650,745	87,555,289
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	8,212,050	12,431,254	12,671,279

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	2021/22	2022/23	2023/24	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity								
Revenue (incl. capital grants)	18,327	17,057	20,597	22,259	23,670	26,785	29,973	31,728
Expenditure	18,113	18,157	21,991	21,436	21,474	23,490	24,353	25,601
Surplus/(Deficit) for the year	213	-1,099	-1,393	823	2,196	3,295	5,620	6,127
% Surplus/(Deficit)	1.2%	-6.4%	-6.8%	3.7%	9.3%	12.3%	18.7%	19.3%
Water and Wastewater Management								
Revenue (incl. capital grants)	14,922	16,013	17,805	18,794	18,789	21,313	22,703	24,060
Expenditure	13,072	14,376	16,734	17,658	17,354	19,180	20,101	21,211
Surplus/(Deficit) for the year	1,850	1,637	1,072	1,137	1,435	2,133	2,601	2,849
% Surplus/(Deficit)	12.4%	10.2%	6.0%	6.0%	7.6%	10.0%	11.5%	11.8%
Waste management								
Revenue (incl. capital grants)	2,507	2,524	3,074	3,326	3,385	3,411	3,845	4,046
Expenditure	3,531	3,819	4,116	4,213	4,281	4,462	4,620	4,824
Surplus/(Deficit) for the year	-1,023	-1,295	-1,041	-887	-896	-1,051	-774	-777
% Surplus/(Deficit)	-40.8%	-51.3%	-33.9%	-26.7%	-26.5%	-30.8%	-20.1%	-19.2%

1. The electricity trading surplus is R3.3 billion, R5.6 billion and R6.1 billion over the medium.
2. The surplus for the water and wastewater management account increases over the medium term translating into a surplus of R2.1 billion, R2.6 billion and R2.9 billion for each of the respective financial years.
3. The deficit on waste management is relatively stable over the medium term from R1.1 billion in 2025/26 to R777 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).

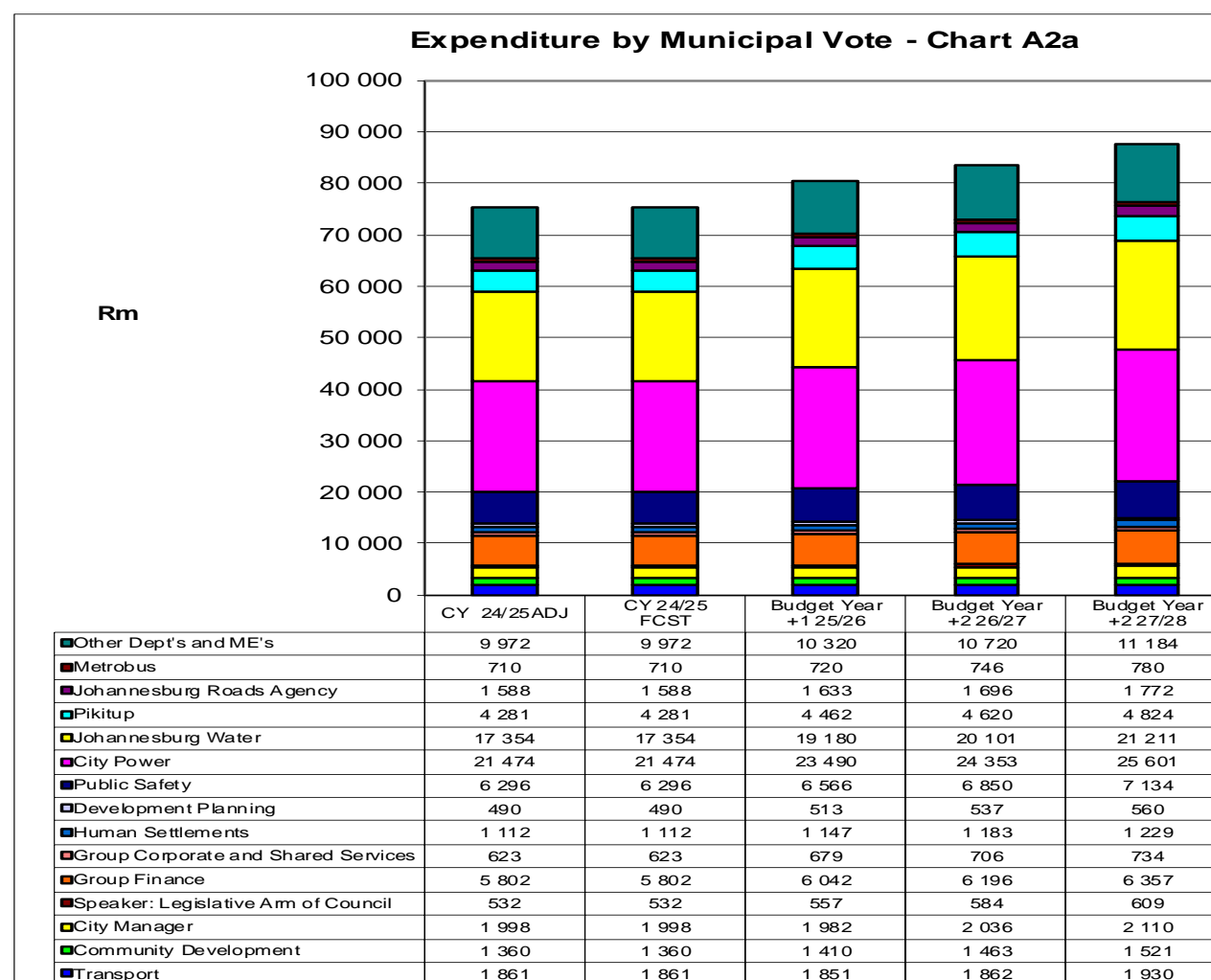
5. Table A3: Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote						
Vote 1 - Economic Development	90,690	66,690	66,690	4,000	–	–
Vote 2 - Environment, Infrastructure and Services	16,042	25,699	25,699	16,679	48,625	19,581
Vote 3 - Transport	1,353,559	1,090,546	1,090,546	1,194,407	1,235,518	1,308,948
Vote 4 - Community Development	75,673	80,173	80,173	48,870	52,119	54,416
Vote 5 - Health	252,948	262,280	262,280	220,509	230,655	241,032
Vote 6 - Social Development	25,449	43,221	43,221	413	432	451
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–	–
Vote 9 - City Manager	39,234	51,628	51,628	–	–	–
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–	–
Vote 11 - Group Information and Communication Tech	–	–	–	–	–	–
Vote 12 - Group Finance	29,379,268	29,729,268	29,729,268	31,450,249	33,171,092	34,617,853
Vote 13 - Group Corporate and Shared Services	32,622	32,710	32,710	37,440	38,925	40,440
Vote 14 - Human Settlements	1,345,428	1,360,428	1,360,428	1,572,617	1,838,080	989,256
Vote 15 - Development Planning	108,398	110,198	110,198	105,669	160,118	164,360
Vote 16 - Public Safety	616,221	615,740	615,740	644,062	673,684	703,997
Vote 17 - Municipal Entities Accounts	897,252	568,936	568,936	366,523	419,776	480,181
Vote 18 - City Power	22,259,067	23,670,263	23,670,263	26,784,934	29,972,768	31,727,847
Vote 19 - Johannesburg Water	18,794,205	18,789,022	18,789,022	21,312,729	22,702,551	24,060,428
Vote 20 - Pikitup	3,326,389	3,385,333	3,385,333	3,411,090	3,845,150	4,046,384
Vote 21 - Johannesburg Roads Agency	163,193	163,193	163,193	180,931	212,079	221,623
Vote 22 - Metrobus	92,039	107,186	107,186	112,117	117,274	122,550
Vote 23 - Johannesburg City Parks and Zoo	80,738	92,535	92,535	92,143	96,223	100,398
Vote 24 - Johannesburg Development Agency	63,899	77,393	77,393	80,953	84,677	88,488
Vote 25 - Johannesburg Property Company	45,266	45,266	45,266	47,304	49,433	51,657
Vote 26 - Metropolitan Trading Company	13,183	13,183	13,183	13,791	14,426	15,075
Vote 27 - Joburg Market	703,281	715,515	715,515	748,428	782,854	818,083
Vote 28 - Johannesburg Social Housing Company	243,960	250,721	250,721	273,513	290,459	306,409
Vote 29 - Joburg City Theatres	41,697	41,697	41,697	43,352	45,082	47,111
Vote 30 - Johannesburg Tourism Company	3,877	–	–	–	–	–
Total Revenue by Vote	80,063,577	81,388,824	81,388,824	88,762,723	96,081,999	100,226,568
Expenditure by Vote to be appropriated						
Vote 1 - Economic Development	236,491	185,464	185,464	161,183	168,143	175,190
Vote 2 - Environment, Infrastructure and Services	140,363	147,185	147,185	154,045	161,269	168,184
Vote 3 - Transport	2,185,755	1,860,786	1,860,786	1,850,760	1,861,609	1,930,409
Vote 4 - Community Development	1,361,069	1,359,520	1,359,520	1,409,826	1,462,722	1,521,060
Vote 5 - Health	1,542,015	1,589,318	1,589,318	1,669,329	1,753,605	1,831,014
Vote 6 - Social Development	354,327	365,031	365,031	376,580	391,719	407,634
Vote 7 - Group Forensic Investigation Services	114,497	119,792	119,792	124,494	129,446	134,649
Vote 8 - Office of the Ombudsman	43,808	44,808	44,808	46,634	48,552	50,524
Vote 9 - City Manager	1,916,038	1,997,851	1,997,851	1,981,779	2,035,524	2,109,911
Vote 10 - Speaker: Legislative Arm of Council	548,243	531,993	531,993	557,175	583,694	608,816
Vote 11 - Group Information and Communication Tech	1,063,323	1,160,287	1,160,287	1,189,221	1,219,523	1,263,470
Vote 12 - Group Finance	6,097,329	5,801,710	5,801,710	6,041,811	6,195,656	6,356,802
Vote 13 - Group Corporate and Shared Services	935,992	623,466	623,466	679,131	705,613	733,863
Vote 14 - Human Settlements	1,103,854	1,112,083	1,112,083	1,146,900	1,183,412	1,228,811
Vote 15 - Development Planning	475,806	490,088	490,088	512,833	536,764	559,877
Vote 16 - Public Safety	6,075,857	6,295,590	6,295,590	6,565,786	6,850,388	7,134,150
Vote 17 - Municipal Entities Accounts	2,026,742	2,026,742	2,026,742	2,115,420	2,208,175	2,305,563
Vote 18 - City Power	21,436,162	21,474,438	21,474,438	23,489,929	24,353,031	25,600,844
Vote 19 - Johannesburg Water	17,657,542	17,354,016	17,354,016	19,180,125	20,101,390	21,211,387
Vote 20 - Pikitup	4,212,978	4,281,061	4,281,061	4,462,115	4,619,554	4,823,713
Vote 21 - Johannesburg Roads Agency	1,545,175	1,587,749	1,587,749	1,632,788	1,695,825	1,772,137
Vote 22 - Metrobus	658,735	710,297	710,297	719,878	746,044	779,617
Vote 23 - Johannesburg City Parks and Zoo	1,236,900	1,336,271	1,336,271	1,385,713	1,437,568	1,502,074
Vote 24 - Johannesburg Development Agency	124,724	131,729	131,729	137,461	143,486	149,944
Vote 25 - Johannesburg Property Company	937,161	1,065,269	1,065,269	1,101,897	1,140,271	1,191,585
Vote 26 - Metropolitan Trading Company	349,947	349,497	349,497	360,189	371,332	388,039
Vote 27 - Joburg Market	600,958	630,516	630,516	650,175	670,722	700,903
Vote 28 - Johannesburg Social Housing Company	377,097	398,629	398,629	413,343	428,787	448,087
Vote 29 - Joburg City Theatres	259,109	323,543	323,543	332,157	341,143	356,494
Vote 30 - Johannesburg Tourism Company	91,918	98,390	98,390	101,996	105,778	110,538
Total Expenditure by Vote	75,709,916	75,453,119	75,453,119	80,550,673	83,650,745	87,555,289
Surplus/(Deficit) for the year	4,353,662	5,935,705	5,935,705	8,212,050	12,431,254	12,671,279

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 (R23.5 billion), Johannesburg Water (R19.2 billion), Public Safety (R6.6 billion), Group Finance (R6 billion) and Pikitup (R4.5 billion).

Graph: Expenditure by Municipal Vote



Graph: Expenditure by Municipal Vote (Trend)

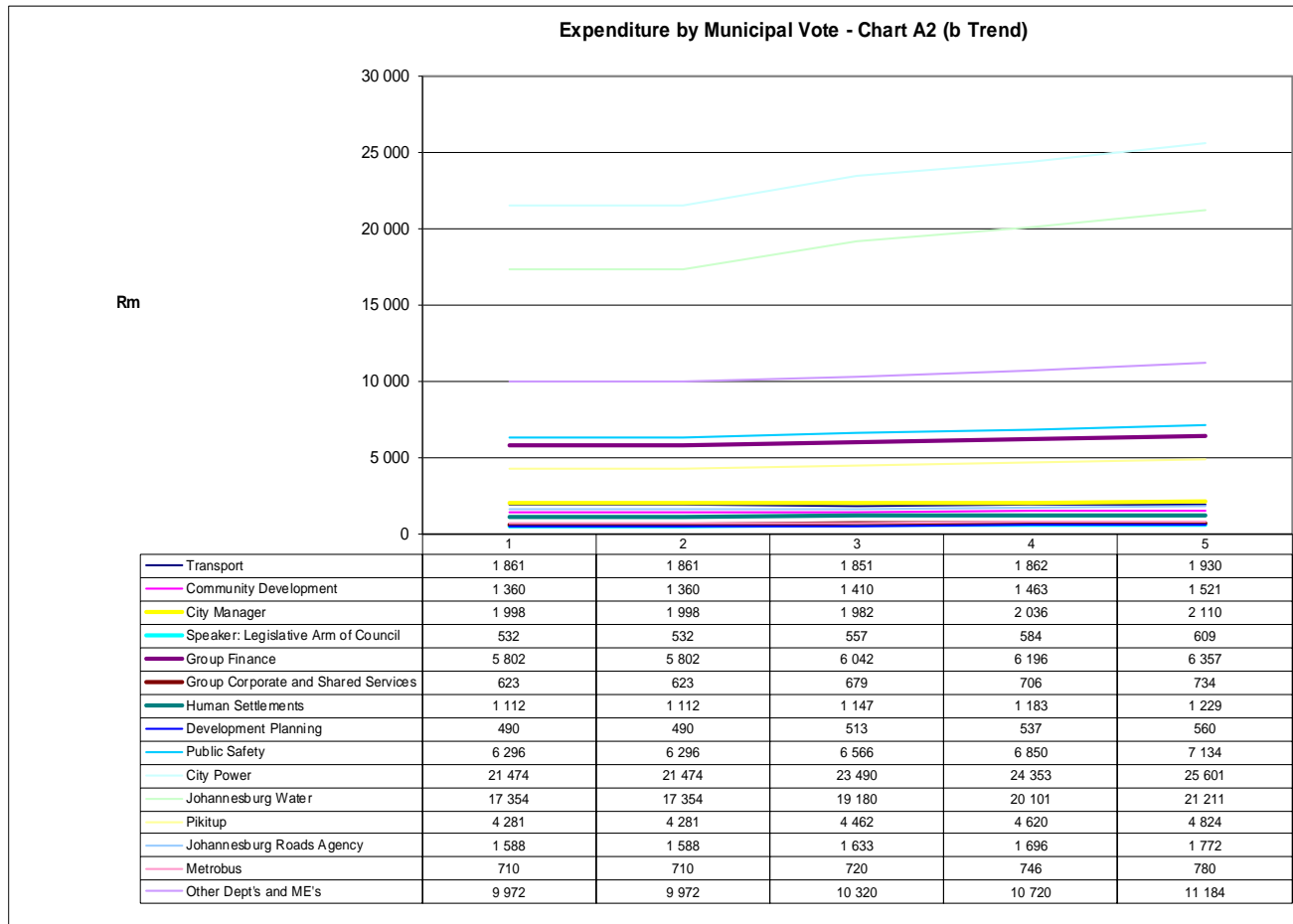


Table A4: Consolidated Budgeted Financial Performance (revenue and expenditure)

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	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue										
Exchange Revenue										
Service charges - Electricity	17,094,756	15,774,042	18,535,422	21,467,342	22,740,893	22,740,893	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	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	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	3,136,349	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	808,619	808,619	983,502	1,071,818	1,127,081
Agency services	739,148	854,029	969,999	389,321	389,321	389,321	389,321	407,228	425,956	445,123
Interest earned from Receivables	378,036	465,451	578,965	491,423	549,201	549,201	549,201	567,356	594,438	622,305
Interest earned from Current and Non Current Assets	218,686	284,827	370,158	194,484	191,113	191,113	191,113	199,899	209,088	218,498
Rental from Fixed Assets	334,599	338,902	307,430	431,636	438,397	438,397	438,397	469,692	495,650	520,833
Operational Revenue	998,415	787,453	1,314,776	929,604	923,423	923,423	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	17,338,687	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	317,445	317,445	332,047	347,321	362,950
Fines, penalties and forfeits	60,971	148,341	175,592	168,996	168,996	168,996	168,996	176,770	184,901	193,221
Licences or permits	7,169	-	-	3,606	3,817	3,817	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	8,437,969	8,437,969	8,850,025	9,348,835	9,775,969
Interest	116,276	154,767	211,825	121,825	121,825	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	4,127,608	4,127,608	4,450,706	4,799,123	4,967,092
Operational Revenue	196,847	222,583	259,385	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	7,082	3,328	3,328	3,328	3,328	3,328	3,328
Other Gains	-	197,437	247,597	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)	60,226,176	61,675,700	71,180,198	76,368,851	77,575,507	77,575,507	77,575,507	84,568,464	91,007,005	95,937,057
Expenditure										
Employee related costs	16,107,350	17,613,858	19,363,760	19,994,316	20,565,521	20,565,521	20,565,521	21,655,102	22,813,553	23,840,214
Remuneration of councillors	163,542	180,681	187,819	191,409	191,762	191,762	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	15,877,574	15,877,574	17,582,825	18,349,436	19,476,091
Inventory consumed	6,391,251	7,174,454	8,131,219	6,378,911	6,460,825	6,460,825	6,460,825	7,234,991	7,604,782	8,084,547
Debt impairment	5,599,726	6,180,985	8,739,261	8,679,482	7,344,548	7,344,548	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	5,298,690	5,298,690	5,643,271	5,898,967	6,164,388
Contracted services	5,490,840	5,904,467	6,759,584	7,507,848	7,362,729	7,362,729	7,362,729	7,309,070	7,327,267	7,604,245
Transfers and subsidies	-	-	-	135,387	99,747	99,747	99,747	54,392	56,330	47,671
Operational costs	5,997,537	5,618,573	6,319,810	6,761,401	6,711,504	6,711,504	6,711,504	6,737,930	6,785,674	7,045,141
Losses on disposal of Assets	69,006	232,495	63,746	7,205	4,140	4,140	4,140	4,140	4,140	4,140
Other Losses	151,947	-	-	2,944,240	2,981,991	2,981,991	2,981,991	3,378,592	3,567,791	3,801,480
Total Expenditure	60,564,799	65,057,762	73,971,582	75,668,756	75,410,990	75,410,990	75,410,990	80,505,791	83,603,222	87,505,628
Surplus/(Deficit)	(338,623)	(3,382,062)	(2,791,384)	700,096	2,164,517	2,164,517	2,164,517	4,062,674	7,403,783	8,431,430
Transfers and subsidies - capital (monetary allocations)	2,380,873	2,632,097	2,818,580	3,694,726	3,813,317	3,813,317	3,813,317	4,194,259	5,074,994	4,289,511
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,042,250	(749,965)	27,196	4,394,822	5,977,835	5,977,835	5,977,835	8,256,933	12,478,777	12,720,941
Income Tax	(136,406)	(706,983)	(594,060)	41,160	42,130	42,130	42,130	44,883	47,523	49,661
Surplus/(Deficit) attributable to municipality	2,178,656	(42,982)	621,256	4,353,662	5,935,705	5,935,705	5,935,705	8,212,050	12,431,254	12,671,279
Share of Surplus/Deficit attributable to Associate	695	-	(70)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2,179,351	(42,982)	621,186	4,353,662	5,935,705	5,935,705	5,935,705	8,212,050	12,431,254	12,671,279

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 R84.6 billion, and it represents a revenue growth of 9.9%, 7.6% and 5.4% respectively over the 3 years. Major contributing items are projected growth and tariff increases on property rates tax and service charges.

Exchange revenue

2. Service charges – electricity: The projected electricity revenue of R25.6 billion (excluding New Connections fees) is a 12.5% increase from the 2024/25 financial year. The increase is based on a proposed average tariff increase for electricity of 12.41% and the strategic drive to reduce total electricity losses by 2.17% from a proposed 28% in the 2024/25 financial year to 25.83% for the 2025/26 financial year.
3. Service charges – water and wastewater management: The projected water and sewerage revenue is estimated at R20 billion, approximately 11.8% increase from the 2024/25 financial year. The increase is based on an average tariff increase of 13.9%, based on a proposed Rand Water tariff increase of 15.3%. This is subject to the approval of R3.90 per kl being approved for the first 6kl's.
4. Service charges - waste management: The projected refuse revenue of R3.3 billion is a 6.4% increase from the 2024/25 financial year. The increase is based on a proposed average tariff increase of 6.6%.
5. Sale of goods and rendering of services: Revenue is increasing by 21.63% mainly due to the operationalization of Phase 1C(a) (approximately R116.4 million additional revenue), and anticipated R30.9 million revenues on asphalt sales.
6. Agency services: Revenue is increasing by 4.6%.
7. Interest earned from receivables: Interest increased by R18.2 million in line with payment levels of the city.
8. Interest earned from current and non-current assets: Interest increased by 4.6% in line with liquidity levels of the city.
9. Rental from fixed assets: Rental from fixed assets increases by approximately 7.1%. The increase in revenue relates to the rental of housing stock (JOSHCO) due to the increase in rental units.
10. Operational revenue: Operational revenue reflects an increase of R24.2 million or 2.6%. The tariffs for minor services will increase in line with estimated inflation of 4.6%.

Non-exchange revenue

11. Property rates: Property rates: Property rates: Projected property rates revenue is estimated at R18.1 billion, approximately a 4.6% increase from the 2024/25 financial year. The increase is based on an average property rates tariff increase of 4.6%. The increase includes improvements made to properties, subdivisions, consolidations, and new properties.
12. Surcharges and taxes: Revenue is increasing by 4.6%.

13. Fines, penalties and forfeits: Revenue is increasing by 4.6%.

14. Licenses or permits: Revenue is increasing by 4.6%.

Transfer and subsidies - operational: Operating grants are increasing by R412.1 million or 4.9% from the 2024/25 financial year. The table below reflects the budget for transfers and subsidies - operational:

Transfer and subsidies - Operational	Original Budget 2024/25 R 000	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	%	Estimate 2026/27 R 000
Equitable share	7 571 601	7 571 601	8 140 146	7.5%	8 644 888
Finance Management	1 000	1 000	1 000		1 200
Programme and Project Preparation Support Grant	39 234	39 521		-100.0%	
Public Transport Network Grant: Opex	634 568	484 568	453 997	-6.3%	443 249
NDPG Opex : Public Employment Programme (PEP)	85 723	85 723		-100.0%	
EPWP	4 967	4 967	4 000	-19.5%	
Energy Efficiency and Demand Side Management Grant	7 000	7 000	7 000		8 500
Infrastructure Skills Development	6 000	6 000	9 500	58.3%	9 700
Recap of Comm Libraries Cond Grant	13 848	2 898	2 987	3.1%	3 103
Libraries Plan	9 900	9 900	10 400	5.1%	10 900
Municipal Disaster Response Grant OPEX					
Primary Health	175 113	175 113	183 169	4.6%	191 595
HIV AIDS	32 120	32 120	33 597	4.6%	35 143
Environmental Grant		446		-100.0%	
UN Environment Programme Opex	12 307	12 307	3 696	-70.0%	
Other	510	4 805	533		557
Total Transfer and subsidies - Operational	8 593 891	8 437 969	8 850 025	4.9%	9 348 835

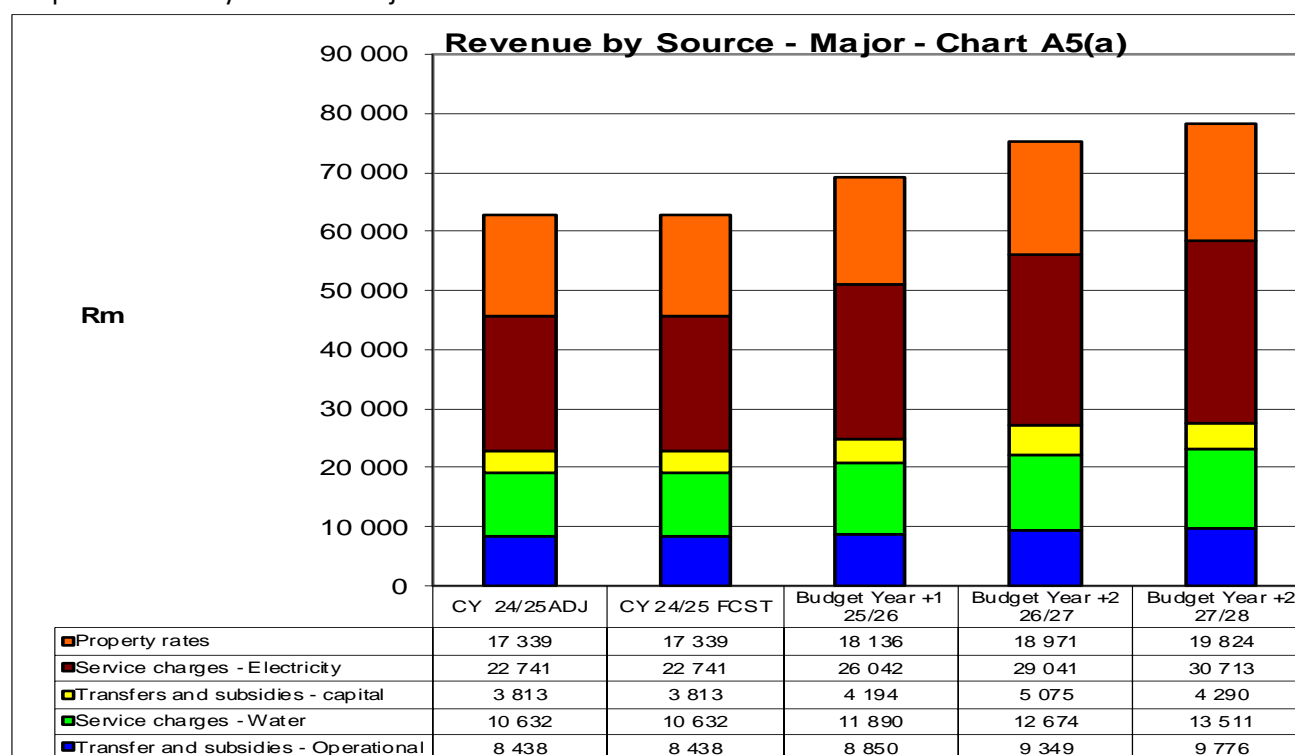
15. Interest: Interest is increasing by 4.6%.

16. Fuel levy: The fuel levy is increasing by 7.8%. The city has not yet received the latest allocation letter from National Treasury and once received it will be included in the final budget that will be submitted to Council during the month of May 2025.

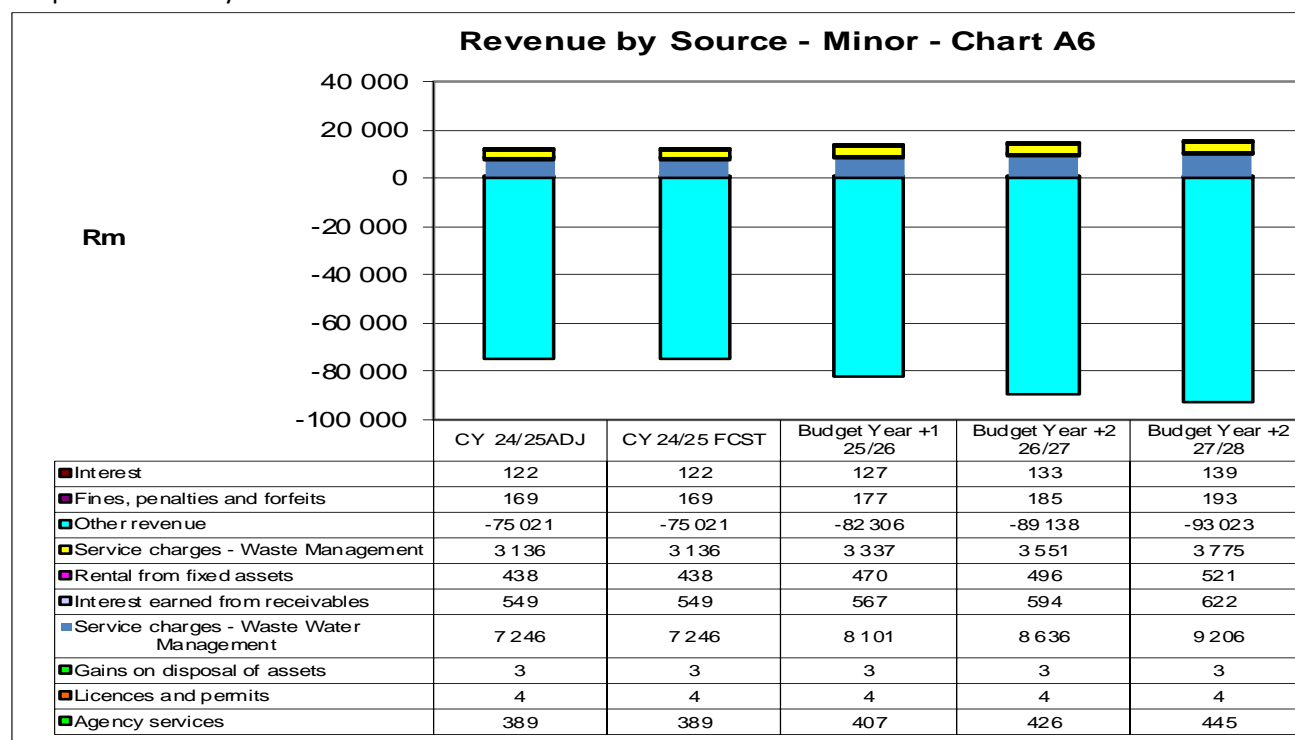
17. Gains on disposal of assets remain the same.

18. The City is budgeting for a surplus (before taxation and capital transfers) of approximately R4.5 billion for 2025/26.

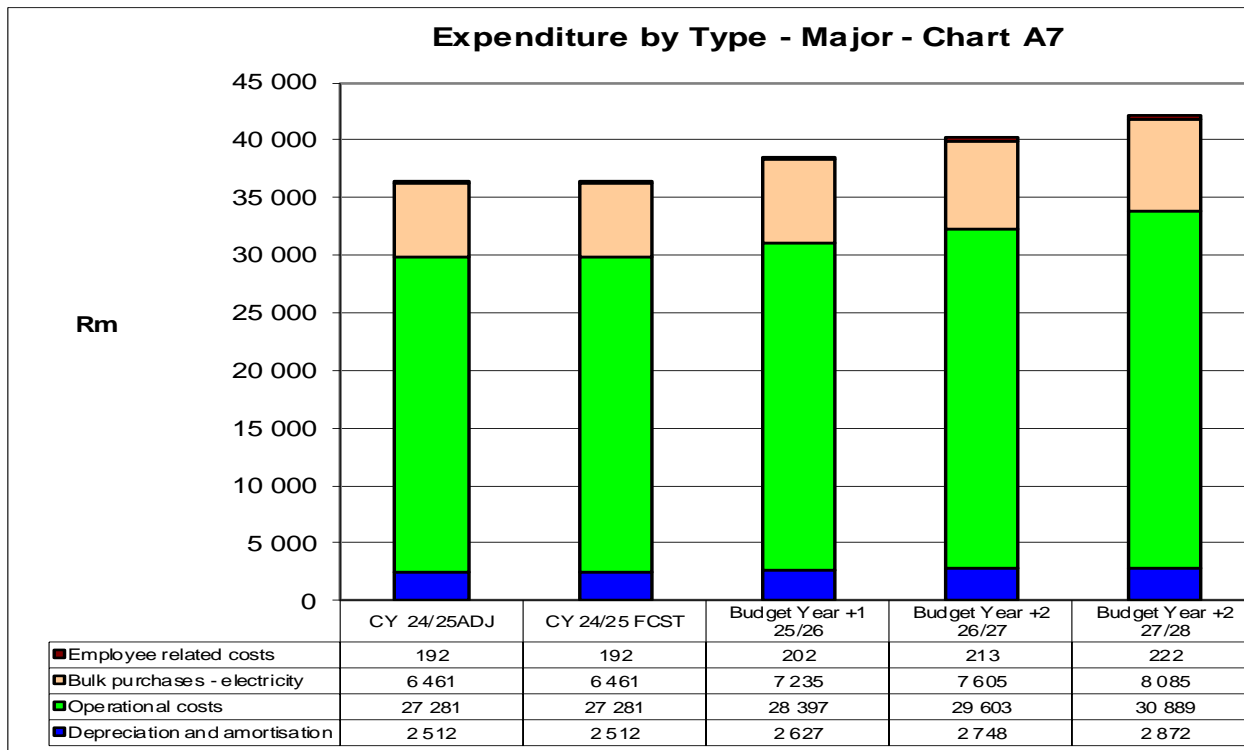
Graph: Revenue by source – Major



Graph: Revenue by source – Minor



Graph: Expenditure by type – Major



Graph: Expenditure by type – Minor

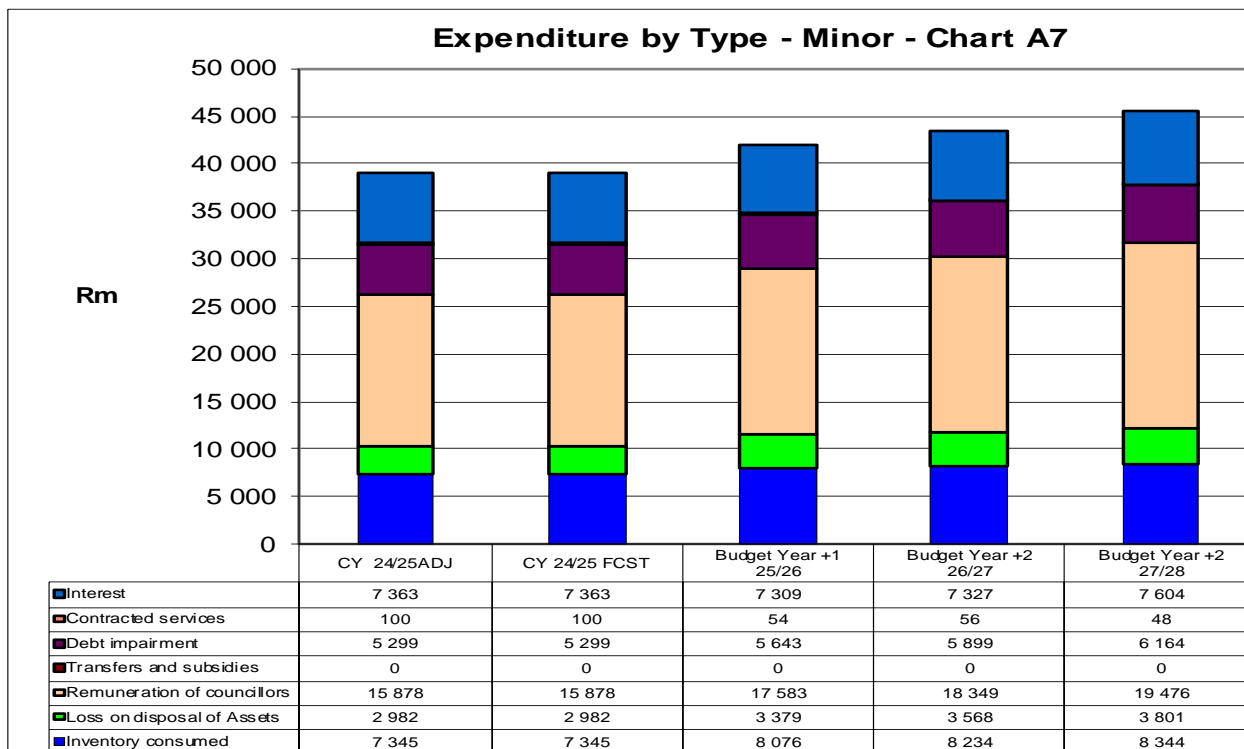
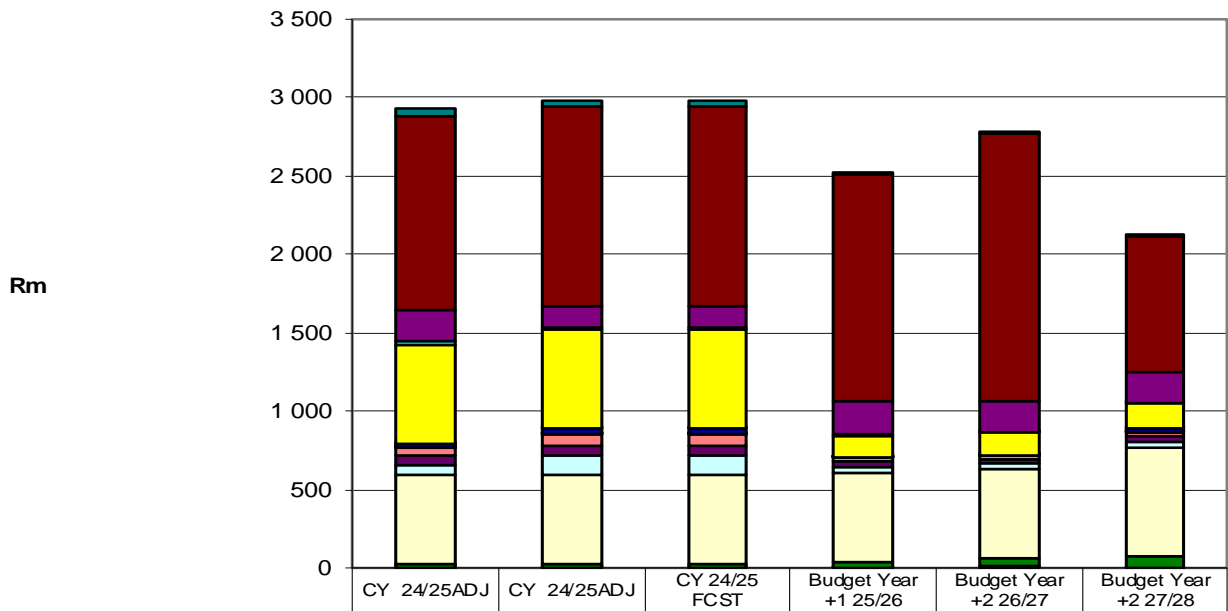


Table A5: Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Current Year 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
Capital expenditure - Vote					
Multi-year expenditure to be appropriated					
Vote 1 - Economic Development	4 800	2 800	5 904	7 928	6 476
Vote 2 - Environment, Infrastructure and Services	26 500	26 500	26 827	58 400	72 400
Vote 3 - Transport	562 554	562 554	573 065	561 572	688 224
Vote 4 - Community Development	65 014	128 284	41 263	36 000	36 000
Vote 5 - Health	57 928	59 328	37 859	31 360	39 110
Vote 6 - Social Development	49 918	77 391	21 408	21 888	23 269
Vote 7 - Group Forensic Investigation Services	2 050	2 050	1 640	1 540	2 650
Vote 8 - Office of the Ombudsman	800	350	1 500	1 000	2 000
Vote 9 - City Manager	26 278	30 233	508	490	17 096
Vote 10 - Speaker: Legislative Arm of Council	2 400	2 400	1 374	1 374	1 374
Vote 11 - Group Information and Communication Technology	630 730	630 730	135 874	141 798	159 505
Vote 12 - Group Finance	17 618	16 018	8 040	3 600	3 600
Vote 13 - Group Corporate and Shared Services	201 085	129 708	208 813	192 036	202 904
Vote 14 - Human Settlements	1 239 469	1 270 256	1 446 835	1 707 603	854 767
Vote 15 - Development Planning	67 545	92 110	32 370	98 070	97 570
Vote 16 - Public Safety	50 344	41 924	18 659	16 933	19 533
Vote 17 - Municipal Entities Accounts	—	—	—	—	—
Vote 18 - City Power	1 284 798	1 532 612	1 480 691	1 939 705	2 061 837
Vote 19 - Johannesburg Water	1 221 086	1 291 086	1 480 695	1 960 125	1 984 507
Vote 20 - Pikitup	254 994	245 694	322 050	414 597	489 920
Vote 21 - Johannesburg Roads Agency	795 320	807 220	784 571	808 046	1 039 550
Vote 22 - Metrobus	214 849	97 944	94 233	83 894	100 000
Vote 23 - Johannesburg City Parks and Zoo	41 510	43 510	21 860	31 020	50 500
Vote 24 - Johannesburg Development Agency	130 282	168 439	165 060	162 196	199 340
Vote 25 - Johannesburg Property Company	81 842	64 068	59 226	72 742	80 500
Vote 26 - Metropolitan Trading Company	2 914	2 914	6 700	5 900	6 275
Vote 27 - Joburg Market	89 000	89 000	52 098	43 260	50 600
Vote 28 - Johannesburg Social Housing Company	271 916	279 771	206 637	151 945	177 910
Vote 29 - Joburg City Theatres	20 088	36 688	18 251	17 303	19 441
Vote 30 - Johannesburg Tourism Company	1 193	1 835	1 247	2 670	2 653
Capital multi-year expenditure sub-total	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511
Total Capital Expenditure - Vote	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511
Capital Expenditure - Functional					
Governance and administration	1 111 247	902 077	452 494	456 515	453 903
Executive and council	28 678	32 633	1 882	1 864	18 470
Finance and administration	1 081 769	869 095	450 612	454 652	435 434
Internal audit	800	350	—	—	—
Community and public safety	1 841 782	1 977 746	1 829 527	2 062 477	1 291 770
Community and social services	197 239	288 729	105 965	127 223	149 950
Sport and recreation	18 490	25 343	14 972	18 440	35 200
Public safety	46 344	39 924	11 559	16 933	13 533
Housing	1 521 780	1 564 422	1 659 172	1 868 522	1 053 977
Health	57 928	59 328	37 859	31 360	39 110
Economic and environmental services	1 611 305	1 694 727	1 651 617	1 752 745	2 164 320
Planning and development	181 077	238 799	210 251	255 740	291 446
Road transport	1 402 928	1 428 628	1 424 379	1 439 905	1 838 474
Environmental protection	27 300	27 300	16 987	57 100	34 400
Trading services	2 777 605	3 076 119	3 268 276	4 257 326	4 526 265
Energy sources	1 304 798	1 542 612	1 480 691	1 939 705	2 061 837
Water management	859 726	912 954	951 659	1 085 163	1 137 157
Waste water management	358 086	372 786	525 036	819 292	800 880
Waste management	254 994	247 766	310 890	413 167	526 390
Other	72 887	82 748	53 345	45 930	53 253
Total Capital Expenditure - Functional	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511
Funded by:					
National Government	3 219 284	3 220 684	3 752 646	4 616 768	3 810 665
Provincial Government	12 045	15 450	—	—	—
Transfers recognised - capital	3 694 726	3 813 317	4 194 259	5 074 994	4 289 511
Borrowing	2 500 000	2 700 000	3 061 000	3 500 000	2 700 000
Internally generated funds	1 220 100	1 220 100	—	—	1 500 000
Total Capital Funding	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511

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. R7.3 billion is appropriated for 2025/26, R8.6 billion for 2026/27 and R8.5 billion for 2027/28.
3. Funding sources for 2025/26:
 - R3.1 billion of capital will be funded from loans;
 - R659.2 million will be funded from grants received from National (PTIS – R519 million and UDFG – R140.2 million);
 - R2.3 billion will be funded through the Urban Settlement Development Grant (USDG);
 - R772.9 will be funded through the Upgrading of Informal Settlements Program (UISP); and
 - R441.6 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

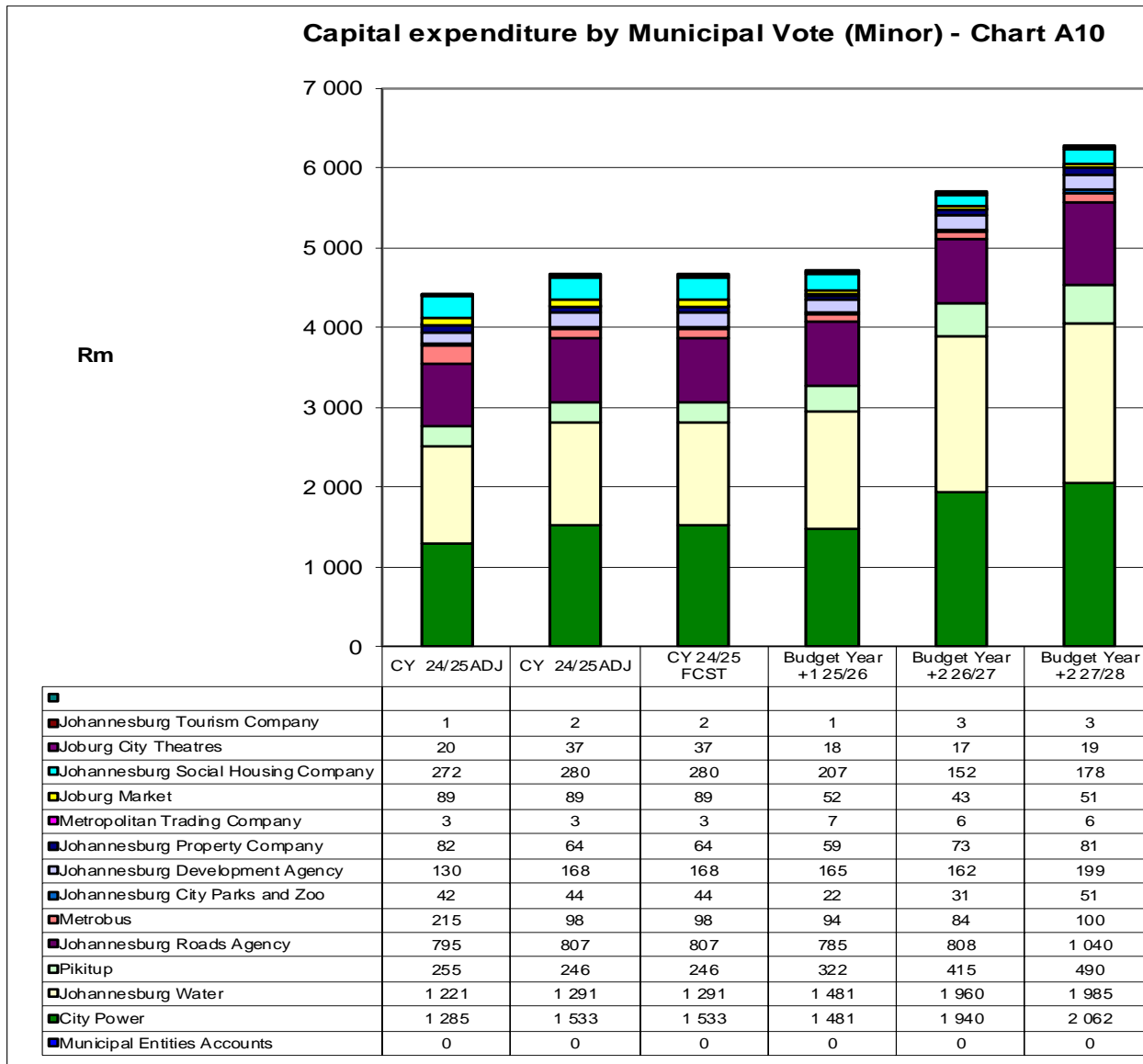


Table A6: Consolidated Budgeted Financial Position

Description	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 thousand								
ASSETS								
Current assets								
Cash and cash equivalents	3 848 842	4 055 310	2 165 857	3 665 298	2 730 891	5 471 983	17 286 361	28 781 332
Trade and other receivables from exchange transactions	8 909 267	8 698 041	10 024 581	9 541 141	10 024 581	10 024 581	10 024 581	10 024 581
Receivables from non-ex change transactions	1 130 964	1 560 932	1 141 152	1 560 932	1 141 152	1 141 152	1 141 152	1 141 152
Current portion of non-current receivables	–	–	–	–	–	–	–	–
Inventory	522 667	541 733	574 591	541 733	574 591	574 591	574 591	574 591
VAT	678 805	789 839	1 696 515	705 909	717 373	749 451	790 435	823 867
Other current assets	2 909 909	1 086 015	557 179	1 891 931	1 829 033	1 410 887	1 410 887	1 410 887
Total current assets	18 000 454	16 731 870	16 159 875	17 906 944	17 017 622	19 372 645	31 228 007	42 756 410
Non current assets								
Investments	364 336	358 394	358 431	10 561	10 023	603 873	868 020	1 151 827
Investment property	1 036 836	1 034 922	1 033 457	1 031 620	1 031 767	1 029 999	1 028 150	1 026 218
Property, plant and equipment	81 290 809	81 337 731	84 934 414	86 451 204	87 198 393	88 776 848	91 417 339	93 704 437
Biological assets	–	–	–	–	–	–	–	–
Living and non-living resources	29 367	32 231	31 037	32 081	31 037	31 037	31 037	31 037
Heritage assets	635 214	619 545	619 545	633 422	619 545	619 545	619 545	619 545
Intangible assets	1 008 574	855 974	1 720 732	1 337 584	1 893 171	1 928 471	1 965 856	2 005 813
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–
Non-current receivables from non-ex change transactions	–	–	–	–	–	–	–	–
Other non-current assets	3 023 160	3 408 640	4 712 388	3 406 301	4 712 388	4 712 388	4 712 388	4 712 388
Total non current assets	87 388 327	87 647 437	93 410 004	92 902 773	95 496 323	97 702 161	100 642 336	103 251 264
TOTAL ASSETS	105 388 781	104 379 307	109 569 879	110 809 716	112 513 945	117 074 806	131 870 343	146 007 675
LIABILITIES								
Current liabilities								
Bank overdraft	–	–	–	–	–	–	–	–
Financial liabilities	3 562 040	2 736 493	1 317 776	3 167 002	3 156 398	2 213 787	2 261 279	2 572 440
Consumer deposits	21 132	17 918	21 186	23 139	21 186	21 186	21 186	21 186
Trade and other payables from exchange transactions	13 321 641	17 045 521	23 604 501	11 947 658	16 773 174	12 725 840	13 281 455	13 761 195
Trade and other payables from non-exchange transaction	771 661	674 715	432 541	–	–	–	–	–
Provision	711 567	690 651	725 374	690 650	725 374	725 374	725 374	725 374
VAT	135 147	168 402	18 130	468 813	493 305	557 549	613 087	653 860
Other current liabilities	67 972	243 182	333 543	175 799	333 543	333 543	333 543	333 543
Total current liabilities	18 591 160	21 576 882	26 453 051	16 473 061	21 502 979	16 577 279	17 235 925	18 067 598
Non current liabilities								
Financial liabilities	20 387 571	19 490 838	18 161 240	19 736 851	20 141 379	20 973 214	22 211 935	22 339 495
Provision	1 883 405	1 842 274	1 897 850	1 768 402	1 876 144	1 861 431	1 853 447	1 851 889
Long term portion of trade payables	374 021	451 603	486 971	451 603	486 971	486 971	486 971	486 971
Other non-current liabilities	4 821 762	4 397 862	6 194 455	4 578 699	6 194 455	6 194 455	6 194 455	6 194 455
Total non current liabilities	27 466 759	26 182 577	26 740 516	26 535 555	28 698 949	29 516 072	30 746 808	30 872 810
TOTAL LIABILITIES	46 057 919	47 759 459	53 193 567	43 008 616	50 201 928	46 093 351	47 982 733	48 940 408
NET ASSETS	59 330 862	56 619 848	56 376 312	67 801 100	62 312 017	70 981 455	83 887 610	97 067 267
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	59 330 862	56 619 848	56 376 312	67 801 100	62 312 017	70 981 455	83 887 610	97 067 267
Reserves and funds	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	59 330 862	56 619 848	56 376 312	67 801 100	62 312 017	70 981 455	83 887 610	97 067 267

Explanatory notes to Table A6: Budgeted Financial Position.

