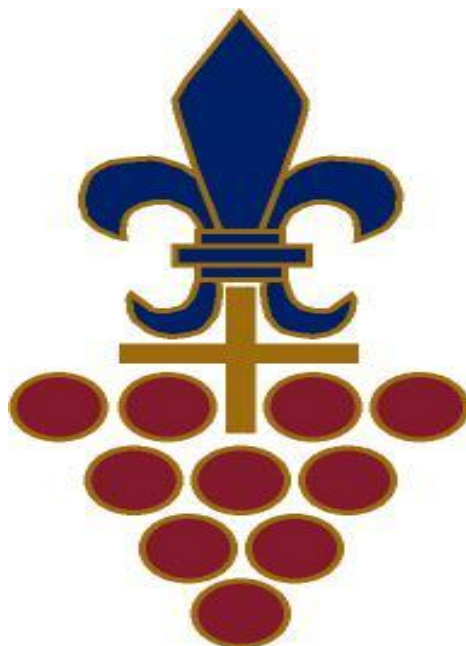


APPENDIX 1

STELLENBOSCH MUNICIPALITY



MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD 2026/2027 TO 2028/2029

Vision:

We describe the vision of where we want to be as a Municipality and the Greater Stellenbosch area as the

“An Integrated Valley of Opportunity and Innovation”

Mission:

Our mission is to deliver services in an enabling environment through sustainable, cost-effective and accountable services for our community.

Our Values

In all our work and engagements with the community and other stakeholders, we subscribe to the following values:

Integrity: As servants of the public, we undertake to perform the functions and operations of the Municipality in an honest and ethical manner.

Accountability: As responsible public servants, we pledge to perform our duties in a manner that is open to oversight and public scrutiny. This commitment is shaped by our understanding to give an account of our actions to individuals, groups and organisations.

Transformation: We, as custodians of hope, will work tirelessly at transforming our Municipality, communities and broader society by unlocking the endless possibilities that our valley holds and treasures. This commitment is shaped by our understanding of the historical, spatial, social and economic inequalities in our valley.

Innovation: We will continuously review our systems, procedures and processes to make them less bureaucratic and more responsive to customer needs. We will acknowledge and reward initiatives that show creativity and ingenuity.

Excellence: As a municipality, we will strive to deliver excellent services for all areas within the greater Stellenbosch.

Responsiveness: The municipality to be a responsive municipal entity with zero tolerance for corruption and illegal actions.

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PART A

A: RESOLUTIONS

It is recommended to Council,

- a) that the High Level Budget Summary, as set out in APPENDIX 1 – PART 1 – SECTION C; be approved;
- b) that the Annual Budget Tables as prescribed by the Budgeting and Reporting Regulations, as set out in APPENDIX 1 – PART 1 – SECTION D, be approved;
- c) that the three-year Capital Budget for 2026/2027, 2027/2028 and 2028/2029, as set out in APPENDIX 1 – PART 2 – SECTION N, be approved;
- d) that the proposed rates on properties in WCO24, tariffs, tariff structures and service charges for water, electricity, refuse, sewerage and other municipal services, as set out in APPENDIX 3, be approved;
- e) that the proposed amendments to existing budget related policies, other policies and by-laws as set out in APPENDICES 4 - 36, be approved;
- f) that Council specifically note and consider the need to take up an external loan, needed for investment in income generating infrastructure to the amount of R520 million of which R187 million will be required in year one, R199 million in year two and R134 million in year three (refer to Section G: High Level Budget Overview and Table A1 Budget Summary) and confirm approval of same;
- g) that Council specifically take note of the fact that the proposed electricity charges and tariff structure is subject to NERSA approval that could change materially;
- h) that Council takes note of MFMA circulars 132 & 134 that was published to guide the MTREF for 2026/2027 to 2028/2029 as set out in APPENDICES 37- 38;
- i) that Council takes note of the mSCOA Road Map as set out in APPENDIX 39;
- j) that Council takes note of the Capital Projects above R50 million and confirm approval of same; and
- k) that Council takes note that the public comments and submissions were considered with the compilation of the final budget.

B: EXECUTIVE SUMMARY**Economic Outlook**

The South African economy has experienced over a decade of constrained growth, GDP growth is averaging below 2%, which is far below the level needed to meet national needs. In 2025, growth was a mere 1.4% and is projected to average 1.6% in 2026, 1.8% in 2027, settling at 2% at the end of the medium term in 2028, supported by continued momentum on structural reforms, improving confidence, lower interest rates and higher investment.

The 2026 National Budget highlights that while inflationary pressures began to moderate and interest rates were expected to stabilise, the global economic environment has become increasingly uncertain due to emerging geopolitical risks. In particular, the escalation of the conflict in Iran has introduced significant volatility into global energy markets.

The ongoing conflict has disrupted key global oil supply routes, particularly through the Strait of Hormuz, resulting in increased volatility in international oil prices. The rise in crude oil prices has translated directly into higher fuel prices globally, placing upward pressure on transport and production costs across economies.

These developments have introduced secondary inflationary pressures, as increased fuel costs raise the cost of goods and services across the economy. This has a direct impact on food prices, logistics, manufacturing input costs and overall cost of living. As a result, inflation forecasts have been revised upward relative to earlier projections, with expectations that inflation may remain elevated in the short term before stabilising over the medium term.

The Bureau for Economic Research (BER) indicates that inflation, which was previously expected to stabilise within the 4% to 5% range, may trend higher in the short term due to these global shocks. This creates additional pressure on household disposable income and increases the cost of doing business.

Although improvements in electricity supply have reduced the intensity of load shedding domestically, energy security risks remain, and the global energy shock further compounds the economic outlook. Rising living costs, high unemployment and constrained household income continue to place pressure on consumers and limit economic expansion.

Despite these challenges, there are still positive developments supporting economic recovery, including improved investor confidence, easing domestic inflation prior to the shock, gradual interest rate stabilisation and continued progress in structural reforms. However, the geopolitical environment introduces downside risks to these projections.

Government's strategic priorities remain focused on driving inclusive growth and job creation, reducing poverty and the cost of living, and building a capable, ethical and developmental state.

Economic & Fiscal Strategy

The Medium-Term Budget Policy Statement (MTBPS) outlines a pro-growth and fiscally responsible agenda built on four key pillars:

1. Macroeconomic Stability:

Focus on reducing economic volatility and managing inflation to support investment, savings and sustainable growth. A stable macroeconomic environment contributes to reduced borrowing costs and improved fiscal sustainability.

2. Structural Reforms:

Ongoing reforms aimed at improving efficiency and competitiveness in key sectors such as energy, logistics, water and telecommunications. The continuation of Operation Vulindlela remains central to unlocking economic growth and improving service delivery, with a growing focus on municipal performance and infrastructure delivery.

3. State Capability & Governance:

Strengthening institutional capacity, governance and accountability across all spheres of government. This includes improved public financial management, digital transformation and enhanced service delivery capabilities.

4. Public Infrastructure Investment:

Increased investment in strategic infrastructure, including electricity, transport and water, supported by improved public-private partnership frameworks. Infrastructure investment is recognised as a key driver of economic growth, job creation and long-term productivity.

Public Investment & Fiscal Measures

Government's fiscal strategy is designed to stabilise public finances while supporting economic growth and service delivery:

- **Debt and Fiscal Consolidation:** Government debt is expected to stabilise over the medium term, supported by efforts to maintain a primary budget surplus and manage borrowing levels.
- **Revenue Measures:** Targeted tax measures are implemented to support fiscal sustainability while balancing economic growth considerations.
- **Social Spending:** Continued prioritisation of social services, including health, education and social protection, to support vulnerable households.

- **Wage Agreements:** Public sector wage increases remain a significant cost driver and are managed within a constrained fiscal framework.
- **Infrastructure Investment:** Increased allocation towards infrastructure development to address service delivery backlogs and support economic growth.

Economic Growth & Domestic Outlook

Economic growth is expected to improve gradually, supported by:

- Improved energy supply stability and ongoing structural reforms
- Increased infrastructure investment and public spending
- Stabilising inflation and interest rates (subject to global pressures)
- Gradual recovery in global economic conditions

However, the global geopolitical environment, particularly the conflict in Iran and its impact on energy markets, presents a key downside risk to the economic outlook. Rising fuel prices and associated inflationary pressures may dampen growth prospects and delay further monetary policy easing.

The BER projects moderate economic growth over the medium term, with continued risks from global uncertainty, logistics constraints and domestic structural challenges. The focus remains on unlocking private sector investment, particularly in renewable energy, infrastructure and logistics.

Government Priorities & Budget Highlights

Key priorities in the 2026 Budget and Budget Review include:

- **Structural Reforms:** Accelerating reforms to improve energy security, logistics efficiency and digital infrastructure.
- **Social Protection and Public Services:** Continued investment in social services and support programmes.
- **Revenue and Tax Measures:** Ensuring sustainable revenue generation while minimising negative economic impacts.
- **Fiscal Discipline:** Maintaining a balanced approach to expenditure and borrowing.
- **Public Investment:** Scaling up infrastructure investment to support economic recovery.
- **Enhanced Governance:** Strengthening state capacity, financial management and accountability across all spheres of government.

Western Cape & Municipal Focus

The Western Cape Government aligns with national priorities while emphasising regional growth through the Growth for Jobs Strategy, which focuses on:

- **Energy Resilience:** Expanding renewable energy and reducing reliance on Eskom supply
- **Economic Growth and Job Creation:** Supporting key sectors such as tourism, agriculture, manufacturing and technology
- **Infrastructure Investment:** Improving transport, logistics and bulk infrastructure
- **Municipal Financial Sustainability:** Strengthening municipal revenue management and cost-reflective tariffs
- **Public Safety:** Enhancing law enforcement and creating a safe environment for investment

Economic Outlook: Stellenbosch Municipality

Economic Performance and Growth

According to the MERO 2024/25, Stellenbosch Municipality remains a key economic hub within the Cape Winelands District, contributing significantly to regional GDP and employment. The local economy continues to demonstrate resilience, supported by a diversified sectoral base.

Sectoral Contributions

Key sectors contributing to the local economy include:

- Finance, Insurance, Real Estate and Business Services: 29.3%
- Wholesale and Retail Trade, Catering and Accommodation: 16.2%
- Manufacturing: 15.5%
- Agriculture and Agri-Processing
- Tourism
- Education

This diversified economic structure supports resilience and long-term growth.

Financial Management

Stellenbosch Municipality continues to demonstrate strong financial governance, as evidenced by five consecutive clean audit outcomes, reflecting sound financial management, accountability and transparency.

Capital Expenditure and Strategic Alignment

The Municipality's Capital Expenditure Framework (CEF) provides a structured approach to infrastructure investment, aligned with the Integrated Development Plan (IDP) and the Spatial Development Framework (SDF).

This alignment ensures that capital investment supports the Municipality's spatial vision, prioritises Priority Development Areas (PDIs) and addresses historical spatial inequalities.

Through this integrated planning framework, the Municipality is able to respond directly to economic challenges by directing investment towards areas with the highest potential for economic impact and social development.

Targeted investment in PDIs supports:

- economic growth and job creation
- local economic development (LED)
- expansion of the municipal revenue base
- improved access to services and infrastructure

Infrastructure-led development in these areas stimulates private sector investment, supports business development and contributes to long-term fiscal sustainability.

Economic Challenges

Stellenbosch Municipality continues to face the following challenges:

1. Economic growth volatility, exacerbated by global and domestic shocks
2. Unemployment and labour market pressures
3. Increasing infrastructure and service delivery demands due to urbanisation
4. Economic inequality and spatial disparities
5. Environmental sustainability and climate resilience requirements

Strategic Interventions Using the CEF

The Municipality addresses these challenges through targeted interventions:

Infrastructure Investment

- Upgrading road, electricity and bulk infrastructure
- Expanding waste management and mobility infrastructure
- Developing LED hubs to support economic activity

Job Creation and Skills Development

- Public employment programmes and EPWP initiatives

- Local labour sourcing requirements in municipal projects
- Skills development aligned to economic sectors

Housing and Urban Development

- Affordable housing programmes and inclusionary zoning
- Expansion of water, sanitation and basic services
- Development within Priority Development Areas

Renewable Energy and Sustainability

- Investment in solar and alternative energy solutions
- Energy security initiatives to support business continuity
- Climate resilience and environmental sustainability projects

Tourism and SME Support

- Investment in tourism infrastructure and destination development
- Support for small businesses, emerging farmers and local enterprises

Stellenbosch Economic Outlook

- **Short-term:** Economic recovery supported by infrastructure investment and energy initiatives
- **Medium-term:** Growth driven by skills development, business support and investment attraction
- **Long-term:** Sustainable and inclusive growth through diversification, innovation and spatial transformation

Municipality's Financial Planning

The constrained economic environment, compounded by rising inflationary pressures linked to global energy market volatility, continues to impact municipal finances and household affordability.

Municipalities are therefore required to:

- improve revenue collection and financial management
- implement cost containment measures
- ensure efficient and effective delivery service

National Treasury requires municipalities to adopt cost-reflective tariffs, while balancing affordability considerations, particularly in a high-inflation environment.

Budgets must be funded from realistically anticipated revenue, with conservative assumptions to account for economic uncertainty and affordability constraints.

The Municipality continues to align its financial planning with:

- National Treasury guidelines
- IDP priorities
- Inflation forecasts (including upward risks)
- Revenue and tariff strategies

The national fiscal framework emphasises fiscal discipline, requiring municipalities to maintain financial sustainability, responsible borrowing and efficient expenditure management. In this context, Stellenbosch Municipality continues to prioritise sound financial management, infrastructure investment and revenue enhancement to ensure long-term sustainability and improved service delivery outcomes.

Municipality's Financial Planning considering the Economic Outlook and guidance from National Treasury

The economic outlook has improved moderately, however there is still room for improvement which continues to impact municipal finances, and this has strained consumers' ability to pay for services. Coupled with this is the marginal growth in national transfers compared to previous financial years. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes and procedures must be efficient. Therefore, municipalities must maximize their revenue generating potential and collect what is due to them and at the same time eliminate wasteful and non-core spending.

National Treasury encourages municipalities to maintain tariff increases and adopt a tariff setting methodology at levels that reflects an appropriate balance between the affordability to poorer households and other customers, while ensuring the financial sustainability of the municipality. Headline inflation declined to 4.4 per cent during 2024/2025 in the fourth quarter, resulting in an average inflation of 4.4 per cent for the year. The Consumer Price Index (CPI) inflation is forecasted to increase from 3.3 per cent in 2025/2026 to 3.4 per cent in 2026/2027, thus municipalities are required to justify all increases more than the projected inflation target for 2026/2027. Municipalities must ensure that their budgets are funded from realistically anticipated revenues. This means that the municipality must refrain from assuming collection rates that are unrealistic and unattainable.

The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act, which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. The municipalities must therefore generate sufficient revenue to fully recover their costs, deliver services to customers sustainably and invest in the infrastructure that promises local economic development.

The municipality's revenue is determined by setting a package of tariffs that is not only considered to be affordable to its ratepayers and the users of its services but deemed to be at fair and realistic levels. It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service.

Tariff increases by Eskom and Water Boards are above inflation and should be considered as such while determining cost reflective tariffs. In the instance of bulk tariff increases for electricity, municipalities are encouraged to apply for electricity tariff increases that reflect the total cost of providing the service, to ensure that they are working towards achieving fully cost-reflective tariffs that will assist them to achieve financial sustainability. Municipalities should consider the following facts during the tariff setting process, namely, the costs of bulk purchases and the fluctuation in the seasonal cost thereof; the consumption patterns to enable better demand planning and management; and in the event that municipalities have been under recovering costs, embark on a process to correct their tariff structures over a reasonable time period so that cost reflective tariffs are achieved, which in turn will result in financial sustainability.

Local government confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving their own revenue collections, working more efficiently and implementing cost-containment measures. To maintain a funded budget, municipalities need to not only focus on tariff increases but also focus on how to eliminate expenditure that is unnecessary. The Cost Containment Regulations were issued on 07 June 2019, as well as the municipality's Cost Containment Policy is embedded in the municipality's operations that assists in driving down costs, ensuring that value for money is achieved, and resources of the municipality is used effectively, efficiently and economically.

Municipalities are required to consider the following during the compilation of the 2026/2027 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;

- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulation read with MFMA Circular No.82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates;
- Water Conservation: Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- 2026 Local Government Elections (transitional processes and hand-over reports for the newly elected councils);
- Prioritize the filling of critical vacant posts, especially linked to the delivery of basic services; and
- Curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

The aforementioned were taken into account during the compilation of the municipality's budget.

2025/2026 represents the last year of the current municipal council's electoral term. The local government elections are scheduled to take place between November 2026 and January 2027. Circular 132 of the MFMA highlights the following four risks that should be managed. Firstly, if elections take place after the start of the new financial year the outgoing council will be responsible to approve tariffs for the 2026/2027 financial year and the newly elected council will implement it, secondly the outgoing council must ensure that they comply with the timeframes for the approval of the budget, thirdly the outgoing council should ensure that the budget is funded, and not prepare a "election friendly" budget that with unrealistically low tariffs and over-ambitious capital expenditure programme. Lastly municipalities must ensure that the public and stakeholder consultation processes are adhered to as required by the relevant legislature.

Circular 132 of the MFMA also highlights the handover process from the current council to the newly elected council and stipulates the requirements that must be complied with. The municipality's financial sustainability should be protected at all times in the build-up to the elections. Sound decision-making is of utmost importance to ensure long-term sustainability of municipal finances and service delivery long after the election period is completed.

The application of sound financial management principles for the compilation of the Stellenbosch municipality's long term financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities. The municipality's business and service delivery

priorities were reviewed as part of this year's planning, through the Integrated Development Plan (IDP), and the annual budget process.

Funds were shifted from low to high priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken on non-core and 'nice to have' items with regards to expenditure. The municipality has embarked on developing a revenue enhancement strategy to optimize revenue, including the collection of debt owed by consumers.

Furthermore, the municipality has undertaken various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government.

The following budget principles and guidelines directly informed the compilation of the 2026/2027 MTREF:

- Integrated Development Plan was used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable. However, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- National, provincial and local priorities;
- Headline inflation forecasts; and
- Funding choices and modelling.

The Integrated Development Plan (IDP) was used as a guiding strategic document to inform the budget compilation. The challenge, however, is still to deliver services more efficiently and effectively with a tight financial envelope.

Stellenbosch municipality's revenue strategy was based on the following fundamentals, namely, tariff policies of the municipality, economic outlook and development for Stellenbosch and surrounding areas, National Treasury's guidelines and macroeconomic policy, National, Provincial and Regional fiscal growth rates and electricity tariffs as approved by National Electricity Regulator of South Africa (NERSA).

The financial resources to fund the Operational Budget will and must consist of realistically anticipated revenue generated from property taxes, service charges and other income.

The municipality were mindful of the estimated headline inflation for 2026/2027 of 3.4% forming the basis of the extensive income modelling exercise but also taking into account the principles of economic services that are cost reflective, trading services generating surpluses, the effect

of escalating salary costs and bulk purchases. Inflation is forecast to fluctuate around 3.4% to 3.2% over the medium term in line with moderate inflation expectations.

The national budget focuses on fiscal consolidation. This means that we as municipalities must ensure that we do not borrow beyond our ability to repay and we do not spend money we do not have, until we ignite growth and generate revenue, we have to be tough on ourselves.

The total budget quantum for the 2026/2027 year is R3 652 819 627 of which R3 073 517 776 (84%), is allocated to the operating budget and R579 301 851 (16%) to capital investment.

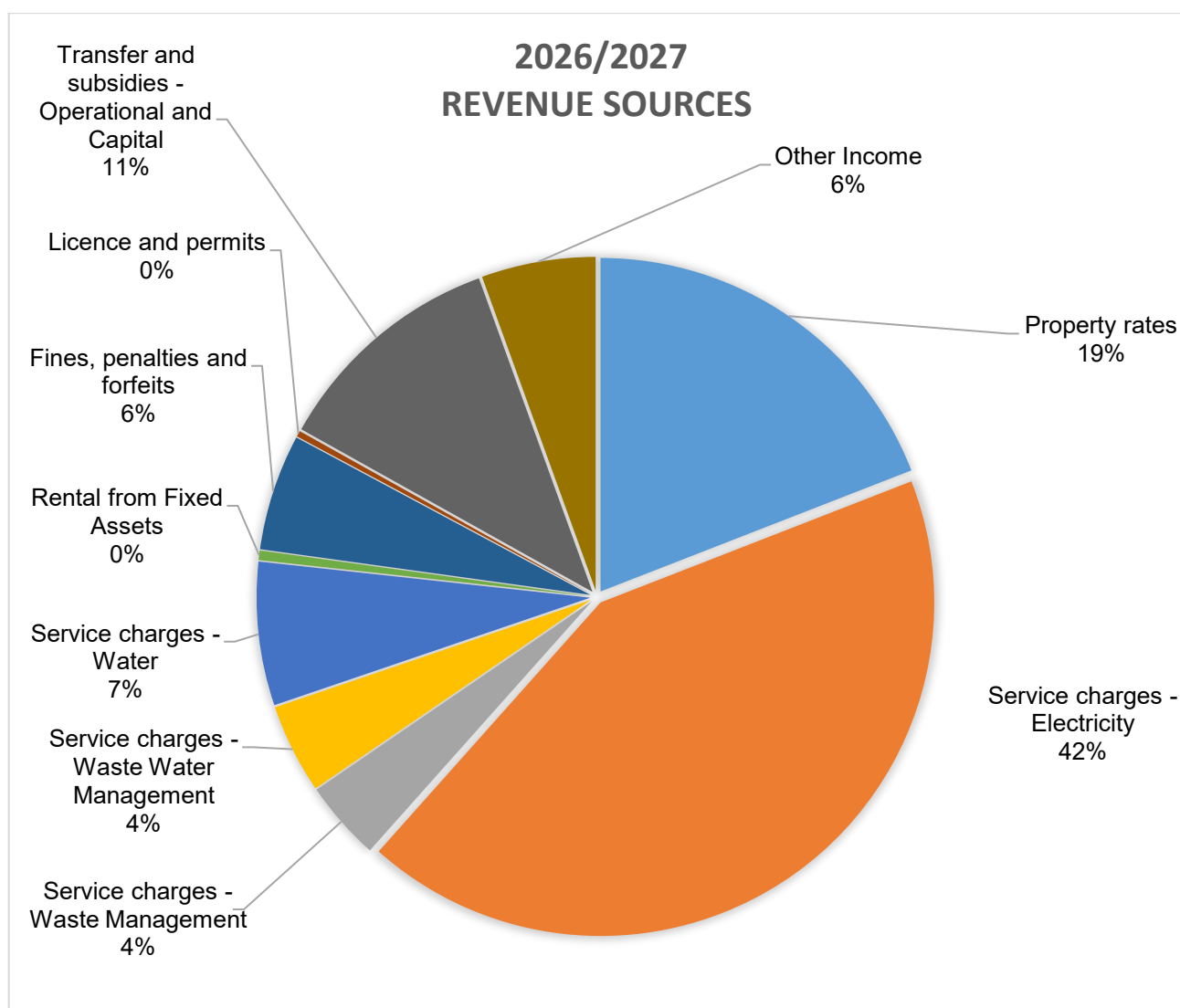
OPERATING BUDGET – REVENUE

Overall revenue budget increase was limited to 6,73% resulting in annual operating revenue increasing from R3 015 248 785 in 2025/2026 to R 3 232 648 139 in 2026/2027. Taking cognisance of the economic conditions, the resultant low employment levels and levels of disposable income, it was important to keep services affordable by critically looking at the costs associated with providing the service.

Accordingly, management investigated potential pitfalls and amongst others found that spiralling expenditure on electricity bulk purchases from Eskom, above inflation increase for employee costs and the Geopolitical outlook having an impact on Fuel and Oil prices. These expenditure items did not keep trend with the realistically anticipated revenue streams.

The municipality is in the process of procuring energy from renewable sources. We expect that renewable energy will cost less than what the Municipality is currently paying to Eskom, furthermore it will also reduce reliance on Eskom.

REVENUE SOURCES	2025/2026	2026/2027	% INCR
Property rates	577 762 768	616 977 073	6,36%
Service charges - Electricity	1 240 948 763	1 373 854 376	9,67%
Service charges - Waste Management	117 789 486	124 856 855	5,66%
Service charges - Waste Water Management	132 112 779	140 039 546	5,66%
Service charges - Water	213 953 009	224 650 659	4,76%
Rental from Fixed Assets	14 249 488	14 961 962	4,76%
Fines, penalties and forfeits	173 402 829	182 072 970	4,76%
Licence and permits	8 754 465	9 192 188	4,76%
Transfer and subsidies - Operational and Capital	361 900 880	367 285 409	1,47%
Other Income	174 374 318	178 757 101	2,45%
Total Operating Revenue	3 015 248 785	3 232 648 139	6,73%



- Average tariff increases:

Property Rates	6.00%
Electricity	10.71%
Water	5.50%
Sanitation	6.00%
Refuse removal	6.00%
- The proposed electricity tariffs are subject to change based on the final findings and recommendation of the cost of supply study. The proposed electricity charges and tariff structure is subject to National Electricity Regulator of South Africa (NERSA) approval.
- The Municipality succeeded in accessing the EPWP Incentive Grant for Municipalities in a bid to give some relief to the poorest of the poor by means of contract employment opportunities over the short term. The allocation for the 2026/27 financial year is R 2 731 000.

Rates

In the 2026/2027 financial year, the Property Rates Tariff paid by owners will increase with 6.00%, whilst total rates also increased with 6.00%. The new General Valuation Roll will be implemented on 01 July 2026. There will be an increase in valuations due to new properties being registered, improvements to existing properties and an increase in property valuations.

Rates rebates to senior citizens and disabled persons are also available as per the requirements of the amended Rates Policy to qualifying ratepayers with a monthly income of R15 000 or less.

Electricity

According to NERSA, the inclining block rate tariff structure is commonly used to charge water usage. The feature of this tariff structure is that the more you use, the higher the average price. The objective of the inclining block tariff is to provide protection for lower usage customers against high price increases resulting in a reduction in tariffs to these customers. This means that higher consumption customers will see increasingly punitive charges based on their electricity usage.

Council's attention is further drawn to the fact that the proposed electricity tariff is at 10.71% whereas the increase in electricity bulk purchases for the 2026/2027 financial year is 9.01% as approved by NERSA (National Electricity Regulator of South Africa) for implementation by all municipalities.

The municipality is in the process of procuring energy from renewable sources. The expectation is that renewable energy will cost less than what the Municipality is currently paying to Eskom, furthermore it will also reduce the reliance on Eskom. This will lower the cost of the providing electricity to residents and limit the impact of above inflation increases from Eskom.

Municipalities are also urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service, so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability.

Water

Taking cognizance of the challenges that the country is currently experiencing due to the severe drought, the plight of the poor and the affordability of basic services, the average tariff increase for the rest of the consumptive water scales is 5.50%. The tariff is designed to cater for current and future capital investment in basic water infrastructure and the need to generate surpluses. **It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 2026/2027 and not based on the approved budget for the same year.**

Sewerage (Sanitation)

The proposed increase in this tariff is 6.00%. Sanitation services are classified as an economical service. This means that the service charges for sanitation must cover the cost of providing the service, i.e. it must at least break even. This tariff increase is necessitated by operational requirements, maintenance of existing aging infrastructure, new infrastructure financing/provision and to ensure that the service is delivered in a sustainable manner. **It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 2026/2027 and not based on the approved budget for the same year.**

Refuse (Solid Waste)

Refuse removal services, like sanitation are also classified as an economical service. This means that the service charges for refuse must cover the cost of providing the service, i.e. it must at least break even. The municipality will implement an above inflation tariff increase as this service does not break even. The solid waste tariffs were modelled to give effect to the principle of the service charge being cost reflective as the service cannot be cross-subsidized. It is proposed that the tariff increases by 6.00% because of the before mentioned.

It is however important to note that the proposed revenue as per table A4 (Appendix 1 – Part 1 – Section D) is based on the anticipated actual performance of the income to be derived in 2026/2027 and not based on the approved budget for the same year.

Debt Management

The municipality is currently executing all credit control and debt collection procedures as required in the approved Credit Control and Debt Collection policy. These internal procedures followed include the disconnection of services, where there are services that can be disconnected, the issuing of final notices, the conclusion of reasonable agreements where the settlement of the accounts is not possible and also the follow up on defaulting debtors not honoring arrangements. The municipality continuously enforces the above procedures to ensure that debt which is collectable is collected and all debt that is regarded as not recoverable, be written off.

The biggest challenge with the implementation of credit control and debt collection processes is in areas where the municipality is not supplying electricity. Eskom is the service provider in these areas and the blocking or restriction of the electricity supply is not possible.

The municipality developed a revenue enhancement strategy. The document focuses on the formulation and implementation of strategies to improve financial management and control within the municipality. The objective of any successful revenue enhancement strategy is to build and improve current payment levels and then to recover arrear debt.

The municipality has a Credit Control and Debt Collection By-Law to strengthen the internal credit control and debt collection procedures through handing over all debt over 90 days to the appointed attorneys.

A zero-tolerance approach will be followed where consumers are able to pay for services, as this indirectly denies paying consumers the level and standard of service that they are entitled to.

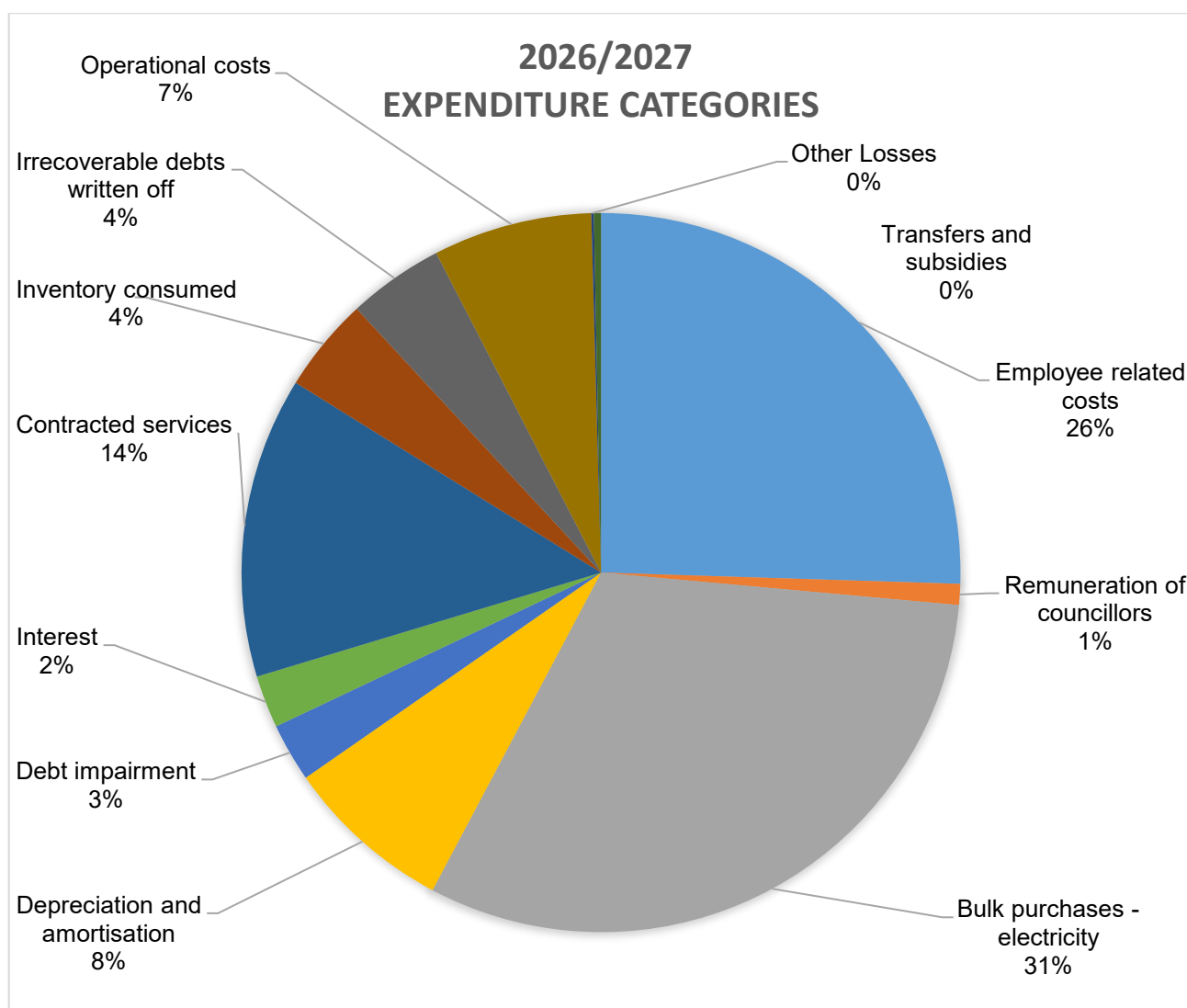
OPERATING BUDGET - EXPENDITURE

The budget sees an increase in annual operating expenditure from R2 831 662 033 in 2025/2026 to R 3 073 517 776 in 2026/2027. This 7.87% increase is primarily due to increases in several expenditure categories, examples which are included in the table below:

EXPENDITURE CATEGORIES	2025/2026	2026/2027	% INCR.
Employee related costs	727 234 893	783 788 311	7,22%
Remuneration of councillors	27 593 419	28 973 093	4.76%
Bulk purchases - electricity	875 125 647	962 638 212	9,09%
Depreciation and amortisation	225 960 324	232 739 088	2,91%
Debt impairment	-93 358 594	80 766 850	215,59%
Interest	70 951 095	72 630 924	2,31%
Contracted services	364 276 791	415 671 065	12.36%
Inventory consumed	120 281 165	130 898 104	8,11%
Irrecoverable debts written off	274 162 666	132 403 933	-107,07%
Operational costs	224 756 798	219 703 159	-2.30%
Other Losses	630 000	3 539 938	82,20%
Transfers and subsidies	14 047 829	9 765 099	-43.86%
Total Expenditure	2 831 662 033	3 073 517 776	7,87%

Council to note the upward pressure of external borrowing interest (Finance Charges) on future tariffs. In this regard, strong political will and strategic leadership is required to ensure that the municipality maintains the position of being responsive to its communities by ensuring that service charges are kept affordable and realistic by amongst other, critically investigating funding choices and expenditure decisions.

The Municipality have a balanced funding approach for its Capital Budget. The Capital Budget is funded from the Capital Replacement Reserve (Own Funds), External Loans and Grant Funding. External Loans are used to fund capital projects that will create additional infrastructure capacity that will be serviced by future consumers. This will result in an increase in the revenue base and contribute economic growth.



Explanation of significant expenditure variances:

Finance Charges

The interest payable for the 2026/2027 financial year has been calculated based on the maximum possible borrowings that could be drawn down by the end of the 2026/2027 financial year.

Bulk Purchases

The municipal tariff guideline increases issued by NERSA setting the bulk purchase increase at 9.01%.

Contracted Services

Budgetary constraints and economic challenges meant that the municipality had to apply a combination of cost-saving interventions and efficiencies.

Additional funding is allocated for security services. The additional funds will help safeguard municipal properties and facilities, potentially reduce vandalism, theft and other risks that could disrupt service delivery. The investment in security could also lead to long-term costs savings by minimizing repairs and maintenance expenses.

Irrecoverable debts written off

The municipality made provision for long outstanding debt to be written off as part of the adjustment budget for the 2025/2026 financial year. This comprises of debt older than 5 years as well as indigent debt. This provision is anomalous in nature and an isolated event contrary to the norms of previous years write offs. Subsequently, due to this large provision made in the 2025/2026, has cause a significant change for the provision then required in the 2026/2027 financial year.

Inventory Consumed

The Geopolitical outlook meant that the Municipality needed to provide above inflationary increase for affected goods and services like Fuel and Oil.

Operational costs

The ward allocations are increased from R200 000 in the current financial year to R250 000 in the 2026/2027 financial year. Provision is also made for above inflationary increase for the licensing and registration of municipal vehicles.

CAPITAL BUDGET

The capital budget decreased from R594 994 272 in 2025/2026 to R579 301 851 in 2026/2027.

DIRECTORATE	2025/2026	2026/2027	% INCR.
Municipal Manager	100 000	60 000	-40,00%
Planning and Development Services	34 485 819	34 125 065	-1.05%
Infrastructure Services	404 059 707	437 595 004	8.30%
Corporate Services	31 663 619	52 100 000	64,54%
Community and Protection Services	120 385 127	51 521 782	-57.20%
Financial Services	4 300 000	3 900 000	-9,30%
Total Expenditure	594 994 272	579 301 851	-2,64%

FUNDING SOURCE	2025/2026	2026/2027	% INCR
Capital Replacement Reserve	294 391 206	302 984 439	2,92%
Development Contribution	18 99 9 793	20 000 000	5,26%
External Loan	198 019 488	021 186 966	-5,58%
National Government	63 693 288	826 53 793	-15,54%
Provincial Government	19 890 497	565 15 557	-21,78%
	594 994 272	579 301 851	-2,64%

CAPITAL PROJECTS ABOVE R50 MILLION INCLUDED IN THE THREE YEAR MTREF

The following projects included in the three-year MTREF budget are above R50 million:

Project Description	2026/2027	2027/2028	2028/2029	MTREF Total
Bien don 66/11kV substation new	35 913 852	45 843 905	58 200 000	139 957 757
Upgrade of WWTW: Klapmuts	30 272 850	2 500 000	30 000 000	62 772 850
Northern Extension Bulk Supply	27 000 000	35 500 000	-	62 500 000
Bird Street Dualling - Adam Tas to Kayamandi	-	10 000 000	50 000 000	60 000 000
Upgrade of IdasValley WTP	1 500 000	40 000 000	10 000 000	51 500 000
	94 686 702	133 843 905	148 200 000	513 074 033

Brief overview of Capital Projects Above R50 million included in the MTREF Capital Budget

1. BIEN DON 66/11Kv SUBSTATION NEW

Construct new 66/11kV substation with all its associated HV,MV equipment and plant and construct a 3,6 km of 66kV overhead line to Eskom distribution substation. The establishment of the 66/11kV Municipal substation yard (the Eskom 66kV metering substation yard will be constructed as a future phase) and will include earthworks for completion of the substation platform, installation of the substation earth mat, construction of the substation access and internal road, construction of the 11kV switching station and control room building and supply, installation, and commissioning of the 66kV outdoor primary plant including the 66/11kV 20MVA transformers, the 66kV protection and control plant and the 11kV indoor switchgear.

2. UPGRADE OF WWTW: KLAPMUTS

The project will be done in two phases; the first phase will aim to improve the efficiency and quality of effluent produced by the plant and the second phase will increase the capacity of the plant.

The first phase deliverables of the project is as follows;

- Modification on the Existing Inlet Works,
- Construction of a new Inlet Works,
- Construction of a new Secondary Settling Tank,
- Construction of a new Division Box,
- All associated pipework,
- Cable ducts,
- Existing services,
- Tie-ins to existing lines/manholes

3. NORTHERN EXTENTION BULK SUPPLY

The northern extension bulk supply project includes the following:

- Construction of a new 11kV switching station building at Newinbosch, Kayamandi & Gevonden;
- Install third 20 MVA Trfr at Cloetesville S/S including all associated works;
- Supply and installation of 11kV GIS indoor switchgear with onboard protection;
- Supply and installation of all secondary equipment (110V battery charger, telemetry/SCADA system, substation security);
- Supply and installation of 11kV gas insulated RMU;
- Supply and Installation 11kV underground cables;
- Excavation of cable trenches;
- Supply and installation of 11kV underground cables;

- Supply and installation of 32mm diameter sleeves for fiber cable;
- Supply and installation of single mode fiber optic cable in fiber sleeves;
- All reinstatement and removal of spoil material from site and
- Testing and commissioning of the complete works.

4. BIRD STREET DUALLING – ADAM TAS TO KAYAMANDI

The project entails the dualling of the R304 within the Municipal area of authority, to dovetail with the dualling of the Provincial Government's Department of Infrastructure Project of the dualling of their portion of the same road. This is to accommodate the growth of the Municipal and Provincial nodes as per the Municipal and Provincial Spatial Development Frameworks, and the Municipality's Council approved Comprehensive Integrated Transport Plan. This includes the construction of an additional lane on both carriageways, turning lanes, intersection upgrades, bridge/culverts upgrades and associated works. The project is in the design and landowner engagement phases and construction is earmarked for the 2027-28 to 2028-29 financial years.

5. UPGRADE OF IDASVALLEY WTP

With regards to the "Upgrade of IdasValley WTP", the municipality is still in initial concept and planning stage with the main aim to upgrade the existing Idas valley treatment plant capacity from treating Raw water into potable water, from 20 Million litres a day to 30 Million litres a day, whilst also upgrading the existing infrastructure to ensure compliance with the various water authorities and regulations.

Major capital expenditure is planned in the following areas during the 2026/2027 financial year:

• Adam Tas Corridor Precinct 10
• Adhoc Reconstruction Of Roads (WC024)
• Bien don 66/11kV substation new
• Bird Street Dualling - Adam Tas to Kayamandi
• Bulk Water Supply Pipe Line & Pumpstations: Franschoek
• Bulk Water Supply Pipe and Reservoir: Stellenbosch
• Bulk Water Supply Pipe: Cloeteville/ Idas Valley
• Cable replacement 66kV
• Electricity Network: Pniel
• Electrification
• Erf 7001 Cloeteville (380) FLISP
• Expansion of the landfill site (New cells)
• Extention Of WWTW: Stellenbosch
• Fire Station - Jamestown
• Jamestown Transport Network - School Street
• Jamestown: Housing
• Kayamandi: Zone O (±711 services)
• La Motte Old Forest Station (±430 services & ±430 units)
• Lanquedoc Access road and Bridge
• Main Road Intersection Improvements: Strand / Adam Tas / Alexander
• Major Drop-Offs: Construction - Franschoek
• Network Cable Replace 11 Kv
• New Reservoir & Pipeline: Vloedenburg
• Refurbish Plant & Equipment - Raithby WWTW
• Rehabilitation of Langrug Dam and Engineering Services
• Reseal Roads - Stellenbosch & Surrounding
• Sewerpipe Replacement
• Switchgear Substation University
• System Control Centre & Upgrade Telemetry
• Upgrade of IdasValley WTP

<ul style="list-style-type: none">• Upgrade of WWTW Wemmershoek
<ul style="list-style-type: none">• Upgrade of WWTW: Klapmuts
<ul style="list-style-type: none">• Upgrade transformers at Main substation 7.5MVA to 20MVA
<ul style="list-style-type: none">• Waterpipe Replacement

C: HIGH LEVEL BUDGET SUMMARY

	Operating Income R	Operating Expenditure R	Capital Expenditure R	Total Budget R
Municipal Manager	-	23 095 608	60 000	23 155 608
Planning and Economic Development	67 431 638	157 986 236	34 125 065	192 111 301
Infrastructure Services	2 166 419 660	1 853 970 868	437 595 004	2 291 565 872
Corporate Services	13 797 272	258 096 358	52 100 000	310 196 358
Community and Protection Services	220 395 810	618 633 546	51 521 782	670 155 328
Financial Services	764 603 759	161 735 160	3 900 000	165 635 160
Total	3 232 648 139	3 073 517 776	579 301 851	3 652 819 627

D: ANNUAL BUDGET TABLES

In accordance with the Budget and Reporting Regulations the following compulsory schedules are attached reflecting the composition and detail of the above-mentioned amounts.

Budget Summary	Table A1
Budgeted Financial Performance	Table A2
(Revenue and Expenditure by functional classification)	
Budgeted Financial Performance	Table A3
(Revenue and Expenditure by municipal vote)	
Budgeted Financial Performance	Table A4
(Revenue and Expenditure)	
Budgeted Capital Expenditure by vote, functional classification	Table A5
and funding	
Budgeted Financial Position	Table A6
Budgeted Cash flows	Table A7
Cash backed reserves/accumulated surplus reconciliation	Table A8
Asset Management	Table A9
Basic Service Delivery Measurement	Table A10

The information displayed in the “Adjusted Budget” column for the 2025/2026 financial year includes all changes approved by Council in the Adjustments Budgets during the current financial year.