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

- 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	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 thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 249 762	13 370 772	14 020 444	15 378 664	16 079 155	16 818 796	17 690 244	18 588 490
Service charges	28 854 038	27 600 753	31 395 553	35 596 433	37 901 107	42 852 254	47 200 165	50 360 880
Other revenue	1 446 532	5 932 374	6 033 919	7 418 535	7 045 925	7 632 725	8 169 162	8 494 340
Transfers and Subsidies - Operational	9 814 964	6 718 009	7 393 783	8 593 891	8 437 969	8 850 025	9 348 835	9 775 969
Transfers and Subsidies - Capital	2 632 097	2 632 097	2 818 580	3 694 726	3 236 134	4 194 259	5 074 994	4 289 511
Interest	714 648	496 513	348 931	694 765	763 475	792 524	835 813	878 883
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(49 030 236)	(47 724 094)	(50 620 666)	(60 292 618)	(67 297 147)	(67 757 148)	(66 146 669)	(69 638 264)
Interest	(2 621 303)	(2 640 776)	(2 922 257)	(2 511 836)	(2 511 959)	(2 627 256)	(2 748 095)	(2 871 759)
Transfers and Subsidies	-	-	-	(135 387)	(99 747)	(54 392)	(56 330)	(47 671)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 060 502	6 385 648	8 468 287	8 437 172	3 554 912	10 701 787	19 368 119	19 830 379
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	(123)	576 371	(812)	(812)	(812)
Decrease (increase) in non-current receivables	1 100	75 634	6 894	-	-	-	-	-
Decrease (increase) in non-current investments	573 299	2 105 500	(698 000)	786 210	348 408	(593 850)	(264 148)	(283 806)
Payments								
Capital assets	(7 355 724)	(6 545 157)	(7 648 451)	(7 414 826)	(7 733 417)	(7 255 259)	(8 574 994)	(8 489 511)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 781 325)	(4 364 023)	(8 339 557)	(6 628 739)	(6 808 638)	(7 849 921)	(8 839 954)	(8 774 129)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	4 500 000	3 670 000	2 500 000	5 200 000	3 061 000	3 500 000	2 700 000
Increase (decrease) in consumer deposits	-	-	(195)	-	-	-	-	-
Payments								
Repayment of borrowing	(1 574 997)	(6 315 157)	(5 687 988)	(1 521 205)	(1 381 240)	(3 171 774)	(2 213 787)	(2 261 279)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(74 997)	(1 815 157)	(2 018 183)	978 795	3 818 760	(110 774)	1 286 213	438 721
NET INCREASE/ (DECREASE) IN CASH HELD	(2 795 820)	206 468	(1 889 453)	2 787 229	565 034	2 741 092	11 814 378	11 494 971
Cash/cash equivalents at the year begin:	6 644 662	3 848 842	4 055 310	878 069	2 165 857	2 730 891	5 471 983	17 286 361
Cash/cash equivalents at the year end:	3 848 842	4 055 310	2 165 857	3 665 298	2 730 891	5 471 983	17 286 361	28 781 332

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 R5.5 billion as at the end of the 2025/26 financial year and R28.8 billion by 2027/28.

Table A8: Consolidated cash backed reserves/accumulated surplus reconciliation

Description R thousand	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
Cash and investments available								
Cash/cash equivalents at the year end	3 848 842	4 055 310	2 165 857	3 665 298	2 730 891	5 471 983	17 286 361	28 781 332
Other current investments > 90 days	1 130 964	1 560 932	1 141 152	1 560 932	1 141 152	1 141 152	1 141 152	1 141 152
Non current investments	364 336	358 394	358 431	10 561	10 023	603 873	868 020	1 151 827
Cash and investments available:	5 344 142	5 974 636	3 665 440	5 236 791	3 882 066	7 217 008	19 295 534	31 074 310
Application of cash and investments								
Unspent conditional transfers	709 961	674 715	432 541	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	733 024	711 361	301 256	550 796	401 641
Other working capital requirements	4 381 396	7 987 771	14 084 348	2 398 289	6 885 260	2 835 072	3 319 554	3 748 479
Other provisions	–	–	–	690 650	725 374	725 374	725 374	725 374
Long term investments committed	364 336	358 394	358 431	10 561	10 023	603 873	868 020	1 151 827
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–
Total Application of cash and investments:	5 455 693	9 020 880	14 875 320	3 832 525	8 332 017	4 465 575	5 463 744	6 027 321
Surplus(shortfall) - Excluding Non-Current Cre	(111 551)	(3 046 244)	(11 209 880)	1 404 266	(4 449 951)	2 751 433	13 831 789	25 046 990

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 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					
CAPITAL EXPENDITURE					
Total Capital Expenditure	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511
Roads Infrastructure	1 443 253	1 582 588	1 882 073	2 130 633	1 464 171
Storm water Infrastructure	143 649	163 533	128 010	137 408	155 625
Electrical Infrastructure	1 089 130	1 199 879	1 321 941	1 695 021	1 790 337
Water Supply Infrastructure	938 516	987 898	970 579	1 107 163	1 187 157
Sanitation Infrastructure	303 086	359 096	359 365	599 262	540 825
Solid Waste Infrastructure	305 494	255 956	451 721	596 430	703 278
Information and Communication Infrastructure	127 569	182 509	49 900	208 000	187 625
Infrastructure	4 350 696	4 731 460	5 163 589	6 473 917	6 029 019
Community Facilities	392 712	486 205	265 960	365 999	493 808
Sport and Recreation Facilities	10 800	21 233	4 100	3 940	2 900
Community Assets	403 512	507 438	270 060	369 939	496 708
Operational Buildings	67 685	78 860	65 053	81 868	89 620
Housing	893 553	845 805	702 214	709 548	770 877
Other Assets	967 238	924 665	767 267	791 416	860 497
Licences and Rights	234 433	234 433	98 974	103 974	109 543
Intangible Assets	234 433	234 433	98 974	103 974	109 543
Computer Equipment	527 983	576 953	223 261	245 076	310 313
Furniture and Office Equipment	122 057	119 917	53 258	41 508	44 046
Machinery and Equipment	348 458	412 171	327 493	224 380	248 203
Transport Assets	460 449	220 381	351 358	314 570	378 014
Land	1 200	1 200	–	5 974	11 000
Zoo's, Marine and Non-biological Animals	4 800	4 800	–	4 240	2 170
TOTAL CAPITAL EXPENDITURE - Asset class	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511
ASSET REGISTER SUMMARY - PPE (WDV)					
Roads Infrastructure	14 689 876	16 038 682	19 158 166	17 351 114	14 700 436
Storm water Infrastructure	1 810 849	2 024 789	1 559 092	1 696 500	1 852 124
Electrical Infrastructure	13 729 606	14 856 305	16 100 573	17 795 594	19 585 931
Water Supply Infrastructure	11 556 004	11 956 698	11 533 560	12 339 883	13 212 663
Sanitation Infrastructure	3 755 499	4 380 933	4 308 668	4 836 578	5 302 840
Solid Waste Infrastructure	3 779 685	3 101 155	5 412 192	5 914 962	6 520 370
Information and Communication Infrastructure	1 510 761	2 163 050	506 625	608 841	685 921
Infrastructure	50 832 280	54 521 612	58 578 876	60 543 473	61 860 286
Community Assets	2 692 727	2 796 653	2 559 275	2 929 214	3 425 922
Heritage Assets	633 422	619 545	619 545	619 545	619 545
Investment properties	1 031 620	1 031 767	1 029 999	1 028 150	1 026 218
Other Assets	12 078 909	11 401 956	9 296 784	10 037 931	10 845 897
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	1 337 584	1 893 171	1 928 471	1 965 856	2 005 813
Computer Equipment	637 366	669 114	312 514	371 499	487 345
Furniture and Office Equipment	1 185 166	1 202 587	1 135 195	1 150 694	1 167 560
Machinery and Equipment	3 680 839	4 323 644	3 109 898	2 416 926	1 706 496
Transport Assets	5 640 816	2 580 804	4 142 916	4 315 998	4 546 156
Land	9 642 591	9 642 591	9 641 391	9 647 365	9 658 365
Zoo's, Marine and Non-biological Animals	60 509	59 431	–	4 240	6 410
Living Resources	32 081	31 037	31 037	31 037	31 037
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	89 485 910	90 773 912	92 385 900	95 061 927	97 387 050
EXPENDITURE OTHER ITEMS	11 357 768	11 612 953	11 988 802	12 423 169	12 981 505
Depreciation	5 179 147	5 298 690	5 643 271	5 898 967	6 164 388
Repairs and Maintenance by Asset Class	6 178 621	6 314 263	6 345 531	6 524 202	6 817 117
Roads Infrastructure	901 090	936 101	1 002 487	1 042 865	1 084 250
Electrical Infrastructure	1 375 682	1 550 910	1 561 227	1 569 173	1 639 947
Water Supply Infrastructure	1 119 544	900 923	891 732	936 667	985 711
Sanitation Infrastructure	322 891	448 627	373 169	391 621	411 508
Solid Waste Infrastructure	17 530	12 846	12 637	13 218	13 809
Information and Communication Infrastructure	108 141	111 331	138 396	143 202	150 067
Infrastructure	3 844 878	3 960 738	3 979 647	4 096 746	4 285 292
Community Facilities	309 217	322 217	287 408	295 103	311 084
Sport and Recreation Facilities	5 200	5 200	9 495	9 931	10 378
Community Assets	314 417	327 417	296 903	305 034	321 462
Heritage Assets	155	155	318	333	348
Operational Buildings	1 299 817	1 118 373	1 149 876	1 171 009	1 219 774
Housing	110 846	123 064	116 364	122 158	128 430
Other Assets	1 410 663	1 241 437	1 266 240	1 293 167	1 348 204
Biological or Cultivated Assets	9 628	13 043	10 539	11 024	11 520
Licences and Rights	11 264	14 144	14 795	15 475	16 172
Intangible Assets	11 264	14 144	14 795	15 475	16 172
Computer Equipment	278 392	292 109	284 554	286 091	293 455
Furniture and Office Equipment	1 539	2 361	2 172	2 265	2 361
Machinery and Equipment	88 910	226 728	249 979	262 022	273 859
Transport Assets	218 776	236 131	240 384	252 046	264 445
TOTAL EXPENDITURE OTHER ITEMS	11 357 768	11 612 953	11 988 802	12 423 169	12 981 505
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	39.2%	37.9%	46.9%	45.1%	57.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	56.1%	55.3%	60.2%	65.6%	79.3%
<i>R&M as a % of PPE & Investment Property</i>	7.0%	7.1%	7.0%	7.0%	7.2%
<i>Renewal and upgrading and R&M as a % of PPE and Investment</i>	10.4%	10.4%	10.8%	11.2%	12.3%

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 2025/26 to 2027/28 medium term.
3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.

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

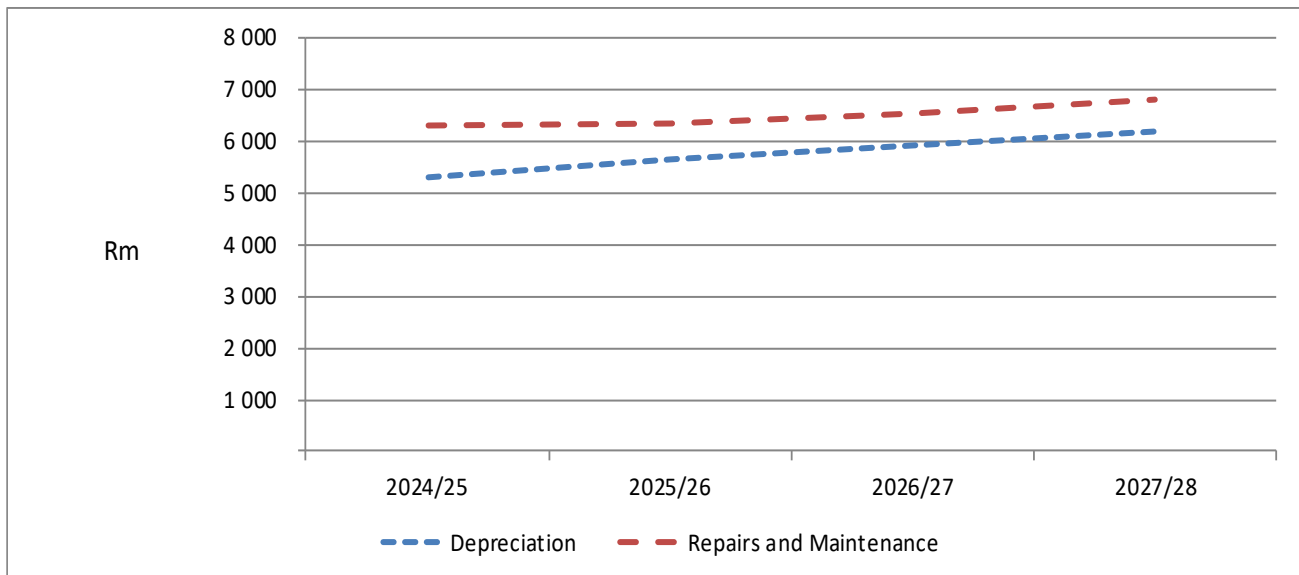


Table A10: Consolidated Basic Service Delivery Measurement

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
Household service targets					
<u>Water:</u>					
Piped water inside dwelling	1 342 345	1 342 345	1 400 066	1 460 269	1 523 060
Piped water inside yard (but not in dwelling)	847 152	847 152	848 252	849 252	850 252
Using public tap (at least min.service level)	109 279	109 279	110 379	111 379	112 379
Other water supply (at least min.service level)	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>	2 298 776	2 298 776	2 358 697	2 420 900	2 485 691
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	2 298 776	2 298 776	2 358 697	2 420 900	2 485 691
<u>Sanitation/sewerage:</u>					
Flush toilet (connected to sewerage)	2 121 715	2 121 715	2 212 949	2 308 106	2 407 355
Flush toilet (with septic tank)	–	–	–	–	–
Chemical toilet	91 151	91 151	88 101	84 601	81 101
Pit toilet (ventilated)	66 022	66 022	67 547	69 272	71 022
Other toilet provisions (> min.service level)	19 964	19 964	21 489	23 214	24 964
<i>Minimum Service Level and Above sub-total</i>	2 298 852	2 298 852	2 390 086	2 485 193	2 584 442
Bucket toilet	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–
No toilet provisions	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>	–	–	–	–	–
Total number of households	2 298 852	2 298 852	2 390 086	2 485 193	2 584 442
<u>Energy:</u>					
Electricity (at least min.service level)	120 214	120 214	120 214	120 214	120 214
Electricity - prepaid (min.service level)	238 376	238 376	238 376	238 376	238 376
<i>Minimum Service Level and Above sub-total</i>	358 590	358 590	358 590	358 590	358 590
Total number of households	358 590	358 590	358 590	358 590	358 590
<u>Refuse:</u>					
Removed at least once a week	908 208	926 372	958 795	993 311	1 030 064
<i>Minimum Service Level and Above sub-total</i>	908 208	926 372	958 795	993 311	1 030 064
Total number of households	908 208	926 372	958 795	993 311	1 030 064
<u>Households receiving Free Basic Service</u>					
Water (6 kilolitres per household per month)	1 342 345	1 342 345	1 400 066	1 460 269	1 523 060
Sanitation (free minimum level service)	2 121 715	2 121 715	2 212 949	2 308 106	2 407 355
Electricity/other energy (50kwh per household per month)	55 563	55 563	55 563	55 563	55 563
Informal Settlements	1 043	1 043	1 051	1 057	1 062
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>					
Water (6 kilolitres per indigent household per month)	–	–	–	–	–
Sanitation (free sanitation service to indigent households)	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	2 879 393	2 879 393	3 008 966	3 008 966	3 008 966
Refuse (removed once a week for indigent households)	–	–	–	–	–
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	220 695	266 013	265 597	265 597	265 597
Total cost of FBS provided	3 100 088	3 145 406	3 274 563	3 274 563	3 274 563
<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)	240	240	240	240	240
<u>Revenue cost of subsidised services provided (R'000)</u>					
MPRA)	116 586	116 586	121 949	127 559	133 299
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2 350 286	2 350 286	2 455 932	2 566 327	2 687 202
Total revenue cost of subsidised services provided	2 466 872	2 466 872	2 577 881	2 693 886	2 820 501

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 billion in 2025/26.

1.4 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 on 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 citizen, requirements of the regulatory framework and the prevailing economic climate.

For the 2025/26 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 further also involved in finding out innovative forms 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 price 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) continues to encourage municipalities to keep increases in rates and tariffs at affordable levels in order 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. Municipalities are further encouraged to set cost-reflective tariffs especially for trading services such as water and sanitation, electricity and refuse removal.

The percentage increases of both Eskom and Rand Water bulk tariffs are far beyond the inflation target. Given that these 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 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 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 30 November 2024 consisted of 962 455 and the tariff modelling is based on this number. Included in the figure of 962 455 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	52	231,111,000
Business & Commercial	40,382	350,803,665,080
Industrial	12 169	43,099,692,000
Mining	68	340,077,000
Multiple purposes	1,806	17, 436,651,000
Municipal	2,235	10,908,308,000
Public benefit organization (PBO)		
Private open space	846	1,556,995,000
Public open space	2,666	4,924,736,000
Public service infrastructure	12,071	565,091,000
Public service infrastructure - Private	1,557	185,760,400
Public service purposes	1,656	35,529,555,300

Category	Nr. Properties	Market Value
Religious	1,929	8,131,637,400
Residential	862,016	1,076,581,482,300
Residential with consent use	354	738,194,200
Township development	780	11,574,823,820
Vacant land	21,497	32,786,540,900
Nulls	371	
TOTAL	962,455	1,595,394,320,470

(3) Revenue Projection 2025/2026

On a base rate increase of 4.6%, the residential rate in the Rand will increase from 0.009125 to **R0.009545** for 2025/2026 financial year. The business rate will increase from 0.022813 to **R0.023862**. This increase is based on retaining the business ratio at 1:2.5. The total rates revenue after rebates for the 2025/26 budget year is estimated at **R17.772 billion**.

(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 R12,475 to **R13,049** and the higher amount from R21,383 to **R22,367**. This renders an increase of 4.6%.

The pensioner rebate benefit will be granted for the duration of the prevailing valuation roll. Pensioners will be required to re-apply, at the end of the duration of the prevailing valuation roll that lapse on the

30th of June 2027. Pensioners applying for expanded social package are now required to complete the pensioner's application form to qualify for the pensioner rebate. The change in status of the pensioner applicant will terminate the rebate.

(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 2024/2025	Approved Rates tariffs for 2024/2025	Proposed Ratio for 2025/2026	Proposed Rates tariffs for 2025/2026	Proposed % Increase
1	Agricultural	1:0.25	0.002282	1:0.25	0.002387	4.6%
2	Business and commercial	1:2.5	0.022813	1:2.5	0.023862	4.6%
3	Industrial	1:2.5	0.022813	1:2.5	0.023862	4.6%
4	Mining land	1:2.5	0.022813	1:2.5	0.023862	4.6%
5	Multipurpose*1					4.6%
6	Municipal property	0	0	0	0	4.6%
7	Private open space	1:0.25	0.002282	1:0.25	0.002387	4.6%
8	Public benefit organisation	1:0.25	0.002282	1:0.25	0.002387	4.6%

No	Category	Approved Ratio for 2024/2025	Approved Rates tariffs for 2024/2025	Proposed Ratio for 2025/2026	Proposed Rates tariffs for 2025/2026	Proposed % Increase
9	Public open space	1:0.25	0.002282	1:0.25	0.002387	4.6%
10	Public service infrastructure	0	0	0	0	4.6%
11	Public service infrastructure - private	1:0.25	0.002282	1:0.25	0.002387	4.6%
12	Public service purpose	1:1.5	0.013688	1:1.5	0.014318	4.6%
13	Religious	0	0	0	0	4.6%
14	Residential	1:1	0.009125	1:1	0.009545	4.6%
15	Residential Consent use	1:2	0.01825	1:2	0.01909	4.6%
16	Township Development	1:2.5	0.022813	1:2.5	0.023862	4.6%
17	Vacant land	1:4	0.036501	1:4	0.03818	4.6%

Penalty Tariff

1	Unauthorised use	1:12	0.109505	1:12	0.114542	4.6%
---	------------------	------	----------	------	----------	------

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

The ratio for unauthorised use (penalty tariff) is determined by Council on a yearly basis. It is proposed that the unauthorised tariff be maintained at the ratio of 1: 12 and be increased by **4.6%** as determined by Council.

(7) Rebates on Rates tariffs for 2025/2026

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.

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	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
---	---

additional R285 000 in line with section 15(2)(e) of the MPRA.	by a single owner within the City.
Other rebates:	
Pensioners between ages 60 - 69 Pensioners whose gross monthly household income is lower than R13 049 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 R13,049 but equal or less than R22,367, 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 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 2 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R2 million.
People who are on a government grant because of disability whose gross monthly household income is lower than R13,049 with a property value not exceeding R1.5 million for pensioners from 60 years of age.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
People who are on Expanded social package (ESP) who are not pensioners, whose property value does not exceed R500 000	100% Rates
People with disabilities who are not pensioners, and whose property value does not exceed R1.5 million.	100% Rates up to market value of R 1.5 million (inclusive of the residential threshold value). Rates will be levied on property market value in excess of R1.5 million.
High density rebate (Residential property)	5% Rates
Heritage Sites	20% Rates
Private Sports Clubs	40% Rates
Protection of Animals	100% Rates
Vacant Land (undevelopable land)	50% Rates

Housing Development Schemes for Retired Persons (life rights)	50% rates rebate
Registered Social Landlords	40% rates rebate
Child Headed Households	100% rates rebate up to market value of R 1.5 million (inclusive of the residential threshold value).
Corridors of Freedom	Determined by Development Planning in line with the approved Strategic Area Framework
Township Industrial Development, including the refurbishment of dilapidated township industrial properties.	Phase 1: 75% rates rebate for two years during construction Phase 2: 50% rates rebate for the first two years of operation

(7.1) Special Cases

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

(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.

(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.

8. Threshold rebate for 2025/2026 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 2025/26 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 2025/26 water and sanitation tariffs listed below reflect the various rate increases proposed above:

Residential Water customers

Proposed Domestic Water Tariff – Conventional Water Meters

Bands	2024/25	2025/26	2026/27	2027/28
	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
0-6	-	-	-	-
>6-10	26.20	29.84	31.81	33.91
>10-15	27.35	31.15	33.21	35.40
>15-20	38.34	43.67	46.55	49.62
>20-30	52.99	60.36	64.34	68.59
>30-40	57.95	66.01	70.36	75.01
>40-50	73.12	83.28	88.78	94.64
>50	78.35	89.24	95.13	101.41

Prices exclude the demand management levy and VAT.

Proposed Domestic Water Tariff – Prepayment Meters

Bands	2024/25	2025/26	2026/27	2027/28
	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
0-6	-	-	-	-
>6-10	22.56	25.70	27.39	29.20
>10-15	23.28	26.52	28.27	30.13
>15-20	27.82	31.69	33.78	36.01
>20-30	50.36	57.36	61.15	65.18
>30-40	54.21	61.75	65.82	70.16
>40-50	67.74	77.16	82.25	87.68
>50	74.08	84.38	89.95	95.88

Prices exclude the demand management levy and VAT.

Proposed Domestic Water Restriction Tariff – Conventional Water Meters Areas

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

Proposed Domestic Water Restriction Tariff - Prepayment Meters

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

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 2025/26 financial year.

Proposed Institutional Water Tariffs

	2024/25	2025/26	2026/27	2027/28
Bands	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
Consumption up to 200kl	49.13	55.96	59.65	63.59
Consumption exceeding 200kl	57.54	65.54	69.86	74.47

Prices exclude the demand management levy and VAT.

Proposed Prepayment and Non-Prepayment Industrial/Commercial Water Tariffs

	2024/25	2025/26	2026/27	2027/28
Bands	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)	Tariff (R/kl)
Consumption up to 200kl	62.05	70.67	75.34	80.31
Consumption exceeding 200kl	65.46	74.56	79.48	84.73

Prices exclude the demand management levy and VAT.

Proposed Private Dwelling Domestic Sanitation Tariffs

ERF Size (m ²)	2024/25	2025/26	2026/27	2027/28
	Tariff	Tariff	Tariff	Tariff
	(R/erf/month)	(R/erf/month)	(R/erf/month)	(R/erf/month)
Up to and including 300m ²	314.68	358.42	382.08	407.29
Larger than 300m ² to 1000m ²	612.58	697.73	743.78	792.87
Larger than 1000m ² to 2000m ²	926.70	1,055.51	1,125.18	1,199.44
Larger than 2000m ²	1,335.23	1,520.83	1,621.20	1,728.20

Prices exclude VAT.

Proposed Domestic Sanitation Tariffs – Prepayment Meters

	2024/25	2025/26	2026/27	2027/28
	Tariff	Tariff	Tariff	Tariff
Band	(R/kl)	(R/kl)	(R/kl)	(R/kl)
0-6	-	-	-	-
>6-10	13.01	14.82	15.80	16.84
>10-15	16.47	18.76	20.00	21.32
>15-20	18.45	21.01	22.40	23.88
>20-30	27.38	31.19	33.24	35.44
>30-40	27.38	31.19	33.24	35.44
>40-60	27.38	31.19	33.24	35.44
>60	27.38	31.19	33.24	35.44

Prices excludes VAT.

Proposed Non-residential Sewer Tariffs

	2024/25 - Per kl	2025/26 -Per kl	2026/27 - Per kl	2027/28 - Per kl
Institution	36.89	42.01	44.79	47.74
Commercial	46.40	52.85	56.33	60.05

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 2025/26 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 R41.68 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
- Residential indigent consumers per dwelling when using more than free water (e.g. 15kl)
- 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 R367.86 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	2025/26 (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 2025.

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 2025/26 is stipulated in **Annexures A and B (Tables 1, 2 and 3)**. The tariff has been increased by **6,6%** 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 6,6% as compared to the previous year.

4.3 Landfills Disposal of Refuse

A tariff increase of 6,6% is proposed for the financial year 2025/26 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 6,6% is proposed for the financial year 2025/26 as per **Annexure B: Table 2**.

Non-Sectional Tittle Properties

It is proposed that a tariff increase of 6,6% be levied on non-sectional title properties for the financial year 2025/26 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 6,6%

The tariffs will be increased by 6,6% for 2025/26 financial years. The rate of increase took into consideration the headline inflation forecast for 2025 as well as the cost that entity is expected to incur in delivering the services to the residents.

General

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

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 B: LANDFILL DISPOSAL FEES/TARIFF**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 6,6%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R187
R500 001	R750 000	R246
R750 001	R1 000 000	R310
R1 000 001	R1 500 000	R327
R1 500 001	R2 500 000	R456
R2 500 001	R5 000 000	R477
R5 000 000>		R486

Table 2: City Cleaning Levy (CCL)

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

Property Categories		Proposed Tariff (increased by 6,6%)
From	To	
0	R350 000	Exempt
R350 001	R500 000	R255
R500 001	R1 500 000	R257
R1 500 001	R2 500 000	R369
R2 500 001	R5 000 000	R379
R5 000 001	R7 500 000	R588
R7 500 001	R10 000 000	R614
R10 000 001	R30 000 000	R825
R30 000 000>		R1047

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 R122 per unit
- Non-sectional title properties containing living rooms will be R51 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	R 160
(b) Refuse Disposal for each 250kg - Special Industrial Waste	R 160
(c) Refuse Disposal - Except Special Industrial Waste done after 12:00pm on Saturday, the whole day on Sunday and Public Holidays	R 193
(d) Refuse Disposal - organic (garden) waste (Free at Garden Sites)	R171
(e) Refuse Disposal - Soil and Other Material Suitable for Covering Landfills	R 0

- | | | |
|-----|--|--------------|
| (f) | Refuse Disposal Outside of COJ- Soil and Other Material Suitable
for Covering Landfills | R 240 |
|-----|--|--------------|

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	R 4 040
(b)	Price per 500kg and under	R 2 022

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 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 30 January 2025 NERSA granted Eskom an annual average tariff increases of 12.74% for FY25/26. The annual average increase (12.74%) 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 12 March 2025 approved Eskom Schedule of tariffs for FY25/26 based on the Eskom Retail Tariff and Structural Adjustment (ERTSA) methodology. In so doing NERSA also incorporated the Eskom tariff structural changes approved on 18 February 2025. As a result, the average Eskom tariff increase to municipal entities is 11.32% for FY25/26.

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 ensuring affordability of electricity. Although to have fully cost reflective tariffs City Power would require significantly higher increase, it is proposed to limit the increase 12.41% to best balance the interest of our customers and stakeholders with that of a financially sustainable and affordable electricity.

• KEY FINDINGS OF THE COST OF SUPPLY STUDY FOR FY21/22

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 FY25/26 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 bias 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 is R20,7 billion and given that cost of supply was R20,2 billion the surplus is approximately R0,495 billion (Figure 1).

The projected tariff model revenue is 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. Surplus of R496 million amounts to only 2.4% of revenue from sale of electricity while according to the NERSA financial benchmark it should be at least 15% of revenue from sale of electricity though it can range between 10%-20% of revenue from sale of electricity.

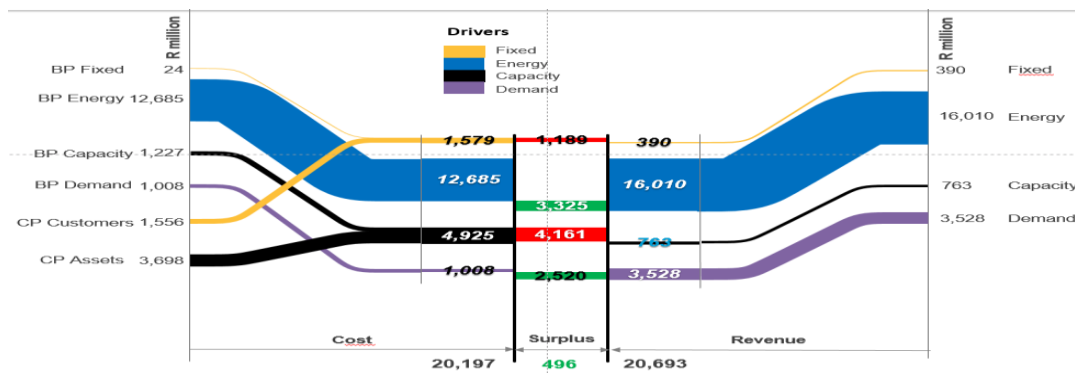


Figure 1: City Power Cost Reflectivity based on FY2122 Financials

Therefore, as the tariff model revenue from sale of electricity is R20,7 billion appropriate surplus (15%) should be R3,1 billion which on face value suggests that the tariff levels are below cost reflectivity. However, as the total energy losses were approximately 27% in FY2122 reducing energy losses to 15% will result in additional revenue of as much as R3,5 billion (Figure 2) which though a realistic target it is still above the NERSA financial benchmark of 10%-12%.

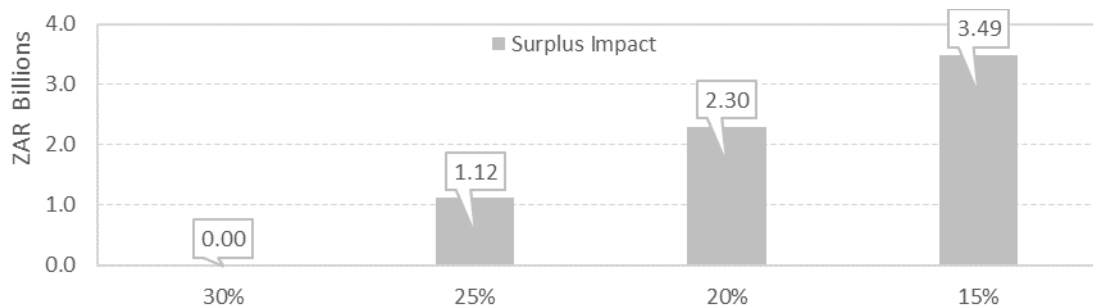


Figure 2: Impact Energy Losses on Current Surplus (FY2122)

This will however increase the tariff model revenue to R24,2 billion of which 15% surplus is R3.6 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. (Figure 2). The inference from 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.

- **PROPOSED TARIFF STRUCTURAL CHANGES AND TARIFF INCREASE FOR FY25/26**

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.
- While the residential prepaid (high) customer Network Capacity Charge need to gradually align to the customer category contribution towards network operating and maintenance cost the impact on the customer suggest that the period over which it should be implemented to be extended by not increasing these charges 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.
- 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 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 directly or indirectly start making contribution towards 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 business customers.
- Finalise restoration of 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,
- Limit the increase to the large power user energy charges and to allow additional increase to service, network capacity charge and network demand charges by greater proportion to gradually

align to cost of supply study findings. This will continue the journey of reducing the volumetric risk across as well as ensure gradual alignment to findings of the cost of supply study.

- 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 special customer category,
- NERSA has approved the Eskom retail tariff plan as applied; it may therefore be necessary to implement some of the changes as it may be necessary for City Power to align its own tariff structure.

- **RESIDENTIAL CONVENTIONAL SINGLE PHASE 60A CUSTOMER CATEGORY**

It is proposed to limit the increase to the residential conventional 60A customer capacity charge and the rather allow additional increase to the energy charge to restore the balance between fixed charges and consumption related to charges to better align the tariff structure to the cost structure of the customer category.

- **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 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 unjustifiably 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 require 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 continued to be cushioned from the service and network capacity charges.

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 three percentage points 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.

It is further proposed that the service charge to the residential prepaid (high) customer remain unchanged at R70/month and the network capacity charge also unchanged at R200/month.

- **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 start contributing to such costs. It is therefore proposed that with effect from the beginning of the new financial year these customers also contribute their share of shared cost limited to the network capacity as approved for the specific category.

There are two options on how the capacity charge should 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.

- **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.

It is proposed that network capacity charge also be recovered from the business customers beyond the bulk supply point as they are an indirect network service customer of City Power. The methodology of recovering the network capacity charges is as proposed for residential customers beyond point of bulk supply.

- **RESTORATION OF THE MARGIN BETWEEN BUSINESS CONVENTIONAL TARIFF AND THE BUSINESS RESELLER TARIFF**

There are instances where City Power supplies business resellers at bulk for them to-in-turn service captive business customers at approved City Power tariffs. As resellers essentially act as agents of the utility in its demarcated area of supply, they are compelled to provide such services at the NERSA approved tariff at which City Power would have otherwise supplied such customers. To enable resellers to provide services at approved tariffs, City Power must enable them to obtain electricity supply at tariffs that are favourable to earn some margin for acting as agents of the utility. However, over the last few years the margin between the conventional business tariff and the business reseller tariff was eroded as increases on the business conventional tariff were consistently lower.

The business reseller has an obligation to supply electricity to customers at the NERSA approved business prepaid or conventional tariff. To be able to comply with their obligation business resellers are to be afforded favourable tariff at which they obtain supply from City Power. The proposed tariffs will ensure that there is a 10% margin in favour of the business reseller customer. As this was partially implemented in the previous financial year the current margin is 7%, therefore the full margin can be restored limiting the increase to the proposed business reseller tariff.

- **PROPOSED VARIANT INCREASE FOR CERTAIN CUSTOMER CATEGORIES**

The proposed annual average increase is 12.41% however the impact on individual customers is proposed to vary in pursuit of further alignment of the City Power tariff structure to that of its cost structure as well as to reduce undue inter category cross subsidisation. In so doing City Power is mindful of the fact that the overall tariff levels are still not fully cost reflective. As a result, it is proposed to increase various by different rates as contained in Annexure B on pages 21-23 of this report. This will also further reduce the volumetric risk associated with the current tariff structure.

- **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 FY25/26:

1. TOU Demand MV

Network Capacity Charge: R160.71/kVA (Based on NMD)

Network Demand Charge: R196.40/kVA (Based on actual demand for the month)

2. TOU Demand LV

Network Capacity Charge: R162.40/kVA (Based on NMD)

Network Demand Charge: R198.99/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.

• **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 FY25/26 as approved by NERSA.

- **RELEVANT ASPECTS OF NERSA APPROVED ESKOM RETAIL TARIFF PLAN**

NERSA approved Eskom retail structural changes may be relevant to City Power.

3. NERSA has reduced the duration of the Eskom morning peak and increased its evening peak. Eskom high-season morning peak period will be two hours from 06:00 to 08:00, and the evening peak from 17:00 to 20:00. The Eskom low season morning demand will 07:00 to 09:00, and the evening peak from 18:00 to 21:00. It is proposed that City Power reassess its customer load profiles and only change to the extent it is found to be necessary based on its own system load profile,
4. The peak-to-off-peak ratio will change from 1:8 to 1:6. by reducing the winter peak tariff and increasing the summer peak tariff. The City Power winter peak to summer off-peak ratio is already below 1:6 therefore, it will not be necessary for City Power to make any further adjustment.
5. The introduction of 2 standard hours on a Sunday evening will change from 17:00 to 19:00. It is inevitable for City Power to change the Sunday tariff profile accordingly,
6. Municipal Tariff Rationalisation by consolidation of multiple municipal tariffs into three Munciflex categories.
7. Unbundling Energy Charges by introduction of a fixed Generation Capacity Charge (GCC) in principle, however at a reduced level compared to Eskom application
8. Separation of the legacy charge for procurement of electricity from independent power producers (IPPs) from the rest of the energy charges,
9. Conversion of service charges which is currently linked to the number of accounts to be linked to the number of intakes. City Power currently has only nine Eskom accounts for bulk purchases while it has forty-eight points of deliveries (PODs). Due to the number of POD this change as approved by NERSA will significantly impact City Power although some of the other changes may reduce its impact. However, to the extent that structural changes result in higher increase to City Power it will be inevitable for some of it to be transferred to the customer to partly cushion the customer against adverse increase while limiting financial impact on City Power.

- **SUMMARY OF PROPOSED TARIFF INCREASES PER CUSTOMER CATEGORY**

Below is a summary of the NERSA approved increases for current financial year (FY24/25), and proposed increase per customer category for FY25/26(Figure 3). 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 FY25/26 are subject to change in consideration of public consultation and NERSA approval processes and are therefore not final.

Customer Category	Type	FY2425*	FY2526	FY2627	FY2728
Large Power User (MV-TOU)	MV-TOU	12,23%	12,63%	5,36%	6,19%
Large Power User (LV-TOU)	LV_TOU	12,24%	12,77%	5,36%	6,19%
Large Power User (MV-Demand)	MV-Demand	12,00%	12,14%	5,36%	6,19%
Large Power User (LV-Demand)	LV-Demand	12,01%	12,19%	5,36%	6,19%
Business SPU	<=100kVA	12,72%	13,01%	5,36%	6,19%
Agricultural	Agr	12,72%	14,15%	5,36%	6,19%
Domestic TOU 3 Ø	80A	12,72%	13,87%	5,36%	6,19%
Domestic Seasonal 3 Ø	80A	12,72%	13,87%	5,36%	6,19%
Domestic 3 Ø	80A	14,70%	13,87%	5,36%	6,19%
Domestic 1 Ø	60A	12,72%	12,74%	5,36%	6,19%
Domestic	Prepaid (Low)	12,72%	12,74%	5,36%	6,19%
Domestic	Prepaid (high)	7,63%	11,66%	5,36%	6,19%
Reseller Conven.	Commercial	2,37%	9,72%	5,36%	6,19%
Reseller Conven.	Residential	17,18%	12,89%	5,36%	6,19%
Overall Average Increase		12,72%	12,41%	5,36%	6,19%

*NERSA Approved

Figure 3: Proposed Tariff Increases per Customer Category

- 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.

- 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.

- 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), amended its tariff of charges for Electricity Services with effect from 1 July 2025, a 2% surcharge will be levied on business and large Power User customers.

- **POLICY IMPLICATIONS**

The proposed increases are in line with the City of Johannesburg’s guiding principles on the determination of tariffs in that tariffs should be equitable and affordable.

- **LEGAL AND CONSTITUTIONAL IMPLICATIONS**

This report has been finalized in conjunction with legal and compliance to ensure compliance with all relevant legislation. In terms of section 28 (6) of the local government: municipal finance management act, 2003 (act 56 of 2003), once the new tariffs have been determined in respect of the 2025/2026 financial year, it may not be further increased during that financial year, except when required in terms of a financial recovery plan as contemplated in the act.

- **FINANCIAL IMPLICATIONS**

Based on the application for an average tariff increase of 12.41% and anticipated reduction in energy losses, for realisation of targeted revenues from the sale of electricity as outlined in the detailed operational budget for FY25/26.

- **COMMUNICATION IMPLICATIONS**

The relevant information regarding the proposed tariffs for fy25/26 will be communicated to all role players.

- **OTHER DEPARTMENTS CONSULTED**

Legal and Compliance, Environment Infrastructure Services Department and Group Finance.

- **IT IS RECOMMENDED**

1. That, in terms of Sections 11(3)(i) and 75A (1) of the Local Government: Municipal Systems Act 2000, (Act 32 of 2000) as amended, read with Section 16(2) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the City of Johannesburg declares its intention to amend with effect from 1 July 2025 its Tariff of Charges for:
 - a) Electricity Services Charges, Network Surcharge and Surcharge on Business and Large Power Users as set out in Annexure “B” and

- b) Service Connection and Miscellaneous Charges as set out in Annexure “E”
2. That, in terms of Sections 17(3) (a) (ii) and 22(a) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) and Sections 21, 21A (1) and 2 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended, the City of Johannesburg:
- (a) Display the notice and the documents and notice in the manner prescribed.
 - (b) Seeks to convey to the local community by means of radio broadcasts covering the area of the City, the information contemplated in Section 21A(c) of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) as amended; and
 - (c) Publishes a notice in the manner prescribed and invites the local community to submit written comments or representations in respect of the City’s declared intention to amend or determine Tariffs of Charges.
3. That in terms of Section 22(b) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) a copy of the notice and documents be sent forthwith to the National and Provincial Treasury; MEC for local government; as well any other organ of state or municipality affected by the budget to solicit their views
4. That the Group Chief Financial Officer in conjunction with Director: Legal and Compliance, in consultation with the Council’s relevant Departments and all interested parties, report on the comments received in terms of paragraph 2 above with recommendations on the final draft of the Tariffs of Charges for approval;

- **LIST OF ANNEXURES**

ANNEXURE A: Title Of the Report: City Power Tariff Increase Proposal (P16)

ANNEXURE B: The FY25/26 Schedule of Proposed Tariffs (P17-20)

ANNEXURE C: Proposed increases for FY25/26 to electricity tariffs (P21-23)

ANNEXURE D: Proposed City Power Tariff Categories and Tariff Rules (P24-32)

ANNEXURE E: Proposed Service Connection Charges (P33-39)

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 –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 FY25/26, exclusive of the 6c/kWh Network Surcharge, 2% Surcharge on Business and Large Power Users and VAT:

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Maximum Demand Summer R/kVA	Maximum Demand Winter R/kVA	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Large Customer - TOU	HV	kVA							
		kWh	Peak	39 368,03	40 224,48	367,79	367,79	295,39	702,91
		kWh	Standard					222,39	268,38
		kWh	Off-peak					170,95	183,87
Large Customer - TOU	MV	kVA							
		kWh	Peak	3 083,17	8 574,91	395,48	395,48	295,39	702,91
		kWh	Standard					222,39	268,38
		kWh	Off-peak					170,95	183,87
Large Customer - TOU	LV	kVA							
		kWh	Peak	2 242,29	2 004,70	423,15	423,15	295,39	702,91
		kWh	Standard					222,39	268,38
		kWh	Off-peak					170,95	183,87
Large Customer Demand	MV	kVA							
		kWh		1 681,71	9 081,42	395,48	395,48	244,02	288,83
Large Customer Demand	LV	kVA							
		kWh		1 401,44	2 140,13	423,10	423,10	261,41	306,20
Large Customer Reactive Energy c/kVArh								42,43	
Business	400 V	kVA	<=100kVA	816,85	783,16				
		kWh	0 - 500					349,07	365,44
		kWh	501 - 1000					383,15	397,85
		kWh	1001 - 2000					401,79	415,61
		kWh	2001 - 3000					416,44	429,97
		kWh	> 3000					429,95	442,42
		kVA	< 100						
		kWh	0 - 500						
		kWh	501 - 1000						
		kWh	1001 - 2000						
Business Prepaid	400 V	kWh	<100kVA	816,85	783,16				
		kWh	0 - 500					349,07	365,44
		kWh	501 - 1000					383,15	397,85
		kWh	1001 - 2000					401,79	415,61
		kWh	2001 - 3000					416,44	429,97
		kWh	> 3000					429,95	442,42
Reseller Business (Conventional)	400 V	kVA							
		kWh		840,87	806,21				
		kWh	0 - 500					314,16	328,90
		kWh	501 - 1000					344,84	358,07
		kWh	1001 - 2000					361,61	374,05
		kWh	2001 - 3000					374,80	386,97
		kWh	> 3000					386,96	398,18

Annexure B: *continued....2*

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Agricultural	400 V	kVA		840,87	1 131,03	300,95	348,28
Domestic TOU 3 Ø	230 V	A kWh kWh kWh	80 Peak Standard Off-peak	278,98	1 125,75	312,28 247,04 194,35	718,47 294,31 207,68
Domestic Seasonal	230 V	kWh kWh kWh kWh kWh	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	278,98	1 125,75	244,96 282,98 304,80 322,26 338,70	292,24 330,27 352,07 362,41 385,99
Domestic 3 Ø	230 V	A kWh kWh kWh kWh kWh	80 0 - 500 501 - 1000 1001 - 2000 2001 - 3000 > 3000	278,98	1 125,75		
						257,55	257,55
						295,58	295,58
						317,38	317,38
						334,86	334,86
						351,29	351,29

Annexure B: continued....3

SEGMENT	Supply Position	Units	Block	Service Charge R/month	Capacity Charge R/month	Energy Charge Summer c/kWh	Energy Charge Winter c/kWh
Domestic 1 Ø	230 V	A	60	235,79	694,58		
		kWh	0 - 500			264,44	264,44
		kWh	501 - 1000			303,48	303,48
		kWh	1001 - 2000			325,87	325,87
		kWh	2001 - 3000			343,81	343,81
		kWh	> 3000			360,69	360,69
Domestic 1 Ø	230 V	A	80	278,98	903,69		
		kWh	0 - 500			264,44	264,44
		kWh	501 - 1000			303,48	303,48
		kWh	1001 - 2000			325,87	325,87
		kWh	2001 - 3000			343,81	343,81
		kWh	> 3000			360,69	360,69
Domestic Prepaid Low	230 V	kWh	0 - 350			249,86	249,86
		kWh	350 - 500			305,64	305,64
		kWh	>500			370,42	370,42
Domestic Prepaid (High)	230 V	A		70,00	130,00		
		kWh	0 - 350			266,45	266,45
		kWh	350 - 500			305,64	305,64
		kWh	>500			348,26	348,26
Reseller Domestic (Conventional)	230 V	A	80	280,30	1 131,03		
		kWh	0 - 350			239,81	239,81
		kWh	350 - 500			275,08	275,08
		kWh	>500			313,43	313,43
Robot Intersections						491,72	491,72
Streetlights & Billboard						551,23	551,23

EMBEDDED GENERATION TARIFF

Residential Embedded Generator Energy Charge (c/kWh)	108,67
Business and Large Power User Embedded Generator Energy Charge (c/kWh)	90,05

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 FY25/26 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	18,32%	18,32%	17,92%	17,92%	10,32%	10,32%
		kWh	Standard					10,32%	10,32%
		kWh	Off-peak					10,32%	10,32%
Large Customer - TOU	MV	kVA							
		kWh	Peak	18,32%	18,32%	17,92%	17,92%	10,32%	10,32%
		kWh	Standard					10,32%	10,32%
		kWh	Off-peak					10,32%	10,32%
Large Customer - TOU	LV	kVA							
		kWh	Peak	18,32%	18,32%	17,92%	17,92%	10,32%	10,32%
		kWh	Standard					10,32%	10,32%
		kWh	Off-peak					10,32%	10,32%
Large Customer	MV	kVA							
		kWh		18,32%	18,32%	17,92%	17,92%	9,82%	9,82%
Large Customer	LV	kVA							
		kWh		18,32%	18,32%	17,92%	17,92%	9,82%	9,82%
Large Customer Reactive Energy	c/kVarh							12,74%	
Business	400 V	kVA	< =100	18,32%	18,32%				
		kWh	0 - 500					13,32%	13,32%
		kWh	501 - 1000					13,32%	13,32%
		kWh	1001 - 2000					13,32%	13,32%
		kWh	2001 - 3000					13,32%	13,32%
		kWh	> 3000					13,32%	13,32%
Business Prepaid	400 V	kVA		18,32%	18,32%				
		kWh	0 - 500					13,32%	13,32%
		kWh	501 - 1000					13,32%	13,32%
		kWh	1001 - 2000					13,32%	13,32%
		kWh	2001 - 3000					13,32%	13,32%
		kWh	> 3000					13,32%	13,32%
Reseller Business (Conventional)	400 V	kVA		18,32%	18,32%				
		kWh	0 - 500					9,66%	9,67%
		kWh	501 - 1000					9,67%	9,66%
		kWh	1001 - 2000					9,66%	9,67%
		kWh	2001 - 3000					9,67%	9,66%
		kWh	> 3000					9,67%	9,66%

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
Agricultural	400 V	kVA		18,32%	18,32%			13,32%	13,32%
Domestic TOU 3 Ø	230 V	A	<=80	18,32%	18,32%				
		kWh	Peak					13,32%	13,32%
		kWh	Standard					13,32%	13,32%
		kWh	Off-peak					13,32%	13,32%
Domestic 3 Ø Seasonal	230 V	A	80	18,32%	18,32%				
		kWh	0 - 500					13,32%	13,32%
		kWh	501 - 1000					13,32%	13,32%
		kWh	1001 - 2000					13,32%	13,32%
		kWh	2001 - 3000					13,32%	13,32%
		kWh	> 3000					13,32%	13,32%
Domestic 3 Ø	230 V	A	80	18,32%	18,32%				
		kWh	0 - 500					13,32%	13,32%
		kWh	501 - 1000					13,32%	13,32%
		kWh	1001 - 2000					13,32%	13,32%
		kWh	2001 - 3000					13,32%	13,32%
		kWh	> 3000					13,32%	13,32%

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					16,35%	16,35%
		kWh	501 - 1000					16,35%	16,35%
		kWh	1001 - 2000					16,35%	16,35%
		kWh	2001 - 3000					16,35%	16,35%
		kWh	> 3000					16,35%	16,35%
Domestic 1 Ø	230 V	A	80	18,32%	18,32%				
		kWh	0 - 500					16,35%	16,35%
		kWh	501 - 1000					16,35%	16,35%
		kWh	1001 - 2000					16,35%	16,35%
		kWh	2001 - 3000					16,35%	16,35%
		kWh	> 3000					16,35%	16,35%
Domestic Prepaid (Low)	230 V	kWh	0 - 350					12,74%	12,74%
		kWh	351-500					12,74%	12,74%
		kWh	>500					14,82%	14,82%
Domestic Prepaid (High)	230 V	A	80	0,00%	0,00%				
		kWh	0 - 350					12,74%	12,74%
		kWh	351-500					12,74%	12,74%
		kWh	>500					12,74%	12,74%
Reseller Domestic (Conventional)	230 V	A	80	18,32%	18,32%				
		kWh	0 - 350					12,74%	12,74%
		kWh	351-500					12,74%	12,74%
		kWh	>500					12,74%	12,74%
Robot Intersections								11,32%	11,32%
Streetlights & Billboard per Luminaire								11,32%	11,32%

Annexure C.....continue 3

Embedded Generator

Residential Embedded Generator Energy Charge (c/kWh)	12,74%
Business and Large Power User Embedded Generator (c/kWh)	12,74%

ANNEXURE D: CITY POWER TARIFF CATEGORIES AND TARIFF RULES

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

ANNEXURE D.....continue 2

units) in which case the supply to the residential customers will qualify for the residential reseller tariff.

1.6 Rules applicable to this category:

- 1.6.1 A consumer whose capacity exceeds 100 kVA, may on application, be charged in accordance with item 4 (Large Consumers).
- 1.6.2 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.
- 1.6.3 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.
- 1.6.4 The cost to migrate between tariff options will be determined as reflected in section 6 of this document.
- 1.6.5 Everyone will be expected to take part in any of City of Johannesburg energy saving initiatives.
- 1.6.6 All individuals/customers who qualify for the Extended Social Package (ESP) will receive free electricity as approved by Social Development Department.
- 1.6.7 Customers on the Extended Social Package who are disconnected may not accumulate the allocation of free electricity during the period of disconnection.
- 1.6.8 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.

ANNEXURE D.....continue 3

- 1.6.9 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.
- 1.6.10 Prepaid Residential customers may collect their free electricity allocations from any of the City Power vending stations.
- 1.6.11 Free allocations that are not claimed in any month will be forfeited and may not be carried over to subsequent months.
- 1.6.12 Body Corporates of complexes, flats, cluster developments and all other resellers are required to apply to City Power to qualify for the resellers' tariffs.
- 1.6.13 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.
- 1.6.14 Free allocations are not redeemable for cash.
- 1.6.15 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.
- 1.6.16 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.
- 1.6.17 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.

ANNEXURE D..... continue 4

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 Rules applicable to this category:

2.3.1 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.

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

2.3.3 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.

ANNEXURE D..... continue 5

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, provided that 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.

ANNEXURE D..... continue 6

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

Rules applicable to this category:

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

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

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

3.5.4 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.

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

3.5.6 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.

ANNEXURE D..... continue 7

4. LARGE CONSUMERS

- 4.1 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.
- 4.2 Subject to the provision of clauses (4.3) and (4,4) below, consumption of electricity shall be charged as follows:

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

ANNEXURE D..... continue 8

- 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,

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 in excess of 30% (0,96PF) of total kWh recorded during the entire billing period.
 - 5.4.3 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.

ANNEXURE D..... continue 9

5.4.4 Voltage categories will be applied as follows:

5.4.4.1 Low Voltage: ≤ 1000 V

5.4.4.2 Medium Voltage: > 1000 V and $\leq 33\,000$ V

5.4.4.3 High Voltage: $> 33\,000$ V

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

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

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

5.4.8 The TOU periods are defined as follows:

5.4.8.1 Weekdays:

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

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

5.4.8.1.3 Off-Peak: 12h00-06h00

5.4.8.1.4 Saturdays:

5.4.8.1.4.1 Peak: None

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

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

5.4.8.1.5 Sundays:

5.4.8.1.5.1.1 Standard: 17h00-19h00

5.4.8.1.5.2 Off-Peak: 19h00-17h00

5.4.8.1.5.3 Public Holidays

5.4.8.1.5.3.1 Peak: None

5.4.8.1.5.3.2 Standard: 07h00-12h00 and 18h00-20h00

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

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	<p>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.</p> <p>The customer is to provide and install all internal low voltage equipment and the meter box on the stand/Erf boundary</p> <p>City power will replace the existing meter/s in the existing meter box on the stand/Erf boundary using the existing service cable</p>				
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 1 350,00	R 0,00	R 1 350,00	R 1 552,50
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 2 425,00	R 0,00	R 2 425,00	R 2 788,75
For all new domestic and non-domestic supplies					
Up to 56 kVA @ 230V or 400V AC Pre-Paid or Conventional Meter					
2	<p>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</p> <p>The customer is to provide and install all the low voltage equipment and a meter box on the stand boundary with street frontage</p>				
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 8 750,00	R 0,00	R 8 750,00	R 10 062,50
	3 Phase ≤80 Amp (New meter box and new cable to be provided on the boundary)	R 23 000,00	R 58 338,70	R 81 338,70	R 93 539,51
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.	<p>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)</p> <p>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</p> <p>City Power will provide and install A Split Prepaid meter or conventional credit meter in the communal meter receptacle on the Stand/Erf boundary</p>				
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 3 225,00	R 0,00	R 3 225,00	R 3 708,75
	3 Phase ≤80 Amp (New meter box to be provided on the boundary) On application to planning	R 7 425,00	R 0,00	R 7 425,00	R 8 538,75

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 785,00	R 0,00	R 785,00	R 902,75
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 1 700,00	R 5 833,87	R 7 533,87	R 8 663,95
	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 5 833,87	R 10 233,87	R 11 768,95
	1 Phase 60A to 80 Amp (New meter box to be provided on the boundary that requires a new service cable)	R 8 750,00	R 5 833,87	R 14 583,87	R 16 771,45
	1Phase 60A or 80A to 3 Phase 80 A (New meter box on the boundary)	R 23 000,00	R 58 338,70	R 81 338,70	R 93 539,51
3b	3 Phase 60A to 80 Amp change MCB only (Existing meter box on boundary)	R 3 250,00	R 17 501,61	R 20 751,61	R 23 864,35
	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 11 075,00	R 17 501,61	R 28 576,61	R 32 863,10
	3 Phase 60A to 80 Amp (New meter box to be provided on the boundary that requires a new service cable)	R 23 000,00	R 17 501,61	R 40 501,61	R 46 576,85
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 1 700,00	R 0,00	R 1 700,00	R 1 955,00
	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 8 750,00	R 0,00	R 8 750,00	R 10 062,50

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 3 850,00	R 4 427,50	
4b	3 Phase <=80 Amp (New meter box to be provided on the boundary via the existing cable)	R 11 075,00	R 0,00	R 9 750,00	R 11 212,50	
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 31 250,00	R 264 500,00	R 325 146,50	R 589 646,50	R 678 093,48
	105kVA	R 31 250,00	R 332 750,00	R 487 719,75	R 820 469,75	R 943 540,21
	140kVA	R 31 250,00	R 387 000,00	R 650 293,00	R 1 037 293,00	R 1 192 886,95
	175kVA	R 31 250,00	R 440 000,00	R 812 866,25	R 1 252 866,25	R 1 440 796,19
	210kVA	R 31 250,00	R 551 500,00	R 975 439,50	R 1 526 939,50	R 1 755 980,43
5b	315kVA	R 31 250,00	R 800 000,00	R 1 463 159,25	R 2 263 159,25	R 2 602 633,14
	400 kVA	R 31 250,00	R 950 000,00	R 1 857 980,00	R 2 807 980,00	R 3 229 177,00
	500kVA	R 31 250,00	R 1 015 000,00	R 2 322 475,00	R 3 337 475,00	R 3 838 096,25
	630kVA	R 31 250,00	R 1 115 000,00	R 2 926 318,50	R 4 041 318,50	R 4 647 516,28
	1000kVA	R 31 250,00	R 1 570 000,00	R 4 644 950,00	R 6 214 950,00	R 7 147 192,50
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 17 500,00	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

All new medium voltage large power users connections $\geq 800\text{kVA}$ @ 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 $\geq 800\text{ kVA}$ @ 11000V or 6600V AC	R 17 500,00	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	$\leq 56\text{ kVA}$ - 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	$\geq 56\text{ kVA}$ All connections in area zoned agricultural holdings with additional consent uses	R 31 250,00	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)

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 5 250,00	R 6 037,50
	400 V	351 kVA - 1000 kVA	R 5 250,00	R 6 037,50
	6 600 / 11 000 / 33000 V	351 kVA - 1000 kVA	R 22 100,00	R 25 415,00
	6 600 / 11000 / 33 000 V	1000 kVA-5000 kVA	R 29 500,00	R 33 925,00
	6 600 / 11 000/ 33 000 V	> 5000 kVA	R 54 500,00	R 62 675,00

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 16 000,00	R 18 400,00
	400 V	351 kVA - 1000 kVA	R 16 000,00	R 18 400,00
	6 600 / 11 000 / 33000 V	351 kVA - 1000 kVA	R 80 000,00	R 92 000,00
	6 600 / 11000 / 33 000 V	1000 kVA-5000 kVA	R 80 000,00	R 92 000,00
	6 600 / 11 000/ 33 000 V	> 5000 kVA	R 80 000,00	R 92 000,00

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 817,86
HV 132 / 88kV Transmission Line	>18,0MVA	R 2 001,63
HV 132 / 88 kV Primary Substation	6,000 MVA < x < 18,000MVA	R 2 001,63
MV 6.6 / 11kV Satellite Substation	2,500 MVA < x < 6,000 MVA	R 3 498,82
MV 6.6 / 11kV Distributer Ring	56 kVA < x < 2,500 kVA	R 4 644,95
Low Voltage SDB/CMK	0 kVA < x < 56 kVA	R 5 833,87

ANNEXURE E:continue 5

GENERAL MISCELLANEOUS SERVICES FEES

City Of Johannesburg			
Schedule Of Tariffs For The Period July 2025- June 2026			
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 2025			
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 voucher for units or replacement of Customer Card	R 44,78	R 51,50
1,01	Replacement of the Split-Pre Pay Meter Customer meter card-	R 64,00	R 73,60
1,02	Replacement of the Split-Pre Pay Meter Customer Interface Unit or keypad-	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 6 746,50	R 7 758,48
1,16	Tampering with load management equipment and or bypassing of the equipment (single dwelling)	R 4 768,30	R 5 483,55
1,17	Tampering with load management equipment and or bypassing of the equipment (Multiple dwelling - Rate per dwelling)	R 4 768,30	R 5 483,55
1,18	Warning Notice of the Impending Disconnection of supply less than 56 KVA-Due to charges in arrears_ (no change to meter & MCB)	R 554,61	R 637,80
1,19	Disconnection or isolation of supply less than 56 kVA only --Due to charges in arrears_ (no change to meter & MCB)	R 1 053,83	R 1 211,90
1,20	Re-connection of supply less than 56 kVA only-Due to charges in arrears_ (no change to meter & MCB)	R 1 056,00	R 1 214,40
1,21	Re-connection of supply equal to 56 kVA only-Due to charges in arrears_ (no change to meter & MCB)	R 2 762,83	R 3 177,25
1,22	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 36 278,00	R 41 719,70

Annexure E.....continue 6

City Of Johannesburg			
Schedule Of Tariffs For The Period July 2025- June 2026			
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 2025			
GENERAL MISCELLANEOUS SERVICES FEES			
	Type of service (Requested by or caused by the customer)	Amount	Amount inc VAT
1,23	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 7 539,65	R 8 670,60
1,24	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 15 379,64	R 17 686,59
1,25	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	R 155,35	R 178,65
1,26	Replacing a pole any excluding light fitting	R 3 733,57	R 4 293,61
1,27	Replacing of light fitting including bulb	R 2 133,46	R 2 453,48
1,28	LV Service Cable Feeding Residential Property (16mm)	R 113,30	R 130,30
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 1 909,30	R 2 195,70
2,01	Tariff Change from Business to Demand Tariff: Special reading of a Programmable AMR Meter (Service connection suitable)	R 1 908,35	R 2 194,60
2,02	Tariff Change from Demand Tariff to Demand Time of Use (TOU) Tariff include Special meter Reading (Smart Meter suitable)	R 1 913,00	R 2 199,95
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 E..... continue 7

OTHER MISCELLANEOUS SERVICES FEES FOR EVENTS			
3.00	Type of service (Requested by or caused by the customer)	Amount	Amount inc. VAT
3.01	Generator hired for Standby only not running	Its per quotation per generator size	
3.02	Generator hired for Standby but it is running all the time	Its per quotation per generator size including Diesel	
3.03	VOC Resources during Sports excluding technical team per event (during weekday including Saturday)	R 1 298,73	R 1 493,54
	VOC Resources during Sports excluding technical team per event (Sunday and Public Holidays)	R 1 948,09	R 2 240,30
	VOC Resources during Sports excluding technical team per event (None City Power area of supply during weekday including Saturday)	R 963,22	R 1 107,70
	VOC Resources during Sports excluding technical team per event (None City Power area of supply Sunday and Public Holiday)	R 1 444,83	R 1 661,55
3.04	Technical Team Resources during Sports per event per team of two (during the week including Saturday)	R 1 731,61	R 1 991,35
	Technical Team Resources during Sports per event per team of two (Sunday and Public Holiday)	R 2 597,44	R 2 987,06
	VOC Resources during Sports excluding technical team per hour (during weekday including Saturday)	R 216,45	R 248,92
	VOC Resources during Sports excluding technical team per hour (Sunday and Public Holidays)	R 324,68	R 373,38
3.05	For each subsequent testing of a consumer's main low voltage circuit breaker	R 1 287,89	R 1 481,07
3.06	Assisting to any plugs and light fittings for any events per event	Its per quotation according to number of plugs and lighting	

RECONNECTIONS MISCELLANEOUS SERVICES FEES					
4.00	Type of service (Reconnection fees when customer bypassed or bridged meters for all categories and customer types)	Penalty Fee	Reconnection Fee	Total Excl VAT	Amount inc VAT
4.01	Single Phase less or equal to 60/80 Amp (Tempering and/or bypassing of the equipment or meter or supply (All types of Dwelling)	R 4 313,64	R 7 896,37	R 12 210,01	R 14 041,51
4.02		R 4 313,64	R 20 587,16	R 24 900,80	R 28 635,92
4.03	Pensioners (NB:- The first cut only or only once)	R 4 313,64	R 0,00	R 4 313,64	R 4 960,69
4.04	Three Phases above 100kVA	R205/kVA after 100kVA	R 7 896,37	To be calculated	To be calculated
4.05	Tampering with load management equipment and or bypassing of the equipment (Multiple dwelling - Rate per dwelling)	R 4 313,64	R 4 952,31	R 9 265,95	R 10 655,84

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	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 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent									
Monthly Account for Household - 'Middle Income Range'									
Rates and services charges:									
Property rates	239.75	251.39	293.03	304.17	304.17	5.6%	321.20	335.98	351.09
Electricity: Basic levy	668.01	717.92	825.38	930.37	930.37	–	930.37	980.24	1,040.91
Electricity: Consumption	1,752.35	1,883.25	2,165.15	2,440.55	2,440.55	16.4%	2,839.60	2,991.80	3,176.99
Water: DSM levy		31.08	33.97	36.59	36.59	77.9%	65.08	69.38	73.96
Water: Consumption	745.47	849.22	928.24	999.74	999.74	18.6%	1,185.54	1,263.78	1,347.18
Sanitation	474.15	520.38	568.78	612.58	612.58	13.9%	697.73	743.78	792.87
Refuse removal	194.00	204.00	218.00	231.00	231.00	6.5%	246.00	262.24	279.28
Other					–				
sub-total	4,073.73	4,457.24	5,032.55	5,555.00	5,555.00	13.2%	6,285.52	6,647.19	7,062.29
VAT on Services	575.10	630.88	710.93	787.62	787.62	13.6%	894.65	946.68	1,006.68
Total large household bill:	4,648.83	5,088.12	5,743.48	6,342.62	6,342.62	13.2%	7,180.17	7,593.87	8,068.97
% increase/-decrease	–	9.4%	12.9%	10.4%	10.4%		13.2%	5.8%	6.3%
Monthly Account for Household - 'Affordable Range'									
Rates and services charges:									
Property rates	102.75	107.74	146.52	152.08	152.08	5.6%	160.60	167.99	175.55
Electricity: Basic levy	668.01	717.92	825.38	930.37	930.37	–	930.37	980.24	1,040.91
Electricity: Consumption	815.95	876.90	1,008.15	1,136.40	1,136.40	16.3%	1,322.20	1,393.07	1,479.30
Water: DSM levy		31.08	33.97	36.59	36.59	77.9%	65.08	69.38	73.96
Water: Consumption	540.42	593.09	648.27	698.20	698.20	17.3%	818.66	872.70	930.27
Sanitation	243.57	267.32	292.18	314.68	314.68	13.9%	358.42	382.08	407.29
Refuse removal	147.00	154.00	165.00	175.00	175.00	6.9%	187.00	199.34	212.30
Other					–				
sub-total	2,517.70	2,748.05	3,119.47	3,443.32	3,443.32	11.6%	3,842.33	4,064.80	4,319.58
VAT on Services	362.24	396.05	445.94	493.69	493.69	11.9%	552.26	584.52	621.61
Total small household bill:	2,879.94	3,144.10	3,565.41	3,937.01	3,937.01	11.6%	4,394.59	4,649.32	4,941.19
% increase/-decrease	–	9.2%	13.4%	10.4%	10.4%		11.6%	5.8%	6.3%
Monthly Account for Household - 'Indigent'									
Household receiving free basic services									
Rates and services charges:									
Property rates									
Electricity: Basic levy									
Electricity: Consumption	407.98	438.45	504.08	568.20	568.20	16.3%	661.10	696.53	739.65
Water: DSM levy			33.97	36.59	36.59	77.9%	65.08	69.38	73.96
Water: Consumption	335.37	368.04	402.27	433.25	433.25	13.9%	493.46	526.04	560.74
Sanitation									
Refuse removal									
Other									
sub-total	743.35	806.49	940.32	1,038.04	1,038.04	17.5%	1,219.64	1,291.95	1,374.35
VAT on Services	111.50	120.97	141.05	155.71	155.71	17.5%	182.95	193.79	206.15
Total small household bill:	854.85	927.46	1,081.37	1,193.75	1,193.75	17.5%	1,402.59	1,485.74	1,580.50
% increase/-decrease	–	8.5%	16.6%	10.4%	10.4%		17.5%	5.9%	6.4%

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 81 094 households are currently registered and the number is expected to increase to around 120 000 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 draft consolidated operating revenue of R84.6 billion**, operating expenditure of R80.5 billion, taxation of R44.9 million and capital grants and contributions of R4.2 billion for the City of Johannesburg for the financial year 2025/26, and the indicatives for the projected medium-term period 2026/27 to 2027/28 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 2024/25	Adjusted Budget 2024/25	Budget 2025/26	Estimate 2026/27	Estimate 2027/28
Pikitup	R 000 1,207,377	R 000 1,213,075	R 000 1,195,477	R 000 1,140,794	R 000 1,122,510
Johannesburg Roads Agency	1,394,601	1,432,075	1,465,600	1,498,107	1,566,444
Metrobus	622,766	659,660	667,698	691,403	722,518
Johannesburg City Parks and Zoo	1,098,723	1,171,808	1,238,992	1,284,228	1,341,988
Johannesburg Development Agency	72,166	65,715	68,570	71,413	74,627
Johannesburg Property Company	656,397	695,732	790,128	801,641	837,714
Metropolitan Trading Company	224,616	224,856	227,869	233,044	243,528
Johannesburg Social and Housing Company	133,501	143,863	140,081	138,590	141,951
Joburg City Theatres	205,358	208,443	211,540	215,105	224,725
Joburg Tourism	91,320	90,651	101,269	105,014	109,740
City Power	304,375	304,375	343,152	361,545	383,925
Total subsidies to ME's	6,011,201	6,210,253	6,450,376	6,540,884	6,769,670

3. That the supporting information contained in the 2025/26 – 2027/28 Draft 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.

5. That the annual consolidated operating budget, together with such representations received as a result of the processes followed in terms of paragraph 2 above, be presented to Council for consideration and approval in terms of Sections 23(1) and 24(1) of the MFMA.

CAPITAL BUDGET

IT IS RECOMMENDED

1. That the draft capital budget of R7 225 259 000 for the year 2025/26, R8 574 994 000 for the year 2026/27 and R8 489 511 000 for the year 2027/28 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.

2. That the Accounting Officer:

2.1 In accordance with chapter 4 of the Systems Act:

- (a) Make public the annual consolidated capital 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 capital budget.

2.2 Submit the annual consolidated capital 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.
- 3. That the annual consolidated capital budget, together with such representations received as a result of the processes followed in terms of paragraph 2 above, be presented to Council for consideration and approval in terms of Sections 23(1) and 24(1) of the MFMA.

TARIFFS

IT IS RECOMMENDED

- 1. That the draft tariff of charges for the 2025/26 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 2025/26	Timeframe	Status
Budget Steering Committee meetings	15-16, 20, 22 and 27 January 2025	✓
Mayoral Committee considers tabled draft IDP, Budget, Tariffs, SDBIPs and Business Plans	20 March 2025	✓
Tabling of the draft IDP, Budget, Tariffs, SDBIPs and Business Plans at Council	26 - 27 March 2025	✓
IDP, Budget and Tariffs outreach process	April 2025	
Approval of IDP, Budget, Tariffs, SDBIPs and Business Plans by Mayoral Committee	16 May 2025	
Council approval of final IDP, Budget, Tariffs, SDBIPs and Business Plans	29 May 2025	

The budget process for 2025/26 commenced on 15 November 2024 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 Technical Budget Steering Committee held on 3-5 and 12 December 2024 and Budget Steering Committee held on 15-16, 20, 22 and 27 January 2025. 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 28 February 2025 using the proposed 2024/25 adjustment budget as a basis to ensure financial sustainability over the medium term.

The Minister of Finance's budget speech was held on 12 March 2025 and the budget does take into account the latest national allocations as reflected in 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 2025.

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 plan 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 2025/26 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 2024/25 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 2025/26 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 2025 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 2025 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 2025/26 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 2025/26 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 2025/26 - 2027/28		
		Budget Year 2025/26 R 000	Budget Yr +1 2026/27 R 000	Budget Yr +2 2027/28 R 000
Financial sustainability	Financially sustainable and resilient city	47,955,138	52,570,254	55,582,047
Good governance	A responsive, accountable, efficient and productive metropolitan government	1,340	1,402	1,322
Good governance	Financially sustainable and resilient city	1,203,917	1,245,465	1,319,343
Safer city	A safe and secure city	286,155	299,319	312,785
Sustainable service delivery	Sustainable human settlements	1,562,545	1,827,545	978,247
Day-to-day programme	Day-to-day programme	33,559,370	35,063,020	37,743,314
TOTAL		84,568,464	91,007,005	95,937,057

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

KEY PRIORITY	PROGRAMME	Medium-Term Budget 2025/26 - 2027/28		
		Budget Year 2025/26 R 000	Budget Yr +1 2026/27 R 000	Budget Yr +2 2027/28 R 000
Active and engaged citizenry	A responsive, accountable, efficient and productive metropolitan government	13,305	9,541	8,246
Active and engaged citizenry	Guaranteed customer and citizen care and service	16,840	17,746	18,753
Financial sustainability	Financially sustainable and resilient city	29,766,837	30,919,029	32,427,264
Good governance	A responsive, accountable, efficient and productive metropolitan government	696,651	709,246	736,740
Good governance	Financially sustainable and resilient city	711,816	727,209	754,503
Safer city	A safe and secure city	6,178,943	6,481,289	6,751,613
Sustainable service delivery	Guaranteed customer and citizen care and service	174,476	183,505	193,525
Sustainable service delivery	Sustainable human settlements	1,240,206	1,272,412	1,310,411
Day-to-day programme	Day-to-day programme	41,706,718	43,283,245	45,304,573
TOTAL		80,505,791	83,603,222	87,505,628

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

Strategic Objective	Goal	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
Sustained economic growth	Sustained economic growth	4 541	5 720	15 303
Active and engaged citizenry	Active e and engaged citizenry	–	12 117	19 367
Job opportunity and creation	Job opportunity and creation	20 668	25 838	70 020
Good governance	Good governance	26 975	43 057	47 051
Safer city	Safer city	150 239	93 660	123 797
Green economy	Green economy	147 865	142 196	247 643
Energy mix	Energy mix	161 318	127 145	250 277
Smart city	Smart city	308 957	445 228	403 166
Financial sustainability	Financial sustainability	487 068	531 635	487 142
Sustainable service delivery	Sustainable service delivery	1 154 035	1 286 472	1 564 576
Infrastructure development and refurbishment	Infrastructure development and refurbishment	4 793 593	5 861 926	5 261 170
Total Capital Expenditure		7 255 259	8 574 994	8 489 511

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	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
<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	6.9%	13.9%	11.7%	5.3%	5.2%	7.2%	5.9%	5.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.0%	14.7%	12.1%	5.3%	5.0%	6.8%	5.4%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions				204.9%	426.2%			180.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities	1.0	0.8	0.6	1.1	0.8	1.2	1.8	2.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.8	0.6	1.1	0.8	1.2	1.8	2.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.6	0.5	0.8	0.6	0.9	1.6	2.1
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		123.5%	125.6%	119.7%	116.9%	122.4%	118.5%	118.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		123.5%	125.4%	119.7%	116.9%	121.1%	118.5%	118.0%	118.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.6%	6.4%	6.2%	5.0%	4.5%	4.1%	3.9%	3.7%
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.7%	28.6%	27.2%	26.2%	26.5%	25.5%	24.9%	24.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				8.1%	8.1%	7.5%	7.1%	7.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.9%	12.9%	10.8%	10.1%	10.1%	9.7%	9.5%	9.4%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	8.8	10.2	32.1	35.6	36.2	27.9	29.1	30.7
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.9%	8.6%	8.8%	6.4%	5.4%	4.9%	4.5%	4.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.0	1.1	0.5	0.8	0.6	1.1	3.3	5.2

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. The CoJ's borrowing strategy is premised on the limits and success of interventions identified in the financial development plan. It is estimated that the debt to revenue will be between 30.6% - 28.7% 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 7.2% for 2025/26, 5.9% in 2026/27 and 2027/28.%. 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 2025/26 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.

The recent blue and green drop assessment 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 potable 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 time taken to repair logged streetlight queries (Motorways)	2 days
2.	Average time taken to repair logged streetlight queries (Secondary Roads, Main Arterials and Area lighting)	6 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 time take to communicate Planned Power interruption.	7 days
7.	Time of logged call to time taken to communicate (acknowledging) the outages	3 hours
<p>➤ All standards are adjusted from non- cumulative to cumulative</p> <p>➤ (7) Level Standard rewored from Average time taken to communicate unplanned interruption post logging</p>		

JOBURG WATER

No.	Core Services	Service Level Standard
1.	Percentage of water supply interruptions concluded within 12 hours of notification.	95%
2.	Percentage of fire hydrants repaired within 48 hours of notification.	85%
3.	Percentage of stolen meters replaced within 24 hours of notification.	95%
4.	Percentage of defective meters repaired within 3 days of notification.	90%
5.	Percentage of leaking valves repaired within 48 hours of notification.	95%
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%
9.	Percentage of new water connections completed within 15 days of receiving request from customer.	75%
10.	Percentage of actual water meter readings submitted to bill	95%
11.	Percentage of planned service interruption communiqués	95%
	send within 7 days.	
12.	Percentage unplanned interruption communiqués send immediately.	95%
13.	Percentage coverage of households with access to basic water in informal settlements	250HH
14.	Percentage coverage of households with access to basic sanitation in informal settlements	200HH
15.	Ratio of households per chemical toilet	10.1

- *Adjusted the Percentage coverage of households with access to water in Informal settlements at minimum level of service 250HH*
- *Adjusted the Percentage coverage of Households with access to sanitation in Informal settlements at minimum level of service 200HH. Alignment of the service standard definition to entity scorecard and adjustments of the targets in the Service Standards Charter*

PIKITUP

No.	Core Services	Turn around time	Service Level Standard
1.	Resolution of complaints	7 days	85%
2.	Cleaning of illegal dumping spots	10 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 kerbside	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 14 days. 60% within 20 days. 80% within 30 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%
2.	Bus timetable	90-95% adherence to daily bus schedule (
3.	Safety of passengers	100% compliance to health and safety legislation 1) Zero security incidents on buses 2) Zero fatalities enforcing of bus seating standing in line with applicable regulations
4.	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	90% 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 7 days of receiving a request.
2.	Title deed registration	Within 21 days from lodgement date
3.	Issuing of title deeds	6 months

HEALTH

No.	Core Services	Service Level Standard
1.	Waiting times at clinics	Under 2.5 hours
2.	Reported notifiable medical conditions	100% investigated and reported within 3 days
3.	Request for services attended to by environmental health services	100% of requests attended to within 48 hours
4.	Response to complaints and requests for personal health services	100% response to complaints and requests within 48 hours

PUBLIC SAFETY

No.	Core Services	Service Level Standard
-----	---------------	------------------------

1.	Vehicle registration.	100% Process complete in under 1 hour from point of service
2.	Driver License renewal	100% Process complete in under 50 min from point of service
3.	Bulk Vehicle registration	100% Process complete in under 24 hour from point of service
4.	Fire and rescue calls response time: Fire and rescue calls dispatched in 3 minutes	60% Fire and rescue calls dispatched in 3 minutes
5.	Fire and rescue calls response time	55% Fire and rescue calls responded to in 15 minutes (be at the scene within this time)
6.	By-law enforcement	100% Fire and rescue calls responded to in 15 minutes (be at the scene within this time)
7.	Accident reports	100% Available within 48 hours of accident log
8.	Traffic control	60% response to all logged calls for traffic control within 30 minutes

COMMUNITY DEVELOPMENT

No.	Core Services	Service Level Standard
1.	100% implementation of programmes	95% implementation of all programmes in all sports and recreational facilities
2.	100% implementation of programmes	95% implementation of all programmes in all arts and culture facilities
3.	Public pool lifeguard	peak period: Minimum of 1 lifeguard per 120 bathers. Off-peak period: Minimum of 1 lifeguard per 70 bathers.

		Offseason period:(Heated pools):Minimum of 1 lifeguard per 50 bathers.
4.	Cleanliness of all facilities 100% of all facilities cleaned daily	95% of all facilities cleaned daily
5.	Access to library information services	95% of all libraries be open according to individual operating hours (excluding planned closures with a two week notice period and emergency closure on a as and when basis)
➤ (3)A more realistic ratio is proposed considering the seasonal nature of the SLS and the number lifeguards that can be employed within the limited budget.		

GROUP FORENSIC AND INVESTIGATION SERVICE

No.	Core Services	Service Level Standard
1.	Pre-employment screening completed within 14 working days (except for international qualifications/criminal verification)	15%
2.	New complaints received, registered and feedback to client within 5 working days	99%
3.	% Investigation of cases completed within 100 working days (except for complex cases)	65%

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.	Percentage valid invoices paid within 30 days of receiving the relevant invoice.	100% of valid invoices paid within 30 days of receiving the relevant invoice.
5.	Turnaround time for issuing refunds.	98% of refunds issued within 30 days.
6.	Call Centre Average Waiting Time per minute.	90% 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 12 months after Council approval in terms of Section 14(2) of the Municipal Finance Management Act.
7.	Complete the sale or lease of Council owned land	Within 9 months of Council approval (to sign off property agreement with 3rd party)

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 9 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 TRADING COMPANY

No.	Core Services	Service Level Standard
1.	Response in acknowledgement of requests, enquiries and complaints on network and ICT related services	Within 24 hours of logged call
2.	Provision of answers and/or results related to the receipt of the requests and enquiries regarding network services.	Within 72 hours of logged call.

GROUP CORPORATE AND SHARED SERVICES

No.	Core Services	Service Level Standard
1.	Respond to requests for LR advice	4 days turnaround time from date received.
2.	General Correspondence responses	4 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.	10 Workdays for approved requests (two weeks) from date received.

5.	Prosecution of disciplinary cases. • Timelines for steps charge sheets, hearing etc. • Grievances Step 3	<ul style="list-style-type: none"> • 5 days to serve charge sheet. • 15 days to convene disciplinary hearing. • Disciplinary outcome/sanction 10 days after the last day of the disciplinary hearing. The grievance hearing to be convened in 10 days
6.	General Correspondence responses (All Sections i.e., Performance Management, EE & Transformation, Remuneration, Job Evaluation, Benefits & Allowances and Talent Acquisition).	4 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
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.	4 days turnaround time (unless it involves research).
12.	Job Evaluation (Grading)	4-day turnaround time from date received.
13.	Employment Equity Advice 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 (Councilors) 20 December (Employees)
-----	-----------------	---

GROUP LEGAL CONTRACTS

No.	Core Services	Service Level Standard
1.	% Achievement with turn-around times in providing Legal Support.	Complex matters 15 days Less complex cases 8 days Comments 4 days General advice 3 days 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.

JOSHCO

No.	Core Services	Service Level Standard
1.	% Accelerate Bills of all active customers	98%
2.	% of maintenance requests attended within 14 working days	96%
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	10
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
1.	Rea Vaya Station waiting time peak (trunk route) on a working day	95% adherence to daily bus schedule
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 & 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	1 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
8.	Response to calls logged for removal of emergency fallen trees	80% of emergency calls attended to
9.	Response to calls logged for emergency damaged infrastructure	80% of emergency calls attended to
10.	Compliance to the PAAZA (Pan-African Association of Zoos and Aquaria) standards	100% compliance

DEVELOPMENT PLANNING

No.	Core Services	Service Level Standard
1.	Building Inspections	85% within 48 hours of request
2.	Planning Law Enforcement Inspection	85% First Inspection of the complaint conducted within 7 working days from the date of allocation of the matter to the Senior Law Enforcement Officer by Operational Manager 85% Second Inspection of complaint within 7 working days from the date of the expiry of the contravention notice.
3.	e-Property Information Service	95% within 2 working days (16 working hours)
4.	Online mapping website	95% available (Dependency: Hosting infrastructure availability)
5.	Consent use (land use applications)	90% within 2.5 months (excluding post decision legal administration).
6.	Municipal Planning Tribunal (MPT)	90% of decisions made within 30 days from last meeting of MPT
7.	Post-decision legal admin: Subdivisions/Division of land	90% within 2.0 months
8.	Post-decision legal admin: Rezoning	90% within 3.0 months
9.	Post-decision legal Admin: Consent	90% within 1.5 months
10.	Post-decision legal Admin: Township	90% Section 82 Application - 1 month
11.	Site development plan (SDP) applications	Processed 93% within 28 days

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 2025/26 budget process.

2.4.10 The Expanded Social Package Policy

The City developed an expanded Social Package Policy in 2009 that indicates how municipal service subsidies are administered in the City. The targeting mechanism has been amended from a household- based means testing to an individually tied poverty index. The poverty index takes into account an individual's factors as well as the characteristics of the area he/ she resides in. This is in line with the logic that poverty is not a function of income only.

The Extended Social Package Policy is being reviewed to align it with the priorities of the current administration and the revitalization of the indigent register while increasing its focus to improve effectiveness. A significant amendment to this Policy is the targeting mechanism. There is a shift from targeting individuals to targeting households.

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 2025/26 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 performance is still subdued. The longer- term economic outlook is still uncertain, mainly due to geo- political tensions and climate change which threaten supply chains, output and prices. The International Monetary Fund projects that global growth will stabilise at 3.3 per cent in 2025 and 2026. In the short term, growth in the United States will be spurred by robust consumption and investment, while China's expansion will be supported by fiscal measures to counter investment weakness. Growth in Sub- Saharan Africa, the Middle East and Central Asia is expected to increase in 2025 despite the drag from commodity production cuts. However, geopolitical tensions- including the sharpening of trade disputes- alongside slow productivity gains and trade and supply chain adjustments could limit growth across the regions (NT: Budget Review, Mar 2025).

Domestic outlook

South Africa has experienced over a decade of stagnant economic growth. The gross domestic product (GDP) growth averaged only 0.8 per cent annually since 2012, 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 1.9 per cent projected for 2025, from a downwardly revised estimate of 0.8 per cent growth in 2024. The economy is forecast to grow at an average of 1.8 per cent over the medium term (2025- 2027). The medium-term outlook is supported by higher infrastructure investment and household consumption, aided by stable inflation outlook, moderate employment gains and easing of structural constraints.

South Africa needs much higher growth to address unemployment and poverty. The country's employment rate is about 40%, far below the global average of 55- 65 per cent. Compared to similar economies, South Africa has low levels of agricultural employment, self- employment and informal economic activity. Addressing the challenge of employment requires stronger economic growth and labour demand and absorption (NT: Budget Review, Mar 2025).

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 midrange within the South African Reserve Banks's target range. 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 4.4 per cent in 2024 (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. According to the SARB, inflation is likely to remain in the bottom half of the target range through the first half of this year, but headline inflation will revert to around 4.5 per cent thereafter (SARB: MPC Statement, Jan 2024). The recent survey of inflation expectations by the Bureau of Economic Research also revealed inflation expectations aligned to the SARB forecast of midpoint inflation. The National Treasury projects consumer inflation to average 4.3 per cent in 2025 and 4.6 per cent in 2026 (NT: Budget Review, Mar 2025).

However, the SARB assessed the risks to the inflation outlook to the upside. While in the near term inflation is expected to be well contained, the medium term poses an unusual uncertainty. Material risks are perceived to come from the external environment, and domestic factors such as administered prices are also problematic (SARB: MPC Statement, Jan 2024). For the National Treasury, risks to the inflation outlook include upward pressure on food prices due to adverse weather patterns and climate change, and the continued geopolitical tensions.

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 4.6 per cent for both 2025/26 and 2026/27 and 4.5 per cent for 2027/28 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 R3.1 billion in the 2025/26 budget year and R2.7 billion in the outer year. For the 2025/26 MTB interest on loans is projected to be 10.17%, 10.09% and 10.00% 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 2025/26, 89.2% for 2026/27 and 89.7% for 2027/28.

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 2025/26 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 2025/26 salaries should increase by the average CPI for the period 1 February 2024 to 31 January 2025, plus 0.75 per cent. For 2026/27 salaries will increase by the average CPI for period 1 February 2025 to 31 January 2026, plus 0.75 per cent. And for 2027/28 the increase in salaries will be based on the average CPI for the period 1 February 2026 to 31 January 2027, plus 1.25 per cent. Furthermore, the agreement provides for salary increases for the 2028/29 year, which will be 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 of salaries and wages in all these years.

The City is therefore budgeting for a salary increase of 5.35 per cent for both 2025/26 and 2026/27 and 4.50 per cent for 2027/28 financial years.

2.5.6. Bulk purchases

Electricity bulk purchases from Eskom and Kelvin Power station are assumed to increase by 12.74 per cent.

The cost of water purchases from Rand Water is expected to increase by 15.3 per cent for the 2025/26 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 2025/26 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 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Budget Year 2025/26	% Incr.	Budget Year +1 2026/27	Budget Year +2 2027/28
	R 000	R 000	R 000		R 000	R 000
EXCHANGE REVENUE						
Service charges - Electricity	21 467 342	22 740 893	26 041 591	14.5%	29 040 701	30 713 453
Service charges - Water	10 632 200	10 632 200	11 889 649	11.8%	12 674 365	13 510 874
Service charges - Waste Water Management	7 246 316	7 246 316	8 101 381	11.8%	8 636 074	9 206 055
Service charges - Waste Management	3 094 069	3 136 349	3 337 410	6.4%	3 551 051	3 774 934
Sale of Goods and Rendering of Services	1 163 316	808 619	983 502	21.6%	1 071 818	1 127 081
Agency services	389 321	389 321	407 228	4.6%	425 956	445 123
Interest earned from Receivables	491 423	549 201	567 356	3.3%	594 438	622 305
Interest earned from Current and Non Current Assets	194 484	191 113	199 899	4.6%	209 088	218 498
Rental from Fixed Assets	431 636	438 397	469 692	7.1%	495 650	520 833
Operational Revenue	929 604	923 423	947 578	2.6%	991 254	1 035 856
NON-EXCHANGE REVENUE						
Property rates	16 988 687	17 338 687	18 136 267	4.6%	18 970 534	19 824 208
Surcharges and Taxes	317 445	317 445	332 047	4.6%	347 321	362 950
Fines, penalties and forfeits	168 996	168 996	176 770	4.6%	184 901	193 221
Licences or permits	3 606	3 817	3 994	4.6%	4 180	4 366
Transfer and subsidies - Operational	8 593 891	8 437 969	8 850 025	4.9%	9 348 835	9 775 969
Interest	121 825	121 825	127 429	4.6%	133 290	139 288
Fuel Levy	4 127 608	4 127 608	4 450 706	7.8%	4 799 123	4 967 092
Operational Revenue						
Gains on disposal of Assets	7 082	3 328	3 328		3 328	3 328
TOTAL DIRECT REVENUE excl. capital grants/contr.	76 368 851	77 575 507	85 025 852	9.6%	91 481 906	96 445 435

The following graph is a breakdown of the operational expenditure per main category for the 2025/26 financial year.