WC024 Stellenbosch - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	452 023	484 454	530 581	571 651	577 763	577 763	534 479	616 977	654 218	693 712
Service charges	1 138 698	1 289 135	1 465 254	1 662 304	1 704 804	1 704 804	1 352 491	1 863 401	2 037 668	2 229 208
Investment revenue	42 250	57 312	61 434	63 980	52 980	52 980	43 427	51 306	48 869	46 548
Transfer and subsidies - Operational	211 295	219 260	234 414	260 585	265 780	265 780	248 572	287 541	291 751	319 324
Other own revenue	258 294	301 283	331 943	310 802	317 802	317 802	293 450	333 678	350 075	367 347
Total Revenue (excluding capital transfers and	2 102 560	2 351 445	2 623 625	2 869 321	2 919 127	2 919 127	2 472 418	3 152 903	3 382 581	3 656 138
Employee costs	537 672	621 335	656 986	713 412	716 411	716 411	569 505	783 788	826 676	882 800
Remuneration of councillors	22 765	22 620	22 989	24 593	27 593	27 593	22 795	28 973	30 422	31 943
Depreciation and amortisation	233 250	208 907	206 749	225 960	225 960	225 960	130 478	232 739	237 394	244 516
Interest	59 928	63 411	72 867	77 649	70 951	70 951	25 340	72 631	86 121	99 334
Inventory consumed and bulk purchases	608 174	724 599	856 759	928 091	997 236	997 236	704 392	1 093 536	1 194 865	1 305 311
Transfers and subsidies	17 758	21 324	17 868	22 631	14 048	14 048	8 883	9 765	13 841	14 671
Other expenditure	374 422	467 972	655 541	732 522	768 638	768 638	355 898	852 085	873 171	907 554
Total Expenditure	1 853 969	2 130 168	2 489 760	2 724 858	2 820 838	2 820 838	1 817 293	3 073 518	3 262 490	3 486 128
Surplus/(Deficit)	248 591	221 277	133 866	144 463	98 289	98 289	655 125	79 385	120 091	170 010
Transfers and subsidies - capital (monetary allocations)	100 312	106 864	125 957	98 415	96 121	96 121	56 260	79 745	99 688	92 829
Transfers and subsidies - capital (in-kind)	23	47 437	4 682	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Capital expenditure & funds sources										
Capital expenditure	318 447	470 990	473 053	642 490	594 994	594 994	283 578	579 302	610 030	520 771
Transfers recognised - capital	116 322	121 312	157 500	118 636	102 584	102 584	69 463	89 351	122 438	83 421
Borrowing	84 534	137 920	109 725	198 019	198 019	198 019	76 943	186 966	199 379	133 474
Internally generated funds	115 645	164 073	201 145	325 835	294 391	294 391	137 148	302 984	288 214	303 876
Total sources of capital funds	316 501	423 304	468 371	642 490	594 994	594 994	283 554	579 302	610 030	520 771
Financial position										
Total current assets	1 054 607	125 377	996 290	932 399	864 455	864 455	1 575 526	1 022 621	1 058 585	1 122 393
Total non current assets	5 652 855	5 881 302	6 176 431	7 047 276	6 999 781	6 999 781	6 747 854	6 959 961	6 986 035	6 889 654
Total current liabilities	625 135	(409 104)	501 322	498 267	427 779	427 779	486 814	569 132	569 166	570 064
Total non current liabilities	532 997	636 707	617 437	1 168 172	1 166 288	1 166 288	592 443	977 478	978 832	902 303
Community wealth/Equity	5 776 460	6 021 450	6 275 016	6 313 236	6 270 167	6 270 167	6 275 271	6 435 972	6 496 621	6 539 680
Cash flows										
Net cash from (used) operating	1 813 130	(239 170)	(1 375 344)	572 998	455 345	455 345	(5 496 795)	481 531	522 820	548 870
Net cash from (used) investing	(13 847)	1 900	14 189	(738 582)	(694 702)	(694 702)	(372 839)	(666 197)	(701 535)	(598 887)
Net cash from (used) financing	(47 400)	(192 783)	(70 430)	135 804	135 804	135 804	(35 172)	123 508	122 888	44 253
Cash/cash equivalents at the year end	2 195 283	148 656	(825 191)	649 027	575 254	575 254	(5 355 302)	488 345	432 519	426 754
Cash backing/surplus reconciliation										
Cash and investments available	2 195 283	148 656	(825 191)	649 027	575 254	575 254	(5 355 302)	488 345	432 519	426 754
Application of cash and investments	165 686	261 023	385 590	514 131	470 829	470 829	1 356 603	374 204	329 321	342 680
Balance - surplus (shortfall)	2 029 597	(112 367)	(1 210 781)	134 896	104 424	104 424	(6 711 905)	114 141	103 197	84 074
Asset management										
Asset register summary (WDV)	5 648 257	5 874 793	6 168 109	7 042 678	6 994 834	6 994 834		6 950 770	6 977 713	6 881 333
Depreciation	233 250	208 907	206 749	225 960	225 960	225 960		232 739	237 394	244 516
Renewal and Upgrading of Existing Assets	106 344	139 142	232 645	408 310	372 817	372 817		323 753	252 535	209 228
Repairs and Maintenance	84 992	123 724	107 227	150 852	145 064	145 064		160 854	169 689	175 340
Free services										
Cost of Free Basic Services provided	(46 575)	(20 552)	13 233	(137 063)	(137 063)	(137 063)		63 258	(149 472)	(163 080)
Revenue cost of free services provided	(35 175)	6 418	50 832	(50 465)	(50 465)	(50 465)		99 347	(55 289)	(58 606)
Households below minimum service level										
Water:	2	1	1	1	1	1		1	1	1
Sanitation/sewerage:	1	1	1	1	1	1		1	1	1
Energy:	2	2	2	2	2	2		2	1	1
Refuse:	5	4	4	4	4	4		4	4	3

WC024 Stellenbosch - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		585 336	673 990	719 377	743 393	739 072	739 072	778 401	816 882	858 151
Executive and council		624	846	980	3 585	3 503	3 503	725	761	799
Finance and administration		584 162	673 144	718 398	739 808	735 569	735 569	777 676	816 121	857 351
Internal audit		550	—	—	—	—	—	—	—	—
Community and public safety		197 622	183 107	230 780	248 319	248 870	248 870	267 482	295 680	313 256
Community and social services		23 371	10 379	13 895	18 523	22 561	22 561	19 145	19 529	20 085
Sport and recreation		1 073	746	778	809	780	780	282	296	311
Public safety		162 526	161 542	196 820	188 885	189 460	189 460	199 295	207 482	217 856
Housing		10 652	10 440	19 288	40 102	36 069	36 069	48 760	68 372	75 004
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		105 615	104 683	120 534	96 123	104 946	104 946	102 573	87 403	99 540
Planning and development		94 388	87 028	98 633	81 016	89 839	89 839	86 776	70 794	73 422
Road transport		10 106	16 733	21 370	13 547	13 547	13 547	14 159	14 889	24 312
Environmental protection		1 121	922	530	1 560	1 560	1 560	1 638	1 720	1 806
Trading services		1 314 322	1 543 966	1 683 572	1 879 901	1 922 361	1 922 361	2 084 192	2 282 304	2 478 021
Energy sources		858 023	964 420	1 135 871	1 326 497	1 351 497	1 351 497	1 479 902	1 641 372	1 808 383
Water management		174 366	220 201	245 639	236 747	249 247	249 247	262 098	275 394	289 445
Waste water management		151 140	170 215	165 340	172 165	172 165	172 165	182 889	194 238	206 292
Waste management		130 793	189 130	136 723	144 492	149 452	149 452	159 303	171 300	173 900
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	2 202 895	2 505 746	2 754 264	2 967 736	3 015 249	3 015 249	3 232 648	3 482 269	3 748 967
Expenditure - Functional										
Governance and administration		277 528	311 190	367 220	397 039	401 777	401 777	434 269	458 123	480 963
Executive and council		37 415	31 655	32 505	39 693	42 695	42 695	44 704	46 662	49 922
Finance and administration		226 678	273 417	329 413	349 590	351 124	351 124	381 303	402 672	421 745
Internal audit		13 434	6 117	5 302	7 756	7 958	7 958	8 262	8 789	9 297
Community and public safety		475 410	464 199	535 232	639 347	652 233	652 233	710 101	730 669	765 206
Community and social services		43 149	39 126	29 809	57 081	58 427	58 427	60 974	62 143	65 067
Sport and recreation		46 247	65 089	73 303	81 539	81 054	81 054	86 196	89 869	94 864
Public safety		347 319	327 425	390 529	437 480	445 830	445 830	478 008	498 065	517 261
Housing		38 696	32 559	41 591	63 247	66 923	66 923	84 923	80 593	88 014
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		155 165	150 257	161 639	186 646	190 510	190 510	205 560	209 789	229 142
Planning and development		73 391	66 941	78 879	87 905	90 569	90 569	98 780	99 021	105 267
Road transport		65 413	68 004	66 783	77 812	78 512	78 512	84 070	87 720	99 590
Environmental protection		16 362	15 312	15 977	20 929	21 429	21 429	22 710	23 049	24 285
Trading services		1 042 919	1 317 096	1 435 757	1 518 048	1 587 142	1 587 142	1 723 588	1 863 908	2 010 816
Energy sources		650 457	773 277	900 255	960 718	1 030 602	1 030 602	1 129 713	1 246 800	1 368 639
Water management		140 964	188 552	174 987	185 692	178 778	178 778	194 878	202 488	210 073
Waste water management		174 410	185 999	199 254	217 041	216 977	216 977	245 330	254 904	267 889
Waste management		77 088	169 268	161 262	154 598	160 785	160 785	153 668	159 715	164 215
Other	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	1 951 023	2 242 742	2 499 849	2 741 081	2 831 662	2 831 662	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) for the year		251 872	263 003	254 415	226 656	183 587	183 587	159 130	219 779	262 839

WC024 Stellenbosch - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Municipal governance and administration		585 336	673 990	719 377	743 393	739 072	739 072	778 401	816 882	858 151
Executive and council		624	846	980	3 585	3 503	3 503	725	761	799
Mayor and Council		624	846	980	1 173	1 090	1 090	725	761	799
Municipal Manager, Town Secretary and Chief Executive		—	—	—	2 412	2 412	2 412	—	—	—
Finance and administration		584 162	673 144	718 398	739 808	735 569	735 569	777 676	816 121	857 351
Administrative and Corporate Support		83	—	16	30	30	30	32	33	35
Asset Management		—	—	32	—	—	—	—	—	—
Finance		573 035	660 593	705 080	726 754	722 367	722 367	764 252	802 336	842 877
Fleet Management		126	179	147	159	159	159	167	176	184
Human Resources		1 278	1 265	1 204	1 637	1 637	1 637	1 436	1 198	1 258
Information Technology		—	—	—	—	—	—	—	—	—
Legal Services		2	23	4	31	31	31	33	35	36
Marketing, Customer Relations, Publicity and Media Co-ordination		—	—	—	—	—	—	—	—	—
Property Services		9 570	10 063	11 776	11 021	11 021	11 021	11 572	12 150	12 758
Risk Management		—	—	—	—	—	—	—	—	—
Security Services		—	—	—	—	—	—	—	—	—
Supply Chain Management		67	1 020	139	176	325	325	185	194	204
Valuation Service		—	—	—	—	—	—	—	—	—
Internal audit		550	—	—	—	—	—	—	—	—
Governance Function		550	—	—	—	—	—	—	—	—
Community and public safety		197 622	183 107	230 780	248 319	248 870	248 870	267 482	295 680	313 256
Community and social services		23 371	10 379	13 895	18 523	22 561	22 561	19 145	19 529	20 085
Aged Care		—	—	—	—	—	—	—	—	—
Agricultural		—	—	—	—	—	—	—	—	—
Animal Care and Diseases		—	—	—	—	—	—	—	—	—
Cemeteries, Funeral Parlours and Crematoriums		1 362	1 271	1 314	1 125	1 125	1 125	1 181	1 240	1 302
Child Care Facilities		—	—	—	—	—	—	—	—	—
Community Halls and Facilities		10 806	9 411	12 194	7 136	7 136	7 136	7 302	7 667	8 050
Consumer Protection		—	—	—	—	—	—	—	—	—
Cultural Matters		—	—	—	—	—	—	—	—	—
Disaster Management		226	320	—	—	—	—	—	—	—
Education		—	—	—	—	—	—	—	—	—
Indigenous and Customary Law		—	—	—	—	—	—	—	—	—
Industrial Promotion		—	—	—	—	—	—	—	—	—
Language Policy		—	—	—	—	—	—	—	—	—
Libraries and Archives		10 798	(703)	305	10 137	14 100	14 100	10 474	10 583	10 694
Literacy Programmes		—	—	—	—	—	—	—	—	—
Media Services		—	—	—	—	—	—	—	—	—
Museums and Art Galleries		—	—	—	—	—	—	—	—	—
Population Development		179	81	82	126	201	201	188	39	39

Functional Classification Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		1 073	746	778	809	780	780	282	296	311
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		713	562	598	394	365	365	161	169	178
Recreational Facilities		82	88	106	115	115	115	121	127	133
Sports Grounds and Stadiums		278	96	74	300	300	300	-	-	-
Public safety		162 526	161 542	196 820	188 885	189 460	189 460	199 295	207 482	217 856
Civil Defence		1 246	294	226	37	612	612	1 038	40	42
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		715	812	130	903	903	903	914	232	243
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		160 564	160 436	196 463	187 946	187 946	187 946	197 343	207 210	217 570
Pounds		-	-	-	-	-	-	-	-	-
Housing		10 652	10 440	19 288	40 102	36 069	36 069	48 760	68 372	75 004
Housing		10 652	10 440	19 288	40 102	36 069	36 069	48 760	68 372	75 004
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		105 615	104 683	120 534	96 123	104 946	104 946	102 573	87 403	99 540
Planning and development		94 388	87 028	98 633	81 016	89 839	89 839	86 776	70 794	73 422
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		1 928	2 272	2 042	2 080	2 619	2 619	1 264	204	214
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		8 237	10 208	13 369	9 579	16 579	16 579	17 407	18 278	19 192
Project Management Unit		84 223	74 547	83 222	69 358	70 642	70 642	68 104	52 312	54 016
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		10 106	16 733	21 370	13 547	13 547	13 547	14 159	14 889	24 312
Public Transport		-	-	-	-	-	-	-	-	-

Functional Classification Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Road and Traffic Regulation	1	2 305	1	–	34	34	34	36	38	40
Roads		7 802	16 733	21 370	13 512	13 512	13 512	14 123	14 851	24 272
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		1 121	922	530	1 560	1 560	1 560	1 638	1 720	1 806
Biodiversity and Landscape		989	886	493	1 503	1 503	1 503	1 578	1 657	1 739
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		131	36	37	58	58	58	61	64	67
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		1 314 322	1 543 966	1 683 572	1 879 901	1 922 361	1 922 361	2 084 192	2 282 304	2 478 021
Energy sources		858 023	964 420	1 135 871	1 326 497	1 351 497	1 351 497	1 479 902	1 641 372	1 808 383
Electricity		858 023	964 420	1 135 871	1 326 497	1 351 497	1 351 497	1 479 902	1 641 372	1 808 383
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		174 366	220 201	245 639	236 747	249 247	249 247	262 098	275 394	289 445
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		174 366	220 201	245 639	236 747	249 247	249 247	262 098	275 394	289 445
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		151 140	170 215	165 340	172 165	172 165	172 165	182 889	194 238	206 292
Public Toilets		8 020	8 430	9 207	9 934	9 934	9 934	10 728	11 587	12 514
Sewerage		53 647	60 674	69 430	74 609	74 609	74 609	79 004	83 658	88 587
Storm Water Management		1 624	646	680	1 860	1 860	1 860	1 953	2 051	2 154
Waste Water Treatment		87 850	100 464	86 023	85 762	85 762	85 762	91 203	96 942	103 038
Waste management		130 793	189 130	136 723	144 492	149 452	149 452	159 303	171 300	173 900
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		3 938	3 551	1 007	3 634	3 634	3 634	3 852	4 084	4 329
Solid Waste Removal		126 855	185 579	135 716	140 858	145 818	145 818	155 451	167 217	169 571
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	2 202 895	2 505 746	2 754 264	2 967 736	3 015 249	3 015 249	3 232 648	3 482 269	3 748 967
Expenditure - Functional										
Municipal governance and administration		277 528	311 190	367 220	397 039	401 777	401 777	434 269	458 123	480 963
Executive and council		37 415	31 655	32 505	39 693	42 695	42 695	44 704	46 662	49 922
Mayor and Council		29 942	30 885	27 972	32 476	35 394	35 394	39 328	40 933	43 822
Municipal Manager, Town Secretary and Chief Executive		7 473	771	4 533	7 217	7 302	7 302	5 376	5 729	6 100

Functional Classification Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Finance and administration		226 678	273 417	329 413	349 590	351 124	351 124	381 303	402 672	421 745
Administrative and Corporate Support		17 564	16 177	29 077	20 812	19 352	19 352	27 525	29 342	31 294
Asset Management		–	–	–	–	–	–	–	–	–
Finance		102 848	122 144	148 830	130 464	132 085	132 085	145 204	155 047	160 672
Fleet Management		3 918	2 400	3 585	3 191	3 437	3 437	3 016	3 115	3 235
Human Resources		39 915	47 432	46 697	88 176	84 147	84 147	89 112	94 596	100 778
Information Technology		43 527	41 070	41 579	48 918	47 978	47 978	50 580	52 234	54 026
Legal Services		7 099	6 775	13 333	7 582	11 982	11 982	10 517	11 259	11 714
Marketing, Customer Relations, Publicity and Media Co-ordination		2 627	2 420	2 632	4 444	4 359	4 359	4 741	5 050	5 322
Property Services		29 468	23 001	23 167	31 814	32 954	32 954	33 676	34 428	35 961
Risk Management		–	3	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		(20 286)	11 994	20 515	14 188	14 829	14 829	16 931	17 600	18 744
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		13 434	6 117	5 302	7 756	7 958	7 958	8 262	8 789	9 297
Governance Function		13 434	6 117	5 302	7 756	7 958	7 958	8 262	8 789	9 297
Community and public safety		475 410	464 199	535 232	639 347	652 233	652 233	710 101	730 669	765 206
Community and social services		43 149	39 126	29 809	57 081	58 427	58 427	60 974	62 143	65 067
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		4 739	5 881	(13 316)	6 813	6 803	6 803	7 750	7 600	8 039
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		6 313	6 580	8 653	8 323	8 423	8 423	8 971	9 181	9 704
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		6 853	6 021	4 685	7 974	9 244	9 244	9 810	9 774	10 275
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		11 952	11 870	12 588	11 423	11 423	11 423	11 811	11 977	12 153
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		13 292	8 775	17 198	22 548	22 533	22 533	22 631	23 612	24 896
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		46 247	65 089	73 303	81 539	81 054	81 054	86 196	89 869	94 864
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		27 562	43 591	46 932	54 676	53 790	53 790	57 946	60 014	63 408

Functional Classification Description R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Recreational Facilities		1 118	1 025	5 565	3 209	3 459	3 459	3 452	3 621	3 851
Sports Grounds and Stadiums		17 566	20 473	20 806	23 654	23 804	23 804	24 798	26 234	27 606
Public safety		347 319	327 425	390 529	437 480	445 830	445 830	478 008	498 065	517 261
Civil Defence		90 033	94 089	108 004	132 810	150 612	150 612	156 741	166 450	175 651
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		47 312	53 375	55 438	47 750	46 617	46 617	50 880	53 278	56 604
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		209 974	179 961	227 087	256 921	248 601	248 601	270 387	278 337	285 006
Pounds		-	-	-	-	-	-	-	-	-
Housing		38 696	32 559	41 591	63 247	66 923	66 923	84 923	80 593	88 014
Housing		25 190	20 928	28 785	49 136	48 964	48 964	66 400	61 258	68 571
Informal Settlements		13 506	11 631	12 806	14 111	17 959	17 959	18 523	19 335	19 443
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		155 165	150 257	161 639	186 646	190 510	190 510	205 560	209 789	229 142
Planning and development		73 391	66 941	78 879	87 905	90 569	90 569	98 780	99 021	105 267
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		11 032	11 937	22 341	25 677	26 732	26 732	29 615	29 511	30 843
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		7 871	6 891	758	763	763	763	786	802	826
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		35 863	37 269	42 183	47 240	47 176	47 176	49 305	52 198	55 515
Project Management Unit		18 625	10 845	13 596	14 225	15 897	15 897	19 073	16 510	18 082
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		65 413	68 004	66 783	77 812	78 512	78 512	84 070	87 720	99 590
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		13 087	13 549	14 088	14 313	14 313	14 313	14 953	15 194	15 838
Roads		52 326	54 455	52 695	63 499	64 199	64 199	69 117	72 526	83 752
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		16 362	15 312	15 977	20 929	21 429	21 429	22 710	23 049	24 285
Biodiversity and Landscape		14 926	14 367	14 867	18 972	18 975	18 975	20 617	20 943	22 084
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Nature Conservation		1 436	946	1 110	1 957	2 454	2 454	2 094	2 106	2 201
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		1 042 919	1 317 096	1 435 757	1 518 048	1 587 142	1 587 142	1 723 588	1 863 908	2 010 816
Energy sources		650 457	773 277	900 255	960 718	1 030 602	1 030 602	1 129 713	1 246 800	1 368 639
Electricity		650 457	773 277	900 255	960 718	1 030 602	1 030 602	1 129 713	1 246 800	1 368 639
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		140 964	188 552	174 987	185 692	178 778	178 778	194 878	202 488	210 073
Water Treatment		8 470	16 222	10 060	19 672	18 241	18 241	20 217	21 508	22 574
Water Distribution		124 228	163 790	157 003	156 306	149 144	149 144	164 509	170 406	176 426
Water Storage		8 266	8 540	7 924	9 715	11 393	11 393	10 152	10 574	11 073
Waste water management		174 410	185 999	199 254	217 041	216 977	216 977	245 330	254 904	267 889
Public Toilets		8 483	9 573	9 545	8 926	10 120	10 120	10 578	11 019	11 480
Sewerage		95 449	78 654	90 689	92 232	90 446	90 446	98 510	97 911	104 453
Storm Water Management		18 582	18 422	22 386	24 360	23 660	23 660	26 934	28 155	29 574
Waste Water Treatment		51 896	79 350	76 635	91 523	92 750	92 750	109 308	117 819	122 383
Waste management		77 088	169 268	161 262	154 598	160 785	160 785	153 668	159 715	164 215
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		(1 795)	68 623	62 074	63 720	73 630	73 630	57 866	60 938	63 154
Solid Waste Removal		63 347	80 268	85 145	68 563	65 228	65 228	72 396	76 021	77 727
Street Cleaning		15 536	20 377	14 043	22 315	21 926	21 926	23 406	22 756	23 335
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 951 023	2 242 742	2 499 849	2 741 081	2 831 662	2 831 662	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) for the year		251 872	263 003	254 415	226 656	183 587	183 587	159 130	219 779	262 839

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	–	–	2 412	2 412	2 412	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 817	23 224	33 291	51 760	55 266	55 266	67 432	86 854	94 410
Vote 3 - INFRASTRUCTURE SERVICES		1 406 348	1 634 943	1 798 976	1 962 772	2 006 515	2 006 515	2 166 420	2 349 467	2 556 309
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 393	184 560	202 078	209 812	214 396	214 396	220 396	229 065	240 098
Vote 5 - CORPORATE SERVICES		11 557	12 856	14 493	13 891	13 809	13 809	13 797	14 177	14 886
Vote 6 - FINANCIAL SERVICES		573 229	650 162	705 425	727 090	722 851	722 851	764 604	802 705	843 265
Total Revenue by Vote	2	2 202 895	2 505 746	2 754 264	2 967 736	3 015 249	3 015 249	3 232 648	3 482 269	3 748 967
Expenditure by Vote, to be appropriated	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		24 006	13 618	16 728	23 693	24 655	24 655	23 096	24 591	26 059
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 789	82 392	102 613	130 807	134 714	134 714	157 986	156 105	167 843
Vote 3 - INFRASTRUCTURE SERVICES		1 168 066	1 425 261	1 538 143	1 636 653	1 706 900	1 706 900	1 853 971	1 996 010	2 156 948
Vote 4 - COMMUNITY AND PROTECTION SERVICES		420 645	411 626	496 831	568 393	578 103	578 103	618 634	643 227	670 872
Vote 5 - CORPORATE SERVICES		169 238	179 640	195 730	236 952	238 980	238 980	258 096	270 298	285 324
Vote 6 - FINANCIAL SERVICES		90 279	130 206	149 803	144 583	148 310	148 310	161 735	172 259	179 082
Total Expenditure by Vote	2	1 951 023	2 242 742	2 499 849	2 741 081	2 831 662	2 831 662	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) for the year	2	251 872	263 003	254 415	226 656	183 587	183 587	159 130	219 779	262 839

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	-	-	2 412	2 412	2 412	-	-	-
1.1 - 1100 MUNICIPAL MANAGER 1		-	-	-	2 412	2 412	2 412	-	-	-
1.2 - 1105 INTERNAL AUDIT 2		550	-	-	-	-	-	-	-	-
1.3 - 1106 AUDIT COMMITTEE 2		-	-	-	-	-	-	-	-	-
1.4 - 1111 LIAISON EXECUTIVE 2		-	-	-	-	-	-	-	-	-
1.5 - 7770 COMMUNICATION SERVICES		-	-	-	-	-	-	-	-	-
1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89		-	-	-	-	-	-	-	-	-
1.7 - 8116 PUBLIC PARTICIPATION		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 817	23 224	33 291	51 760	55 266	55 266	67 432	86 854	94 410
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		8 226	10 432	11 882	9 477	16 477	16 477	17 301	18 166	19 074
2.2 - 2205 BUILDING CONTROL 4		11	80	80	100	100	100	105	110	115
2.3 - 2210 TOWN PLANNING 4 - 5		-	-	-	-	-	-	-	-	-
2.4 - 2230 TOWN DEVELOPMENT 5		-	-	-	2	2	2	2	2	2
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		1 928	2 273	2 042	2 080	2 619	2 619	1 264	204	214
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		-	-	-	-	-	-	-	-	-
2.7 - 3781 HOUSING ADMINISTRATION 9-10		9 076	8 346	8 871	9 890	16 050	16 050	10 034	10 422	10 904
2.8 - 3783 NEW HOUSING 10		1 576	2 094	10 417	30 212	20 018	20 018	38 726	57 950	64 100
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - INFRASTRUCTURE SERVICES		1 406 348	1 634 943	1 798 976	1 962 772	2 006 515	2 006 515	2 166 420	2 349 467	2 556 309
3.1 - 6600 ENGINEERING SERVICES GENERAL		7 850	9 338	10 686	-	-	-	-	-	-
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		850 173	955 082	1 135 871	1 326 497	1 351 497	1 351 497	1 479 902	1 641 372	1 808 383
3.3 - 6530 REFUSE REMOVAL 60-61		138 812	150 441	139 965	154 426	159 386	159 386	170 031	182 887	186 413
3.4 - 6620 ROADS		9 427	17 379	22 051	15 373	15 373	15 373	16 077	16 902	26 426
3.5 - 6606 SEWERAGE NETWORK		141 497	160 870	161 414	160 371	160 371	160 371	170 207	180 600	191 625
3.6 - 6650 WATER NETWORK		174 366	267 285	245 768	236 747	249 247	249 247	262 098	275 394	289 445
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		-	-	-	-	-	-	-	-	-
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		-	-	-	-	-	-	-	-	-
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		84 223	74 547	83 222	69 358	70 642	70 642	68 104	52 312	54 016
3.10 - 6540 CLEANING OF STREETS		-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 393	184 560	202 078	209 812	214 396	214 396	220 396	229 065	240 098
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		10 896	9 498	12 454	7 258	7 258	7 258	7 430	7 802	8 192
4.2 - 5120 FIRE SERVICES 20-22		715	812	130	903	903	903	914	232	243
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		162 867	160 437	185 777	187 980	187 980	187 980	197 379	207 248	217 610
4.4 - 5705 DISASTER MANAGEMENT 25-26		226	320	-	-	-	-	-	-	-
4.5 - 5710 LAW ENFORCEMENT 26-27		1 246	294	968	37	612	612	1 038	40	42
4.6 - 3300 FORESTRY		1 827	1 484	974	1 947	1 918	1 918	1 792	1 882	1 976

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
4.7 - 3340 SPORTS GROUNDS		278	96	74	300	300	300	-	-	-
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		1 362	1 271	1 314	1 125	1 125	1 125	1 181	1 240	1 302
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		10 798	10 267	305	10 137	14 100	14 100	10 474	10 583	10 694
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		179	81	82	126	201	201	188	39	39
Vote 5 - CORPORATE SERVICES		11 557	12 856	14 493	13 891	13 809	13 809	13 797	14 177	14 886
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		83	-	16	30	30	30	32	33	35
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		1 278	1 925	1 204	1 637	1 637	1 637	1 436	1 198	1 258
5.3 - 5715 OCCUPATIONAL SAFETY 82		-	-	-	-	-	-	-	-	-
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		-	-	-	-	-	-	-	-	-
5.5 - 7720 LEGAL SERVICES 84		2	23	4	31	31	31	33	35	36
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		624	846	980	1 173	1 090	1 090	725	761	799
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		-	-	-	-	-	-	-	-	-
5.8 - 2235 PROPERTY MANAGEMENT 11-12		9 570	10 062	11 776	11 021	11 021	11 021	11 572	12 150	12 758
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		-	-	514	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		573 229	650 162	705 425	727 090	722 851	722 851	764 604	802 705	843 265
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		572 892	649 620	705 139	715 325	710 937	710 937	750 761	787 900	827 431
6.2 - 9920 FINANCIAL SERVICES: STORES 94		211	193	139	176	325	325	185	194	204
6.3 - 9921 FINANCIAL SERVICES: SCM 94		-	171	-	-	-	-	-	-	-
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		126	179	147	159	159	159	167	176	184
6.5 - 9932 SPECIAL RATING AREA		-	-	-	11 429	11 429	11 429	13 491	14 435	15 446
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 202 895	2 505 746	2 754 264	2 967 736	3 015 249	3 015 249	3 232 648	3 482 269	3 748 967
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		24 006	13 618	16 728	23 693	24 655	24 655	23 096	24 591	26 059
1.1 - 1100 MUNICIPAL MANAGER 1		7 102	1 486	5 878	9 583	9 668	9 668	7 901	8 420	8 941
1.2 - 1105 INTERNAL AUDIT 2		12 038	4 604	3 957	5 390	5 592	5 592	5 737	6 098	6 456
1.3 - 1106 AUDIT COMMITTEE 2		-	-	-	-	-	-	-	-	-
1.4 - 1111 LIAISON EXECUTIVE 2		(1 838)	802	-	-	-	-	-	-	-
1.5 - 7770 COMMUNICATION SERVICES		2 627	2 420	2 632	4 444	4 359	4 359	4 741	5 050	5 322
1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89		3 967	4 205	4 125	4 011	4 691	4 691	4 400	4 689	4 998
1.7 - 8116 PUBLIC PARTICIPATION		109	102	136	265	345	345	316	334	343
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 789	82 392	102 613	130 807	134 714	134 714	157 986	156 105	167 843
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		10 346	10 960	11 771	14 011	13 947	13 947	13 694	14 363	15 182
2.2 - 2205 BUILDING CONTROL 4		7 728	8 604	10 109	11 450	11 456	11 456	12 393	13 145	14 038
2.3 - 2210 TOWN PLANNING 4 - 5		11 141	11 950	14 657	13 526	13 520	13 520	14 388	15 263	16 225
2.4 - 2230 TOWN DEVELOPMENT 5		5 824	5 757	6 405	9 017	9 017	9 017	9 616	10 228	10 897

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		13 506	14 520	18 080	21 401	21 696	21 696	24 899	24 487	25 502
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		60	23	3 513	3 732	3 732	3 732	3 844	3 921	4 038
2.7 - 3781 HOUSING ADMINISTRATION 9-10		17 483	18 738	23 562	35 297	38 139	38 139	38 713	39 293	33 911
2.8 - 3783 NEW HOUSING 10		12 700	11 840	14 516	22 374	23 208	23 208	40 439	35 404	48 050
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - INFRASTRUCTURE SERVICES		1 168 066	1 425 261	1 538 143	1 636 653	1 706 900	1 706 900	1 853 971	1 996 010	2 156 948
3.1 - 6600 ENGINEERING SERVICES GENERAL		7 934	20 352	19 041	10 352	10 312	10 312	11 021	11 657	12 380
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		621 863	730 520	877 337	929 758	999 460	999 460	1 095 162	1 210 954	1 331 291
3.3 - 6530 REFUSE REMOVAL 60-61		64 936	148 977	150 843	135 122	142 893	142 893	134 571	141 584	145 774
3.4 - 6620 ROADS		114 022	118 675	107 887	130 707	130 707	130 707	140 183	145 696	159 691
3.5 - 6606 SEWERAGE NETWORK		159 370	156 196	165 849	182 162	181 604	181 604	206 177	214 057	225 113
3.6 - 6650 WATER NETWORK		140 964	188 552	174 987	185 692	178 778	178 778	194 878	202 488	210 073
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		6 203	7 151	3 924	7 119	6 819	6 819	7 315	7 480	7 724
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		14 347	15 254	10 638	13 486	14 009	14 009	16 212	16 708	17 242
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		18 625	10 845	13 596	14 225	15 897	15 897	19 073	16 510	18 082
3.10 - 6540 CLEANING OF STREETS		19 800	28 739	14 043	28 029	26 421	26 421	29 378	28 877	29 578
Vote 4 - COMMUNITY AND PROTECTION SERVICES		420 645	411 626	496 831	568 393	578 103	578 103	618 634	643 227	670 872
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		12 350	17 161	22 489	19 877	20 217	20 217	21 234	22 147	23 473
4.2 - 5120 FIRE SERVICES 20-22		47 312	53 375	55 438	47 750	46 617	46 617	50 880	53 278	56 604
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		178 979	147 143	197 657	228 284	219 964	219 964	241 133	248 438	254 400
4.4 - 5705 DISASTER MANAGEMENT 25-26		6 853	6 021	4 685	7 974	9 244	9 244	9 810	9 774	10 275
4.5 - 5710 LAW ENFORCEMENT 26-27		90 033	94 425	108 004	132 810	150 612	150 612	156 741	166 450	175 651
4.6 - 3300 FORESTRY		38 206	47 883	54 777	67 260	66 885	66 885	71 845	73 717	77 775
4.7 - 3340 SPORTS GROUNDS		17 086	20 144	20 667	23 654	23 804	23 804	24 798	26 234	27 606
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		4 714	5 881	5 077	6 813	6 803	6 803	7 750	7 600	8 039
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		11 952	11 870	12 588	11 423	11 423	11 423	11 811	11 977	12 153
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		13 160	7 723	15 448	22 548	22 533	22 533	22 631	23 612	24 896
Vote 5 - CORPORATE SERVICES		169 238	179 640	195 730	236 952	238 980	238 980	258 096	270 298	285 324
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		4 591	2 836	13 757	4 708	3 248	3 248	10 295	10 949	11 657
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		30 714	46 126	52 423	82 216	82 501	82 501	87 288	92 650	98 702
5.3 - 5715 OCCUPATIONAL SAFETY 82		1 244	1 309	1 347	5 963	1 648	1 648	1 827	1 949	2 079
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		12 865	13 339	15 318	16 102	16 102	16 102	17 228	18 391	19 635
5.5 - 7720 LEGAL SERVICES 84		8 070	7 344	13 359	7 684	12 084	12 084	10 592	11 336	11 792
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		29 942	30 885	27 972	32 476	35 394	35 394	39 328	40 933	43 822
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		43 530	41 070	41 579	48 918	47 978	47 978	50 580	52 234	54 026
5.8 - 2235 PROPERTY MANAGEMENT 11-12		17 499	11 644	12 562	16 908	18 048	18 048	18 105	18 185	18 907
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		20 783	25 088	17 414	21 977	21 977	21 977	22 854	23 672	24 706
		-	-	-	-	-	-	-	-	-
Vote 6 - FINANCIAL SERVICES		90 279	130 206	149 803	144 583	148 310	148 310	161 735	172 259	179 082
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		75 654	115 832	131 980	115 765	118 605	118 605	128 287	137 097	141 647

WC024 Stellenbosch - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
6.2 - 9920 FINANCIAL SERVICES: STORES 94		2 373	2 648	3 822	2 079	2 152	2 152	2 596	2 374	2 535
6.3 - 9921 FINANCIAL SERVICES: SCM 94		8 506	9 325	10 416	12 119	12 687	12 687	14 345	15 237	16 220
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		3 746	2 400	3 585	3 191	3 437	3 437	3 016	3 115	3 235
6.5 - 9932 SPECIAL RATING AREA		—	—	—	11 429	11 429	11 429	13 491	14 435	15 446
		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	1 951 023	2 242 742	2 499 849	2 741 081	2 831 662	2 831 662	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) for the year	2	251 872	263 003	254 415	226 656	183 587	183 587	159 130	219 779	262 839

WC024 Stellenbosch - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	779 984	874 586	1 026 379	1 215 949	1 240 949	1 240 949	921 766	1 373 854	1 520 994	1 683 893
Service charges - Water	2	162 138	203 271	209 832	201 453	213 953	213 953	206 188	224 651	235 883	247 677
Service charges - Waste Water Management	2	106 739	114 952	127 606	132 113	132 113	132 113	123 024	140 040	148 442	157 348
Service charges - Waste Management	2	89 837	96 327	101 437	112 789	117 789	117 789	101 513	124 857	132 348	140 289
Sale of Goods and Rendering of Services	2	21 698	34 767	39 900	25 591	32 591	32 591	30 375	34 220	35 931	37 728
Agency services	2	3 438	3 697	3 817	3 961	3 961	3 961	3 556	4 159	4 367	4 586
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	16 467	23 505	26 447	18 972	18 972	18 972	20 965	19 826	20 322	20 869
Interest earned from Current and Non Current Assets	2	42 250	57 312	61 434	63 980	52 980	52 980	43 427	51 306	48 869	46 548
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	12 373	11 056	11 733	14 249	14 249	14 249	11 160	14 962	15 710	16 496
Licence and permits	2	8 408	8 149	7 896	8 754	8 754	8 754	7 072	9 192	9 652	10 134
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	51 139	53 696	56 380
Operational Revenue	2	44 608	47 734	50 025	59 231	59 231	59 231	40 212	11 054	11 607	12 188
Non-Exchange Revenue											
Property rates	2	452 023	484 454	530 581	571 651	577 763	577 763	534 479	616 977	654 218	693 712
Surcharges and Taxes	2	(4)	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	146 658	166 868	186 289	173 403	173 403	173 403	171 049	182 073	191 177	200 735
Licences or permits	2	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	2	211 295	219 260	234 414	260 585	265 780	265 780	248 572	287 541	291 751	319 324
Interest	2	3 418	4 239	4 522	3 426	3 426	3 426	3 629	3 587	3 874	4 184
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	3 214	3 214	3 214	5 106	3 465	3 740	4 047
Gains on disposal of Assets	2	1 084	302	2 317	-	-	-	325	-	-	-
Other Gains	2	145	966	(1 003)	-	-	-	-	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 102 560	2 351 445	2 623 625	2 869 321	2 919 127	2 919 127	2 472 418	3 152 903	3 382 581	3 656 138
Expenditure											
Employee related costs	2	537 672	621 335	656 986	713 412	716 411	716 411	569 505	783 788	826 676	882 800
Remuneration of councillors	2	22 765	22 620	22 989	24 593	27 593	27 593	22 795	28 973	30 422	31 943
Bulk purchases - electricity	2	521 012	626 176	763 604	805 126	875 126	875 126	623 850	962 638	1 058 902	1 164 792
Inventory consumed	2,8	87 162	98 423	93 155	122 965	122 111	122 111	80 543	130 898	135 963	140 519
Debt impairment	2,3	70 722	49 124	24 479	77 289	(93 359)	(93 359)	-	80 767	82 786	83 452
Depreciation and amortisation	2	233 250	208 907	206 749	225 960	225 960	225 960	130 478	232 739	237 394	244 516
Interest	2	59 928	63 411	72 867	77 649	70 951	70 951	25 340	72 631	86 121	99 334
Contracted services	2	230 163	276 088	283 689	328 381	363 248	363 248	213 038	415 671	423 367	445 381
Transfers and subsidies	2	17 758	21 324	17 868	22 631	14 048	14 048	8 883	9 765	13 841	14 671
Irrecoverable debts written off	2	-	-	176 955	126 724	274 163	274 163	390	132 404	135 737	138 497
Operational costs	2	71 085	138 780	161 887	199 498	223 956	223 956	142 471	219 703	227 721	236 644
Losses on disposal of Assets	2	1 919	2 288	348	-	-	-	-	-	-	-
Other Losses	2	534	1 692	8 183	630	630	630	-	3 540	3 559	3 580
Total Expenditure		1 853 969	2 130 168	2 489 760	2 724 858	2 820 838	2 820 838	1 817 293	3 073 518	3 262 490	3 486 128
Surplus/(Deficit)		248 591	221 277	133 866	144 463	98 289	98 289	655 125	79 385	120 091	170 010
Transfers and subsidies - capital (monetary allocations)	6	100 312	106 864	125 957	98 415	96 121	96 121	56 260	79 745	99 688	92 829
Transfers and subsidies - capital (in-kind)	6	23	47 437	4 682	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839

WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	39	40	100	100	100	91	60	60	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	3 726	29 731	29 824	30 958	30 958	9 311	24 833	42 399	33 867
Vote 3 - INFRASTRUCTURE SERVICES		258 112	354 895	338 562	447 282	382 202	382 202	183 109	409 185	428 394	397 561
Vote 4 - COMMUNITY AND PROTECTION SERVICES		15 377	26 587	32 523	66 675	90 430	90 430	54 690	35 078	26 899	36 747
Vote 5 - CORPORATE SERVICES		30 416	29 161	43 743	50 920	31 664	31 664	14 982	52 100	31 150	31 180
Vote 6 - FINANCIAL SERVICES		571	1 404	9 320	600	857	857	492	1 100	1 090	100
Capital multi-year expenditure sub-total		315 729	415 812	453 918	595 400	536 211	536 211	262 675	522 356	529 992	499 514
Single-year expenditure to be appropriated	2										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	42 300	–	–	–	–	264	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	556	1 162	5 580	3 528	3 528	2 229	9 293	5 633	416
Vote 3 - INFRASTRUCTURE SERVICES		–	2 115	8 383	22 900	21 858	21 858	4 900	28 410	51 632	7 500
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	3 610	8 283	14 910	29 955	29 955	10 191	16 443	21 614	13 191
Vote 5 - CORPORATE SERVICES		569	1 039	64	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		–	494	1 242	3 700	3 443	3 443	3 318	2 800	1 160	150
Capital single-year expenditure sub-total		2 718	50 114	19 134	47 090	58 783	58 783	20 903	56 946	80 038	21 257
Total Capital Expenditure - Vote	3,7	318 447	465 927	473 053	642 490	594 994	594 994	283 578	579 302	610 030	520 771
Capital Expenditure - Functional											
Governance and administration		31 388	79 822	45 826	55 320	36 064	36 064	19 148	56 060	33 460	31 490
Executive and council		39	39	40	100	100	100	91	60	60	60
Finance and administration		31 348	79 784	45 786	55 220	35 964	35 964	19 056	56 000	33 400	31 430
Internal audit		–	–	–	–	–	–	–	–	–	–
Community and public safety		17 111	30 806	69 497	106 629	141 941	141 941	73 288	78 779	88 192	81 656
Community and social services		4 039	11 766	24 173	56 631	75 938	75 938	44 522	9 167	11 474	7 361
Sport and recreation		4 620	8 194	12 117	10 093	16 503	16 503	10 553	18 635	16 189	12 450
Public safety		1 638	7 584	5 788	8 261	19 241	19 241	9 226	18 870	13 450	28 027
Housing		6 815	3 262	27 419	31 644	30 259	30 259	8 987	32 108	47 079	33 818
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		73 885	91 426	114 732	99 849	72 370	72 370	35 432	93 846	106 176	144 868
Planning and development		9 308	14 453	26 522	5 135	5 878	5 878	3 859	2 528	1 573	1 095
Road transport		58 013	75 832	85 532	94 464	66 242	66 242	31 371	90 818	104 404	143 173
Environmental protection		6 564	1 140	2 678	250	250	250	201	500	200	600
Trading services		196 063	268 935	242 998	380 693	344 620	344 620	155 710	350 617	382 202	262 757
Energy sources		73 528	98 639	73 910	126 332	144 846	144 846	52 243	181 626	199 437	104 457
Water management		73 907	72 955	73 254	148 159	113 988	113 988	62 137	99 076	98 200	45 500
Waste water management		40 101	20 885	59 260	87 200	55 927	55 927	34 228	51 523	43 315	106 250
Waste management		8 527	76 457	36 574	19 002	29 859	29 859	7 102	18 392	41 250	6 550
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3,7	318 447	470 990	473 053	642 490	594 994	594 994	283 578	579 302	610 030	520 771

WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Funded by:											
National Government		90 625	86 958	95 420	63 693	63 693	63 693	50 391	53 794	49 349	50 445
Provincial Government		8 543	19 575	27 322	21 885	19 890	19 890	6 879	15 558	37 336	30 276
District Municipality		—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		17 155	14 779	34 759	33 057	19 000	19 000	12 193	20 000	35 753	2 700
Transfers recognised - capital	4	116 322	121 312	157 500	118 636	102 584	102 584	69 463	89 351	122 438	83 421
Borrowing	6	84 534	137 920	109 725	198 019	198 019	198 019	76 943	186 966	199 379	133 474
Internally generated funds		115 645	164 073	201 145	325 835	294 391	294 391	137 148	302 984	288 214	303 876
Total Capital Funding	7	316 501	423 304	468 371	642 490	594 994	594 994	283 554	579 302	610 030	520 771

WC024 Stellenbosch - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding												
Vote Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote		2										
Multi-year expenditure appropriation												
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER			39	39	40	100	100	100	91	60	60	60
1.1 - 1100 MUNICIPAL MANAGER 1			39	39	40	100	100	100	91	60	60	60
1.2 - 1105 INTERNAL AUDIT 2			-	-	-	-	-	-	-	-	-	-
1.3 - 1106 AUDIT COMMITTEE 2			-	-	-	-	-	-	-	-	-	-
1.4 - 1111 LIAISON EXECUTIVE 2			-	-	-	-	-	-	-	-	-	-
1.5 - 7770 COMMUNICATION SERVICES			-	-	-	-	-	-	-	-	-	-
1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89			-	-	-	-	-	-	-	-	-	-
1.7 - 8116 PUBLIC PARTICIPATION			-	-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES			11 214	3 726	29 731	29 824	30 958	30 958	9 311	24 833	42 399	33 867
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3			-	-	-	-	-	-	-	-	-	-
2.2 - 2205 BUILDING CONTROL 4			-	-	91	125	125	125	25	150	150	180
2.3 - 2210 TOWN PLANNING 4 - 5			-	-	100	85	85	85	13	95	100	110
2.4 - 2230 TOWN DEVELOPMENT 5			-	-	-	-	-	-	-	-	-	-
2.5 - 5120 LOCAL ECONOMIC DEVELOPMENT 6 - 7			4 400	866	3 124	2 000	3 017	3 017	2 348	-	-	-
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8			-	-	-	-	-	-	-	-	-	-
2.7 - 3781 HOUSING ADMINISTRATION 9-10			-	-	5 739	7 728	8 617	8 617	2 448	8 614	2 000	-
2.8 - 3783 NEW HOUSING 10			6 815	2 860	20 678	19 886	19 114	19 114	4 477	15 974	40 149	33 577
Vote 3 - INFRASTRUCTURE SERVICES			258 112	354 895	338 562	447 282	382 202	382 202	183 109	409 185	428 394	397 561
3.1 - 6600 ENGINEERING SERVICES GENERAL			39	84	72	80	80	80	34	65	115	115
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58			73 489	98 555	72 838	106 552	125 033	125 033	48 053	158 350	153 505	104 342
3.3 - 6530 REFUSE REMOVAL 60-61			8 527	76 156	32 075	18 702	29 559	29 559	7 102	18 392	41 250	6 550
3.4 - 6620 ROADS			57 871	72 827	78 306	86 614	56 114	56 114	30 248	82 268	92 204	134 673
3.5 - 6606 SEWERAGE NETWORK			40 101	20 885	58 968	86 800	62 438	62 438	34 228	50 523	42 500	105 750
3.6 - 6650 WATER NETWORK			73 907	72 955	73 254	148 159	107 328	107 328	62 137	99 076	98 200	45 500
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES			-	-	-	-	-	-	-	-	-	-
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS			-	-	-	-	-	-	-	-	-	-
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT			4 178	13 433	23 048	1 375	1 651	1 651	1 306	510	620	630
3.10 - 6540 CLEANING OF STREETS			-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES			15 377	26 587	32 523	66 675	90 430	90 430	54 690	35 078	26 899	36 747
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20			453	593	1 690							

[illegible]

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		--	--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--	--
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	556	1 162	5 580	3 528	3 528	2 229	9 293	5 633	416
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		--	--	--	--	--	--	--	--	--	--
2.2 - 2205 BUILDING CONTROL 4		--	--	--	--	--	--	--	--	--	--
2.3 - 2210 TOWN PLANNING 4 - 5		--	--	--	--	--	--	--	--	--	--
2.4 - 2230 TOWN DEVELOPMENT 5		16	69	46	75	73	73	66	80	85	90
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		508	85	113	1 475	927	927	102	1 693	618	85
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		--	--	--	--	--	--	--	--	--	--
2.7 - 3781 HOUSING ADMINISTRATION 9-10		--	402	1 003	2 800	1 300	1 300	834	7 470	4 880	190
2.8 - 3783 NEW HOUSING 10		--	--	--	1 230	1 228	1 228	1 227	50	50	51
		--	--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--	--
Vote 3 - INFRASTRUCTURE SERVICES		--	2 115	8 383	22 900	21 858	21 858	4 900	28 410	51 632	7 500
3.1 - 6600 ENGINEERING SERVICES GENERAL		--	--	--	--	--	--	--	--	--	--
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		--	--	1 000	19 700	19 733	19 733	4 156	23 210	45 817	--
3.3 - 6630 REFUSE REMOVAL 60-61		--	--	--	300	300	300	--	--	--	--
3.4 - 6620 ROADS		--	1 815	7 092	2 500	1 675	1 675	745	4 200	5 000	7 000
3.5 - 6606 SEWERAGE NETWORK		--	300	292	400	150	150	--	1 000	815	500
3.6 - 6650 WATER NETWORK		--	--	--	--	--	--	--	--	--	--
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		--	--	--	--	--	--	--	--	--	--
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		--	--	--	--	--	--	--	--	--	--
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		--	--	--	--	--	--	--	--	--	--
3.10 - 6540 CLEANING OF STREETS		--	--	--	--	--	--	--	--	--	--
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	3 610	8 283	14 910	29 955	29 955	10 191	16 443	21 614	13 191
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		--	--	--	400	431	431	304	--	400	--
4.2 - 5120 FIRE SERVICES 20-22		23	--	1 364	1 000	527	527	527	1 000	1 000	1 000
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		--	1 099	97	6 250	8 353	8 353	378	4 000	7 000	1 500
4.4 - 5705 DISASTER MANAGEMENT 25-26		--	--	--	600	527	527	527	1 000	6 000	--
4.5 - 5710 LAW ENFORCEMENT 26-27		--	--	--	--	348	348	--	870	--	--
4.6 - 3300 FORESTRY		445	755	1 785	350	350	350	301	3 500	800	1 600
4.7 - 3340 SPORTS GROUNDS		961	1 242	3 796	1 700	3 264	3 264	2 392	2 700	2 550	2 550
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		--	--	288	--	--	--	--	1 000	1 000	--
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		196	514	869	1 110	7 063	7 063	4 197	200	255	41
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		--	--	84	3 500	9 091	9 091	1 564	2 174	2 609	6 500
Vote 5 - CORPORATE SERVICES		569	1 039	64	--	--	--	--	--	--	--
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		--	--	--	--	--	--	--	--	--	--
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		--	--	--	--	--	--	--	--	--	--
5.3 - 5715 OCCUPATIONAL SAFETY 82		--	--	--	--	--	--	--	--	--	--
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		--	--	--	--	--	--	--	--	--	--
5.5 - 7720 LEGAL SERVICES 84		--	--	--	--	--	--	--	--	--	--
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		--	--	--	--	--	--	--	--	--	--
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		--	--	--	--	--	--	--	--	--	--
5.8 - 2235 PROPERTY MANAGEMENT 11-12		--	--	--	--	--	--	--	--	--	--
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		569	1 039	64	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--	--
Vote 6 - FINANCIAL SERVICES		--	494	1 242	3 700	3 443	3 443	3 318	2 800	1 160	150
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		--	494	1 127	3 550	3 293	3 293	3 240	2 650	1 080	75
6.2 - 9920 FINANCIAL SERVICES: STORES 94		--	--	--	--	--	--	--	--	--	--
6.3 - 9921 FINANCIAL SERVICES: SCM 94		--	--	115	150	150	150	78	150	80	75
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		--	--	--	--	--	--	--	--	--	--
6.5 - 9932 SPECIAL RATING AREA		--	--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total		2 718	50 114	19 134	47 090	58 783	58 783	20 903	56 946	80 038	21 257
Total Capital Expenditure		318 447	465 927	473 053	642 490	594 994	594 994	283 578	579 302	610 030	520 771

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

WC024 Stellenbosch - Table A6 Budgeted Financial Position

Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current assets												
Cash and cash equivalents	1		578 713	606 395	549 503	649 027	562 897	562 897	711 134	488 345	493 677	543 739
Short term Investments	2		—	—	—	—	—	—	—	—	—	—
Trade and other receivables from exchange transaction	3		247 704	282 782	262 898	223 917	216 407	216 407	253 307	317 731	342 078	348 955
Receivables from non-exchange transactions	3		51 927	88 284	91 604	15 459	44 745	44 745	281 652	106 409	111 653	119 482
Current portion of non-current receivables	4		—	—	—	—	—	—	—	—	—	—
Inventory	5		22 152	40 772	44 244	34 328	42 489	42 489	63 344	43 664	43 704	43 744
VAT	6		149 446	(912 778)	(8 218)	3 707	(8 045)	(8 045)	165 248	10 214	11 214	10 214
Other current assets	7		4 665	19 922	56 258	5 961	5 961	5 961	100 840	56 258	56 258	56 258
Total current assets			1 054 607	125 377	996 290	932 399	864 455	864 455	1 575 526	1 022 621	1 058 585	1 122 393
Non current assets												
Investments	8		—	—	—	—	—	—	—	—	—	—
Investment property	9		425 076	416 396	415 993	425 813	425 813	425 813	415 760	415 554	415 545	415 532
Property, plant and equipment	10		5 212 464	5 450 062	5 743 605	6 605 601	6 557 758	6 557 758	6 315 304	6 526 878	6 553 333	6 457 471
Biological assets	11		5 143	2 925	2 800	5 877	5 877	5 877	2 800	2 800	3 300	2 800
Living and non-living resources	12		—	—	—	—	348	348	—	870	—	—
Heritage assets	13		1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313
Intangible assets	14		4 261	4 098	4 398	4 074	4 074	4 074	4 357	4 226	4 222	4 217
Trade and other receivables from exchange transaction	15		4 582	6 491	8 304	4 582	4 582	4 582	8 304	8 304	8 304	8 304
Non-current receivables from non-exchange transaction	15		17	17	17	17	17	17	17	17	17	17
Other non-current assets	16		—	—	—	—	—	—	—	—	—	—
Total non current assets			5 652 855	5 881 302	6 176 431	7 047 276	6 999 781	6 999 781	6 747 854	6 959 961	6 986 035	6 889 654
TOTAL ASSETS			6 707 462	6 006 678	7 172 721	7 979 675	7 864 235	7 864 235	8 323 381	7 982 582	8 044 619	8 012 047
LIABILITIES												
Current liabilities												
Bank overdraft	17		—	—	—	—	—	—	—	—	—	—
Financial liabilities	18		55 047	69 853	71 571	62 457	62 457	62 457	36 651	71 571	71 571	71 571
Consumer deposits	19		22 348	24 190	25 397	23 689	23 689	23 689	26 495	25 395	25 395	25 395
Trade and other payables from exchange transactions	20		321 390	312 529	316 423	334 833	301 381	301 381	120 560	297 146	296 476	296 933
Trade and other payables from non-exchange transaction	21		27 613	38 827	27 249	(4 638)	(26 865)	(26 865)	58 523	71 536	71 831	71 831
Provision	22		42 620	52 286	60 911	57 205	48 649	48 649	48 600	60 602	60 602	60 602
VAT	23		156 118	(906 789)	(228)	24 721	18 470	18 470	195 985	22 170	22 170	22 170
Other current liabilities	24		—	—	—	—	—	—	—	20 713	21 122	21 562
Total current liabilities			625 135	(409 104)	501 322	498 267	427 779	427 779	486 814	569 132	569 166	570 064
Non current liabilities												
Financial liabilities	25		447 598	514 496	443 131	775 285	775 285	775 285	443 131	566 639	566 019	487 384
Provision	26		100 222	108 058	150 088	161 010	160 669	160 669	149 312	158 484	158 942	159 424
Long term portion of trade payables	27		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities	28		(14 823)	14 152	24 218	231 878	230 335	230 335	—	252 356	253 871	255 495
Total non current liabilities			532 997	636 707	617 437	1 168 172	1 166 288	1 166 288	592 443	977 478	978 832	902 303
TOTAL LIABILITIES			1 158 132	227 602	1 118 760	1 666 439	1 594 068	1 594 068	1 079 257	1 546 610	1 547 999	1 472 367
NET ASSETS			5 549 330	5 779 076	6 053 961	6 313 236	6 270 167	6 270 167	7 244 124	6 435 972	6 496 621	6 539 680
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	29		5 589 748	5 749 770	5 939 295	5 950 789	5 878 281	5 878 281	5 939 550	6 047 356	6 126 468	6 146 199
Reserves and funds	30		186 712	271 680	335 720	362 447	391 886	391 886	335 721	388 616	370 153	393 481
Other	31		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10		5 776 460	6 021 450	6 275 016	6 313 236	6 270 167	6 270 167	6 275 271	6 435 972	6 496 621	6 539 680

WC024 Stellenbosch - Table A7 Budgeted Cash Flows

WC024 Stellenbosch - Table A7 Budgeted Cash Flows											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1 249 264	1 315 228	1 149 536	548 788	554 656	554 656	(947 318)	615 837	652 787	691 955
Service charges		920 983	1 081 723	1 270 229	1 858 920	1 903 096	1 903 096	(1 164 928)	2 093 191	2 262 153	2 474 120
Other revenue		16 911	77 126	71 621	230 996	236 346	236 346	(54 625)	198 389	209 909	198 347
Transfers and Subsidies - Operational	1	1 235	203	1 666	262 139	259 889	259 889	(13 187)	287 245	291 751	319 324
Transfers and Subsidies - Capital	1	52	–	8 002	98 415	89 921	89 921	(91 862)	79 745	99 688	92 829
Interest		–	–	–	63 980	52 980	52 980	(26 128)	51 306	48 869	46 548
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(370 530)	(2 713 449)	(3 876 399)	(2 405 393)	(2 556 697)	(2 556 697)	(3 198 747)	(2 770 959)	(2 952 007)	(3 170 360)
Interest		–	–	–	(62 215)	(62 215)	(62 215)	–	(63 458)	(76 490)	(89 221)
Transfers and Subsidies	1	(4 786)	–	–	(22 631)	(22 631)	(22 631)	–	(9 765)	(13 841)	(14 671)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 813 130	(239 170)	(1 375 344)	572 998	455 345	455 345	(5 496 795)	481 531	522 820	548 870
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		(4 599)	(6 509)	(8 321)	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(9 248)	8 408	22 510	(738 582)	(694 702)	(694 702)	(372 839)	(666 197)	(701 535)	(598 887)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(13 847)	1 900	14 189	(738 582)	(694 702)	(694 702)	(372 839)	(666 197)	(701 535)	(598 887)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	(137 446)	–	198 019	198 019	198 019	–	186 966	199 379	133 474
Increase (decrease) in consumer deposits		(1 369)	(290)	(783)	–	–	–	(252)	–	–	–
Payments											
Repayment of borrowing		(46 031)	(55 047)	(69 648)	(62 215)	(62 215)	(62 215)	(34 920)	(63 458)	(76 490)	(89 221)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(47 400)	(192 783)	(70 430)	135 804	135 804	135 804	(35 172)	123 508	122 888	44 253
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	443 400	578 709	606 395	678 807	678 807	678 807	549 503	549 503	488 345	432 519
Cash/cash equivalents at the year end:	2	2 195 283	148 656	(825 191)	649 027	575 254	575 254	(5 355 302)	488 345	432 519	426 754

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. The MTREF is populated directly from SA30.

WC024 Stellenbosch - Table A8 Cash backed reserves/accumulated surplus reconciliation

2024 Estimates - Table A: Cash backed 100% reaccumulated surplus re-estimation												
Description		Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available												
Cash/cash equivalents at the year end		1	2 195 283	148 656	(825 191)	649 027	575 254	575 254	(5 355 302)	488 345	432 519	426 754
Other current investments > 90 days			-	-	-	-	-	-	-	-	-	-
Non current Investments		1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:			2 195 283	148 656	(825 191)	649 027	575 254	575 254	(5 355 302)	488 345	432 519	426 754
Application of cash and investments												
Trade payables from Non-exchange transactions: Unspent conditions			32 058	38 487	27 209	(4 691)	(18 336)	(18 336)	58 483	28 530	28 825	28 825
Unspent borrowing			-	-	-	-	-	-	-	-	-	-
Statutory requirements		2	(11 979)	(5 990)	(1 969)	21 014	26 515	26 515	17 523	574	2 550	4 954
Other working capital requirements		3	(99 388)	(108 354)	(51 514)	78 155	22 115	22 115	669 549	(104 118)	(132 808)	(145 181)
Other provisions			58 284	65 200	76 144	57 205	48 649	48 649	64 142	60 602	60 602	60 602
Long term investments committed		4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5	186 712	271 680	335 720	362 447	391 886	391 886	546 906	388 616	370 153	393 481
Total Application of cash and investments:			165 686	261 023	385 590	514 131	470 829	470 829	1 356 603	374 204	329 321	342 680
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief			2 029 597	(112 367)	(1 210 781)	134 896	104 424	104 424	(6 711 905)	114 141	103 197	84 074
Creditors transferred to Debt Relief - Non-Current portion			-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief			2 029 597	(112 367)	(1 210 781)	134 896	104 424	104 424	(6 711 905)	114 141	103 197	84 074

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements											
Debtors		420 779	420 883	367 938	256 678	279 266	279 266	(548 989)	444 270	472 290	485 121
Creditors due		321 390	312 529	316 423	334 833	301 381	301 381	120 560	340 152	339 482	339 940
Total		99 388	108 354	51 514	(78 155)	(22 115)	(22 115)	(669 549)	104 118	132 808	145 181

Debtors collection assumptions											
Balance outstanding - debtors		349 282	346 155	337 275	243 974	265 751	265 751	543 281	424 140	453 731	468 437
Estimate of debtors collection rate		120.5%	121.6%	109.1%	105.2%	105.1%	105.1%	-101.1%	106.7%	106.0%	105.4%

Long term investments committed											
balance (insert description; eg sinking fund)											
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits: Banks		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments											
Housing Development Fund		-	-	-	9 396	9 396	9 396	-	-	-	-
Capital replacement		176 826	261 795	325 835	131 980	161 419	161 419	325 835	378 731	360 267	383 596
Self-insurance		9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit		-	-	-	-	-	-	-	-	-	-
Non-current Provisions		-	-	-	-	-	-	-	-	-	-
Valuation		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	211 185	211 185	211 185	211 185	-	-	-
	6	186 712	271 680	335 720	362 447	391 886	391 886	546 906	388 616	370 153	393 481

WC024 Stellenbosch - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	212 103	331 848	240 408	234 181	222 177	222 177	255 549	357 496	311 544
Roads Infrastructure		32 420	24 591	51 272	33 800	21 662	21 662	17 098	28 100	89 000
Storm water Infrastructure		291	3 750	7 148	3 600	2 000	2 000	1 500	2 500	1 500
Electrical Infrastructure		57 651	71 497	46 177	83 792	86 756	86 756	124 636	142 256	90 139
Water Supply Infrastructure		72 816	71 949	49 682	33 741	23 441	23 441	27 959	58 569	37 492
Sanitation Infrastructure		495	-	-	-	-	-	1 500	15 000	20 000
Solid Waste Infrastructure		7 463	73 920	31 423	17 152	28 109	28 109	17 642	36 700	5 500
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	1 908	4 000	4 000	4 000	4 000	3 000	2 500	2 500
Infrastructure		171 135	247 615	189 702	176 084	165 968	165 968	193 336	285 625	246 131
Community Facilities		4 400	866	935	-	1 017	1 017	100	-	-
Sport and Recreation Facilities		453	5 582	4 714	-	-	-	-	-	-
Community Assets		4 853	6 449	5 649	-	1 017	1 017	100	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		18 561	88	485	2 850	803	803	8 600	3 650	13 827
Housing		-	43 270	-	-	-	-	2 000	2 000	2 000
Other Assets		18 561	43 358	485	2 850	803	803	10 600	5 650	15 827
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		5 814	6 825	11 209	7 000	5 000	5 000	4 500	7 500	4 500
Furniture and Office Equipment		1 397	2 445	1 721	2 365	2 854	2 854	1 425	1 515	1 377
Machinery and Equipment		8 627	7 997	18 786	20 063	13 441	13 441	21 769	34 206	27 509
Transport Assets		1 717	17 159	12 855	25 818	32 746	32 746	22 950	23 000	16 200
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	348	348	870	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	348	348	870	-	-
Total Renewal of Existing Assets	2	22 303	32 944	43 226	52 687	68 449	68 449	66 453	82 218	43 574
Roads Infrastructure		7 973	15 612	8 080	8 300	14 500	14 500	6 500	10 500	10 000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 612	13 199	18 791	29 587	22 787	22 787	39 690	55 131	14 424
Water Supply Infrastructure		2 605	568	8 589	6 000	16 950	16 950	10 000	10 000	10 000
Sanitation Infrastructure		593	3 250	5 898	6 000	11 725	11 725	7 000	5 000	8 000
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		21 783	32 629	41 358	49 887	65 962	65 962	63 190	80 631	42 424
Community Facilities		73	126	1 592	2 800	2 488	2 488	2 613	1 038	500
Sport and Recreation Facilities		329	190	276	-	-	-	650	550	650
Community Assets		402	315	1 867	2 800	2 488	2 488	3 263	1 588	1 150
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		117	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		117	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	84 041	106 197	189 419	355 623	304 368	304 368	257 300	170 316	165 653
Roads Infrastructure		18 421	28 021	13 975	40 364	17 577	17 577	55 370	50 954	32 723
Storm water Infrastructure		-	100	5	500	500	500	300	600	400
Electrical Infrastructure		5 483	13 210	7 794	7 593	22 501	22 501	19 400	3 000	3 250
Water Supply Infrastructure		6 962	13 703	52 280	125 254	103 384	103 384	62 141	55 000	15 000
Sanitation Infrastructure		38 721	12 782	51 338	70 300	40 613	40 613	41 823	13 665	72 750
Solid Waste Infrastructure		-	1 253	811	1 000	900	900	500	4 300	1 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		137	5 945	2 160	2 500	2 500	2 500	3 500	4 250	2 100
Infrastructure		69 724	75 014	128 363	247 511	187 975	187 975	183 034	131 769	127 223
Community Facilities		6 974	13 094	27 941	61 828	81 104	81 104	17 902	5 998	10 400
Sport and Recreation Facilities		1 856	4 070	2 773	4 361	10 404	10 404	4 500	4 200	4 700
Community Assets		8 830	17 163	30 714	66 188	91 508	91 508	22 402	10 198	15 100
Heritage Assets		276	4 070	2 087	-	760	760	400	1 500	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2	
R thousand											
Operational Buildings	4	5 211	8 813	19 994	32 545	13 734	13 734	36 050	16 650	21 330	
Housing		-	200	7 392	8 878	9 890	9 890	11 914	5 700	1 500	
Other Assets		5 211	9 014	27 385	41 423	23 624	23 624	47 964	22 350	22 830	
Biological or Cultivated Assets		-	216	371	-	-	-	-	500	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		-	720	498	500	500	500	1 000	1 500	500	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	2 500	2 500	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure			318 447	470 990	473 053	642 490	594 994	594 994	579 302	610 030	520 771
Roads Infrastructure			58 813	68 224	73 327	82 464	53 739	53 739	78 968	89 554	131 723
Storm water Infrastructure			291	3 850	7 154	4 100	2 500	2 500	1 800	3 100	1 900
Electrical Infrastructure			73 746	97 906	72 762	120 972	132 045	132 045	183 727	200 387	107 813
Water Supply Infrastructure			82 382	86 220	110 551	164 994	143 775	143 775	100 100	123 569	62 492
Sanitation Infrastructure			39 809	16 032	57 236	76 300	52 338	52 338	50 323	33 665	100 750
Solid Waste Infrastructure			7 463	75 173	32 234	18 152	29 009	29 009	18 142	41 000	6 500
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			137	7 854	6 160	6 500	6 500	6 500	6 500	6 750	4 600
Infrastructure			262 642	355 259	359 423	473 483	419 905	419 905	439 560	498 024	415 779
Community Facilities			11 446	14 086	30 468	64 628	84 609	84 609	20 615	7 035	10 900
Sport and Recreation Facilities			2 639	9 842	7 763	4 361	10 404	10 404	5 150	4 750	5 350
Community Assets			14 085	23 927	38 231	68 988	95 013	95 013	25 765	11 785	16 250
Heritage Assets			276	4 070	2 087	-	760	760	400	1 500	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			23 890	8 901	20 479	35 395	14 537	14 537	44 650	20 300	35 157
Housing			-	43 471	7 392	8 878	9 890	9 890	13 914	7 700	3 500
Other Assets			23 890	52 372	27 871	44 273	24 428	24 428	58 564	28 000	38 657
Biological or Cultivated Assets			-	216	371	-	-	-	-	500	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		5 814	7 545	11 707	7 500	5 500	5 500	5 500	9 000	5 000	
Furniture and Office Equipment		1 397	2 445	1 721	2 365	2 854	2 854	1 425	1 515	1 377	
Machinery and Equipment		8 627	7 997	18 786	20 063	13 441	13 441	21 769	34 206	27 509	
Transport Assets		1 717	17 159	12 855	25 818	32 746	32 746	25 450	25 500	16 200	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	348	348	870	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	348	348	870	-	-	
TOTAL CAPITAL EXPENDITURE - Asset class		318 447	470 990	473 053	642 490	594 994	594 994	579 302	610 030	520 771	
ASSET REGISTER SUMMARY - PPE (WDV)	5	5 648 257	5 874 793	6 168 109	7 042 678	6 995 182	6 995 182	6 951 640	6 977 713	6 881 333	
Roads Infrastructure		855 920	868 112	897 766	967 313	938 588	938 588	925 690	935 754	976 362	
Storm water Infrastructure		35 114	37 915	44 020	50 552	48 952	48 952	44 667	45 944	44 709	
Electrical Infrastructure		993 264	1 059 402	1 097 455	1 191 140	1 214 004	1 214 004	1 235 840	1 251 594	1 157 632	
Water Supply Infrastructure		1 407 862	1 448 307	1 464 654	1 666 940	1 632 739	1 632 739	1 510 016	1 532 391	1 469 139	
Sanitation Infrastructure		1 047 729	1 034 939	1 062 855	1 139 081	1 114 585	1 114 585	1 081 390	1 064 096	1 130 708	
Solid Waste Infrastructure		54 630	123 150	179 473	185 692	196 549	196 549	195 404	218 218	183 650	
Rail Infrastructure		6 251	6 251	30 293	6 251	6 251	6 251	30 293	30 293	30 293	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		1 129	14 926	22 901	27 026	27 026	27 026	31 084	31 327	29 668	
Infrastructure		4 401 900	4 593 002	4 799 417	5 233 996	5 178 695	5 178 695	5 054 384	5 109 617	5 022 162	
Community Assets		140 207	162 452	178 044	255 343	275 518	275 518	193 256	179 167	183 312	
Heritage Assets		1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	
Revenue Generating		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		425 076	416 396	415 993	425 813	425 813	425 813	415 554	415 545	415 532	
Operational Buildings		-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Other Assets		49 956	29 993	71 521	521 992	503 733	503 733	548 219	521 758	520 361	
Biological or Cultivated Assets		5 143	2 925	2 800	5 877	5 877	5 877	2 800	3 300	2 800	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		4 261	4 098	4 398	4 074	4 074	4 074	4 226	4 222	4 217	
Computer Equipment		28 635	24 624	26 644	(12 418)	(12 418)	(12 418)	23 517	24 884	22 182	
Furniture and Office Equipment		15 522	13 169	14 023	(4 479)	(3 174)	(3 174)	11 066	11 068	10 796	
Machinery and Equipment		21 837	19 963	28 221	56 396	48 820	48 820	52 271	63 263	64 599	
Transport Assets		92 814	109 622	124 914	93 202	105 013	105 013	143 345	142 755	133 240	
Land		461 594	497 238	500 820	461 571	461 571	461 571	500 820	500 820	500 820	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	348	348	870	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	5 648 257	5 874 793	6 168 109	7 042 678	6 994 834	6 994 834	6 950 770	6 977 713	6 881 333	
EXPENDITURE OTHER ITEMS											
Depreciation	7	233 250	208 907	206 749	225 960	225 960	225 960	232 739	237 394	244 516	
Repairs and Maintenance by Asset Class	3	84 992	123 724	107 227	150 852	145 064	145 064	160 854	169 689	175 340	

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Roads Infrastructure		20 485	20 280	24 735	25 505	26 199	26 199	28 502	29 094	37 459
Storm water Infrastructure		862	1 693	910	2 205	1 505	1 505	3 709	3 913	4 120
Electrical Infrastructure		10 633	14 130	7 295	20 771	20 771	20 771	23 687	24 258	25 057
Water Supply Infrastructure		10 858	12 398	9 814	15 321	14 191	14 191	13 957	14 845	15 319
Sanitation Infrastructure		7 327	37 540	16 277	22 762	19 028	19 028	22 447	27 710	28 657
Solid Waste Infrastructure		6 163	6 091	6 140	8 040	8 040	8 040	8 394	8 763	9 053
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		2 371	2 406	2 701	2 811	2 811	2 811	2 868	2 925	3 027
Infrastructure		58 698	94 538	67 871	97 415	92 546	92 546	103 565	111 510	122 693
Community Facilities		7 049	7 900	6 725	6 379	7 573	7 573	7 845	8 095	8 353
Sport and Recreation Facilities		-	8	8	15	15	15	16	16	16
Community Assets		7 049	7 908	6 733	6 394	7 589	7 589	7 860	8 111	8 369
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		7 106	7 953	15 310	22 927	23 297	23 297	23 336	23 598	24 336
Housing		123	170	297	5 843	2 343	2 343	7 350	7 357	368
Other Assets		7 229	8 123	15 607	28 770	25 640	25 640	30 686	30 955	24 704
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2 806	2 041	1 721	2 796	2 478	2 478	2 967	3 090	3 186
Machinery and Equipment		743	716	772	851	851	851	868	886	917
Transport Assets		8 468	10 399	14 523	14 625	15 961	15 961	14 907	15 139	15 472
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		318 242	332 631	313 976	376 812	371 025	371 025	393 593	407 083	419 856
Renewal and upgrading of Existing Assets as % of total capex		33.4%	29.5%	49.2%	63.6%	62.7%	62.7%	55.9%	41.4%	40.2%
Renewal and upgrading of Existing Assets as % of deprecn		45.6%	66.6%	112.5%	180.7%	165.0%	165.0%	139.1%	106.4%	85.6%
R&M as a % of PPE & Investment Property		1.5%	2.1%	1.7%	2.1%	2.1%	2.1%	2.3%	2.4%	2.6%
Renewal and upgrading and R&M as a % of PPE and Investment Prop		3.4%	4.5%	5.5%	8.0%	7.4%	7.4%	7.0%	6.1%	5.6%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC024 Stellenbosch - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		39 599	40 626	40 676	40 726	40 676	40 676	40 726	40 776	40 826
Piped water inside yard (but not in dwelling)		4 249	4 461	4 561	4 664	4 561	4 561	4 664	4 769	4 876
Using public tap (at least min.service level)	2	4 528	4 778	4 878	4 980	4 878	4 878	4 980	5 084	5 191
Other water supply (at least min.service level)	4	1 774	684	834	1 017	834	834	1 017	1 240	1 512
<i>Minimum Service Level and Above sub-total</i>		50 150	50 550	50 950	51 387	50 950	50 950	51 387	51 869	52 404
Using public tap (< min.service level)	3	1 270	1 170	1 070	979	1 070	1 070	979	896	820
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		257	207	157	119	157	157	119	90	68
<i>Below Minimum Service Level sub-total</i>		1 527	1 377	1 227	1 098	1 227	1 227	1 098	986	888
Total number of households	5	51 677	51 927	52 177	52 485	52 177	52 177	52 485	52 855	53 292
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		46 206	46 256	46 306	46 356	46 306	46 306	46 356	46 406	46 456
Flush toilet (with septic tank)		2 065	2 165	2 265	2 370	2 265	2 265	2 370	2 480	2 595
Chemical toilet		388	407	420	433	420	420	433	446	460
Pit toilet (ventilated)		150	50	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		1 468	1 898	2 236	2 633	2 236	2 236	2 633	3 101	3 652
<i>Minimum Service Level and Above sub-total</i>		50 277	50 777	51 227	51 792	51 227	51 227	51 792	52 433	53 163
Bucket toilet		900	800	700	613	700	700	613	537	470
Other toilet provisions (< min.service level)		150	50	–	–	–	–	–	–	–
No toilet provisions		350	300	250	208	250	250	208	173	144
<i>Below Minimum Service Level sub-total</i>		1 400	1 150	950	821	950	950	821	710	614
Total number of households	5	51 677	51 927	52 177	52 613	52 177	52 177	52 613	53 143	53 777
Energy:										
Electricity (at least min.service level)		14 571	14 821	15 071	15 325	15 071	15 071	15 325	15 583	15 846
Electricity - prepaid (min.service level)		34 753	35 003	35 253	35 505	35 253	35 253	35 505	35 759	36 014
<i>Minimum Service Level and Above sub-total</i>		49 324	49 824	50 324	50 830	50 324	50 324	50 830	51 342	51 860
Electricity (< min.service level)		150	150	150	150	150	150	150	150	150
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		2 203	1 953	1 703	1 485	1 703	1 703	1 485	1 295	1 129
<i>Below Minimum Service Level sub-total</i>		2 353	2 103	1 853	1 635	1 853	1 853	1 635	1 445	1 279
Total number of households	5	51 677	51 927	52 177	52 465	52 177	52 177	52 465	52 787	53 140
Refuse:										
Removed at least once a week		47 149	47 649	48 149	48 654	48 149	48 149	48 654	49 164	49 680
<i>Minimum Service Level and Above sub-total</i>		47 149	47 649	48 149	48 654	48 149	48 149	48 654	49 164	49 680
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		1 078	1 028	978	930	978	978	930	885	841
Using own refuse dump		2 200	2 100	2 000	1 905	2 000	2 000	1 905	1 815	1 728
Other rubbish disposal		800	750	700	653	700	700	653	609	568
No rubbish disposal		450	400	350	306	350	350	306	268	234

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<i>Below Minimum Service Level sub-total</i>		4 528	4 278	4 028	3 794	4 028	4 028	3 794	3 576	3 372
Total number of households	5	51 677	51 927	52 177	52 448	52 177	52 177	52 448	52 740	53 052
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	25 538 738	17 804 127	5 185 970	5 185 970	5 497 128	5 826 956	6 176 573
Sanitation (free minimum level service)		–	–	10 545 132	10 884 750	10 684 619	10 684 619	11 325 696	12 005 238	12 725 552
Electricity/other energy (50kwh per household per month)		–	–	14 758 992	14 654 779	14 654 779	14 654 779	15 579 496	16 562 562	17 607 660
Refuse (removed at least once a week)		–	–	–	–	18 264 013	18 264 013	67 385 436	89 136 662	127 873 443
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		(6 944)	1 442	10 102	(10 006)	(10 006)	(10 006)	19 912	(10 506)	(11 031)
Sanitation (free sanitation service to indigent households)		(7 815)	1 595	12 675	(11 502)	(11 502)	(11 502)	25 372	(12 192)	(12 924)
Electricity/other energy (50kwh per indigent household per month)		(20 303)	(25 142)	(30 764)	(90 985)	(90 985)	(90 985)	(25 557)	(100 729)	(111 518)
Refuse (removed once a week for indigent households)		(11 514)	1 553	21 219	(24 570)	(24 570)	(24 570)	43 530	(26 044)	(27 607)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		(46 575)	(20 552)	13 233	(137 063)	(137 063)	(137 063)	63 258	(149 472)	(163 080)
Highest level of free service provided per household										
Property rates (R value threshold)		250 000	250 000	250 000	250 000	250 000	200 000	250 000	250 000	250 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		143	152	165	175	175	175	185	197	208
Electricity (kwh per household per month)		100	100	100	100	100	100	100	100	100
Refuse (average litres per week)		240	240	240	257	257	257	272	288	306
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of		(35 175)	6 418	50 832	(50 465)	(50 465)	(50 465)	99 347	(55 289)	(58 606)
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		(35 175)	6 418	50 832	(50 465)	(50 465)	(50 465)	99 347	(55 289)	(58 606)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

PART 2

A: OVERVIEW OF STELLENBOSCH MUNICIPALITY

Background

Stellenbosch Municipality is located in the heart of the Cape Winelands. It is situated about 50 km from Cape Town and is flanked by the N1 and N2 main routes. The municipal area covers approximately 900 km².



State of the Greater Stellenbosch Area

Introduction

Stellenbosch Municipality is located at the edge of the City of Cape Town but still manages to retain its distinct small-town character. This undoubtedly gives Stellenbosch a strong competitive advantage – sharply contrasting with similarly sized towns located 400 km or more from the nearest metropolis. Aside from being a mere 50 km from Cape Town’s central business district (CBD) and being flanked by the N1 and N2 main routes, Stellenbosch is also just 30 km away from the sea (at Somerset West/Strand) and only a few kilometres away from one of the most attractive mountain ranges of the Boland. In addition, Stellenbosch is a mere 28 km from Cape Town International Airport, one of South Africa’s top (air) links to the global economy, and not much further away from Cape Town Harbour, the shipping portal to both the Atlantic and Indian Oceans.

This convergence of environmental resources, scenic quality and business opportunities has two other mutually reinforcing spin-offs: The largest number of JSE-listed companies based in any small South African town have their headquarters in Stellenbosch, and the town is home to a disproportionately high number of corporate CEOs and executives, which in turn means that it can sustain a comparatively high level of economic activity and consumer services for a town of its size. This results in other benefits throughout the value-add chain and for employment. The municipal area covers approximately 900 km². The municipality’s area of jurisdiction includes the towns of Stellenbosch and Franschhoek, as well as several rural hamlets such as Wemmershoek, La Motte, De Novo, Kylemore, Pniël, Johannesdal, Lanquedoc, Groot Drakenstein, Muldersvlei, Klapmuts, Elsenburg, Raithby, Jamestown, Koelenhof and Vloottenburg (most with a population of less than 5 000). Apart from formal settlement areas, the municipal area also includes several informal settlements. Franschhoek, known as the “French Corner”, is celebrated for its exceptional culinary scene, offering a delectable fusion of French and South African flavours. It is a favourite among local and international tourists. Due to recent developments, Klapmuts is considered a regional growth node thanks to its regional connectivity.

Stellenbosch is the second oldest town in South Africa, dating back to 1679 when an island in the Eerste River was named Stellenbosch by the then Governor of the Cape, Simon van der Stel. The first farming activities in the area were started in 1679. Today, the area has become primarily known for its extraordinary wines and fruits. The towns of Stellenbosch and Franschhoek are renowned for various architectural styles such as Dutch, Georgian, and Victorian, which reflect their heritage and traditions, but also divisions of the past.

The area houses excellent educational institutions, including the University of Stellenbosch and several prestigious schools. It has a strong business sector, ranging from major South African businesses and corporations to smaller enterprises and home industries. The tourism industry alone

is responsible for the creation of about 18 000 jobs in the area. Wine farms and cellars abound, and the area is the home of the very first wine route in South Africa. A variety of sports facilities are available. Coetzenburg, with its athletics and rugby stadiums, has delivered star performances over many generations. The municipal area has a variety of theatres, which include Stellenbosch University's HB Thom Theatre, Oude Libertas Amphitheatre (renowned for its summer season of music, theatre, and dance), and Spier Amphitheatre, as well as Klein Libertas Theatre, Dorp Street Theatre, and Aan de Braak Theatre.

Ward Demarcation

The Stellenbosch Municipality is currently structured into the following **23** wards:

Table 12: Municipal ward demarcation

Ward	Areas
1	Mooiwater, Franschhoek Town and Surrounding Farms
2	Langrug, La Motte, Dennegeur, Groendal
3	Lanquedoc, Wemmershoek to La Motte Wine Farm and Leopards Leap Wine Farm
4	Kylemore, Johannesdal, Pniël and Surrounding Farms
5	Ida's Valley (Hillside Village, La Gratitude Park (Kreefgat), The Ridge, La Roche, Lindida, Bloekomlaan(Moses / Martin) Lindley)
6	On the corner of Moffat Street to the end of Lelie Street, the Corner of Moffat Street to Rustenburg Road, Desch Street to Rustenburg Road, Moffat Street, Hahn Street, Weber Street, Tindell Street, Juffernbruch Street, Kahler Street, Luckhoff Street, Erasmusmith Street, Baker Street, Desch Street, Lelie Street, Protea Street to Erasmusmith Street, Botmanskop Way, Dahlia Street, Speler Street, Rustenburg road of the corner of Helshoogte Road to Lelie Street; Glenelly Estate in Lelie Street; Helderfontein in Helshoogte Road; Nietvoorbij on R44; Blue Jay/ Timberlea Trust Farm on R44; Kloofbosch on R44; Babin Farm on R44; Morgenhoff Wine Estate on R44; Remhoogte on R44; Groenhof on R44; Muratie Wine Estate on R44; Delheim Wine Estate on R44; Kanonkop on R44; Uitkyk on R44; Warrick on R44; Lievland on R44
7	Mostertsdrift, Karindal, Rozendal, Uniepark, Simonswyk and Universiteitsoord
8	Stellenbosch University campus and university residence area; Coetzenburg, (partially:) Koloniesland
9	Stellenbosch CBD, Part of the US campus (residential areas within both these areas), the Southern border is the Eerste River, the Northern border is Merriman Street, the Eastern border is Die Laan and the Western border is Bird Street
10	Tenantville, Lakay Street, Titus Street, Langsuid Street up to Lakay Street, Tennant Street, Lapan Street, Bell Street, Bird Street, La Colline (Dr Malan Street, Dan Pienaar Street, Paul Roos Street, Tobruk Park, Irene Park, La Colline Road, Conde Street, Taylor Street, Mount Albert Street), Kromrivier Road, Jan Celliers Street, Hammanshand, Ds Botha Street, Voorplein Street, Bird Street, Langenhoven Street, Du Toit Station, Ryneveld Street, Karee Street, Olienhout Street, Banghoek Road, Academia, Bosman Street, Smuts Road, Joubert Street, De Beer Road, De Villiers Road from Ryneveld Street to Cluver Road on the left-hand side

Ward	Areas
11	Boundaries of the ward are: Kridge Road, Herte Street, Skone Uitsig Road onto Alexander Street onto Du Toit Street toward Merriman Avenue towards Adam Tas Road onto George Blake Street, Mark Street, Distillery Road, Santhagen Road, Swawel Avenue, Kanarie Road, Tarentaal Road, Bokmakierie Road, Fisant Road, Devon Valley Road, Kiewiet Road, Dagbreek Road, Pelikaan Street, Patrys Road, Hammerkop Road, Loerie Road, Muldersvlei Landgoed, and all areas in Onder Papegaaiberg and businesses
12	Kayamandi: Zone A George Blake Street, Chris Hani Drive, 10th and 13th Street, School Crescent, Snake Valley, Enkanini, Watergang, Watergang TRA 2 and Watergang Informal Settlements
13	Kayamandi: Zone A Masithandane Street, Zone J, Red Bricks, Zone K and L, Hostels, Dairy and University Hostels, Old Bricks Houses Red Roofs, Zwelitsha, Costaland
14	Kayamandi: Zone P, I, F, D and O, Costaland, Marikana, Watergang TRA 1, Smarties (Mgabadel Street), Monde Crescent
15	Kayamandi: Zone M, N, O, 4 th and 5 th Avenue, 10 th , 12 th and 14 th Street, Long Street, Retreat Street, Forest Drive
16	The borders are Tenant Road, Long Street, Crombi Road to the end of Gabriels Road. Asalea Road, 2 nd Road, Noble Road, Bailey Road, Eike Street, Curry Street, Hoop Road, Pansy Road, West Road, Laai Road, Anthony Road, Carriem Road, Archilles Road, Bergstedt Road, Davidse Road, Cupido Road, Pearce Road, Robyn Road, Gonzalves Road, Hercules Road, Chippendale Road, Afrika Road, Arnolds Road, September Road, Jakaranda Street, Short Road, Quarry Road, Middle Road, Primrose Street, Pine (Bo en Onder), North End, Vredelust, Gemsbok, Daffodil Single, Steps, Sylvia Street, Eiland Street, Last Street (White City), Frikkadel Dorp, September Street
17	A part of Cloeteville (Lakay Road towards Langstraat – Suid Road, Kloof Street, Fir Street, Fontein Road, Williams R towards Gabriels Road towards February Road, Valentyn Road, Pool Road, Raziet Road, Ortell Road, Rhode Road, King Road, Hine Road, Hendrikse Road, Rhode Road), as well as Welgevonden, Green Oaks, Stellita Park, Weltevrede, Welgevonden Estate (Red Oak Road, Belladonna Street, Wildeklawer Welgevonden Boulevard, Olive Road, Sonnedou Road, Mountain Silver Road, Silver Oak Road, Froetang Road, Katbos Road, Everlasting, Fynbos Street, Sourfig Street, Scarlet Crescent, Pin Oak Street, Evergreen, Autumn Close, Nenta, Cherrywood, Candelabra, Froetang, Candelabra, Kouter, Protea Street, Minaret, Gooseberry, Honeybush), Klein Welgevonden (La Belle Vie, Chablis) and the Municipal Flats in Rhode, Kloof and Long Streets, Bertha Wines and Weltevreden Estate, 15 Weltevreden Estate,) The borders of the ward are the R44 Klapmuts Road and Long Street.

Ward	Areas
18	Klapmuts Town Centre, Bennitsville, Weltevrede Park, Klapmuts New Houses, Mandela City and La Rochelle Informal Settlement, Klapmuts Farms (The Purple Windmill, Arra Vineyards, Hidden Gems Wines, Gravel Junction Wine and Spirits Company, Wine Estate Le Bonheur, Anura Vinyard, Dalewood Farms, Blueberry Bar, Klapmuts Transfer Station, Trophy SA, DKL Transport Pty, Welgelee Estate)
19	De Novo, Kromme Rhee, Vaaldraai, Muldersvlei, Koelenhof and surrounding Farms, Koelenhof Station, Slayley, Hunting, Koelenhof Farms, Poultery / Mariendahl, De Hoop, Nooitgedacht Village, Bottelary and Surrounding Farms, De Waalshof, Weltevrede 1, Weltevrede 2, Smartie Town.
20	Vlottenberg, Raithby, Mooiberge, Lynedoch
21	Brandwacht Aan Rivier, Paradyskloof, Stellenbosch Golf Course, Blaauwklippen / Stellingzicht Farms, De Zalze, Jamestown, Mountainview, Stellenbosch Airfield
22	Die Boord, Dalsig, Brandwacht, Krigeville, Libertas Farm
23	Dorp Street, Krige, Hamman Street, Schroder Road, Die Braak, Bird Street from Dorp Street, Dennesig area, Muller Road, Banghoek Road, Ryneveld Street, Plankenburg Industrial area and Kayamandi Corridor.

Below is a map of the Cape Winelands District concerning the provincial district boundaries:

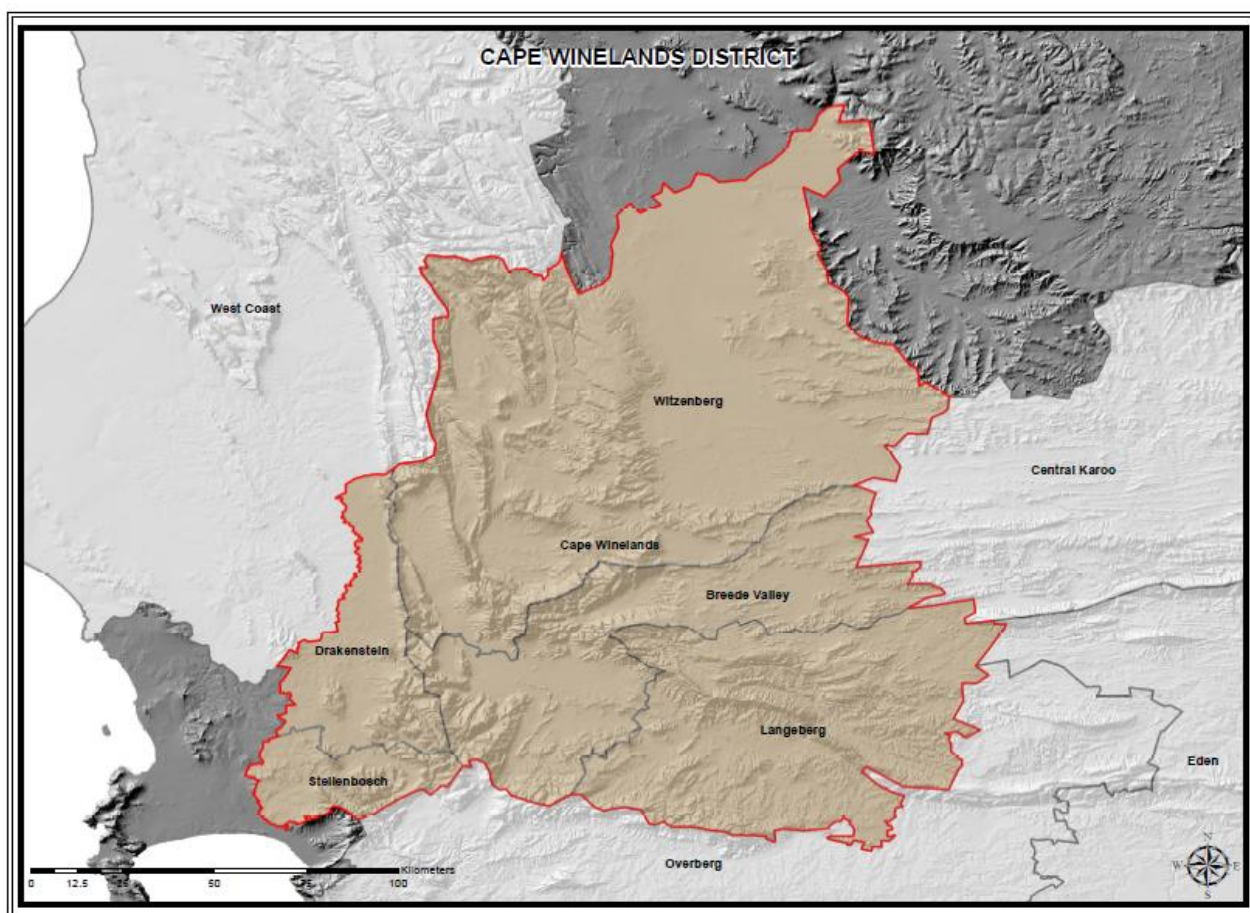
Map 1: Locality of Cape Winelands concerning Provincial Boundaries



The Western Cape Province makes up 10.6% of the country's land surface and encompasses an area of 129 462 km². The province's spatial area includes 1 metropolitan area (City of Cape Town), 5 district municipal areas (Central Karoo, Eden renamed Garden Route, Overberg, Cape Winelands, and West Coast), and 24 local municipalities.

Below is a map of the municipalities concerning the Cape Winelands District:

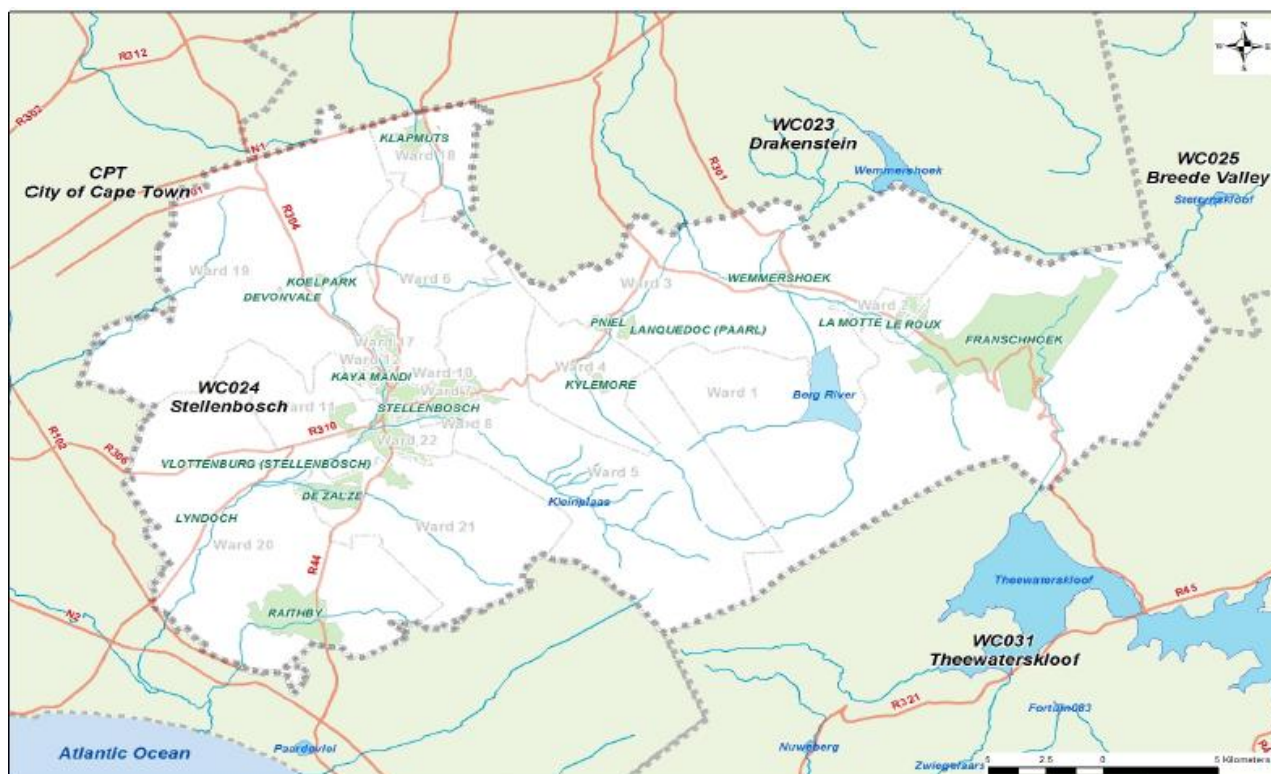
Map 2: Locality map of Stellenbosch Municipality concerning Cape Winelands District



The Cape Winelands District Municipality is located within proximity of the City of Cape Town, which offers excellent access to trade opportunities, routes, and infrastructure such as expanding broadband networks, an international airport (with direct flights to international cities), the second-largest container port in the country, and a comprehensive road and rail network. This makes the Cape Winelands district ideally located as an investment destination. The Cape Winelands District municipal area incorporates Drakenstein, Stellenbosch, Breede Valley, Langeberg, and Witzenberg.

Below is a map of the Stellenbosch Municipality's area of jurisdiction:

Map 3: Locality map of municipal boundaries



Stellenbosch Local Municipality is located in the heart of the Cape Winelands and adjacent to the City of Cape Town and Drakenstein Municipality. Stellenbosch Municipality, as a local authority, governs the towns of Stellenbosch, Pniël, Klipmuts, Kylemore, Jamestown, Raithby, Ida's Valley, Cloetesville, Kayamandi, and Vlootenburg, as well as the surrounding rural areas. The area covers 831 square kilometres and adjoins the City of Cape Town (CoCT) to the west and south and the Breede Valley, Drakenstein, and Theewaterskloof municipalities to the east and north. Functionally, Stellenbosch Municipality (SM) forms part of the Greater Cape Town metropolitan area.

The main settlements in SM are the historic towns of Stellenbosch, Franschhoek, and Klipmuts. There are also several smaller villages, including Jamestown (contiguous with Stellenbosch town), Pniël, Johannesdal, Lanquedoc, Lynedoch, and Raithby. New nodes are emerging around agricultural service centres, for example, Koelenhof and Vlootenburg. Stellenbosch is a sought-after space, offering opportunity and quality of living while being near city life. This has placed the municipal area under constant development pressure.

1.3 Stellenbosch Municipality at a Glance

Table 14: Stellenbosch Municipality - Summarised Statistics

Population Estimates, 2025				Actual households, 2025	
	Population 210 962			Households 58 912	
(Source: MYPE)					
Education, 2025			Poverty, 2025		
	Learner Retention Rate	7.6%		Gini-Coefficient	0.59
	Learner-Teacher Ratio	26.7		Poverty Head Count Ratio (UBPL)	71.4%
Health, 2025					
	Primary Health Care Facilities	Immunisation Rate	Maternal Mortality Ratio (per 100 000 live births)	Teenage Pregnancies – Delivery rate to women U/19	
	8 (excl. mobile / satellite)	58.4%	58.0%	12.7%	
Safety and Security			The annual number of reported cases in 2024/25		
	Residential Burglaries	DUI	Drug-related Crimes	Murder	Sexual Offences
	996	251	1464	79	254
Access to Basic Service Delivery			Percentage of households with access to basic services, 2024/25		
Water 98.5%		Refuse removal 87.4%	Electricity 97.1%	Sanitation 96.7%	Formal Housing 72.4%
					
Labour, 2024			Socio-economic Risks		
Unemployment Rate (narrow definition) 13.8%			Risk 1	Job Losses	
			Risk 2	Low Learner retention	
			Risk 3	Low skills base (Labour)	
Largest 3 sectors			Contribution to GDP, 2023		
Finance, insurance, real estate and business services		Wholesale and retail trade, catering and accommodation		Manufacturing	
29.2%		15.8%		15.7%	

Source: Western Cape Government, MERO 2025

Socio – Economic Context

All socio-economic information is sourced from the Local Government 2025 – 2026 Municipal Economic Review and Outlook (MERO). The report provides a snapshot of the safety and wellbeing of our communities, and economic growth. The statistical data are primarily sourced from Statistics South Africa, administrative data from sector departments, the Municipal Review and Outlook (MERO), Global Insight Regional Explorer, and Quantec.

The population growth and socioeconomic data are essential for effective municipal planning and the equitable distribution of public services. Population size, household growth, age structure and migration patterns all have a direct impact on the demand for infrastructure, housing, education, healthcare and social services. In rapidly expanding economic hubs such as the Stellenbosch municipal area, monitoring these trends enables policymakers to better anticipate future service demands, allocate resources efficiently, and design targeted interventions that enhance social wellbeing while also strengthening economic resilience.