Description	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Original Budget	Adjusted Budget	Budget Year 2025/26	% Incr.	Budget Year +1 2026/27	Budget Year +2 2027/28
	R 000	R 000	R 000		R 000	R 000
<u>EXPENDITURE</u>						
Employee related costs	19 994 316	20 565 521	21 655 102	5.3%	22 813 553	23 840 214
Remuneration of councillors	191 409	191 762	202 021	5.3%	212 829	222 406
Bulk purchases - electricity	15 377 574	15 877 574	17 582 825	10.7%	18 349 436	19 476 091
Inventory consumed	6 378 911	6 460 825	7 234 991	12.0%	7 604 782	8 084 547
Debt impairment	8 679 482	7 344 548	8 076 200	10.0%	8 234 359	8 343 545
Depreciation and amortisation	5 179 147	5 298 690	5 643 271	6.5%	5 898 967	6 164 388
Interest	2 511 836	2 511 959	2 627 256	4.6%	2 748 095	2 871 759
Contracted services	7 507 848	7 362 729	7 309 070	-0.7%	7 327 267	7 604 245
Transfers and subsidies	135 387	99 747	54 392	-45.5%	56 330	47 671
Operational costs	6 761 401	6 711 504	6 737 930	0.4%	6 785 674	7 045 141
Losses on disposal of Assets	7 205	4 140	4 140		4 140	4 140
Other Losses	2 944 240	2 981 991	3 378 592	13.3%	3 567 791	3 801 480
TOTAL DIRECT EXPENDITURE	75 668 756	75 410 990	80 505 791	6.8%	83 603 222	87 505 628

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 88.6 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 2025/26 MTB on the different revenue categories are:

Proposed tariff increases over the medium-term

Revenue category	2025/26 tariff increase %	2025/26 Total Budgeted revenue Rm
Property rates	4.60%	18 136 267
Refuse	6.60%	3 337 410
Water and sanitation	15.30%	19 991 030
Electricity	12.74%	26 041 591
Total		67 506 298

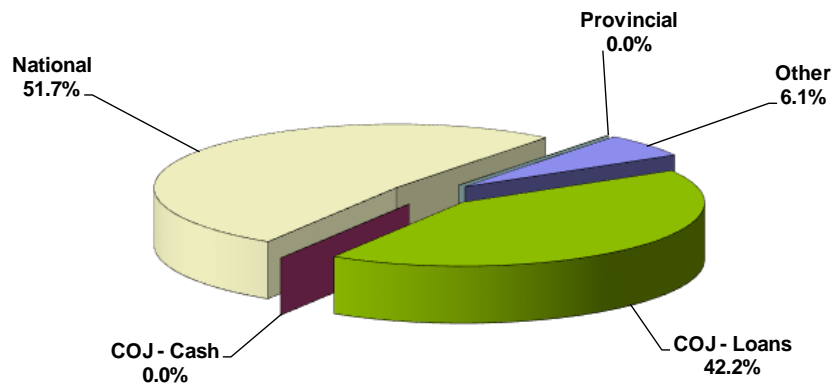
2.6.2. Medium-term outlook: Capital expenditure

The following is a breakdown of the funding composition of the 2025/26 medium-term capital programme.

Funding source	Original Budget 2024/25 R 000	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
COJ - Loans	2 500 000	2 700 000	3 061 000	3 500 000	2 700 000
COJ - Cash	1 220 100	1 220 100			1 500 000
National	3 219 284	3 220 684	3 752 646	4 616 768	3 810 665
Provincial	12 045	15 450			
Other	463 397	577 183	441 613	458 226	478 846
Total	7 414 826	7 733 417	7 255 259	8 574 994	8 489 511

The capital budget of the City projects a spending plan of approximately R24.3 billion over the next three-year period. The capital budget for the 2025/26 financial year amounts to approximately R7.3 billion. Approximately R3.1 billion of the capital budget will be funded by the City and R4.2 billion from grants and public contributions.

Funding Sources for 2025/26



- R3.1 billion of capital will be funded from loans;
- R659.2 million will be funded from grants received from National (PTIS – R519 million and UDFG – R140.2 million);
- R2.3 billion will be funded through the Urban Settlement Development Grant (USDG);
- R772.9 will be funded through the Upgrading of Informal Settlements Program (UISP); and
- R441.6 million will be funded from other sources (public and bulk service contributions).

Table SA15: Investment particulars by type

Investment type	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					
Parent municipality					
Deposits - Bank	10 023	10 023	603 873	868 020	1 151 827
Guaranteed Endowment Policies (sinking)	–	–	–	–	–
Consolidated total:	10 023	10 023	603 873	868 020	1 151 827

Table SA17: Borrowing

Borrowing - Categorized by type	2025/26 Medium Term Revenue & Expenditure Framework		
	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand			
Parent municipality			
Annuity and Bullet Loans	20 973 214	22 211 935	22 339 495
Total Borrowing	20 973 214	22 211 935	22 339 495

Table SA18: Transfers and grant receipts

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					
RECEIPTS:					
<u>Operating Transfers and Grants</u>					
National Government:	8 350 093	8 200 380	8 615 643	9 107 537	9 523 814
Local Government Equitable Share	7 571 601	7 571 601	8 140 146	8 644 888	9 035 815
National : Expanded Public Works Programme	4 967	4 967	4 000	–	–
National : Infrastructure Skills Development Grant	6 000	6 000	9 500	9 700	9 900
National : Local Government Financial Management Grant	1 000	1 000	1 000	1 200	1 400
National : Public Transport Network Operations Grant	634 568	484 568	453 997	443 249	467 699
Programme and Project Preparation Support Grant	39 234	39 521	–	–	–
Neighbourhood Development Partnership Grant	85 723	85 723	–	–	–
Energy Efficiency and Demand Management	7 000	7 000	7 000	8 500	9 000
Provincial Government:	230 981	220 031	230 153	240 741	251 574
Provincial :Primary Health	207 233	207 233	216 766	226 738	236 941
Recap of Comm Library and Libraries Plan	23 748	12 798	13 387	14 003	14 633
Municipal Disaster Response Grant OPEX	–	–	–	–	–
Other grant providers:	12 817	17 112	4 229	557	581
United Nations Environment Programme	12 307	12 307	3 696	–	–
Environmental Grant	–	–	–	–	–
Donations(ParksZoo)	510	4 805	533	557	581
Total Operating Transfers and Grants	8 593 891	8 437 523	8 850 025	9 348 835	9 775 969
<u>Capital Transfers and Grants</u>					
National Government:	3 231 329	3 220 684	3 752 646	4 616 768	3 810 665
Public Transport Network Grant: Capex	500 903	500 903	518 945	540 046	570 708
Urban Settlement Development Grant	1 953 667	1 955 067	2 320 638	2 573 613	1 753 809
Neighbourhood Development Partnership Grant	25 000	25 000	–	–	–
UISP	739 714	739 714	772 855	808 262	844 813
Urban Development Financing Grant	–	–	140 208	694 847	641 335
Informal Settlement Upgrading Partnership Grant	12 045	–	–	–	–
Provincial Government:	–	15 450	–	–	–
Recap of Comm Libraries Cond Grant	–	15 450	–	–	–
Other grant providers:	463 397	–	441 613	458 226	478 846
United Nations Environment Programme	11 750	–	–	–	–
Other Contributions	451 647	–	441 613	458 226	478 846
Total Capital Transfers and Grants	3 694 726	3 236 134	4 194 259	5 074 994	4 289 511
TOTAL RECEIPTS OF TRANSFERS & GRANTS	12 288 617	11 673 657	13 044 284	14 423 829	14 065 480

Table SA21: Transfers and grants made by the municipality

Description R thousand	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
Cash Transfers to Organisations					
SPCA	10 057	10 417	10 411	10 405	10 873
Marks Park	2 092	2 092	2 092	2 092	2 186
Wits Book Prize (Best Phd Student)	2	2	2	2	2
Joburg Ballet and Orchestra	20 684	20 684	20 891	21 100	22 050
EPWP Programs	4 967	4 967	–	–	–
PEP Initiatives	85 723	29 723	–	–	–
PEP General Workers	–	12 000	–	–	–
DSTV and Joy of Jazz	–	8 000	–	–	–
Other Grants	11 862	11 862	20 996	22 731	12 560
	–	–	–	–	–
Total Cash Transfers To Organisations	135 387	99 747	54 392	56 330	47 671
TOTAL TRANSFERS AND GRANTS	135 387	99 747	54 392	56 330	47 671

Table A7: Consolidated Budgeted Cash Flows

Description R thousand	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
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 249 762	13 370 772	14 020 444	15 378 664	16 079 155	16 818 796	17 690 244	18 588 490
Service charges	28 854 038	27 600 753	31 395 553	35 596 433	37 901 107	42 852 254	47 200 165	50 360 880
Other revenue	1 446 532	5 932 374	6 033 919	7 418 535	7 045 925	7 632 725	8 169 162	8 494 340
Transfers and Subsidies - Operational	9 814 964	6 718 009	7 393 783	8 593 891	8 437 969	8 850 025	9 348 835	9 775 969
Transfers and Subsidies - Capital	2 632 097	2 632 097	2 818 580	3 694 726	3 236 134	4 194 259	5 074 994	4 289 511
Interest	714 648	496 513	348 931	694 765	763 475	792 524	835 813	878 883
Dividends	–	–	–	–	–	–	–	–
Payments								
Suppliers and employees	(49 030 236)	(47 724 094)	(50 620 666)	(60 292 618)	(67 297 147)	(67 757 148)	(66 146 669)	(69 638 264)
Interest	(2 621 303)	(2 640 776)	(2 922 257)	(2 511 836)	(2 511 959)	(2 627 256)	(2 748 095)	(2 871 759)
Transfers and Subsidies	–	–	–	(135 387)	(99 747)	(54 392)	(56 330)	(47 671)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 060 502	6 385 648	8 468 287	8 437 172	3 554 912	10 701 787	19 368 119	19 830 379
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–	–	–	(123)	576 371	(812)	(812)	(812)
Decrease (increase) in non-current receivables	1 100	75 634	6 894	–	–	–	–	–
Decrease (increase) in non-current investments	573 299	2 105 500	(698 000)	786 210	348 408	(593 850)	(264 148)	(283 806)
Payments								
Capital assets	(7 355 724)	(6 545 157)	(7 648 451)	(7 414 826)	(7 733 417)	(7 255 259)	(8 574 994)	(8 489 511)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(6 781 325)	(4 364 023)	(8 339 557)	(6 628 739)	(6 808 638)	(7 849 921)	(8 839 954)	(8 774 129)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	1 500 000	4 500 000	3 670 000	2 500 000	5 200 000	3 061 000	3 500 000	2 700 000
Increase (decrease) in consumer deposits	–	–	(195)	–	–	–	–	–
Payments								
Repayment of borrowing	(1 574 997)	(6 315 157)	(5 687 988)	(1 521 205)	(1 381 240)	(3 171 774)	(2 213 787)	(2 261 279)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(74 997)	(1 815 157)	(2 018 183)	978 795	3 818 760	(110 774)	1 286 213	438 721
NET INCREASE/ (DECREASE) IN CASH HELD	(2 795 820)	206 468	(1 889 453)	2 787 229	565 034	2 741 092	11 814 378	11 494 971
Cash/cash equivalents at the year begin:	6 644 662	3 848 842	4 055 310	878 069	2 165 857	2 730 891	5 471 983	17 286 361
Cash/cash equivalents at the year end:	3 848 842	4 055 310	2 165 857	3 665 298	2 730 891	5 471 983	17 286 361	28 781 332

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 R5.5 billion at the end of 2025/26 and increasing to R28.8 billion in 2027/28.

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 2025/26 MTB the outcome is a surplus of R4.5 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 2025/26, 89.2% for 2026/27 and 89.7% for 2027/28. 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 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					
EXPENDITURE:					
<u>Operating expenditure of Transfers and Grants</u>					
National Government:	8 350 093	8 200 380	8 615 643	9 107 537	9 523 814
Local Government Equitable Share	7 571 601	7 571 601	8 140 146	8 644 888	9 035 815
National : Expanded Public Works Programme	4 967	4 967	4 000	–	–
National : Infrastructure Skills Development Grant	6 000	6 000	9 500	9 700	9 900
National : Local Government Financial Management G	1 000	1 000	1 000	1 200	1 400
National : Public Transport Network Operations Grant	634 568	484 568	453 997	443 249	467 699
Programme and Project Preparation Support Grant	39 234	39 521	–	–	–
Neighbourhood Development Partnership Grant	85 723	85 723	–	–	–
Energy Efficiency and Demand Management	7 000	7 000	7 000	8 500	9 000
Provincial Government:	230 981	220 031	230 153	240 741	251 574
Provincial :Primary Health	207 233	207 233	216 766	226 738	236 941
Recap of Comm Library and Libraries Plan	23 748	12 798	13 387	14 003	14 633
Municipal Disaster Response Grant OPEX	–	–	–	–	–
Other grant providers:	12 817	17 112	4 229	557	581
United Nations Environment Programme	12 307	12 307	3 696	–	–
	–	–	–	–	–
	510	4 805	533	557	581
Total operating expenditure of Transfers and Grants:	8 593 891	8 437 523	8 850 025	9 348 835	9 775 969
<u>Capital expenditure of Transfers and Grants</u>					
National Government:	3 231 329	3 220 684	3 752 646	4 616 768	3 810 665
Public Transport Network Grant: Capex	500 903	500 903	518 945	540 046	570 708
Urban Settlement Development Grant	1 953 667	1 955 067	2 320 638	2 573 613	1 753 809
Neighbourhood Development Partnership Grant	25 000	25 000	–	–	–
UISP	739 714	739 714	772 855	808 262	844 813
Urban Development Financing Grant	–	–	140 208	694 847	641 335
Informal Settlement Upgrading Partnership Grant	12 045	–	–	–	–
Provincial Government:	–	15 450	–	–	–
Recap of Comm Libraries Cond Grant	–	15 450	–	–	–
Other grant providers:	463 397	–	441 613	458 226	478 846
United Nations Environment Programme	11 750	–	–	–	–
Other Contributions	451 647	–	441 613	458 226	478 846
Total capital expenditure of Transfers and Grants	3 694 726	3 236 134	4 194 259	5 074 994	4 289 511
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	12 288 617	11 673 657	13 044 284	14 423 829	14 065 480

2.8 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table SA25: Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue															
Exchange Revenue															
Service charges - Electricity	2 344 637	2 493 722	2 150 315	1 916 031	2 154 020	2 155 194	2 055 317	2 036 825	2 261 973	1 874 368	2 026 599	2 572 590	26 041 591	29 040 701	30 713 453
Service charges - Water	990 804	990 804	990 804	990 804	990 804	990 804	990 804	990 804	990 804	990 804	990 804	990 805	11 889 649	12 674 365	13 510 874
Service charges - Waste Water Management	675 115	675 115	675 115	675 115	675 115	675 115	675 115	675 115	675 115	675 115	675 115	675 116	8 101 381	8 636 074	9 206 055
Service charges - Waste Management	279 097	279 097	279 097	279 570	279 097	271 519	271 755	279 097	279 097	279 570	279 097	281 317	3 337 410	3 551 051	3 774 934
Sale of Goods and Rendering of Services	81 700	81 700	81 700	81 700	81 700	81 700	81 700	81 700	81 700	81 700	81 700	84 799	983 502	1 071 818	1 127 081
Agency services	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 932	407 228	425 956	445 123
Interest earned from Receivables	47 281	47 281	47 281	47 281	47 281	47 281	47 281	47 281	47 281	47 281	47 281	47 270	567 356	594 438	622 305
Interest earned from Current and Non Current As	16 659	16 659	16 659	16 659	16 659	16 659	16 659	16 659	16 659	16 659	16 659	16 650	199 899	209 088	218 498
Rental from Fixed Assets	39 140	39 140	39 140	39 140	39 140	39 140	39 140	39 140	39 140	39 140	39 140	39 155	469 692	495 650	520 833
Operational Revenue	78 966	78 966	78 966	78 966	78 966	78 966	78 966	78 966	78 966	78 966	78 966	78 952	947 578	991 254	1 035 856
Non-Exchange Revenue															
Property rates	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 356	1 511 351	18 136 267	18 970 534	19 824 208
Surcharges and Taxes	27 671	27 671	27 671	27 671	27 671	27 671	27 671	27 671	27 671	27 671	27 671	27 666	332 047	347 321	362 950
Fines, penalties and forfeits	14 731	14 731	14 731	14 731	14 731	14 731	14 731	14 731	14 731	14 731	14 731	14 729	176 770	184 901	193 221
Licences or permits	333	333	333	333	333	333	333	333	333	333	333	331	3 994	4 180	4 366
Transfer and subsidies - Operational	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 503	8 850 025	9 348 835	9 775 969
Interest	10 619	10 619	10 619	10 619	10 619	10 619	10 619	10 619	10 619	10 619	10 619	10 620	127 429	133 290	139 288
Fuel Levy	370 892	370 892	370 892	370 892	370 892	370 892	370 892	370 892	370 892	370 892	370 892	370 894	4 450 706	4 799 123	4 967 092
Gains on disposal of Assets	277	277	277	277	277	277	277	277	277	277	277	281	3 328	3 328	3 328
Total Revenue (excluding capital transfers and	7 260 715	7 409 801	7 066 394	6 832 583	7 070 098	7 063 694	6 964 054	6 952 904	7 178 052	6 790 919	6 942 677	7 493 960	85 025 852	91 481 906	96 445 435
Expenditure															
Employee related costs	1 800 000	1 800 884	1 804 358	1 806 911	1 806 092	1 799 488	1 809 055	1 805 326	1 802 269	1 806 222	1 810 112	1 804 390	21 655 102	22 813 553	23 840 214
Remuneration of councillors	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	202 021	212 829	222 406
Bulk purchases - electricity	2 386 333	2 397 431	1 550 413	1 397 676	1 396 351	1 153 400	1 148 872	1 380 462	1 273 228	1 304 588	1 357 131	836 939	17 582 825	18 349 436	19 476 091
Inventory consumed	601 438	602 545	602 916	602 898	602 957	602 955	603 143	603 086	603 247	603 259	603 324	603 221	7 234 991	7 604 782	8 084 547
Debt impairment	678 151	690 184	681 801	665 319	675 810	675 860	671 634	670 563	683 408	673 977	680 418	629 075	8 076 200	8 234 359	8 343 545
Depreciation and amortisation	469 376	469 376	469 376	470 274	470 274	470 274	470 274	470 274	470 274	471 167	471 167	471 165	5 643 271	5 898 967	6 164 388
Interest	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 916	2 627 256	2 748 095	2 871 759
Contracted services	602 517	606 322	609 504	609 952	611 202	608 152	608 864	611 613	610 864	609 034	611 671	609 380	7 309 070	7 327 267	7 604 245
Transfers and subsidies	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 541	54 392	56 330	47 671
Operational costs	557 730	558 417	561 366	563 393	561 084	561 522	562 091	561 966	563 044	562 682	562 394	562 237	6 737 930	6 785 674	7 045 141
Losses on disposal of Assets	346	346	346	346	346	346	346	346	346	346	346	334	4 140	4 140	4 140
Other Losses	281 550	281 550	281 550	281 550	281 550	281 550	281 550	281 550	281 550	281 550	281 547	281 545	3 378 592	3 567 791	3 801 480
Total Expenditure	7 617 747	7 647 362	6 801 937	6 638 625	6 645 973	6 393 854	6 396 135	6 625 493	6 528 537	6 553 131	6 618 417	6 038 580	80 505 791	83 603 222	87 505 628
Surplus/(Deficit)	(357 032)	(237 561)	264 457	193 958	424 126	669 840	567 919	327 411	649 515	237 788	324 261	1 455 380	4 520 062	7 878 684	8 939 807
Transfers and subsidies - capital (monetary allocations)	303 040	273 040	283 040	283 040	348 040	345 040	323 040	353 040	363 040	313 040	308 040	698 819	4 194 259	5 074 994	4 289 511
Surplus/(Deficit) after capital transfers & contributions	(53 992)	35 479	547 497	476 998	772 166	1 014 880	890 959	680 451	1 012 555	550 828	632 301	2 154 199	8 714 321	12 953 678	13 229 318
Income Tax	3 740	3 740	3 740	3 740	3 740	3 740	3 740	3 740	3 740	3 740	3 740	3 743	44 883	47 523	49 661
Surplus/(Deficit) for the year	(57 732)	31 739	543 757	473 258	768 426	1 011 140	887 219	676 711	1 008 815	547 088	628 561	2 150 456	8 669 438	12 906 155	13 179 657

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

Description R thousand	Budget Year 2025/26												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote															
Vote 1 - Economic Development	333	333	333	333	333	333	333	333	333	333	333	337	4 000	–	–
Vote 2 - Environment, Infrastructure and Services	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 390	1 389	16 679	48 625	19 581
Vote 3 - Transport	99 533	99 533	99 533	99 533	99 533	99 533	99 533	99 533	99 533	99 533	99 533	99 544	1 194 407	1 235 518	1 308 948
Vote 4 - Community Development	4 073	4 073	4 073	4 073	4 073	4 073	4 073	4 073	4 073	4 073	4 073	4 067	48 870	52 119	54 416
Vote 5 - Health	18 376	18 376	18 376	18 376	18 376	18 376	18 376	18 376	18 376	18 376	18 376	18 373	220 509	230 655	241 032
Vote 6 - Social Development	34	34	34	34	34	34	34	34	34	34	34	39	413	432	451
Vote 7 - Group Forensic Investigation Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Office of the Ombudsman	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - City Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Speaker: Legislative Arm of Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Group Information and Communication Tec	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Group Finance	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 855	2 620 844	31 450 249	33 171 092	34 617 853
Vote 13 - Group Corporate and Shared Services	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	3 120	37 440	38 925	40 440
Vote 14 - Human Settlements	131 051	131 051	131 051	131 051	131 051	131 051	131 051	131 051	131 051	131 051	131 051	131 056	1 572 617	1 838 080	989 256
Vote 15 - Development Planning	8 806	8 806	8 806	8 806	8 806	8 806	8 806	8 806	8 806	8 806	8 806	8 803	105 669	160 118	164 360
Vote 16 - Public Safety	53 673	53 673	53 673	53 673	53 673	53 673	53 673	53 673	53 673	53 673	53 673	53 659	644 062	673 684	703 997
Vote 17 - Municipal Entities Accounts	30 544	30 544	30 544	30 544	30 544	30 544	30 544	30 544	30 544	30 544	30 544	30 539	366 523	419 776	480 181
Vote 18 - City Power	2 398 216	2 517 302	2 183 895	1 949 611	2 252 599	2 250 773	2 128 897	2 140 405	2 375 553	1 937 947	2 085 179	3 021 945	27 242 322	30 447 669	32 236 225
Vote 19 - Johannesburg Water	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 061	1 776 058	21 312 729	22 702 551	24 060 428
Vote 20 - Pikitup	284 979	284 979	284 979	285 452	284 979	277 401	277 637	284 979	284 979	285 452	284 979	290 295	3 411 090	3 845 150	4 046 384
Vote 21 - Johannesburg Roads Agency	15 077	15 077	15 077	15 077	15 077	15 077	15 077	15 077	15 077	15 077	15 077	15 084	180 931	212 079	221 623
Vote 22 - Metrobus	9 344	9 344	9 344	9 344	9 344	9 344	9 344	9 344	9 344	9 344	9 344	9 333	112 117	117 274	122 550
Vote 23 - Johannesburg City Parks and Zoo	7 678	7 678	7 678	7 678	7 678	7 678	7 678	7 678	7 678	7 678	7 678	7 685	92 143	96 223	100 398
Vote 24 - Johannesburg Development Agency	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 746	6 747	80 953	84 677	88 488
Vote 25 - Johannesburg Property Company	3 942	3 942	3 942	3 942	3 942	3 942	3 942	3 942	3 942	3 942	3 942	3 942	47 304	49 433	51 657
Vote 26 - Metropolitan Trading Company	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 152	13 791	14 426	15 075
Vote 27 - Joburg Market	62 369	62 369	62 369	62 369	62 369	62 369	62 369	62 369	62 369	62 369	62 369	62 369	748 428	782 854	818 083
Vote 28 - Johannesburg Social Housing Company	22 793	22 793	22 793	22 793	22 793	22 793	22 793	22 793	22 793	22 793	22 793	22 790	273 513	290 459	306 409
Vote 29 - Joburg City Theatres	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 613	3 609	43 352	45 082	47 111
Vote 30 - Johannesburg Tourism Company	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	7 563 755	7 682 841	7 349 434	7 115 623	7 418 138	7 408 734	7 287 094	7 305 944	7 541 092	7 103 959	7 250 718	8 192 779	89 220 111	96 556 900	100 734 946

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

Description R thousand	Budget Year 2025/26												Medium Term Revenue and		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote to be appropriated															
Vote 1 - Economic Development	13 433	13 433	13 433	13 433	13 433	13 433	13 433	13 433	13 433	13 433	13 433	13 420	161 183	168 143	175 190
Vote 2 - Environment, Infrastructure and Services	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 838	12 827	154 045	161 269	168 184
Vote 3 - Transport	154 231	154 231	154 231	154 231	154 231	154 231	154 231	154 231	154 231	154 231	154 231	154 219	1 850 760	1 861 609	1 930 409
Vote 4 - Community Development	117 486	117 486	117 486	117 486	117 486	117 486	117 486	117 486	117 486	117 486	117 486	117 480	1 409 826	1 462 722	1 521 060
Vote 5 - Health	139 111	139 111	139 111	139 111	139 111	139 111	139 111	139 111	139 111	139 111	139 111	139 108	1 669 329	1 753 605	1 831 014
Vote 6 - Social Development	31 382	31 382	31 382	31 382	31 382	31 382	31 382	31 382	31 382	31 382	31 382	31 378	376 580	391 719	407 634
Vote 7 - Group Forensic Investigation Services	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 375	10 369	124 494	129 446	134 649
Vote 8 - Office of the Ombudsman	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 886	3 888	46 634	48 552	50 524
Vote 9 - City Manager	160 132	164 081	165 424	165 584	172 605	163 731	163 943	167 078	165 337	163 866	166 128	163 870	1 981 779	2 035 524	2 109 911
Vote 10 - Speaker: Legislative Arm of Council	46 432	46 432	46 432	46 432	46 432	46 432	46 432	46 432	46 432	46 432	46 432	46 423	557 175	583 694	608 816
Vote 11 - Group Information and Communication Technology	99 102	99 102	99 102	99 102	99 102	99 102	99 102	99 102	99 102	99 102	99 102	99 099	1 189 221	1 219 523	1 263 470
Vote 12 - Group Finance	503 485	503 485	503 485	503 485	503 485	503 485	503 485	503 485	503 485	503 485	503 485	503 476	6 041 811	6 195 656	6 356 802
Vote 13 - Group Corporate and Shared Services	56 594	56 594	56 594	56 594	56 594	56 594	56 594	56 594	56 594	56 594	56 594	56 597	679 131	705 613	733 863
Vote 14 - Human Settlements	95 574	95 574	95 574	95 574	95 574	95 574	95 574	95 574	95 574	95 574	95 574	95 586	1 146 900	1 183 412	1 228 811
Vote 15 - Development Planning	42 737	42 737	42 737	42 737	42 737	42 737	42 737	42 737	42 737	42 737	42 737	42 726	512 833	536 764	559 877
Vote 16 - Public Safety	547 150	547 150	547 150	547 150	547 150	547 150	547 150	547 150	547 150	547 150	547 150	547 136	6 565 786	6 850 388	7 134 150
Vote 17 - Municipal Entities Accounts	176 284	176 284	176 284	176 284	176 284	176 284	176 284	176 284	176 284	176 284	176 284	176 296	2 115 420	2 208 175	2 305 563
Vote 18 - City Power	2 879 180	2 902 312	2 046 911	1 877 691	1 886 858	1 643 957	1 635 202	1 865 722	1 771 333	1 793 261	1 852 246	1 335 256	23 489 929	24 353 031	25 600 844
Vote 19 - Johannesburg Water	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 344	1 598 341	19 180 125	20 101 390	21 211 387
Vote 20 - Pikitup	364 095	366 629	375 262	381 010	372 170	371 826	382 650	378 353	377 527	381 664	385 703	325 226	4 462 115	4 619 554	4 823 713
Vote 21 - Johannesburg Roads Agency	136 065	136 065	136 065	136 065	136 065	136 065	136 065	136 065	136 065	136 065	136 065	136 073	1 632 788	1 695 825	1 772 137
Vote 22 - Metrobus	59 990	59 990	59 990	59 990	59 990	59 990	59 990	59 990	59 990	59 990	59 990	59 988	719 878	746 044	779 617
Vote 23 - Johannesburg City Parks and Zoo	115 477	115 477	115 477	115 477	115 477	115 477	115 477	115 477	115 477	115 477	115 477	115 466	1 385 713	1 437 568	1 502 074
Vote 24 - Johannesburg Development Agency	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 455	11 456	137 461	143 486	149 944
Vote 25 - Johannesburg Property Company	91 825	91 825	91 825	91 825	91 825	91 825	91 825	91 825	91 825	91 825	91 825	91 822	1 101 897	1 140 271	1 191 585
Vote 26 - Metropolitan Trading Company	30 016	30 016	30 016	30 016	30 016	30 016	30 016	30 016	30 016	30 016	30 016	30 013	360 189	371 332	388 039
Vote 27 - Joburg Market	54 182	54 182	54 182	54 182	54 182	54 182	54 182	54 182	54 182	54 182	54 182	54 173	650 175	670 722	700 903
Vote 28 - Johannesburg Social Housing Company	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 446	34 437	413 343	428 787	448 087
Vote 29 - Joburg City Theatres	27 680	27 680	27 680	27 680	27 680	27 680	27 680	27 680	27 680	27 680	27 680	27 677	332 157	341 143	356 494
Vote 30 - Johannesburg Tourism Company	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 500	8 496	101 996	105 778	110 538
Total Expenditure by Vote	7 621 487	7 651 102	6 805 677	6 642 365	6 649 713	6 397 594	6 399 875	6 629 233	6 532 277	6 556 871	6 622 157	6 042 323	80 550 673	83 650 745	87 555 289
Surplus/(Deficit)	(57 732)	31 739	543 757	473 258	768 426	1 011 140	887 219	676 711	1 008 815	547 088	628 561	2 150 456	8 669 438	12 906 155	13 179 657

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

Description R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional															
Governance and administration	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	2 943 273	35 319 280	37 680 993	38 232 555
Executive and council	120 432	120 432	120 432	120 432	120 432	120 432	120 432	120 432	120 432	120 432	120 432	120 432	1 445 187	1 704 789	849 967
Finance and administration	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	2 822 841	33 874 093	35 976 204	37 382 588
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	80 253	80 253	80 253	80 253	80 253	80 253	80 253	80 253	80 253	80 253	80 253	80 253	963 037	1 031 311	1 079 552
Community and social services	9 983	9 983	9 983	9 983	9 983	9 983	9 983	9 983	9 983	9 983	9 983	9 983	119 799	124 920	130 397
Sport and recreation	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	1 855	22 258	23 283	24 329
Public safety	16 724	16 724	16 724	16 724	16 724	16 724	16 724	16 724	16 724	16 724	16 724	16 724	200 682	209 913	219 358
Housing	48 892	48 892	48 892	48 892	48 892	48 892	48 892	48 892	48 892	48 892	48 892	48 892	586 700	638 051	668 743
Health	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	2 800	33 598	35 144	36 725
Economic and environmental services	127 343	127 343	127 343	127 343	127 343	127 343	127 343	127 343	127 343	127 343	127 343	127 343	1 528 114	1 874 374	1 985 144
Planning and development	26 103	26 103	26 103	26 103	26 103	26 103	26 103	26 103	26 103	26 103	26 103	26 103	313 234	693 959	734 235
Road transport	100 928	100 928	100 928	100 928	100 928	100 928	100 928	100 928	100 928	100 928	100 928	100 928	1 211 137	1 176 498	1 246 818
Environmental protection	312	312	312	312	312	312	312	312	312	312	312	312	3 743	3 917	4 091
Trading services	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	4 200 343	50 404 119	54 918 409	58 338 550
Energy sources	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	2 248 675	26 984 103	29 960 153	31 744 459
Water management	992 674	992 674	992 674	992 674	992 674	992 674	992 674	992 674	992 674	992 674	992 674	992 674	11 912 083	12 697 842	13 535 420
Waste water management	675 070	675 070	675 070	675 070	675 070	675 070	675 070	675 070	675 070	675 070	675 070	675 070	8 100 840	8 635 497	9 205 440
Waste management	283 924	283 924	283 924	283 924	283 924	283 924	283 924	283 924	283 924	283 924	283 924	283 924	3 407 093	3 624 917	3 853 231
Other	–	–	–	–	–	–	–	–	–	–	–	1 005 562	1 005 562	1 051 813	1 099 144
Total Revenue - Functional	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	7 351 212	8 356 774	89 220 111	96 556 900	100 734 946
Expenditure - Functional															
Governance and administration	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	2 437 429	29 249 147	30 147 549	31 243 915
Executive and council	335 507	335 507	335 507	335 507	335 507	335 507	335 507	335 507	335 507	335 507	335 507	335 507	4 026 090	4 168 944	4 305 983
Finance and administration	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	2 087 105	25 045 262	25 794 821	26 746 711
Internal audit	14 816	14 816	14 816	14 816	14 816	14 816	14 816	14 816	14 816	14 816	14 816	14 816	177 795	183 784	191 221
Community and public safety	683 587	683 587	683 587	683 587	683 587	683 587	683 587	683 587	683 587	683 587	683 587	683 587	8 203 048	8 567 705	8 960 806
Community and social services	142 154	142 154	142 154	142 154	142 154	142 154	142 154	142 154	142 154	142 154	142 154	142 154	1 705 852	1 773 668	1 858 587
Sport and recreation	17 677	17 677	17 677	17 677	17 677	17 677	17 677	17 677	17 677	17 677	17 677	17 677	212 120	218 628	227 313
Public safety	241 793	241 793	241 793	241 793	241 793	241 793	241 793	241 793	241 793	241 793	241 793	241 793	2 901 516	3 042 577	3 171 402
Housing	179 818	179 818	179 818	179 818	179 818	179 818	179 818	179 818	179 818	179 818	179 818	179 818	2 157 814	2 242 471	2 339 823
Health	102 146	102 146	102 146	102 146	102 146	102 146	102 146	102 146	102 146	102 146	102 146	102 146	1 225 746	1 290 361	1 363 681
Economic and environmental services	441 835	441 835	441 835	441 835	441 835	441 835	441 835	441 835	441 835	441 835	441 835	441 835	5 302 015	5 500 866	5 746 400
Planning and development	97 722	97 722	97 722	97 722	97 722	97 722	97 722	97 722	97 722	97 722	97 722	97 722	1 172 663	1 226 885	1 284 420
Road transport	315 869	315 869	315 869	315 869	315 869	315 869	315 869	315 869	315 869	315 869	315 869	315 869	3 790 422	3 917 705	4 085 731
Environmental protection	28 244	28 244	28 244	28 244	28 244	28 244	28 244	28 244	28 244	28 244	28 244	28 244	338 929	356 276	376 249
Trading services	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	3 092 908	37 114 898	38 718 304	40 849 783
Energy sources	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	1 748 445	20 981 338	21 794 515	22 944 076
Water management	928 827	928 827	928 827	928 827	928 827	928 827	928 827	928 827	928 827	928 827	928 827	928 827	11 145 920	11 762 892	12 515 397
Waste water management	75 707	75 707	75 707	75 707	75 707	75 707	75 707	75 707	75 707	75 707	75 707	75 707	908 488	941 306	987 667
Waste management	339 929	339 929	339 929	339 929	339 929	339 929	339 929	339 929	339 929	339 929	339 929	339 929	4 079 152	4 219 591	4 402 643
Other	56 797	56 797	56 797	56 797	56 797	56 797	56 797	56 797	56 797	56 797	56 797	56 797	681 566	716 321	754 385
Surplus/(Deficit)	638 656	638 656	638 656	638 656	638 656	638 656	638 656	638 656	638 656	638 656	638 656	1 644 218	8 669 438	12 906 155	13 179 657

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

Description R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated															
Vote 1 - Economic Development	89	112	243	489	852	1 168	1 168	852	489	243	112	89	5 904	7 928	6 476
Vote 2 - Environment, Infrastructure and Services	402	509	1 104	2 221	3 870	5 307	5 307	3 870	2 221	1 104	509	402	26 827	58 400	72 400
Vote 3 - Transport	8 596	10 872	23 574	47 453	82 677	113 361	113 361	82 677	47 453	23 574	10 872	8 596	573 065	561 572	688 224
Vote 4 - Community Development	619	783	1 697	3 417	5 953	8 162	8 162	5 953	3 417	1 697	783	619	41 263	36 000	36 000
Vote 5 - Health	568	718	1 557	3 135	5 462	7 489	7 489	5 462	3 135	1 557	718	568	37 859	31 360	39 110
Vote 6 - Social Development	321	406	881	1 773	3 089	4 235	4 235	3 089	1 773	881	406	321	21 408	21 888	23 269
Vote 7 - Group Forensic Investigation Services	25	31	67	136	237	324	324	237	136	67	31	25	1 640	1 540	2 650
Vote 8 - Office of the Ombudsman	23	28	62	124	216	297	297	216	124	62	28	23	1 500	1 000	2 000
Vote 9 - City Manager	8	10	21	42	73	101	101	73	42	21	10	8	508	490	17 096
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	2 038	2 578	5 589	11 251	19 603	26 878	26 878	19 603	11 251	5 589	2 578	2 038	135 874	141 798	159 505
Vote 12 - Group Finance	121	153	331	666	1 160	1 590	1 590	1 160	666	331	153	121	8 040	3 600	3 600
Vote 13 - Group Corporate and Shared Services	3 132	3 961	8 590	17 291	30 126	41 307	41 307	30 126	17 291	8 590	3 961	3 132	208 813	192 036	202 904
Vote 14 - Human Settlements	21 703	27 448	59 517	119 807	208 736	286 207	286 207	208 736	119 807	59 517	27 448	21 703	1 446 835	1 707 603	854 767
Vote 15 - Development Planning	486	614	1 332	2 680	4 670	6 403	6 403	4 670	2 680	1 332	614	486	32 370	98 070	97 570
Vote 16 - Public Safety	280	354	768	1 545	2 692	3 691	3 691	2 692	1 545	768	354	280	18 659	16 933	19 533
Vote 17 - Municipal Entities Accounts	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 18 - City Power	22 210	28 090	60 910	122 610	213 621	292 904	292 904	213 621	122 610	60 910	28 090	22 210	1 480 691	1 939 705	2 061 837
Vote 19 - Johannesburg Water	22 210	28 090	60 910	122 610	213 621	292 905	292 905	213 621	122 610	60 910	28 090	22 210	1 480 695	1 960 125	1 984 507
Vote 20 - Pikitup	4 831	6 110	13 248	26 668	46 462	63 707	63 707	46 462	26 668	13 248	6 110	4 831	322 050	414 597	489 920
Vote 21 - Johannesburg Roads Agency	11 769	14 884	32 274	64 967	113 191	155 201	155 201	113 191	64 967	32 274	14 884	11 769	784 571	808 046	1 039 550
Vote 22 - Metrobus	1 413	1 788	3 876	7 803	13 595	18 641	18 641	13 595	7 803	3 876	1 788	1 413	94 233	83 894	100 000
Vote 23 - Johannesburg City Parks and Zoo	328	415	899	1 810	3 154	4 324	4 324	3 154	1 810	899	415	328	21 860	31 020	50 500
Vote 24 - Johannesburg Development Agency	2 476	3 131	6 790	13 668	23 813	32 652	32 652	23 813	13 668	6 790	3 131	2 476	165 060	162 196	199 340
Vote 25 - Johannesburg Property Company	888	1 124	2 436	4 904	8 545	11 716	11 716	8 545	4 904	2 436	1 124	888	59 226	72 742	80 500
Vote 26 - Metropolitan Trading Company	101	127	276	555	967	1 325	1 325	967	555	276	127	101	6 700	5 900	6 275
Vote 27 - Joburg Market	781	988	2 143	4 314	7 516	10 306	10 306	7 516	4 314	2 143	988	781	52 098	43 260	50 600
Vote 28 - Johannesburg Social Housing Company	3 100	3 920	8 500	17 111	29 812	40 876	40 876	29 812	17 111	8 500	3 920	3 100	206 637	151 945	177 910
Vote 29 - Joburg City Theatres	274	346	751	1 511	2 633	3 610	3 610	2 633	1 511	751	346	274	18 251	17 303	19 441
Vote 30 - Johannesburg Tourism Company	19	24	51	103	180	247	247	180	103	51	24	19	1 247	2 670	2 653
Total Capital Expenditure	108 829	137 640	298 452	600 779	1 046 723	1 435 206	1 435 206	1 046 723	600 779	298 452	137 640	108 829	7 255 259	8 574 994	8 489 511

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

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional															
<i>Governance and administration</i>	37 708	37 708	37 708	37 708	37 708	37 708	37 708	37 708	37 708	37 708	37 708	37 708	452 494	456 515	453 903
Executive and council	157	157	157	157	157	157	157	157	157	157	157	157	1 882	1 864	18 470
Finance and administration	37 551	37 551	37 551	37 551	37 551	37 551	37 551	37 551	37 551	37 551	37 551	37 551	450 612	454 652	435 434
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	152 461	152 461	152 461	152 461	152 461	152 461	152 461	152 461	152 461	152 461	152 461	152 461	1 829 527	2 062 477	1 291 770
Community and social services	8 830	8 830	8 830	8 830	8 830	8 830	8 830	8 830	8 830	8 830	8 830	8 830	105 965	127 223	149 950
Sport and recreation	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	1 248	14 972	18 440	35 200
Public safety	963	963	963	963	963	963	963	963	963	963	963	963	11 559	16 933	13 533
Housing	138 264	138 264	138 264	138 264	138 264	138 264	138 264	138 264	138 264	138 264	138 264	138 264	1 659 172	1 868 522	1 053 977
Health	3 155	3 155	3 155	3 155	3 155	3 155	3 155	3 155	3 155	3 155	3 155	3 155	37 859	31 360	39 110
<i>Economic and environmental services</i>	137 635	137 635	137 635	137 635	137 635	137 635	137 635	137 635	137 635	137 635	137 635	137 635	1 651 617	1 752 745	2 164 320
Planning and development	17 521	17 521	17 521	17 521	17 521	17 521	17 521	17 521	17 521	17 521	17 521	17 521	210 251	255 740	291 446
Road transport	118 698	118 698	118 698	118 698	118 698	118 698	118 698	118 698	118 698	118 698	118 698	118 698	1 424 379	1 439 905	1 838 474
Environmental protection	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	1 416	16 987	57 100	34 400
<i>Trading services</i>	272 356	272 356	272 356	272 356	272 356	272 356	272 356	272 356	272 356	272 356	272 356	272 356	3 268 276	4 257 326	4 526 265
Energy sources	123 391	123 391	123 391	123 391	123 391	123 391	123 391	123 391	123 391	123 391	123 391	123 391	1 480 691	1 939 705	2 061 837
Water management	79 305	79 305	79 305	79 305	79 305	79 305	79 305	79 305	79 305	79 305	79 305	79 305	951 659	1 085 163	1 137 157
Waste water management	43 753	43 753	43 753	43 753	43 753	43 753	43 753	43 753	43 753	43 753	43 753	43 753	525 036	819 292	800 880
Waste management	25 908	25 908	25 908	25 908	25 908	25 908	25 908	25 908	25 908	25 908	25 908	25 908	310 890	413 167	526 390
<i>Other</i>	4 445	4 445	4 445	4 445	4 445	4 445	4 445	4 445	4 445	4 445	4 445	4 445	53 345	45 930	53 253
Total Capital Expenditure - Functional	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	7 255 259	8 574 994	8 489 511
Funded by:															
National Government	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	3 752 646	4 616 768	3 810 665
Provincial Government	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	349 522	349 522	349 522	349 522	349 522	349 522	349 522	349 522	349 522	349 522	349 522	349 522	4 194 259	5 074 994	4 289 511
Borrowing	255 083	255 083	255 083	255 083	255 083	255 083	255 083	255 083	255 083	255 083	255 083	255 083	3 061 000	3 500 000	2 700 000
Internally generated funds	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 500 000
Total Capital Funding	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	604 605	7 255 259	8 574 994	8 489 511

Table SA30: Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source															
Property rates	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 567	1 401 562	16 818 796	17 690 244	18 588 490
Service charges - electricity revenue	2 285 882	2 431 232	2 096 431	1 868 018	2 100 042	2 101 187	2 003 813	1 985 784	2 205 291	1 827 398	1 975 815	2 508 123	25 389 016	28 461 327	30 256 848
Service charges - water revenue	741 286	741 286	741 286	741 286	741 286	741 286	741 286	741 286	741 286	741 286	741 286	741 286	8 895 429	9 547 824	10 247 577
Service charges - sanitation revenue	505 098	505 098	505 098	505 098	505 098	505 098	505 098	505 098	505 098	505 098	505 098	505 099	6 061 176	6 505 708	6 982 506
Service charges - refuse revenue	209 622	209 622	209 622	209 977	209 622	203 930	204 107	209 622	209 622	209 977	209 622	211 289	2 506 633	2 685 306	2 873 949
Rental of facilities and equipment	23 940	23 940	23 940	23 940	23 940	23 940	23 940	23 940	23 940	23 940	23 940	23 940	287 290	304 850	321 441
Interest earned - external investments	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 757	14 749	177 073	186 545	195 935
Interest earned - outstanding debtors	51 288	51 288	51 288	51 288	51 288	51 288	51 288	51 288	51 288	51 288	51 288	51 279	615 451	649 268	682 948
Fines, penalties and forfeits	11 077	11 077	11 077	11 077	11 077	11 077	11 077	11 077	11 077	11 077	11 077	11 076	132 924	139 038	145 294
Licences and permits	333	333	333	333	333	333	333	333	333	333	333	331	3 994	4 180	4 366
Agency services	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 936	33 932	407 228	425 956	445 123
Transfers and Subsidies - Operational	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 502	737 503	8 850 025	9 348 835	9 775 969
Other revenue	566 782	566 782	566 782	566 782	566 782	566 782	566 782	566 782	566 782	566 782	566 782	566 683	6 801 289	7 295 138	7 578 115
Cash Receipts by Source	6 583 070	6 728 420	6 393 618	6 165 561	6 397 230	6 392 683	6 295 487	6 282 972	6 502 478	6 124 941	6 273 003	6 806 862	76 946 324	83 244 219	88 098 562
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	312 721	3 752 646	4 616 768	3 810 665
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	36 801	36 801	36 801	36 801	36 801	36 801	36 801	36 801	36 801	36 801	36 801	36 801	441 613	458 226	478 846
Proceeds on Disposal of Fixed and Intangible Assets	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(68)	(812)	(812)	(812)
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	3 061 000	3 061 000	3 500 000	2 700 000
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(49 487)	(593 850)	(264 148)	(283 806)
Total Cash Receipts by Source	6 883 037	7 028 386	6 693 585	6 465 527	6 697 196	6 692 649	6 595 453	6 582 939	6 802 445	6 424 907	6 572 969	10 167 829	83 606 922	91 554 253	94 803 455
Cash Payments by Type															
Employee related costs	1 800 000	1 800 884	1 804 358	1 806 911	1 806 092	1 799 488	1 809 055	1 805 326	1 802 269	1 806 222	1 810 112	1 804 390	21 655 102	22 813 553	23 840 214
Remuneration of councillors	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 835	16 836	202 021	212 829	222 406
Interest	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 940	218 916	2 627 256	2 748 095	2 871 759
Bulk purchases - electricity	2 386 333	2 397 431	1 550 413	1 397 676	1 396 351	1 153 400	1 148 872	1 380 462	1 273 228	1 304 588	1 357 131	836 939	17 582 825	18 349 436	19 476 091
Acquisitions - water & other inventory	601 438	602 545	602 916	602 898	602 957	602 955	603 143	603 086	603 247	603 259	603 324	603 221	7 234 991	7 604 782	8 084 547
Contracted services	602 517	606 322	609 504	609 952	611 202	608 152	608 864	611 613	610 864	609 034	611 671	609 380	7 309 070	7 327 267	7 604 245
Transfers and subsidies - other	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 532	4 541	54 392	56 330	47 671
Other expenditure	226 049	226 327	227 522	228 344	227 408	227 586	227 816	227 766	228 203	228 056	227 939	11 270 124	13 773 140	9 838 803	10 410 761
Cash Payments by Type	5 856 642	5 873 816	5 035 020	4 886 087	4 884 316	4 631 887	4 638 056	4 868 559	4 758 117	4 791 465	4 850 483	15 364 348	70 438 796	68 951 094	72 557 694
Other Cash Flows/Payments by Type															
Capital assets	108 829	137 640	298 452	600 779	1 046 723	1 435 206	1 435 206	1 046 723	600 779	298 452	137 640	108 829	7 255 259	8 574 994	8 489 511
Repayment of borrowing	264 315	264 315	264 315	264 315	264 315	264 315	264 315	264 315	264 315	264 315	264 315	264 315	3 171 774	2 213 787	2 261 279
Other Cash Flows/Payments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Payments by Type	6 229 786	6 275 770	5 597 787	5 751 180	6 195 354	6 331 408	6 337 577	6 179 597	5 623 211	5 354 232	5 252 437	15 737 491	80 865 830	79 739 875	83 308 484
NET INCREASE/(DECREASE) IN CASH HELD	653 251	752 617	1 095 798	714 347	501 842	361 241	257 876	403 342	1 179 234	1 070 676	1 320 532	(5 569 663)	2 741 092	11 814 378	11 494 971
Cash/cash equivalents at the month/year begin:	2 730 891	3 384 142	4 136 759	5 232 557	5 946 904	6 448 745	6 809 987	7 067 863	7 471 204	8 650 438	9 721 114	11 041 646	2 730 891	5 471 983	17 286 361
Cash/cash equivalents at the month/year end:	3 384 142	4 136 759	5 232 557	5 946 904	6 448 745	6 809 987	7 067 863	7 471 204	8 650 438	9 721 114	11 041 646	5 471 983	5 471 983	17 286 361	28 781 332