The GDPR performance, risk, and vulnerability factors can be read in detail within the Local Government MERO 2025 for the Stellenbosch municipal area.

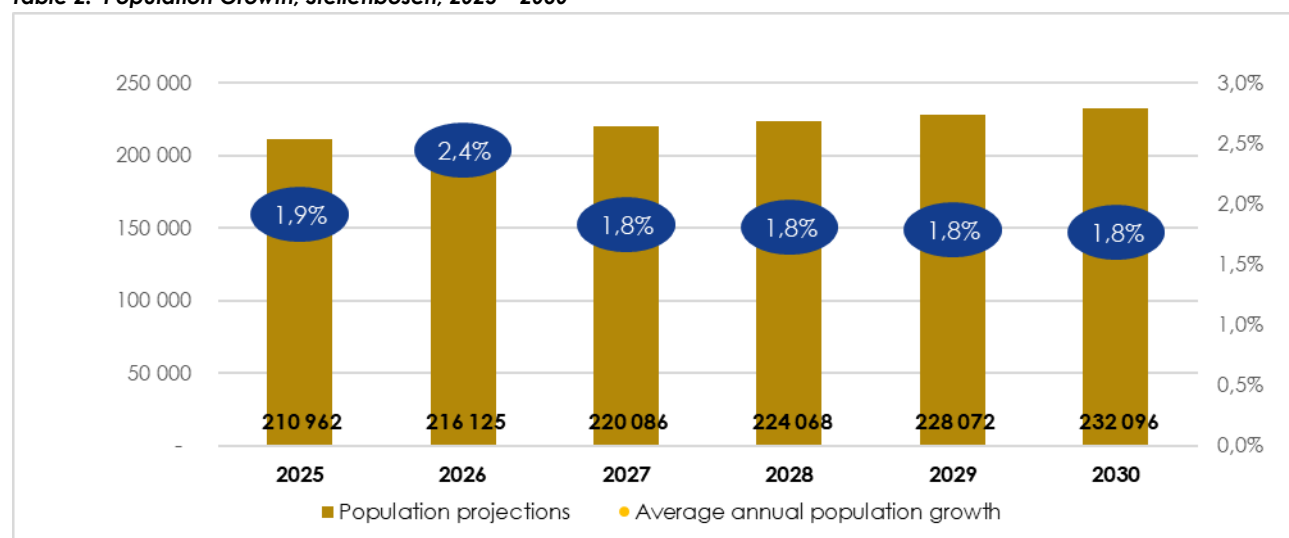
Population Growth

In 2025, the Stellenbosch municipal area was home to **210 962** individuals, reflecting an annual growth rate of **1.9** per cent during 2025. This significant increase illustrates Stellenbosch's appeal, particularly due to migration with the educational institutions and vibrant community atmosphere. This growth necessitates strategic planning for infrastructure and local services to support the needs of a larger population.

The household growth reflects the demographic expansion within Stellenbosch. In terms of households, Stellenbosch exhibits an annual growth from 57 520 in 2024 to **58 912 in 2025**, with an annual growth rate of approximately **3.6** persons. This increase highlights a growing demand for municipal services and housing that aligns with the growing population. Addressing this growth in households will require proactive planning and resource allocation for maintaining service quality and community engagement.

The figure below depicts the estimated population growth from 2025 - 2030:

Table 2: Population Growth, Stellenbosch, 2025 – 2030



Source: Western Cape Government, MERO 2025 and Department of Social Development, Western Cape Provincial Population Unit (PPU), 2025

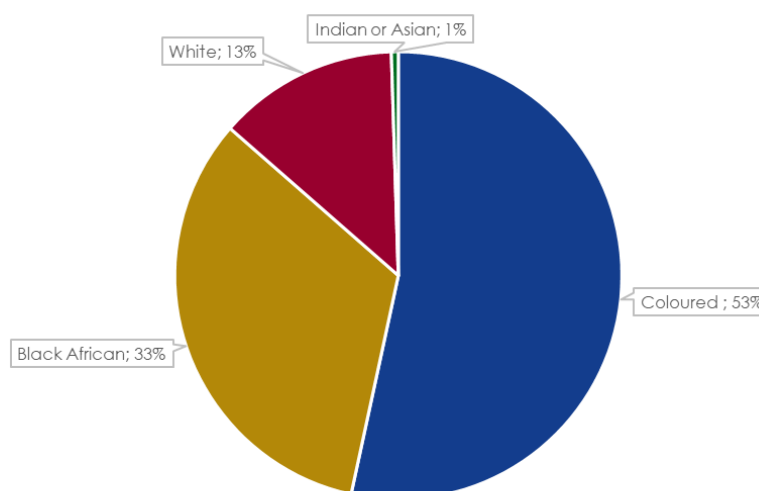
Racial Split

The race dynamics in the Stellenbosch municipal area present a diverse demographic landscape. Much of the population comprises Black African individuals, accounting for 33.1 per cent of the total, followed closely by the Coloured community, constituting 53.5 per cent. White residents make up 13.1 per cent of the population, while individuals categorised as Indian / Asian represent a smaller proportion at 0.5 per cent.

This cross-analysis highlights the intricate racial composition within the Stellenbosch community, underscoring the significance of cultural diversity and its potential impact on economic and social interactions.

The figure below indicates the ratio split within the Stellenbosch Municipality:

Figure 7: Racial Split for the WCO24



Source: Western Cape Government, MERO 2025 (Quantec, 2025)

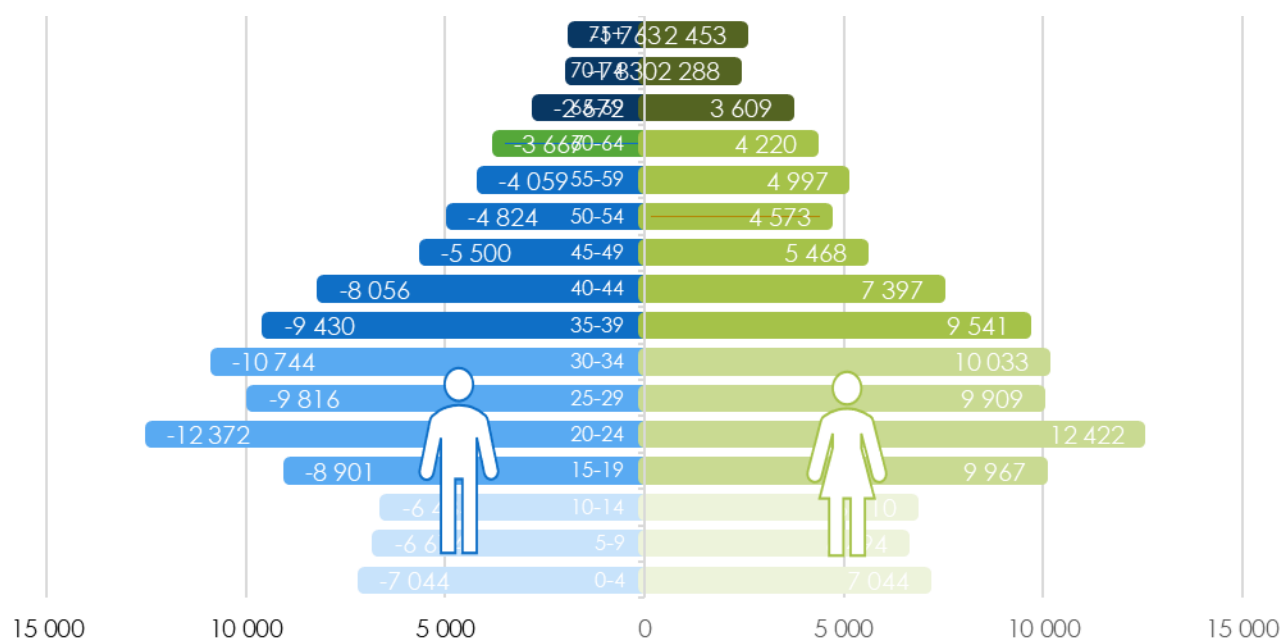
Gender Ratio

The 2025 population pyramid of the Stellenbosch municipal area indicates a noticeable gender imbalance within the 202-24 and 25- 29 age cohorts, with 12 372 males compared to 12 422 females in the 20-24 age group. This pattern reflects underlying demographic and socio – economic dynamics of the area. The gender imbalances could be a nexus of labour migration patterns, the substantial student population (which often influences age–specific demographic distribution) and potential out–migration of males seeking employment opportunities elsewhere. These factors contribute toward shaping the structure of the local labour force and demographic profile of the Stellenbosch municipal area.

This demographic imbalance may contribute to a growing dependency burden. The relatively large base of children (0 to 14 years) and the rapidly expanding elderly population (especially females aged 60 and above) will place increasing pressure on a potentially constrained work – age population to sustain public expenditure on social services, healthcare and pensions. In addition, it will in the future strain public resources and shift housing demands and settlement patterns. To sustain economic growth and social stability, policy responses will need to focus on strategies that retain young male professionals or facilitate adaptation to a workforce with a higher female participation rate.

The table below depicts the gender ratio within the Stellenbosch municipal area.

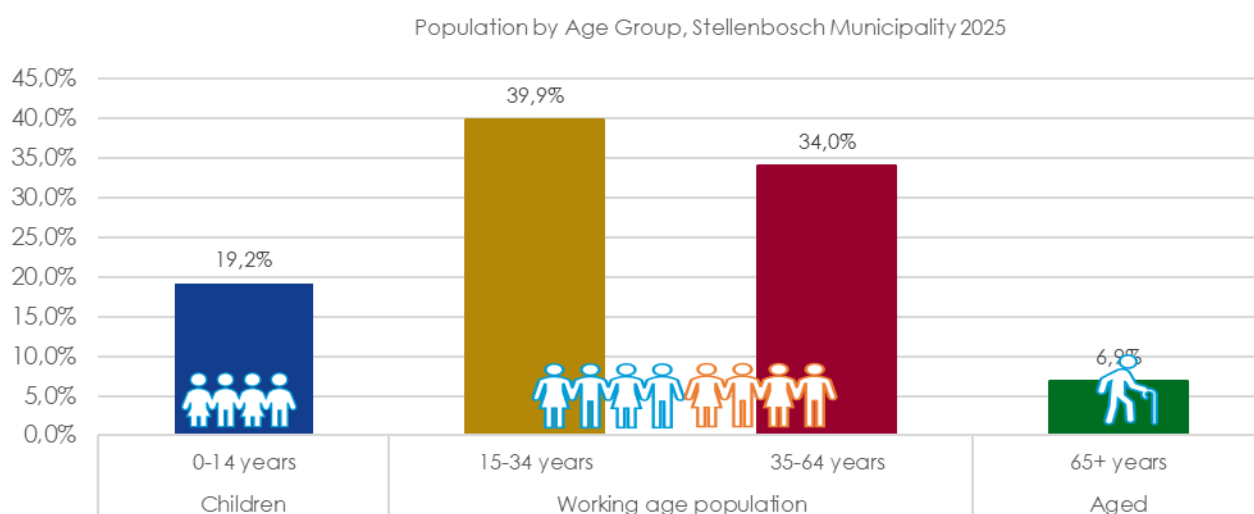
Figure 8: Ratio of % females and males



Source: Western Cape Government, MERO 2025 and Department of Social Development, Western Cape Provincial Population Unit (PPU), 2025

Age Cohorts

The age distribution of the Stellenbosch population has significant socioeconomic implications, particularly for future housing and service delivery. With a substantial **39.9 per cent** of the population **aged 15 to 34**, the Municipality is under pressure to facilitate job creation and supply affordable housing for young working-age persons. This demographic projection, combined with a sizeable child population (19.2 per cent), indicates continued high demand for basic services and infrastructure, placing a strain on municipal resources. The relatively small population of elderly residents (6.9 per cent) suggests a lower immediate burden on care systems for the aged. In addition, the overall youth-heavy structure points to sustained, long-term demand for indigent support as these young adults form households in a challenging economic environment.



Source: Western Cape Government, MERO 2025 and Department of Social Development, Western Cape Provincial Population Unit (PPU), 2025

Education

The socio-economic impact of education within municipalities is profound and complex, touching on various aspects of community development and individual well-being. Empowering the population will have a significant impact on the local economy's development and human resource capacity. Additionally, an educated workforce attracts investments and industries, fostering economic growth and stability. Education also plays a pivotal role in reducing poverty and promoting social equity by breaking the cycle of intergenerational poverty. Learners in the Stellenbosch municipal area have access to education through the availability of 50 schools. Three-quarters of these education facilities (**74.0 per cent**) operate as no – fee schools.

The growing demand for schooling in the Stellenbosch municipal area has been met with a concerning stagnation in education capacity, as reflected in the learner – teacher ratio below. The ratio of the Stellenbosch municipal area has remained unchanged, rising marginally from 26.2 in 2024 to a projected **26.7 in 2025**.

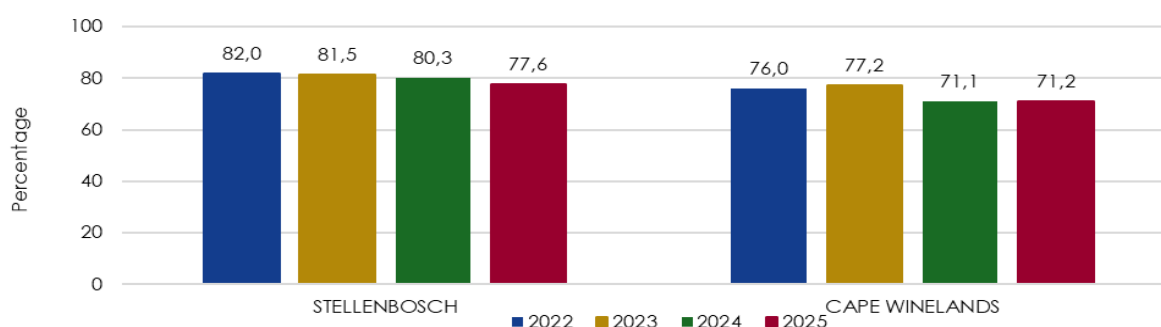
The combination of increasing learner enrolment and relatively unchanged learner–teacher ratio in Stellenbosch implies that the education system is struggling to keep pace with the population growth. Consequently, expanding larger class sizes and strained public resources, and educational quality is threatened. These risks exacerbating long-term inequality, undermining the very human capital development needed for sustainable economic inclusion.

Learner enrolment, the learner – teacher ration

Learner retention in Stellenbosch experienced a notable decline from **82.0 per cent in 2022** to a concerning **77.6 per cent in 2025**. It is evident that the educational decline depicts a deteriorating socio-economic challenge within the region, presenting an enhanced emphasis on education and potentially indicating improved access to educational facilities. Stellenbosch is a hub for both education and agriculture, luring families to the area.

The graphs below depict the learner retention from 2022 – 2025.

Graph 2: Learner Retention Rate 2022 – 2025

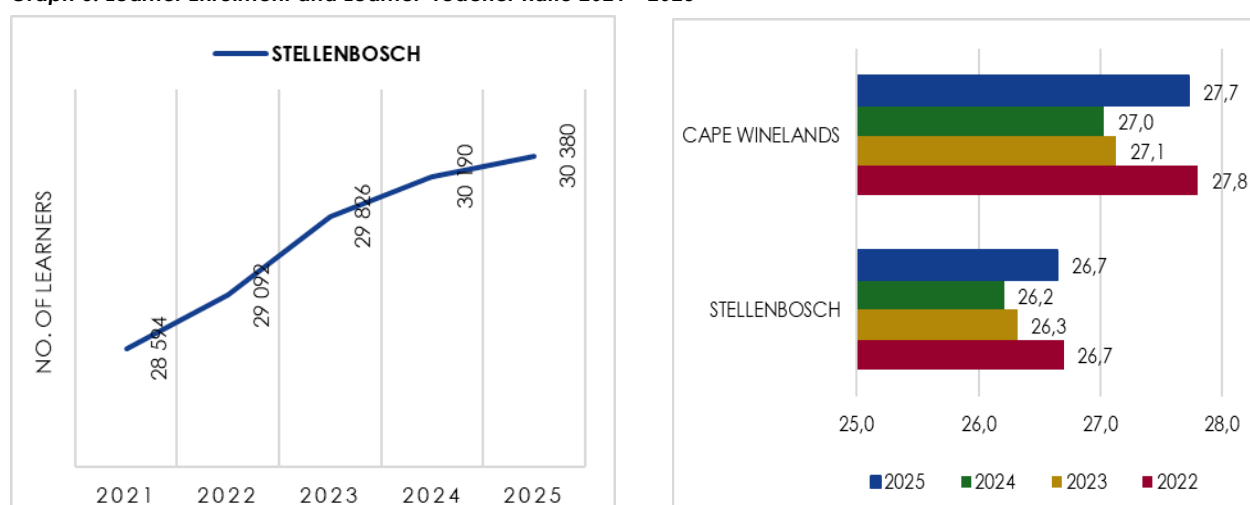


Source: Western Cape Government, MERO 2025

Learner enrolment in the Stellenbosch municipal area has steadily increased, rising from 28 594 in 2021 to a projected 30 380 in 2025. This trend reflects a pronounced in-migration dynamics to Stellenbosch, likely motivated by the area's superior economic opportunities and its reputation for high-quality educational institutions.

The increasing demand for schooling in the Stellenbosch municipal area has been met with a concerning stagnation in educational capacity, as reflected in the learner – teacher ratio. This ratio has remained largely static, increasing slightly from 26.2 in 2024 to a projected 26.7 in 2025. This highlights the persistent challenges in scaling educational resources to match population growth.

Graph 3: Learner Enrolment and Learner-Teacher Ratio 2021 - 2025



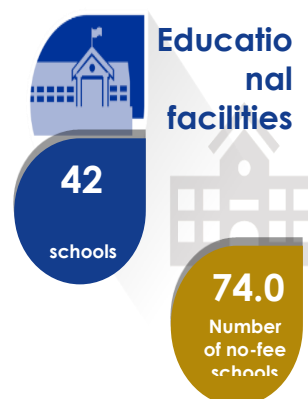
Source: Western Cape Government, MERO 2025

Number of schools and no-fee schools

Figure 10: Number of schools and no-fee schools

The number of schools within the Stellenbosch municipal area was recorded at 50 in 2025.

The proportion of no-fee schools in the Stellenbosch municipal area remains at 70 per cent in 2025, whereby 71.4 per cent are equipped with libraries.



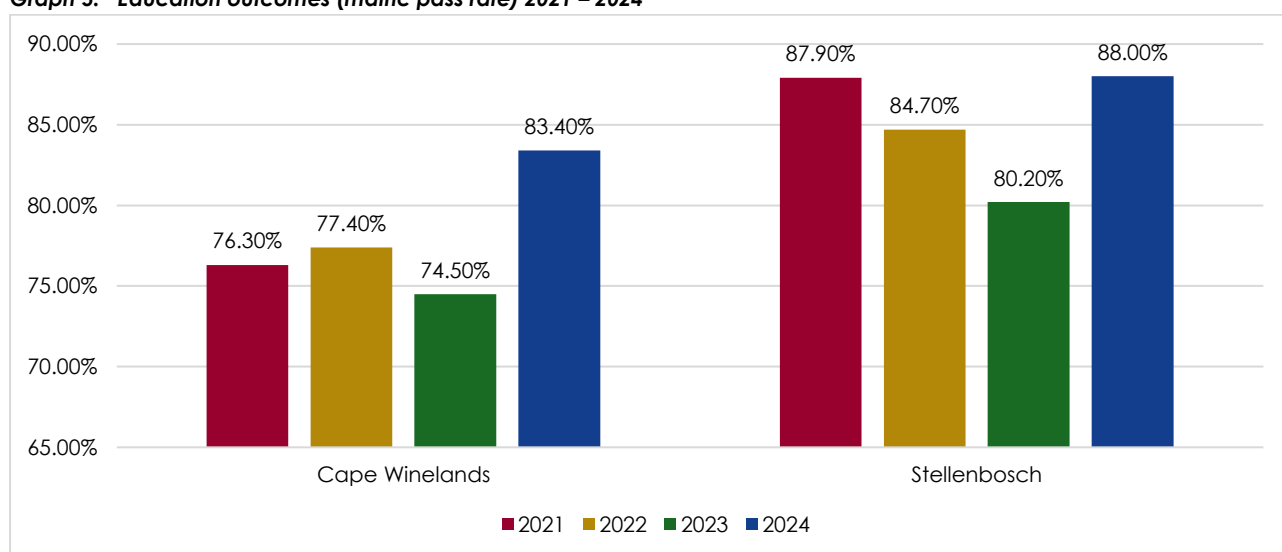
Source: Western Cape Government, MERO 2025

Education outcomes (matric pass rate)

Education remains one of the key avenues through which the state is involved in the economy. In preparing individuals for future engagement in the labour market, policy choices and decisions in the sphere of education play a critical role in determining the extent to which future economic and poverty reduction plans can be realised. The matric pass rate of the Stellenbosch municipal area has shown a strong recovery, rising to 88.0 per cent in 2024 after a concerning three-year decline to a low of 80.2 per cent. This high pass rate indicates that a significant proportion of learners in Stellenbosch are completing their schooling and performing well in the matric exams.

The graph below depicts the Matric pass rates from 2021 to 2024.

Graph 5: Education outcomes (matric pass rate) 2021 – 2024



Source: Western Cape Government, MERO 2025

Health

Health Facilities

According to the MERO 2025, the Stellenbosch municipal area has 8 fixed primary healthcare facilities, comprising 7 fixed clinics, 1 community day centre, as well as 6 mobile / satellite clinics. In addition to these primary healthcare facilities, there is one district hospital, 9 ART treatment sites, and 14 TB clinics.

The table depicts the total healthcare facilities.

Table 16: Health facilities

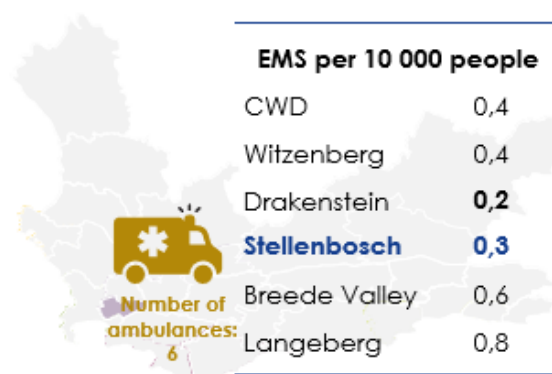


Source: Western Cape Government, MERO 2025

Emergency Medical Services

The provision of more operational ambulances can provide greater coverage for emergency medical services. This number below only refers to provincial ambulances and excludes all private service providers, and it remained unchanged between 2021/22 and 2022/23.

Figure 11: Emergency Medical Services



Tuberculosis and HIV/ AIDS

The number of TB patients in the Cape Winelands District (CWD) plateaued at a persistently high rate, increasing from **7 990 in 2022/23** to **8 038 in 2023/24**. The stagnation remains at levels considerably higher than those recorded prior to 2022, suggesting that the population continue to face heightened vulnerability due to overcrowded living conditions, inadequate nutrition, and persistent barriers to accessing healthcare services.

In contrast to the CWD statistics, Stellenbosch has demonstrated a more effective public health response. The TB patient count of the Stellenbosch municipal area remained stable, as indicated in the table below, with a slight improvement compared to the low record statistics in 2021/22. The divergence suggests that targeted localised interventions in Stellenbosch may be exerting a mitigating effect.

Table 17: Total Registered TB Patients, 2019/20 – 202/25

Municipality	Number of TB patients registered on Treatment				
	2019/20	2020/21	2021/22	2022/23	2023/24
Cape Winelands	7 000	7 285	7 235	7 990	8 038
Stellenbosch	1 175	1 176	1 062	1 230	1 229

Source: Western Cape Department, of Health and Wellness, 2025

The District – wide number of patients receiving antiretroviral therapy (ART) has shown a trend of stabilization coupled with continued, though gradually slowing, growth, reaching 38 361 in 2024/25. This reflects a sustained and effective public health effort to ensure ongoing access to treatment. However, the Stellenbosch municipal area witnessed a significant and unprecedented 12.4 per cent year on year decline from 2023/24 to 2024/25, with the patient total decreasing sharply from 7 327 to 6 422. This decrease might suggest a potential crisis in healthcare access or retention, potentially driven by socioeconomic pressures such as patient migration due to rising living costs and service delivery disruption.

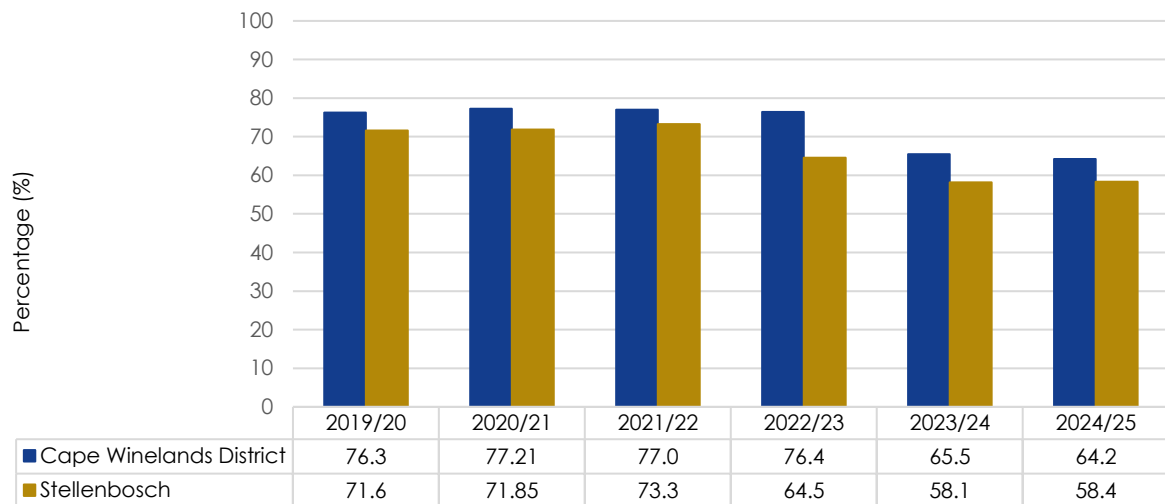
Table: Number of registered patients on ART, 2019/20 – 2024-25

Municipality	Total registered patients receiving ART					
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Cape Winelands District	32 366	32 949	32 719	36 681	38 247	38 361
Stellenbosch	6 960	6 914	6 915	7 066	7 327	6 422

Source: Western Cape Government, MERO 2025

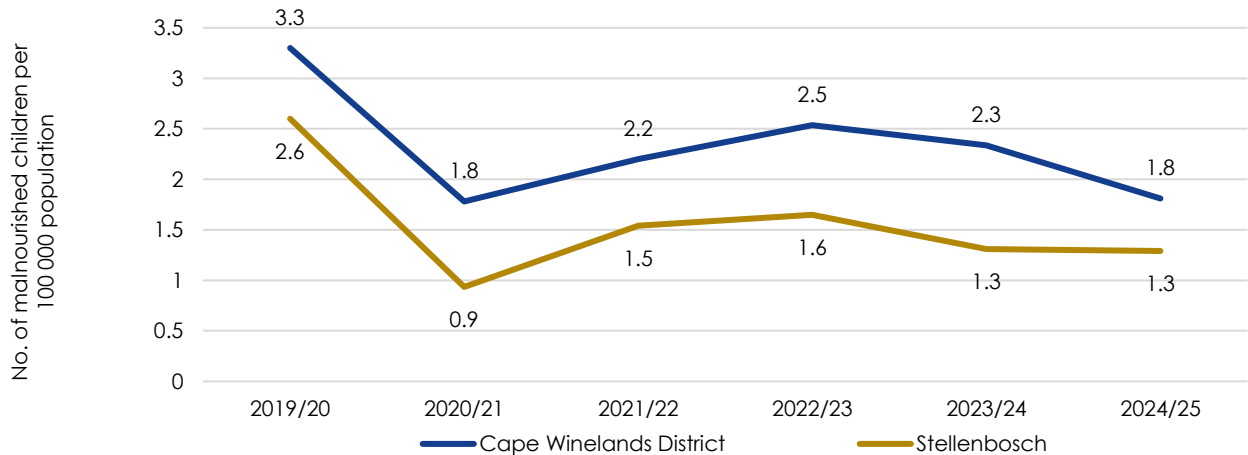
Child Health

Following relatively stable rates ranging from approximately 71.6 per cent to 77.0 per cent between 2019/20 and 2021/22, both jurisdictions experienced a dramatic and sustained decline at the beginning of 2022/23. The immunisation rate decreased in Stellenbosch to 58.1 per cent in 2023/24, with a slight recovery to 58.4 per cent in 2024/25. This sharp decline signals pressure on the primary healthcare system and is potentially driven by post – pandemic resource limitations, growing vaccine hesitancy or logistical challenges in reaching vulnerable communities.

Graph 1: Child Health

Source: Western Cape Government, MERO 2025

Based on the malnutrition data for the CWD and Stellenbosch Municipality from 2019/20 to 2024/25 both CWD and Stellenbosch show a significant overall improvement from their 2019/20 rates. For two consecutive reporting periods, the rate in Stellenbosch has remained constant at 1.3 per cent.

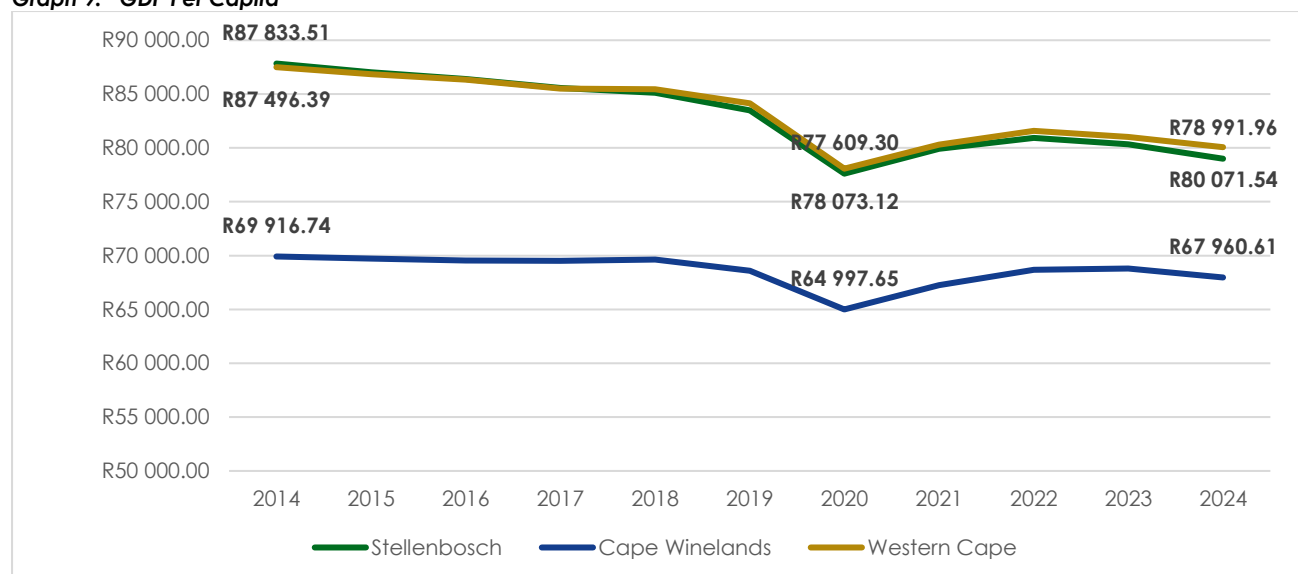
Malnutrition, 2019/20 – 2024/25

Source: Western Cape Government, MERO 2025

Poverty

GDPR Per Capita

In terms of Gross Domestic Product per capita (GDPR), an increase is only witnessed when economic growth surpasses population growth. According to the MERO 2025, Stellenbosch's GDP per capita consistently exceeds the Cape Winelands region and Provincial averages, indicating its economic growth. In 2020, per capita GDPR in Stellenbosch contracted sharply (declining to R77 609), then peaked in 2022 (R80 943). It has declined for two consecutive years to R78 992 in 2024. This indicates that Stellenbosch's high – value economy, underpinned by viticulture, tourism and academia, is confronting structural headwinds, including inflationary pressures or slower export growth, which are limiting gains in per capita economic wellbeing.

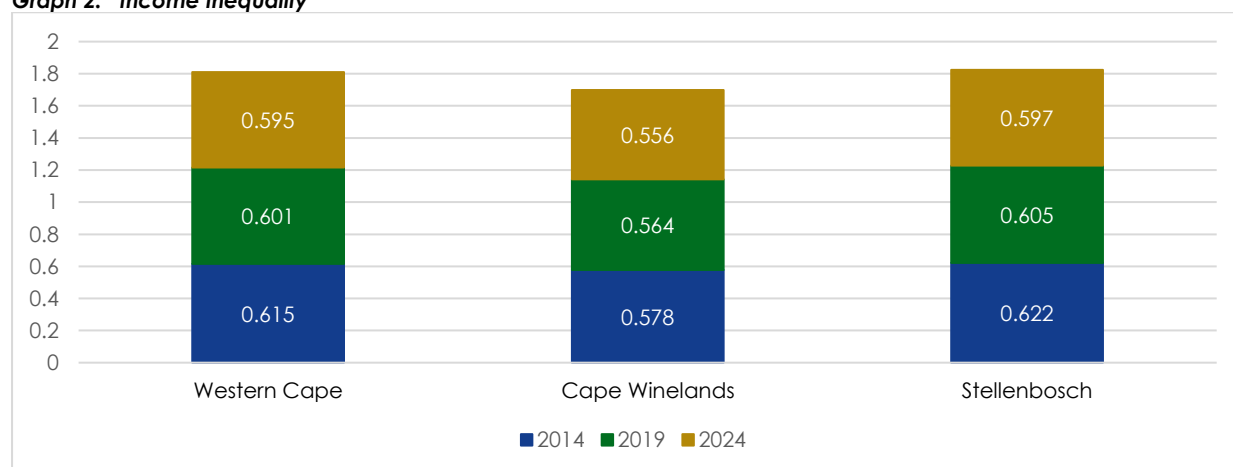
Graph 9: GDP Per Capita

Source: Western Cape Government, MERO 2025

Income Inequality

According to the widely used Gini index, South Africa has one of the highest levels of inequality globally. Inequality is seen through a distorted distribution of income, unequal opportunities, and regional discrepancies.

The National Development Plan (NDP) has set a target of reducing income inequality in South Africa from a Gini coefficient of 0.7 in 2010 to 0.6 by 2030. The Gini coefficient of the Stellenbosch municipal area decreased from 0.605 in 2019 to 0.597 in 2024. However, the improvement was negligible, and the figure remains close to 0.600 – a ratio indicative of severe social strain. The Stellenbosch coefficient exceeds the average for the Western Cape and far surpasses that of the CWD.

Graph 2: Income Inequality

Source: Western Cape Government, MERO 2025 (Quantec, 2025)

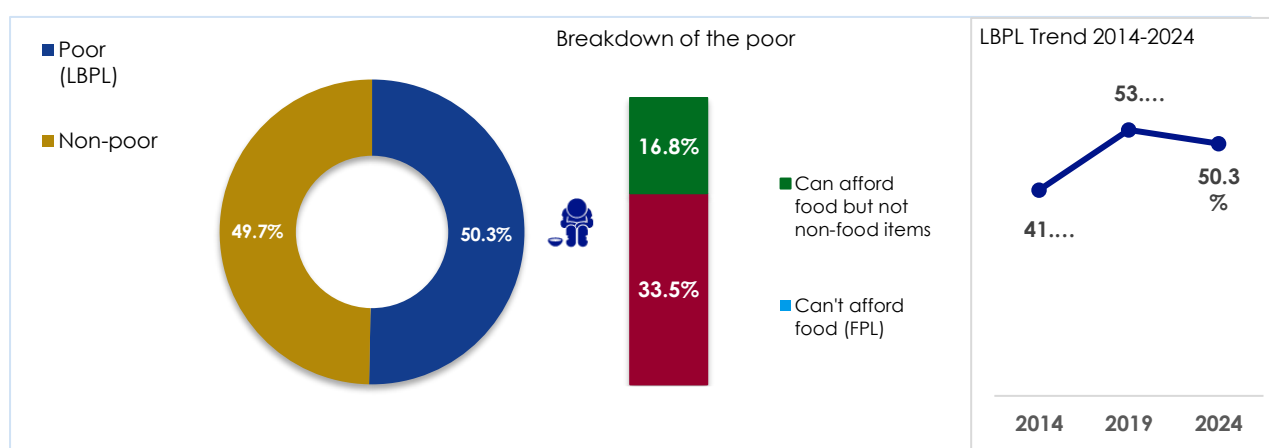
Poverty Line

The Upper Bound Poverty Line (UBPL) headcount ratio is the proportion of the population living below the UBPL, i.e., that cannot afford to purchase adequate levels of food and non-food items.

Poverty affects the social development of communities through lower life expectancy, malnutrition and food insecurity, higher exposure to crime and substance abuse, lower educational attainment, and poor living conditions.

In 2024, 50.3 per cent of Stellenbosch's population fell below the lower – bound poverty line (LBPL). Of this population, 33.5 per cent fell below the Food Poverty Line (FPL), indicating an inability to afford basic nutritional requirements, while 16.8 per cent were able to meet food needs but remained unable to cover essential non – food needs. Although an improvement has been shown from 2019 of 53.0 per cent, poverty levels remain substantially higher than those recorded in 2014 (41.0 per cent).

Graph 3: Poverty Headcount Rate, 2014 – 2024



Source: Western Cape Government, MERO 2025

Basic Service Delivery

The Constitution stipulates that every citizen has the right to adequate housing access and that the state must take reasonable legislative and other measures within its available resources to achieve the progressive realisation of this right. Access to housing also includes access to basic services such as potable water, basic sanitation, safe energy sources, and refuse removal services, to ensure that households enjoy a decent standard of living.

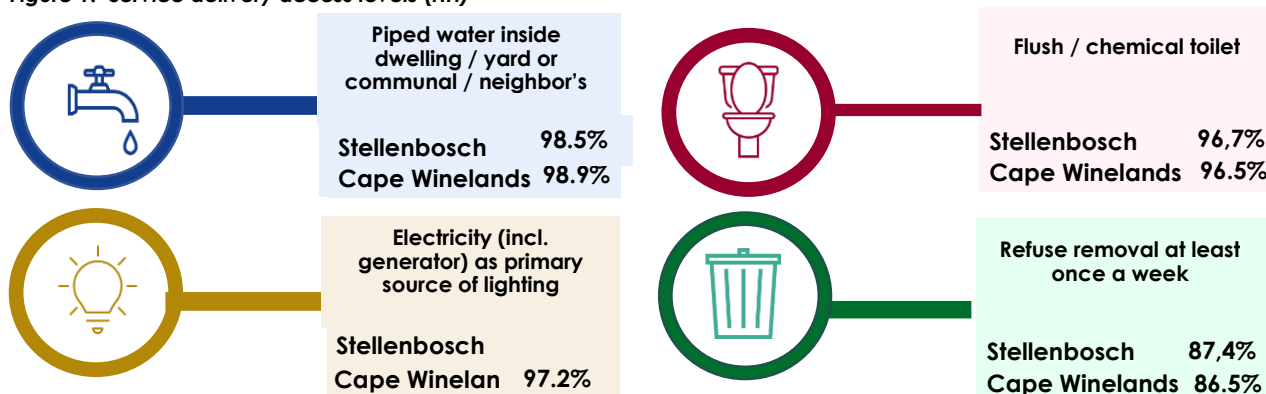
This section reflects on the latest available information from the MERO 2025 and Quantec Research for 2025. The latest official statistics were collected by Statistics South Africa in the 2022 Census, but for the purpose of these statistics, Quantec's modelled estimates were utilised by the Western Cape Provincial Government to compile the MERO 2025, which offers more recent and regularly updated figures. The information on indigent households was obtained from the Western Cape Department of Local Government.

Housing and household services

In 2024, in the Stellenbosch municipal area, which comprises 57 520 households, 72.4 per cent had access to formal housing, lower than the Cape Winelands District average of 73.7 per cent. The remaining households were spread across other housing types: 10.0 per cent lived in informal dwellings (i.e. informal dwellings or shacks not located in a backyard), 0.8 per cent occupied traditional dwellings, and 0.2 per cent resided in other or unspecified housing types.

It should be noted that the proportion of households in Stellenbosch residing in informal dwellings was substantially higher than the district average (6.8 per cent). This category, which includes structures in densely populated informal settlements, reflects persistent housing shortages, ongoing urban in-migration pressure, and income inequality.

Service delivery access levels within the municipal area were considerably higher than the access to formal housing, with access to piped water access (98.5 per cent), flush or chemical toilet access (96.7 per cent), electricity access (including generators) for lighting (97.1 per cent), and the removal of refuse at least weekly by the local authority at 87.4 per cent of households. These access levels were above the District figures for electricity and refuse removal services.

Figure 1: Service delivery access levels (HH)

Source: Western Cape Government, MERO 2025

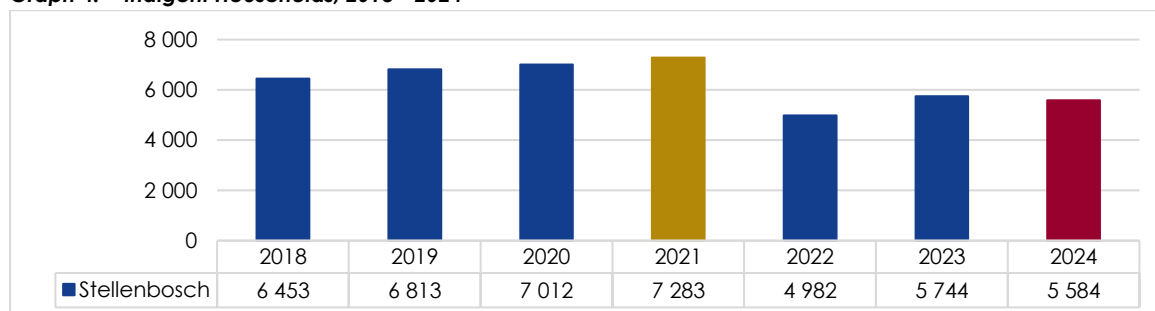
Free Basic Services

The following table indicates the percentage of average registered indigent households that have access to free basic municipal services. The total number of indigent households excludes all informal households and includes formal households that have been registered as indigent households. The total i.t.o. of free basic electricity includes only indigent households claiming 100 kWh from the Stellenbosch Municipality. Additionally, it excludes the totals for areas where ESKOM manages the electricity distribution.

Per the approved Indigent Policy of the municipality, all households earning less than R7 500 per month will receive free basic services as prescribed by national policy and in terms of Stellenbosch Municipality's Indigent Policy, 2025.

Stellenbosch had a decline in the number of households that were registered for indigent support from 2021 to 2022. In 2021, 7 283 households were recorded, followed by a 32.0 per cent drop to 4 982 in 2022. The lowest recorded number of indigent households was in 2024/25 at 5 584, which is well below pre – pandemic (COVID -19) counts.

The table below indicates the number of households receiving free basic services.

Graph 4: Indigent Households, 2018 - 2024

Source: Western Cape Government, MERO 2025

Municipalities offer free basic services to financially vulnerable households, and the number of households receiving these services in the Stellenbosch municipal area sharply declined in 2024. Target local initiatives have successfully lifted a major portion of households out of poverty, as evidenced by the divergence from 2022 to 2024. Such interventions include municipal indigent support programmes and expanded access to basic services.

Safety and Security

All the data below are sourced from the Local Government MERO 2025 for the Stellenbosch Municipal area.

The 2024 crime statistics indicate that the Stellenbosch municipal area is facing a deeply dualistic socio-economic crisis, in which the crime profile is both a cause and a consequence of deep – seated structural inequalities.

The statistics in the table below reflect that Stellenbosch's rate of crime per 100 000 population far surpasses CWD averages in almost every category of crime. Significant disparities are seen in the incidence of driving under the influence (DUI) and the prevalence of commercial crime. The 61.0 per cent rate of DUI recorded in Stellenbosch in 2024 signals a public safety risk and deeper substance abuse issues. The persistence of these trends in 2024 indicates that current approaches to curbing DUI are merely containing, not resolving, the underlying matters.

Table: Number of cases per crime category, crime per 100 000 people, 2022 - 2024

Crime Category	Actual Numbers			Trend	Crime per 100 000 Population	
	2022	2023	2024		Stellenbosch	Cape Winelands District
Murder	90	80	79	↔	38	43
Sexual Offences (also see SDS)	248	209	254	↑	123	103
Common assault	1041	1119	1116	↔	539	634
Malicious damage to property	818	839	806	↓	389	416
Burglary at residential premises	941	877	996	↑	481	471
Commercial crime	876	1064	1229	↑	594	268
Drug-related crime	1233	1474	1464	↓	707	735
Driving under the influence of alcohol or drugs	264	254	251	↔	121	75

Economy and Labour Market Performance

Sectoral Overview

In 2024, the economic landscape of the Stellenbosch municipal area boasted a Gross Domestic Product at the regional level (GDPR) of R25.2 billion, equivalent to the 24.0 per cent of the CWDM and 2.7 per cent of the Western Cape economy. Economic activity in 2024 was broadly stagnant, with GDPR growth of only 0.1 per cent and total employment declining by 1.3 per cent to 77 504 jobs. Labour market indicators weakened correspondingly: the unemployment rate rose to 13.8 per cent in 2024, while the labour-force participation rate fell to 66.2 per cent and the labour-absorption rate to 57.0 per cent.

Employment is predominantly focused in Stellenbosch town, which accounts for the majority of formal jobs dominated by higher education, financial and business services, retail activities associated with Stellenbosch University, commercial offices, and tourism. The Franschhoek town is a secondary employment node, with its main sectors in hospitality, accommodation, and restaurants, while Lanquedoc is defined by agri – processing and support activities for crop production. Elsenburg, by contrast, drives public sector and agricultural research employment through Provincial and academic institutions. This geographic distribution shows a dual economy, one being an urban, service-driven core centred in Stellenbosch town, and a productive agricultural periphery extending through the valley settlements and wine estates.

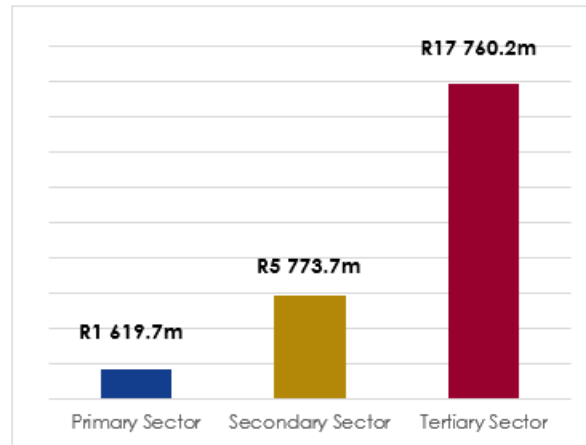
The municipality's economy thrives on a dominant tertiary sector, led by finance, trade and personal services. The finance and business sector provided the only positive growth momentum in 2024, contributing 0.8 per cent points to the overall GDPR.

Graph 5: Sectoral contribution to GDP 2024

Primary Sector	
Sector	2024
Agriculture	R1 584.5m
Mining	R35.2m
Total	R1 619.7m

Secondary Sector	
Sector	2024
Manufacturing	R4 496.0m
Electricity	R407.8m
Construction	R869.9m
Total	R5 773.7m

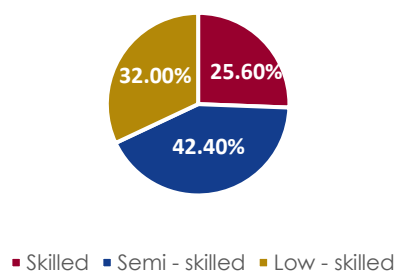
Tertiary Sector	
Sector	2024
Trade	R2 541.3m
Transport	R4 425.3m
Finance	R6 541.9m
General Government	R1 385.1m
Personal Services	R2 866.6m
Total	R17 760.2m



Source: Western Cape Government, MERO 2025 (Quantec, 2025)

Formal and Informal Employment

The presence of Stellenbosch University and the diverse industries in the area have led to a significant workforce composition, with 25.6 per cent classified as skilled workers and 42.4 per cent as semi-skilled workers. Informal sector activities, particularly in trade, agriculture, and personal services, contribute significantly to employment, accounting for 23.1 per cent of the workforce in 2024. However, a notable challenge exists for low-skilled workers, constituting 32.0 per cent of the workforce, as recent job creation trends have favoured semi-skilled and skilled workers, limiting opportunities for this demographic

Graph 6: Skills Level Contribution, 2024

	2024	Change from 2023
Skilled	25,60%	-0,20%
Semi - skilled	42,40%	-0,60%
Low - skilled	32,00%	-0,40%

Source: Western Cape Government, MERO 2025

Job Gains and Unemployment

It is crucial to facilitate access to education and skills development initiatives in communities where high unemployment rates occur. Social transformation needs to be promoted and provide enough relevant opportunities and resources for affected demographic areas.

Not only does this initiative enhance the socio-economic landscape, but it also has implications for municipal revenue. A skilled and educated workforce can contribute to a more vibrant local economy, generating higher tax revenues to support municipal projects and services.

An analysis of the formal sector indicates that, although there was a net gain of 3 293 formal jobs, this was overshadowed by losses elsewhere. The most notable increases in informal employment occurred in management consultancy (1 693 jobs) and short-term accommodation (358 jobs). However, these gains were countered by significant job losses in sectors such as other telecommunications activities (617 jobs), private security activities (322 jobs), and notably the manufacture of wines (221 jobs), the latter reflecting the broader downturn experienced in the agriculture sector.

B: LEGISLATIVE ENVIRONMENT**Legal Requirements**

The medium term revenue and expenditure framework for 2026/2027, 2027/2028 and 2028/2029 was compiled in accordance with the requirements the relevant legislation, of which the following are the most important:

- i) the Constitution, Act 108 of 1996
- ii) the Local Government Transition Act, Act 209 of 1993
- iii) the Municipal Structures Act, Act 117 of 1998
- iv) the Municipal Systems Act, Act 32 of 2000
- iv) the Municipal Finance Management Act, Act 56 of 2003

In addition to the above, the Municipal Budget and Reporting Framework as approved on 17 April 2009 gave a clear directive on the prescribed reporting framework and structure to be used.

Guidelines issued by National Treasury

National Treasury issued the following circulars regarding the budget for 2026/2027:

MFMA Circular No. 132 Municipal Budget Circular for the 2026/27 MTREF- 05 December 2025

MFMA Circular No. 134 Municipal Budget Circular for the 2026/2027 MTREF- 20 March 2026

Other budget and mSCOA related circulars were also used during the compilation of the budget for guidance as published by Provincial and National Treasury.

The following are discussion points that are highlighted in the above:

- National outcomes/priorities
- Economy and Headline inflation forecasts
- Division of Revenue outlook
- Local Government Conditional Grants & additional allocations and Changes to structure of conditional grant allocations
- Unfunded budgets in Local Government
- Municipal Standard Chart of Accounts (mSCOA)
- IDP Consultation and Transitional processes post 2026 Local Government Elections
- Development of Integrated Development Plan (IDP)
- Revising rates, tariffs and other charges
- Cost Reflective Tariffs
- Eskom Bulk Tariff Increases
- Funding choices and budgeting issues
- Transfers to Municipalities
- Conditional transfers to municipalities

- Unconditional transfers to municipalities
- Borrowing for capital infrastructure
- Revenue Budget
- Cost Containment Measures
- Municipal Budget and Reporting Regulations
- Preparation of Municipal Budgets for 2026/2027 MTREF
- Budget process and submissions for the 2026/27 MTREF and
- Submission of Budget Documentation

The guidelines provided in the above-mentioned circulars, annexures and other economic factors were taken into consideration and informed budget preparation and compilation.

C: OVERVIEW OF ANNUAL BUDGET PROCESS

In terms of Section 24 of the MFMA, Council must, at least 30 days before the start of the financial year, consider the annual budget for approval. Section 53 requires the Mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations, gazetted on 17 April 2009, states that the Mayor of a municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging with the responsibilities set out in section 53 of the Act.

A time schedule outlining important dates and deadlines as prescribed for the IDP/Budget process was approved on **25 August 2025**. The budget process for the 2026/2027 MTREF period proceeded/will proceed according to the following timeline

Activity	Time frame
Formulation of budget assumptions	September 2025
Detailed programmes and projects to further define budget	November 2025 – March 2026
IDP and Budget considered by Council	31 March 2026
IDP and Budget - public participation	April 2026
Final approval of IDP and the Budget	27 May 2026

D: OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH THE INTEGRATED DEVELOPMENT PLAN (IDP)

The intent of the Strategic goals for the Fourth Generation IDP will remain the same as the goals of the Third Generation IDP, although a slight change for 3 of the goals namely: “Preferred Investment Destination” has been amended to “Valley of Possibility” to have a clearer indication that it needs to include possibilities for all and not just investors; “Greenest Municipality” has been amended to “A Green and Sustainable Valley” to incorporate all facets of sustainability; “ Safest Valley” has been amended to “A Safe Valley”, whilst “Dignified Living” and “Good Governance and Compliance”, remain unchanged.

Horizontal Alignment Matrix

Table 3: Horizontal Alignment Matrix

Strategic Focus Areas	National Strategic Outcomes	National Planning Commission	Western Cape Provincial Government Strategic Plan	CWDM Strategic Objectives
Valley of Possibility	Ensuring decent employment through inclusive economic growth (4) Ensuring decent employment through inclusive economic growth (4)	Creating jobs (1)	Create opportunities for growth and jobs (1)	Promoting sustainable infrastructure services and transport system which fosters social and economic opportunities.
Green and Sustainable Valley	Ensuring that the environmental assets and natural resources are well protected and continually enhanced (10)	Transitioning to a low carbon economy (3) Transforming urban and rural spaces (4)	Enable resilient, sustainable, quality and inclusive living environment (4)	To create an environment and forge partnerships that ensures the health, safety, social and economic development of all communities including the empowerment of the poor in the Cape Winelands District through economic, environmental and social infrastructure investment.

Strategic Focus Areas	National Strategic Outcomes	National Planning Commission	Western Cape Provincial Government Strategic Plan	CWDM Strategic Objectives
	<p>Ensuring vibrant, equitable and sustainable rural communities with food security for all (7)</p> <p>Promoting sustainable human settlements and improved quality of household life (8)</p>	<p>Transitioning to a low carbon economy (3)</p> <p>Transforming urban and rural spaces (4)</p>	<p>Increase wellness, safety and tackle social ills (3)</p> <p>Enable resilient, sustainable, quality and inclusive living environment (4)</p>	<p>Environmental and social infrastructure investment.</p>
Safe Valley	<p>Ensuring all people in South Africa are and feel safe (3)</p>		<p>Increase wellness, safety and tackle social ills (3).</p>	<p>To create an environment and forging partnerships that ensures the health, safety, social and economic development of all communities including the empowerment of the poor in the Cape Winelands District.</p>
Dignified Living	<p>Providing improved quality of basic education (1)</p> <p>Enabling a long, healthy life for all South Africans (2)</p>	<p>Providing quality health care (6)</p>	<p>Improve education outcomes and opportunities for growth and jobs (2)</p> <p>Increase wellness, safety and tackle social ills (3)</p>	<p>To create an environment and forging partnerships that ensures the health, safety, social and economic development of all communities, including the empowerment of the poor in the Cape Winelands District.</p>

Strategic Focus Areas	National Strategic Outcomes	National Planning Commission	Western Cape Provincial Government Strategic Plan	CWDM Strategic Objectives
	Setting up an efficient, competitive and responsive economic infrastructure network (6)	Expanding infrastructure (2)	Create opportunities for growth and jobs (1) Embed good governance and integrated service delivery through partnerships and spatial alignment (5)	Promoting sustainable infrastructure services and transport system which fosters social and economic opportunities.
Good Governance and Compliance	Achieving an accountable, effective and efficient local government system (9) Creating a better South Africa and a better and safer Africa and world (11) Building an efficient, effective and development oriented public service and an empowered fair and inclusive citizenship (12)	Improving education and training (5) Building a capable state (7) Fighting corruption (8)	Embed good governance and integrated service delivery through partnerships and spatial alignment (5)	Promoting sustainable infrastructure services and transport system which fosters social and economic opportunities.
	Achieving a responsive, accountable, effective and efficient local government system (9)	Building a capable state (7)	Embed good governance and integrated service delivery through partnerships and spatial alignment (5)	To provide an effective and efficient financial and strategic support service to the Cape Winelands District Municipality.

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities.

Performance management at Stellenbosch municipality is evaluated to embody the following;

Consistency: Objectives, performance indicators and targets are consistent between planning and reporting documents.

Measurability: Performance indicators are well defined and verifiable, and targets are specific, measurable and time bound.

Relevance: Performance indicators relate logically and directly to an aspect of the municipality's mandate and the realisation of its strategic goals and objectives.

Reliability: Recording, measuring, collating, preparing and presenting information on actual performance / target achievements is valid, accurate and complete.

Stellenbosch municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employees' performance. The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations.

The Five-Year Top-Level Service Delivery and Budget Implementation is part of the Integrated Development Plan and the financial performance objectives are captured in supporting table SA7.

E: OVERVIEW OF MUNICIPAL BY-LAWS AND BUDGET RELATED POLICIES**The following policies is new**

No new policies

The following existing policies were reviewed and amended**Insurance Policy**

The objective of this policy is to ensure that Stellenbosch Municipality's assets, councillors and employees are insured, adequately and economically, at all times. Detailed procedures, to ensure that management and employees within the municipality understand their respective responsibilities and duties, are provided in the standard operating procedures. This document indicates the policy of Stellenbosch Municipality for insuring municipal assets, and for insuring the municipality, its employees and Councillors against public liability claims and other losses. In general, the object of this policy is to ensure sound and sustainable financial management within Stellenbosch Municipality. Refer to Appendix 5.

Rates Policy

The revised Rates Policy as required by the Municipal Property Rates Act (Act no 6 of 2004) is attached as Appendix 6.

Indigent Policy

Due to the level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for basic municipal services. The provision of free basic services ensures that registered indigent consumers have access to basic services. This policy provides the framework for the administration of free basic services to indigent consumers. Refer to Appendix 7.

Credit Control and Debt Collection Policy

This policy provides a framework to enable Council to proactively manage and collect all money due for services rendered and outstanding property taxes, subject to the provisions of the Municipal Systems Act of 2000 and any other applicable legislation and internal policies of Council. Refer to Appendix 8.

Irrecoverable Debt Policy

This policy enables Council and the CFO to write off irrecoverable debt of indigent consumers, debt which cannot be recovered due to consumers not being registered as indigent or not traceable or due to prescription of debt. Refer to Appendix 9.

Wayleave Policy

In terms of S151 of the Constitution of the Republic of South Africa, 108 of 1996, a municipality has the right to govern on its own initiative, the local government affairs of its community, subject to national and provincial legislation. S156 of the Constitution grants the municipalities the right to administer the local government matters listed in Schedule 5B, which include municipal roads. A municipality may make by-laws for the effective administration of municipal roads. This Policy will be converted into municipal by-laws to give it legal effect. Refer to Appendix 11.

Cash Management and Investment Policy

To regulate and provide directives in respect of the investment of funds and to maximize returns from authorized investments, consistent with the primary objective of minimizing risk. Refer to Appendix 12.

Accounting Policy

This policy provides the accounting framework applicable to the finances of the municipality and is informed by the Municipal Finance Management Act (Act no 56 of 2003). Refer to Appendix 13.

Asset Management Policy

The Municipal Finance Management Act Number 56 of 2003 will be the legislative framework for the Asset Management Policy whilst Generally Recognised Accounting Practice (GRAP) will be the accounting framework.

The Municipal Council of Stellenbosch is in terms of the MFMA and GRAP obliged to adopt an Asset Management Policy to regulate the effective management of all council's assets.

- **And whereas** the municipal manager as accounting officer of municipal funds, assets and liabilities is responsible for the effective implementation of the asset management policy which regulates the acquisition, safeguarding, maintenance of all assets and disposal of assets where the assets are no longer used to provide a minimum level of basic service as regulated in terms of section 14 of the MFMA.
- **And whereas** these assets must be protected over their useful life and may be used in the production or supply of goods and services or for administrative purposes in meeting the municipality's operational requirements.
- **Now therefore** the municipal council of the Stellenbosch Municipality adopts this asset management policy. Refer to Appendix 14.

Pool Vehicle Policy

The purpose of this policy is to ensure the proper procedure of booking and utilization of a pool vehicle. The policy clearly stipulates that no person, other than a municipal official in possession of a valid driver's licence may drive a Pool Vehicle and no person other than an official may be transported in a Pool Vehicle, provided that the CFO, Municipal Manager or a director may in exceptional circumstances authorise that other passenger may be transported in such Pool Vehicle. Municipal officials that receive car allowance are NOT allowed to use any pool vehicle. Refer to Appendix 15.

Supply Chain Management Policy

Section 111 of the MFMA requires each Municipality and municipal entity to adopt and implement a supply chain management policy, which gives effect to the requirements of the Act. The Preferential Procurement Policy Framework Act, no 5 of 2000 and its accompanying regulations influences and dictates process around the evaluation and awarding of points. In this regard, the Minister of Finance acting in terms of section 5 of the Procurement Policy Framework Act, revised the Regulations accompanying this Act on the 20th January 2017 for implementation by all affected public entities by the 1 April 2017. The Supply Chain Management Policy was therefore amended and adopted at Council during February 2017. Refer to Appendix 16.

Grant-in-aid Policy

This policy provides the framework for grants-in-aid to non-governmental organisations (NGO's), community-based organisations (CBO's) or non-profit organisations (NPO's) and bodies that are used by government as an agency to serve the poor, marginalised or otherwise vulnerable as envisaged by Sections 12 and 67 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003). Refer Appendix 17.

Ward Allocation Policy

The objective of the Ward Allocations Policy is to create opportunities for Councillors to identify ward projects in line with the identified IDP needs, with the support of their Ward Committees, which would improve the quality of living in all wards. These projects would need to fit into the basket of services of the relevant User Department and must comply with the following, namely, Local Government's mandate; council policies; support the pillars and objectives of the IDP and directly benefit the community.

The Policy shall be governed by the underlying principle of ensuring that ward allocation projects meet the requirements of the Integrated Development Plan, including specific reference to, valley of

opportunity, green and sustainable valley, safe valley, valley with dignified living and valley of good governance and compliance. Refer to Appendix 18.

Ward Committee Policy

This policy is compiled in terms of the Local Government: Municipal Structures Act, 117 of 1998; Local Government: Municipal Systems Act, 32 of 2000 and 2005 DPLG Guidelines.

Preamble of Policy:

WHEREAS the Municipality is committed to encouraging the involvement of communities and community organisations in its affairs.

WHEREAS the Municipality is a municipality with an executive mayoral system combined with a ward participatory system as set out in section 9(d) of the Act.

WHEREAS the Council has resolved in terms of section 72(2) of the Act to adopt the ward participatory system.

IT IS THEREFORE RESOLVED by the Council as follows. Refer to Appendix 19.

Petty Cash Policy

All purchases below R 2 000 are regulated by this policy. Clear processes and procedures are stipulated to ensure that all transactions are processed effectively and efficiently in a bid to ensure prudent financial control. Refer to Appendix 20.

Virement Policy

The policy sets out the Virement principles and processes which the Stellenbosch Municipality will follow during a financial year. These virements will represent a flexible mechanism to effect budgetary amendments within a municipal financial year. The policy shall give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework in terms of the Approved budget, and it will be applicable to all municipal staff and councillors involved in budget implementation. Refer to Appendix 21.

Preferential Procurement Policy

Section 217(1) of the Constitution, 1996 (Act 108 of 1996) provides that when contracting for goods and services, organs of state must do so in accordance with a system that is fair, equitable, transparent, competitive and cost effective. Section 217(2) and (3) of the Constitution allows organs of state to grant preferences when procuring for goods and services within a Framework prescribed by National legislation.

The preferential procurement policy is founded on the following principles, namely, value for money, open and effective competition, ethics and fair dealing, accountability and reporting and equity. This policy will be applicable to all active industry sectors within the Stellenbosch Municipal area and must be read with the supply chain management policy of the municipality. Refer to Appendix 22.

Travel and Subsistence Policy

This policy sets out the basis for the payment of subsistence, travel allowance, hourly rate when applicable for the purpose of official travelling. Refer to Appendix 23.

Cost Containment Policy

The purpose of the policy is to regulate spending and to implement cost containment measures at Stellenbosch Local Municipality. The objectives of this policy are to ensure that the resources of the municipality are used effectively, efficiently and economically and to implement cost containment measures. The cost containment policy will apply to council and all municipal employees. Refer to Appendix 24.

The following existing budget-related policies and by-laws were amended based on comments and inputs after the IDP and Budget public participation process:

Development Charges Policy

The Municipality derives its authority to impose a development charge in terms of Section 75A. General power to levy and recover fees, charges and tariffs of the Local Government: Municipal Systems Act, 2000, Act 32 of 2000. The Municipality approved its new Land Use Planning Bylaw in terms of the Spatial Planning and Land Use Planning Act, 2013 (Act 16 of 2013) in October 2015 and it was officially promulgated and became effective in December 2015. Since then, the Municipality faces significant changes in the planning environment, amongst others the need for and manner of generating development charges. Refer to Appendix 10.

Tariff Policy

This policy serves as the implementing tool which guides the levying of tariffs for municipal services in accordance with the provisions of the Municipal Systems Act and any other applicable legislation. Tariffs represent the charges levied by Council on consumers for the utilization of services provided by the Municipality and rates on properties. Tariffs will be calculated in various ways, dependent upon the nature of the service being provided. Refer to Appendix 25.

Tariff By-Law

In terms of section 75(1) of the Systems Act, a municipal council must adopt by-laws to give effect to the implementation and enforcement of its tariff policy. In terms of section 75(2) of the Systems Act, by-laws adopted in terms of section 75(1) of the Systems Act may differentiate between different categories of users, debtors, service providers, services, service standards and geographical areas as long as such differentiation does not amount to unfair discrimination. Refer to Appendix 26.

The following existing budget-related policies and by-laws were reviewed but no amendments were necessary:

Rates By-Law

In terms of Section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the property rates act on levying of rates on rateable properties in the municipality. Refer to Appendix 27.

Credit Control and Debt Collection By-law

This by-law give effect to the implementation and enforcement of Municipality's Credit Control and Debt Collection Policy and/or to regulate its implementation and enforcement in the Stellenbosch Municipal Area (WC024) in terms of section 156(2) of the Constitution of the Republic of South Africa (Act 108 of 1996) and sections 96 and 98 of the Municipal Systems Act (Act 32 of 2000); to provide for the collection of all monies due and payable to the Municipality; and to provide for matters incidental thereto. All debt owing to the Municipality must be collected in accordance with this By-law and the Credit Control and Debt Collection Policy. Refer to Appendix 28.

Special Ratings Area Policy

The aim of the policy is to provide the framework to strike an appropriate balance between facilitating self-funded community initiatives that aim to improve and/or upgrade neighbourhoods. Refer to Appendix 29.

Special Ratings Area By-Law

A "special rating area" refers to a special rating area approved by the Council in accordance with the provisions of section 22 of the Property Rates Act. This By-law aims to provide for the establishment of special ratings areas, to provide for additional rates and to provide for matter incidental thereto. Refer to Appendix 30.

Infrastructure Asset Unbundling Policy

This policy is intended to provide a framework for the unbundling of completed infrastructure services capital projects and financial asset year-end processes within the requirements of sections 60, 62, 63, 78, and 79 of the Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA), and the South African Standards of Generally Recognised Accounting Practices (GRAP) as well as to promote good financial management practices. This policy applies to all officials within the Stellenbosch Local Municipality who utilise and/or manage any type of infrastructure assets. The Municipal Council of Stellenbosch have adopted an Asset Management Policy to regulate the effective management of all council's assets and wants to lay down broad guidelines for consistent, effective and efficient asset management principles of Stellenbosch Municipality. The Municipality of Stellenbosch have agreed to adopt an Infrastructure Unbundling Policy that will guide the Municipality with the effective, complete, and accurate capitalisation of their assets and complying with year-end processes relating to assets. Refer to Appendix 31.

Borrowing, Funds and Reserves

This policy strives to establish a borrowing framework policy for the Municipality and set out the objectives, policies, statutory requirements and guidelines for the borrowing of funds. The policy provides a framework to ensure that the annual budget of Stellenbosch Municipality is fully funded and that all funds and reserves are maintained at the required level to avoid future year noncash backed liabilities. The policy aims to give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework. Refer to Appendix 32.

Budget Implementation and Monitoring Policy

The policy aims to give effect to the requirements and stipulations of the Municipal Finance Management Act and Municipal Budget and Reporting Framework in terms of the planning, preparation and approval of the annual and adjustments budgets. The framework for virements is also explained and regulated in this policy as well as monitoring roles and responsibilities. Refer to Appendix 33.

Liquidity Policy

The documented Liquidity Policy sets out the minimum risk management measures that Stellenbosch Municipality has to implement and adhere to in order to ensure that its current and future liquidity position is managed in a prudent manner. This policy will be implemented to provide guidance on the minimum liquidity level that Stellenbosch Municipality has to maintain in order to comply with required legislative and / or National Treasury directives and within the overall financial management objectives as approved/reviewed by the Council from time to time. Refer to Appendix 34.

Inventory Management Policy

In terms of the MFMA, the Accounting Officer for a municipality must:

- (a) be responsible for the effective, efficient, economical and transparent use of the resources of the municipality as per section 62 (1)(a);
- (b) take all reasonable steps to prevent unauthorised, irregular and fruitless and wasteful expenditure and other losses as per section 62(1)(d); and
- (c) be responsible for the management, including the safeguarding and the maintenance of the assets, and for the management of the liabilities, of the municipality as per section 63 (1)(a) and (b).

The policy aims to achieve the following objectives which are to provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory, procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy and eliminate any potential misuse of inventory and possible theft. Refer to Appendix 35.

Financing of External Bodies performing municipal functions Policy

The purpose of this Policy is to provide a framework for financial assistance by Stellenbosch Municipality ("the Municipality") to external organisations/bodies conducting local government functions to the extent as set out in section 155(6)(a) and (7) of the Constitution as listed in Part B of Schedule 4 and 5. Refer to Appendix 36.

F: OVERVIEW OF KEY BUDGET ASSUMPTIONS

Municipalities' long-term financial viability depends largely on the extent to which improved and sustainable revenue capacity on the one hand and sound financial management of its resources on the other hand can be achieved. These imperatives necessitate proper multi-year financial planning. Future impacts of revenue streams, expenditure requirements and the financial implications for the community at large (i.e. the potential influence on rates, tariffs and service charges) must be identified and assessed to determine the sustainability of planned interventions, programs, projects and sundry service delivery actions.

Taking these principals into consideration, the following assumptions **(ceteris paribus)** were made and relates to the parameters within which the budget was compiled for the next three years

	2026/2027	2027/2028	2028/2029
Percentage Increase:			
Water	5.00%	5.00%	5.00%
Electricity	10.71%	10.71%	10.71%
Sanitation	6.00%	6.00%	6.00%
Refuse	6.00%	6.00%	6.00%
Property Rates	6.00%	6.00%	6.00%
Collection Rates			
Water	95%	95%	95%
Electricity (Post Paid Meters)	97%	97%	97%
Sanitation	96%	96%	96%
Refuse	96%	96%	96%
Rates	96%	96%	96%
Employee Related Costs			
Salaries and Wages and related costs	4.75%	4.75%	4.75%
Notch Increment	2.40%	2.40%	2.40%
Other Assumptions			
Bulk Purchases - Electricity	10.00%	10.00%	10.00%

Budgetary constraints and economic challenges meant that the municipality had to apply a combination of cost-saving interventions and higher than headline CPI revenue increases to ensure a sustainable budget over the medium term.

Municipalities should also pay particular attention to managing all revenue and cash streams effectively and carefully evaluate all spending decisions.”

G: HIGH LEVEL BUDGET OVERVIEW**Capital Budget for 2026/2027, 2027/2028 and 2028/2029**

Although the capital budget is infrastructure orientated and addresses the very urgent need for the upgrading of infrastructure as addressed by the different infrastructure master plans, it does however speak to the IDP (Integrated Development Plan) and the needs of the community. It's also aligned to the strategic priority in the State of the Nation Address of Infrastructure investment and the “back to basics” approach. The responsiveness of the budget can be measured against what was identified as priorities by the community and the actual amount allocated, bearing in mind that resources are limited, to address or at least alleviate the most critical needs identified.

In this regard it is important to note that the need for infrastructure upgrades, inclusive of electricity infrastructure were key to ensure the delivery of sustainable services.

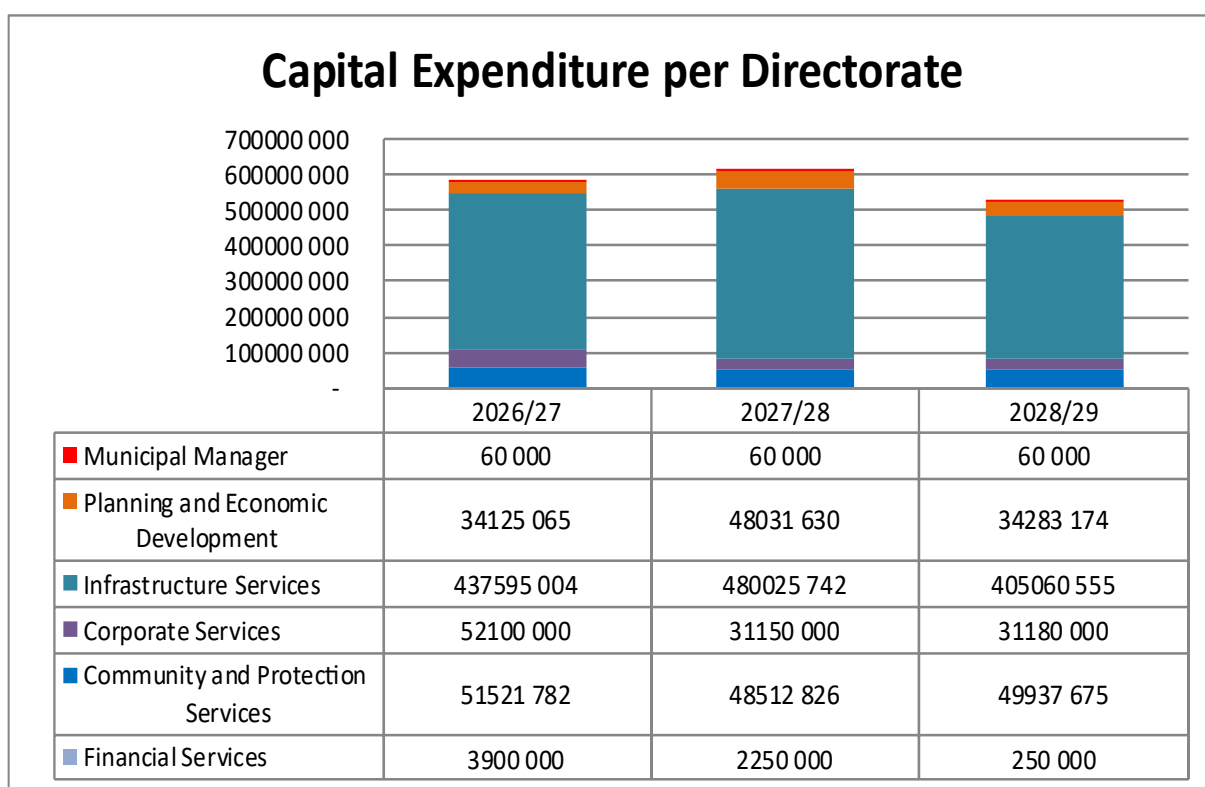
The capital budgets as proposed, amounts to:

<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>
R	R	R
579 301 851	610 030 198	520 771 404

Compilation of the Capital Budget

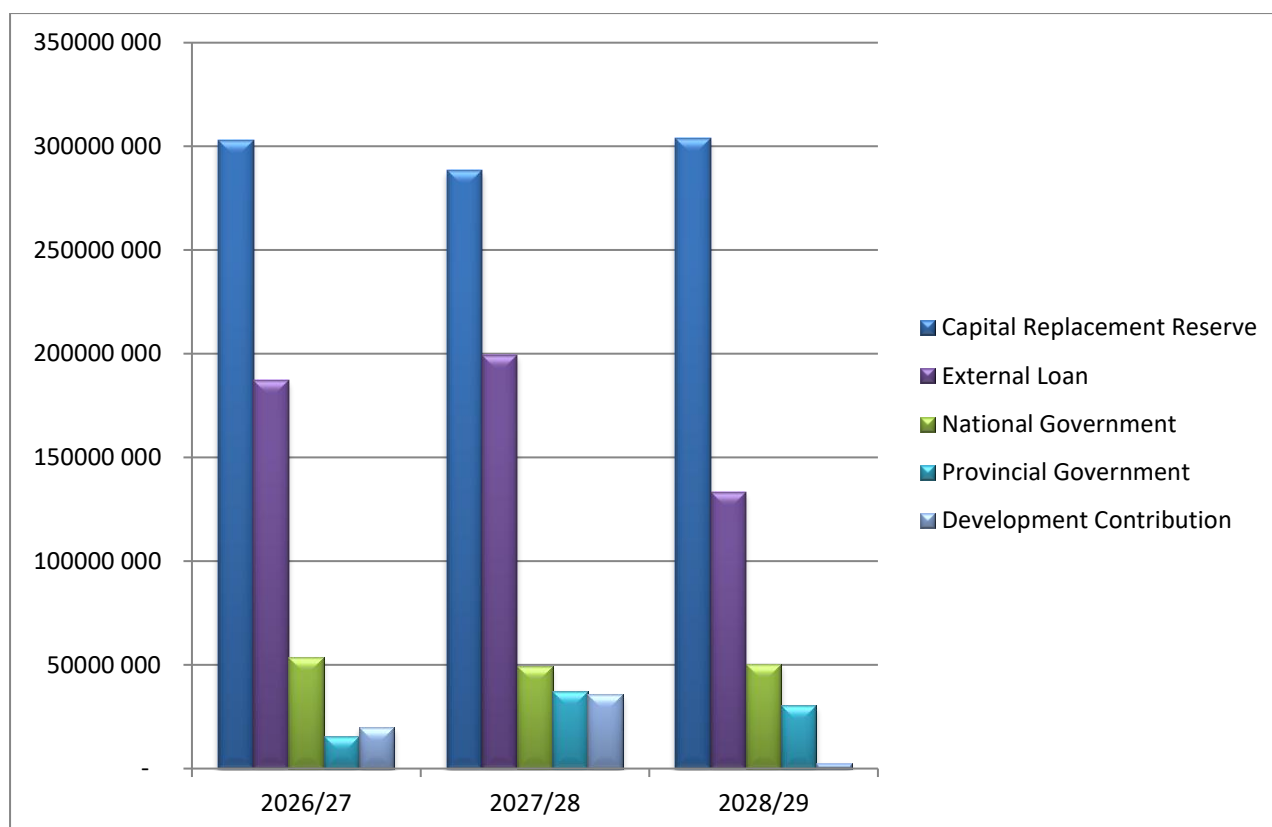
The capital budgets depicted per Directorate are as follows:

	<u>2026/2027</u>		<u>2027/2028</u>		<u>2028/2029</u>	
	R	%	R	%	R	%
Municipal Manager	60 000	0,01%	60 000	0.01%	60 000	0.01%
Planning and Development Services	34 125 065	5,89%	48 031 630	7.87%	34 283 174	6,58%
Infrastructure Services	437 595 004	75.54%	480 025 742	78.69%	405 060 555	77.78%
Corporate Services	52 100 000	8,99%	31 150 000	5,11%	31 180 000	5,99%
Community and Protection Services	51 521 782	8.89%	48 512 826	7,95%	49 937 675	9.59%
Financial Services	3 900 000	0,67%	2 250 000	0,37%	250 000	0,05%
	579 301 851	100.00%	610 030 198	100.0%	520 771 404	100.0%

Investment in infrastructure for the next three years' equals:**Financing of the Capital Budget**

The proposed financing sources of the capital budget for the next three years are as follows:

	2026/2027		2027/2028		2028/2029	
	R		R		R	
<u>Own Funding</u>						
Capital Replacement Reserve	302 984 439	52.30%	288 213 863	47.25%	303 876 458	58.35%
Development Contribution	20 000 000	3.45%	35 752 976	5.86%	2 700 000	0.52%
<u>External Funding</u>						
Grants National Government	53 793 826	9.29%	49 349 131	8.09%	50 445 217	9.69%
Grants Provincial Government	15 557 565	2.69%	37 335 652	6.12%	30 275 652	5.81%
External Loans	186 966 021	32.27%	199 422 606	32.68%	133 474 077	25.63%
	579 301 851	100.00%	610 030 198	100.00%	520 771 404	100.00%



As alluded to in the before-mentioned text and in the Council item; substantial investment in infrastructure is crucial in order to maintain sustainable levels of service delivery. For the detailed capital projects please refer to **Appendix 1 – Part 2 – Section N**.

Operating Budget for 2026/2027, 2027/2028 and 2028/2029**Expenditure**

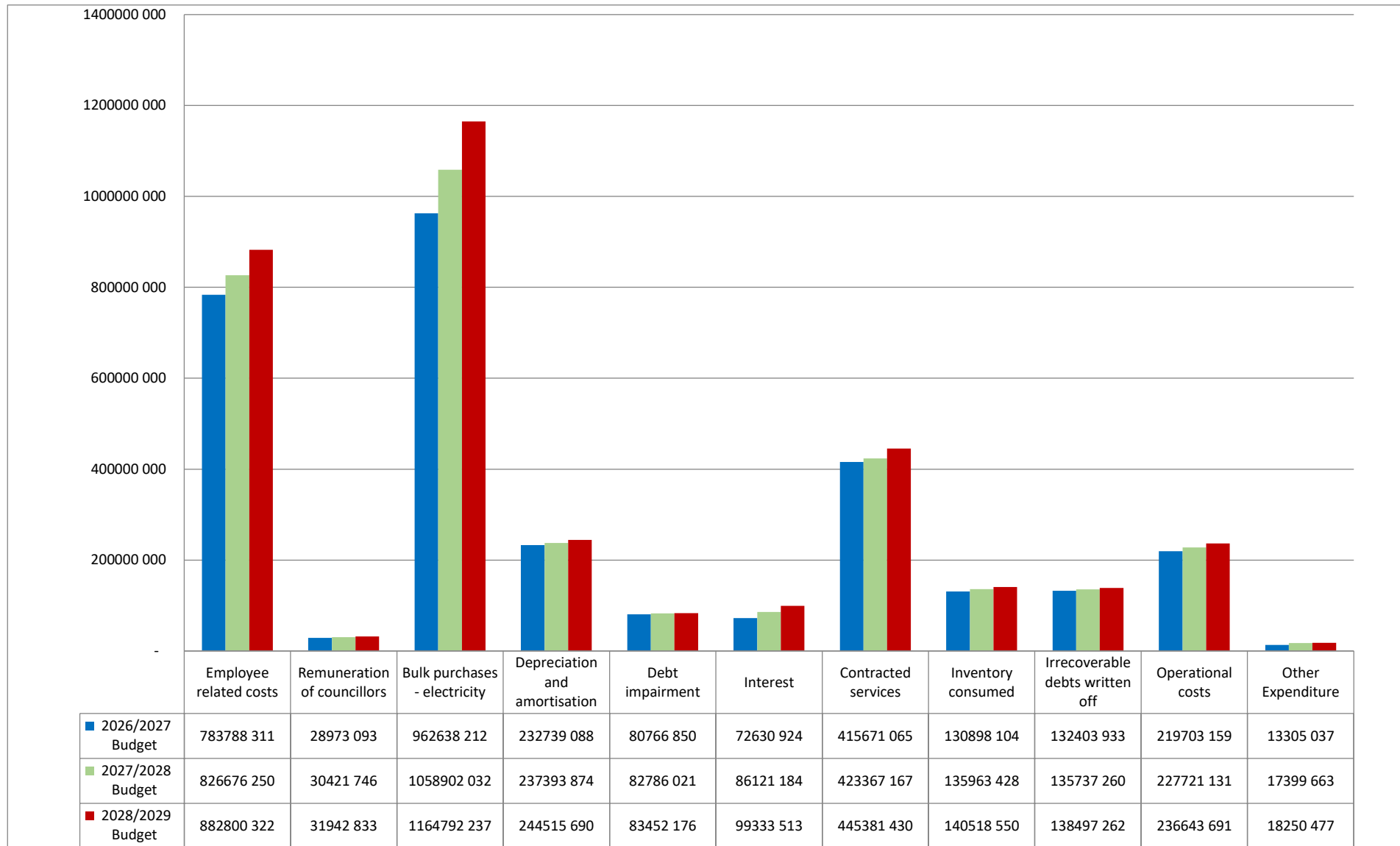
The operating expenditure budget per Vote (Directorate) is as follows:

	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>
	R	R	R
Municipal Manager	23 095 608	24 591 327	26 059 245
Planning and Economic Development	157 986 236	156 105 187	167 843 022
Infrastructure Services	1 853 970 868	1 996 010 398	2 156 947 889
Corporate Services	258 096 358	270 297 637	285 324 065
Community and Protection Services	618 633 546	643 226 658	670 871 995
Financial Services	161 735 160	172 258 549	179 081 965
Total Expenditure	3 073 517 776	3 262 489 756	3 486 128 181

The operating expenditure budget per category is as follows:

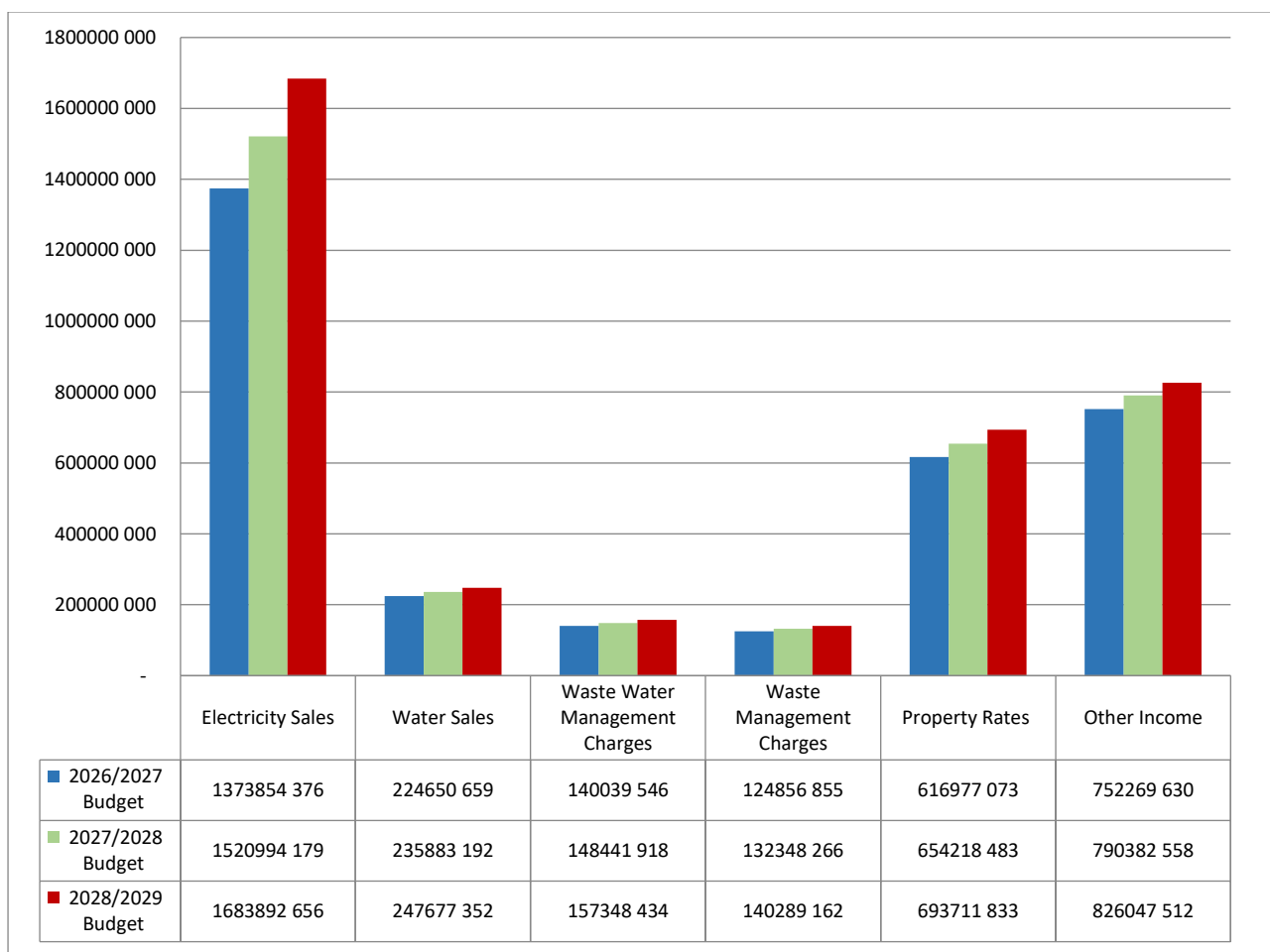
	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>
	R	R	R
Employee related costs	783 788 311	826 676 250	882 800 322
Remuneration of councillors	28 973 093	30 421 746	31 942 833
Bulk purchases - electricity	962 638 212	1 058 902 032	1 164 792 237
Depreciation and amortisation	232 739 088	237 393 874	244 515 690
Debt impairment	80 766 850	82 786 021	83 452 176
Interest	72 630 924	86 121 184	99 333 513
Contracted services	415 671 065	423 367 167	445 381 430
Inventory consumed	130 898 104	135 963 428	140 518 550
Irrecoverable debts written off	132 403 933	135 737 260	138 497 262
Operational costs	219 703 159	227 721 131	236 643 691
Other Expenditure	13 305 037	17 399 663	18 250 477
Total Expenditure	3 073 517 776	3 262 489 756	3 486 128 181

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD 2026– 2029



The operational budget will be funded as follows:

	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>
	R	R	R
Electricity Sales	1 373 854 376	1 520 994 179	1 683 892 656
Water Sales	224 650 659	235 883 192	247 677 352
Wastewater Management Charges	140 039 546	148 441 918	157 348 434
Waste Management Charges	124 856 855	132 348 266	140 289 162
Property Rates	616 977 073	654 218 483	693 711 833
Other Income	752 269 630	790 382 558	826 047 512
Total Income	3 232 648 139	3 482 268 596	3 748 966 949



H: OVERVIEW OF THE BUDGET FUNDING**Financing of the Capital Budget**

The proposed financing sources of the capital budget for the next three years are as follows:

	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>
	R	R	R
Capital Replacement Reserve	302 984 439	288 213 863	303 876 458
Grants National Government	53 793 826	49 349 131	50 445 217
Grants Provincial Government	15 557 565	37 335 652	30 275 652
External Loans	186 966 021	199 378 576	133 474 077
Development Contribution	20 000 000	35 752 976	2 700 000
	579 301 851	610 030 198	520 771 404

Grant funding from National Government includes the following:

- Integrated National Electrification Programme (Municipal) Grant (INEP)
- Integrated Urban Development Grant

Grant funding from Provincial Government includes the following:

- Human Settlement Development Grant
- Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)
- Integrated Transport Planning
- Resource Funding for Establishment and Support of A K9 Unit (Department of Community Safety)

Financing of the Operational Budget

The operational budget is financed from the tariff increases as displayed above. In addition to these, the following grant allocations are expected, and expenditure was adjusted accordingly:

- Equitable Share Allocation
- Community Library Services Grant
- Cape Winelands Community Safety Grant
- Local Government Financial Management Grant
- Financial assistance to municipalities for maintenance and Construction of Transport Infrastructure
- Community Development Workers Operational Support Grant
- Expanded Public Works Program Incentive Grant
- Human Settlement Development Grant
- Title Deeds Restoration Grant

I: EXPENDITURE ON ALLOCATION AND GRANT PROGRAMMES

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		188 219	210 607	221 280	239 010	239 010	239 010	253 021	264 218	268 674
Operational Revenue: General Revenue: Equitable Share		179 634	200 488	215 604	231 793	231 793	231 793	246 336	260 662	264 323
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	5 699	2 021	3 202	3 202	3 202	2 731	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 448	1 600	1 544	1 544	1 544	1 636	1 723	1 810
Integrated Urban Development Grant		3 287	2 971	2 055	2 471	2 471	2 471	2 318	1 834	2 541
Provincial Government:		24 947	14 314	12 984	13 073	17 680	17 680	30 958	25 203	45 308
Library Services: Conditional Grant		10 628	12 704	11 333	11 576	10 023	10 023	10 353	10 457	10 561
Municipal Accreditation and Capacity Building Grant		669	245	249	–	–	–	–	–	–
Financial Management Capacity Building Grant		319	241	–	–	–	–	–	–	–
Title Deeds Restoration Grant		940	317	380	–	–	–	728	748	748
Community Development Workers Operational Support Grant		38	38	38	–	–	–	34	34	34
Maintenance and Construction of Transport Infrastructure		495	345	380	335	335	335	278	313	7 878
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	244	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	–	364	1 162	1 162	1 162	19 565	13 652	26 087
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	180	–	–	–	–	–	–	–
Municipal Library Support Grant		3 102	–	–	–	–	–	–	–	–
WC Financial Management Support Grant		550	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	239	–	6 161	6 161	–	–	–
Financial Management Capacity Building Grant		–	–	–	–	–	–	–	–	–
Housing consumer education		68	–	–	–	–	–	–	–	–
District Municipality:		599	638	92	100	785	785	69	–	–
Cape Winelands District Grant		484	500	–	–	435	435	–	–	–
Cape Winelands District Tourism Grant		–	–	92	100	100	100	–	–	–
Cape Winelands Community Safety Grant		115	138	–	–	250	250	69	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	67	2 962	2 962	2 962	739	–	–
Departmental Agencies and Accounts		–	–	–	550	550	550	295	–	–
Foreign Government and International Organisations		–	–	–	2 412	2 412	2 412	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	67	–	–	–	443	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		213 765	225 559	234 422	255 145	260 437	260 437	284 787	289 422	313 981
Capital expenditure of Transfers and Grants										
National Government:		91 162	95 189	97 411	63 693	63 693	63 693	53 794	49 349	50 445
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	28 030	9 556	5 381	5 381	5 381	–	9 037	9 445
Energy Efficiency and Demand Side Management Grant		–	10 719	25 375	4 348	4 348	4 348	–	–	–
Municipal Disaster Relief Grant		–	–	2 234	–	–	–	–	–	–
Integrated Urban Development Grant		62 460	56 440	60 246	53 965	53 965	53 965	53 794	40 313	41 000
Provincial Government:		8 422	19 138	25 779	25 168	22 874	22 874	15 550	37 336	30 276
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	6 175	–	–	–	–	–	–	–
Integrated Transport Planning		–	–	628	656	656	656	570	597	623
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	1 890	1 680	10 000	5 000	5 000	12 918	32 826	26 522
Development of Sport and Recreational Facilities		220	–	–	300	300	300	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	9 874	22 335	14 212	12 018	12 018	1 191	3 913	3 130
Library Services: Conditional Grant		69	203	173	–	3 963	3 963	–	–	–
RSEP		1 771	996	963	–	537	537	–	–	–
Resource funding for establishment and support of a K9 unit		–	–	–	–	400	400	870	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		99 584	114 327	123 190	88 861	86 567	86 567	69 343	86 685	80 721
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		313 349	339 886	357 612	344 006	347 005	347 005	354 130	376 106	394 702

J: ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH TRANSFERS AND GRANTS											
Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Operational		12 531	8 420	9 221	10 313	1 730	1 730	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		12 531	8 420	9 221	10 313	1 730	1 730	-	-	-	-
Cash Transfers to Groups of Individuals											
Operational		962	7 147	6 199	7 300	7 300	7 300	5 440	4 446	8 202	8 694
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		962	7 147	6 199	7 300	7 300	7 300	5 440	4 446	8 202	8 694
TOTAL CASH TRANSFERS AND GRANTS	6	13 494	15 566	15 421	17 613	9 030	9 030	5 440	4 446	8 202	8 694
NON-CASH TRANSFERS AND GRANTS											
Non-Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Operational	4	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Groups of Individuals											
Operational	5	4 265	5 758	2 447	5 018	5 018	5 018	3 395	5 319	5 638	5 977
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		4 265	5 758	2 447	5 018	5 018	5 018	3 395	5 319	5 638	5 977
TOTAL NON-CASH TRANSFERS AND GRANTS		4 265	5 758	2 447	5 018	5 018	5 018	3 395	5 319	5 638	5 977
TOTAL TRANSFERS AND GRANTS	6	17 758	21 324	17 868	22 631	14 048	14 048	8 835	9 765	13 841	14 671