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 2025/26- 2027/28 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 has 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 linkage 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 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 ITEMS:					
Non-exchange revenue by source					
Exchange Revenue					
Total Property Rates	19 338 973	19 688 973	20 592 199	21 536 861	22 511 410
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)	2 350 286	2 350 286	2 455 932	2 566 327	2 687 202
Net Property Rates	16 988 687	17 338 687	18 136 267	18 970 534	19 824 208
Exchange revenue service charges					
Service charges - Electricity					
Total Service charges - Electricity	24 346 735	25 620 286	29 050 557	32 049 667	33 722 419
Less Cost of Free Basis Services (50 kwh per indigent household per month)	2 879 393	2 879 393	3 008 966	3 008 966	3 008 966
Net Service charges - Electricity	21 467 342	22 740 893	26 041 591	29 040 701	30 713 453
Service charges - Water					
Total Service charges - Water	10 632 200	10 632 200	11 889 649	12 674 365	13 510 874
Net Service charges - Water	10 632 200	10 632 200	11 889 649	12 674 365	13 510 874
Service charges - Waste Water Management					
Total Service charges - Waste Water Management	7 246 316	7 246 316	8 101 381	8 636 074	9 206 055
Net Service charges - Waste Water Management	7 246 316	7 246 316	8 101 381	8 636 074	9 206 055
Service charges - Waste Management					
Total refuse removal revenue	3 094 069	3 136 349	3 337 410	3 551 051	3 774 934
Less Cost of Free Basis Services (removed once a week to indigent households)	—	—	—	—	—
Net Service charges - Waste Management	3 094 069	3 136 349	3 337 410	3 551 051	3 774 934
EXPENDITURE ITEMS:					
Employee related costs					
Basic Salaries and Wages	19 994 316	20 565 521	21 655 102	22 813 553	23 840 214
Less: Employees costs capitalised to PPE	—	—	—	—	—
Total Employee related costs	19 994 316	20 565 521	21 655 102	22 813 553	23 840 214
Depreciation and amortisation					
Depreciation of Property, Plant & Equipment	5 179 147	5 298 690	5 643 271	5 898 967	6 164 388
Total Depreciation and amortisation	5 179 147	5 298 690	5 643 271	5 898 967	6 164 388
Bulk purchases - electricity					
Electricity bulk purchases	15 377 574	15 877 574	17 582 825	18 349 436	19 476 091
Total bulk purchases	15 377 574	15 877 574	17 582 825	18 349 436	19 476 091
Transfers and grants					
Cash transfers and grants	135 387	99 747	54 392	56 330	47 671
Total transfers and grants	135 387	99 747	54 392	56 330	47 671
Contracted Services					
Outsourced Services	7 507 848	7 362 729	7 309 070	7 327 267	7 604 245
Total contracted services	7 507 848	7 362 729	7 309 070	7 327 267	7 604 245
Operational Costs					
Other Operational Costs	6 761 401	6 711 504	6 737 930	6 785 674	7 045 141
Total Operational Costs	6 761 401	6 711 504	6 737 930	6 785 674	7 045 141

Table SA3: Supporting detail to Budget Financial Position

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					
ASSETS					
Trade and other receivables from exchange transactions					
Electricity	11 196 025	10 712 215	11 364 790	11 944 164	12 400 769
Water	35 148 228	35 926 071	40 960 496	46 217 403	51 704 249
Waste	6 611 386	6 225 435	7 056 212	7 921 957	8 822 942
Other trade receivables from exchange transactions	3 779 886	4 349 293	4 546 399	4 752 579	4 968 043
Gross: Trade and other receivables from exchange transactions	56 735 525	57 213 014	63 927 897	70 836 103	77 896 003
Less: Impairment for debt	(47 194 384)	(47 188 433)	(53 903 316)	(60 811 522)	(67 871 422)
Impairment for Electricity	(8 863 524)	(8 106 094)	(8 758 669)	(9 338 043)	(9 794 648)
Impairment for Water	(30 967 759)	(31 904 390)	(36 938 815)	(42 195 722)	(47 682 568)
Impairment for Waste	(5 312 785)	(4 930 708)	(5 761 485)	(6 627 230)	(7 528 215)
Impairment for other trade receivables from exchange transactions	(2 050 316)	(2 247 241)	(2 444 347)	(2 650 527)	(2 865 991)
Total net Trade and other receivables from Exchange Transactions	9 541 141	10 024 581	10 024 581	10 024 581	10 024 581
Receivables from non-exchange transactions					
Property rates	15 241 110	15 734 705	17 052 176	18 332 466	19 568 184
Less: Impairment of Property rates	(13 781 378)	(14 725 742)	(16 043 213)	(17 323 503)	(18 559 221)
Net Property rates	1 459 732	1 008 963	1 008 963	1 008 963	1 008 963
Other receivables from non-exchange transactions	183 207	2 813 223	2 857 069	2 902 932	2 950 859
Impairment for other receivables from non-exchange transactions	(82 007)	(2 681 034)	(2 724 880)	(2 770 743)	(2 818 670)
Net other receivables from non-exchange transactions	101 200	132 189	132 189	132 189	132 189
Total net Receivables from non-exchange transactions	1 560 932	1 141 152	1 141 152	1 141 152	1 141 152
Inventory					
Water					
Opening Balance	184 578	184 578	184 578	184 578	184 578
System Input Volume	8 646 527	8 646 526	9 796 514	10 345 118	11 022 723
Bulk Purchases	8 646 527	8 646 526	9 796 514	10 345 118	11 022 723
Authorised Consumption	(5 702 317)	(5 664 565)	(6 417 952)	(6 777 357)	(7 221 274)
Billed Authorised Consumption	(4 569 310)	(4 653 877)	(5 519 688)	(5 703 128)	(5 916 049)
Billed Metered Consumption	(3 400 209)	(3 267 494)	(4 213 222)	(4 310 435)	(4 431 438)
Revenue Water	(3 400 209)	(3 267 494)	(4 213 222)	(4 310 435)	(4 431 438)
Billed Unmetered Consumption	(1 169 101)	(1 386 383)	(1 306 466)	(1 392 693)	(1 484 611)
Revenue Water	(1 169 101)	(1 386 383)	(1 306 466)	(1 392 693)	(1 484 611)
Unbilled Authorised Consumption	(1 133 007)	(1 010 688)	(898 264)	(1 074 229)	(1 305 225)
Unbilled Unmetered Consumption	(1 133 007)	(1 010 688)	(898 264)	(1 074 229)	(1 305 225)
Water Losses	(2 944 210)	(2 981 961)	(3 378 562)	(3 567 761)	(3 801 449)
Apparent losses	(600 228)	(596 392)	(696 586)	(742 560)	(791 568)
Unauthorised Consumption	(300 114)	(298 196)	(348 293)	(371 280)	(395 784)
Customer Meter Inaccuracies	(300 114)	(298 196)	(348 293)	(371 280)	(395 784)
Real losses	(2 343 982)	(2 385 569)	(2 681 977)	(2 825 201)	(3 009 881)
Data Transfer and Management Errors	(240 091)	(238 557)	(278 635)	(297 024)	(316 628)
Unavoidable Annual Real Losses	(2 103 891)	(2 147 012)	(2 403 342)	(2 528 177)	(2 693 253)
Non-revenue Water	(4 077 217)	(3 992 649)	(4 276 826)	(4 641 990)	(5 106 674)
Closing Balance Water	184 578	184 578	184 578	184 578	184 578
Materials and Supplies					
Opening Balance	390 013	390 013	390 013	390 013	390 013
Acquisitions	676 594	796 260	817 039	827 425	863 273
Issues	(676 594)	(796 260)	(817 039)	(827 425)	(863 273)
Closing balance - Materials and Supplies	390 013	390 013	390 013	390 013	390 013
Closing Balance - Inventory & Consumables	574 591	574 591	574 591	574 591	574 591
PPE at cost/valuation (excl. finance leases)	132 931 187	133 610 434	140 832 160	149 371 618	157 823 104
Less: Accumulated depreciation	46 479 984	46 412 041	52 055 312	57 954 279	64 118 668
Total Property, plant and equipment (PPE)	86 451 204	87 198 393	88 776 848	91 417 339	93 704 437
LIABILITIES					
Current portion of long-term liabilities	3 167 002	3 156 398	2 213 787	2 261 279	2 572 440
Total Current liabilities - Financial liabilities	3 167 002	3 156 398	2 213 787	2 261 279	2 572 440
Trade and other payables from exchange transactions	7 681 297	12 292 959	8 133 621	8 574 430	8 936 494
Other trade payables from exchange transactions	4 266 361	4 480 215	4 592 220	4 707 025	4 824 701
Trade payables from Non-exchange transactions: Unspent cond	—	—	—	—	—
VAT	468 813	493 305	557 549	613 087	653 860
Total Trade and other payables from exchange transactions	12 416 471	17 266 478	13 283 389	13 894 542	14 415 055
Borrowing	19 524 500	19 942 226	20 774 061	22 012 782	22 140 342
Other financial liabilities	212 351	199 153	199 153	199 153	199 153
Total Non current liabilities - Financial liabilities	19 736 851	20 141 379	20 973 214	22 211 935	22 339 495
Non current liabilities - Long Term portion of trade payables	451 603	486 971	486 971	486 971	486 971
Payables and Accruals - General	451 603	486 971	486 971	486 971	486 971
Provisions					
Retirement benefits	819 913	751 937	691 782	636 439	585 524
Refuse landfill site rehabilitation	809 703	866 841	905 849	946 612	989 210
Other	138 787	257 366	263 800	270 395	277 155
Total Provisions	1 768 402	1 876 144	1 861 431	1 853 447	1 851 889
Accumulated surplus/(deficit) - opening balance	819 913	819 913	62 312 017	70 981 455	83 887 610
GRAP adjustments					
Restated balance	1 629 615	1 686 754	62 312 017	70 981 455	83 887 610
Surplus/(Deficit)	4 353 662	5 935 705	8 669 438	12 906 155	13 179 657
Accumulated Surplus/(Deficit)	69 430 716	63 998 771	70 981 455	83 887 610	97 067 267

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					
Councillors					
Speaker	1 165 400	–	231 867	–	1 397 267
Chief Whip	803 012	187 730	324 804	–	1 315 546
Executive Mayor	1 369 795	308 038	47 004	–	1 724 837
Deputy Executive Mayor	–	–	–	–	–
Executive Committee	10 252 446	1 816 232	1 148 468	–	13 217 146
Total for all other councillors	142 076 842	30 209 334	12 080 028	–	184 366 204
Total Councillors	155 667 495	32 521 334	13 832 171	–	202 021 000
Senior Managers of the Municipality					
City Manager	3 349 137	–	35 617	–	3 384 754
Chief Finance Officer	2 148 000	–	–	–	2 148 000
Chief Operation Officer	2 352 941	247 059	24 702	–	2 624 701
Executive Director : Economic Development	2 807	–	–	–	2 807
Executive Director : Environment, Infrastructure and Services	1 971 005	2 125	84 000	197 101	2 254 231
Executive Director : Transport	1 754 381	–	468 260	–	2 222 641
Executive Director : Community Development	2 030	44	12	–	2 086
Executive Director : Health	2 148 000	–	–	131 000	2 279 000
Executive Director : Social Development	1 873 603	335 637	132 488	–	2 341 728
Executive Director : Development Planning	1 806 339	189 665	152 400	–	2 148 404
Executive Director : Public Safety	1 156 156	270 961	168 624	–	1 595 741
Executive Director : Public Safety	–	–	–	–	–
Executive Director : Public Safety	1	–	–	–	1
Group Corporate and Shared Services	2 241	2	–	314	2 557
Director : Office of the City Manager	–	–	–	–	–
Group ME Governance and MC Support	1 830 012	67 000	11 012	–	1 908 024
Group Marketing and Communications	1 800 000	–	–	–	1 800 000
Group Head: Group Legal and Contracts	1 442 759	198 206	578 337	–	2 219 302
Group Audit, Risk and Compliance	2 208 441	68 304	193 036	–	2 469 781
Group Strategy and Monitoring	2 261 105	2 107	–	–	2 263 212
Group Citizen Relations and Urban Management	1 924 669	97 736	126 000	–	2 148 405
Secretary to Council	1 683 806	376 719	384 000	324 712	2 769 237
Ombudsman	2 419 000	2 125	–	250 000	2 671 125
Head: Private Office of the Executive Mayor	1 306 944	–	–	–	1 306 944
Group Head: Group Forensic and Investigation Service	2 208 441	68 304	193 036	–	2 469 781
Total Senior Managers of the Municipality	37 651 818	1 925 994	2 551 524	903 126	43 032 462
A Heading for Each Entity					
Chief Executive Officer : City Power	4 545 461	129 996	163 373	–	4 838 830
Chief Executive Officer : Johannesburg Water	2 682 000	465 000	186 000	218 000	3 551 000
Chief Executive Officer : Pikitup	3 724 383	65 189	37 873	535 842	4 363 287
Chief Executive Officer : Johannesburg Roads Agency	2 512 700	118 700	706 300	190 500	3 528 200
Chief Executive Officer : Metrobus	2 430 102	–	22 092	–	2 452 194
Chief Executive Officer : Johannesburg Parks and Zoo	2 239 570	314 753	21 816	–	2 576 139
Chief Executive Officer : Johannesburg Development Agency	3 000 000	–	–	–	3 000 000
Chief Executive Officer : Johannesburg Property Company	3 059 364	–	325 000	–	3 384 364
Chief Executive Officer : Metropolitan Trading Company	2 461 086	284 167	–	–	2 745 253
Chief Executive Officer : Joburg Market	2 092 405	–	–	–	2 092 405
Chief Executive Officer : Johannesburg Social Housing Company	2 030 652	62 148	128 160	–	2 220 960
Chief Executive Officer : Joburg Theatres	2 789 543	28 858	–	387 500	3 205 901
Chief Executive Officer : Joburg Tourism Company	1 299 000	23 000	292 000	–	1 614 000
Total for municipal entities	34 866 267	1 491 811	1 882 614	1 331 842	39 572 534
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	228 185 580	35 939 139	18 266 309	2 234 968	284 625 996

Table SA24: Summary of personnel numbers

Summary of Personnel Numbers Number	2023/24			Current Year 2024/25			Budget Year 2025/26		
	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	374	103	271
Board Members of municipal entities	87	13	74	100	15	85	153	105	48
Municipal employees	1 643	1 362	281	1 996	1 606	390	1 568	1 236	332
Municipal Manager and Senior Managers	324	272	52	339	300	39	226	190	36
Other Managers	1 319	1 090	229	1 657	1 306	351	1 342	1 046	296
Professionals	6 750	5 822	928	7 252	6 599	653	6 860	5 751	1 109
<i>Finance</i>	551	536	15	551	538	13	379	370	9
<i>Spatial/town planning</i>	72	72	–	75	75	–	172	169	3
<i>Information Technology</i>	56	55	1	56	55	1	65	64	1
<i>Roads</i>	1 055	1 054	1	1 055	1 054	1	–	–	–
<i>Electricity</i>	280	280	–	280	280	–	439	427	12
<i>Water</i>	21	21	–	21	21	–	27	27	–
<i>Sanitation</i>	–	–	–	–	–	–	–	–	–
<i>Refuse</i>	–	–	–	–	–	–	80	80	–
<i>Other</i>	4 715	3 804	911	5 214	4 576	638	5 698	4 614	1 084
Technicians	6 963	6 446	517	7 329	7 006	323	11 370	11 045	325
<i>Finance</i>	1 800	1 738	62	1 813	1 751	62	1 725	1 663	62
<i>Spatial/town planning</i>	297	295	2	306	304	2	461	459	2
<i>Information Technology</i>	74	74	–	78	78	–	57	55	2
<i>Roads</i>	–	–	–	2	2	–	–	–	–
<i>Electricity</i>	190	190	–	190	190	–	174	174	–
<i>Water</i>	212	212	–	212	212	–	103	103	–
<i>Sanitation</i>	98	98	–	98	98	–	–	–	–
<i>Refuse</i>	–	–	–	30	30	–	–	–	–
<i>Other</i>	4 292	3 839	453	4 600	4 341	259	8 850	8 591	259
Clerks (Clerical and administrative)	3 720	3 647	73	4 021	3 946	75	4 171	3 970	201
Service and sales workers	482	482	–	227	227	–	245	245	–
Skilled agricultural and fishery workers	502	502	–	502	502	–	70	70	–
Craft and related trades	114	114	–	114	114	–	100	100	–
Plant and Machine Operators	1 444	1 444	–	1 432	1 432	–	1 900	1 764	136
Elementary Occupations	9 145	7 971	1 174	9 214	8 141	1 073	9 873	8 689	1 184
TOTAL PERSONNEL NUMBERS	32 763	29 165	3 598	34 453	31 194	3 259	38 252	34 314	3 938

Table SA31: Aggregated entity budget

Description R million	2021/22	2022/23	2023/24	Current Year 2024/25		2025/26 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance								
Property rates	-	-	-	-	-	-	-	-
Service charges	34 144	33 868	39 232	42 440	43 756	49 370	53 902	57 205
Investment revenue	15	31	44	40	37	38	40	42
Transfer and subsidies - Operational	20	66	83	1	5	1	1	1
Other own revenue	7 772	8 068	9 610	9 388	9 898	10 530	10 840	11 561
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non- profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in- kind - all)	1 147	995	1 434	1 458	1 552	2 042	2 512	2 529
Total Revenue	43 097	43 028	50 402	53 326	55 248	61 980	67 295	71 338
Employee costs	7 187	7 754	8 607	8 703	9 086	9 574	10 086	10 539
Remuneration of Board Members	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 230	1 412	1 455	1 675	1 743	1 879	1 961	2 050
Interest	28	25	27	16	16	16	17	18
Inventory consumed and bulk purchases	19 399	19 894	22 769	21 681	22 270	24 749	25 886	27 491
Transfers and subsidies	29	25	24	27	27	27	27	29
Other expenditure	14 620	15 972	19 749	19 230	19 117	20 546	20 989	21 761
Total Expenditure	42 493	45 082	52 632	51 332	52 259	56 791	58 966	61 887
Surplus/(Deficit)	604	(2 054)	(2 230)	1 994	2 989	5 190	8 329	9 451

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

Description R thousand	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
Capital expenditure on new assets by Asset Class/Sub-class	2 420 237	2 648 534	2 617 103	3 541 099	2 256 541
Infrastructure					
Roads Infrastructure	941 337	1 078 403	1 320 922	1 569 351	680 361
Roads	778 664	913 028	1 205 217	1 426 140	455 068
Road Structures	141 723	82 425	108 050	123 491	191 018
Road Furniture	15 000	77 000	2 000	16 000	27 825
Capital Spares	5 950	5 950	5 655	3 720	6 451
Storm water Infrastructure	26 746	21 476	10 000	20 000	13 225
Drainage Collection	15 270	10 000	10 000	5 000	3 250
Storm water Conveyance	9 750	9 750	—	15 000	9 975
Attenuation	1 726	1 726	—	—	—
Electrical Infrastructure	466 880	399 880	600 826	797 744	559 773
HV Substations	264 203	262 203	468 910	568 089	274 846
HV Transmission Conductors	5 700	5 700	21 816	4 700	17 000
MV Substations	45 000	—	25 000	37 600	44 852
MV Networks	6 000	6 000	4 650	22 700	52 000
LV Networks	145 977	125 977	80 450	164 655	171 075
Water Supply Infrastructure	517 416	594 624	360 914	507 314	436 920
Dams and Weirs	—	—	5 000	10 000	10 000
Reservoirs	290 750	249 549	226 500	404 514	298 107
Bulk Mains	88 516	124 828	7 000	48 000	81 213
Distribution	127 250	204 797	117 494	42 000	47 600
Capital Spares	10 900	15 450	4 920	2 800	—
Sanitation Infrastructure	165 500	200 588	64 255	237 800	191 650
Waste Water Treatment Works	150 500	166 775	64 255	237 800	191 650
Outfall Sewers	15 000	33 813	—	—	—
Solid Waste Infrastructure	184 790	181 054	210 286	215 890	201 988
Landfill Sites	119 790	114 790	157 286	95 200	92 583
Waste Processing Facilities	—	—	7 000	49 000	58 450
Waste Drop-off Points	5 000	5 000	1 000	1 000	1 000
Waste Separation Facilities	60 000	61 264	45 000	70 690	49 955
Information and Communication Infrastructure	117 569	172 509	49 900	193 000	172 625
Core Layers	71 971	71 971	26 650	63 000	92 500
Capital Spares	45 598	99 848	23 250	130 000	80 125
Community Assets	214 905	280 612	86 416	128 779	191 900
Community Facilities	205 105	260 379	82 316	124 839	189 000
Halls	45 054	74 071	16 147	5 560	—
Centres	56 166	68 666	9 381	66 314	99 240
Clinics/Care Centres	38 338	45 352	7 224	9 905	24 500
Fire/Ambulance Stations	2 400	1 200	1 010	13 160	7 700
Libraries	25 008	44 508	19 680	—	—
Parks	19 300	18 007	9 100	9 640	34 500
Public Open Space	17 338	7 075	11 164	12 000	13 000
Nature Reserves	—	—	—	1 260	1 260
Public Ablution Facilities	—	—	1 640	560	2 000
Taxi Ranks/Bus Terminals	1 500	1 500	6 970	6 440	6 800
Sport and Recreation Facilities	9 800	20 233	4 100	3 940	2 900
Outdoor Facilities	9 800	20 233	4 100	3 940	2 900
Other assets	388 602	443 524	305 180	292 120	269 953
Operational Buildings	29 000	18 125	39 592	44 900	50 953
Municipal Offices	8 000	7 125	7 348	200	7 103
Yards	5 000	5 000	5 494	5 600	5 600
Capital Spares	16 000	6 000	26 750	39 100	38 250
Housing	359 602	425 399	265 588	247 220	219 000
Social Housing	359 602	425 399	265 588	243 930	215 710
Capital Spares	—	—	—	3 290	3 290
Intangible Assets	234 433	234 433	98 974	103 974	109 543
Licences and Rights	234 433	234 433	98 974	103 974	109 543
Computer Software and Applications	234 433	234 433	98 974	103 974	109 543
Computer Equipment	519 965	566 935	204 078	238 076	303 213
Computer Equipment	519 965	566 935	204 078	238 076	303 213
Furniture and Office Equipment	119 833	117 285	46 558	41 508	44 046
Furniture and Office Equipment	119 833	117 285	46 558	41 508	44 046
Machinery and Equipment	309 568	376 062	295 925	191 597	213 034
Machinery and Equipment	309 568	376 062	295 925	191 597	213 034
Transport Assets	300 600	131 895	201 046	161 665	198 665
Transport Assets	300 600	131 895	201 046	161 665	198 665
Land	1 200	1 200	—	5 974	11 000
Land	1 200	1 200	—	5 974	11 000
Zoo's, Marine and Non-biological Animals	1 200	1 200	—	240	1 500
Zoo's, Marine and Non-biological Animals	1 200	1 200	—	240	1 500
Total Capital Expenditure on new assets	4 510 541	4 801 679	3 855 281	4 705 032	3 599 393

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

Description R thousand	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class					
Infrastructure	966 413	1 246 237	1 166 937	1 481 298	1 793 427
Roads Infrastructure	277 906	266 864	315 696	353 458	451 219
<i>Roads</i>	105 026	115 183	58 960	125 400	200 298
<i>Road Structures</i>	143 000	121 801	201 900	173 560	194 978
<i>Road Furniture</i>	28 080	28 080	50 648	48 498	49 293
<i>Capital Spares</i>	1 800	1 800	4 188	6 000	6 650
Storm water Infrastructure	83 053	114 907	87 260	92 408	100 475
<i>Storm water Conveyance</i>	77 581	109 435	83 910	90 608	98 480
<i>Attenuation</i>	5 472	5 472	3 350	1 800	1 995
Electrical Infrastructure	415 750	633 250	445 270	593 336	839 002
<i>HV Substations</i>	14 250	–	–	9 000	40 000
<i>MV Substations</i>	35 000	10 000	35 400	17 323	–
<i>MV Switching Stations</i>	113 750	53 000	204 854	230 725	416 377
<i>MV Networks</i>	174 250	368 000	98 798	191 530	266 875
<i>LV Networks</i>	54 000	177 750	76 219	80 218	94 500
<i>Capital Spares</i>	24 500	24 500	30 000	64 540	21 250
Water Supply Infrastructure	51 500	39 007	99 315	267 300	225 232
<i>Water Treatment Works</i>	2 000	–	5 000	30 000	60 000
<i>Bulk Mains</i>	15 000	8 500	39 800	93 900	109 500
<i>Distribution</i>	34 500	30 507	54 515	143 400	55 732
Sanitation Infrastructure	73 000	140 243	111 833	52 000	30 000
<i>Reticulation</i>	72 000	140 243	84 833	2 000	–
<i>Waste Water Treatment Works</i>	–	–	22 000	20 000	20 000
<i>Outfall Sewers</i>	1 000	–	5 000	30 000	10 000
Solid Waste Infrastructure	65 204	51 966	107 564	122 796	147 500
<i>Waste Processing Facilities</i>	20 500	7 262	81 800	117 500	145 000
<i>Waste Separation Facilities</i>	44 704	44 704	25 764	5 296	2 500
Community Assets	45 764	50 481	45 560	32 000	11 310
Community Facilities	44 764	49 481	45 560	32 000	11 310
<i>Centres</i>	800	800	–	–	–
<i>Clinics/Care Centres</i>	24 934	23 351	23 836	28 000	6 610
<i>Cemeteries/Crematoria</i>	5 580	5 580	8 200	4 000	3 000
<i>Public Open Space</i>	13 450	11 750	–	–	1 700
Sport and Recreation Facilities	1 000	1 000	–	–	–
<i>Indoor Facilities</i>	–	–	–	–	–
<i>Outdoor Facilities</i>	1 000	1 000	–	–	–
Other assets	63 618	35 104	20 928	32 296	38 845
Operational Buildings	1 600	800	–	17 667	24 667
<i>Stores</i>	1 600	800	–	–	–
Housing	62 018	34 304	20 928	14 629	14 178
<i>Social Housing</i>	62 018	34 304	20 928	14 629	14 178
Computer Equipment	6 818	6 818	9 540	4 600	4 600
Computer Equipment	6 818	6 818	9 540	4 600	4 600
Furniture and Office Equipment	800	1 800	–	–	–
Furniture and Office Equipment	800	1 800	–	–	–
Transport Assets	1 000	8 800	2 050	7 140	13 500
Transport Assets	1 000	8 800	2 050	7 140	13 500
Total Capital Expenditure on renewal of existing	1 084 413	1 349 241	1 245 015	1 557 334	1 861 682

Table SA34c: Consolidated repairs and maintenance by asset class

Description R thousand	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
Repairs and maintenance expenditure by Asset Class/Sub-class					
Infrastructure	3 844 878	3 960 738	3 979 647	4 096 746	4 285 292
Roads Infrastructure	901 090	936 101	1 002 487	1 042 865	1 084 250
Roads	21 325	80 639	79 241	86 651	90 551
Road Structures	775 097	659 768	705 437	729 904	756 543
Road Furniture	104 668	195 694	217 809	226 310	237 156
Electrical Infrastructure	1 375 682	1 550 910	1 561 227	1 569 173	1 639 947
HV Substations	1 370 949	1 549 105	1 559 189	1 567 026	1 637 678
LV Networks	4 733	1 805	2 038	2 147	2 269
Water Supply Infrastructure	1 119 544	900 923	891 732	936 667	985 711
Reservoirs	144 899	103 104	117 350	123 277	129 764
Pump Stations	6 244	24 775	25 914	27 106	28 326
Water Treatment Works	119 088	107 299	81 395	85 506	90 000
Bulk Mains	10 144	29 776	31 146	32 581	34 049
Distribution	839 169	635 969	635 927	668 197	703 572
Sanitation Infrastructure	322 891	448 627	373 169	391 621	411 508
Pump Station	5 764	113	117	121	125
Reticulation	204	12 921	13 517	14 139	14 774
Waste Water Treatment Works	34 047	28 038	49 181	51 451	53 780
Outfall Sewers	194 181	193 160	203 210	213 778	225 536
Toilet Facilities	88 695	214 395	107 144	112 132	117 293
Solid Waste Infrastructure	17 530	12 846	12 637	13 218	13 809
Landfill Sites	10	10	10	10	10
Waste Processing Facilities	8 033	8 733	8 294	8 675	9 063
Waste Drop-off Points	9 487	4 103	4 333	4 533	4 736
Information and Communication Infrastructure	108 141	111 331	138 396	143 202	150 067
Data Centres	26	1 658	1 734	1 814	1 895
Core Layers	101 614	56 864	57 927	59 033	62 109
Distribution Layers	6 501	52 809	78 735	82 355	86 063
Community Assets	314 417	327 417	296 903	305 034	321 462
Community Facilities	309 217	322 217	287 408	295 103	311 084
Museums	1 402	1 402	1 466	1 433	1 497
Cemeteries/Crematoria	201	201	1 519	1 589	1 661
Parks	291 207	304 207	263 202	273 451	288 457
Public Open Space	15 324	15 324	20 908	18 303	19 127
Public Ablution Facilities	1 083	1 083	313	327	342
Sport and Recreation Facilities	5 200	5 200	9 495	9 931	10 378
Outdoor Facilities	5 200	5 200	9 495	9 931	10 378
Heritage assets	155	155	318	333	348
Conservation Areas	155	155	318	333	348
Other assets	1 410 663	1 241 437	1 266 240	1 293 167	1 348 204
Operational Buildings	1 299 817	1 118 373	1 149 876	1 171 009	1 219 774
Municipal Offices	1 038 672	1 086 574	1 110 780	1 130 271	1 176 858
Yards	968	2 349	2 456	2 568	2 682
Stores	57 484	8 159	8 185	8 209	8 578
Depots	202 693	21 292	28 455	29 961	31 656
Housing	110 846	123 064	116 364	122 158	128 430
Social Housing	110 846	123 064	116 364	122 158	128 430
Biological or Cultivated Assets	9 628	13 043	10 539	11 024	11 520
Biological or Cultivated Assets	9 628	13 043	10 539	11 024	11 520
Intangible Assets	11 264	14 144	14 795	15 475	16 172
Licences and Rights	11 264	14 144	14 795	15 475	16 172
Computer Software and Applications	11 264	14 144	14 795	15 475	16 172
Computer Equipment	278 392	292 109	284 554	286 091	293 455
Computer Equipment	278 392	292 109	284 554	286 091	293 455
Furniture and Office Equipment	1 539	2 361	2 172	2 265	2 361
Furniture and Office Equipment	1 539	2 361	2 172	2 265	2 361
Machinery and Equipment	88 910	226 728	249 979	262 022	273 859
Machinery and Equipment	88 910	226 728	249 979	262 022	273 859
Transport Assets	218 776	236 131	240 384	252 046	264 445
Transport Assets	218 776	236 131	240 384	252 046	264 445
Total Repairs and Maintenance Expenditure	6 178 621	6 314 263	6 345 531	6 524 202	6 817 117

Table SA34d: Consolidated depreciation by asset class

Description R thousand	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
<u>Depreciation by Asset Class/Sub-class</u>					
<u>Infrastructure</u>	4 012 750	4 060 959	4 311 035	4 509 320	4 712 205
Roads Infrastructure	3 503 817	3 556 135	3 764 538	3 937 685	4 114 849
<i>Roads</i>	3 503 817	3 556 135	3 764 538	3 937 685	4 114 849
Water Supply Infrastructure	274 961	274 961	287 609	300 839	314 377
<i>Distribution</i>	274 961	154 237	287 609	300 839	314 377
Sanitation Infrastructure	65 214	65 214	68 214	71 352	74 563
<i>Waste Water Treatment Works</i>	65 214	65 214	68 214	71 352	74 563
Solid Waste Infrastructure	71 383	67 964	89 542	93 660	97 871
<i>Landfill Sites</i>	71 383	67 964	89 542	93 660	97 871
Information and Communication Infrastructure	97 375	96 685	101 132	105 784	110 545
<i>Core Layers</i>	97 375	96 685	101 132	105 784	110 545
<u>Investment properties</u>	1 690	1 690	1 768	1 849	1 932
Revenue Generating	1 690	1 690	1 768	1 849	1 932
<i>Improved Property</i>	1 690	1 690	1 768	1 849	1 932
<u>Other assets</u>	38 496	46 779	48 136	50 270	52 531
Operational Buildings	38 127	46 449	47 750	49 866	52 109
<i>Municipal Offices</i>	19 395	27 409	47 750	49 866	52 109
<i>Stores</i>	18 732	–	–	–	–
Housing	369	330	386	404	422
<i>Social Housing</i>	369	330	386	404	422
<u>Intangible Assets</u>	48 652	61 994	63 673	66 589	69 586
Licences and Rights	48 652	61 994	63 673	66 589	69 586
<i>Computer Software and Applications</i>	48 652	61 994	63 673	66 589	69 586
<u>Computer Equipment</u>	158 202	175 424	178 332	186 091	194 467
Computer Equipment	158 202	175 424	178 332	186 091	194 467
<u>Furniture and Office Equipment</u>	43 904	24 344	25 078	26 008	27 180
Furniture and Office Equipment	43 904	24 344	25 078	26 008	27 180
<u>Machinery and Equipment</u>	711 832	779 655	878 797	917 352	958 633
Machinery and Equipment	711 832	779 655	878 797	917 352	958 633
<u>Transport Assets</u>	163 620	147 845	136 452	141 488	147 856
Transport Assets	163 620	147 845	136 452	141 488	147 856
Total Depreciation	5 179 147	5 298 690	5 643 271	5 898 967	6 164 388

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

Description R thousand	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class					
Infrastructure	964 046	836 689	1 379 549	1 451 520	1 979 050
Roads Infrastructure	224 010	237 321	245 456	207 824	332 591
Roads	188 082	207 994	210 572	163 718	285 711
Road Structures	10 995	5 995	12 400	14 400	15 990
Road Furniture	23 933	21 333	18 671	28 390	28 390
Capital Spares	1 000	2 000	3 813	1 316	2 500
Storm water Infrastructure	33 850	27 150	30 750	25 000	41 925
Storm water Conveyance	33 850	27 150	30 750	25 000	41 925
Electrical Infrastructure	206 500	166 750	275 845	303 942	391 563
HV Substations	117 750	112 250	147 416	126 500	128 625
HV Transmission Conductors	–	–	25 650	28 900	1 063
MV Substations	39 000	4 750	58 463	78 100	125 875
MV Networks	25 000	25 000	15 316	28 649	38 250
LV Networks	24 750	24 750	29 000	41 793	97 750
Water Supply Infrastructure	369 600	354 267	510 350	332 549	525 005
Bulk Mains	20 700	8 420	27 000	62 690	65 000
Distribution	235 000	168 000	319 550	245 059	274 240
Distribution Points	6 400	–	1 000	–	–
Capital Spares	107 500	177 847	162 800	24 800	185 765
Sanitation Infrastructure	64 586	18 265	183 277	309 462	319 175
Reticulation	17 750	7 141	70 777	100 000	137 350
Waste Water Treatment Works	46 836	11 124	112 500	209 462	181 825
Solid Waste Infrastructure	55 500	22 936	133 871	257 744	353 791
Waste Processing Facilities	40 500	8 500	118 871	250 744	287 103
Capital Spares	15 000	14 436	15 000	7 000	66 688
Information and Communication Infrastructure	10 000	10 000	–	15 000	15 000
Core Layers	10 000	10 000	–	15 000	15 000
Community Assets	142 844	176 345	138 084	209 160	293 498
Community Facilities	142 844	176 345	138 084	209 160	293 498
Centres	23 064	12 520	25 629	56 661	41 009
Clinics/Care Centres	6 656	5 625	5 289	–	10 000
Theatres	4 681	21 281	6 061	5 465	6 183
Libraries	3 000	15 950	–	–	–
Cemeteries/Crematoria	3 920	3 920	–	2 000	4 000
Parks	4 800	2 400	1 640	3 800	5 330
Public Open Space	48 950	52 460	56 027	105 540	140 476
Nature Reserves	800	800	–	800	2 000
Markets	10 700	7 500	27 880	29 400	33 000
Stalls	16 274	33 889	9 594	5 494	50 000
Taxi Ranks/Bus Terminals	–	–	–	–	–
Capital Spares	20 000	20 000	5 964	–	1 500
Other assets	509 019	446 037	441 158	467 000	551 699
Operational Buildings	37 085	59 935	25 461	19 301	14 000
Municipal Offices	6 586	8 586	13 735	8 875	–
Yards	26 900	47 750	4 100	2 800	5 000
Depots	3 599	3 599	7 626	7 626	9 000
Housing	471 934	386 102	415 697	447 699	537 699
Social Housing	471 934	386 102	415 697	447 699	537 699
Computer Equipment	1 200	3 200	9 642	2 400	2 500
Computer Equipment	1 200	3 200	9 642	2 400	2 500
Furniture and Office Equipment	1 424	832	6 700	–	–
Furniture and Office Equipment	1 424	832	6 700	–	–
Machinery and Equipment	38 890	36 109	31 568	32 783	35 169
Machinery and Equipment	38 890	36 109	31 568	32 783	35 169
Transport Assets	158 849	79 686	148 262	145 765	165 849
Transport Assets	158 849	79 686	148 262	145 765	165 849
Zoo's, Marine and Non-biological Animals	3 600	3 600	–	4 000	670
Zoo's, Marine and Non-biological Animals	3 600	3 600	–	4 000	670
Total Capital Expenditure on upgrading of existing assets	1 819 872	1 582 498	2 154 963	2 312 628	3 028 435

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	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Revenue				
Environment And Infrastructure	25 699	16 679	18 625	19 581
Human Settlements	121 826	127 430	133 291	139 289
City Power	23 218 179	26 862 355	29 905 036	31 627 984
Johannesburg Water	18 840 349	20 996 325	22 361 290	24 105 457
Pikitup	4 474 093	4 664 836	4 831 494	5 045 177
Johannesburg Social Housing Company	400 584	415 415	430 952	450 349
Total Revenue	47 080 730	53 083 040	57 680 688	61 387 837

The Sustainable Cluster's revenue budget increases by 12.7% from the 2024/25 financial year.

Sustainable Cluster	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Expenditure				
Environment And Infrastructure	147 185	154 045	161 269	168 184
Human Settlements	1 112 083	1 146 900	1 183 412	1 228 811
City Power	22 692 783	24 915 148	25 728 574	26 952 460
Johannesburg Water	18 036 921	19 917 992	20 858 544	22 002 612
Pikitup	4 474 093	4 664 836	4 831 494	5 045 177
Johannesburg Social Housing Company	400 584	415 415	430 952	450 349
Total Expenditure	46 863 649	51 214 336	53 194 245	55 847 593

The Sustainable Cluster's expenditure budget increases by 9.3% from the 2024/25 financial year. The increase is mainly due to the provision of 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 the details of the expenditure budget per department and municipal entity within the sustainable cluster:

Environment and Infrastructure

The revenue budget decreases by 35.1% to R16.7 million due to the reduction of the Public Employment Programme (PEP) grant allocation. The expenditure budget increases by 4.7% to R154.1 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, climate change.
- Good governance:
 - Strategic coordination and support.
- Energy mix:
 - Energy.

Human Settlements

The direct revenue budget increases by 4.6% to R127.4 million in line with the indicative budget allocations. The direct expenditure budget increases by 3.1% R1.1 billion. Below is a highlight of programmes that are within the 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 R1.9 billion. Service charges - electricity: The projected electricity revenue of R26 billion (excluding New Connections fees) is a 14.5% increase from the 2024/25 financial year. The revenue budget increase by 15.7% compared to 2024/25 financial year budget. The increase is based on a proposed average tariff increase for electricity of 12.74% and

the strategic drive to reduce total electricity losses by 2.17% from a proposed 28% in the 2024/25 financial year to 25.83% for the 2025/26 financial year.

The expenditure budget increases by 9.8% to R24.9 billion mainly as a result of the bulk purchase price increase due to the Eskom tariff increase of 12.74%, Kelvin Power tariff price of R1.91 and a conservative total volumes growth estimated at 0% as well as an increase of 15.8% in debt impairment based on the collection levels of 97.5%. Below is a highlight of programmes that are within the budget:

- Good governance:
 - Risk governance and compliance.
- Sustainable service delivery:
 - Improve quality of service; and
 - Streetlight repairs.
- Infrastructure development and refurbishment:
 - Improve quality of supply; and
 - Sustainable energy.
- Financial sustainability:
 - Financial sustainability.
- Energy mix:
 - Sustainable energy; and
 - Improve quality of service.
- Job opportunity and creation:
 - People development.
- Safer city:
 - Improve quality of service.
- Active and engaged citizenry:
 - Improve quality of service.

- Smart city:
 - People development; and
 - Smart utility.

Johannesburg Water

The expected surplus (excluding capital grants and contributions) amounts to R1.1 billion. Service charges - water and sewerage: The projected water and sewerage revenue is estimated at R20 billion, approximately 11.8% increase from the 2024/25 financial year. The increase is based on an average tariff increase of 15.3%, based on a proposed Rand Water tariff increase of 15.3%.

The expenditure budget increases by 10.4% to R19.9 billion mainly due to an increase of 15.3% for the water purchase price from Rand Water, an increase of 11.6% in debt impairment based on the collection levels of 75.2% and an estimated 13.3% increase on water losses. Below is a highlight of programmes that are within the budget:

- Good governance:
 - Corporate governance.
- Financial sustainability:
 - Financial performance and management; and
 - Revised tariff structure (discontinue free 6kl).
- Sustainable service delivery:
 - Water quality assurance;
 - Sewer quality service; and
 - Water demand management systems.
- Infrastructure development and refurbishment:
 - Upgrading and renewal of networks.
- Safer city:
 - Prevention of infrastructure theft and vandalism.
- Active and engaged citizenry:

- Media relations and external communication; and
- Stakeholder engagement and public participation.
- Smart city:
 - Innovation and technology programmes.

Pikitup

The revenue budget increases by 4.9% to R4.7 billion. Service charges - refuse: The projected refuse revenue of R3.3 billion is a 6.4% increase from the 2024/25 financial year. The increase is based on a proposed average tariff increase of 6.4%.

The expenditure budget increases by 4.9% to R4.7 billion mainly to cater for inventory consumed and an increase of 6.4% in debt impairment based on the collection levels of 75.6%. The subsidy allocation to Pikitup increases by 0.9% to R1.2 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
 - Waste management / environmental protection - waste management.

Johannesburg Social Housing Company (JOSHCO)

The revenue budget increases by 3.7% to R415.4 million in line with the indicative budget allocations. The expenditure budget increases by 3.7% to R415.4 million in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Financial stability:
 - Social housing; and
 - Number of housing units completed.
- Sustainable service delivery;
 - Social housing;
 - Percentage employee vacancy rate; and
 - % Collection in respect of current debtors.
- Job opportunity and creation;
 - Number of jobs created for the unemployed through EPWP.

- Sustainable economic growth;
 - Percentage occupancy rate, % achieved of service level standard.
- Smart city;
 - Number of digitization initiatives completed.
- Good governance;
 - Percentage compliance with laws and regulations; and
 - Number of employee development initiatives.

HUMAN AND SOCIAL DEVELOPMENT CLUSTER

Human and Social Development Cluster Revenue	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Community Development	46 723	48 870	51 119	53 416
Health	210 810	220 509	230 655	241 032
Social Development	6 395	413	432	451
Public Safety	615 740	644 062	673 684	703 997
Johannesburg City Parks And Zoo	1 359 812	1 415 306	1 468 493	1 534 390
Joburg City Theatres	323 953	332 591	341 597	356 968
Total Revenue	2 563 433	2 661 751	2 765 980	2 890 254

The revenue budget of the Human and Social Development Cluster increases by 3.8% from the 2024/25 financial year.

Human and Social Development Cluster Expenditure	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Community Development	1 359 520	1 409 826	1 462 722	1 521 060
Health	1 589 318	1 669 329	1 753 605	1 831 014
Social Development	365 031	376 580	391 719	407 634
Public Safety	6 295 590	6 565 786	6 850 388	7 134 150
Johannesburg City Parks And Zoo	1 359 812	1 415 306	1 468 493	1 534 390
Joburg City Theatres	323 953	332 591	341 597	356 968
Total Expenditure	11 293 224	11 769 418	12 268 524	12 785 216

The expenditure budget of the Human and Social Development Cluster increases by 4.2% from the 2024/25 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 4.6% to R48.9 million. The expenditure budget increases by 3.7% to R1.4 billion as a result of funding to operationalize various facilities. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
 - Arts and culture heritage programmes;
 - Head office;
 - Service extension, reading and resource development;
 - Mass participation and recreation;
 - Sport development; and
 - Access to facilities and services.
- Financial sustainability:
 - Library services access;
 - Service extension, reading and resource development; and
 - Access to facilities and services.
- Infrastructure development and refurbishment:
 - Library services access;
 - Bibliographic and distribution services; and
 - Access to facilities and services.
- Smart city:
 - Service extension, reading and resource development.

Health

The revenue budget increases by 4.6% to R220.5 million mainly due to an increase in licenses or permits. The expenditure budget increases by 5.0% to R1.7 billion. Below is a highlight of programmes that are within the budget:

- Good governance:
 - Management support / e-health / clean audit.

- Financial sustainability:
 - Management support / e-health / clean audit.
- Sustainable service delivery:
 - Jozi Ihlomile program;
 - Maternal health care/children health care/hiv and aids/ communicable disease;
 - Rollout of mobile clinics to increase access to primary health care;
 - TB / hiv and aids;
 - Management support / e-health / clean audit;
 - The expansion of extended hour libraries and clinics within the city; and
 - Initiate and fund localised female dignity packs.
- Job opportunity and creation:
 - Management support / e-health / clean audit.
- Safer city:
 - Food security that is both improved and safeguarded / pest control / air pollution.
- Smart city:
 - Management support / e-health / clean audit.