K: COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Allowances and Service Related Benefits										
Basic Salary		19 152	18 815	19 125	20 878	23 878	23 878	25 072	26 326	27 642
Cell phone Allowance		2 003	2 224	2 081	2 166	2 166	2 166	2 274	2 388	2 508
Housing Allowance		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Office-bearer Allowance		–	–	–	–	–	–	–	–	–
Out of pocket Expenses		–	–	–	–	–	–	–	–	–
Travelling Allowance		985	961	1 082	850	850	850	892	937	983
Use of Personal Facilities		–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		22 139	22 000	22 288	23 894	26 894	26 894	28 239	29 651	31 133
Social Contributions										
Medial Aid Benefits		115	102	195	149	149	149	156	164	172
Pension Fund Contributions		511	518	506	551	551	551	578	607	638
Total Social Contributions		626	620	701	699	699	699	734	771	810
Total Councillors		22 765	22 620	22 989	24 593	27 593	27 593	28 973	30 422	31 943
% increase			(0.6%)	1.6%	7.0%	12.2%	–	5.0%	5.0%	5.0%
Senior Managers of the Municipality										
Salaries and Allowances										
Basic Salary		8 064	8 420	11 000	9 641	8 241	8 241	10 340	11 064	11 838
Bonuses		1 230	1 088	795	1 872	1 872	1 872	2 008	2 148	2 299
Allowance										
Accommodation, Travel and Incidental		0	–	–	1	1	1	1	1	1
Cellular and Telephone		241	245	241	191	191	191	205	219	234
Housing Benefits		18	18	18	23	23	23	24	26	28
Non-pensionable		–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle		500	490	590	705	705	705	756	809	865
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		760	752	849	919	919	919	986	1 055	1 129
Service Related Benefits										
Acting		–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–
Danger Allowance		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Fire Brigade		–	–	–	–	–	–	–	–	–
In-kind Benefits		–	–	–	–	–	–	–	–	–
Leave Pay		–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Standby Allowance		–	–	–	–	–	–	–	–	–
Tools Allowance		–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing		–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	–	–	–
Long Term Service Award		–	–	–	–	–	–	–	–	–
Total Service Related Benefits		–	–	–	–	–	–	–	–	–
Total Salaries and Allowances		10 054	10 260	12 644	12 433	11 033	11 033	13 334	14 267	15 266
Social Contributions										
Bargaining Council		1	1	1	1	1	1	1	1	1
Group Life Insurance		120	127	130	121	121	121	129	138	148
Medical		123	131	124	153	153	153	164	175	187
Pension		659	715	718	857	857	857	920	984	1 053
Unemployment Insurance		13	13	13	16	16	16	17	19	20
Total Social Contributions		916	987	985	1 148	1 148	1 148	1 231	1 317	1 409
Post-retirement Benefit										
Medical		–	–	–	–	–	–	–	–	–
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		–	–	–	–	–	–	–	–	–
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		10 970	11 247	13 630	13 581	12 181	12 181	14 565	15 585	16 676
% increase			2.5%	21.2%	(0.4%)	(10.3%)	–	19.6%	7.0%	7.0%

K: COUNCILLOR AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS**(continue)**

Other Municipal Staff										
Salaries and Allowances										
Basic Salary		339 618	360 809	386 106	419 292	419 649	419 649	453 064	473 099	504 777
Bonuses		19	–	–	–	–	–	–	–	–
Allowance										
Accommodation, Travel and Incidental		41	56	71	53	53	53	57	61	65
Cellular and Telephone	3	1 930	2 029	2 104	3 190	3 190	3 190	3 422	3 661	3 917
Housing Benefits	3	3 728	3 600	4 857	4 560	4 560	4 560	4 889	5 228	5 591
Non-pensionable		66	76	71	276	276	276	296	317	339
Travel or Motor Vehicle	3	8 357	9 347	9 591	13 817	13 817	13 817	14 798	15 815	16 902
Voluntary Work		–	–	–	–	–	–	–	–	–
Total Allowance		14 123	15 109	16 694	21 896	21 896	21 896	23 461	25 081	26 815
Service Related Benefits										
Acting	3	593	470	(1 246)	964	964	964	1 034	1 106	1 184
Bonus	3	26 090	28 211	30 115	33 460	33 460	33 460	35 862	38 334	40 979
Danger Allowance	3	–	–	–	–	–	–	–	–	–
Entertainment	3	–	–	–	–	–	–	–	–	–
Fire Brigade		2 784	3 199	3 150	3 486	3 486	3 486	3 739	4 001	4 281
In-kind Benefits	3	–	–	–	–	–	–	–	–	–
Leave Pay	3	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	5 556	5 556	5 613	6 006	6 427
Overtime		42 458	58 538	56 082	54 212	54 212	54 212	58 143	62 213	66 568
Scarcity	3	807	2 640	1 332	1 717	1 717	1 717	1 841	1 970	2 108
Standby Allowance	3	12 948	14 958	16 164	16 764	16 764	16 764	17 979	19 238	20 585
Tools Allowance	3	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	3	–	–	–	–	–	–	–	–	–
Leave gratuity		–	–	–	–	–	–	5 221	5 482	5 756
Long Term Service Award		–	–	–	–	–	–	6 276	6 716	7 186
Total Service Related Benefits		85 681	108 016	105 596	110 603	116 159	116 159	135 708	145 065	155 072
Total Salaries and Allowances		439 441	483 933	508 396	551 792	557 705	557 705	612 233	643 245	686 664
Social Contributions										
Bargaining Council		233	250	261	242	242	242	260	278	297
Group Life Insurance		7 034	7 512	8 016	6 403	6 403	6 403	6 867	7 346	7 860
Medical		26 985	29 722	31 551	34 375	34 375	34 375	36 834	39 359	42 061
Pension		55 643	59 651	64 043	72 693	72 693	72 693	77 915	83 295	89 050
Unemployment Insurance		2 685	2 737	2 811	3 365	3 365	3 365	3 606	3 854	4 119
Total Social Contributions		92 581	99 872	106 682	117 079	117 079	117 079	125 482	134 133	143 387
Post-retirement Benefit										
Medical	6	25 336	26 283	28 279	30 961	29 447	29 447	31 508	33 714	36 074
Other Benefits		–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit		25 336	26 283	28 279	30 961	29 447	29 447	31 508	33 714	36 074
Costs Capitalised to PPE		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		557 359	610 088	643 357	699 832	704 230	704 230	769 223	811 091	866 125
% increase	4		9.5%	5.5%	8.8%	0.6%	–	9.2%	5.4%	6.8%
TOTAL SALARY, ALLOWANCES & BENEFITS										
		591 093	643 955	679 975	738 006	744 004	744 004	812 761	857 098	914 743
% increase	4		8.9%	5.6%	8.5%	0.8%	–	9.2%	5.5%	6.7%
TOTAL MANAGERS AND STAFF										
	5,7	591 093	643 955	679 975	738 006	744 004	744 004	812 761	857 098	914 743

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MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR THE FINANCIAL PERIOD 2026– 2029

L: MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	116 173	40 746	43 228	42 033	42 892	41 860	42 505	42 446	42 432	42 433	42 431	76 658	615 837	652 787	691 955
Service charges - electricity revenue	108 630	120 202	38 399	90 258	89 261	90 676	91 640	93 229	86 190	86 878	76 333	554 853	1 526 549	1 687 279	1 868 009
Service charges - water revenue	17 983	15 624	22 254	19 898	21 818	21 354	29 241	32 353	17 167	18 985	24 628	18 162	259 467	272 133	285 445
Service charges - sanitation revenue	18 415	12 452	13 248	12 507	12 354	12 551	12 139	12 148	12 363	12 083	12 512	15 833	158 604	145 385	154 014
Service charges - refuse revenue	19 978	9 271	10 323	9 306	9 191	11 169	10 303	10 345	11 143	9 927	10 067	27 550	148 572	157 356	166 652
Rental of facilities and equipment	(364)	1 181	1 203	829	964	1 114	1 148	1 238	4 156	1 402	1 405	8 021	22 297	23 412	24 583
Interest earned - external investments	3 990	4 286	4 933	4 406	4 812	3 968	4 498	4 150	4 150	4 150	4 150	3 812	51 306	48 869	46 548
Interest earned - outstanding debtors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	4	2	21	39	20	16	17	19	23	13	12	2 991	3 176	3 335	3 502
Licences and permits	158	702	696	903	649	534	755	1 389	635	751	813	1 207	9 192	9 652	10 134
Agency services	166	371	303	467	454	130	130	468	417	410	410	435	4 159	4 367	4 586
Transfers and Subsidies - Operational	92 505	1 305	7 617	1 305	1 305	162 753	1 305	1 305	7 617	1 305	1 305	7 617	287 245	291 751	319 324
Other revenue	(836)	966	13 910	8 773	6 279	6 230	3 016	6 651	11 350	7 029	7 265	88 931	159 563	169 143	155 542
Cash Receipts by Source	376 803	207 107	156 135	190 725	189 999	352 354	196 697	205 740	197 643	185 365	181 331	806 069	3 245 969	3 465 470	3 730 293
Other Cash Flows by Source															
allocations) (National / Provincial and District)	—	—	19 686	—	—	19 686	—	—	19 686	—	500	20 186	79 745	99 688	92 829
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Proceeds on Disposal of Fixed and Intangible Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Short term loans	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing	—	—	—	—	—	—	—	—	—	—	—	186 966	186 966	199 379	133 474
Increase (decrease) in consumer deposits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vat Control (receipts)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Insurance Refund - Capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest on Short Term Investment (> 90 days) and Lo	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Cash Receipts by Source	376 803	207 107	175 821	190 725	189 999	372 040	196 697	205 740	217 329	185 365	181 831	1 013 221	3 512 680	3 764 536	3 956 596
Cash Payments by Type															
Employee related costs	(61 264)	(61 264)	(61 264)	(61 264)	(61 264)	(61 264)	(61 264)	(64 235)	(61 264)	(61 264)	(61 264)	(75 589)	(752 465)	(793 160)	(846 938)
Remuneration of councillors	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(28 973)	(30 422)	(31 943)
Finance charges	—	—	—	—	—	(32 048)	—	—	—	—	—	(31 410)	(63 458)	(76 490)	(89 221)
Bulk purchases - Electricity	(109 335)	(111 703)	(109 506)	(73 262)	(70 690)	(68 444)	(61 565)	(66 181)	(108 340)	(109 335)	(109 335)	(109 335)	(1 107 034)	(1 217 737)	(1 339 511)
Bulk purchases - Water & Sewer	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other materials	(4 990)	(10 122)	(10 507)	(11 130)	(10 215)	(10 644)	(11 491)	(12 140)	(5 220)	(3 826)	(3 552)	(50 558)	(144 395)	(149 978)	(154 965)
Contracted services	(1 382)	(14 984)	(33 404)	(26 076)	(26 340)	(35 515)	(28 251)	(30 800)	(27 531)	(3 600)	(6 297)	(240 011)	(474 191)	(486 872)	(512 189)
Transfers and grants - other municipalities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants - other	—	(2 633)	(846)	(606)	(445)	(523)	(1 004)	(1 201)	—	—	—	(2 508)	(9 765)	(13 841)	(14 671)
Other expenditure	(24 205)	(14 293)	(15 096)	(21 210)	(16 871)	(18 872)	(10 835)	(16 806)	(7 659)	(2 979)	(3 067)	(100 750)	(252 642)	(261 903)	(272 164)
Cash Payments by Type	(203 590)	(217 412)	(233 038)	(195 962)	(188 239)	(229 724)	(176 825)	(193 777)	(212 428)	(183 419)	(185 931)	(612 576)	(2 832 923)	(3 030 403)	(3 261 601)
Other Cash Flows/Payments by Type															
Capital assets	—	—	—	—	—	—	—	—	—	—	—	(666 197)	(666 197)	(701 535)	(598 887)
Retention (Capital)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Repayment of borrowing	—	—	—	—	—	(32 048)	—	—	—	—	—	(31 410)	(63 458)	(76 490)	(89 221)
Other Cash Flow s/Payments	—	—	—	—	—	—	—	—	—	—	—	(11 259)	(11 259)	(11 935)	(12 651)
Total Cash Payments by Type	(203 590)	(217 412)	(233 038)	(195 962)	(188 239)	(261 773)	(176 825)	(193 777)	(212 428)	(183 419)	(185 931)	(1 321 443)	(3 573 838)	(3 820 363)	(3 962 360)
NET INCREASE/(DECREASE) IN CASH HELD	173 213	(10 305)	(57 217)	(5 237)	1 760	110 268	19 872	11 963	4 901	1 945	(4 100)	(308 221)	(61 158)	(55 827)	(5 764)
Cash/cash equivalents at the month/year begin:	549 503	722 716	712 411	655 194	649 957	651 717	761 985	781 857	793 820	798 721	800 666	796 566	549 503	488 345	432 519
Cash/cash equivalents at the month/year end:	722 716	712 411	655 194	649 957	651 717	761 985	781 857	793 820	798 721	800 666	796 566	488 345	488 345	432 519	426 754

M: CONTRACTS HAVING FUTURE AND BUDGETARY IMPLICATIONS

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
BSM 02/25			395 000											395 000
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	395 000	-	-	-	-	-	-	-	-	-	-	395 000
Expenditure Obligation By Contract	2													
BSM 81/23			104 882											104 882
BSM 70/19			257 154											257 154
BSM 84/20			182 968											182 968
BSM 43/22			219 303											219 303
BSM 58/19			3 954											3 954
BSM 86/23			5 681											5 681
BSM 64/25														-
BSM 22/20														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	773 944	-	-	-	-	-	-	-	-	-	-	773 944
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	773 944	-	-	-	-	-	-	-	-	-	-	773 944
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

N: DETAIL CAPITAL BUDGET 2026-2029

FINAL CAPITAL BUDGET 2026-2029
MUNICIPAL MANAGER

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Municipal Manager	Municipal Manager	Furniture, Tools & Equipment: MM	Admin HQ	Good Governance and Compliance	60 000	60 000	60 000	180 000
					60 000	60 000	60 000	180 000

FINAL CAPITAL BUDGET 2026-2029
PLANNING AND ECONOMIC DEVELOPMENT

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Planning and Economic Development	Building Control	Furniture, Tools & Equipment: Building Control	Admin HQ	Dignified Living	150 000	150 000	180 000	480 000
Planning and Economic Development	Development Planning	Furniture, Tools and Equipment: Spatial Planning	Admin HQ	Dignified Living	80 000	85 000	90 000	255 000
Planning and Economic Development	Economic Development & Tourism	Furniture, Tools & Equipment: LED	Admin HQ	Dignified Living	80 000	80 000	85 000	245 000
Planning and Economic Development	Economic Development & Tourism	Restoration of Landbou Saal	Admin HQ	Good Governance and Compliance	1 612 500	537 500	-	2 150 000
Planning and Economic Development	Housing Administration	Flats: Interior Upgrading - Kayamandi	WC024	Dignified Living	6 300 000	4 700 000	-	11 000 000
Planning and Economic Development	Housing Administration	Furniture, Tools & Equipment: Housing Administration	Ward 4	Dignified Living	170 000	180 000	190 000	540 000
Planning and Economic Development	Housing Administration	Kayamandi Hostels	WC024	Dignified Living	1 613 913			1 613 913
Planning and Economic Development	Housing Administration	Upgrading of Flats: General	WC024	Dignified Living	3 000 000	-	-	3 000 000
Planning and Economic Development	Housing Administration	Upgrading of Lapland waste water	Ward 10	Dignified Living	4 000 000	2 000 000	-	6 000 000
Planning and Economic Development	Housing Administration	Vehicles fleet : Housing Administration	WC024	Good Governance and Compliance	1 000 000	-	-	1 000 000
Planning and Economic Development	Housing Development	Adam Tas Corridor Precinct 10	Ward 12	Dignified Living	-	8 695 652	20 000 000	28 695 652
Planning and Economic Development	Housing Development	Erf 7001 Cloeteville (380) FLISP	Ward 17	Dignified Living	6 956 522	6 956 522	-	13 913 044
Planning and Economic Development	Housing Development	Furniture, Tools & Equipment: Housing Development	Admin HQ	Good Governance and Compliance	150 000	80 000	85 000	315 000
Planning and Economic Development	Housing Development	Housing projects	WC024	Dignified Living	320 000	330 000	340 000	990 000
Planning and Economic Development	Housing Development	ISSP Kayamandi Town Centre (1000) UISP)	Wards 12, 13 & 14	Dignified Living	-	434 782	-	434 782
Planning and Economic Development	Housing Development	ISSP Kayamandi	Ward 12	Dignified Living	869 565	869 565	-	1 739 130
Planning and Economic Development	Housing Development	Jamestown: Housing (Phase 2 & 3)	Ward 21	Dignified Living	4 347 826	13 913 043	-	18 260 869
Planning and Economic Development	Housing Development	Klapmuts La Rochelle (100)	Ward 18	Dignified Living	329 739	2 608 696	3 130 435	6 068 870
Planning and Economic Development	Housing Development	La Motte Old Forest Station (±430 services & ±430 units)	Ward 2	Dignified Living	-	3 260 870	6 521 739	9 782 609
Planning and Economic Development	IHS: Informal Settlements	Access to Basic Services	WC024	Dignified Living	1 000 000	1 000 000	1 500 000	3 500 000
Planning and Economic Development	IHS: Informal Settlements	Furniture, Tools & Equipment: Informal Settlements	WC024	Dignified Living	50 000	50 000	51 000	151 000
Planning and Economic Development	IHS: Informal Settlements	Emergency Housing	WC024	Dignified Living	2 000 000	2 000 000	2 000 000	6 000 000
Planning and Economic Development	Town Planning	Furniture, Tools & Equipment: Town Planning	Admin HQ	Dignified Living	95 000	100 000	110 000	305 000
					34 125 065	48 031 630	34 283 174	116 439 869

FINAL CAPITAL BUDGET 2026-2029
INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Infrastructure Services	Electrical Services	20MW Renewable energy project	WC024	Green and Sustainable Valley	520 000	-	-	520 000
Infrastructure Services	Electrical Services	Ad-Hoc Provision of Streetlighting	WC024	Safe Valley	2 289 800	2 450 086	2 621 592	7 361 478
Infrastructure Services	Electrical Services	Automatic Meter Reader	WC024	Green and Sustainable Valley	484 000	532 400	585 640	1 602 040
Infrastructure Services	Electrical Services	Battery Storage systems and rooftop PV for critical buildings	WC024	Green and Sustainable Valley	3 452 580	-	-	3 452 580
Infrastructure Services	Electrical Services	Battery Storage systems and rooftop PV for critical plants	WC024	Green and Sustainable Valley	3 000 000	3 000 000	-	6 000 000
Infrastructure Services	Electrical Services	Bien don 66/11kV substation new	Ward 3	Valley of Possibility	35 913 852	45 843 905	58 200 000	139 957 757
Infrastructure Services	Electrical Services	Cable Network: Franschoek	Ward 1	Dignified Living	5 000 000	-	-	5 000 000
Infrastructure Services	Electrical Services	Cable replacement 66kV	WC024	Valley of Possibility	-	11 036 500	10 800 000	21 836 500
Infrastructure Services	Electrical Services	Control Room implementation	WC024	Green and Sustainable Valley	-	300 000	-	300 000
Infrastructure Services	Electrical Services	Demand Side Management Geyser Control	WC024	Green and Sustainable Valley	500 000	3 500 000	3 500 000	7 500 000
Infrastructure Services	Electrical Services	Electricity Network: Pniel	Ward 4	Valley of Possibility	3 500 000	3 500 000	3 500 000	10 500 000
Infrastructure Services	Electrical Services	Electrification INEP	Ward 1	Valley of Possibility	-	9 036 522	9 445 217	18 481 739
Infrastructure Services	Electrical Services	Energy Balancing - Metering and Mini-Substations	WC024	Valley of Possibility	-	500 000	250 000	750 000
Infrastructure Services	Electrical Services	Furniture, Tools and Equipment: Electrical Services	WC024	Good Governance and Compliance	-	403 151	443 466	846 617
Infrastructure Services	Electrical Services	Hot water load control	WC024	Green and Sustainable Valley	500 000	-	-	500 000
Infrastructure Services	Electrical Services	Integrated National Electrification Programme	Ward 1	Valley of Possibility	-	321 957	321 957	643 914
Infrastructure Services	Electrical Services	Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA	WC024	Valley of Possibility	16 900 000	-	-	16 900 000
Infrastructure Services	Electrical Services	Northern Extension Bulk Supply	Ward 12	Dignified Living	27 000 000	35 500 000	-	62 500 000
Infrastructure Services	Electrical Services	Kayamandi new substation 11 kV switching station	WC024	Dignified Living	25 500 000	7 200 000	-	32 700 000
Infrastructure Services	Electrical Services	Meter Panels	WC024	Green and Sustainable Valley	250 000	250 000	250 000	750 000

FINAL CAPITAL BUDGET 2026-2029
INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Infrastructure Services	Electrical Services	Network Cable Replace 11 Kv	WC024	Valley of Possibility	3 630 000	3 993 000	4 392 300	12 015 300
Infrastructure Services	Electrical Services	Replace Control Panels 66 kV & Circuit breakers	WC024	Dignified Living	2 500 000	-	-	2 500 000
Infrastructure Services	Electrical Services	Replace Ineffective Meters	WC024	Green and Sustainable Valley	100 000	500 000	402 628	1 002 628
Infrastructure Services	Electrical Services	SCADA Implementation	WC024	Green and Sustainable Valley	4 000 000	4 000 000	-	8 000 000
Infrastructure Services	Electrical Services	STB Switchgear (11kV) SF6	WC024	Valley of Possibility	-	-	0	0
Infrastructure Services	Electrical Services	Streetlights R304	WC024	Dignified Living	1 000 000	7 816 990	-	8 816 990
Infrastructure Services	Electrical Services	Substation 66kV equipment (Jan Marais)	WC024	Dignified Living	1 590 341	1 457 812	1 749 375	4 797 528
Infrastructure Services	Electrical Services	Substation 66kV equipment (Main s)	WC024	Dignified Living	1 590 341	1 457 812	1 749 375	4 797 528
Infrastructure Services	Electrical Services	Substation 66kV equipment (Golf,)	WC024	Dignified Living	1 590 341	1 457 812	1 749 375	4 797 528
Infrastructure Services	Electrical Services	Substation 66kV equipment (Markotter)	WC024	Dignified Living	397 585	1 457 812	1 749 375	3 604 772
Infrastructure Services	Electrical Services	Switchgear Substation Blake 2	Ward 11	Valley of Possibility	3 500 000	-	-	3 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Cascade	WC024	Valley of Possibility	-	4 500 000	-	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Papegaairand	WC024	Valley of Possibility	-	4 500 000	-	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Paradyskloof	Ward 21	Valley of Possibility	3 500 000	-	-	3 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Technopark	WC024	Valley of Possibility	-	4 500 000	-	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation University	WC024	Valley of Possibility	-	20 000 000	-	20 000 000
Infrastructure Services	Electrical Services	Switchgear Substation van der Stel	Ward 7	Valley of Possibility	3 500 000	-	-	3 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Welgevonden	WC024	Valley of Possibility	-	4 500 000	-	4 500 000
Infrastructure Services	Electrical Services	Switchgear Substation Kayamandi	WC024	Valley of Possibility	3 500 000	-	-	3 500 000
Infrastructure Services	Electrical Services	System Control Centre & Upgrade Telemetry:	WC024	Dignified Living	4 791 600	2 506 454	2 631 777	9 929 831
Infrastructure Services	Electrical Services	Third transformer and associated works 20MVA Cloetessville	Ward 11	Dignified Living	-	-	-	-
Infrastructure Services	Electrical Services	Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community Buildings	WC024	Green and Sustainable Valley	3 210 185	-	-	3 210 185
Infrastructure Services	Electrical Services	Uninterrupted Power Supply for buildings	Admin HQ	Safe Valley	-	2 000 000	-	2 000 000
Infrastructure Services	Electrical Services	Upgrade transformers at Main substation 7.5MVA to 20MVA	WC024	Dignified Living	18 000 000	11 300 000	-	29 300 000
Infrastructure Services	Electrical Services	Vehicles: Electrical Services	WC024	Dignified Living	350 000	-	-	350 000

FINAL CAPITAL BUDGET 2026-2029

INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Infrastructure Services	Infrastructure Services	Furniture, Tools & Equipment: IS	Admin HQ	Good Governance and Compliance	65 000	115 000	115 000	295 000
Infrastructure Services	Project Management Unit (PMU)	Franschhoek Mooiwater 236	Ward 20	Dignified Living	-	-	-	-
Infrastructure Services	Project Management Unit (PMU)	Furniture, Tools & Equipment: PMU	WC024	Dignified Living	110 000	120 000	130 000	360 000
Infrastructure Services	Project Management Unit (PMU)	Upgrading Ad hoc Housing Projects	Ward 12	Dignified Living	400 000	500 000	500 000	1 400 000
Infrastructure Services	Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	WC024	Valley of Possibility	5 000 000	5 000 000	8 000 000	18 000 000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design - Lacotte River Flood Resilience	Ward 3	Dignified Living	2 000 000	4 000 000	7 000 000	13 000 000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design - Stiebeul River Pedestrian Bridges	Ward 3	Dignified Living	1 700 000	1 000 000	1 000 000	3 700 000
Infrastructure Services	Roads and Stormwater	Bridge Assessment and Design Stellenbosch and surrounding	Ward 2,3	Dignified Living	1 500 000	1 500 000	500 000	3 500 000
Infrastructure Services	Roads and Stormwater	Devon Valley Roads - Safety Improvements Structural Repairs	Ward 19	Dignified Living	500 000	-	-	500 000
Infrastructure Services	Roads and Stormwater	Furniture, Tools & Equipment: Roads & Stormwater	Admin HQ	Good Governance and Compliance	100 000	400 000	400 000	900 000
Infrastructure Services	Roads and Stormwater	Parking Area Upgrades - Stellenbosch	WC024	Valley of Possibility	-	1 000 000	-	1 000 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Franschhoek & Surrounding	Ward 1	Dignified Living	1 500 000	2 000 000	3 000 000	6 500 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Klapmuts, Raithby & Surrounding	Ward 18	Dignified Living	1 000 000	-	-	1 000 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Kylemore & Surrounding	Ward 3	Dignified Living	-	1 500 000	1 500 000	3 000 000
Infrastructure Services	Roads and Stormwater	Reseal Roads - Stellenbosch & Surrounding	WC024	Dignified Living	3 500 000	5 000 000	8 000 000	16 500 000
Infrastructure Services	Roads and Stormwater	River Rehabilitation Implementation	WC024	Dignified Living	1 500 000	2 000 000	1 500 000	5 000 000
Infrastructure Services	Roads and Stormwater	Specialized Vehicles: Roads and Stormwater	WC024	Good Governance and Compliance	6 000 000	2 000 000	5 000 000	13 000 000
Infrastructure Services	Roads and Stormwater	Upgrade Stormwater Retention Facilities	WC024	Dignified Living	-	500 000	-	500 000
Infrastructure Services	Roads and Stormwater	Upgrade Stormwater System	WC024	Dignified Living	300 000	600 000	400 000	1 300 000
Infrastructure Services	Roads and Stormwater	Upgrade: Lower Dorp Street	Ward 11	Dignified Living	4 000 000	4 000 000	-	8 000 000
Infrastructure Services	Roads and Stormwater	Vehicles Fleet: Roads and Stormwater	WC024	Good Governance and Compliance	-	500 000	500 000	1 000 000
Infrastructure Services	Roads and Stormwater	Wilderbosch Extension to Trumali	Ward 2	Valley of Possibility	-	1 500 000	-	1 500 000
Infrastructure Services	Roads and Stormwater	Wilderbosch Extension to Technopark	Ward 2	Valley of Possibility	-	2 000 000	2 000 000	4 000 000
Infrastructure Services	Traffic Engineering	Adhoc Intersection Improvements	WC024	Safe Valley	-	-	2 000 000	2 000 000
Infrastructure Services	Traffic Engineering	Bird Street Dualling - Adam Tas to Kayamandi	WC024	Dignified Living	-	10 000 000	50 000 000	60 000 000
Infrastructure Services	Traffic Engineering	Furniture, Tools & Equipment: Traffic Engineering	Admin HQ	Dignified Living	100 000	150 000	150 000	400 000
Infrastructure Services	Traffic Engineering	Jamestown Transport Network - School Street	Ward 21	Dignified Living	16 000 000	-	-	16 000 000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: Franschhoek	Ward 1	Dignified Living	-	-	1 500 000	1 500 000
Infrastructure Services	Traffic Engineering	Main road intersection improvements: Helshoogte rd/La Colline	Ward 1	Dignified Living	-	-	2 000 000	2 000 000
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: R44 / Merriman Street	WC024	Dignified Living	1 500 000	3 000 000	2 000 000	6 500 000

FINAL CAPITAL BUDGET 2026-2029

INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Infrastructure Services	Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	Ward 10	Dignified Living	17 000 000	24 943 007	-	41 943 007
Infrastructure Services	Traffic Engineering	Pedestrian Crossing Implementation	WC024	Safe Valley	300 000	-	-	300 000
Infrastructure Services	Traffic Engineering	Raised Intersection Implementation	WC024	Safe Valley	500 000	600 000	-	1 100 000
Infrastructure Services	Traffic Engineering	Road Safety Improvements	WC024	Safe Valley	500 000	1 000 000	500 000	2 000 000
Infrastructure Services	Traffic Engineering	Road Upgrades at School Precincts	WC024	Dignified Living	500 000	500 000	500 000	1 500 000
Infrastructure Services	Traffic Engineering	Specialized Equipment: Roadmarking Machine + Trailer	WC024	Good Governance and Compliance	-	1 000 000	500 000	1 500 000
Infrastructure Services	Traffic Engineering	Traffic Calming Projects: Implementation	Admin HQ	Safe Valley	1 000 000	1 000 000	1 000 000	3 000 000
Infrastructure Services	Traffic Engineering	Traffic Management Improvement Programme	WC024	Safe Valley	1 000 000	-	-	1 000 000
Infrastructure Services	Traffic Engineering	Traffic Signal Control: Installation and Upgrading of Traffic Signals and Associated Components	WC024	Safe Valley	1 700 000	1 700 000	1 700 000	5 100 000
Infrastructure Services	Traffic Engineering	Traffic Signal Management System	WC024	Safe Valley	500 000	1 500 000	1 500 000	3 500 000
Infrastructure Services	Traffic Engineering	Universal Access Implementation	WC024	Safe Valley	300 000	-	-	300 000
Infrastructure Services	Transport Planning	Adam Tas - Corridor Transport	Ward 11	Safe Valley	1 500 000	1 000 000	-	2 500 000
Infrastructure Services	Transport Planning	Adam Tas - Technopark Link Road	WC024	Safe Valley	3 998 047	5 000 000	25 000 000	33 998 047
Infrastructure Services	Transport Planning	Bicycle Lockup Facilities	Ward 11	Safe Valley	300 000	-	-	300 000
Infrastructure Services	Transport Planning	Comprehensive Integrated Transport Plan	WC024	Good Governance and Compliance	2 570 435	1 910 522	1 623 478	6 104 435
Infrastructure Services	Transport Planning	Cycle Plan - Design & Implementation	WC024	Safe Valley	500 000	500 000	500 000	1 500 000
Infrastructure Services	Transport Planning	Non-Motorised Transport Implementation	WC024	Safe Valley	2 000 000	3 000 000	4 000 000	9 000 000
Infrastructure Services	Transport Planning	Non-Motorised Transport Plan	WC024	Safe Valley	2 000 000	-	1 000 000	3 000 000
Infrastructure Services	Transport Planning	Park and Ride (Transport Interchange)	WC024	Safe Valley	-	2 000 000	5 000 000	7 000 000
Infrastructure Services	Transport Planning	Provision of Bulk Parking Planning & Development	WC024	Safe Valley	500 000	-	-	500 000
Infrastructure Services	Transport Planning	Public Transport Facilities (taxi ranks) new	WC024	Safe Valley	500 000	500 000		1 000 000
Infrastructure Services	Transport Planning	Public Transport Facilities (Taxi Ranks) Adhoc Upgrades	Ward 1	Safe Valley	500 000	500 000	-	1 000 000
Infrastructure Services	Transport Planning	Public Transport Infrastructure (Public Transport Shelters & Embayments)	WC024	Valley of Possibility	400 000	400 000	400 000	1 200 000
Infrastructure Services	Transport Planning	Public Transport Planning - WC024	WC024	Valley of Possibility	1 000 000	1 000 000	-	2 000 000
Infrastructure Services	Transport Planning	Re-design of Bergzicht Public Transport Facility	WC024	Valley of Possibility	1 000 000	1 500 000	2 000 000	4 500 000
Infrastructure Services	Transport Planning	Stellenbosch - Bicycle network	WC024	Valley of Possibility	200 000	-	-	200 000
Infrastructure Services	Waste Management: Solid Waste Management	Expansion of the landfill site (New cells)	WC024	Green and Sustainable Valley	-	23 000 000	-	23 000 000
Infrastructure Services	Waste Management: Solid Waste Management	Furniture, Tools & Equipment: Solid Waste	Admin HQ	Dignified Living	50 000	50 000	50 000	150 000
Infrastructure Services	Waste Management: Solid Waste Management	Landfill Gas To Energy	WC024	Green and Sustainable Valley	-	2 000 000	-	2 000 000

FINAL CAPITAL BUDGET 2026-2029
INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschhoek	Ward 1	Green and Sustainable Valley	1 000 000	5 000 000	-	6 000 000
Infrastructure Services	Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	Ward 18	Green and Sustainable Valley	7 141 917	2 000 000	-	9 141 917
Infrastructure Services	Waste Management: Solid Waste Management	Mini Waste drop-off facilities	WC024	Green and Sustainable Valley	500 000	200 000	-	700 000
Infrastructure Services	Waste Management: Solid Waste Management	Plant and Vehicles: Solid Waste	WC024	Dignified Living	9 000 000	4 500 000	5 000 000	18 500 000
Infrastructure Services	Waste Management: Solid Waste Management	Upgrade Material Recovery Facility	WC024	Dignified Living	500 000	4 300 000	1 000 000	5 800 000
Infrastructure Services	Waste Management: Solid Waste Management	Waste containers	WC024	Green and Sustainable Valley	200 000	200 000	-	400 000
Infrastructure Services	Waste Management: Solid Waste Management	Waste Minimization Projects	WC024	Green and Sustainable Valley	-	-	500 000	500 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Compilation of Water Service Development Plan (tri-annually)	WC024	Good Governance and Compliance	1 000 000	815 000	500 000	2 315 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Construction of New Dwarsriver Sewer Pumpstation.	Pniel, Lanquedoc, Johannesburg	Dignified Living	1 500 000	15 000 000	20 000 000	36 500 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	Ward 11	Dignified Living	-	-	36 250 000	36 250 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Furniture, Tools & Equipment: Sanitation	Admin HQ	Dignified Living	200 000	400 000	500 000	1 100 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	WC024	Dignified Living	250 000	4 100 000	-	4 350 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	WC024	Dignified Living	1 000 000	8 000 000	-	9 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	WC024	Dignified Living	3 750 000	1 500 000	2 500 000	7 750 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Sewerpipe Replacement	WC024	Dignified Living	7 000 000	5 000 000	8 000 000	20 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	WC024	Dignified Living	3 000 000	3 000 000	3 000 000	9 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Update Sewer Masterplan	WC024	Good Governance and Compliance	1 500 000	750 000	1 500 000	3 750 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade Laboratory Equipment	Admin HQ	Dignified Living	-	250 000	250 000	500 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of Dwarsriver Bulk Sewer network and pump lines	Pniel, Lanquedoc, Johannesburg	Dignified Living	-	2 000 000	2 000 000	4 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW Wemmershoek	Ward 1	Dignified Living	1 000 000	-	-	1 000 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	Ward 18	Dignified Living	30 272 850	2 500 000	30 000 000	62 772 850
Infrastructure Services	Water and Wastewater Services: Sanitation	Vehicles: Sanitation	WC024	Good Governance and Compliance	1 000 000	-	1 250 000	2 250 000
Infrastructure Services	Water and Wastewater Services: Sanitation	Vlottenburg Outfall Sewer: Construction of Digteby Sewerpipe (Servitude)	WC024	Dignified Living	50 000	-	-	50 000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	Ward 13	Valley of Possibility	30 890 632	8 000 000	-	38 890 632

FINAL CAPITAL BUDGET 2026-2029

INFRASTRUCTURE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloetesville/ Idas Valley	Ward 6	Valley of Possibility	24 000 000	-	-	24 000 000
Infrastructure Services	Water and Wastewater Services: Water	Bulk Water Upgrades Franschoek	Ward 1	Valley of Possibility	500 000	-	-	500 000
Infrastructure Services	Water and Wastewater Services: Water	Chlorination Installation: Upgrade	WC024	Valley of Possibility	500 000	-	-	500 000
Infrastructure Services	Water and Wastewater Services: Water	Dwarsriver Bulk Supply Augmentation and Network Upgrades	Ward 4	Valley of Possibility	-	-	500 000	500 000
Infrastructure Services	Water and Wastewater Services: Water	Furniture, Tools & Equipment: Water	Admin HQ	Dignified Living	200 000	200 000	250 000	650 000
Infrastructure Services	Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlotenburg	Ward 20	Dignified Living	11 985 498	18 000 000	4 000 000	33 985 498
Infrastructure Services	Water and Wastewater Services: Water	Reservoirs and Dam Safety	WC024	Dignified Living	1 250 000	2 000 000	3 000 000	6 250 000
Infrastructure Services	Water and Wastewater Services: Water	Specialized Vehicles: Water	WC024	Good Governance and Compliance	3 000 000	3 000 000	6 000 000	12 000 000
Infrastructure Services	Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	WC024	Dignified Living	1 000 000	1 000 000	-	2 000 000
Infrastructure Services	Water and Wastewater Services: Water	Update Water Masterplan	WC024	Dignified Living	1 250 000	1 500 000	1 500 000	4 250 000
Infrastructure Services	Water and Wastewater Services: Water	Upgrade and Replace Water Meters	WC024	Dignified Living	6 000 000	7 000 000	7 000 000	20 000 000
Infrastructure Services	Water and Wastewater Services: Water	Upgrade of IdasValley WTP	Stellenbosch, Idasvalley, Kayamandi, Vlotenburg	Dignified Living	1 500 000	40 000 000	10 000 000	51 500 000
Infrastructure Services	Water and Wastewater Services: Water	Vehicles: Water	WC024	Good Governance and Compliance	3 000 000	2 000 000	750 000	5 750 000
Infrastructure Services	Water and Wastewater Services: Water	Water Conservation & Demand Management	WC024	Good Governance and Compliance	2 000 000	2 500 000	3 000 000	7 500 000
Infrastructure Services	Water and Wastewater Services: Water	Water Telemetry Upgrade	WC024	Good Governance and Compliance	2 000 000	3 000 000	-	5 000 000
Infrastructure Services	Water and Wastewater Services: Water	Waterpipe Replacement	WC024	Dignified Living	10 000 000	10 000 000	10 000 000	30 000 000
					437 595 004	480 025 742	405 060 555	1 322 681 301

FINAL CAPITAL BUDGET 2026-2029
COMMUNITY AND PROTECTION SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Community and Protection Services	Cemeteries	Calcutta Memorial Park	Ward 18	Dignified Living	3 043 478	-	-	3 043 478
Community and Protection Services	Cemeteries	Vehicle Fleet: Cemeteries	WC024	Good Governance and Compliance	1 000 000	1 000 000	-	2 000 000
Community and Protection Services	Community Development	Furniture, Tools & Equipment: Comm Development	Admin HQ	Good Governance and Compliance	50 000	60 000	70 000	180 000
Community and Protection Services	Community Development	Upgrading: Early Childhood Development Centres on Municipal Land	WC024	Good Governance and Compliance	2 173 913	2 608 696	6 500 000	11 282 609
Community and Protection Services	Community Services: Library Services	Furniture, Tools & Equipment: Pniel Library	Admin HQ	Good Governance and Compliance	-	35 000	20 000	55 000
Community and Protection Services	Community Services: Library Services	Furniture, Tools and Equipment: Kayamandi	Admin HQ	Good Governance and Compliance	-	10 000	-	10 000
Community and Protection Services	Community Services: Library Services	Library Books	WCO24	Good Governance and Compliance	200 000	210 000	21 000	431 000
Community and Protection Services	Community Services: Library Services	Vehicles	WCO24	Good Governance and Compliance	-	300 000	-	300 000
Community and Protection Services	Director: Community & Protection Services	Furniture, Tools & Equipment : Protection Services	WC024	Good Governance and Compliance	-	400 000	-	400 000
Community and Protection Services	Disaster Management	Re tarring of the Stellenbosch fire station drill yard	WC024	Safe Valley	1 000 000	1 000 000	-	2 000 000
Community and Protection Services	Disaster Management	Vehicle fleet: Disaster Management	WC024	Safe Valley	-	5 000 000	-	5 000 000
Community and Protection Services	Environmental Management: Implementation	Furniture, Tools & Equipment: Air and Noise Control	Admin HQ	Good Governance and Compliance	-	-	150 000	150 000
Community and Protection Services	Environmental Management: Implementation	Furniture, Tools & Equipment: Environmental Management	Admin HQ	Good Governance and Compliance	200 000	-	250 000	450 000
Community and Protection Services	Environmental Management: Urban Forestry	Design and implement electronic Urban Forestry management tool	WC024	Green and Sustainable Valley	-	500 000	-	500 000
Community and Protection Services	Environmental Management: Urban Forestry	Fencing :Urban Forestry	WC024	Good Governance and Compliance	1 500 000	-	-	1 500 000
Community and Protection Services	Environmental Management: Urban Forestry	Furniture, Tools & Equipment: Urban Forestry	Admin HQ	Good Governance and Compliance	-	2 000 000	1 000 000	3 000 000

FINAL CAPITAL BUDGET 2026-2029
COMMUNITY AND PROTECTION SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Community and Protection Services	Environmental Management: Urban Forestry	Specialized equipment: Urban Forestry	Admin HQ	Good Governance and Compliance	-	2 500 000	-	2 500 000
Community and Protection Services	Environmental Management: Urban Forestry	Vehicle Fleet : Urban Foestry	WC024	Good Governance and Compliance	1 200 000	-	-	1 200 000
Community and Protection Services	Fire and Rescue Services	Fire Station - Jamestown	Ward 21	Safe Valley	7 000 000	3 650 000	13 826 675	24 476 675
Community and Protection Services	Fire and Rescue Services	Furniture, Tools & Equipment: Fire	Admin HQ	Good Governance and Compliance	500 000	100 000	1 000 000	1 600 000
Community and Protection Services	Fire and Rescue Services	Rescue equipment	WC024	Safe Valley	1 000 000	-	1 000 000	2 000 000
Community and Protection Services	Fire and Rescue Services	Specialized Vehicles: Fire	WC024	Safe Valley	-	-	3 000 000	3 000 000
Community and Protection Services	Fire and Rescue Services	Vehicle fleet: Fire Services	WC024	Safe Valley	-	1 000 000	-	1 000 000
Community and Protection Services	Halls	Furniture, Tools & Equipment: Halls	Admin HQ	Good Governance and Compliance	200 000	250 000	250 000	700 000
Community and Protection Services	Halls	Upgrading of Halls	WC024	Dignified Living	1 000 000	500 000	500 000	2 000 000
Community and Protection Services	Halls	Vehicle Fleet: Halls	WC024	Good Governance and Compliance	500 000	500 000	-	1 000 000
Community and Protection Services	Law Enforcement and Security	Furniture, Tools & Equipment: Law Enforcement	Admin HQ	Good Governance and Compliance	-	200 000	200 000	400 000
Community and Protection Services	Law Enforcement and Security	Install and Upgrade CCTV/ LPR Cameras In WC024	WC024	Safe Valley	2 500 000	2 500 000	3 000 000	8 000 000
Community and Protection Services	Law Enforcement and Security	Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings	WC024	Safe Valley	2 000 000	1 500 000	1 500 000	5 000 000
Community and Protection Services	Law Enforcement and Security	K9 Unit	WC024	Safe Valley	869 565	-	-	869 565
Community and Protection Services	Law Enforcement and Security	Law Enforcement Tools and Equipment	Admin HQ	Safe Valley	1 500 000	750 000	750 000	3 000 000
Community and Protection Services	Law Enforcement and Security	Neighborhood Watch Safety equipment	WC024	Safe Valley	500 000	500 000	500 000	1 500 000
Community and Protection Services	Law Enforcement and Security	Security Upgrades	WC024	Safe Valley	-	250 000	250 000	500 000
Community and Protection Services	Law Enforcement and Security	Vehicle Fleet: Law Enforcement	WC024	Good Governance and Compliance	3 000 000	3 000 000	3 000 000	9 000 000
Community and Protection Services	Parks and Cemeteries	Beautification of Parks and Cemeteries	WC024	Green and Sustainable Valley	5 865 261	1 869 565	2 000 000	9 734 826
Community and Protection Services	Parks and Cemeteries	Fencing :Parks and Gardens	WC024	Safe Valley	1 869 565	869 565	1 000 000	3 739 130
Community and Protection Services	Parks and Cemeteries	Furniture, Tools & Equipment: Parks & Cemeteries	Admin HQ	Good Governance and Compliance	300 000	200 000	500 000	1 000 000

FINAL CAPITAL BUDGET 2026-2029
COMMUNITY AND PROTECTION SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Community and Protection Services	Parks and Cemeteries	Purchase of Specialised Vehicles	WC024	Good Governance and Compliance	1 200 000	-	-	1 200 000
Community and Protection Services	Parks and Cemeteries	Upgrading of Parks	WC024	Green and Sustainable Valley	200 000	-	500 000	700 000
Community and Protection Services	Parks and Cemeteries	Urban Greening: Beautification: Main Routes and Tourist Routes	WC024	Green and Sustainable Valley	200 000	200 000	200 000	600 000
Community and Protection Services	Parks and Cemeteries	Vehicle Fleet: Parks & Cemeteries	WC024	Good Governance and Compliance	-	1 000 000	-	1 000 000
Community and Protection Services	Sports Grounds and Picnic Sites	Fencing: Sport Grounds (WC024)	WC024	Safe Valley	1 300 000	500 000	500 000	2 300 000
Community and Protection Services	Sports Grounds and Picnic Sites	Furniture, Tools & Equipment: Sports	Admin HQ	Good Governance and Compliance	350 000	400 000	400 000	1 150 000
Community and Protection Services	Sports Grounds and Picnic Sites	Installation of cricket nets	WC024	Dignified Living	250 000	150 000	150 000	550 000
Community and Protection Services	Sports Grounds and Picnic Sites	Jonkershoek Picnic Site	Ward 5	Valley of Possibility	300 000	200 000	200 000	700 000
Community and Protection Services	Sports Grounds and Picnic Sites	Recreational Equipment Sport	WC024	Valley of Possibility	100 000	300 000	300 000	700 000
Community and Protection Services	Sports Grounds and Picnic Sites	Specialized Vehicles: Sports	WC024	Dignified Living	700 000	1 200 000	1 200 000	3 100 000
Community and Protection Services	Sports Grounds and Picnic Sites	Upgrade of Sport Facilities	WC024	Dignified Living	3 200 000	3 700 000	4 200 000	11 100 000
Community and Protection Services	Traffic Services	Furniture, Tools & Equipment: Traffic Services	Admin HQ	Good Governance and Compliance	350 000	200 000	-	550 000
Community and Protection Services	Traffic Services	Replacement of vehicles	Ward 12	Safe Valley	2 500 000	2 500 000	-	5 000 000
Community and Protection Services	Traffic Services	Specialized Vehicles: Traffic	WC024	Good Governance and Compliance	-	3 000 000	-	3 000 000
Community and Protection Services	Traffic Services	Traffic Fleet	Ward 1	Safe Valley	1 500 000	1 500 000	1 500 000	4 500 000
					51 521 782	48 512 826	49 937 675	149 972 283

FINAL CAPITAL BUDGET 2026-2029

CORPORATE SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Corporate Services	Information and Communications Technology (ICT)	Fibre Optic Implementation	Admin HQ	Good Governance and Compliance	3 000 000	2 500 000	2 500 000	8 000 000
Corporate Services	Information and Communications Technology (ICT)	ICT Cable Reticulation and Management	Admin HQ	Valley of Possibility	1 000 000	1 500 000	500 000	3 000 000
Corporate Services	Information and Communications Technology (ICT)	Purchase and Replacement of Computer/software and Peripheral devices	Admin HQ	Good Governance and Compliance	2 500 000	3 500 000	2 000 000	8 000 000
Corporate Services	Information and Communications Technology (ICT)	Server Storage expansion and upgrades	Admin HQ	Good Governance and Compliance	2 000 000	2 000 000	1 000 000	5 000 000
Corporate Services	Information and Communications Technology (ICT)	Upgrade and Expansion of IT Infrastructure Platforms	Admin HQ	Good Governance and Compliance	2 000 000	2 000 000	2 500 000	6 500 000
Corporate Services	Information and Communications Technology (ICT)	Upgrading Communication Network	Admin HQ	Safe Valley	1 500 000	2 250 000	1 100 000	4 850 000
Corporate Services	Properties and Municipal Building Maintenance	Airconditioners	WC024	Dignified Living	200 000	-	-	200 000
Corporate Services	Properties and Municipal Building Maintenance	Furniture, Tools & Equipment: Property Management	Admin HQ	Good Governance and Compliance	-	250 000	500 000	750 000
Corporate Services	Properties and Municipal Building Maintenance	Kayamandi: Upgrading of Makapula Hall	Ward 14	Dignified Living	500 000	-	-	500 000
Corporate Services	Properties and Municipal Building Maintenance	La Motte Fire Station	Ward 2	Safe Valley	100 000	-	-	100 000
Corporate Services	Properties and Municipal Building Maintenance	Structural Improvement: General	WC024	Valley of Possibility	-	-	2 000 000	2 000 000
Corporate Services	Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	WC024	Valley of Possibility	30 000 000	-	-	30 000 000
Corporate Services	Properties and Municipal Building Maintenance	Structural Upgrade: Heritage Building	WC024	Valley of Possibility	400 000	1 500 000	-	1 900 000
Corporate Services	Properties and Municipal Building Maintenance	Traffic Offices	WC024	Safe Valley	1 000 000	7 000 000	7 000 000	15 000 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading and conversion of Fire House to a Training Centre	0	Good Governance and Compliance	-	400 000	1 500 000	1 900 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading Fencing	WC024	Safe Valley	300 000	500 000	500 000	1 300 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	WC024	Valley of Possibility	1 600 000	-	-	1 600 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading of Office Space: Community Services (Urban Forestry)	WC024	Good Governance and Compliance	1 000 000	-	80 000	1 080 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Admin Building and Community Hall	Ward 1	Valley of Possibility	2 250 000	250 000	-	2 500 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Law Enforcement Offices	WC024	Safe Valley	2 500 000	2 500 000	-	5 000 000
Corporate Services	Properties and Municipal Building Maintenance	Upgrading: Main Office Complex	WC024	Valley of Possibility	250 000	5 000 000	10 000 000	15 250 000
					52 100 000	31 150 000	31 180 000	114 430 000

FINAL CAPITAL BUDGET 2026-2029
FINANCIAL SERVICES

Directorate	Department	Name	Region	Strategic Focus Area	Budget 2026 / 2027	Budget 2027 / 2028	Budget 2028 / 2029	MTREF Total
Financial Services	Financial Management Services	Furniture, Tools & Equipment: FS	Admin HQ	Good Governance and Compliance	100 000	90 000	100 000	290 000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: Rev n Exp	Admin HQ	Good Governance and Compliance	150 000	80 000	75 000	305 000
Financial Services	Financial Management Services	Furniture, Tools & Equipment: SCM	Admin HQ	Good Governance and Compliance	150 000	80 000	75 000	305 000
Financial Services	Financial Management Services	Vehicle Fleet: FMS	Admin HQ	Good Governance and Compliance	2 500 000	1 000 000	-	3 500 000
Financial Services	Financial Management Stores	Upgrade Municipal Stores	Admin HQ	Good Governance and Compliance	1 000 000	1 000 000	-	2 000 000
					3 900 000	2 250 000	250 000	6 400 000

O: LEGISLATION COMPLIANCE

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

- Budget and Treasury Office - A Budget Office and Treasury Office has been established in accordance with the MFMA.
- Budgeting - The annual budget is prepared in accordance with the requirements prescribed by National Treasury and the MFMA.
- Financial reporting - 100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial and National Treasury.
- Annual Report - The annual report is prepared in accordance with the MFMA and National Treasury requirements

P: OTHER SUPPORTING DOCUMENTS

1. Additional information/schedules in accordance with the budget and reporting regulations:

- SA1 - Supporting detail to Budgeted Financial Performance
- SA2 - Matrix Financial Performance Budget (revenue source/expenditure type and type)
- SA3 - Supporting detail to Budgeted Financial Position
- SA4 - Reconciliation of IDP strategic objectives and budget (revenue)
- SA5 - Reconciliation of IDP strategic objectives and budget (operational expenditure)
- SA6 - Reconciliation of IDP strategic objectives and budget (capital expenditure)
- SA7 - Measurable Performance Objectives
- SA8 - Performance indicators and benchmarks
- SA9 - Social, economic and demographic statistics and assumptions
- SA10 - Funding measurement
- SA11 - Property Rates Summary
- SA12a- Property rates by category (2025/2026)
- SA12b- Property rates by category (2026/2027)
- SA13a Service Tariffs by category
- SA13b Service Tariffs by category-explanatory
- SA14 - Household bills
- SA15 - Investment particulars by type
- SA16 - Investment particulars by maturity
- SA17 - Borrowing
- SA18 - Transfers and grant receipts
- SA19 - Expenditure on transfers and grant programme
- SA20 - Reconciliation of transfers grant receipts and unspent funds
- SA21 - Transfers and grants made by the municipality
- SA22 - Summary councillor and staff benefits
- SA23 - Salaries, allowances & benefits (political office bearers/councilors/senior managers)
- SA24 - Summary of personnel numbers
- SA25 - Consolidated budgeted monthly revenue and expenditure
- SA26 - Budgeted monthly revenue and expenditure (municipal vote)
- SA27 - Budgeted monthly revenue and expenditure (functional classification)
- SA28 - Budgeted monthly capital expenditure (municipal vote)
- SA29 - Budgeted monthly capital expenditure (functional classification)
- SA30 - Budgeted monthly cash flow

SA31	-	Not applicable
SA32	-	List of external mechanism
SA33	-	Contracts having future budgetary implications
SA34a	-	Capital expenditure on new asset class
SA34b	-	Capital expenditure on the renewal of existing assets by asset class
SA34c	-	Repairs and maintenance expenditure by asset class
SA34d	-	Depreciation by asset class
SA34e	-	Capital expenditure on the upgrading of existing assets by asset class
SA35	-	Future financial implications of the capital budget
SA36	-	Detailed Capital Budget
SA37	-	Projects delayed from previous financial years
SA38	-	Consolidated detailed operational projects

WC024 Stellenbosch - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS:											
<u>Exchange revenue</u>											
<u>Service charges - Electricity</u>	6										
Appliance Maintenance		-	-	-	-	-	-	-	-	-	-
Availability Charges		693	902	848	-	-	-	(1)	-	-	-
Connection/Reconnection		3 522	2 840	1 354	5 398	5 398	5 398	1 947	5 976	6 616	7 325
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-	-
Electricity Sales		795 988	895 882	1 054 791	1 301 441	1 326 441	1 326 441	945 182	1 468 502	1 625 779	1 799 900
Joint Pole Usage		-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-	-	-	-
Meter Reading Fees		63	95	142	72	72	72	167	80	88	98
Notice Revenues		20	8	9	23	23	23	28	26	29	32
Temporary Service Plant		-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity		800 286	899 727	1 057 143	1 306 934	1 331 934	1 331 934	947 323	1 474 584	1 632 512	1 807 354
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		(20 303)	(25 142)	(30 764)	(90 985)	(90 985)	(90 985)	(25 557)	(100 729)	(111 518)	(123 461)
Net Service charges - Electricity		779 984	874 586	1 026 379	1 215 949	1 240 949	1 240 949	921 766	1 373 854	1 520 994	1 683 893
<u>Service charges - Water</u>	6										
Agricultural and Rural Water Service		(7 785)	205	242	(9 290)	300	300	310	315	331	347
Availability Charges		571	659	644	-	-	-	(5)	-	-	-
Connection/Disconnection		253	251	339	302	302	302	103	317	333	349
Industrial Water		62 496	73 579	76 556	74 574	74 574	74 574	78 111	78 302	82 218	86 328
Meter Reading Fees		3	3	5	3	3	3	1	3	3	3
Sale		113 545	127 133	121 944	145 870	148 780	148 780	107 755	156 219	164 030	172 232
Urban Higher Level Service		-	-	-	-	-	-	-	-	-	-
Total Service charges - Water		169 082	201 829	199 730	211 459	223 959	223 959	186 275	235 157	246 915	259 260
<i>month)</i>		-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		(6 944)	1 442	10 102	(10 006)	(10 006)	(10 006)	19 912	(10 506)	(11 031)	(11 583)
Net Service charges - Water		162 138	203 271	209 832	201 453	213 953	213 953	206 188	224 651	235 883	247 677
<u>Service charges - Waste Water Management</u>	6										

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Agricultural and Rural		–	–	–	–	–	–	–	–	–	–
Availability Charges		1 356	1 691	2 141	–	–	–	(8)	–	–	–
Connection/Reconnection		68	62	93	83	83	83	48	88	93	98
Higher Level Service		–	–	–	–	–	–	–	–	–	–
Industrial Effluent		12 829	14 629	17 448	15 641	15 641	15 641	15 795	16 580	17 574	18 629
Industrial Waste Water		35 282	37 781	41 188	43 016	43 016	43 016	40 227	45 597	48 333	51 233
Pump/Removal of Waste Water		6 370	6 818	8 438	7 766	7 766	7 766	8 398	8 232	8 726	9 249
Sanitation Charges		58 650	52 376	45 623	77 109	77 109	77 109	33 190	81 736	86 640	91 839
Treatment of Effluent		–	–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		114 555	113 357	114 931	143 615	143 615	143 615	97 652	152 232	161 366	171 048
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		–	–	–	–	–	–	–	–	–	–
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		(7 815)	1 595	12 675	(11 502)	(11 502)	(11 502)	25 372	(12 192)	(12 924)	(13 699)
Net Service charges - Waste Water Management		106 739	114 952	127 606	132 113	132 113	132 113	123 024	140 040	148 442	157 348
<u>Service charges - Waste Management</u>	6										
Availability Charges		–	–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–	–
Disposal Facilities		3 938	4 274	3 645	5 779	5 779	5 779	4 053	6 126	6 494	6 883
Refuse Bags		–	–	–	–	–	–	–	–	–	–
Refuse Removal		97 393	90 481	76 532	131 557	136 557	136 557	53 900	144 751	153 436	162 642
Skip		–	–	–	–	–	–	–	–	–	–
Waste Bins		19	18	40	23	23	23	30	24	25	27
Total refuse removal revenue		101 350	94 773	80 217	137 359	142 359	142 359	57 983	150 901	159 955	169 552
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		–	–	–	–	–	–	–	–	–	–
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		(11 514)	1 553	21 219	(24 570)	(24 570)	(24 570)	43 530	(26 044)	(27 607)	(29 263)
Net Service charges - Waste Management		89 837	96 327	101 437	112 789	117 789	117 789	101 513	124 857	132 348	140 289
<u>Sales of Goods and Rendering of Services</u>											
Academic Services		–	–	–	–	–	–	–	–	–	–
Advertisements		–	–	–	2	2	2	–	2	2	2

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Amendment Fees		–	–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		1 139	1 188	2 167	1 312	1 312	1 312	1 831	1 377	1 446	1 519
Building Plan Approval		6 783	8 720	10 782	7 815	14 815	14 815	13 725	15 556	16 334	17 150
Building Plan Clause Levy		–	–	–	–	–	–	–	–	–	–
Buyers Card		–	–	–	–	–	–	–	–	–	–
Camping Fees		–	–	–	–	–	–	–	–	–	–
Cemetery and Burial		1 106	1 271	1 314	1 125	1 125	1 125	1 112	1 181	1 240	1 302
Cleaning and Removal		–	–	–	–	–	–	–	–	–	–
Clearance Certificates		465	590	783	1 253	1 253	1 253	685	1 315	1 381	1 450
Computer Services		14	–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–
Domestic Services		–	–	–	–	–	–	–	–	–	–
Drainage Fees		–	–	–	–	–	–	–	–	–	–
Encroachment Fees		5 534	6 488	8 229	6 193	6 193	6 193	8 161	6 502	6 827	7 169
Entrance Fees		1 038	262	650	935	935	935	683	982	1 031	1 082
Escort Fees		–	–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–	–
Fire Services		182	246	121	210	210	210	123	221	232	243
Health Services		–	–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		352	–	–	–	–	–	–	–	–	–
Immunisation Fees		–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–
Legal Fees		–	–	–	–	–	–	–	–	–	–
Library Fees		1	9 508	9 634	2	2	2	–	2	2	2
Management Fees		–	–	–	–	–	–	–	–	–	–
Meal and Refreshment		–	–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–	–
Occupation Certificates		–	–	–	–	–	–	–	–	–	–
Parking Fees		4 422	5 723	5 029	5 095	5 095	5 095	3 210	5 349	5 617	5 898
Photo copies, Faxes and Telephone charges		66	79	76	77	77	77	69	80	84	89

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Removal of Restrictions		131	58	142	151	151	151	102	159	167	175
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–	–
Sale of Goods		460	604	629	599	599	599	675	628	660	693
Scrap, Waste & Other Goods		–	30	342	824	824	824	–	865	908	954
Shared Services		–	–	–	–	–	–	–	–	–	–
Squatter Re-allocation		5	1	1	–	–	–	–	–	–	–
Stone and Gravel		–	–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)		–	–	–	–	–	–	–	–	–	–
Town Planning and Servitudes		–	–	–	–	–	–	–	–	–	–
Traffic Control		–	–	–	–	–	–	–	–	–	–
Transport Fees		–	–	–	–	–	–	–	–	–	–
Valuation Services		–	–	–	–	–	–	–	–	–	–
Water Meter Protectors		–	–	–	–	–	–	–	–	–	–
Weighbridge Fees		–	–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services		21 698	34 767	39 900	25 591	32 591	32 591	30 375	34 220	35 931	37 728
Agency Services											
District Municipalities											
Eastern Cape		–	–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–	–
KwazuluNatal		–	–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–	–
Western Cape		–	–	–	–	–	–	–	–	–	–
Total District Municipalities		-	-	-	-	-	-	-	-	-	-
National											
AARTO		–	–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–	–
Total National		-	-	-	-	-	-	-	-	-	-
Provincial											
Eastern Cape		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Free State		-	-	-	-	-	-	-	-	-	-
Gauteng		-	-	-	-	-	-	-	-	-	-
KwazuluNatal		-	-	-	-	-	-	-	-	-	-
Limpopo		-	-	-	-	-	-	-	-	-	-
Mpumalanga		-	-	-	-	-	-	-	-	-	-
Northern Cape		-	-	-	-	-	-	-	-	-	-
Northwest		-	-	-	-	-	-	-	-	-	-
Western Cape		3 438	3 697	3 817	3 961	3 961	3 961	3 556	4 159	4 367	4 586
Total Provincial		3 438	3 697	3 817	3 961	3 961	3 961	3 556	4 159	4 367	4 586
Total Agency Services		3 438	3 697	3 817	3 961	3 961	3 961	3 556	4 159	4 367	4 586
Interest - Deemed Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables											
Affiliates/Related Parties/Associated Companies											
Electricity		1 871	3 777	4 362	2 156	2 156	2 156	2 539	2 253	2 309	2 378
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts		-	-	-	-	-	-	-	-	-	-
Property Rental Debtors		-	-	-	-	-	-	-	-	-	-
SARS		-	-	-	-	-	-	-	-	-	-
Service Charges		1 045	1 152	965	-	-	-	741	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff		-	-	-	-	-	-	-	-	-	-
Waste Management		2 806	3 992	4 574	3 233	3 233	3 233	4 005	3 379	3 463	3 532
Waste Water Management		2 232	3 028	3 391	2 571	2 571	2 571	2 832	2 687	2 754	2 809
Water		8 514	11 556	13 156	11 013	11 013	11 013	10 848	11 508	11 796	12 150
Shared Services		-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables		16 467	23 505	26 447	18 972	18 972	18 972	20 965	19 826	20 322	20 869
Interest earned from Current and Non Current Assets											
Bank Accounts		5 423	8 848	9 771	10 327	9 327	9 327	8 407	9 836	9 369	8 924
Financial Assets		-	-	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts		36 827	48 464	51 663	53 653	43 653	43 653	35 020	41 470	39 501	37 624

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Total Interest earned from Current and Non Current Assets		42 250	57 312	61 434	63 980	52 980	52 980	43 427	51 306	48 869	46 548
<u>Dividends</u>											
External Investment		-	-	-	-	-	-	-	-	-	-
Municipal Entities		-	-	-	-	-	-	-	-	-	-
Total Dividends		-	-	-	-	-	-	-	-	-	-
<u>Rent on Land</u>											
Land		-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Total Rent on Land		-	-	-	-	-	-	-	-	-	-
<u>Rental from Fixed Assets</u>											
Market Related											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		7 591	6 360	7 023	8 745	8 745	8 745	9 595	9 183	9 642	10 124
Property Plant and Equipment		-	-	-	-	-	-	-	-	-	-
Total Market Related		7 591	6 360	7 023	8 745	8 745	8 745	9 595	9 183	9 642	10 124
Non-market Related											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		4 197	3 871	3 883	4 826	4 826	4 826	772	5 068	5 321	5 587
Property Plant and Equipment		585	825	827	678	678	678	793	712	747	785
Total Non-market Related		4 782	4 696	4 710	5 504	5 504	5 504	1 565	5 779	6 068	6 372
Total Rental from Fixed Assets		12 373	11 056	11 733	14 249	14 249	14 249	11 160	14 962	15 710	16 496
<u>Licences or Permits</u>											
Angling/Fishing		-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions		-	-	-	-	-	-	-	-	-	-
Boat		-	-	-	-	-	-	-	-	-	-
Dog		-	-	-	-	-	-	-	-	-	-
Fauna and Flora		-	-	-	-	-	-	-	-	-	-
Filming Fees		-	-	-	-	-	-	-	-	-	-
Game		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Health Certificates		-	-	-	-	-	-	-	-	-	-
Hiking Trails		-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)		-	-	-	-	-	-	-	-	-	-
Market Porters		165	207	199	190	190	190	181	199	209	220
Road and Transport		8 240	7 942	7 697	8 562	8 562	8 562	6 823	8 990	9 440	9 912
Threatened and Protected Species		-	-	-	-	-	-	-	-	-	-
Trading		3	0	0	3	3	3	67	3	3	3
Total Licences or Permits		8 408	8 149	7 896	8 754	8 754	8 754	7 072	9 192	9 652	10 134
Special Rating Levies											
Agricultural Properties		-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties		-	-	-	-	-	-	-	-	-	-
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties		-	-	-	-	-	-	-	-	-	-
Residential Properties		-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	51 139	53 696	56 380
Operational Revenue											
Administrative Handling Fees		285	257	247	327	327	327	214	344	361	379
Arbor City Awards Competition		-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered		-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award		33 465	36 107	41 102	48 704	48 704	48 704	32 230	-	-	-
Breakages and Losses Recovered		3	3	37	3	3	3	1	3	3	4
Bursary Repayment		-	-	-	-	-	-	-	-	-	-
Collection Charges		2 727	56	659	1 013	1 013	1 013	996	1 063	1 116	1 172
Commission		-	-	-	-	-	-	-	-	-	-
Discounts and Early Settlements		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Incidental Cash Surpluses		6	2	2	7	7	7	7	7	7	8
Inspection Fees		30	8	0	56	56	56	–	59	62	65
Insurance Refund		1 065	2 818	3 673	1 225	1 225	1 225	2 374	1 286	1 351	1 418
Merchandising, Jobbing and Contracts		4 861	4 917	1 872	5 452	5 452	5 452	2 306	5 724	6 011	6 311
Recovery Maintenance		614	535	879	708	708	708	1 147	743	780	819
Registration Fees		–	–	–	–	–	–	–	–	–	–
Request for Information		59	60	50	101	101	101	36	106	112	117
Sale of Property		–	1 618	–	–	–	–	–	–	–	–
Skills Development Levy Refund		865	932	926	995	995	995	515	1 044	1 097	1 151
Staff and Councillors Recoveries		629	420	579	642	642	642	384	674	708	743
Total Operational Revenue		44 608	47 734	50 025	59 231	59 231	59 231	40 212	11 054	11 607	12 188
<u>Non-Exchange revenue</u>											
<u>Property Rates</u>											
Agricultural Properties		19 436	20 790	21 963	25 627	25 726	25 726	24 223	27 286	28 923	30 659
Business and Commercial Properties		160 005	169 353	182 248	198 337	194 809	194 809	179 264	208 551	221 110	234 427
Industrial Properties		–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	18	18	18	18	19	20	21
Public Benefit Organisations		39	42	44	27	57	57	60	66	70	74
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		9 565	10 225	10 909	12 325	12 342	12 342	12 202	13 014	13 795	14 622
Residential Properties		284 038	260 626	239 261	357 632	367 518	367 518	192 143	394 616	418 471	443 768
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–
Vacant Land		14 115	17 000	25 324	28 150	27 758	27 758	27 223	28 714	30 437	32 263
Total Property Rates		487 198	478 036	479 749	622 115	628 227	628 227	435 132	672 266	712 825	755 835
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		(35 175)	6 418	50 832	(50 465)	(50 465)	(50 465)	99 347	(55 289)	(58 606)	(62 123)
Net Property Rates		452 023	484 454	530 581	571 651	577 763	577 763	534 479	616 977	654 218	693 712
<u>Surcharges and Taxes</u>											
Surcharges		(4)	–	–	–	–	–	–	–	–	–
Taxes		–	–	–	–	–	–	–	–	–	–
Total Surcharges and Taxes		(4)	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
<u>Fines, Penalties and Forfeits</u>											
Fines		146 658	143 332	169 422	170 572	170 572	170 572	171 049	179 100	188 056	197 458
Forfeits		–	23 536	16 867	2 831	2 831	2 831	–	2 972	3 121	3 277
Penalties		–	–	–	–	–	–	–	–	–	–
Total Fines, Penalties and Forfeits		146 658	166 868	186 289	173 403	173 403	173 403	171 049	182 073	191 177	200 735
<u>Licences or Permits</u>											
Angling/Fishing		–	–	–	–	–	–	–	–	–	–
Atmospheric Emission		–	–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–	–
Market Porters		–	–	–	–	–	–	–	–	–	–
Road and Transport		–	–	–	–	–	–	–	–	–	–
Threatened and Protected Species		–	–	–	–	–	–	–	–	–	–
Trading		–	–	–	–	–	–	–	–	–	–
Total Licences or Permits		-	-	-	-	-	-	-	-	-	-
<u>Transfer and subsidies - Operational</u>											
Allocations In-kind											
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Provincial Government		-	9 338	10 686	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	9 338	10 686	-	-	-	-	-	-	-
Monetary Allocations											
Departmental Agencies and Accounts		-	-	-	550	550	550	352	295	-	-
District Municipalities		599	120	92	100	850	850	155	69	-	-
Foreign Government and International Organisations		-	-	-	2 412	2 412	2 412	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	2	-	-	-	14	-	-	-
National Governments		8 585	8 938	5 584	7 373	7 373	7 373	5 332	6 849	3 734	4 541
National Revenue Fund		179 634	200 488	215 604	231 793	231 793	231 793	231 793	246 336	260 662	264 323
Non-Profit Institutions		-	-	67	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-	-
Provincial Government		22 477	376	2 379	18 358	22 802	22 802	10 927	33 991	27 356	50 460
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations		211 295	209 922	223 727	260 585	265 780	265 780	248 572	287 541	291 751	319 324
Total Transfer and subsidies - Operational		211 295	219 260	234 414	260 585	265 780	265 780	248 572	287 541	291 751	319 324
Interest Receivables											
Property Rates		3 418	4 239	4 522	3 426	3 426	3 426	3 629	3 587	3 874	4 184
Service Charges											
Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Total Interest Receivables		3 418	4 239	4 522	3 426	3 426	3 426	3 629	3 587	3 874	4 184
Fuel Levy (RSC Replacement Grant)		-	-	-	-	-	-	-	-	-	-
Operational Revenue - Service Charges											
Electricity - Availability Charges		-	-	-	879	879	879	810	991	1 116	1 258
Waste Management - Availability Charges		-	-	-	827	827	827	1 293	876	929	993
Waste Water Management - Availability Charges		-	-	-	827	827	827	2 418	876	929	985

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Water - Availability Charges		-	-	-	681	681	681	584	722	765	811
Total Operational Revenue - Service Charges		-	-	-	3 214	3 214	3 214	5 106	3 465	3 740	4 047
Gains on Disposal of Fixed and Intangible Assets											
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment		1 084	302	2 317	-	-	-	325	-	-	-
Total Disposal of Fixed and Intangible Assets		1 084	302	2 317	-	-	-	325	-	-	-
Other Gains											
Debt waived		-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-	-	-	-
Inventory											
Fair value assessment - Water stock		-	-	-	-	-	-	-	-	-	-
Increase to net-realisable Value		145	306	(1 408)	-	-	-	-	-	-	-
Total Inventory		145	306	(1 408)	-	-	-	-	-	-	-
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity		-	-	-	-	-	-	-	-	-	-
Long Service Awards		-	-	405	-	-	-	-	-	-	-
Medical		-	660	-	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		-	660	405	-	-	-	-	-	-	-
Biological Assets		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Interest rate Swaps		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		-	660	405	-	-	-	-	-	-	-
Foreign Exchange		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-
Total Other Gains		145	966	(1 003)	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue		2 102 560	2 351 445	2 623 625	2 869 321	2 919 127	2 919 127	2 472 418	3 152 903	3 382 581	3 656 138
EXPENDITURE ITEMS:											
Employee related costs											
Salaries and Allowances											
Basic Salary	2	347 682	369 228	397 106	428 933	427 891	427 891	356 892	463 404	484 163	516 616
Bonuses		1 249	1 088	795	1 872	1 872	1 872	1 478	2 008	2 148	2 299
Allowance											
Accommodation, Travel and Incidental		42	56	71	54	54	54	5	58	62	66
Cellular and Telephone		2 172	2 274	2 345	3 381	3 381	3 381	2 021	3 626	3 880	4 152
Housing Benefits		3 746	3 618	4 875	4 583	4 583	4 583	3 076	4 913	5 254	5 619
Non-pensionable		66	76	71	276	276	276	61	296	317	339
Travel or Motor Vehicle		8 857	9 837	10 181	14 522	14 522	14 522	9 468	15 553	16 623	17 767
Voluntary Work		-	-	-	-	-	-	-	-	-	-
Total Allowance		14 883	15 861	17 543	22 816	22 816	22 816	14 631	24 447	26 136	27 943
Service Related Benefits											
Acting		593	470	(1 246)	964	964	964	282	1 034	1 106	1 184
Bonus		26 090	28 211	30 115	33 460	33 460	33 460	30 842	35 862	38 334	40 979
Danger Allowance		-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Fire Brigade		2 784	3 199	3 150	3 486	3 486	3 486	2 597	3 739	4 001	4 281
In-kind Benefits		-	-	-	-	-	-	-	-	-	-
Leave Pay		-	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	5 556	5 556	-	5 613	6 006	6 427
Overtime		42 458	58 538	56 082	54 212	54 212	54 212	51 057	58 143	62 213	66 568
Scarcity		807	2 640	1 332	1 717	1 717	1 717	1 149	1 841	1 970	2 108
Standby Allowance		12 948	14 958	16 164	16 764	16 764	16 764	14 098	17 979	19 238	20 585
Tools Allowance		-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Leave gratuity		-	-	-	-	-	-	-	5 221	5 482	5 756
Long Term Service Award		-	-	-	-	-	-	-	6 276	6 716	7 186
Total Service Related Benefits		85 681	108 016	105 596	110 603	116 159	116 159	100 025	135 708	145 065	155 072
Total Salaries and Allowances		449 495	494 193	521 040	564 225	568 737	568 737	473 026	625 567	657 513	701 930
Social Contributions											
Bargaining Council		234	251	261	243	243	243	181	261	279	298
Group Life Insurance		7 155	7 638	8 146	6 523	6 523	6 523	7 280	6 996	7 485	8 008
Medical		27 108	29 853	31 675	34 528	34 528	34 528	29 082	36 998	39 534	42 248
Pension		56 302	60 366	64 761	73 550	73 550	73 550	57 742	78 835	84 279	90 103
Unemployment Insurance		2 698	2 750	2 824	3 382	3 382	3 382	2 195	3 624	3 873	4 139
Total Social Contributions		93 496	100 859	107 667	118 227	118 227	118 227	96 480	126 713	135 450	144 797
Post-retirement Benefit											
Medical		(5 320)	26 283	28 279	30 961	29 447	29 447	-	31 508	33 714	36 074
Other Benefits		-	-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	4	(5 320)	26 283	28 279	30 961	29 447	29 447	-	31 508	33 714	36 074
Sub-Total		537 672	621 335	656 986	713 412	716 411	716 411	569 505	783 788	826 676	882 800
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	1,5	537 672	621 335	656 986	713 412	716 411	716 411	569 505	783 788	826 676	882 800
Remuneration of Councillors											
Allowances and Service Related Benefits											
Basic Salary		19 152	18 815	19 125	20 878	23 878	23 878	19 185	25 072	26 326	27 642
Cell phone Allowance		2 003	2 224	2 081	2 166	2 166	2 166	1 908	2 274	2 388	2 508
Housing Allowance		-	-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Office-bearer Allowance		-	-	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-	-
Travelling Allowance		985	961	1 082	850	850	850	1 020	892	937	983
Use of Personal Facilities		-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		22 139	22 000	22 288	23 894	26 894	26 894	22 114	28 239	29 651	31 133

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Social Contributions											
Medial Aid Benefits		115	102	195	149	149	149	115	156	164	172
Pension Fund Contributions		511	518	506	551	551	551	567	578	607	638
Total Social Contributions		626	620	701	699	699	699	682	734	771	810
Total Remuneration of Councillors	1,5	22 765	22 620	22 989	24 593	27 593	27 593	22 795	28 973	30 422	31 943
Bulk Purchases - Electricity											
ESKOM		521 012	626 176	763 604	805 126	875 126	875 126	623 850	962 638	1 058 902	1 164 792
Independent Power Producers											
Green Electricity											
Green Charges		-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates		-	-	-	-	-	-	-	-	-	-
Total Green Electricity		-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc		-	-	-	-	-	-	-	-	-	-
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-
Self Generation		-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)		-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	1	521 012	626 176	763 604	805 126	875 126	875 126	623 850	962 638	1 058 902	1 164 792
Inventory Consumed											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		39 239	35 033	27 464	43 166	41 604	41 604	20 520	47 119	48 936	50 833
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		150	1 060	1 550	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Materials and Supplies		24 783	30 279	29 699	35 895	36 780	36 780	26 568	38 434	40 186	41 346
Water		22 990	32 052	34 442	43 904	43 727	43 727	33 455	45 345	46 841	48 340
Sub-total		87 162	98 423	93 155	122 965	122 111	122 111	80 543	130 898	135 963	140 519
Less: Capitalisation of inventory consumed		-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	1	87 162	98 423	93 155	122 965	122 111	122 111	80 543	130 898	135 963	140 519
Debt Impairment											
Trade and Other Receivables from Exchange Transactions											
Electricity		(856)	(758)	(148)	915	(8 308)	(8 308)	-	956	980	998
Shared Services		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
Waste Management		8 913	10 547	1 686	9 684	(16 036)	(16 036)	-	10 120	10 373	10 684
Waste Water Management		6 008	7 154	94	6 326	(13 504)	(13 504)	-	6 610	6 776	6 979
Water		14 154	37 399	(3 311)	11 026	(70 265)	(70 265)	-	11 522	11 810	12 164
Non Specific Accounts		3 257	2 571	(2 610)	3 752	(2 605)	(2 605)	-	3 921	4 019	4 092
Total Trade and Other Receivables from Exchange Transactions		31 475	56 913	(4 289)	31 703	(110 718)	(110 718)	-	33 129	33 958	34 917
Other Receivables from Non-exchange Revenue											
Property Rates											
Property Rates General		-	-	-	-	-	-	-	-	-	-
Agricultural Properties		-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties		(1 273)	7 465	1 352	1 067	(17 159)	(17 159)	-	1 115	1 143	1 136
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties		-	-	-	-	-	-	-	-	-	-
Residential Properties		-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		-	-	-	-	-	-	-	-	-	-
Total Property Rates		(1 273)	7 465	1 352	1 067	(17 159)	(17 159)	-	1 115	1 143	1 136
Service Charges											
Service Charges General		-	-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Total Service Charges		-	-	-	-	-	-	-	-	-	-
Non Specific Accounts		40 520	(15 254)	27 416	44 519	34 519	34 519	-	46 522	47 685	47 399
Total Other Receivables from Non-exchange Revenue		39 247	(7 789)	28 768	45 586	17 360	17 360	-	47 638	48 828	48 535
Total Debt Impairment	1	70 722	49 124	24 479	77 289	(93 359)	(93 359)	-	80 767	82 786	83 452
Depreciation, Amortisation and Impairment											
Amortisation											
Intangible Assets		1 175	379	193	246	246	246	24	253	258	266

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
Total Amortisation		1 175	379	193	246	246	246	24	253	258	266
Depreciation											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Assets		4 821	16 307	11 297	10 149	10 149	10 149	7 086	10 453	10 662	10 982
Computer Equipment		7 411	7 401	6 857	6 356	6 356	6 356	2 232	6 547	6 678	6 878
Electrical Infrastructure		44 948	50 858	40 225	44 020	44 020	44 020	25 240	45 341	46 248	47 635
Furniture and Office Equipment		5 332	(15 392)	3 559	4 254	4 254	4 254	1 466	4 382	4 470	4 604
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		493	114	256	308	308	308	5	317	323	333
Investment Property		424	421	403	427	427	427	234	440	448	462
Land		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		8 280	13 659	4 078	4 582	4 582	4 582	1 888	4 719	4 813	4 958
Other Assets		10 789	8 803	11 169	11 974	11 974	11 974	6 378	12 334	12 580	12 958
Rail Infrastructure		-	-	-	2	2	2	-	2	2	2
Roads Infrastructure		48 157	53 009	39 494	49 557	49 557	49 557	34 679	51 044	52 065	53 627
Sanitation Infrastructure		36 927	18 549	29 052	30 861	30 861	30 861	18 443	31 787	32 422	33 395
Solid Waste Infrastructure		2 128	2 094	2 016	2 147	2 147	2 147	1 084	2 211	2 256	2 323
Storm water Infrastructure		1 084	720	1 058	1 119	1 119	1 119	354	1 153	1 176	1 211
Transport Assets		7 400	(22)	6 296	6 815	6 815	6 815	1 233	7 019	7 159	7 374
Water Supply Infrastructure		52 309	49 253	50 024	53 143	53 143	53 143	30 131	54 737	55 832	57 507
Zoo, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Total Depreciation		230 502	205 771	205 785	225 715	225 715	225 715	130 454	232 486	237 136	244 250
Capital Impairment Losses and Reversals											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Construction Work-in-progress		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Investment Property		-	1 725	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Property, Plant and Equipment	1										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	1 031	364	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	162	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	0	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	245	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Rails Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Transport Assets		1 573	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets		-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment			1 573	1 031	772	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		1 573	2 756	772	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment		233 250	208 907	206 749	225 960	225 960	225 960	130 478	232 739	237 394	244 516
Interest, Dividends and Rent on Land	1										
Dividends Paid		-	-	-	-	-	-	-	-	-	-
Interest Paid		59 928	63 411	72 867	77 649	70 951	70 951	25 340	72 631	86 121	99 334
Rent on Land		-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land		59 928	63 411	72 867	77 649	70 951	70 951	25 340	72 631	86 121	99 334
Contracted Services											
Consultants and Professional Services		26 705	23 810	34 195	31 490	45 831	45 831	14 328	58 146	53 193	61 776
Contractors		83 230	121 923	110 402	147 068	155 190	155 190	89 705	171 876	180 091	186 523
Outsourced Services		120 227	130 355	139 091	149 823	162 227	162 227	109 004	185 649	190 083	197 083

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Total Contracted Services	1	230 163	276 088	283 689	328 381	363 248	363 248	213 038	415 671	423 367	445 381
<u>Transfers and Subsidies</u>											
Capital											
Allocations In-kind		-	-	-	-	-	-	-	-	-	-
Monetary Allocations		-	-	-	-	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-	-	-	-	-
Operational											
Allocations In-kind		4 265	5 758	2 447	5 018	5 018	5 018	3 443	5 319	5 638	5 977
Monetary Allocations		13 494	15 566	15 421	17 613	9 030	9 030	5 440	4 446	8 202	8 694
Total Operational		17 758	21 324	17 868	22 631	14 048	14 048	8 883	9 765	13 841	14 671
Total Transfers and Subsidies	1	17 758	21 324	17 868	22 631	14 048	14 048	8 883	9 765	13 841	14 671
<u>Irrecoverable Debts Written Off</u>											
Bad debt written off		-	-	-	-	-	-	-	-	-	-
Exchange											
Electricity		-	-	12 322	181	9 404	9 404	50	189	194	200
Non Specific Accounts		-	-	6 438	684	7 038	7 038	158	715	732	754
Waste Management		-	-	8 965	1 062	22 782	22 782	28	1 109	1 137	1 160
Waste Water Management		-	-	7 117	918	18 748	18 748	29	959	983	1 003
Water		-	-	37 674	5 327	80 622	80 622	48	5 567	5 706	5 820
Total Exchange		-	-	72 516	8 171	138 595	138 595	314	8 539	8 752	8 937
Non-exchange											
Non Specific Accounts		-	-	102 206	115 753	115 753	115 753	-	120 962	123 986	126 465
Property Rates		-	-	2 232	2 800	19 815	19 815	76	2 904	2 999	3 095
Service Charges		-	-	-	-	-	-	-	-	-	-
Total Non-exchange		-	-	104 438	118 553	135 567	135 567	76	123 865	126 985	129 561
Total Irrecoverable Debts Written Off	1	-	-	176 955	126 724	274 163	274 163	390	132 404	135 737	138 497
<u>Operational Cost and Other Cost</u>											
Operational Cost											
Achievements and Awards		18	25	67	135	135	135	24	138	141	144
Advertising, Publicity and Marketing		2 111	2 217	2 572	3 614	3 600	3 600	1 585	5 513	5 154	5 267
Assets less than the Capitalisation Threshold		164	-	-	-	-	-	-	-	-	-
Atmospheric Emission Licence		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Bank Charges, Facility and Card Fees		1 803	1 727	1 862	2 346	2 346	2 346	1 777	2 393	2 441	2 490
Bargaining Council		6 846	6 071	6 338	7 168	7 168	7 168	1 788	7 688	8 226	8 802
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–	–
Bursaries (Employees)		527	546	557	1 118	1 618	1 618	850	1 403	1 144	1 181
Cash Discount		–	–	–	–	–	–	–	–	–	–
Cleaning Services		3	4	12	64	67	67	15	65	68	70
Commission		1 832	2 100	2 328	3 375	3 375	3 375	2 417	4 622	4 760	4 903
Communication		10 329	10 539	10 205	11 957	12 877	12 877	8 963	13 990	14 440	14 908
Contribution to Provisions		(69 694)	584	5 806	2 902	15 902	15 902	120	–	–	–
Copy Right Fees		–	–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	–	–	–	–	–	–	–	–	–
Courier and Delivery Services		–	–	–	–	–	–	–	–	–	–
Deeds		2	–	–	2	2	2	–	3	3	3
Drivers Licences and Permits		13	33	13	30	30	30	12	25	25	26
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		–	–	–	–	–	–	–	–	–	–
Entertainment		7	34	6	51	51	51	9	52	53	55
Entrance Fees		–	–	–	–	–	–	–	–	–	–
Environmental Levy		–	–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–	–
External Audit Fees		8 105	8 318	9 378	9 628	9 628	9 628	8 830	9 820	10 017	10 217
External Computer Service		23 832	21 633	25 103	27 891	31 181	31 181	24 503	32 274	32 919	33 616
Fines and Penalties		–	221	–	–	–	–	–	–	–	–
Firearm Handling Fees		–	–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–	–
Full Time Union Representative		154	142	142	97	97	97	95	99	101	103
Hire Charges		11 816	9 585	10 594	12 565	12 126	12 126	8 694	12 447	12 939	13 199
Honoraria (Voluntarily Workers)		48	48	34	51	51	51	39	52	53	54
Indigent Relief		4 519	3 466	4 451	8 879	8 879	8 879	4 333	9 056	9 237	9 422
Insurance Underwriting		8 061	6 570	9 500	9 832	11 532	11 532	11 186	12 544	13 181	13 601
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Learnerships and Internships		348	292	579	370	420	420	299	377	384	392
Levies Paid - Water Resource Management Charges		–	–	–	–	–	–	–	–	–	–
Licences		1 734	1 564	2 149	3 377	3 250	3 250	950	3 514	3 626	3 734
Management Fee		8 970	9 226	11 925	27 642	27 912	27 912	20 394	31 399	33 481	35 704
Municipal Services		15 209	19 736	22 549	17 986	20 616	20 616	15 443	19 578	20 083	20 614
Office Decorations		19	4	3	41	33	33	5	42	43	44
Parking Fees		–	–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–	–
Printing, Publications and Books		324	409	418	1 094	1 031	1 031	307	1 060	1 105	1 140
Professional Bodies, Membership and Subscription		195	183	210	359	300	300	188	369	378	386
Registration Fees		4 374	5 173	4 946	8 891	8 167	8 167	5 449	10 299	11 389	12 638
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–	–
Resettlement Cost		37	26	22	39	39	39	26	40	41	42
Rewards Incentives		–	–	–	21	21	21	–	21	21	21
Road Worthy Test		–	–	–	5	5	5	–	5	5	5
Samples and Specimens		1 025	1 324	1 205	2 048	1 557	1 557	382	3 409	3 515	3 625
Search Fees		56	96	97	77	95	95	81	122	126	130
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys		–	–	–	41	41	41	–	42	42	43
Signage		–	–	–	–	–	–	–	–	–	–
Skills Development Fund Levy		4 805	5 187	5 341	5 406	5 406	5 406	5 027	5 798	6 204	6 638
Small Differences Tolerances		–	–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		81	77	81	53	283	283	71	54	55	56
Supplier Development Programme		28	–	–	–	–	–	–	–	–	–
System Access and Information Fees		55	45	84	215	215	215	137	236	242	249
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–	–
Toll Gate Fees		–	–	–	–	–	–	–	–	–	–
Transport Provided as Part of Departmental Activities		–	–	–	–	–	–	–	–	–	–
Travel Agency and Visas		23	6	25	36	50	50	38	61	65	68
Travel and Subsistence		730	897	982	1 686	2 387	2 387	1 415	1 985	2 024	2 118

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
Uniform and Protective Clothing	1	8 575	9 446	8 746	9 754	11 516	11 516	6 607	10 124	10 347	10 619
Vehicle Tracking		639	638	675	1 364	1 364	1 364	538	1 085	1 107	1 129
Ward Committees		–	701	816	1 343	1 343	1 343	965	1 410	1 480	1 554
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–	–
Wet Fuel		–	–	–	–	–	–	–	–	–	–
Witness Fees		–	–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		4 066	3 742	4 102	4 161	4 161	4 161	–	4 463	4 775	5 110
Total Operational Cost		61 792	132 634	153 926	187 716	210 878	210 878	133 561	207 677	215 443	224 120
Operating Leases											
Biological Assets		–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2 034	1 364	1 623	3 566	2 865	2 865	1 042	3 637	3 710	3 784
Heritage Assets		–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–
Investment Properties		6 069	4 267	5 336	6 440	8 440	8 440	6 889	6 569	6 700	6 834
Land		–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 190	515	1 002	1 776	1 774	1 774	979	1 820	1 868	1 905
Other Assets		–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–
Total Operational Leases		9 292	6 146	7 962	11 782	13 079	13 079	8 909	12 026	12 278	12 523
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost		71 085	138 780	161 887	199 498	223 956	223 956	142 471	219 703	227 721	236 644
Disposal of Fixed and Intangible Assets											
Biological Assets	–	–	–	–	–	–	–	–	–	–	
Heritage Assets	–	–	–	–	–	–	–	–	–	–	
Intangible Assets	–	–	–	–	–	–	–	–	–	–	
Investment Property	–	–	–	–	–	–	–	–	–	–	
Living resources	–	–	–	–	–	–	–	–	–	–	

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Property, Plant and Equipment	1	1 919	2 288	348	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets		1 919	2 288	348	-	-	-	-	-	-	-
Other Losses											
Inventory											
Decrease in net-realisable Value		534	16	987	-	-	-	-	-	-	-
Total Inventory		534	16	987	-	-	-	-	-	-	-
Water Losses											
Apparent Losses											
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Total Apparent Losses		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Real Losses											
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Total Real Losses		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	630	630	630	-	580	540	500
Total Water Losses		-	-	-	630	630	630	-	580	540	500
Fair Value Adjustment											
Actuarial Assessments											
Leave Gratuity		-	-	-	-	-	-	-	-	-	-
Long Service Awards		-	182	-	-	-	-	-	-	-	-
Medical		-	-	7 071	-	-	-	-	-	-	-
Pension Funds		-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		-	182	7 071	-	-	-	-	-	-	-
Biological Assets		-	1 494	125	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Interest rate Swaps		-	-	-	-	-	-	-	-	-	-
Investment Property		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment		-	1 676	7 196	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
Foreign Exchange	1	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets		-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites		-	-	-	-	-	-	-	2 960	3 019	3 080
Total Other Losses		534	1 692	8 183	630	630	630	-	3 540	3 559	3 580
Total Expenditure		1 853 969	2 130 168	2 489 760	2 724 858	2 820 838	2 820 838	1 817 293	3 073 518	3 262 490	3 486 128
Surplus/(Deficit)		248 591	221 277	133 866	144 463	98 289	98 289	655 125	79 385	120 091	170 010
<u>Transfers and subsidies - capital (monetary allocations)</u>											
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-	-
District Municipalities		-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-	-
National Government		91 162	87 158	97 411	73 247	73 247	73 247	49 753	61 863	56 752	58 012
Non-Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		0	-	(41)	-	-	-	-	-	-	-
Provincial Governments		9 150	19 706	28 587	25 168	22 874	22 874	6 507	17 882	42 936	34 817
Public Corporations		-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)		100 312	106 864	125 957	98 415	96 121	96 121	56 260	79 745	99 688	92 829
<u>Transfers and subsidies - capital (in-kind)</u>											
Departmental Agencies and Accounts		-	42 300	-	-	-	-	-	-	-	-
District Municipalities		-	5 055	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-	-
Households		-	-	4 682	-	-	-	-	-	-	-
Local Municipalities		-	-	-	-	-	-	-	-	-	-
National Government		-	-	-	-	-	-	-	-	-	-
Non Profit Institutions		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
Private Enterprises		-	82	-	-	-	-	-	-	-	-
Provincial Governments		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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R thousand											
Public Corporations		23	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)		23	47 437	4 682	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Income Tax											
Continuing Operations		-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		22 903	27 957	27 221	-	32 999	32 999	24 069	-	-	-
Contracted Services		62 089	95 767	80 006	-	112 065	112 065	60 878	-	-	-
Operational Costs		-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	9	84 992	123 724	107 227	-	145 064	145 064	84 948	-	-	-

WC024 Stellenbosch - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 2 - PLANNING AND DEVELOPMENT SERVICES	Vote 3 - INFRASTRUCTURE SERVICES	Vote 4 - COMMUNITY AND PROTECTION SERVICES	Vote 5 - CORPORATE SERVICES	Vote 6 - FINANCIAL SERVICES	Total
Revenue								
Exchange Revenue								
Service charges - Electricity		-	-	1 373 854	-	-	-	1 373 854
Service charges - Water		-	-	224 651	-	-	-	224 651
Service charges - Waste Water Management		-	-	140 040	-	-	-	140 040
Service charges - Waste Management		-	-	124 857	-	-	-	124 857
Sale of Goods and Rendering of Services		-	17 287	3	8 745	6 686	1 500	34 220
Agency services		-	-	-	4 159	-	-	4 159
Interest		-	-	-	-	-	-	-
Interest earned from Receivables		-	-	19 826	-	-	-	19 826
Interest earned from Current and Non Current Assets		-	-	-	-	-	51 306	51 306
Dividends		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-
Rental from Fixed Assets		-	9 164	-	730	5 068	-	14 962
Licence and permits		-	197	-	8 823	5	167	9 192
Special rating levies		-	197	-	8 823	5	167	9 192
Construction Contract Revenue		-	197	-	8 823	5	167	9 192
Development Charges		-	197	-	8 823	5	167	9 192
Operational Revenue		-	13	6 467	107	1 744	2 723	11 054
Non-Exchange Revenue								
Property rates		-	-	-	-	-	616 977	616 977
Surcharges and Taxes		-	-	-	-	-	-	-
Fines, penalties and forfeits		-	105	-	178 996	-	2 972	182 073
Licences or permits		-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	24 439	166 563	11 234	295	85 008	287 541
Interest		-	-	-	-	-	3 587	3 587
Fuel Levy		-	-	-	-	-	-	-
Service charges		-	-	3 465	-	-	-	3 465
Gains on disposal of Assets		-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	51 798	2 059 726	239 264	13 811	764 743	3 129 341

R thousand	1	Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	Vote 2 - PLANNING AND DEVELOPMENT SERVICES	Vote 3 - INFRASTRUCTURE SERVICES	Vote 4 - COMMUNITY AND PROTECTION SERVICES	Vote 5 - CORPORATE SERVICES	Vote 6 - FINANCIAL SERVICES	Total
Expenditure								
Employee related costs		15 745	70 706	253 703	246 986	117 693	78 955	783 788
Remuneration of councillors		-	-	-	-	28 973	-	28 973
Bulk purchases - electricity		-	-	962 638	-	-	-	962 638
Inventory consumed		186	2 444	104 573	20 883	1 819	993	130 898
Debt impairment		-	1 994	35 179	46 522	-	(2 929)	80 767
Depreciation and amortisation		117	10 727	181 941	20 140	17 329	2 485	232 739
Interest		-	-	72 631	-	-	-	72 631
Contracted services		4 775	66 311	181 523	134 468	18 307	10 288	415 671
Transfers and subsidies		-	-	-	9 765	-	-	9 765
Irrecoverable debts written off		-	715	7 824	120 962	-	2 904	132 404
Operational costs		2 272	5 090	53 959	18 908	73 975	69 039	223 243
Losses on disposal of Assets		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-
Total Expenditure		23 096	157 986	1 853 971	618 634	258 096	161 735	3 073 518
Surplus/(Deficit)		(23 096)	(106 189)	205 755	(379 370)	(244 285)	603 007	55 823
Transfers and subsidies - capital (monetary allocations)		-	16 226	62 519	1 000	-	-	79 745
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &		(23 096)	(89 963)	268 274	(378 370)	(244 285)	603 007	135 568