Social Development

The revenue budget decreases by 93.5% to R413 thousand due to the reduction of the Public Employment Programme (PEP) grant allocation. The expenditure budget increases by 3.2% to R376.6 million. Below is a highlight of programmes that are within the budget:

- Job opportunity and creation:
 - Skills for jobs and apprenticeship programmes for young people to gain skills and experience.
- Safer city:
 - Training and support for early childhood development;

- Consistent support and uplifting of marginalised communities such as women, youth, people with disabilities and LGBTQIA+ through coordinated programmes across all departments;
 - Programs and support offered to undocumented migrants;
 - Substance abuse treatment centre programmes;
 - Substance abuse crisis centre;
 - Professional training - substance abuse;
 - Assist the homeless including shelters, skills development, rehabilitation facilities, and work opportunities in collaboration with NGOs; 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 Programmes and support services offered to citizens; and
 - Policy reform initiatives
 - Sustained economic growth:
 - Urban agriculture.
 - Smart city:
 - Policy reform initiatives.

Public Safety

The direct revenue budget increased by 4.6% to R644.1 million due in line with the indicative budget allocations. The direct expenditure budget increased by 4.3% to R6.6 billion. Below is a highlight of programmes that are within the budget:

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

- Smart city;
 - Monitoring the city and municipalities properties with cameras; and
 - City safety strategic research.
- Good governance;
 - Monitoring functions of financial services in line with the MFMA;
 - Communication and youth empowerment;
 - Administration of fleet repairs and maintenance of facilities and records management;
 - Fraud and corruption;
 - Ensure ethics and discipline;
 - Training and development of municipal police officers; and
 - Administration of citations and fines.
- Infrastructure development and refurbishment;
 - Providing repairs and maintenance of the city's properties and capital projects.
- Active and engaged citizenry;
 - Ensure community education and empowerment.

Johannesburg City Parks and Zoo

The revenue budget increases by 4.1% to R1.4 billion. The expenditure budget increases by 4.1% to R1.4 billion in line with revenue. The subsidy allocation to City Parks and Zoo increases by 5.7% to R1.2 billion. Below is a highlight of programmes that are within the budget:

- Sustainable service delivery:
 - Greening programme.
- Job opportunity and creation:
 - Job creation.
- Safer city:
 - Insourced security;
 - Outsourced security; and

- Park rangers.
- Active and engaged citizenry:
 - Environmental education.

Joburg City Theatres

The revenue budget increases by 2.7% to R332.6 million. The expenditure budget increases by 2.7% to R332.6 million in line with revenue. The subsidy allocation to Joburg City Theatres increases by 1.5% to R211.5 million. Below is a highlight of programmes that are within the budget:

- Active and engaged citizenry:
 - Improve and strengthen financial position.
- Financial sustainability:
 - 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 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Economic Development	65 690	4 000		
Transport	589 643	675 462	695 472	738 240
Development Planning	98 448	93 799	94 248	98 490
Joburg Market	748 380	782 843	818 818	855 665
Metropolitan Trading Company	527 656	549 038	568 679	594 267
Johannesburg Property Company	1 169 743	1 211 202	1 243 084	1 299 023
Johannesburg Development Agency	143 108	149 523	156 090	163 115
Johannesburg Roads Agency	1 619 040	1 671 729	1 736 518	1 814 662
Metrobus	766 846	779 815	808 677	845 068
Joburg Tourism	103 851	107 754	111 797	116 828
Total Revenue	5 832 405	6 025 165	6 233 383	6 525 358

The revenue budget of the Economic Growth Cluster increases by 3.3%.

Economic Growth Cluster Expenditure	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Economic Development	185 464	161 183	168 143	175 190
Transport	1 860 786	1 850 760	1 861 609	1 930 409
Development Planning	490 088	512 833	536 764	559 877
Joburg Market	640 217	660 452	681 462	712 124
Metropolitan Trading Company	527 656	549 038	568 679	594 267
Johannesburg Property Company	1 169 743	1 211 202	1 243 084	1 299 023
Johannesburg Development Agency	143 108	149 523	156 090	163 115
Johannesburg Roads Agency	1 619 040	1 671 729	1 736 518	1 814 662
Metrobus	766 846	779 815	808 677	845 068
Joburg Tourism	103 851	107 754	111 797	116 828
Total Expenditure	7 506 799	7 654 289	7 872 823	8 210 563

The expenditure budget of the Economic Growth Cluster increases by 2% from the 2024/25 financial year. Below follows the budget per department and municipal entity within the economic development cluster.

Economic Development

The revenue budget is allocated R4 million for the Expanded Public Works Programme (EPWP) and there is no allocation for the Public Employment Programme (PEP). The direct expenditure budget decreases by 13.1% to R161.2 million mainly due to the reduction of the Public Employment Program and EPWP grant allocations.

- Good governance;

- More skills for jobs and apprenticeship programs for young people to gain valuable skills and work experience.
- Job opportunity and creation;
 - Opportunity Centres to support businesses and encourage entrepreneurs;
 - Implementation of informal trading plan from policy and bylaws;
 - Operationalization of opportunity centers, training and SMME development;
 - Johannesburg Business Forum (JBF);
 - Operationalization of Alexandra Automotive Hub;
 - Fair access to EPWP opportunities and fair allocation of local contracts; 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 14.6% to R675.5 million due to the increase in the Sale of Goods and Rendering of Services revenue. The Public Transport Network Grant reduced to R454 million compared to R484 million in 2024/25. The direct expenditure budget decreases by 0.5% to R1.9 billion in line with the indicative budget allocations and the reduction in the PTNG. 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 4.7% to R93.8 million due to the reduction of the United Nations Environment Fund. The expenditure budget increases by 4.6% to R512.8 million. Below is a highlight of programmes that are within the budget:

- 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.
- Good governance:
 - Processing of land use development applications; and
 - Review of land use scheme.
- Green economy:
 - Implementation of the green building policy.
- Smart city:
 - Maintenance of corporate geo-informatics spatial information.
- Sustainable service delivery:
 - Global environment fund.
- Sustained economic growth:

- Processing of building plans.

Joburg Market

The revenue budget increases by 4.6% to R782.8 million. The increase is mainly as result of the increase in rental facilities income and an increase in other revenue. The expenditure budget increase by 3.2% to R660.5 million before taxation. Below is a highlight of programmes that are within the budget:

- Good governance;
 - Business continuity.
- Financial stability;
 - Market repairs and maintenance;

Metropolitan Trading Company

Revenue of the entity increases by 4.1% to R549 million and the expenditure budget increases by 4.1% to R549 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 by onboarding the SMME in MTC Broadband, the entity will contribute to the creation of jobs within Johannesburg;
 - WIFI Access point rollout 150 access points to ensure connectivity in public spaces at least 150 diameters for a period of three years;
 - Deliver on smart-city implementation programme city-wide; and
 - Through Aggregation Model, consolidate and manage all the City's and entities networks.

Johannesburg Property Company (JPC)

The revenue budget increases by 3.5% to R1.2 billion in line with the budget parameters. The expenditure budget increases by 3.5% to R1.2 billion in line with the increase in revenue. Below is a highlight of programmes that are within the budget:

- Good governance;
 - Legislative compliance
- Sustainable service delivery;

- SMME support

Johannesburg Development Agency

The revenue budget increases by 4.5% to R149.5 million due to an increase in project management fees. The expenditure budget increases by 4.5% to R149.5 million in line with revenue. The subsidy allocation to Johannesburg Development Agency increases by 4.3% to R68.6 million. Below is a highlight of programmes that are within the budget:

- Good governance:
 - Good governance, management and administration.
- Infrastructure development and refurbishment:
 - Accelerated public infrastructure delivery programme/ strategic economic node delivery programme.

Johannesburg Roads Agency

The revenue budget increased by 3.3% to R1.7 billion in line with the indicative budget allocations. The expenditure budget also increased by 3.3% to R1.7 billion. Below is a highlight of programmes that are within the budget:

- Good governance
 - Creating a responsive administration focused on the delivery of services to the city's residents;
 - Financial transparency and accountability to the citizens of Johannesburg;
- Infrastructure development and refurbishment
 - Freight programme;
 - Improved road safety and reduced congestion; and
 - Infrastructure repair and maintenance: Traffic signal improvement plan.

Metrobus

The total revenue budget increased by 1.7% to R779.8 million in line with the budget parameters. The total expenditure budget increased by 1.7% to R779.8 million in line with the increase in the revenue budget. Below is a highlight of programmes that are within the budget:

- Good governance;

- Financially sustainable and resilient city.
- Sustainable service delivery;
 - Improve customer/community satisfaction;
 - Leasing of additional buses; and
 - Guaranteed customer and citizen care and service.
- Safer city;
 - Procurement of independent security provider to guard assets and protect revenues.
- Active and engaged citizenry;
 - Improve customer/community satisfaction.
- Smart city;
 - Infrastructure improvement strategy: Renovation and maintenance of Metrobus buildings; and
 - Interim AFC, cashless ticketing system, digital routes tracking, WiFi on buses.
- Financial Sustainability;
 - Debt restructuring, advertising revenue generation, revenue protection, Interim ticketing system

Johannesburg Tourism Company

The revenue budget increased by 3.8% to R107.8 million due to the increase in the CoJ transfers and subsidies in line with budgeted expenditure. The expenditure budget increased by 3.8% to R107.8 million in line with the budget parameters. 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 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Group Forensic Investigation Services	51 628			
Office Of The Ombudsman				
City Manager				
Group Information And Communication Technology				
Group Finance	29 729 268	31 450 249	33 171 092	34 617 853
Group Corporate And Shared Services	32 710	37 440	38 925	40 440
Speaker: Legislative Arm Of Council				
Municipal Entities Accounts	181 570	189 922	198 658	207 598
Total Revenue	29 995 176	31 677 611	33 408 675	34 865 891

The revenue budget of the Good Governance Cluster increases by 5.6%.

Good Governance Cluster Expenditure	Adjusted Budget 2024/25 R 000	Budget 2025/26 R 000	Estimate 2026/27 R 000	Estimate 2027/28 R 000
Group Forensic Investigation Services	119 792	124 494	129 446	134 649
Office Of The Ombudsman	44 808	46 634	48 552	50 524
City Manager	1 997 851	1 981 779	2 035 524	2 109 911
Group Information And Communication Technology	1 160 287	1 189 221	1 219 523	1 263 470
Group Finance	5 801 710	6 041 811	6 195 656	6 356 802
Group Corporate And Shared Services	623 466	679 131	705 613	733 863
Speaker: Legislative Arm Of Council	531 993	557 175	583 694	608 816
Municipal Entities Accounts	2 026 742	2 115 420	2 208 175	2 305 563
Total Expenditure	12 306 649	12 735 665	13 126 183	13 563 598

The expenditure budget of the Good Governance Cluster increases by 3.5%. The increase is mainly due to the provision for debt impairment in line with the projected average collection rate of 88.6% for rates and services. 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 3.9% to R124.5 million. Below is a highlight of programmes that are within the budget:

- Integrity management to promote Good Governance to prevent, detect, investigate, and resolve alleged crimes committed against the City:

- Prevent all crimes of fraud and corruption, theft of CoJ assets, maladministration, UIFW, breach of security, cybercrime as well as problem/bad/hijacked building committed against the CoJ. Crime prevention programmes will include anti-fraud awareness outreach programmes to educate, inform, and collaborate with internal and external stakeholders to combat corruption in the City. Further, Minimum Information Security Standards (MISS) compliance with emphasis on Personnel Security (Chapter 5 of the MISS Document).
- Detect crimes committed against the CoJ will be implement through the 24/7 Anti-corruption Hotline and other various mechanisms to discover the alleged crime committed against the City and allocate for investigation;
- Conduct forensic investigations on the reported and/or detected crimes in line with the investigation methodology where potential evidence will be collected for examination and analysis to establish fact and issue a forensic report with findings and recommendations to the affected Departments and/or Entities for implementation; and
- Monitor implementation of remedial actions (disciplinary action and recoveries) emanating from finalised investigation report, this includes status of criminal cases reported to SAPS for prosecution.

Ombudsman

Ombudsman's expenditure increases by 4.1% to R46.6 million. Below is a highlight of programmes that are within the budget:

- To promote good governance, sustainable service delivery and an active and engaged citizenry, contributing towards a City administration that is responsive, accountable, efficient and productive promoting by:
 - Ensuring that all complaints relating to alleged acts of maladministration where members of the public are alleged to have suffered any injustice as a result of such maladministration, are investigated and the City's administration is held to account;
 - Conducting proactive investigations relating to service delivery failures, human rights violations and maladministration complaints and ensure that they are attended and dealt with in a proper manner;
 - Make recommendations to Council to enhance the promotion of human rights;
 - Investigating complaints of human rights violations by the City's administration and seek appropriate redress;
 - Ensuring the adherence to the principles of procedural fairness and administrative justice by City Departments and Entities; and
 - Conducting community outreach programs that educate residents on their human rights and responsibilities.

City Manager

The expenditure budget decreases by 0.8% to R2 billion. 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;
 - 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;
 - 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.
- Urban20 2025 Summit
 - Economic Growth and Financing by unlocking investment and creating jobs;

- Social inclusion and Equity – creating cities that work for everyone;
- Digital Transformation – smart innovative solutions; and
- Climate Action and Resilience – green and more sustainable cities.

Group Information and Communication Technology:

The expenditure budget increases by 2.5% 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 t and new MPLS network roll out; and
 - Smart City (ease of doing business in the City): Automation.

Group Finance

Group Finance’s revenue budget increases by 5.8% to R31.5 billion. The expenditure increases by 4.1% to R6 billion mainly due to the provision for debt impairment in line with the projected average collection rate of 88.6% for rates and services. 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;
 - Improved customer centricity, customer experience excellence in the new normal;
 - 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 Solutions.

Group Corporate and Shared Services

The revenue budget increased by 14.5% to R37.4 million as a result of an increase in training income which will be used to fund additional training expenses. The expenditure budget decreases by 3.9% to R679.1 million due to the reduction of the central locomotion allowance. The department’s programmes are day-to-day activities.

Speaker: Legislative Arm of Council

Speaker's Office expenditure budget increases by 4.7% to R 557 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; and
 - Training of councillors and ward committees.

Municipal Entities Accounts

The revenue for the municipal entities' accounts in the 2025/26 financial year increases by 4.6% to R189.9 million. The expenditure for the municipal entities accounts increases by 4.4% to R2.1 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 R24.3 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 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Environment And Infrastructure	26 500	26 827	58 400	72 400
Human Settlements	1 270 256	1 446 835	1 707 603	854 767
City Power	1 532 612	1 480 691	1 939 705	2 061 837
Johannesburg Water	1 291 086	1 480 695	1 960 125	1 984 507
Pikitup	245 694	322 050	414 597	489 920
Johannesburg Social Housing Company	279 771	206 637	151 945	177 910
Total Capital	4 645 919	4 963 735	6 232 375	5 641 342

The three-year medium-term capital budget of the Sustainable Cluster amounts to approximately R16.8 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 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Community Development	128 284	41 263	36 000	36 000
Health	59 328	37 859	31 360	39 110
Social Development	77 391	21 408	21 888	23 269
Public Safety	41 924	18 659	16 933	19 533
Johannesburg City Parks And Zoo	43 510	21 860	31 020	50 500
Joburg City Theatres	36 688	18 251	17 303	19 441
Total Capital	387 124	159 300	154 504	187 853

The three-year medium-term capital budget of the Human and Social Development Cluster amounts to approximately R501.7 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 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Economic Development	2 800	5 904	7 928	6 476
Transport	562 554	573 065	561 572	688 224
Development Planning	92 110	32 370	98 070	97 570
Joburg Market	89 000	52 098	43 260	50 600
Metropolitan Trading Company	2 914	6 700	5 900	6 275
Johannesburg Property Company	64 068	59 226	72 742	80 500
Johannesburg Development Agency	168 439	165 060	162 196	199 340
Johannesburg Roads Agency	807 220	784 571	808 046	1 039 550
Metrobus	97 944	94 233	83 894	100 000
Joburg Tourism	1 835	1 247	2 670	2 653
Total Capital	1 888 885	1 774 475	1 846 279	2 271 188

The three-year medium-term capital budget of the Economic Growth Cluster amounts to approximately R5.9 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 2024/25 R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Group Forensic Investigation Services	2 050	1 640	1 540	2 650
Office Of The Ombudsman	350	1 500	1 000	2 000
City Manager	30 233	508	490	17 096
Group Information And Communication Technology	630 730	135 874	141 798	159 505
Group Finance	16 018	8 040	3 600	3 600
Group Corporate And Shared Services	129 708	208 813	192 036	202 904
Speaker: Legislative Arm Of Council	2 400	1 374	1 374	1 374
Total Capital	811 489	357 749	341 837	389 128

The three-year medium-term capital budget of the Good Governance Cluster amounts to approximately R1.1 billion. 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 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								
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	8 849 492	9 348 278	9 775 388
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	4 450 706	4 799 123	4 967 092
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	33 508 835	35 306 201	36 860 387
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	1 303 845	1 363 253	1 424 579
Total Internal Transfers	846 084	2 545 660	3 138 610	2 788 451	3 750 886	4 120 051	4 167 144	4 268 801
TOTAL REVENUE excl. capital grants/contributions.	23 429 315	31 049 649	33 894 922	34 784 106	35 527 036	37 628 886	39 473 345	41 129 188
EXPENDITURE								
Employee related costs	9 702 557	10 492 988	11 481 555	11 291 488	11 479 378	12 081 524	12 727 887	13 300 840
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	68 335	70 045
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	2 808 980	2 774 917	2 847 053
Transfers and subsidies	116 684	114 489	122 664	108 550	72 910	27 285	28 932	19 040
Operational costs	3 316 634	3 459 426	3 407 860	3 633 582	3 531 851	3 499 053	3 521 821	3 634 418
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	26 582 907	27 495 814	28 519 927
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	1 686 404	1 767 445	2 142 620
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	1 303 845	1 363 253	1 424 579
Total Internal Transfers	5 775 090	6 031 078	6 969 627	8 440 287	9 129 922	9 718 731	9 962 934	10 641 025
TOTAL EXPENDITURE	28 144 020	32 025 393	34 524 490	34 661 796	34 841 636	36 301 638	37 458 748	39 160 952
SURPLUS/(DEFICIT)	(4 714 705)	(975 744)	(629 568)	122 310	685 400	1 327 248	2 014 597	1 968 236
Transfers and subsidies - capital (monetary allocations)	276 022	(914 136)	451 843	2 237 129	2 261 367	2 152 603	2 562 823	1 760 128
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	3 479 851	4 577 420	3 728 364
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(4 438 682)	(1 889 880)	(177 725)	2 359 439	2 946 767	3 479 851	4 577 420	3 728 364

ECONOMIC DEVELOPMENT
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
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 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	129 280	108 316	122 271	90 690	65 690	4 000		
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	129 280	108 316	122 271	90 690	65 690	4 000		
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.	129 280	108 316	122 271	90 690	65 690	4 000		
EXPENDITURE								
Employee related costs	94 909	99 734	99 015	100 069	105 276	114 908	121 056	126 556
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		538	555	436	546	546	546	560
Debt impairment								
Depreciation and amortisation	3 931	17 565	16 886	16 886	16 886	17 663	18 475	19 306
Interest								
Contracted services	6 824	8 426	8 700	6 830	7 958	7 958	7 958	8 157
Transfers and subsidies	95 350	96 547	99 685	90 690	34 690			
Operational costs	39 648	30 308	31 194	21 580	20 108	20 108	20 108	20 611
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	240 662	253 118	256 035	236 491	185 464	161 183	168 143	175 190
Interest - Inter-Company								
Operational costs - Inter-Company				2 061	33 314	2 450	2 560	2 675
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				4 377	4 941	5 212	5 448	5 691
Total Internal Transfers				6 438	38 255	7 662	8 008	8 366
TOTAL EXPENDITURE	240 662	253 118	256 035	242 929	223 719	168 845	176 151	183 556
SURPLUS/(DEFICIT)	(111 382)	(144 802)	(133 764)	(152 239)	(158 029)	(164 845)	(176 151)	(183 556)
Transfers and subsidies - capital (monetary allocations)					1 000			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(111 382)	(144 802)	(133 764)	(152 239)	(157 029)	(164 845)	(176 151)	(183 556)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(111 382)	(144 802)	(133 764)	(152 239)	(157 029)	(164 845)	(176 151)	(183 556)

ENVIRONMENT AND INFRASTRUCTURE
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
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 earned from Receivables	23 543	10 449						
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	15 439		12 975	9 013	11 013	9 428	9 862	10 306
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits			20	29	240	251	263	275
Transfer and subsidies - Operational	7 573	8 696	4 950	7 000	14 446	7 000	8 500	9 000
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	51 918	28 481	17 945	16 042	25 699	16 679	18 625	19 581
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.	51 918	28 481	17 945	16 042	25 699	16 679	18 625	19 581
EXPENDITURE								
Employee related costs	79 164	83 834	103 263	108 058	116 641	122 881	129 455	135 280
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		53	43	44	75	75	75	77
Debt impairment	23 543	10 449						
Depreciation and amortisation	12 065	13 751	15 629	16 347	13 525	14 145	14 795	15 460
Interest								
Contracted services	10 068	8 920	10 758	10 873	12 138	12 138	12 138	12 441
Transfers and subsidies								
Operational costs	1 488	2 018	5 334	5 041	4 806	4 806	4 806	4 926
Losses on disposal of Assets		481						
Other Losses								
TOTAL DIRECT EXPENDITURE	126 328	119 506	135 027	140 363	147 185	154 045	161 269	168 184
Interest - Inter-Company								
Operational costs - Inter-Company				7 000	14 409	7 428	8 948	9 468
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	9 409	820	3 475	3 663	3 663	3 883	4 059	4 242
Total Internal Transfers	9 409	820	3 475	10 663	18 072	11 311	13 007	13 710
TOTAL EXPENDITURE	135 736	120 326	138 502	151 026	165 257	165 356	174 276	181 894
SURPLUS/(DEFICIT)	(83 819)	(91 845)	(120 557)	(134 984)	(139 558)	(148 677)	(155 651)	(162 313)
Transfers and subsidies - capital (monetary allocations)							30 000	
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(83 819)	(91 845)	(120 557)	(134 984)	(139 558)	(148 677)	(125 651)	(162 313)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(83 819)	(91 845)	(120 557)	(134 984)	(139 558)	(148 677)	(125 651)	(162 313)

TRANSPORT
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
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	408 605	136 250	88 104	198 428	105 075	221 465	252 223	270 541
Agency services								
Interest earned from Receivables		5 403	2 071					
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue		742	521	19 660				
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	116 673	677 048	411 664	634 568	484 568	453 997	443 249	467 699
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	525 278	819 443	502 360	852 656	589 643	675 462	695 472	738 240
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.	525 278	819 443	502 360	852 656	589 643	675 462	695 472	738 240
EXPENDITURE								
Employee related costs	208 958	225 144	253 570	256 669	271 433	285 955	301 254	314 810
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed		38	222	1 419	992	992	992	1 017
Debt impairment								
Depreciation and amortisation	503 508	624 031	588 701	615 487	615 487	643 799	673 412	703 714
Interest	7	6	86	116	114	114	114	119
Contracted services	817 268	1 115 069	1 312 457	1 219 413	877 109	824 249	790 186	812 707
Transfers and subsidies	1 478							
Operational costs	51 039	228 716	247 379	92 651	95 651	95 651	95 651	98 042
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1 582 258	2 193 004	2 402 415	2 185 755	1 860 786	1 850 760	1 861 609	1 930 409
Interest - Inter-Company								
Operational costs - Inter-Company	105 773	184 253	173 832	165 488	255 523	194 175	203 072	212 342
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	84 277	102 793	116 666	116 897	139 555	147 609	154 274	161 217
Total Internal Transfers	190 050	287 046	290 498	282 385	395 078	341 784	357 346	373 559
TOTAL EXPENDITURE	1 772 308	2 480 050	2 692 913	2 468 140	2 255 864	2 192 544	2 218 955	2 303 968
SURPLUS/(DEFICIT)	(1 247 030)	(1 660 607)	(2 190 553)	(1 615 484)	(1 666 221)	(1 517 082)	(1 523 483)	(1 565 728)
Transfers and subsidies - capital (monetary allocations)	(165 368)	(125 393)	(325 452)	500 903	500 903	518 945	540 046	570 708
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 412 398)	(1 786 000)	(2 516 005)	(1 114 581)	(1 165 318)	(998 137)	(983 437)	(995 020)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 412 398)	(1 786 000)	(2 516 005)	(1 114 581)	(1 165 318)	(998 137)	(983 437)	(995 020)

COMMUNITY DEVELOPMENT
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
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	1 840	2 767	3 107	2 688	2 688	2 812	2 942	3 073
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	1 465	2 139	2 721	5 824	5 824	6 092	6 373	6 660
Operational Revenue	3 975	7 078	9 500	23 702	23 702	24 790	25 930	27 095
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits				1 711	1 711	1 789	1 871	1 955
Licences or permits								
Transfer and subsidies - Operational	14 756	5 688		23 748	12 798	13 387	14 003	14 633
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	22 036	17 672	15 328	57 673	46 723	48 870	51 119	53 416
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				130	130	136	142	148
Total Internal Transfers				130	130	136	142	148
TOTAL REVENUE excl. capital grants/contributions.	22 036	17 672	15 328	57 803	46 853	49 006	51 261	53 564
EXPENDITURE								
Employee related costs	511 736	559 606	611 507	650 954	677 582	713 832	752 023	785 864
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				14 871	14 611	14 611	14 611	14 976
Debt impairment								
Depreciation and amortisation	224 417	219 541	229 225	305 564	305 564	319 620	334 325	349 370
Interest	13	390	1 099	69	69	69	69	72
Contracted services	152 928	84 238	85 411	84 770	85 173	85 173	85 173	87 302
Transfers and subsidies	6 690	1 933	1 996	2 092	2 092	2 092	2 092	2 186
Operational costs	253 750	300 304	299 733	302 749	274 429	274 429	274 429	281 290
Losses on disposal of Assets	9	3 898	49					
Other Losses								
TOTAL DIRECT EXPENDITURE	1 149 543	1 169 910	1 229 020	1 361 069	1 359 520	1 409 826	1 462 722	1 521 060
Interest - Inter-Company								
Operational costs - Inter-Company	3 051	3 178	3 318	18 646	43 207	45 333	47 398	49 460
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	7 822	5 074	7 153	226 698	353 400	369 908	386 896	404 307
Total Internal Transfers	10 873	8 252	10 471	245 344	396 607	415 241	434 294	453 767
TOTAL EXPENDITURE	1 160 416	1 178 162	1 239 491	1 606 413	1 756 127	1 825 067	1 897 016	1 974 827
SURPLUS/(DEFICIT)	(1 138 380)	(1 160 490)	(1 224 163)	(1 548 610)	(1 709 274)	(1 776 061)	(1 845 755)	(1 921 263)
Transfers and subsidies - capital (monetary allocations)				18 000	33 450		1 000	1 000
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 138 380)	(1 160 490)	(1 224 163)	(1 530 610)	(1 675 824)	(1 776 061)	(1 844 755)	(1 920 263)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 138 380)	(1 160 490)	(1 224 163)	(1 530 610)	(1 675 824)	(1 776 061)	(1 844 755)	(1 920 263)

HEALTH
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
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 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	1 807	2 225	2 105	3 577	3 577	3 743	3 917	4 091
Transfer and subsidies - Operational	178 586	179 391	197 742	207 233	207 233	216 766	226 738	236 941
Interest								
Fuel Levy								
Operational Revenue	561	597						
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	180 954	182 213	199 847	210 810	210 810	220 509	230 655	241 032
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue			386	403	403			
Total Internal Transfers			386	403	403			
TOTAL REVENUE excl. capital grants/contributions.	180 954	182 213	200 233	211 213	211 213	220 509	230 655	241 032
EXPENDITURE								
Employee related costs	1 257 676	1 277 196	1 332 375	1 403 632	1 443 158	1 520 367	1 601 707	1 673 784
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	3 535	3 222	4 071	14 261	13 375	13 375	13 375	13 709
Debt impairment								
Depreciation and amortisation	43 492	61 704	51 941	51 941	61 281	64 083	67 019	70 019
Interest								
Contracted services	9 743	10 966	23 702	11 578	13 317	13 317	13 317	13 650
Transfers and subsidies	8 776	9 360	9 711	10 177	10 537	10 537	10 537	11 011
Operational costs	78 034	85 705	83 353	50 426	47 650	47 650	47 650	48 841
Losses on disposal of Assets		1 130						
Other Losses								
TOTAL DIRECT EXPENDITURE	1 401 256	1 449 284	1 505 153	1 542 015	1 589 318	1 669 329	1 753 605	1 831 014
Interest - Inter-Company								
Operational costs - Inter-Company	1 335	237			1 923	2 011	2 104	2 199
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	63 129	66 506	66 591	70 287	110 191	115 432	120 721	126 148
Total Internal Transfers	64 464	66 743	66 591	70 287	112 114	117 443	122 825	128 347
TOTAL EXPENDITURE	1 465 720	1 516 027	1 571 744	1 612 302	1 701 432	1 786 772	1 876 430	1 959 361
SURPLUS/(DEFICIT)	(1 284 766)	(1 333 814)	(1 371 511)	(1 401 089)	(1 490 219)	(1 566 263)	(1 645 775)	(1 718 329)
Transfers and subsidies - capital (monetary allocations)	10 000		72 915	42 138	51 470			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 274 766)	(1 333 814)	(1 298 596)	(1 358 951)	(1 438 749)	(1 566 263)	(1 645 775)	(1 718 329)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(1 274 766)	(1 333 814)	(1 298 596)	(1 358 951)	(1 438 749)	(1 566 263)	(1 645 775)	(1 718 329)

SOCIAL DEVELOPMENT
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
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	25	248	230	395	395	413	432	451
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational			5 401		6 000			
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	25	248	5 631	395	6 395	413	432	451
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.	25	248	5 631	395	6 395	413	432	451
EXPENDITURE								
Employee related costs	202 093	216 281	243 207	247 349	260 217	268 139	282 484	295 196
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	3 112	198	3 840	3 019	5 019	5 019	5 019	5 144
Debt impairment								
Depreciation and amortisation	15 745	15 406	14 066	13 635	13 635	17 262	18 056	18 868
Interest		81	188	24	24	24	24	25
Contracted services	6 175	6 556	1 827	7 208	9 208	9 208	9 208	9 438
Transfers and subsidies	4 388	4 277	4 704	5 589	5 589	5 589	5 589	5 841
Operational costs	72 986	67 053	58 234	77 503	71 339	71 339	71 339	73 122
Losses on disposal of Assets	182	434	88					
Other Losses								
TOTAL DIRECT EXPENDITURE	304 681	310 286	326 154	354 327	365 031	376 580	391 719	407 634
Interest - Inter-Company								
Operational costs - Inter-Company	506	394	3 821	4 740	6 904	7 288	7 618	7 961
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	51 122	58 344	61 386	26 947	58 059	60 674	63 461	66 317
Total Internal Transfers	51 628	58 738	65 207	31 687	64 963	67 962	71 079	74 278
TOTAL EXPENDITURE	356 309	369 024	391 361	386 014	429 994	444 542	462 798	481 912
SURPLUS/(DEFICIT)	(356 284)	(368 776)	(385 730)	(385 619)	(423 599)	(444 129)	(462 366)	(481 461)
Transfers and subsidies - capital (monetary allocations)		110	5 246	25 054	36 826			
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(356 284)	(368 666)	(380 484)	(360 565)	(386 773)	(444 129)	(462 366)	(481 461)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(356 284)	(368 666)	(380 484)	(360 565)	(386 773)	(444 129)	(462 366)	(481 461)

GROUP FORENSIC INVESTIGATION SERVICES
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
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 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 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	68 907	70 984	70 778	77 248	82 543	86 959	91 611	95 733
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	123	498	361	552	552	552	552	566
Debt impairment								
Depreciation and amortisation	5 050	3 272	3 519	6 228	6 228	6 514	6 814	7 120
Interest		32	55					
Contracted services	10 817	5 978	6 193	6 934	6 734	6 734	6 734	6 902
Transfers and subsidies								
Operational costs	22 340	22 709	22 316	23 535	23 735	23 735	23 735	24 328
Losses on disposal of Assets		361	4					
Other Losses								
TOTAL DIRECT EXPENDITURE	107 237	103 835	103 226	114 497	119 792	124 494	129 446	134 649
Interest - Inter-Company								
Operational costs - Inter-Company	429	434	970	1 037	1 037	1 099	1 148	1 200
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	355	406	390	880	880	932	974	1 017
Total Internal Transfers	784	840	1 360	1 917	1 917	2 031	2 122	2 217
TOTAL EXPENDITURE	108 020	104 675	104 586	116 414	121 709	126 525	131 568	136 866
SURPLUS/(DEFICIT)	(108 020)	(104 675)	(104 586)	(116 414)	(121 709)	(126 525)	(131 568)	(136 866)
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(108 020)	(104 675)	(104 586)	(116 414)	(121 709)	(126 525)	(131 568)	(136 866)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(108 020)	(104 675)	(104 586)	(116 414)	(121 709)	(126 525)	(131 568)	(136 866)

OFFICE OF THE OMBUDSMAN
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
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 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 Assets								
Other Gains	1	1	1 000					
TOTAL DIRECT REVENUE excl. capital grants/contr.	1	1	1 000					
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	1 000					
EXPENDITURE								
Employee related costs	23 418	23 492	26 504	32 759	33 413	35 201	37 084	38 753
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	213	254	295	107	107	107	107	110
Debt impairment								
Depreciation and amortisation	567	337	319	733	733	771	806	842
Interest								
Contracted services	7 766	8 037	7 955	7 537	1 283	1 283	1 283	1 315
Transfers and subsidies								
Operational costs	1 058	1 345	1 467	2 672	9 272	9 272	9 272	9 504
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	33 022	33 465	36 539	43 808	44 808	46 634	48 552	50 524
Interest - Inter-Company								
Operational costs - Inter-Company	2 164	2 090	2 186	2 774	2 428	3 301	3 450	3 605
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	174	154	161	243	243	257	268	280
Total Internal Transfers	2 338	2 244	2 347	3 017	2 671	3 558	3 718	3 885
TOTAL EXPENDITURE	35 360	35 709	38 887	46 825	47 479	50 192	52 270	54 409
SURPLUS/(DEFICIT)	(35 359)	(35 708)	(37 887)	(46 825)	(47 479)	(50 192)	(52 270)	(54 409)
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(35 359)	(35 708)	(37 887)	(46 825)	(47 479)	(50 192)	(52 270)	(54 409)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(35 359)	(35 708)	(37 887)	(46 825)	(47 479)	(50 192)	(52 270)	(54 409)

CITY MANAGER
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
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	1	1	1		107			
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	57 316	47 912	32 721	39 234	51 521			
Interest								
Fuel Levy								
Operational Revenue	2	62	131					
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	57 319	47 975	32 853	39 234	51 628			
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	188 458	220 458	160 025	233 186	233 186	247 182	258 303	269 921
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	73 214	58 487	117 014	247 358	247 358	262 203	274 002	286 331
Total Internal Transfers	261 672	278 944	277 039	480 544	480 544	509 385	532 305	556 252
TOTAL REVENUE excl. capital grants/contributions.	318 991	326 919	309 892	519 778	532 172	509 385	532 305	556 252
EXPENDITURE								
Employee related costs	687 477	731 427	857 792	954 619	992 240	1 045 324	1 101 248	1 150 805
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	678	563	488	1 293	1 566	1 566	1 566	1 605
Debt impairment								
Depreciation and amortisation	5 491	6 026	17 859	12 608	18 408	19 252	20 132	21 032
Interest	6	159	94	10	12	12	12	13
Contracted services	61 464	302 707	384 039	333 946	340 588	340 588	340 588	349 102
Transfers and subsidies		2 370	6 566		20 000	9 065	10 712	
Operational costs	759 497	481 794	562 267	613 562	625 037	565 972	561 266	587 354
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	1 514 612	1 525 046	1 829 104	1 916 038	1 997 851	1 981 779	2 035 524	2 109 911
Interest - Inter-Company								
Operational costs - Inter-Company	606	547	1 597	2 800	4 291	4 515	4 716	4 930
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	7 753	10 345	6 115	16 181	16 181	17 120	17 887	18 689
Total Internal Transfers	8 359	10 892	7 712	18 981	20 472	21 635	22 603	23 619
TOTAL EXPENDITURE	1 522 971	1 535 938	1 836 817	1 935 019	2 018 323	2 003 414	2 058 127	2 133 530
SURPLUS/(DEFICIT)	(1 203 980)	(1 209 019)	(1 526 924)	(1 415 241)	(1 486 151)	(1 494 029)	(1 525 822)	(1 577 278)

SPEAKER: LEGISLATIVE ARM OF COUNCIL
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								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services								
Agency services								
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 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	173 466	181 124	215 101	254 272	253 665	267 236	281 533	294 202
Remuneration of councillors	163 539	180 667	178 226	191 409	191 762	202 021	212 829	222 406
Bulk purchases - electricity								
Inventory consumed	88	63	40	506	483	483	483	495
Debt impairment								
Depreciation and amortisation	22 931	22 319	13 353	29 400	29 400	30 752	32 166	33 613
Interest								
Contracted services	29 671	15 066	28 191	16 722	16 450	16 450	16 450	16 861
Transfers and subsidies								
Operational costs	37 426	38 609	31 248	55 934	40 233	40 233	40 233	41 239
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	427 121	437 848	466 159	548 243	531 993	557 175	583 694	608 816
Interest - Inter-Company								
Operational costs - Inter-Company				9 274	31 417	32 993	34 500	36 052
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				6 900	7 239	7 660	8 005	8 365
Total Internal Transfers				16 174	38 656	40 653	42 505	44 417
TOTAL EXPENDITURE	427 121	437 848	466 159	564 417	570 649	597 828	626 199	653 233
SURPLUS/(DEFICIT)	(427 121)	(437 848)	(466 159)	(564 417)	(570 649)	(597 828)	(626 199)	(653 233)
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(427 121)	(437 848)	(466 159)	(564 417)	(570 649)	(597 828)	(626 199)	(653 233)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(427 121)	(437 848)	(466 159)	(564 417)	(570 649)	(597 828)	(626 199)	(653 233)

GROUP INFORMATION AND COMMUNICATION TECHNOLOGY
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
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 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	33 181							
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	33 181							
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	37 992	32 404	36 000	43 996	43 996	46 635	48 733	50 926
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				703	703	737	762	787
Total Internal Transfers	37 992	32 404	36 000	44 699	44 699	47 372	49 495	51 713
TOTAL REVENUE excl. capital grants/contributions.	71 173	32 404	36 000	44 699	44 699	47 372	49 495	51 713
EXPENDITURE								
Employee related costs	70 562	71 238	76 638	91 507	93 471	98 472	103 740	108 408
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			53	316	316	316	316	324
Debt impairment								
Depreciation and amortisation	380 662	347 391	461 258	440 287	520 287	544 220	569 254	594 870
Interest			32					
Contracted services	262 134	448 711	364 079	374 646	389 646	389 646	389 646	399 387
Transfers and subsidies								
Operational costs	136 984	137 016	150 405	156 567	156 567	156 567	156 567	160 481
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	850 342	1 004 356	1 052 465	1 063 323	1 160 287	1 189 221	1 219 523	1 263 470
Interest - Inter-Company								
Operational costs - Inter-Company	107 823	78 391	98 562	104 230	104 230	110 484	115 456	120 652
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	509	534	558	2 422	2 422	2 567	2 683	2 804
Total Internal Transfers	108 332	78 925	99 120	106 652	106 652	113 051	118 139	123 456
TOTAL EXPENDITURE	958 674	1 083 281	1 151 585	1 169 975	1 266 939	1 302 272	1 337 662	1 386 926
SURPLUS/(DEFICIT)	(887 501)	(1 050 877)	(1 115 585)	(1 125 276)	(1 222 240)	(1 254 900)	(1 288 167)	(1 335 213)
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(887 501)	(1 050 877)	(1 115 585)	(1 125 276)	(1 222 240)	(1 254 900)	(1 288 167)	(1 335 213)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(887 501)	(1 050 877)	(1 115 585)	(1 125 276)	(1 222 240)	(1 254 900)	(1 288 167)	(1 335 213)

GROUP FINANCE
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
R thousand								
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	10 660	9 246	9 447	10 800	10 800	11 297	11 817	12 349
Agency services								
Interest earned from Receivables	969 339	1 468 608						
Interest earned from Current and Non Current Assets	163 439	196 217	540 433	154 496	154 496	161 603	169 037	176 644
Rental from Fixed Assets								
Operational Revenue	293 146	138 166	227 324	90 054	90 054	94 197	98 529	102 963
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								
Licences or permits								
Transfer and subsidies - Operational	5 468 748	6 279 360	7 054 153	7 572 601	7 572 601	8 141 146	8 646 088	9 037 215
Interest	115 473	152 151	209 265	117 577	117 577	122 986	128 643	134 432
Fuel Levy		3 967 119	3 838 724	4 127 608	4 127 608	4 450 706	4 799 123	4 967 092
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	20 794 216	26 547 596	28 990 553	29 379 268	29 729 268	31 450 249	33 171 092	34 617 853
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	391 039	415 984	435 289	451 214	451 214	478 287	499 810	522 301
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	391 039	2 079 947	2 670 457	1 392 759	2 073 991	2 340 061	2 306 329	2 324 286
TOTAL REVENUE excl. capital grants/contributions.	21 185 255	28 627 542	31 661 009	30 772 027	31 803 259	33 790 310	35 477 421	36 942 139
EXPENDITURE								
Employee related costs	973 352	1 037 160	1 097 074	1 162 380	1 218 538	1 283 730	1 352 410	1 413 414
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	857	833	686	1 698	2 748	2 748	2 748	2 817
Debt impairment	1 090 001	1 260 656	2 770 773	1 610 023	1 259 532	1 317 471	1 280 290	1 235 718
Depreciation and amortisation	13 510	12 993	19 115	46 690	46 690	48 840	51 087	53 385
Interest	2 498 639	2 787 884	2 584 199	2 496 042	2 496 042	2 610 862	2 730 961	2 853 854
Contracted services	522 905	219 436	614 437	470 410	479 970	479 970	479 970	491 969
Transfers and subsidies								
Operational costs	418 135	479 502	260 576	310 086	298 190	298 190	298 190	305 645
Losses on disposal of Assets								
Other Losses	59	112	421					
TOTAL DIRECT EXPENDITURE	5 605 182	5 834 958	7 607 856	6 097 329	5 801 710	6 041 811	6 195 656	6 356 802
Interest - Inter-Company		237 440	345 810	247 253	261 790	278 106	291 352	304 156
Operational costs - Inter-Company				646 381	647 667	988 217	1 035 249	1 363 179
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	29 543	30 340	31 951	61 470	72 968	76 682	80 170	83 774
Total Internal Transfers	5 130 849	5 182 520	6 206 537	6 966 305	7 192 678	7 793 381	7 947 655	8 520 779
TOTAL EXPENDITURE	10 736 032	11 017 478	13 814 393	13 063 634	12 994 388	13 835 192	14 143 311	14 877 581
SURPLUS/(DEFICIT)	10 449 223	17 610 064	17 846 616	17 708 393	18 808 871	19 955 118	21 334 110	22 064 558
Transfers and subsidies - capital (monetary allocations)	99 955	58 460	426 732					
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	10 549 178	17 668 524	18 273 348	17 708 393	18 808 871	19 955 118	21 334 110	22 064 558
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	10 549 178	17 668 524	18 273 348	17 708 393	18 808 871	19 955 118	21 334 110	22 064 558

GROUP CORPORATE AND SHARED SERVICES
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
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 earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	6 298	19 756	25 458	26 622	26 710	27 940	29 225	30 540
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	7 500	6 000	5 569	6 000	6 000	9 500	9 700	9 900
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	13 798	25 756	31 027	32 622	32 710	37 440	38 925	40 440
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	61 810	62 358	60 053	71 611	60 400	78 459	81 983	85 665
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	75 431	80 590	85 071	107 252	107 252	113 650	118 741	124 071
Total Internal Transfers	137 241	142 948	145 124	178 863	167 652	192 109	200 724	209 736
TOTAL REVENUE excl. capital grants/contributions.	151 039	168 704	176 151	211 485	200 362	229 549	239 649	250 176
EXPENDITURE								
Employee related costs	262 285	252 200	456 581	698 923	426 608	439 432	462 942	483 774
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	114	40	16	71	94	94	94	96
Debt impairment								
Depreciation and amortisation	25 176	16 878	15 679	61 777	21 777	64 618	67 590	70 632
Interest	95 551	113 086	115 223					
Contracted services	3 801	4 268	21 830	49 070	49 096	49 096	49 096	50 323
Transfers and subsidies								
Operational costs	125 243	113 705	115 095	126 151	125 891	125 891	125 891	129 038
Losses on disposal of Assets								
Other Losses	752	13						
TOTAL DIRECT EXPENDITURE	512 921	500 190	724 423	935 992	623 466	679 131	705 613	733 863
Interest - Inter-Company								
Operational costs - Inter-Company	19 305	15 894	12 531	17 775	17 998	23 273	25 515	26 427
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	7 259	5 599	8 093	10 895	10 895	11 547	12 062	12 604
Total Internal Transfers	26 564	21 492	20 624	28 670	28 893	34 820	37 577	39 031
TOTAL EXPENDITURE	539 485	521 683	745 047	964 662	652 359	713 951	743 190	772 894
SURPLUS/(DEFICIT)	(388 446)	(352 978)	(568 896)	(753 177)	(451 997)	(484 402)	(503 541)	(522 718)
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(388 446)	(352 978)	(568 896)	(753 177)	(451 997)	(484 402)	(503 541)	(522 718)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(388 446)	(352 978)	(568 896)	(753 177)	(451 997)	(484 402)	(503 541)	(522 718)

HUMAN SETTLEMENTS
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
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 earned from Receivables	52 298	63 489	85 614	41 982	41 982	43 913	45 933	48 000
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	55 349	53 983	58 511	79 844	79 844	83 517	87 358	91 289
Operational Revenue		96						
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	107 647	117 568	144 125	121 826	121 826	127 430	133 291	139 289
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	3 559	96	4 487	13 487	13 487	14 291	14 931	15 600
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	549	478	491	686	686	727	760	795
Total Internal Transfers	4 108	574	4 978	14 173	14 173	15 018	15 691	16 395
TOTAL REVENUE excl. capital grants/contributions.	111 755	118 142	149 103	135 999	135 999	142 448	148 982	155 684
EXPENDITURE								
Employee related costs	177 467	190 029	210 428	222 104	230 414	242 741	255 728	267 236
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	373	309	62	933	683	683	683	700
Debt impairment	101 089	126 701	196 737	95 750	95 750	100 154	104 761	109 475
Depreciation and amortisation	434 715	1 362 438	516 845	393 182	393 182	411 268	430 186	449 544
Interest		69						
Contracted services	56 758	388 057	88 242	135 921	154 671	154 671	154 671	158 538
Transfers and subsidies								
Operational costs	243 923	311 725	321 088	255 964	237 383	237 383	237 383	243 318
Losses on disposal of Assets		69						
Other Losses								
TOTAL DIRECT EXPENDITURE	1 014 325	2 379 397	1 333 402	1 103 854	1 112 083	1 146 900	1 183 412	1 228 811
Interest - Inter-Company								
Operational costs - Inter-Company				47 607	47 688	50 548	52 823	55 200
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	49 386	89 353	49 275	110 568	127 928	134 540	140 672	147 001
Total Internal Transfers	49 386	89 353	49 275	158 175	175 616	185 088	193 495	202 201
TOTAL EXPENDITURE	1 063 711	2 468 750	1 382 677	1 262 029	1 287 699	1 331 988	1 376 907	1 431 012
SURPLUS/(DEFICIT)	(951 956)	(2 350 608)	(1 233 574)	(1 126 030)	(1 151 700)	(1 189 540)	(1 227 925)	(1 275 328)
Transfers and subsidies - capital (monetary allocations)		(1 169 706)		1 223 602	1 238 602	1 445 187	1 704 789	849 967
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(951 956)	(3 520 314)	(1 233 574)	97 572	86 902	255 647	476 864	(425 361)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(951 956)	(3 520 314)	(1 233 574)	97 572	86 902	255 647	476 864	(425 361)

DEVELOPMENT PLANNING
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
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	79 221	69 301	75 780	81 697	84 697	88 593	92 668	96 839
Agency services								
Interest earned from Receivables		168	177	290	290	303	317	331
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue		9 316	1 878	2 354	1 154	1 207	1 263	1 320
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits	1 158							
Licences or permits								
Transfer and subsidies - Operational	7 559	6 752	5 860	12 307	12 307	3 696		
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	87 938	85 537	83 695	96 648	98 448	93 799	94 248	98 490
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	9 980	6 616		4 100	2 300	2 405	2 516	2 629
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue	4 052	4 227	4 626	4 839	4 839	5 128	5 359	5 601
Total Internal Transfers	14 032	10 843	4 626	8 939	7 139	7 533	7 875	8 230
TOTAL REVENUE excl. capital grants/contributions.	101 970	96 380	88 321	105 587	105 587	101 332	102 123	106 720
EXPENDITURE								
Employee related costs	271 539	283 416	305 464	328 211	345 990	364 500	384 001	401 281
Remuneration of councillors	3	11						
Bulk purchases - electricity								
Inventory consumed	90	40	16	187	187	187	187	192
Debt impairment	114	3		328	328	343	359	375
Depreciation and amortisation	83 573	89 696	78 092	91 743	91 743	95 963	100 377	104 893
Interest			171					
Contracted services	19 415	3 318	6 390	22 574	19 256	19 256	19 256	19 737
Transfers and subsidies	2	2	2	2	2	2	2	2
Operational costs	23 894	21 749	18 246	32 761	32 582	32 582	32 582	33 397
Losses on disposal of Assets	25	76	84					
Other Losses								
TOTAL DIRECT EXPENDITURE	398 655	398 311	408 465	475 806	490 088	512 833	536 764	559 877
Interest - Inter-Company								
Operational costs - Inter-Company					15	16	17	18
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure	25 251	36 126	19 806	21 526	21 526	22 815	23 839	24 909
Total Internal Transfers	25 251	36 126	19 806	21 526	21 541	22 831	23 856	24 927
TOTAL EXPENDITURE	423 906	434 437	428 271	497 332	511 629	535 664	560 620	584 804
SURPLUS/(DEFICIT)	(321 936)	(338 057)	(339 950)	(391 745)	(406 042)	(434 332)	(458 497)	(478 084)
Transfers and subsidies - capital (monetary allocations)	41 497	860	1 368	11 750	11 750	11 870	65 870	65 870
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(280 439)	(337 197)	(338 582)	(379 995)	(394 292)	(422 462)	(392 627)	(412 214)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(280 439)	(337 197)	(338 582)	(379 995)	(394 292)	(422 462)	(392 627)	(412 214)

PUBLIC SAFETY
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								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	10 543	16 938	21 140	10 885	10 404	10 883	11 383	11 895
Agency services	279 538	321 519	386 492	389 321	389 321	407 228	425 956	445 123
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	25 391	23 448	38 879	48 822	48 822	51 066	53 415	55 818
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits				167 193	167 193	174 885	182 930	191 161
Licences or permits								
Transfer and subsidies - Operational								
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	315 472	361 905	446 511	616 221	615 740	644 062	673 684	703 997
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company				82 239	83 367	87 173	91 096	95 195
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue				585 702	878 788	921 264	963 487	1 006 846
Total Internal Transfers				667 941	962 155	1 008 437	1 054 583	1 102 041
TOTAL REVENUE excl. capital grants/contributions.	315 472	361 905	446 511	1 284 162	1 577 895	1 652 499	1 728 267	1 806 038
EXPENDITURE								
Employee related costs	4 639 549	5 190 124	5 522 259	4 702 734	4 928 189	5 191 847	5 469 611	5 715 744
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	6 600	2 887	933	34 511	25 961	25 961	25 961	26 611
Debt impairment	132 174	15 409	117 069	48 867	48 867	51 115	53 466	55 872
Depreciation and amortisation	102 505	60 859	98 550	93 305	93 305	97 595	102 082	106 673
Interest	6	195	2 106	24	24	24	24	25
Contracted services	203 402	167 499	201 181	265 355	305 605	305 605	305 605	313 245
Transfers and subsidies								
Operational costs	524 513	608 214	598 646	931 061	893 639	893 639	893 639	915 980
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	5 608 749	6 045 186	6 540 745	6 075 857	6 295 590	6 565 786	6 850 388	7 134 150
Interest - Inter-Company								
Operational costs - Inter-Company	64 274	117 636	45 914	118 588	119 310	126 308	131 992	137 932
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure				172 177	215 126	226 367	236 665	247 313
Total Internal Transfers	64 274	117 636	45 914	290 765	334 436	352 675	368 657	385 245
TOTAL EXPENDITURE	5 673 023	6 162 822	6 586 659	6 366 622	6 630 026	6 918 461	7 219 045	7 519 395
SURPLUS/(DEFICIT)	(5 357 551)	(5 800 917)	(6 140 148)	(5 082 460)	(5 052 131)	(5 265 962)	(5 490 778)	(5 713 357)
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(5 357 551)	(5 800 917)	(6 140 148)	(5 082 460)	(5 052 131)	(5 265 962)	(5 490 778)	(5 713 357)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(5 357 551)	(5 800 917)	(6 140 148)	(5 082 460)	(5 052 131)	(5 265 962)	(5 490 778)	(5 713 357)

MUNICIPAL ENTITIES ACCOUNTS
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
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	128 186	70 251	6 918	400 000	100 000	104 600	109 412	114 336
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	58 288	11 655	7 474					
Rental from Fixed Assets	73 856	69 846	138 187	77 322	77 322	80 879	84 599	88 406
Operational Revenue								
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational								
Interest	3 838	9 526	10 588	4 248	4 248	4 443	4 647	4 856
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	264 168	161 278	163 167	481 570	181 570	189 922	198 658	207 598
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.	264 168	161 278	163 167	481 570	181 570	189 922	198 658	207 598
EXPENDITURE								
Employee related costs								
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed			1 621	1 020	1 020	1 020	1 020	1 046
Debt impairment	80 266		2 336	48 741	48 741	50 983	53 328	55 728
Depreciation and amortisation	834 138	1 548 480	856 336	1 308 004	1 308 004	1 368 173	1 431 109	1 495 508
Interest								
Contracted services	26 357	92 851	89 256	93 638	93 638	93 638	93 638	95 979
Transfers and subsidies								
Operational costs	526 675	528 954	601 279	575 339	575 339	601 606	629 080	657 302
Losses on disposal of Assets	24 600	66 330	47 846					
Other Losses								
TOTAL DIRECT EXPENDITURE	1 492 036	2 236 615	1 598 674	2 026 742	2 026 742	2 115 420	2 208 175	2 305 563
Interest - Inter-Company								
Operational costs - Inter-Company	32 529	46 892	57 882	86 359	86 359	86 965	90 879	109 320
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure		22 558	22 808	94 942	94 942	100 640	105 169	109 901
Total Internal Transfers	32 529	69 450	80 690	181 301	181 301	187 605	196 048	219 221
TOTAL EXPENDITURE	1 524 565	2 306 065	1 679 364	2 208 043	2 208 043	2 303 025	2 404 223	2 524 784
SURPLUS/(DEFICIT)	(1 260 397)	(2 144 787)	(1 516 197)	(1 726 473)	(2 026 473)	(2 113 103)	(2 205 565)	(2 317 186)
Transfers and subsidies - capital (monetary allocations)	289 938	321 533	271 034	415 682	387 366	176 601	221 118	272 583
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(970 459)	(1 823 254)	(1 245 163)	(1 310 791)	(1 639 107)	(1 936 502)	(1 984 447)	(2 044 603)
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(970 459)	(1 823 254)	(1 245 163)	(1 310 791)	(1 639 107)	(1 936 502)	(1 984 447)	(2 044 603)

Operating Municipal Entity

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	26 041 591	29 040 701	30 713 453
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	51 517 017	56 175 705	59 585 048
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	1 693 233	1 774 584	2 150 079
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	8 421 715	8 606 820	9 223 905
TOTAL REVENUE excl. capital grants/contributions.	41 950 141	42 033 183	48 968 577	51 868 186	53 695 595	59 938 732	64 782 525	68 808 953
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	4 500 090	4 552 350	4 757 191
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	53 922 884	56 107 408	58 985 700
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	56 745 919	58 918 438	61 837 381
SURPLUS/(DEFICIT)	(836 491)	(3 809 852)	(4 301 305)	577 785	1 479 117	3 192 814	5 864 087	6 971 571
Transfers and subsidies - capital (monetary allocations)	1 146 702	994 982	1 433 570	1 457 597	1 551 950	2 041 656	2 512 171	2 529 383
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	5 234 470	8 376 258	9 500 954
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	5 189 587	8 328 735	9 451 292

CITY POWER
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
R thousand								
EXCHANGE REVENUE								
Service charges - Electricity	17 517 913	16 261 233	19 150 010	21 467 342	22 740 893	26 041 591	29 040 701	30 713 453
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services	2 522	2 280	3 399	435	435	435	455	476
Agency services								
Interest earned from Receivables	53 147	98 940	103 380	80 695	118 804	129 847	135 820	141 932
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	1 947	3 257	3 797	2 673	2 673	2 673	2 796	2 922
Operational Revenue	28 976	58 115	157 528	30 000	30 000	30 000	31 380	32 792
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	17 604 505	16 423 824	19 418 114	21 581 145	22 892 804	26 204 546	29 211 152	30 891 575
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	4 473	7 163	12 419	13 000	21 000	314 657	332 339	352 484
Transfer and subsidies - Operational Inter-Company			269 980	304 375	304 375	343 152	361 545	383 925
Costing - Internal Revenue								
Total Internal Transfers	4 473	7 163	282 399	317 375	325 375	657 809	693 884	736 409
TOTAL REVENUE excl. capital grants/contributions.	17 608 978	16 430 987	19 700 513	21 898 520	23 218 179	26 862 355	29 905 036	31 627 984
EXPENDITURE								
Employee related costs	1 499 138	1 728 003	1 972 708	1 868 079	1 917 022	2 020 909	2 128 929	2 224 584
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	2 307	2 517	32 778	9 288	9 435	9 530	9 625	10 058
Debt impairment	719 974	786 461	703 990	1 124 535	563 689	652 575	579 374	456 605
Depreciation and amortisation	591 438	631 610	669 664	643 021	693 142	786 142	822 305	859 309
Interest								
Contracted services	1 130 154	1 470 487	2 051 810	2 066 465	2 066 465	2 087 303	2 109 183	2 204 085
Transfers and subsidies				568	568	575	601	628
Operational costs	272 257	298 538	594 313	346 632	346 543	350 070	353 578	369 484
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	18 422 385	19 029 724	22 648 575	21 436 162	21 474 438	23 489 929	24 353 031	25 600 844
Interest - Inter-Company	627 468	881 999	1 508 374	253 610	925 727	1 111 693	1 047 909	1 009 239
Operational costs - Inter-Company	292 775	302 853	224 434	296 116	292 618	313 526	327 634	342 377
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	920 243	1 184 852	1 732 808	549 726	1 218 345	1 425 219	1 375 543	1 351 616
TOTAL EXPENDITURE	19 342 628	20 214 576	24 381 383	21 985 888	22 692 783	24 915 148	25 728 574	26 952 460
SURPLUS/(DEFICIT)	(1 733 649)	(3 783 589)	(4 680 870)	(87 369)	525 397	1 947 207	4 176 462	4 675 524
Transfers and subsidies - capital (monetary allocations)	722 157	633 616	1 179 213	677 922	777 458	1 037 776	1 236 517	1 344 650
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(1 011 492)	(3 149 973)	(3 501 656)	590 553	1 302 855	2 984 983	5 412 978	6 020 174
Income Tax	(308 905)	(873 184)	(657 996)					
SURPLUS/(DEFICIT) FOR THE YEAR	(702 587)	(2 276 789)	(2 843 660)	590 553	1 302 855	2 984 983	5 412 978	6 020 174

JOHANNESBURG WATER
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
R thousand								
EXCHANGE REVENUE								
Service charges - Electricity								
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								
Sale of Goods and Rendering of Services	251 925	275 738	192 793	19 582	19 582	21 893	22 900	23 931
Agency services								
Interest earned from Receivables	143 679	229 375	294 792	295 926	295 926	295 926	309 539	323 468
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	14 572 323	15 651 792	17 550 823	18 194 024	18 194 024	20 308 849	21 642 878	23 064 328
Interest earned from Receivables - Inter-Company	33 216	74 556	100 754	22 824	22 824	22 824	23 851	24 924
Operational Revenue - Inter-Company			584 898	623 501	623 501	664 652	694 561	1 016 205
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	33 216	74 556	685 652	646 325	646 325	687 476	718 412	1 041 129
TOTAL REVENUE excl. capital grants/contributions.	14 605 539	15 726 348	18 236 475	18 840 349	18 840 349	20 996 325	22 361 290	24 105 457
EXPENDITURE								
Employee related costs	1 439 949	1 520 769	1 654 795	1 753 500	1 815 240	1 912 355	2 014 666	2 105 326
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	4 514 191	4 943 586	5 509 993	5 754 520	5 720 052	6 484 984	6 847 453	7 294 505
Debt impairment	3 235 546	3 163 964	4 382 610	4 874 054	4 510 174	5 034 425	5 256 907	5 486 846
Depreciation and amortisation	366 780	525 788	482 824	555 484	555 484	581 036	607 764	635 114
Interest	19 158	17 001	20 111	5 240	5 240	5 240	5 481	5 728
Contracted services	993 290	1 260 012	1 327 132	1 328 953	1 303 146	1 316 177	1 329 339	1 389 159
Transfers and subsidies								
Operational costs	397 561	464 737	455 697	441 581	462 719	467 346	472 019	493 260
Losses on disposal of Assets								
Other Losses	2 105 263	2 479 977	2 900 501	2 944 210	2 981 961	3 378 562	3 567 761	3 801 449
TOTAL DIRECT EXPENDITURE	13 071 738	14 375 834	16 733 662	17 657 542	17 354 016	19 180 125	20 101 390	21 211 387
Interest - Inter-Company	233 062	230 708	215 922	319 389	319 389	351 871	353 787	369 707
Operational costs - Inter-Company	330 610	343 553	419 020	363 342	363 516	385 996	403 367	421 518
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	563 671	574 261	634 942	682 731	682 905	737 867	757 154	791 225
TOTAL EXPENDITURE	13 635 409	14 950 094	17 368 604	18 340 273	18 036 921	19 917 992	20 858 544	22 002 612
SURPLUS/(DEFICIT)	970 130	776 254	867 870	500 076	803 428	1 078 333	1 502 746	2 102 845
Transfers and subsidies - capital (monetary allocations)	349 399	361 366	254 357	600 181	594 998	1 003 880	1 059 673	996 100
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	1 319 529	1 137 620	1 122 227	1 100 257	1 398 426	2 082 213	2 562 419	3 098 945
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	1 319 529	1 137 620	1 122 227	1 100 257	1 398 426	2 082 213	2 562 419	3 098 945

PIKITUP
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								
Service charges - Water								
Service charges - Waste Water Management								
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	29 990	24 457	1 232	6 237	3 232	3 447	3 670	3 902
Agency services								
Interest earned from Receivables	28 066	39 398	54 442	46 589	66 258	70 233	74 447	78 915
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue		34	26					
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	2 507 394	2 524 029	3 074 250	3 146 895	3 205 839	3 411 090	3 629 168	3 857 751
Interest earned from Receivables - Inter-Company	17 304	28 162	93 225	40 179	55 179	58 269	61 532	64 916
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	1 098 988	1 026 268	1 251 361	1 207 377	1 213 075	1 195 477	1 140 794	1 122 510
Costing - Internal Revenue								
Total Internal Transfers	1 116 292	1 054 430	1 344 586	1 247 556	1 268 254	1 253 746	1 202 326	1 187 426
TOTAL REVENUE excl. capital grants/contributions.	3 623 686	3 578 459	4 418 836	4 394 451	4 474 093	4 664 836	4 831 494	5 045 177
EXPENDITURE								
Employee related costs	1 419 666	1 501 942	1 616 512	1 690 439	1 797 991	1 894 184	1 995 523	2 085 322
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	122 533	89 597	110 592	118 262	138 262	139 645	141 041	147 388
Debt impairment	415 311	725 533	631 086	844 905	780 788	830 777	865 745	900 985
Depreciation and amortisation	64 420	63 561	81 431	89 644	85 756	104 462	109 267	114 181
Interest								
Contracted services	187 717	95 141	261 002	151 728	160 264	161 867	163 486	170 843
Transfers and subsidies								
Operational costs	1 320 924	1 343 274	1 414 005	1 318 000	1 318 000	1 331 180	1 344 492	1 404 994
Losses on disposal of Assets	316	399	886					
Other Losses								
TOTAL DIRECT EXPENDITURE	3 530 887	3 819 447	4 115 514	4 212 978	4 281 061	4 462 115	4 619 554	4 823 713
Interest - Inter-Company	81 485	101 626	124 687	116 653	125 768	131 458	137 477	143 663
Operational costs - Inter-Company	36 717	41 343	34 534	64 820	67 264	71 263	74 463	77 801
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	118 202	142 969	159 221	181 473	193 032	202 721	211 940	221 464
TOTAL EXPENDITURE	3 649 089	3 962 416	4 274 735	4 394 451	4 474 093	4 664 836	4 831 494	5 045 177
SURPLUS/(DEFICIT)	(25 403)	(383 957)	144 101					
Transfers and subsidies - capital (monetary allocations)				179 494	179 494		215 982	188 633
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(25 403)	(383 957)	144 101	179 494	179 494		215 982	188 633
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(25 403)	(383 957)	144 101	179 494	179 494		215 982	188 633

JOHANNESBURG ROADS AGENCY
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								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services				129 114	129 114	160 024	190 127	198 682
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets				5 355	5 355	5 596	5 848	6 111
Operational Revenue	88 682	78 399	200 638	28 724	28 724	15 311	16 105	16 829
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	95 624	88 769	212 844	163 193	163 193	180 931	212 079	221 623
Interest earned from Receivables - Inter-Company	29 029			23 772	23 772	25 198	26 332	26 595
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	1 393 046	1 258 837	1 310 111	1 394 601	1 432 075	1 465 600	1 498 107	1 566 444
Costing - Internal Revenue								
Total Internal Transfers	1 422 075	1 258 837	1 310 111	1 418 373	1 455 847	1 490 798	1 524 439	1 593 039
TOTAL REVENUE excl. capital grants/contributions.	1 517 699	1 347 606	1 522 955	1 581 566	1 619 040	1 671 729	1 736 518	1 814 662
EXPENDITURE								
Employee related costs	849 217	919 791	996 679	1 011 183	1 049 546	1 105 696	1 164 851	1 217 269
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	45 056		66 461	114 674	123 127	126 868	128 643	134 431
Debt impairment		3 719						
Depreciation and amortisation	44 869	38 526	34 367	69 381	69 381	68 837	68 158	71 225
Interest								
Contracted services	341 830	336 078	34 039	194 590	203 910	205 468	207 434	216 768
Transfers and subsidies								
Operational costs	207 251	330 455	339 145	155 317	140 786	124 059	124 219	129 809
Losses on disposal of Assets								
Other Losses				30	30	30	30	31
TOTAL DIRECT EXPENDITURE	1 488 223	1 628 569	1 470 691	1 545 175	1 586 780	1 630 959	1 693 335	1 769 534
Interest - Inter-Company								
Operational costs - Inter-Company	57 342	31 662	32 235	36 391	31 291	38 941	40 693	42 525
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	57 342	31 662	32 235	36 391	31 291	38 941	40 693	42 525
TOTAL EXPENDITURE	1 545 565	1 660 231	1 502 926	1 581 566	1 618 071	1 669 900	1 734 028	1 812 059
SURPLUS/(DEFICIT)	(27 866)	(312 625)	20 029		970	1 830	2 490	2 602
Transfers and subsidies - capital (monetary allocations)	75 146							
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	47 280	(312 625)	20 029		970	1 830	2 490	2 602
Income Tax		116 853	30 448		970	1 830	2 490	2 602
SURPLUS/(DEFICIT) FOR THE YEAR	47 280	(429 478)	(10 419)			(0)		(0)

METROBUS
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								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Sale of Goods and Rendering of Services			63 914	88 362	103 509	108 271	113 252	118 347
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 232	2 244	2 919	1 235	1 235	1 292	1 351	1 412
Rental from Fixed Assets								
Operational Revenue	50 237	68 336		2 442	2 442	2 554	2 671	2 791
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	51 470	70 580	66 833	92 039	107 186	112 117	117 274	122 550
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	517 074	570 927	607 299	622 766	659 660	667 698	691 403	722 518
Costing - Internal Revenue								
Total Internal Transfers	517 074	570 927	607 299	622 766	659 660	667 698	691 403	722 518
TOTAL REVENUE excl. capital grants/contributions.	568 544	641 507	674 131	714 805	766 846	779 815	808 677	845 068
EXPENDITURE								
Employee related costs	327 992	335 834	393 847	350 144	365 185	384 722	405 305	423 544
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	151 867	166 132	181 620	137 777	174 777	176 525	178 290	186 313
Debt impairment		651						
Depreciation and amortisation	58 266	47 473	57 005	74 625	74 625	61 964	64 815	67 732
Interest								
Contracted services	19 747	37 242	53 196	23 868	23 868	24 107	24 348	25 444
Transfers and subsidies								
Operational costs	52 256	56 357	65 056	72 321	71 842	72 560	73 286	76 584
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	610 128	643 689	750 724	658 735	710 297	719 878	746 044	779 617
Interest - Inter-Company	29 164	45 463	55 479	49 116	49 116	52 063	54 406	56 854
Operational costs - Inter-Company	22 192	19 115	21 967	6 954	7 433	7 874	8 227	8 597
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	51 356	64 578	77 446	56 070	56 549	59 937	62 633	65 451
TOTAL EXPENDITURE	661 484	708 267	828 170	714 805	766 846	779 815	808 677	845 068
SURPLUS/(DEFICIT)	(92 940)	(66 760)	(154 038)					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(92 940)	(66 760)	(154 038)					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(92 940)	(66 760)	(154 038)					

JOHANNESBURG CITY PARKS AND ZOO
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
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	61 881	59 593	64 144	63 223	73 723	77 112	80 655	84 281
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	1 270	2 253	2 843	2 473	2 979	3 116	3 259	3 406
Rental from Fixed Assets	5 347	6 219	6 003	6 193	6 193	6 478	6 776	7 080
Operational Revenue	15 292	242	16 362	1 257	1 507	1 576	1 648	1 722
NON-EXCHANGE REVENUE								
Property rates								
Surcharges and Taxes								
Fines, penalties and forfeits								
Licences or permits								
Transfer and subsidies - Operational	2 635	2 990	1 217	510	4 805	533	557	581
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets	2 661	2 401	5 629	7 082	3 328	3 328	3 328	3 328
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	89 086	73 698	96 198	80 738	92 535	92 143	96 223	100 398
Interest earned from Receivables - Inter-Company	31 927	64 473	82 891	85 541	80 469	84 171	88 042	92 004
Operational Revenue - Inter-Company	90 223	118 240	6 454		15 000			
Transfer and subsidies - Operational Inter-Company	1 026 855	978 945	1 057 688	1 098 723	1 171 808	1 238 992	1 284 228	1 341 988
Costing - Internal Revenue	23 174	9 951						
Total Internal Transfers	1 172 179	1 171 609	1 147 033	1 184 264	1 267 277	1 323 163	1 372 270	1 433 992
TOTAL REVENUE excl. capital grants/contributions.	1 261 265	1 245 307	1 243 231	1 265 002	1 359 812	1 415 306	1 468 493	1 534 390
EXPENDITURE								
Employee related costs	615 445	654 658	696 864	738 522	786 592	828 675	873 009	912 294
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	3 754	4 894	4 093	8 516	5 116	5 167	5 219	5 454
Debt impairment	336	571	2 209	2 380	6 780	7 092	7 418	7 752
Depreciation and amortisation	22 355	21 017	29 979	26 213	39 360	41 171	43 065	45 003
Interest	7 663	6 554	6 018	6 602	6 725	7 034	7 358	7 689
Contracted services	295 823	303 593	325 726	255 316	273 716	276 453	279 218	291 783
Transfers and subsidies								
Operational costs	172 710	186 933	195 811	192 176	213 872	216 011	218 171	227 989
Losses on disposal of Assets	3 009	1 693	3 903	7 175	4 110	4 110	4 110	4 110
Other Losses								
TOTAL DIRECT EXPENDITURE	1 121 095	1 179 913	1 264 603	1 236 900	1 336 271	1 385 713	1 437 568	1 502 074
Interest - Inter-Company								
Operational costs - Inter-Company	12 886	11 571	9 022	28 102	23 541	29 593	30 925	32 316
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	12 886	11 571	9 022	28 102	23 541	29 593	30 925	32 316
TOTAL EXPENDITURE	1 133 981	1 191 484	1 273 625	1 265 002	1 359 812	1 415 306	1 468 493	1 534 390
SURPLUS/(DEFICIT)	127 284	53 823	(30 394)					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	127 284	53 823	(30 394)					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	127 284	53 823	(30 394)					

JOHANNESBURG DEVELOPMENT AGENCY
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
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	77 514	72 027	60 790	63 899	77 393	80 953	84 677	88 488
Agency services								
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	77 514	72 027	60 790	63 899	77 393	80 953	84 677	88 488
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company								
Transfer and subsidies - Operational Inter-Company	40 735	40 286	71 574	72 166	65 715	68 570	71 413	74 627
Costing - Internal Revenue								
Total Internal Transfers	40 735	40 286	71 574	72 166	65 715	68 570	71 413	74 627
TOTAL REVENUE excl. capital grants/contributions.	118 249	112 313	132 364	136 065	143 108	149 523	156 090	163 115
EXPENDITURE								
Employee related costs	85 344	82 575	93 068	95 584	98 481	103 750	109 301	114 220
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed								
Debt impairment								
Depreciation and amortisation	3 165	3 304	3 478	3 644	3 644	3 810	3 985	4 165
Interest								
Contracted services	7 594	5 794	10 449	10 658	11 654	11 771	11 889	12 424
Transfers and subsidies								
Operational costs	12 283	11 284	14 547	14 838	17 950	18 130	18 311	19 135
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	108 386	102 957	121 542	124 724	131 729	137 461	143 486	149 944
Interest - Inter-Company	6 864	7 207	7 531	7 870	7 870	8 342	8 717	9 109
Operational costs - Inter-Company	2 999	2 149	3 291	3 471	3 509	3 720	3 887	4 062
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	9 863	9 356	10 822	11 341	11 379	12 062	12 604	13 171
TOTAL EXPENDITURE	118 249	112 313	132 364	136 065	143 108	149 523	156 090	163 115
SURPLUS/(DEFICIT)								
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 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
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		19 751	19 540	44 162	44 162	46 150	48 227	50 397
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets								
Operational Revenue	28 165	1 323	1 370	1 104	1 104	1 154	1 206	1 260
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	28 165	21 074	20 910	45 266	45 266	47 304	49 433	51 657
Interest earned from Receivables - Inter-Company		12 923	242	7 159	7 159	7 482	7 819	8 171
Operational Revenue - Inter-Company	192 905	258 179	305 800	332 586	421 586	366 288	384 191	401 481
Transfer and subsidies - Operational Inter-Company	526 728	500 680	623 127	656 397	695 732	790 128	801 641	837 714
Costing - Internal Revenue								
Total Internal Transfers	719 633	771 782	929 169	996 142	1 124 477	1 163 898	1 193 651	1 247 366
TOTAL REVENUE excl. capital grants/contributions.	747 798	792 856	950 079	1 041 408	1 169 743	1 211 202	1 243 084	1 299 023
EXPENDITURE								
Employee related costs	465 077	473 285	521 300	557 007	576 342	607 176	639 660	668 445
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	2 364	9 204	5 984	7 874	7 874	7 953	8 033	8 394
Debt impairment		(2 786)						
Depreciation and amortisation	12 683	10 008	18 021	23 091	23 091	24 131	25 216	26 352
Interest		78		2 704	2 704	2 826	2 953	3 086
Contracted services	115 181	30 560	25 760	66 611	155 384	108 821	113 511	118 618
Transfers and subsidies								
Operational costs	204 838	203 416	286 986	279 874	299 874	350 990	350 898	366 690
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	800 143	723 765	858 051	937 161	1 065 269	1 101 897	1 140 271	1 191 585
Interest - Inter-Company	49 237			17 008	17 008	17 774	7 164	7 486
Operational costs - Inter-Company		8 359	52 000	87 239	87 466	91 531	95 649	99 952
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	49 237	8 359	52 000	104 247	104 474	109 305	102 813	107 438
TOTAL EXPENDITURE	849 380	732 124	910 051	1 041 408	1 169 743	1 211 202	1 243 084	1 299 023
SURPLUS/(DEFICIT)	(101 582)	60 732	40 028					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(101 582)	60 732	40 028					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(101 582)	60 732	40 028					

METROPOLITAN TRADING COMPANY
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
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	402 936	550 704	274 958	8 410	8 410	8 798	9 203	9 617
Agency services	31 232	33 889	59 980					
Interest earned from Receivables								
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets				4 773	4 773	4 993	5 223	5 458
Operational Revenue	434	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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	434 602	584 924	334 948	13 183	13 183	13 791	14 426	15 075
Interest earned from Receivables - Inter-Company	20 303	7 312	435	35 322	35 322	37 441	39 126	40 887
Operational Revenue - Inter-Company				254 985	254 295	269 937	282 083	294 777
Transfer and subsidies - Operational Inter-Company	268 325	247 979	259 136	224 616	224 856	227 869	233 044	243 528
Costing - Internal Revenue								
Total Internal Transfers	288 628	255 291	259 571	514 923	514 473	535 247	554 253	579 192
TOTAL REVENUE excl. capital grants/contributions.	723 230	840 215	594 519	528 106	527 656	549 038	568 679	594 267
EXPENDITURE								
Employee related costs	38 979	42 760	48 786	40 254	40 494	42 660	44 942	46 964
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	271 387	464 284	224 431	84 394	84 394	85 238	86 090	89 964
Debt impairment								
Depreciation and amortisation	36 071	35 340	35 814	151 725	151 035	157 982	165 249	172 685
Interest								
Contracted services	90 430	60 957	104 852	49 440	49 440	49 934	50 433	52 702
Transfers and subsidies								
Operational costs	32 684	32 036	20 322	24 104	24 104	24 345	24 588	25 694
Losses on disposal of Assets				30	30	30	30	30
Other Losses								
TOTAL DIRECT EXPENDITURE	469 551	635 377	434 205	349 947	349 497	360 189	371 332	388 039
Interest - Inter-Company	212 997	221 814	264 249	177 899	177 899	188 573	197 059	205 927
Operational costs - Inter-Company				260	260	276	288	301
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	212 997	221 814	264 249	178 159	178 159	188 849	197 347	206 228
TOTAL EXPENDITURE	682 548	857 191	698 454	528 106	527 656	549 038	568 679	594 267
SURPLUS/(DEFICIT)	40 682	(16 976)	(103 935)					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	40 682	(16 976)	(103 935)					
Income Tax	11 555	(5 481)	(12 026)					
SURPLUS/(DEFICIT) FOR THE YEAR	29 127	(11 495)	(91 909)					

JOBURG MARKET
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
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				50	50	52	54	56
Agency services								
Interest earned from Receivables	54	146	157	467	467	488	510	533
Interest earned from Current and Non Current Assets	8 194	17 944	24 005	27 248	27 248	28 501	29 812	31 154
Rental from Fixed Assets	61 346	59 833	64 271	97 723	97 723	102 219	106 920	111 731
Operational Revenue	461 952	544 099	588 935	577 701	589 935	617 072	645 458	674 504
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								
Interest	803	2 517	2 318					
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets		377						
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	532 454	625 036	679 858	703 281	715 515	748 428	782 854	818 083
Interest earned from Receivables - Inter-Company	15 805	28 352	45 397	30 865	30 865	34 415	35 964	37 582
Operational Revenue - Inter-Company					2 000			
Transfer and subsidies - Operational Inter-Company								
Costing - Internal Revenue								
Total Internal Transfers	15 805	28 352	45 397	30 865	32 865	34 415	35 964	37 582
TOTAL REVENUE excl. capital grants/contributions.	548 259	653 388	725 255	734 146	748 380	782 843	818 818	855 665
EXPENDITURE								
Employee related costs	185 351	198 187	223 981	227 194	236 936	249 612	262 966	274 799
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	5 288	7 717	9 945	10 144	9 713	9 810	9 908	10 354
Debt impairment	3 220	8 411	10 506	3 491	3 491	3 652	3 820	3 992
Depreciation and amortisation	26 245	29 602	33 554	31 987	40 000	41 840	43 765	45 734
Interest	1							
Contracted services	101 270	86 752	144 581	160 415	172 649	174 375	176 119	184 044
Transfers and subsidies	6 282	2 146	4 069	5 585	5 585	5 641	5 697	5 953
Operational costs	106 713	120 371	128 936	120 982	120 982	122 192	123 414	128 968
Losses on disposal of Assets		1 214						
Other Losses								
TOTAL DIRECT EXPENDITURE	434 370	454 400	555 572	559 798	589 356	607 122	625 689	653 844
Interest - Inter-Company								
Operational costs - Inter-Company	4 955	559		9 270	9 701	10 277	10 740	11 221
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	4 955	559		9 270	9 701	10 277	10 740	11 221
TOTAL EXPENDITURE	439 325	454 959	555 572	569 068	599 057	617 399	636 429	665 065
SURPLUS/(DEFICIT)	108 934	198 429	169 683	165 078	149 323	165 444	182 389	190 600
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	108 934	198 429	169 683	165 078	149 323	165 444	182 389	190 600
Income Tax				41 160	41 160	43 053	45 033	47 059
SURPLUS/(DEFICIT) FOR THE YEAR	108 934	198 429	169 683	123 918	108 163	122 391	137 356	143 541

JOHANNESBURG SOCIAL HOUSING COMPANY
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
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	1 016	2 601	6 891	3 982	3 982	4 165	4 357	4 553
Agency services								
Interest earned from Receivables	14 312	26 432	38 428	25 474	25 474	26 646	27 872	29 126
Interest earned from Current and Non Current Assets								
Rental from Fixed Assets	181 990	178 950	152 391	146 750	153 511	171 832	184 100	195 265
Operational Revenue	106 156	55 211	32 894	67 754	67 754	70 870	74 130	77 465
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	303 474	263 194	230 604	243 960	250 721	273 513	290 459	306 409
Interest earned from Receivables - Inter-Company				1 591		1 821	1 903	1 989
Operational Revenue - Inter-Company					6 000			
Transfer and subsidies - Operational Inter-Company	54 329	48 004	148 060	133 501	143 863	140 081	138 590	141 951
Costing - Internal Revenue								
Total Internal Transfers	54 329	48 004	148 060	135 092	149 863	141 902	140 493	143 940
TOTAL REVENUE excl. capital grants/contributions.	357 803	311 198	378 664	379 052	400 584	415 415	430 952	450 349
EXPENDITURE								
Employee related costs	156 217	168 586	220 531	201 212	222 744	234 661	247 215	258 340
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				22	22	22	22	23
Debt impairment	108 238	148 190	143 235	26 408	26 408	27 613	28 891	30 197
Depreciation and amortisation	2 296	2 814	4 893	1 705	1 705	1 783	1 865	1 949
Interest	997	894	789	1 005	1 005	1 051	1 099	1 148
Contracted services	74 965	73 650	201 101	72 677	72 677	76 021	79 519	83 096
Transfers and subsidies								
Operational costs	110 543	211 393	292 023	74 068	74 068	72 192	70 176	73 334
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	453 256	605 527	862 572	377 097	398 629	413 343	428 787	448 087
Interest - Inter-Company	34 781	75 479	112 475					
Operational costs - Inter-Company	3 422	3 440	3 023	1 955	1 955	2 072	2 165	2 262
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	38 203	78 919	115 498	1 955	1 955	2 072	2 165	2 262
TOTAL EXPENDITURE	491 459	684 446	978 070	379 052	400 584	415 415	430 952	450 349
SURPLUS/(DEFICIT)	(133 656)	(373 248)	(599 406)					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	(133 656)	(373 248)	(599 406)					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	(133 656)	(373 248)	(599 406)					

JOBURG CITY THEATRES
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
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	68 642	82 259	59 468	31 363	31 363	32 552	33 796	35 318
Agency services								
Interest earned from Receivables								
Interest earned from Current and Non Current Assets	4 015	5 776	8 820	5 155	5 155	5 387	5 629	5 882
Rental from Fixed Assets	4 645	6 368	7 416	5 179	5 179	5 413	5 657	5 911
Operational Revenue			15 138					
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 Assets								
Other Gains								
TOTAL DIRECT REVENUE excl. capital grants/contr.	77 302	94 403	90 842	41 697	41 697	43 352	45 082	47 111
Interest earned from Receivables - Inter-Company								
Operational Revenue - Inter-Company	8 612	12 803	12 375	12 464	73 813	77 699	81 410	85 132
Transfer and subsidies - Operational Inter-Company	166 152	179 652	201 181	205 358	208 443	211 540	215 105	224 725
Costing - Internal Revenue								
Total Internal Transfers	174 764	192 455	213 556	217 822	282 256	289 239	296 515	309 857
TOTAL REVENUE excl. capital grants/contributions.	252 066	286 858	304 398	259 519	323 953	332 591	341 597	356 968
EXPENDITURE								
Employee related costs	104 987	115 575	135 359	118 236	121 321	127 812	134 650	140 709
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed	72 848	94 186		58 037	119 386	120 580	121 786	127 266
Debt impairment								
Depreciation and amortisation	1 504	1 712	2 070	2 858	2 858	2 987	3 121	3 261
Interest								
Contracted services	1 703	1 331	2 733	1 880	1 880	1 899	1 918	2 004
Transfers and subsidies	22 884	22 551	20 335	20 684	20 684	20 891	21 100	22 050
Operational costs	33 523	47 960	138 188	57 414	57 414	57 988	58 568	61 204
Losses on disposal of Assets								
Other Losses								
TOTAL DIRECT EXPENDITURE	237 449	283 316	298 685	259 109	323 543	332 157	341 143	356 494
Interest - Inter-Company								
Operational costs - Inter-Company	65	349	387	410	410	434	454	474
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers	65	349	387	410	410	434	454	474
TOTAL EXPENDITURE	237 514	283 665	299 072	259 519	323 953	332 591	341 597	356 968
SURPLUS/(DEFICIT)	14 552	3 193	5 326					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	14 552	3 193	5 326					
Income Tax	3 670	915	1 472					
SURPLUS/(DEFICIT) FOR THE YEAR	10 882	2 278	3 854					

JOBURG TOURISM
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
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 earned from Receivables								
Interest earned from Current and Non Current Assets		2 974	5 831	3 877				
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	17 024	63 163	81 326					
Interest								
Fuel Levy								
Operational Revenue								
Gains on disposal of Assets								
Other Gains		3						
TOTAL DIRECT REVENUE excl. capital grants/contr.	17 024	66 140	87 157	3 877				
Interest earned from Receivables - Inter-Company					6 200	6 485	6 783	7 088
Operational Revenue - Inter-Company					7 000			
Transfer and subsidies - Operational Inter-Company				91 320	90 651	101 269	105 014	109 740
Costing - Internal Revenue								
Total Internal Transfers				91 320	103 851	107 754	111 797	116 828
TOTAL REVENUE excl. capital grants/contributions.	17 024	66 140	87 157	95 197	103 851	107 754	111 797	116 828
EXPENDITURE								
Employee related costs	1	12 289	32 801	51 474	58 250	61 366	64 649	67 558
Remuneration of councillors								
Bulk purchases - electricity								
Inventory consumed				159	331	334	337	352
Debt impairment								
Depreciation and amortisation		1 207	1 795	1 951	2 474	2 588	2 707	2 829
Interest								
Contracted services		2 635	8 753	7 822	5 836	5 894	5 953	6 221
Transfers and subsidies								
Operational costs		15 137	23 484	30 512	31 499	31 814	32 132	33 578
Losses on disposal of Assets			24					
Other Losses								
TOTAL DIRECT EXPENDITURE	1	31 268	66 857	91 918	98 390	101 996	105 778	110 538
Interest - Inter-Company								
Operational costs - Inter-Company				3 279	5 461	5 758	6 019	6 290
Transfers and subsidies - Inter-Company								
Costing - Internal Expenditure								
Total Internal Transfers				3 279	5 461	5 758	6 019	6 290
TOTAL EXPENDITURE	1	31 268	66 857	95 197	103 851	107 754	111 797	116 828
SURPLUS/(DEFICIT)	17 023	34 872	20 300					
Transfers and subsidies - capital (monetary allocations)								
Transfers and subsidies - capital (in-kind)								
SURPLUS/(DEFICIT) AFTER CAPITAL TRANSFERS	17 023	34 872	20 300					
Income Tax								
SURPLUS/(DEFICIT) FOR THE YEAR	17 023	34 872	20 300					

Detail Capital 2025/26 – 2027/28

CITY OF JOHANNESBURG
MEDIUM-TERM CAPITAL BUDGET 2025/26 - 2027/28

DEPARTMENT VOTE	2025/26 BUDGET R 000	2025/26 - SOURCE OF FINANCE							2026/27 BUDGET R 000	2027/28 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		
<u>CORE ADMINISTRATION:</u>										
Economic Development	5 904	5 904							7 928	6 476
Environment and Infrastructure	26 827	26 827							58 400	72 400
Transport	573 065	54 120		518 945					561 572	688 224
Community Development	41 263	41 263							36 000	36 000
Health	37 859	37 859							31 360	39 110
Social Development	21 408	21 408							21 888	23 269
Group Forensic Investigation Services	1 640	1 640							1 540	2 650
Office of the Ombudsman	1 500	1 500							1 000	2 000
City Manager	508	508							490	17 096
Speaker: Legislative Arm of Council	1 374	1 374							1 374	1 374
Group Information and Communication Technology	135 874	135 874							141 798	159 505
Group Finance	8 040	8 040							3 600	3 600
Group Corporate and Shared Services	208 813	208 813							192 036	202 904
Human Settlements	1 446 835	1 648				988 000	457 187		1 707 603	854 767
Development Planning	32 370	20 500		11 870					98 070	97 570
Public Safety	18 659	18 659							16 933	19 533
TOTAL CORE ADMINISTRATION	2 561 939	585 937		530 815		988 000	457 187		2 881 591	2 226 477
<u>MUNICIPAL ENTITIES:</u>										
City Power	1 480 691	442 915				280 495	315 668	441 613	1 939 705	2 061 837
Johannesburg Water	1 480 695	476 815				1 003 880			1 960 125	1 984 507
Pikitup	322 050	322 050							414 597	489 920
Johannesburg Roads Agency	784 571	666 309		70 000		48 263			808 046	1 039 550
Metrobus	94 233	94 233							83 894	100 000
Johannesburg City Parks and Zoo	21 860	21 860							31 020	50 500
Johannesburg Development Agency	165 060	106 722		58 338					162 196	199 340
Johannesburg Property Company	59 226	59 226							72 742	80 500
Metropolitan Trading Company	6 700	6 700							5 900	6 275
Joburg Market	52 098	52 098							43 260	50 600
Johannesburg Social Housing Company	206 637	206 637							151 945	177 910
Joburg City Theatres	18 251	18 251							17 303	19 441
Joburg Tourism	1 247	1 247							2 670	2 653
TOTAL ME's	4 693 320	2 475 063		128 338		1 332 638	315 668	441 613	5 693 403	6 263 034
TOTAL CITY OF JOHANNESBURG	7 255 259	3 061 000		659 153		2 320 638	772 855	441 613	8 574 994	8 489 511

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Economic Development						
Old vista incubation refurbishment	31259		7 734	984	1 750	5 000
Economic Development Initiatives	31260		4 428	1 476	1 476	1 476
Market Access and Retail Zone	31271		2 242	492	1 750	
Enterprise Support Infrastructure	31272		5 904	2 952	2 952	
Sub Total				5 904	7 928	6 476
Environment and Infrastructure						
Operational Capital : Office Furniture and Equipment	2495		200		200	
Air Quality Analyzers: Asset Management	6366		30 000		15 000	15 000
Braamfonteinspruit Upper Catchment (Alberts Farm and Botanical Gardens Upper Dams)	6411		500		500	
Waste Management: Biodigester	22436		11 940	9 840	2 100	
Waste Management: Waste Sorting Facilities	23792		47 800	16 400	16 400	15 000
Alternative Waste Treatment Technologies (AWTT) (Incinerator) [Waste to Energy]	31188		20 000		20 000	
Rehabilitation of closed landfill site & construction of waste transfer station (Kya Sands)	31191		40 000			40 000
Integrated Catchment Rehabilitation of Jukskei River Alexandra Water Management Unit	31194		500		500	
Rehabilitation of Klip River- Upper Soweto Water Management Unit	31195		2 000		2 000	
Drilling of Monitoring boreholes	31198		4 487	587	1 500	2 400
Pilot project/s for the installation of a Rainwater Harvesting System including Tanks at the city's clinics	31199		200		200	
Sub Total				26 827	58 400	72 400
Transport						
PTF: Small Public Transport Facilities: Tshepisoong	3098		10 000			10 000
PTF Small Public Transport Facility Design and Construction of Zola Public Transport Facility New Nodal Transport Facilities ZOLA D Regional	4165		20 000			20 000
Complete Streets: (KFW - German Development Bank): Orlando East to UJ Soweto Route	22354		2 500			2 500
PTF: Small Public Transport Facility Design and Construction of Kya Sand Superstop New Nodal Transport Facilities KYA SAND	22674		4 920	2 288	1 316	1 316
22783_00_Operational Capital	22783		1 200			1 200
PTF: Upgrading of Sunninghill Public Transport Facilities	22786		2 000			2 000
PTF: Upgrading of Rosebank Public Transport Facility	22789		5 129	3 813	1 316	
Complete Streets: Turfontein	22790		4 920	4 920		
2804_14_Signage Demarcation blocks and Corridor Road Markings	23109		120 000	40 000	40 000	40 000
2804_18_Selby Bus Depot (Phase 2C Administration Building)	23132		69 182	13 000	23 091	33 091
2804_15_Rea Vaya BRT Land Acquisition	23142		65 662	15 000	25 000	25 662

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
2804_20 Rea Vaya BRT Phase 1 A and B Station Rehabilitation	23325		141 894	47 298	47 298	47 298
PTF: Public Transport Stops in Cosmo City	23697		17 226	15 252	1 974	
Complete Streets: NMT links to Railway Stations: Phefeni Station	23699		12 500	4 100	4 200	4 200
Complete Streets: NMT links to Merafe Station (Phase 2)	23700		3 368	1 525	1 842	
Complete Streets: NMT links to public transport facilities in Tshepisoong	23702		19 200	15 252	3 948	
Rea Vaya Auto Fare Collection System (AFCS)	23710		450 000	150 000	150 000	150 000
Sandton to Ivory Park BRT Roadways	23950		55 768	15 256	15 256	25 256
Jack Mincer Public Transport Facility	23954		20 000			20 000
BRT phase 1C Roadways	23986		421 047	140 349	140 349	140 349
Depo Rehabilitation Phase 1 A	24033		69 126	23 042	23 042	23 042
Zandspruit Non Motorised Transport Facility	30000		15 000			15 000
Cosmo City Super Stop	30001		2 000			2 000
Melville Holding Facility	30003		1 250	410	840	
Newclaire Public Transport Holding Facility	30004		2 000			2 000
Illovo Public Transport Holding Facility	30005		2 000			2 000
Slovoville Non Motorised Transport Facilities	30007		10 000			10 000
Poortjie Non Motorised Transport Facilities	30010		10 000			10 000
Emndeneni Public Transport Stops	30011		2 500			2 500
Naledi Public Transport Stops	30012		10 000			10 000
BRT Ph 1 C Traffic Signals upgrades	31095		90 000	30 000	30 000	30 000
Lehae Public Transport Facility	31130		8 060	2 460	2 800	2 800
Ebareni Public Transport Facility	31131		6 900	4 100	2 800	
Advanced Public Transport Management System (APTMS)	31246		75 000	25 000	25 000	25 000
Database and transport modelling tools	31247		72 020	20 000	21 010	31 010
Sandton PTI Facility (Gautrain Station taxi rank)	31252		490		490	
Sub Total				573 065	561 572	688 224
Community Dev: Head Office						
Sub Total						
Community Dev: Arts, Culture and Heritage						
Joburg Art Gallery Upgrade JOHANNESBURG F	2895		13 524	13 524		
Museum Africa and Precinct (Three houses workers museum Mary Fitzgerald Square) Upgrading of fire reticulation mechanical works security system roof and electrical network	4129		13 894	5 494	4 200	4 200
Sub Total				19 018	4 200	4 200
Community Dev: Libraries						

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Joburg Library (Centre of Excellence) JOHANNESBURG F	2213		19 680	19 680		
Head Office Operational Capital JOHANNESBURG F	2764		105	105		
Sub Total				19 785		
Community Dev: Sport and Recreation						
Kaalfontein New Community Centre KAALFONTEIN EXT4 A Ward	2233		60 200		30 100	30 100
Lehae MPC New Construction LEHAE G	3666		2 000		1 000	1 000
Upgrading of Old Eldorado Stadium	31146		1 930	1 230	350	350
Upgrading of the Eldorado Park Ext 9 swimming pool	31147		1 930	1 230	350	350
Sub Total				2 460	31 800	31 800
Health						
Hikensile Clinic Renewal Clinic IVORY PARK EXT9 A Ward	2647		56 364	23 754	28 000	4 610
Operational Capital Spend for Health Renewal Operational Capex JOHANNESBURG F City Wide	2656		2 000			2 000
2660_00_MINOR WORKS at various clinics across the City Renewal Clinic JOHANNESBURG F City Wide	2660		15 289	5 289		10 000
Naledi clinic New Building NALEDI D	3059		1 354	1 354		
Elias Motsoaledi clinic Renewal Building DUBE EXT2 D	3060		41	41		
Rabie Ridge Clinic Renewal and Community Health Centre New RABIE RIDGE A	3068		41	41		
Freedom Park New Clinic DEVLAND EXT30 G Ward	3075		164	164		
AIRCONDITIONERS: Supply install and renew airconditioners in Health Facilities across the city New Clinic JOHANNESBURG F City Wide	3369		710		210	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		8 160	2 460	700	5 000
10_22684_WAN & LAN Upgrade	23550		3 000			3 000
03_22684_Hardware	23555		2 410	410		2 000
08_22684_Software for Environmental Health System	23570		16 200	4 100	2 100	10 000
Sustainable Reticulated Water Back-up Systems at Clinics City Wide	31228		2 596	246	350	2 000
Sub Total				37 859	31 360	39 110
Social Development						
Shelters for Displaced People Region G	3700		21 707	16 147	5 560	

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Operational Capital - Social Development	3837		3 217	1 817	1 400	
Louis Botha - Co - Production zone for social interventions Renewal	4030		14 478	2 460	6 009	6 009
Corridors of Freedom Intervention ORANGE GROVE E Regional						
NORTHERN FARM	23180		2 520		1 260	1 260
FLEURTHOFF FARM	23183		6 074		3 074	3 000
Zuurbekom Agri Business Centre	23926		6 924	984	2 940	3 000
Shelter for Displace People Region F Inner City	23929		11 645		1 645	10 000
Sub Total				21 408	21 888	23 269
Group Forensic Investigation Services						
GFIS: Operational Capital	5300		250			250
Email Analysis Tool Software	31124		5 580	1 640	1 540	2 400
Sub Total				1 640	1 540	2 650
Office of the Ombudsman						
Case Management System	22429		4 500	1 500	1 000	2 000
Sub Total				1 500	1 000	2 000
City Manager						
Operational Capital: GRP Legal	23971		2 000			2 000
Operational Capital: CRUM	23974		6 000			6 000
Integrated Audit/Risk/Compliance Applications	24059		3 859			3 859
Data extraction and analytical tool	24060		4 089	230		3 859
Operational capex - Laptops	24061		1 378			1 378
Tools of trade for academy of Chartered Accountants	31140		687	197	490	
Litigation Register	31245		82	82		
Sub Total				508	490	17 096
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		1 386		924	462
Smart City Enablement New Computer Software JOHANNESBURG F City Wide	3815		28 000		5 000	23 000
ICT: Infrastructure End User Computer Hardware	3847		23 100			23 100
Sap software Upgrade/re-implementation to latest SAP version Renewal Computer Software JOHANNESBURG F City Wide	4146		102 980	38 540	38 540	25 900

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Non Sap Application (Johannesburg) Modernization & Optimization Johannesburg City Wide	4149		100 200	36 900	36 900	26 400
Micosoft Licences	22240		181 511	60 434	60 434	60 643
Sub Total				135 874	141 798	159 505
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		14 240	8 040	3 600	2 600
Sub Total				8 040	3 600	3 600
Group Corporate and Shared Services						
3864_02_Procurement of fleet - SHELA: Red fleet (Fire Engines)	22718		315 097	123 000	80 000	112 097
Computers_ 23227	23240		697			697
Furniture_ 23227	23255		80			80
Office Machines_ 23227	23256		120			120
Procurement of Specialised Fleet	31087		231 821	82 000	84 911	64 911
Installation of Kiosks	31242		2 994	369	2 625	
Electronic document & records management system	31243		52 944	3 444	24 500	25 000
Sub Total				208 813	192 036	202 904
Human Settlements						
Tshepisong Proper	2274		1 000	1 000		
Operational capital (HS) New Operational Capex BRAAMFONTEIN WERF F City Wide	2492		1 800			1 800
Inner City Upgrading (Transitional/Emergency and Rental Stock) Renewal Rental Flats JOHANNESBURG F Regional	2548		6 462	1 648	2 814	2 000
Braamfischerville Ext 12&13: C Ward	2565		1 000	1 000		
Lufhereng Mixed Development (Bulk Link & Internal Infrastructure Roads Storm Water Management Systems Sewer & Water for 24 000 houses)	2566		2 433 000	963 000	1 200 000	270 000
South Hills Housing Mixed Development	2671		1 000	1 000		
Fleurhof Mixed Development	2683		1 000	1 000		
Dube Hostel Renewal Building Alterations DUBE EXT2 D Ward	2751		1 000	1 000		
Meadowlands Hostel Renewal Building Alterations MEADOWLANDS D Ward	2752		1 000	1 000		

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Helen Josephs Refurbishment and Upgrading of Womens Hostel Renewal Building Alterations ALEXANDRA EXT52 E Ward	2771		1 000	1 000		
Goudrand Rental Development	2889		49 602	1 000	48 602	
Diepkloof Hostel Renewal Bulk Infrastructure DIEPKLOOF EXT10 D Ward	2893		1 000	1 000		
Elias Motsoaledi Ext1 Township Development (Region D - Ward 24)	3184		1 000	1 000		
Klipspruit/Kliptown New Bulk Infrastructure (Housing project around the Walter Sisulu Square) KLIPSPRUIT D Ward	3185		25 178	11 000	9 000	5 178
Kanana Park Ext 1	3197		1 000	1 000		
Finetown Proper -Region G	3203		1 000	1 000		
Kanana Park Ext 34 & 5	3204		1 000	1 000		
Drieziek Ext3	3207		1 000	1 000		
Drieziek Ext5	3208		1 000	1 000		
Ennerdale South	3211		1 000	1 000		
COSMO CITY PHASE 2 (MALIBONGWE RIDGE)	3456		1 000	1 000		
Riverside View ext 28 (Diepsloot ext 12)	3457		1 000	1 000		
Land Acquisition for Housing Developments City Wide	4255		152 670	50 890	50 890	50 890
Bramfischerville Ext 7 & 8	6571		1 000	1 000		
Drieziek Ext4	6581		1 000	1 000		
Kanana Park Ext 2	22115		1 000	1 000		
Madala Hostel Redevelopment	22183		1 000	1 000		
Stock Flats and Old-Age Home Upgrading	22758		1 000			1 000
Southern Farms Mega Mixed Development	23334		1 000	1 000		
Formalisation of informal settlements (UISP)	23409		1 316 493	396 297	396 297	523 899
Merafe hostel	31120		1 000	1 000		
Sub Total				1 446 835	1 707 603	854 767
Development Planning						
Operational Capital: DPUM Renewal Operational Capex BRAAMFONTEIN WERF F City Wide	2555		1 700			1 700
New Turfontein Clinic	22195		16 000	2 000	7 000	7 000
Brixton Social Cluster	22245		4 100	4 100		
Jabulani Precinct Upgrades	22263		8 200	8 200		
Mayfair PEU	22362		26 200	2 000	14 200	10 000
Inner City Partnership Fund	22365		11 000	1 000	5 000	5 000
Soweto Strategic Area Framework & Implementation	22479		26 610	2 870	11 870	11 870

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Inner City Walkable Network	30045		33 100	4 100	14 000	15 000
Inner City High Court Precinct	30047		33 100	4 100	14 000	15 000
Zandspruit precinct implementation	30048		26 000	2 000	12 000	12 000
Kliptown Regeneration Programme	31062		42 000	2 000	20 000	20 000
Sub Total				32 370	98 070	97 570
Public Safety: Head Office						
Construction of a business desk at Midrand (One Stop shop for corporate clients)	6662		13 100	7 100		6 000
Sub Total				7 100		6 000
Public Safety: EMS						
STANDBY GENERATORS for current fire stations and replacement New Plant and Equipment MARTINDALE C City Wide	2222		6 691	1 145	3 773	1 773
Lehae EMS Training building periphery wall LEHAE EXT1 G City Wide	3160		1 910	1 010		900
Procurement of new furniture for all Fire Stations	22162		2 500	1 340		1 160
Alexandra Fire Station	31068		19 960		13 160	6 800
Sub Total				3 495	16 933	10 633
Public Safety: JMPD						
Supply Firearms to the JMPD new recruits Renewal Plant and Equipment CITY AND SUBURBAN EXT6 F City Wide	2684		1 500	1 000		500
Operational Capex: Computers for Regional Commnders New Operational Capex JOHANNESBURG E City Wide	4237		2 000	1 100		900
Implementation of IIOC phase 2	30050		7 464	5 964		1 500
Sub Total				8 064		2 900
City Power						
Installation of new service connections New Service Connections ALEXANDRA EXT163 E Regional	2202		26 150	4 450	4 700	17 000
New service connections New Service Connections BEREIA F Regional	2203	TSR	26 350	4 650	4 700	17 000
RTU installations New SCADA REUVEN F City Wide	2228		59 000		9 000	50 000
Prepare mini subs and load centres for 11 kV conversion Renewal Township Reticulation JEPPESTOWN SOUTH F Regional	2253		71 250	2 250	9 000	60 000
Construction of a 88kV transmission lines: Lutz / Peter Rd T-point New Transmission Line HONEY PARK EXT10 C Regional	2258		53 000		18 000	35 000
Installation of new service connections New Service Connections HALFWAY HOUSE EXT74 E Regional	2259		43 516	21 816	4 700	17 000
New service connections New Service Connections FERNDAL EXT25 B Regional	2260	TSR	26 350	4 650	4 700	17 000
New service connections New Service Connections ROODEPOORT EXT2 C Regional	2261	TSR	26 350	4 650	4 700	17 000
New Service Connections REUVEN F Regional	2263	TSR	17 850	4 650	4 700	8 500
New Service Connections HURST HILL B Regional	2264	TSR	26 350	4 650	4 700	17 000
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network NORTH RIDING EXT30 C City Wide	2285		64 650	4 500	13 400	46 750

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 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		44 850		15 100	29 750
Refurbishment of LV infrastructure Renewal Low Voltage REUVEN F Regional	2337		82 750	9 000	18 500	55 250
Refurbishment of MV infrastructure(Switchgear and transformers) Renewal Medium Voltage Network REUVEN F Regional	2338		79 400	9 000	27 900	42 500
Replacement of aged and/or faulting MV cables Renewal Medium Voltage Network REUVEN F Regional	2339		69 908	5 508	13 400	51 000
Establish new 88/11 kV substation at Ruimsig A New Bulk Infrastructure RUIMSIG C	2341		43 500	43 500		
Acquire servitudes and sub station sites New Transmission Line REUVEN F City Wide	2379		14 243		4 243	10 000
Upgrade John Ware sub station Renewal Bulk Infrastructure FORDSBURG F Regional	2428		88 500		54 500	34 000
Allandale Substation: Upgrade 2 X 10 MVA transformers to 40 MVA Renewal Bulk Infrastructure COMMERCIA EXT11 A Regional	2438		31 563	17 463	14 100	
Emergency Work Renewal Medium Voltage Network NORTH RIDING EXT30 C Regional	2448		88 800	28 100	18 200	42 500
Replace open LV conductors with ABC Renewal Low Voltage REUVEN F City Wide	2465	TSR	34 800	9 300		25 500
Emergency work Renewal Medium Voltage Network REUVEN F City Wide	2466	TSR	78 800	13 600	22 700	42 500
Normalisation Renewal Medium Voltage Network ALEXANDRA EXT42 E Regional	2540		74 390	33 940	19 200	21 250
Installation of pre paid meters and protective structures Renewal Metering Equipment LENASIA EXT13 G Regional	2543		73 498	21 180	9 818	42 500
Operational Capital: New Operational Capex REUVEN F City Wide	2612		109 650	3 150	58 500	48 000
Replace batteries in sub stations Renewal Bulk Infrastructure REUVEN F City Wide	2748		49 000		9 000	40 000
Install new IEDs in substations Renewal Protection REUVEN F City Wide	2757		142 816	79 316	13 500	50 000
Transformer capital program to eliminate high risk transformers Renewal Bulk Infrastructure REUVEN F City Wide	2798	TSR	115 790	30 000	64 540	21 250
Replace transformers and install an additional transformer Extend 11 kV panel Renewal Bulk Infrastructure BELLE-VUE F Ward	2817		15 125	4 500		10 625
Telecommunications Fibre optic installations and upgrades Renewal SCADA REUVEN F Regional	2906	TSR	232 375	23 250	130 000	79 125
Network development for townships and service connections New Network Development FERNDAL B Regional	2907		16 375		10 000	6 375
Network development for townships and service connections New Network Development ROODEPOORT C Regional	2908		16 375		10 000	6 375
Emergency work on the transmission network Renewal Bulk Infrastructure REUVEN F City Wide	2910		118 130	31 400	44 230	42 500
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		94 238	16 100	44 138	34 000
Upgrading of 88 kV overhead lines Renewal Bulk Infrastructure REUVEN F City Wide	3083	TSR	85 793	20 000	23 293	42 500
Network development for townships and service connections New Medium Voltage Network HURST HILL B Regional	3087		16 375		10 000	6 375
Network development for townships and service connections New Medium Voltage Network LENASIA EXT1 G Regional	3088		16 375		10 000	6 375

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Network development for townships and service connections New Medium Voltage Network REUVEN F Regional	3090		17 539		11 164	6 375
Preparation of LCs and MSS for 11kV conversion Bryanston	3163		52 650	9 000	22 400	21 250
Replace obsolete energy meters with prepaid units Renewal Service Connections REUVEN F City Wide	3272	TSR	55 400	13 400	24 000	18 000
New 88/11 kV substation at Sandringham New Bulk Infrastructure SANDRINGHAM E Regional	3275		22 375		7 500	14 875
Extend Mondeor sub station and construct new Mondeor 88 kV switching station New Bulk Infrastructure MONDEOR F Regional	3280		4 500		4 500	
Install statistical meters on all distributors New Load Management REUVEN F City Wide	3282		70 816	1 800	35 016	34 000
IT Network upgrade Renewal Computer Hardware REUVEN F City Wide	3368		123 150	26 650	54 000	42 500
Construct 88 kV switchyard adjacent to Pennyville substation New Bulk Infrastructure PENNYVILLE B Regional	3715		330 515	70 142	260 373	
Telecommunications Multiplexer and network management system Renewal Plant and Equipment REUVEN F City Wide	3895	TSR	125 725	30 000	56 400	39 325
Upgrade MV Networks in CBD Renewal Medium Voltage Network JOHANNESBURG F Regional	4113	TSR	41 675	6 700	20 100	14 875
All fencing and security lighting for various substations Renewal Building Alterations REUVEN F City Wide	4114		87 239	32 339	46 400	8 500
Upgrade Orchards Substation New Bulk Infrastructure ORCHARDS F Regional	4125	TSR	48 750	17 500	10 000	21 250
Electrification of various Informal Settlements - City Wide	4280		888 587	335 268	298 473	254 846
Rooftop PVC	20689		59 250	38 000		21 250
Bank City Sws: Satellite	20690	TSR	139 650	13 400	65 000	61 250
Beaulieu: Substation	20691		17 750	13 500		4 250
Brynorth: Substation	20698		7 698		7 698	
Hopefield: Substation	20756	TSR	36 400	27 900	8 500	
Randjespark Ext37: Satellite	20822	TSR	54 000	10 000	9 000	35 000
Ridge: Substation	20843		54 900	3 600	6 300	45 000

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Robertsham: Substation upgrade	20844		17 750		5 000	12 750
Glen Lea (CP_E075)	20919		34 500	13 500	12 500	8 500
Lenasia South	20939		44 500		4 500	40 000
Penny Street	20959		42 711	24 961	5 000	12 750
Rivera switching station upgrade	20972		6 375			6 375
Pritchard 88/11 kV substation upgrade	21285		62 143	15 893	11 250	35 000
Soweto Local	21306	TSR	14 375	3 000	5 000	6 375
Roosevelt Switching Station	22049		30 611	9 000	1 611	20 000
2756_02_Installation of new public lighting: Street lights (City Wide)	22839	TSR	54 850	18 600	15 000	21 250
2756_01_Installation of new public lighting: Group luminaire replacement	22840	TSR	82 215	15 316	28 649	38 250
Install fire suppression systems in HV yard	23990		54 500	26 750	23 500	4 250
Dainfern Substation upgrade	23991	TSR	27 575	20 750	4 700	2 125
MV feederboard replacement	23993	TSR	33 827	8 000	7 200	18 627
Design and install fire walls and oil embankments	23997		4 750		500	4 250
Mobile sub-station	30024	TSR	107 452	25 000	37 600	44 852
Refurbish Vasco Switching station	30025		35 825	19 000	14 700	2 125
Upgrade Eikenhof Substation	30026	TSR	77 925	40 000	35 800	2 125
Replacement of high risk and obsolete MV feeder boards - Primary substations	30051	TSR	8 625	7 500	1 125	
Mondeor - Eikenhof HV OHL	30052		55 613	25 650	28 900	1 063
Energy Efficient Programme	30054	TSR	103 809	73 000	3 184	27 625
Electrification of informal settlements in Kliptown	31150		35 000	20 000	5 000	10 000
HV Cable Replacement: Rosebank - Cydna	31232	TSR	34 500	11 000	15 000	8 500
Sub Total				1 480 691	1 939 705	2 061 837
Johannesburg Water: Water						
Midrand: President Park Tower Reservoir 80MI	109	TSR	39 349	5 000	10 000	24 349
2197_00_Water Demand Management: New Operate and Maintenance Assets (Orange Farm and Soweto)	2197		664 506	243 372	206 135	214 999
Basic Water Service New Basic Water and Sewer Services	2198		80 000	20 000	50 000	10 000
Operational Capital: Planning and engineering studies	2225		41 882	15 000	12 800	14 082
2226_00_Operational Capital: Operations and Maintenance	2226		373 365	162 800	24 800	185 765
2231_00_Operational Capital: Corporate Requirements of Johannesburg Water	2231		123 650	70 000	12 000	41 650

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Sandton/Alexandra: Planned replacement watermain	2245	TSR	57 494	37 494	20 000	
Roodepoort/Diepsloot: Planned Replacement Watermain	2246	TSR	25 950	10 000	10 000	5 950
Johannesburg Central:planned Replacement Watermain	2248	TSR	115 115	21 515	93 600	
Sandton/Alexandra: Linbro Park Water Upgrade	2314	TSR	84 027	46 178	28 924	8 925
Sandton/ Alexandra : Kensington B Reservoir 22ML	2317	TSR	25 413	3 000	14 052	8 361
Olifantsvlei Works: Digester Heating and Mixing	2446		74 600	4 600	40 000	30 000
Soweto: Planned Replacement of the Watermain	2481		109 000	14 800	34 700	59 500
Operational Capital: Provision for Emergency Work	2484		63 750	10 000	24 000	29 750
Midrand: Blue Hills Tower 18ML	2567	TSR	12 975	5 000	5 000	2 975
Midrand: Carlsbad Reservoir New Reservoirs CARLSBAD AH A Regional	3461		86 435	20 000	42 635	23 800
Sandton/ Alexandra: Woodmead Reservoir 22ML	3464	TSR	35 000	25 000	10 000	
Bushkoppies Works: Infrastructure renewal plan	3482		141 446	50 871	40 000	50 575
Driefontein Works: Drying bed extension	3491		9 950		4 000	5 950
Driefontein Works: Infrastructure Renewal Plan	3497		10 000	10 000		
Orange Farm/ Deep South: Planned Replacement Watermain	3516		153 690	26 000	62 690	65 000
Midrand: Planned replacement: Watermain Renewal	3540	TSR	15 950	5 000	5 000	5 950
Roodepoort/Diepsloot: Robertville Tower 225ML	4040	TSR	25 000	15 000	10 000	
Midrand: Erand Tower 2 15ML	6494		20 000	20 000		
Midrand: Pretoriusrand Tower 12ML	6495	TSR	10 000	2 000	8 000	
Midrand: Halfway house Reservoir 20ML	6496	TSR	25 000	15 000	10 000	
Sandton/ Alexandra: Kensington Booster 42ML	6498	TSR	26 425	2 500	15 000	8 925
Bushkoppie: New PSTs number 2	6501		92 000	2 000	45 000	45 000
Soweto: Doornkop West Reservoir 85ML	6504	TSR	24 402	2 500	5 000	16 902
Soweto: Dobsonville Reservoir 15ML	6516	TSR	10 475	2 500	5 000	2 975
Midrand: Planned replacement sewermain	6517	TSR	12 975	5 000	5 000	2 975
Midrand: Pretoriusrand Reservoir 10ML	6618	TSR	27 000	2 000	25 000	
Halfway House Water Upgrade	21770	TSR	90 317	30 000	10 000	50 317
Johannesburg Central: Brixton Reservoir 226ML	22083	TSR	5 000	5 000		
Deep South / Orange Farm: Ennerdale Reservoir 50ML	22212		25 000	5 000	10 000	10 000
Deep South / Orange Farm:Diepsloot Tower 16ML	22217	TSR	20 421	3 000	10 922	6 499
Roodepoort/ Diepsloot: Diepsloot Reservoir 40 ML	22512	TSR	43 349	16 000	3 000	24 349
Lion Park Bulk Water and Sewer Infrastructure Upgrade	22641		3 000	3 000		

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Sandton/Alexandra: Linksfield Reservoir 375MI	22644	TSR	20 950	5 000	10 000	5 950
DF: Infrastructure Renewal Plan 2	22645		39 875	5 000	20 000	14 875
Southdale/Langlaagte: Crown Gardens Reservoir 20ML	22660	TSR	1 000	1 000		
Peri-urban 781mm diameter bulk main	23679		16 950	3 000	8 000	5 950
Bryanston Tower 15 MI	23681		64 950	15 000	44 000	5 950
Kensington B Tower 05 MI	23683	TSR	28 450	2 500	20 000	5 950
BK: Expansion of Bushkoppies WWTW	23688	TSR	2 000	2 000		
NW: Infrastructure Renewal Plan 2	23691		55 200	2 700	27 500	25 000
Orange Farm/Deep South: Lenasia Reservoir 675mm dia Bulk	23759		130 000	15 000	15 000	100 000
President Park Tower Reservoir 225MI	23760		15 235		8 736	6 499
Linbro Park Towner 15MI	23761	TSR	71 169	10 000	61 169	
Bushkoppies works: Cleaning and lining of emergency Dam	23763		25 000	5 000	10 000	10 000
CosmoCity Reservoir 30 MI	23932	TSR	16 900	1 000	4 000	11 900
Lion Park to Lanseria 600mm diameter bulk main	23933		11 000	3 000	8 000	
Crosby Bulk Pipeline	30020		134 213	5 000	48 000	81 213
Turfontein Redevelopment Corridor: Forest Hill Tower	31054		36 900	15 000	10 000	11 900
Honeydew Pumpstation	31121	TSR	28 450	2 500	20 000	5 950
Sub Total				1 028 830	1 226 663	1 246 657
Johannesburg Water: Sewer						
Northern Works: Belt Presses New #4	2308	TSR	286 929	80 000	130 929	76 000
Bushkoppies Works: BK Balancing Tank Completed	2450		5 000	5 000		
Northern works: Unit 5 mod 2	2519		206 255	40 255	76 000	90 000
WWTW: Automation Of WWTW Plant	2520	TSR	11 750	2 000	3 800	5 950
LA: Module 1	3232		18 950	5 000	8 000	5 950
Olifantsvlei: Refurbish Unit 2	3236		45 000	5 000	30 000	10 000
Goudkoppies Works: Infrastructure Renewal Plan	3484		204 500	64 500	50 000	90 000
Northern Works: Infrastructure renewal	3490	TSR	149 750	10 000	100 000	39 750
Sandton/ Alexandra: Planned Replacement Sewer mains	3558	TSR	42 721	40 721	2 000	
Roodepoort/ Diepsloot: Planned Replacement Sewer mains	3586	TSR	40 777	40 777		
Johannesburg Central: Planned Replacement Sewer mains	3614	TSR	41 471	41 471		
Soweto: Planned Replacement Sewer mains	3627	TSR	2 641	2 641		
Roodepoort/ Diepsloot: Diepsloot sewer Pipelines and Bridge	3918	TSR	267 350	30 000	100 000	137 350
Northern Works: Desludge and line Dam 02	3963	TSR	2 000	2 000		
WWTW Upgrade and refurbish	3966	TSR	30 350	2 500	10 000	17 850

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Bushkoppies Works: Upgrade main Blowers and Pipework	6503		53 533	5 000	13 533	35 000
Northern Works: Digesters New(incl Pre-Conditioning)	6544	TSR	5 000	5 000		
Northern Works: Unit 4: Replacement of Electromechanical	6545	TSR	60 000	20 000	20 000	20 000
OV: Infrastructure Renewal Plan	21993		134 200	25 000	59 200	50 000
EN: Upgrading of Southern Treatment Capacity	22722		115 000	15 000	50 000	50 000
OV: Infrastructure Renewal Plan 2	23411		95 000	5 000	30 000	60 000
OV: Inlet Screw Pumps Replacement	23931		105 000	5 000	50 000	50 000
Sub Total				451 865	733 462	737 850
Pikitup						
Waste Receptacles	2188		3 000	1 000	1 000	1 000
Marie Louise LAndfill site-improved compliance and alterations	2192		33 560	25 764	5 296	2 500
ICT Hardware and Software	2194		13 000	5 000	4 000	4 000
Facilities renewals upgrades including branding and signage	2667		20 390	15 000	5 390	
Separation at Source facilities including associated plant/equipment	2740		38 300	30 000	8 300	
Robinson Deep landfill site improved compliancealterations and cell development	2742		178 333	73 050	34 700	70 583
Goudkoppies Landfill site- improved compliance and alterations	2773		17 500	10 000	5 000	2 500
Kya Sands landfill site-improved compliance and alterations	2783		11 000	10 000	500	500
Linbro Park landfill site-improved compliance and alterations	3257		39 000	35 000	2 000	2 000
New plant and equipment	3832		7 500			7 500
Office equipment	6413		6 500	5 000		1 500
Marie Louise Material Recovery Facility	21658		106 955		57 000	49 955
Linbro Park IWMF	21664		97 222		50 148	47 074
Construction of Panorama IWMF	21665		27 500			27 500
Ennerdale Landfill site-improved compliance alterations and cell development	22424		80 500	25 000	53 000	2 500
Upgrading and Engineering Services at Selby Depot	23296		18 736	4 236		14 500
Construction upgrading and engineering services of Roodepoort Depot	23297		28 060	21 000	3 530	3 530
Construction Upgrading and Engineering services at Zondi Depot	23298		31 244	5 000	8 499	17 745
Construction Upgrading and Engineering services at Orange Farm Depot	23300		6 000		3 000	3 000
New Fleet	23923		88 688	15 000	7 000	66 688
Upgrading and engineering services at Midrand Depot	24039		42 000	42 000		
Acquisition of land in Rand Leases (Marie Louise)	31071		6 000		3 000	3 000
Norwood depot renovationadditions and alterations	31073		42 334		17 667	24 667

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Florida Integrated Waste Management Facility	31074		35 913		22 700	13 213
Bally clare garden site expansion and upgrading	31075		18 931		9 389	9 542
Woodmead garden site upgrading	31077		11 595		3 600	7 995
Meredale garden site upgrading	31078		10 589		8 217	2 372
Sandpark Integrated Waste Management Facility	31079		60 888		40 100	20 788
Kya Sands Integrated Waste Management Facility	31088		110 573		49 192	61 381
Alexandra Integrated waste management facility	31089		34 759		12 369	22 390
Sub Total				322 050	414 597	489 920
Johannesburg Roads Agency						
MISCL - Emergency Critical and Urgent Depot Stormwater Improvements Existing Stormwater Management Projects JOHANNESBURG City Wide	2389		155 847	61 180	41 408	53 260
MISCL - Tarring of Gravel Roads: Orange Farm and Surrounding Areas New Roads: Construction and Upgrades ORANGE FARM G Ward	2393		185 500	70 000	70 000	45 500
CATCH 210 - Klein Jukskei Catchment: (CBP) Stormwater Control: Willows Development - Windsor New Stormwater Catchments JUKSKEI PARK B Ward 115	2398		999		600	399
23775_03_MISCL - Tarring of Gravel Roads: Diepsloot New Roads: Construction and Upgrades DIEPSLOOT WEST EXT3 A Ward 113	2410		103 250	30 000	40 000	33 250
REHAB - Road Rehabilitation and Reconstruction Programme Renewal Roads: Construction and Upgrades JOHANNESBURG City Wide	2412		79 200	6 700	6 000	66 500
CATCH 210 - Klein Jukskei Catchment: Bond Stream Relief System Ferndale New Stormwater Catchments FERNDAL B Ward 104	2415		21 191	9 300	5 640	6 251
MISCL - Investigate and Design Future Schemes New Operational Capex JOHANNESBURG F City Wide	2416		16 150	5 000	4 500	6 650
MISCL - Integrated Roads and Stormwater Masterplanning New Stormwater Management Projects JOHANNESBURG F City Wide	2422		15 540	4 690	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		170 100	53 600	50 000	66 500
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2472		6 000	6 000		
CATCH 10 - Emergency Stormwater Improvement (Multi year) New Stormwater Catchments PROTEA GLEN D Ward 13	2577		57 575	9 300	25 000	23 275
Operational Capital: CS - Operational Capex Renewal Operational Capex JOHANNESBURG F City Wide	2581		13 090	6 700	2 400	3 990
MOB - Installation of New Warranted Traffic Signals	2767		29 625	3 350	3 000	23 275

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
RNP022_Richards Drive Upgrading Renewal Roads: Construction and Upgrades HALFWAY HOUSE EXT95 Ward 110	2853		9 033	4 650	2 820	1 563
CS - Capital Equipment New Plant and Equipment JOHANNESBURG F City Wide	2873		14 880	14 880		
RNP005_Spencer Road New Link New Roads: Construction and Upgrades FLEURHOF C Regional Ward 70	2882		10 425	3 000	4 500	2 925
MOB - SARTSM: Upgrade Traffic Signals intersections City Wide	2961		16 230	6 700	2 880	6 650
MOB - Alternative Energy: Alternative Power Sources (LED) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2963		5 865	1 340	1 200	3 325
MOB - Geometric Improvements Renewal Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2970		13 785	2 010	1 800	9 975
MOB - Remote Monitoring: Urban Traffic Control (UTC) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2978		5 230	1 005	900	3 325
MOB - Alternative Energy: Alternative Power Sources (UPS) New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	2992		10 596	4 650	2 820	3 126
MOB - Upgrading Controllers and Phasing Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3001		16 838	4 188	6 000	6 650
CATCH 240 - Jukskei Catchment - Vorna Valley Stream New Stormwater Catchments VORNA VALLEY EXT13 A Ward 132	3024		4 287	2 010	1 080	1 197
MISCL - Dam Safety Rehabilitation Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3033		7 145	3 350	1 800	1 995
MOB - Upgrading of Traffic Signal Controllers CS Operational Capex Renewal Mobility Intelligent Transport System & Networks Johannesburg F City Wide	3038		14 290	6 700	3 600	3 990
RESUR - Resurfacing of Roads Renewal Roads: Rehabilitation Johannesburg City Wide	3171		287 700	46 900	107 800	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		13 090	6 700	2 400	3 990
BRID 20 - Bridges: Replacement of bridges (Pedestrian and Vehicles) JOHANNESBURG F City Wide	3269		193 400	71 900	55 000	66 500
MOB - Recabling of Traffic Signals Intelligent Transportation System & Networks JOHANNESBURG F City Wide	3305		45 950	6 700	6 000	33 250
Operational Capital: CS - Depot Upgrading and Standarization Renewal Operational Capex JOHANNESBURG F City Wide	3319		26 000	6 700	6 000	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		18 250	10 000	5 000	3 250

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
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		59 950	10 000	30 000	19 950
RAMS - GIS Improvement	3801		5 335	2 010		3 325
RESUR - Resurfacing of M1 Motorway Renewal Roads: Rehabilitation MELROSE E City Wide Ward 67	3816		39 600	3 350	3 000	33 250
RESUR - Resurfacing of M2 Motorway Renewal Roads: Rehabilitation JOHANNESBURG F City Wide Ward 124	3817		32 950	3 350	3 000	26 600
RESUR - Resurfacing of Soweto Highway Renewal Roads: Rehabilitation ORLANDO D City Wide Ward 29	3818		7 826		4 700	3 126
22776_03_MISCL - Tarring of Gravel Roads: Tshepisoong New Roads: Construction and Upgrades TSHEPISOONG C Ward 128rd	3819		56 250	20 000	20 000	16 250
REHAB - Rehabilitation of Open Channels City Wide Renewal Stormwater Management Projects JOHANNESBURG F City Wide	3984		22 975	3 350	3 000	16 625
MISCL - Tarring of Gravel Roads: Kaalfontein New Roads: Construction and Upgrades KAALFONTEIN EXT2 A Ward 92	4206		44 249	16 249	15 000	13 000
23775_03_MISCL - Tarring of Gravel Roads: Mayibuye New Roads: Construction and Upgrades COMMERCIA A Ward 110	4209		46 250	10 000	20 000	16 250
Rehabilitation of aged and incapacitated stormwater infrastructure in the City	22039		15 055	2 680	2 400	9 975
MISCL - Tarring of Gravel Roads: City Wide	22681		167 961	70 000	44 718	53 243
CATCH - Flooding intervention and alleviation in Far East Bank - Alexandra Ward 105	23269		8 345	3 350	3 000	1 995
CATCH - River rehabilitation and erosion protection measures in Johannesburg City Wide	23529		27 980	2 680	12 000	13 300
23775_Tarring of gravel roads: Wards 77 133 and 80	24020		53 300	20 000	20 000	13 300
23775_Stormwater Conversion: Wards 78 79 and 133	24021		24 975		15 000	9 975
23775_Upgrade roads Klipfonteinview Ward 32	24022		54 128	15 000	23 500	15 628
MOB - Traffic Management Centre Renewal Mobility: Intelligent Transportation System & Networks	30023		6 545	3 350	1 200	1 995
MOB - CCTV Cameras New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide (Diphetogo)	31051		3 325			3 325

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
MOB - Intelligent Transport Systems (ITS) Projects New Mobility: Intelligent Transportation System & Networks JOHANNESBURG F City Wide	31052		5 125		1 800	3 325
Reconstruction of Lillian Ngoyi F Ward 60 123 and 124	31064		134 975	110 000	15 000	9 975
REHAB - Rehabilitation of Sinkholes associated with illegal mining activities - Infrastructure protection Johannesburg City Wide	31096		118 910		56 400	62 510
MISC - Land Acquisition for Roads and Stormwater Infrastructure Servitude - Johannesburg City Wide	31097		5 946		2 820	3 126
RAMS - Visual Condition Assessments and Design of Integrated Road Traffic Signs - Johannesburg City Wide	31099		8 795	5 000	1 800	1 995
RAMS - Visual Condition Assessments and Design of Stormwater - Johannesburg City Wide	31100		2 277		1 080	1 197
CATCH - Implementation of CBP Stormwater Masterplanning: Soweto New Stormwater Management Projects ORLANDO WEST D Regional	31101		15 651		9 400	6 251
Disaster Projects Implementation - Disaster Projects Implementation: - Helderkruijn Bridge - Elias Motsoaledi Bridge - Moroka Nancefield Road Bridge 1 - Moroka Nancefield Road Bridge 2 -Phakwe Bridge - Lenasia Bridge	31129		58 630		25 380	33 250
Boundary Road (Eldorado) upgrades	31145		23 300	4 000	6 000	13 300
MOB- Traffic Signal Infrastructure replacement	31261		14 500	11 000	3 500	
Sub Total				784 571	808 046	1 039 550
Metrobus						
Furniture and Office Equipment	2201		1 500			1 500
Purchasing of New Buses	2283		68 524	32 717	35 807	
Plant and Machinery	2286		7 629	3 813	1 316	2 500
Engine and Gear box refurbishment	2553		11 700	4 100	4 100	3 500
IT Equipment New Computers and Hardware Computer Hardware	2662		2 500			2 500
Building - Building Alterations/Upgrade	2663		24 252	7 626	7 626	9 000
Bus Refurbishment	22111		22 690	2 050	7 140	13 500
Cashless Ticketing System Bus CCTV on board machine	22114		38 181	22 878	11 303	4 000
Euro5 Engine conversion	31211		13 240	2 870	2 870	7 500
Fuel Management system	31212		2 460	2 460		
Purchasing of New Electric buses Buses and Infrastructure	31214		65 296	3 944	11 352	50 000
Purchasing of New tow Trucks	31215		4 920	4 920		
Bus wash Machines	31216		295	295		
Gas Infrastructure	31217		2 788	2 788		

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Lubricant infrastructure	31218		984	984		
Bus Electric charging station	31219		11 168	2 788	2 380	6 000
Sub Total				94 233	83 894	100 000
Johannesburg City Parks and Zoo						
Lenasia Park Development	2344		1 164	164		1 000
Olifantsvlei Cemetery Renewal Cemetery NATURENA EXT15 D Ward	2575		15 200	8 200	4 000	3 000
City Parks House - New Furniture F City Wide	2582		740		240	500
Park development Lehae 1	2592		984	984		
City Parks House - IT Equipment New Computer Hardware F Ward	2722		14 542	9 642	2 400	2 500
Plant and equipment New Plant and Equipment JOHANNESBURG F Ward	2724		5 000		3 000	2 000
Road Islands and Town Entrances Greening & Beautification New Park JOHANNESBURG F City Wide	2897		5 330		2 000	3 330
COJ Park upgrades- Various Regions and wards	3108		8 800		4 800	4 000
JHB Botanical Gardens Infrastructure upgrade in Emmarentia Renewal Park EMMARENTIA B City Wide	3134		3 800		1 800	2 000
Kliprivier Nature Reserve Upgrade Renewal KLIPRIVIERSBERG F Regional	3219		2 800		800	2 000
Zoo - Animal Purchases New Operational Capex SAXONWOLD E City Wide	3859		1 740		240	1 500
Zoo Infrastructure Renewal Building Alterations SAXONWOLD F Ward	3884		4 670		4 000	670
Innecity Parks Intervention Development and Upgrading JOHANNESBURG F Regional	3942		5 440	1 640	1 800	2 000
Establishment of new parks in Pennyville New Park PENNYVILLE B Ward	4063		2 000			2 000
Cemetery Upgrades- Phase 1	22371		6 000		2 000	4 000
Golden Harvest Park Upgrade	22623		3 020	820	1 200	1 000
Florida Park Upgrade	22892		410	410		
Alexandra Parks	23741		1 300		300	1 000
Zandspruit Park	23742		2 000			2 000
Development of a new park in Eldorado Park (The Veld)	31148		2 000			2 000
Alveda Parks	31173		1 000			1 000
Little Falls Park Upgrade	31174		2 600		600	2 000
Doomkop Park Upgrade	31175		1 400		400	1 000
Orlando West Park	31178		1 140		140	1 000

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Liefde En Vrede Park Ext1	31179		2 000			2 000
JCPZ Building Upgrade	31181		2 400		400	2 000
Kloofendal Nature Reserve	31190		3 400		400	3 000
Protea Parks	31250		2 500		500	2 000
Sub Total				21 860	31 020	50 500
Johannesburg Development Agency						
Randburg CBD regeneration Renewal Precinct Redevelopment FERNDAL E Regional	2224		38 348	10 988	15 360	12 000
Orlando East Station Precinct New Precinct Redevelopment ORLANDO EAST D Ward	2503		4 060	820	2 040	1 200
Diepsloot Development Renewal Precinct Redevelopment DIEPSLOOT WES A Regional	3988		20 033	20 033		
CORR - Louis Botha Transit Oriented Development (TOD) corridor Traffic Impact Assessment (TIA) Stormwater Masterplan and New COstruction and Upgrading Renewal Corridors of Freedom Intervention ORANGE GROVE E Regional	4015		21 400	7 400	2 000	12 000
Pennyville Precinct Renewal Precinct Redevelopment PENNYVILLE EXT1 B City Wide	4090		35 000	11 000	12 000	12 000
Operational Capex New Operational Capex NEWTOWN F City Wide	4126		18 000		9 000	9 000
Revitalisation of Pageview and Vrededorp	6380		2 169	549	1 020	600
Melville Activity Street_Neighbourhood Development_CoF_Upgrade	22116		29 641	6 601	11 520	11 520
Roodeport CBD regeneration Renewal Precinct Redevelopment REGION C	22119		28 700	4 700	12 000	12 000
Watt Street Precinct Wynberg	22255		13 422	3 846	5 376	4 200
Inner City Eastern Gateway TOD and Movement Corridors	22281		31 054	17 294	6 880	6 880
Klipfontein View Wellness centre	22811		85 843	2 903	25 000	57 940
23775_Ivory Park Urban Renewal Programme	24018		36 927	8 927	14 000	14 000
23705_Orange Farm Urban Renewal Programme	24030		162 000	70 000	46 000	46 000
Sub Total				165 060	162 196	199 340
Johannesburg Property Company						
City wide revamping of the Informal Trading Stalls and Linear Markets	2284		60 988	5 494	5 494	50 000
Office Space Optimisation Program New Precinct Redevelopment JOHANNESBURG F City Wide	4184		22 610	13 735	8 875	
Replacement/ Upgrading of lifts in Corporate Buildings within the CoJ	4199		6 910	3 752	3 158	

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Inner City Rejuvenation Programme/Project	22740		70 504	15 252	35 252	20 000
23776 Walter Sisulu Square Upgrade	24027		30 504	15 252	15 252	
JPC Furniture fittings/office alteration & Equipment	31126		816		816	
Acquisition/upgrade of tools and Equipment for technical teams	31127		3 421		921	2 500
Acquisition of privately owned farms within the southern farms precinct for housing development purposes	31128		10 974		2 974	8 000
Temporary Emergency Accommodation	31138		5 741	5 741		
Sub Total				59 226	72 742	80 500
Metropolitan Trading Company						
Network Expansion	23758		4 000		2 000	2 000
Office upgrade (24 Jan 2022)	23938		6 700	6 700		
ICT and Digitisation	31236		4 800		2 400	2 400
SFP and other connectors/appliances	31238		375			375
OEM Planning Services (solution planning and design)	31239		3 000		1 500	1 500
Sub Total				6 700	5 900	6 275
Joburg Market						
Upgrades to the Main Building (Mandela Market Cold Rooms Offices & Food Courtyard)	2598		11 900	4 100	2 800	5 000
Installation of Sprinkler System(Fire suppression system OHSA)	3331		7 720	4 920	2 800	
Refurbishments/Construction of ablution facilities	3357		4 200	1 640	560	2 000
Construction of a pack-house for emerging farmers at the Joburg Market	6399		16 694	5 494	5 600	5 600
Smart Market Project	22541		72 400	16 400	28 000	28 000
Installation of Smart Meters - Revenue Protection	23093		10 164	8 064	2 100	
Operational Capital - Cleaning in-sourcing	23378		2 500			2 500
Soweto Market	31063		3 280	3 280		
Operational Capex (Office Equipments)	31134		2 500			2 500
Road Rehabilitation	31135		14 600	8 200	1 400	5 000
Sub Total				52 098	43 260	50 600
JOSHCO						
Lufhereng Social Housing Project Region D	2323		118 351	59 231	3 200	55 920
Lombardy East Social Housing Project Region E	2352		20 449	2 949		17 500
Randburg Selkirk Social Housing Project Region B	2353		25 000			25 000
Nancefield Social Housing Project Region D	2359		14 760	14 760		
Inner City Buildings Acquisitions	2419		6 580		3 290	3 290
Marlboro Social Housing Project Region E	3535		4 440	1 640	1 400	1 400
EXISTING STOCK REDEVELOPMENT UPGRADE AND MAJOR MAINTENANCE Renewal Building Alterations JOHANNESBURG F City Wide	3796		16 211	11 211		5 000

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Devland Golden Highway Social Housing Project Region D	3885		39 720	29 520	10 200	
Casamia Inner City Building Upgrade Region F	4046		13 800	8 200	2 800	2 800
Smit Street Inner City Building Conversion Region F	22282		95 786	47 146	38 640	10 000
Booyens Street Inner City Conversion	22468		6 440	5 740	700	
38 Rissik Street (NBS) Inner City Building Conversion	22470		13 095	3 280	2 815	7 000
Malvern Building Conversion	22550		18 200	8 200		10 000
Tum-Key 1: Region A	23366		21 000		10 500	10 500
Tum-Key 1: Region B	23367		16 600	8 200	4 200	4 200
Park Chambers	30041		19 300		16 800	2 500
Kelvin	30042		5 600		2 800	2 800
Frank Brown/ Milpark Social Housing Development	30043		31 780	3 280	21 000	7 500
Tum-Key : Region F (Denver Social Housing)	30044		49 380	3 280	33 600	12 500
Sub Total				206 637	151 945	177 910
Joburg City Theatres						
Promusica Theatre - Upgrading of technical equipment (sound and lighting) Renewal Theatre redevelopment FLORIDA PARK EXT9 C Regional	2281		1 630	511	461	658
Joburg Theatre - Building Renovations and upgrades New Building Alterations JOHANNESBURG F Ward	2806		12 459	4 444	4 007	4 007
Joburg Theatre - Upgrade of stage machinery Renewal Plant and Equipment JOHANNESBURG F Ward	3109		27 628	9 844	8 892	8 892
Soweto Theatre - Upgrading of Technical Equipment Renewal Building Alterations JABULANI D City Wide	3710		2 967	914	824	1 230
Soweto Theatre - Building Renovations and upgrades JABULANI D	3840		3 948	1 216	1 096	1 636
Promusica Theatre - Building renovations and upgrades Renewal Building Alterations FLORIDA PARK EXT9 C Regional	3841		1 303	401	362	540
Promusica Theatre - Information Technology New Computer Hardware & Software FLORIDA PARK EXT9 C City Wide	3842		2 069		830	1 239
Joburg Theatre - Technical Equipment New Capex JOHANNESBURG F Regional	4049		2 991	921	830	1 239
Sub Total				18 251	17 303	19 441

Project Name	Project Number	TSR	Total Estimated Project Cost R 000	Budget 2025/26 R 000	Budget 2026/27 R 000	Budget 2027/28 R 000
Joburg Tourism Company						
Tourism ICT	23996		1 110	110	500	500
Movable Assets	24006		619	219	400	
Establishment of MICE Bidding Centre	24007		770	200	570	
Tourism Website MobiApp and WIFI Connection	24008		1 300	250	500	550
Office Space and Meeting Facilities Repurposing and Partitioning	31213		1 551	248	200	1 103
Destination Brand Activation Stand	31220		1 220	220	500	500
Sub Total				1 247	2 670	2 653
<u>Grand Total</u>				7 255 259	8 574 994	8 489 511