WC024 Stellenbosch - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2024 Gleneshon - Supporting Table 04a Supporting detail to Budgeted Financials											
Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		429 499	512 011	530 066	570 278	560 278	560 278	570 363	571 536	569 567	567 690
Cash at Bank		149 199	94 370	19 423	78 734	2 604	2 604	140 726	(83 206)	(75 905)	(23 966)
Cash on Hand		15	15	15	15	15	15	45	15	15	15
Total Cash and Cash Equivalents		578 713	606 395	549 503	649 027	562 897	562 897	711 134	488 345	493 677	543 739
Short term Investments											
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions											
Electricity		168 668	193 854	179 052	222 472	213 249	213 249	104 927	236 670	238 290	244 973
Waste Management		47 654	59 731	63 100	46 993	24 752	24 752	77 889	61 573	61 520	61 471
Waste Water Management		40 323	50 819	50 059	59 501	41 670	41 670	61 312	55 351	78 334	80 043
Water		153 961	201 197	199 917	166 336	89 884	89 884	229 320	206 476	206 947	207 482
Other trade receivables from exchange transactions		75 853	78 242	66 340	62 723	56 369	56 369	75 430	60 428	60 152	59 860
VAT Receivable Input Tax Accrual		-	-	-	-	-	-	-	31 756	32 328	31 756
Gross: Trade and other receivables from exchange transactions		486 459	583 842	558 469	558 025	425 925	425 925	548 878	652 253	677 573	685 585
Less: Impairment for debt											
Impairment for Electricity		(13 669)	(12 770)	(12 548)	(16 688)	(7 465)	(7 465)	(12 548)	(18 367)	(18 512)	(18 676)
Impairment for Waste Management		(39 267)	(50 881)	(52 608)	(71 231)	(45 511)	(45 511)	(52 608)	(62 728)	(62 981)	(63 292)
Impairment for Waste Water Management		(30 805)	(38 654)	(38 649)	(54 319)	(52 319)	(52 319)	(38 649)	(46 219)	(46 409)	(46 641)
Impairment for Water		(111 911)	(153 116)	(148 848)	(139 359)	(58 068)	(58 068)	(148 848)	(160 370)	(160 658)	(161 012)
Impairment for other trade receivables from exchange transactions		(43 104)	(45 639)	(42 917)	(52 511)	(46 153)	(46 153)	(42 917)	(46 838)	(46 936)	(47 009)
Total Less: Impairment for debt		(238 755)	(301 060)	(295 570)	(334 108)	(209 518)	(209 518)	(295 570)	(334 522)	(335 495)	(336 631)
Total net Trade and other receivables from Exchange Transactions		247 704	282 782	262 898	223 917	216 407	216 407	253 307	317 731	342 078	348 955
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		489	6 407	7 329	5 275	5 279	5 279	9 012	8 258	8 314	8 373
Business and Commercial Properties		2 440	19 323	17 671	33 533	33 392	33 392	22 562	18 137	18 282	18 447
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	503	503	504	504	504	503	504	504	504
Public Benefit Organisations		(0)	1	1	3	4	4	3	4	4	4
Public Service Infrastructure Properties		-	-	-	-	-	-	-	(107)	(114)	(121)
Public Service Purposes Properties		127	202	312	970	971	971	635	837	868	902
Residential Properties		2 627	34 075	33 474	48 387	31 767	31 767	46 794	32 341	32 529	32 746
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		1 925	5 724	10 211	5 968	5 952	5 952	17 557	11 360	11 429	11 502
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		7 609	66 235	69 502	94 641	77 870	77 870	97 067	71 333	71 816	72 356
Less: Impairment of Property rates		(193 606)	(217 944)	(246 734)	(358 317)	(312 260)	(312 260)	(246 738)	(293 416)	(294 583)	(294 260)
Net Property rates		(185 998)	(151 709)	(177 232)	(263 676)	(234 390)	(234 390)	(149 671)	(222 083)	(222 767)	(221 904)
Other receivables from non-exchange transactions		237 925	239 993	268 836	279 134	279 134	279 134	431 324	328 491	334 420	341 386
Less: Impairment for other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions		237 925	239 993	268 836	279 134	279 134	279 134	431 324	328 491	334 420	341 386
Total net Receivables from non-exchange transactions		51 927	88 284	91 604	15 459	44 745	44 745	281 652	106 409	111 653	119 482
Current Portion of Non-current Receivables											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory											
Agricultural		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Consumables		552	2 242	11 305	(641)	(1 111)	(1 111)	14 186	11 305	11 305	11 305
Finished Goods		–	–	–	–	–	–	–	–	–	–
Housing Stock		9 100	8 050	6 300	9 100	9 100	9 100	6 300	6 300	6 300	6 300
Land		–	17 504	17 504	14 147	24 147	24 147	17 504	17 504	17 504	17 504
Materials and Supplies		9 937	10 111	7 677	8 895	7 349	7 349	23 897	7 677	7 677	7 677
Water		2 563	2 866	1 457	2 828	3 005	3 005	1 457	877	917	957
Work-in-progress		–	–	–	–	–	–	–	–	–	–
Total Inventory		22 152	40 772	44 244	34 328	42 489	42 489	63 344	43 664	43 704	43 744
VAT Receivable											
Input Tax Capital		6 219	33 513	(84 867)	51 355	51 355	51 355	62 710	0	0	0
Input Tax General		169 823	(981 158)	72 543	(13 430)	(18 905)	(18 905)	133 315	(2 162)	(2 162)	(2 162)
VAT Control (Receivable)		(26 596)	34 867	4 105	(34 217)	(40 495)	(40 495)	(30 777)	12 376	13 376	12 376
Total VAT Receivable		149 446	(912 778)	(8 218)	3 707	(8 045)	(8 045)	165 248	10 214	11 214	10 214
Other current assets											
Construction Contracts and Receivables		–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		2 769	6 040	4 080	4 065	4 065	4 065	13 273	4 080	4 080	4 080
Deposits		1 896	13 882	52 178	1 896	1 896	1 896	87 567	52 178	52 178	52 178
Fair Value Adjustments		–	–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–
Total Other current assets		4 665	19 922	56 258	5 961	5 961	5 961	100 840	56 258	56 258	56 258
Total Current Assets		1 054 607	125 377	996 290	932 399	864 455	864 455	1 575 526	1 022 621	1 058 585	1 122 393
Non-current Assets											
Investments											
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		–	–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits		–	–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–	–
Total Investments		-	-	-	-	-	-	-	-	-	-
Investment Property											
Investment Property at Cost / Fair Value		438 586	432 051	432 051	440 826	440 826	440 826	432 051	432 051	432 051	432 051
Less: Accumulated Depreciation		(13 510)	(13 931)	(14 333)	(15 013)	(15 013)	(15 013)	(14 567)	(14 772)	(14 781)	(14 795)
Less: Accumulated Impairment		–	(1 725)	(1 725)	–	–	–	(1 725)	(1 725)	(1 725)	(1 725)
Total Investment Property		425 076	416 396	415 993	425 813	425 813	425 813	415 760	415 554	415 545	415 532
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		7 374 608	7 805 530	8 289 098	9 557 302	9 509 458	9 509 458	9 110 149	9 427 180	9 458 278	9 369 519
Leases recognised as Property, Plant and Equipment		–	0	(2 230)	–	–	–	(2 230)	(2 230)	(2 230)	(2 230)
Less: Accumulated Depreciation		(2 158 062)	(2 350 355)	(2 538 409)	(2 937 099)	(2 937 099)	(2 937 099)	(2 777 939)	(2 883 397)	(2 888 039)	(2 895 142)
Less: Accumulated Impairment		(31 616)	(32 648)	(32 388)	(42 136)	(42 136)	(42 136)	(42 210)	(42 210)	(42 210)	(42 210)
Total Property, Plant and Equipment		5 184 929	5 422 527	5 716 070	6 578 067	6 530 223	6 530 223	6 287 769	6 499 343	6 525 799	6 429 937
Construction Work-in-progress											
Acquisitions		–	–	–	–	–	–	–	–	–	–
Opening Balance		27 553	27 553	27 553	27 553	27 553	27 553	27 553	27 553	27 553	27 553
Prior period corrections		–	–	–	–	–	–	–	–	–	–
Transfer to Heritage asset		–	–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets		–	–	–	–	–	–	–	–	–	–
Transfer to Investment property		–	–	–	–	–	–	–	–	–	–
Transfer to PPE		–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
Total Construction Work-in-progress		27 534	27 534	27 534	27 534	27 534	27 534	27 534	27 534	27 534	27 534
Biological Assets											
Biological Assets at Cost / Fair Value		5 143	2 925	2 800	5 877	5 877	5 877	2 800	2 800	3 300	2 800
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–
Total Biological Assets		5 143	2 925	2 800	5 877	5 877	5 877	2 800	2 800	3 300	2 800
Living resources											
Living resources at Cost / Revaluation		–	–	–	–	348	348	–	870	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Living resources		-	-	-	-	348	348	-	870	-	-
Heritage Assets											
Heritage Assets at Cost / Revaluation		1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313
Less: Accumulated Impairment		-	-	-	(0)	(0)	(0)	-	-	-	-
Total Heritage Assets		1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313	1 313
Intangible Assets											
Heritage Assets at Cost / Revaluation		16 034	16 250	16 621	18 151	18 151	18 151	16 621	16 621	16 621	16 621
Less: Accumulated Amortisation		(11 773)	(12 152)	(12 223)	(14 077)	(14 077)	(14 077)	(12 264)	(12 395)	(12 399)	(12 404)
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Intangible Assets		4 261	4 098	4 398	4 074	4 074	4 074	4 357	4 226	4 222	4 217
Trade and other receivables from exchange transactions											
Electricity		555	494	829	555	555	555	829	829	829	829
Property Rental Debtors		370	504	463	370	370	370	463	463	463	463
Service Charges		565	616	868	565	565	565	868	868	868	868
Waste Management		535	848	1 093	535	535	535	1 093	1 093	1 093	1 093
Waste Water Management		417	685	844	417	417	417	844	844	844	844
Water		2 140	3 345	4 207	2 140	2 140	2 140	4 207	4 207	4 207	4 207
Total Trade and other Receivables from Exchange Transaction		4 582	6 491	8 304	4 582	4 582	4 582	8 304	8 304	8 304	8 304
Non-current Receivables from Non-exchange Transactions											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Loans		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Property Rates		-	-	-	-	-	-	-	-	-	-
Public Organisation		17	17	17	17	17	17	17	17	17	17
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transaction		17	17	17	17	17	17	17	17	17	17
Other non-current assets											
Deferred Tax Assets		-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiidiary Transactions		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture		-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary		-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable		-	-	-	-	-	-	-	-	-	-
Deposits		-	-	-	-	-	-	-	-	-	-
Total Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total Non Current Assets		5 652 855	5 881 302	6 176 431	7 047 276	6 999 781	6 999 781	6 747 854	6 959 961	6 986 035	6 889 654
TOTAL ASSETS		6 707 462	6 006 678	7 172 721	7 979 675	7 864 235	7 864 235	8 323 381	7 982 582	8 044 619	8 012 047
LIABILITIES											
Current Liabilities											
Bank Overdraft											
ABSA		-	-	-	-	-	-	-	-	-	-
First National Bank		-	-	-	-	-	-	-	-	-	-
Nedbank		-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank		-	-	-	-	-	-	-	-	-	-
Standard Bank		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft		-	-	-	-	-	-	-	-	-	-
Financial Liabilities											
Concessionary Loan		-	-	-	-	-	-	-	-	-	-
Short-term Borrowings		-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities		-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings		55 047	69 853	71 571	62 457	62 457	62 457	36 651	71 571	71 571	71 571

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Current portion of Operating Lease Liabilities		-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts		-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities		55 047	69 853	71 571	62 457	62 457	62 457	36 651	71 571	71 571	71 571
Consumer Deposits											
Building Plans		-	-	-	-	-	-	-	-	-	-
Buying Card		-	-	-	-	-	-	-	-	-	-
Electricity		12 362	13 509	15 067	12 362	12 362	12 362	15 624	15 067	15 067	15 067
Hiring of Decorative Items		-	-	-	-	-	-	-	-	-	-
Library Books		-	-	-	-	-	-	-	-	-	-
Posters		0	0	0	290	290	290	0	-	-	-
Refuse		204	172	170	204	204	204	170	170	170	170
Rental Properties		769	753	711	1 821	1 821	1 821	767	709	709	709
Sewer		-	-	-	-	-	-	-	-	-	-
Street Closure		-	-	-	-	-	-	-	-	-	-
Valuation Appeal		-	-	-	-	-	-	-	-	-	-
Water		8 453	9 199	9 333	8 453	8 453	8 453	9 817	9 333	9 333	9 333
Wayleave		558	558	117	558	558	558	117	117	117	117
Total Consumer Deposits		22 348	24 190	25 397	23 689	23 689	23 689	26 495	25 395	25 395	25 395
Trade and Other Payable Exchange Transactions											
Accrued Interest		-	-	-	6 232	6 232	6 232	-	-	-	-
Advance Payments		25 440	28 681	30 498	24 840	24 840	24 840	33 506	30 498	30 498	30 498
Affiliates, Related Parties and Associated Companies		-	-	266	-	-	-	-	266	266	266
Agency Fees Payable		-	-	-	-	-	-	(895)	-	-	-
Auditor-General of South Africa		-	-	-	(1 414)	(1 414)	(1 414)	-	(0)	(0)	(0)
Bonus		-	-	-	-	-	-	-	-	-	-
Compensation Commission (COID)		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		2 677	7 091	4 586	869	1 469	1 469	17 788	4 586	4 586	4 586
Deferred Revenue		-	-	-	-	-	-	-	-	-	-
Dividends Declared		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		73 479	83 208	102 322	73 479	62 979	62 979	-	102 322	102 322	102 322
Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiidiary Transactions		-	-	-	-	-	-	-	-	-	-
Leave Accrual		-	-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	5 852	5 852	5 852	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-
Payables and Accruals		149 092	137 547	140 827	149 703	125 947	125 947	6 957	140 865	136 647	136 273
PAYE Deductions		-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions		-	-	-	-	-	-	-	-	-	-
Retentions		35 606	36 414	23 676	36 012	36 012	36 012	17 620	26 951	26 951	26 951
Standby		-	-	-	-	-	-	-	-	-	-
Tender documentation		-	-	-	-	-	-	-	-	-	-
Unallocated Deposits		34 786	10 845	12 211	38 951	38 951	38 951	45 583	12 211	12 211	12 211
Water Inventory Bulk Purchases		309	8 742	2 039	309	513	513	-	2 039	2 039	2 039
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	7 565	11 235	12 212
VAT Payables Output Tax Provision for Doubtful Debt Impairme		-	-	-	-	-	-	-	(30 156)	(30 278)	(30 424)
Total Trade and Other Payable Exchange Transactions	2, 5	321 390	312 529	316 423	334 833	301 381	301 381	120 560	297 146	296 476	296 933
Trade and Other Payable Non-exchange Transactions											
Transfers and Subsidies Payable											
Capital		(4 786)	-	-	-	-	-	-	-	-	-
Operational		340	340	40	53	(8 530)	(8 530)	40	40	40	40
Total Transfers and Subsidies Payable		(4 446)	340	40	53	(8 530)	(8 530)	40	40	40	40
Transfers and Subsidies Unspent											
Capital		19 562	24 971	8 349	(21 437)	(27 637)	(27 637)	39 788	13 093	13 093	13 093
Operational		12 496	13 516	18 860	16 746	9 302	9 302	18 695	15 436	15 732	15 732
Total Transfers and Subsidies Unspent		32 058	38 487	27 209	(4 691)	(18 336)	(18 336)	58 483	28 530	28 825	28 825
VAT Payables Output Tax Accrual		-	-	-	-	-	-	-	42 966	42 966	42 966
VAT Payables Output Tax Provision for Doubtful Debt Impairme		-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	27 613	38 827	27 249	(4 638)	(26 865)	(26 865)	58 523	71 536	71 831	71 831
Provision											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus		10 058	16 377	16 949	15 710	12 552	12 552	16 787	16 787	16 787	16 787
Decommissioning, Restoration and Similar Liabilities		-	-	5 114	-	-	-	5 114	5 114	5 114	5 114
Ex-gratia Pension		-	-	-	-	-	-	-	-	-	-
Insurance Claims		1 821	1 487	147	10 832	10 832	10 832	(10 100)	-	-	-
Leave		30 740	34 422	36 989	30 663	25 264	25 264	36 798	36 989	36 989	36 989

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Litigation		-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-	-	-
Staff Parity		-	-	1 712	-	-	-	-	1 712	1 712	1 712
Impairment		-	-	-	-	-	-	-	-	-	-
Total Provision		42 620	52 286	60 911	57 205	48 649	48 649	48 600	60 602	60 602	60 602
VAT Payable											
VAT Payable: Output Tax		179 682	(625 956)	(228)	23 168	16 916	16 916	219 009	22 170	22 170	22 170
VAT Payable: VAT Control		(23 564)	(280 833)	-	1 553	1 553	1 553	(23 024)	(0)	(0)	(0)
Total VAT Payable		156 118	(906 789)	(228)	24 721	18 470	18 470	195 985	22 170	22 170	22 170
Other current liabilities											
Employee Benefits											
Post-employment Benefits		-	-	-	-	-	-	-	13 486	13 678	13 887
Other Long-Term Benefits		-	-	-	-	-	-	-	7 227	7 444	7 675
Termination Benefits		-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		-	-	-	-	-	-	-	20 713	21 122	21 562
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-	-
Income Tax Payable		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current liabilities		-	-	-	-	-	-	-	20 713	21 122	21 562
Total Current Liabilities		625 135	(409 104)	501 322	498 267	427 779	427 779	486 814	569 132	569 166	570 064
Non-current Liabilities											
Financial Liabilities											
Borrowings											
Annuity and Bullet Loans		446 903	514 496	443 131	774 591	774 591	774 591	443 131	566 639	566 019	487 384
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Concessionary Loan		-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability		-	-	-	-	-	-	-	-	-	-
Finance Lease Liability		-	-	-	-	-	-	-	-	-	-
Government Loans		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Local Registered Stock		-	-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-	-
Non-annuity Loans		-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds		-	-	-	-	-	-	-	-	-	-
PPP Liabilities		-	-	-	-	-	-	-	-	-	-
Securities		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Total Borrowings	4	446 903	514 496	443 131	774 591	774 591	774 591	443 131	566 639	566 019	487 384
Operating Lease Liability		695	0	0	695	695	695	0	-	-	-
Total Financial Liabilities		447 598	514 496	443 131	775 285	775 285	775 285	443 131	566 639	566 019	487 384
Provisions											
Alien Vegetation		-	-	-	-	-	-	-	-	-	-
Bonus		-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities		95 422	106 740	149 311	136 194	132 654	132 654	149 311	158 484	158 942	159 424
Ex-gratia Pension		-	-	-	-	-	-	-	-	-	-
Impairment		-	-	-	-	-	-	-	-	-	-
Insurance Claims		-	-	-	-	-	-	-	-	-	-
Leave		4 800	1 318	777	24 816	28 015	28 015	1	-	-	-
Litigation		-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall		-	-	-	-	-	-	-	-	-	-
Staff Parity		-	-	-	-	-	-	-	-	-	-
Total Provisions		100 222	108 058	150 088	161 010	160 669	160 669	149 312	158 484	158 942	159 424
Long term Trade and other Payables											
Bulk Water		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Payables and Accruals		-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
Employee Benefits											
Post-employment Benefits		(14 823)	14 152	24 218	231 878	230 335	230 335	-	222 923	224 261	225 696
Other Long-Term Benefits		-	-	-	-	-	-	-	29 433	29 610	29 798
Termination Benefits		-	-	-	-	-	-	-	-	-	-
Total Employee Benefits		(14 823)	14 152	24 218	231 878	230 335	230 335	-	252 356	253 871	255 495
Deferred Tax Liabilities		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Total Other non-current liabilities		(14 823)	14 152	24 218	231 878	230 335	230 335	-	252 356	253 871	255 495
Total non current liabilities		532 997	636 707	617 437	1 168 172	1 166 288	1 166 288	592 443	977 478	978 832	902 303
TOTAL LIABILITIES		1 158 132	227 602	1 118 760	1 666 439	1 594 068	1 594 068	1 079 257	1 546 610	1 547 999	1 472 367
CHANGES IN NET ASSETS		5 549 330	5 779 076	6 053 961	6 313 236	6 270 167	6 270 167	7 244 124	6 435 972	6 496 621	6 539 680
COMMUNITY WEALTH/EQUITY	1										
Accumulated Surplus/(Deficit)											
Changes in Accounting Policy		-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error		(21 507)	(18 053)	-	-	-	-	-	-	-	-
Depreciation Offsets		-	-	-	-	-	-	-	-	-	-
Opening Balance		5 383 644	5 589 788	5 749 770	6 041 873	6 041 873	6 041 873	5 939 295	5 941 121	5 941 121	5 941 121
Transfers to/from operating revenue and expenditure		251 832	263 003	253 565	226 656	183 587	183 587	(9)	159 130	219 779	262 839
Transfers to/from Reserves		(24 221)	(84 968)	(64 040)	(317 740)	(347 179)	(347 179)	264	(52 896)	(34 432)	(57 761)
Total Accumulated Surplus/(Deficit)		5 589 748	5 749 770	5 939 295	5 950 789	5 878 281	5 878 281	5 939 550	6 047 356	6 126 468	6 146 199
Reserves and Funds		2									
Capital Replacement Reserve	176 826		261 795	325 835	131 980	161 419	161 419	325 835	378 731	360 267	383 596
Capitalisation Reserve	-		-	-	211 185	211 185	211 185	-	-	-	-
Compensation for Occupational Injuries and Diseases	-		-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-		-	-	-	-	-	-	-	-	-
Housing Development Fund	-		-	-	9 396	9 396	9 396	-	-	-	-
Investment in associate account	-		-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-		-	-	-	-	-	-	-	-	-
Revaluation Reserve	-		-	-	-	-	-	-	-	-	-
Self Insurance Reserve	9 885		9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885	9 885
Valuation Reserve	-	-	-	-	-	-	-	-	-	-	
Total Reserves and Funds	186 712	271 680	335 720	362 447	391 886	391 886	335 721	388 616	370 153	393 481	
Other	2										
Equity											
Capital Contributed by Other Government Units		-	-	-	-	-	-	-	-	-	-
Ordinary Shares		-	-	-	-	-	-	-	-	-	-
Preference Shares		-	-	-	-	-	-	-	-	-	-
Share Premium		-	-	-	-	-	-	-	-	-	-
Total Equity		-	-	-	-	-	-	-	-	-	-
Non-controlling Interest											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Movement during the year		-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-	
Total Other	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	5 776 460	6 021 450	6 275 016	6 313 236	6 270 167	6 270 167	6 275 271	6 435 972	6 496 621	6 539 680

WC024 Stellenbosch - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

R thousand		Ref	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
SFA 3 - Safe Valley			173 403	173 403	173 403	182 073	191 177	200 735
SFA 4 - Dignified Living			1 665 518	1 704 804	1 704 804	1 866 867	2 041 407	2 233 255
SFA 5 - Good Governance and Compliance			1 128 816	1 137 042	1 137 042	1 183 708	1 249 685	1 314 977
Allocations to other priorities		2						
Total Revenue (excluding capital transfers and contri		1	2 967 736	3 015 249	3 015 249	3 232 648	3 482 269	3 748 967

WC024 Stellenbosch - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand	Ref	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Green and Sustainable Valley		5 532	6 279	6 279	5 534	7 210	5 922
Valley of Possibility		99 407	99 985	99 985	122 039	126 562	131 204
Dignified Living		376 066	508 499	508 499	408 269	409 269	432 972
Safe Valley		194 087	205 137	205 137	220 010	232 899	247 462
Good Governance and Compliance		2 065 989	2 011 761	2 011 761	2 317 665	2 486 550	2 668 568
Allocations to other priorities							
Total Expenditure	1	2 741 081	2 831 662	2 831 662	3 073 518	3 262 490	3 486 128

WC024 Stellenbosch - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand	Ref	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Green and Sustainable Valley		37 524	36 871	36 871	31 124	47 052	7 938
Valley of Possibility		225 699	195 436	195 436	173 734	141 782	113 309
Dignified Living		278 268	253 798	253 798	273 435	314 732	273 857
Safe Valley		38 311	45 292	45 292	48 827	56 520	80 248
Good Governance and Compliance		62 688	63 598	63 598	52 182	49 945	45 418
Allocations to other priorities	3						
Total Capital Expenditure	1	642 490	594 994	594 994	579 302	610 030	520 771

WC024 Stellenbosch - Supporting Table SA7 Measureable performance objectives

Description	Unit of meas	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - Municipal Manager							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure		100	100	100	60	60	60
Insert measure/s description							
Sub-function 2 - Operational Expenditure		23 693	24 655	24 655	23 096	24 591	26 059
Insert measure/s description							
Sub-function 3 - Operational Revenue		2 412	2 412	2 412	–	–	–
Insert measure/s description							
Vote 2 - Planning and Economic Development							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure		35 404	34 486	34 486	34 125	48 032	34 283
Insert measure/s description							
Sub-function 2 - Operational Expenditure		130 807	134 714	134 714	157 986	156 105	167 843
Insert measure/s description							
Sub-function 3 - Operational Revenue		51 760	55 266	55 266	67 432	86 854	94 410
Insert measure/s description							
Vote 3 - Community & Protection							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure		81 585	120 385	120 385	51 522	48 513	49 938
Insert measure/s description							
Sub-function 2 - Operational Expenditure		568 393	578 103	578 103	618 634	643 227	670 872
Insert measure/s description							
Sub-function 3 - Operational Revenue		209 812	214 396	214 396	220 396	229 065	240 098
Insert measure/s description							
Vote 4 - Infrastructure services							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure		470 182	404 060	404 060	437 595	480 026	405 061
Insert measure/s description							
Sub-function 2 - Operational Expenditure		1 636 653	1 706 900	1 706 900	1 853 971	1 996 010	2 156 948
Insert measure/s description							
Sub-function 3 - Operational Revenue		1 962 772	2 006 515	2 006 515	2 166 420	2 349 467	2 556 309
Insert measure/s description							
Vote 5 - Corporate Services							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure		50 920	31 664	31 664	52 100	31 150	31 180
Insert measure/s description							
Sub-function 2 - Operational Expenditure		236 952	238 980	238 980	258 096	270 298	285 324
Insert measure/s description							
Sub-function 3 - Operational Revenue		13 891	13 809	13 809	13 797	14 177	14 886
Insert measure/s description							
Vote 6 - Financial services							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure		4 300	4 300	4 300	3 900	2 250	250
Insert measure/s description							
Sub-function 2 - Operational Expenditure		144 583	148 310	148 310	161 735	172 259	179 082
Insert measure/s description							
Sub-function 3 - Operational Revenue		727 090	722 851	722 851	764 604	802 705	843 265
Insert measure/s description							
insert measurables descriptions							

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC024 Stellenbosch - Entities measureable performance objectives

Description	Unit of	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure		
		Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Entity 1 - (name of entity)							
<i>Insert measure/s description</i>							
Entity 2 - (name of entity)							
<i>Insert measure/s description</i>							
Entity 3 - (name of entity)							
<i>Insert measure/s description</i>							
And so on for the rest of the Entities							

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC024 Stellenbosch - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.7%	5.6%	5.7%	5.1%	4.7%	4.7%	3.3%	4.4%	5.0%	5.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.0%	5.0%	5.4%	4.9%	4.6%	4.6%	2.4%	4.3%	4.8%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	-66.5%	0.0%	60.8%	67.3%	67.3%	0.0%	61.7%	69.2%	43.9%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.7	(0.3)	2.0	1.9	2.0	2.0	3.2	1.8	1.9	2.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	-	-	-
Liquidity Ratio	Monetary Assets/Current Liabilities	1.3	(2.2)	1.6	1.8	1.8	1.8	2.0	1.4	1.5	1.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	186.6%	180.6%	160.2%	142.6%	141.5%	141.5%	-152.7%	142.8%	140.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		187.0%	181.1%	160.8%	142.6%	141.5%	141.5%	-152.7%	142.8%	140.6%	139.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	30.8%	-15.6%	20.7%	16.7%	17.3%	17.3%	37.5%	18.3%	17.2%	16.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Creditors to Cash and Investments		14.6%	210.2%	-38.3%	51.6%	52.4%	52.4%	-2.3%	60.8%	68.5%	69.6%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	390 847 902	390847902	390847902	390847902	390847902	390847902	390847902	390847902	390847902	390847902
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)	27	27	27	27	27	28	28	28	28	28
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	9	9	9	9	9	10	10	10	10	10
	Total Cost of Losses (Rand '000)	2071992	2071992	2071992	2071992	2071992	2092712.15	2092712.15	2092712.15	2092712.15	2092712.15
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.6%	26.4%	25.0%	24.9%	24.5%	24.5%	23.0%	24.9%	24.4%	24.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.1%	27.4%	25.9%	25.7%	25.5%	25.5%		25.8%	25.3%	25.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.0%	5.3%	4.1%	5.3%	5.0%	5.0%		5.1%	5.0%	4.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.9%	11.6%	10.7%	10.6%	10.2%	10.2%	6.3%	9.7%	9.6%	9.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	38.2	33.8	20.8	24.9	25.3	332.0	21.5	25.2	24.9	-
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	19.2%	-59.0%	8.5%	3.2%	4.5%	4.5%	36.8%	8.4%	8.0%	7.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	15.8	0.9	(4.8)	3.3	3.0	3.0	(42.4)	2.2	1.8	1.7

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	139 235	159 042	173 393	196 150	191 869	191 869	126 212	225 414	239 084	257 389	
Fixed operational expenditure % assumption											
Own capex	117 591	206 695	205 827	325 835	294 391	294 391	137 172	302 984	288 214	303 876	
Borrowing	-	(137 446)	-	198 019	198 019	198 019	-	186 966	199 379	133 474	

WC024 Stellenbosch - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<u>Demographics</u>												
Population		Statistics South Africa	200 524	155 718	170 654	184	195	207	207	207	207	207
Females aged 5 - 14		Statistics South Africa	17 865	11 020	12 077	13	14	15	15	15	15	15
Males aged 5 - 14		Statistics South Africa	16 352	11 092	12 157	13	14	15	15	15	15	15
Females aged 15 - 34		Statistics South Africa	38 791	33 191	36 374	40	42	45	45	45	45	45
Males aged 15 - 34		Statistics South Africa	41 919	32 718	35 856	39	42	44	44	44	44	44
Unemployment		Statistics South Africa	15 513	10 178	11 154	12	13	14	14	14	14	14
<u>Monthly household income (no. of households)</u>	1, 12											
No income		Statistics South Africa, regional economic growth	3 557	8 961	9 820	11	12	12	13	13	13	13
R1 - R1 600		Statistics South Africa, regional economic growth	245	914	2 065	2	2	3	3	3	3	3
R1 601 - R3 200		Statistics South Africa, regional economic growth	1 126	1 517	1 614	2	2	2	2	2	2	2
R3 201 - R6 400		Statistics South Africa, regional economic growth	3 728	4 415	4 699	5	6	6	6	6	6	6
R6 401 - R12 800		Statistics South Africa, regional economic growth	4 484	7 160	7 620	9	9	10	10	10	10	10
R12 801 - R25 600		Statistics South Africa, regional economic growth	6 463	6 742	7 176	8	9	9	9	9	9	9
R25 601 - R51 200		Statistics South Africa, regional economic growth	4 144	4 994	5 316	6	7	7	7	7	7	7
R52 201 - R102 400		Statistics South Africa, regional economic growth	2 578	3 671	3 907	5	5	5	5	5	5	5
R102 401 - R204 800		Statistics South Africa, regional economic growth	1 680	2 874	3 058	4	4	4	4	4	4	4
R204 801 - R409 600		Statistics South Africa, regional economic growth	69	1 432	1 523	2	2	2	2	2	2	2
R409 601 - R819 200		Statistics South Africa, regional economic growth	242	430	458	1	1	1	1	1	1	1
> R819 200		Statistics South Africa, regional economic growth	245	305	325	0	0	0	0	0	0	0
<u>Poverty profiles (no. of households)</u>												
< R2 060 per household per month	13	0	8 656	15 807	16 824	18	20	21	21	22	23	23

	2	0	-	-	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600
Household/demographics (000)												
Number of people in municipal area		Statistics South Africa, regional population growth rate	200 524	155 718	170 654	20	21	21	22	210	210	210
Number of poor people in municipal area		Statistics South Africa, regional population growth rate	-	-	-	<R1600	<R1600	<R1600	<R1600	-	-	-
Number of households in municipal area		Statistics South Africa, regional population growth rate	36 413	43 417	47 582	55	58	58	58	58	58	58
Number of poor households in municipal area		Statistics South Africa, regional population growth rate	8 656	15 807	17 323	20	21	21	21	21	21	21
Definition of poor household (R per month)		0	-	-	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600	<R1600
Housing statistics												
Formal	3	0	32 918	32 620	35 749	41 413	43 897	46 531	49 323	49 323	52 283	55 421
Informal		0	3	11	12	13 707	14 529	15 401	16 325	16 325	17 304	18 342
Total number of households			36 413	43 417	47 581	55 119	58 426	61 932	65 648	65 648	69 587	73 763
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic												
Inflation/inflation outlook (CPIX)	6					4.0%	4.4%	4.4%	4.3%	3.4%	3.3%	3.2%
Interest rate - borrowing						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment						0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases						7.3%	6.9%	7.0%	5.0%	5.0%	5.0%	5.0%
Consumption growth (electricity)						1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.0%
Consumption growth (water)						1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	0.0%
Collection rates												
Property tax/service charges	7					96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
Rental of facilities & equipment						97.0%	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						96.0%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
Revenue from agency services						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		Piped water inside dwelling	39 599	40 626	40 676	40 726	40 676	40 676	40 726	40 776	40 826

		Piped water inside yard (but not in dwelling)	4 249	4 461	4 561	4 664	4 561	4 561	4 664	4 769	4 876
8		Using public tap (at least min.service level)	4 528	4 778	4 878	4 980	4 878	4 878	4 980	5 084	5 191
10		Other water supply (at least min.service level)	1 774	684	834	1 017	834	834	1 017	1 240	1 512
		<i>Minimum Service Level and Above sub-total</i>	50 150	50 550	50 950	51 387	50 950	50 950	51 387	51 869	52 404
9		Using public tap (< min.service level)	1 270	1 170	1 070	979	1 070	1 070	979	896	820
10		Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	257	207	157	119	157	157	119	90	68
		<i>Below Minimum Service Level sub-total</i>	1 527	1 377	1 227	1 098	1 227	1 227	1 098	986	888
		Total number of households	51 677	51 927	52 177	52 485	52 177	52 177	52 485	52 855	53 292
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)	46 206	46 256	46 306	46 356	46 306	46 306	46 356	46 406	46 456
		Flush toilet (with septic tank)	2 065	2 165	2 265	2 370	2 265	2 265	2 370	2 480	2 595
		Chemical toilet	388	407	420	433	420	420	433	446	460
		Pit toilet (ventilated)	150	50	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	1 468	1 898	2 236	2 633	2 236	2 236	2 633	3 101	3 652
		<i>Minimum Service Level and Above sub-total</i>	50 277	50 777	51 227	51 792	51 227	51 227	51 792	52 433	53 163
		Bucket toilet	900	800	700	613	700	700	613	537	470
		Other toilet provisions (< min.service level)	150	50	–	–	–	–	–	–	–
		No toilet provisions	350	300	250	208	250	250	208	173	144
		<i>Below Minimum Service Level sub-total</i>	1 400	1 150	950	821	950	950	821	710	614
		Total number of households	51 677	51 927	52 177	52 613	52 177	52 177	52 613	53 143	53 777
		<u>Energy:</u>									
		Electricity (at least min.service level)	14 571	14 821	15 071	15 325	15 071	15 071	15 325	15 583	15 846
		Electricity - prepaid (min.service level)	34 753	35 003	35 253	35 505	35 253	35 253	35 505	35 759	36 014
		<i>Minimum Service Level and Above sub-total</i>	49 324	49 824	50 324	50 830	50 324	50 324	50 830	51 342	51 860
		Electricity (< min.service level)	150	150	150	150	150	150	150	150	150
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	2 203	1 953	1 703	1 485	1 703	1 703	1 485	1 295	1 129
		<i>Below Minimum Service Level sub-total</i>	2 353	2 103	1 853	1 635	1 853	1 853	1 635	1 445	1 279
		Total number of households	51 677	51 927	52 177	52 465	52 177	52 177	52 465	52 787	53 140
		<u>Refuse:</u>									
		Removed at least once a week	47 149	47 649	48 149	48 654	48 149	48 149	48 654	49 164	49 680
		<i>Minimum Service Level and Above sub-total</i>	47 149	47 649	48 149	48 654	48 149	48 149	48 654	49 164	49 680
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	1 078	1 028	978	930	978	978	930	885	841
		Using own refuse dump	2 200	2 100	2 000	1 905	2 000	2 000	1 905	1 815	1 728
		Other rubbish disposal	800	750	700	653	700	700	653	609	568
		No rubbish disposal	450	400	350	306	350	350	306	268	234
		<i>Below Minimum Service Level sub-total</i>	4 528	4 278	4 028	3 794	4 028	4 028	3 794	3 576	3 372
		Total number of households	51 677	51 927	52 177	52 448	52 177	52 177	52 448	52 740	53 052
Municipal in-house services		Ref.	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			<u>Household service targets (000)</u>								
			<u>Water:</u>								
		Piped water inside dwelling	39 599	40 626	40 676	40 726	40 676	40 676	40 726	40 776	40 826
8		Piped water inside yard (but not in dwelling)	4 249	4 461	4 561	4 664	4 561	4 561	4 664	4 769	4 876
		Using public tap (at least min.service level)	4 528	4 778	4 878	4 980	4 878	4 878	4 980	5 084	5 191

10 9 10	Other water supply (at least min.service level)	1 774	684	834	1 017	834	834	1 017	1 240	1 512
	Minimum Service Level and Above sub-total	50 150	50 550	50 950	51 387	50 950	50 950	51 387	51 869	52 404
	Using public tap (< min.service level)	1 270	1 170	1 070	979	1 070	1 070	979	896	820
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
	No water supply	257	207	157	119	157	157	119	90	68
	Below Minimum Service Level sub-total	1 527	1 377	1 227	1 098	1 227	1 227	1 098	986	888
	Total number of households	51 677	51 927	52 177	52 485	52 177	52 177	52 485	52 855	53 292
	Sanitation/sewerage:									
	Flush toilet (connected to sewerage)	46 206	46 256	46 306	46 356	46 306	46 306	46 356	46 406	46 456
	Flush toilet (with septic tank)	2 065	2 165	2 265	2 370	2 265	2 265	2 370	2 480	2 595
	Chemical toilet	388	407	420	433	420	420	433	446	460
	Pit toilet (ventilated)	150	50	–	–	–	–	–	–	–
	Other toilet provisions (> min.service level)	1 468	1 898	2 236	2 633	2 236	2 236	2 633	3 101	3 652
	Minimum Service Level and Above sub-total	50 277	50 777	51 227	51 792	51 227	51 227	51 792	52 433	53 163
	Bucket toilet	900	800	700	613	700	700	613	537	470
	Other toilet provisions (< min.service level)	150	50	–	–	–	–	–	–	–
	No toilet provisions	350	300	250	208	250	250	208	173	144
	Below Minimum Service Level sub-total	1 400	1 150	950	821	950	950	821	710	614
	Total number of households	51 677	51 927	52 177	52 613	52 177	52 177	52 613	53 143	53 777
	Energy:									
	Electricity (at least min.service level)	14 571	14 821	15 071	15 325	15 071	15 071	15 325	15 583	15 846
	Electricity - prepaid (min.service level)	34 753	35 003	35 253	35 505	35 253	35 253	35 505	35 759	36 014
	Minimum Service Level and Above sub-total	49 324	49 824	50 324	50 830	50 324	50 324	50 830	51 342	51 860
	Electricity (< min.service level)	150	150	150	150	150	150	150	150	150
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	2 203	1 953	1 703	1 485	1 703	1 703	1 485	1 295	1 129
	Below Minimum Service Level sub-total	2 353	2 103	1 853	1 635	1 853	1 853	1 635	1 445	1 279
	Total number of households	51 677	51 927	52 177	52 465	52 177	52 177	52 465	52 787	53 140
	Refuse:									
	Removed at least once a week	47 149	47 649	48 149	48 654	48 149	48 149	48 654	49 164	49 680
	Minimum Service Level and Above sub-total	47 149	47 649	48 149	48 654	48 149	48 149	48 654	49 164	49 680
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
	Using communal refuse dump	1 078	1 028	978	930	978	978	930	885	841
	Using own refuse dump	2 200	2 100	2 000	1 905	2 000	2 000	1 905	1 815	1 728
	Other rubbish disposal	800	750	700	653	700	700	653	609	568
	No rubbish disposal	450	400	350	306	350	350	306	268	234
Below Minimum Service Level sub-total	4 528	4 278	4 028	3 794	4 028	4 028	3 794	3 576	3 372	
Total number of households	51 677	51 927	52 177	52 448	52 177	52 177	52 448	52 740	53 052	

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

Name of municipal entity	8 10	Household service targets (000)									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
		Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	

Name of municipal entity	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-	
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	
		No water supply	-	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
		Sanitation/sewerage:										
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-	
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-	
		Chemical toilet	-	-	-	-	-	-	-	-	-	
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-	
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-	
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Bucket toilet	-	-	-	-	-	-	-	-	-	
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-	
		No toilet provisions	-	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
	Name of municipal entity		Energy:									
			Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
			Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-	
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-	
		Other energy sources	-	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	
Name of municipal entity			Refuse:									
			Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-	
		Using communal refuse dump	-	-	-	-	-	-	-	-	-	
		Using own refuse dump	-	-	-	-	-	-	-	-	-	
		Other rubbish disposal	-	-	-	-	-	-	-	-	-	
		No rubbish disposal	-	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	-	

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-	

		No water supply	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	
Names of service providers		Sanitation/sewerage:	-	-	-	-	-	-	-	-	
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	
		Chemical toilet	-	-	-	-	-	-	-	-	
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Bucket toilet	-	-	-	-	-	-	-	-	
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	
		No toilet provisions	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	
Names of service providers		Energy:	-	-	-	-	-	-	-	-	
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	
		Other energy sources	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	
Names of service providers		Refuse:	-	-	-	-	-	-	-	-	
		Removed at least once a week	-	-	-	-	-	-	-	-	
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	
		Using communal refuse dump	-	-	-	-	-	-	-	-	
		Using own refuse dump	-	-	-	-	-	-	-	-	
		Other rubbish disposal	-	-	-	-	-	-	-	-	
		No rubbish disposal	-	-	-	-	-	-	-	-	
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	
		Total number of households	-	-	-	-	-	-	-	-	
Detail of Free Basic Services (FBS) provided			2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	-	-	14 758 992	14 654 779	14 654 779	14 654 779	15 579 496	16 562 562	17 607 660
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-

		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	
		Other (Rands)	-	-	-	-	-	-	-	-	
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-	-	
Water											
	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	-	-	25 538 738	17 804 127	5 185 970	5 185 970	5 497 128	5 826 956	6 176 573
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Water for informal settlements	-	-	-	-	-	-	-	-	-
Sanitation											
	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	-	-	10 545 132	10 884 750	10 684 619	10 684 619	11 325 696	12 005 238	12 725 552
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Other (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-
Refuse Removal											
	Ref.	Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	-	-	-	-	18 264 013	18 264 013	67 385 436	89 136 662	127 873 443
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)	-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-

	Other (Rands)	-	-	-	-	-	-	-	-	-
	Number of HH receiving this type of FBS	-	-	-	-	-	-	-	-	-
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC024 Stellenbosch Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	2 195 283	148 656	(825 191)	649 027	575 254	575 254	(5 355 302)	488 345	432 519	426 754
Cash + investments at the yr end less applications - R'000	18(1)b	2	2 029 597	(112 367)	(1 210 781)	134 896	104 424	104 424	(6 711 905)	114 141	103 197	84 074
Cash year end/monthly employee/supplier payments	18(1)b	3	15.8	0.9	(4.8)	3.3	3.0	3.0	(42.4)	2.2	1.8	1.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	348 925	375 578	264 504	242 878	194 411	194 411	711 384	159 130	219 779	262 839
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	5.5%	6.5%	5.9%	(3.8%)	(6.0%)	(23.3%)	2.7%	2.5%	2.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	120.5%	121.6%	109.1%	105.2%	105.1%	105.1%	(101.1%)	106.7%	106.0%	105.4%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.4%	2.8%	1.2%	3.5%	(4.1%)	(4.1%)	0.0%	3.3%	3.1%	2.9%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	(39.3%)	0.0%	37.8%	40.2%	40.2%	0.0%	38.2%	40.9%	30.5%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								64.9%	67.1%	69.5%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	23.8%	(4.5%)	(32.5%)	9.1%	0.0%	104.8%	62.4%	7.0%	3.2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	41.5%	27.8%	(44.7%)	0.0%	0.0%	80.9%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.5%	2.1%	1.7%	2.1%	2.1%	2.1%	2.3%	2.4%	2.6%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	7.0%	7.0%	9.1%	8.2%	11.5%	11.5%	0.0%	11.5%	13.5%	8.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Supporting indicators												
% incr <i>total service charges (incl prop rates)</i>	18(1)a		0.0%	11.5%	12.5%	11.9%	2.2%	0.0%	(17.3%)	8.7%	8.5%	8.6%
% incr Property Tax	18(1)a		0.0%	7.2%	9.5%	7.7%	1.1%	0.0%	(7.5%)	6.8%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	12.1%	17.4%	18.5%	2.1%	0.0%	(25.7%)	10.7%	10.7%	10.7%
% incr Service charges - Water	18(1)a		0.0%	25.4%	3.2%	(4.0%)	6.2%	0.0%	(3.6%)	5.0%	5.0%	5.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	7.7%	11.0%	3.5%	0.0%	0.0%	(6.9%)	6.0%	6.0%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	7.2%	5.3%	11.2%	4.4%	0.0%	(13.8%)	6.0%	6.0%	6.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 590 721	1 773 589	1 995 835	2 233 955	2 282 567	2 282 567	1 886 969	2 480 379	2 691 886	2 922 919
Service charges			1 590 721	1 773 589	1 995 835	2 233 955	2 282 567	2 282 567	1 886 969	2 480 379	2 691 886	2 922 919
Property rates			452 023	484 454	530 581	571 651	577 763	577 763	534 479	616 977	654 218	693 712
Service charges - electricity revenue			779 984	874 586	1 026 379	1 215 949	1 240 949	1 240 949	921 766	1 373 854	1 520 994	1 683 893
Service charges - water revenue			162 138	203 271	209 832	201 453	213 953	213 953	206 188	224 651	235 883	247 677
Service charges - sanitation revenue			106 739	114 952	127 606	132 113	132 113	132 113	123 024	140 040	148 442	157 348
Service charges - refuse removal			89 837	96 327	101 437	112 789	117 789	117 789	101 513	124 857	132 348	140 289
Service charges - other												
Interest			3 438	3 697	3 817	3 961	3 961	3 961	3 556	4 159	4 367	4 586
Capital expenditure excluding capital grant funding			202 125	349 678	315 552	523 854	492 411	492 411	214 115	489 950	487 592	437 351
Cash receipts from ratepayers	18(1)a		2 187 159	2 474 076	2 491 386	2 638 704	2 694 098	2 694 098	(2 166 871)	2 907 417	3 124 850	3 364 421
Ratepayer & Other revenue	18(1)a		1 815 527	2 034 805	2 283 762	2 508 109	2 563 721	2 563 721	2 144 339	2 724 543	2 948 360	3 192 337
Change in consumer debtors (current and non-current)		N/A		73 344	(14 750)	(118 850)	21 777	–	277 530	(110 820)	29 591	14 706
Operating and Capital Grant Revenue	18(1)a		311 607	326 125	360 370	359 001	361 901	361 901	304 832	367 285	391 439	412 153
Capital expenditure - total	20(1)(vi)		318 447	470 990	473 053	642 490	594 994	594 994	283 578	579 302	610 030	520 771
Capital expenditure - renewal	20(1)(vi)		22 303	32 944	43 226	52 687	68 449	68 449		66 453	82 218	43 574
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										253 185	264 396	268 864
Provincial operating grants										250 867	262 562	266 323
Provincial capital grants										–	–	–
District Municipality grants										61 863	56 752	58 012
Total gazetted/advised national, provincial and district grants										565 915	583 709	593 199
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										246 336	260 662	264 323
Operational:Revenue:General Revenue:Fuel Levy										-	-	-
										-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]										-	-	-
Agriculture Research and Technology										-	-	-
Agriculture, Conservation and Environmental										-	-	-
Arts and Culture Sustainable Resource Management										-	-	-
Community Library										-	-	-
Department of Environmental Affairs										-	-	-
Department of Tourism										-	-	-
Department of Water Affairs and Sanitation Masibambane										-	-	-
Emergency Medical Service										-	-	-
Energy Efficiency and Demand-side [Schedule 5B]										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										2 731	-	-
HIV and Aids										-	-	-
Housing Accreditation										-	-	-
Housing Top structure										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Integrated City Development Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant [Schedule 5B]										1 800	1 900	2 000
Mitchell's Plain Urban Renewal										-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]										-	-	-
Municipal Disaster Grant [Schedule 5B]										-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]										-	-	-
Municipal Systems Improvement Grant										-	-	-
Natural Resource Management Project										-	-	-
Neighbourhood Development Partnership Grant										-	-	-
Operation Clean Audit										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Public Service Improvement Facility										-	-	-
Public Transport Network Operations Grant [Schedule 5B]										-	-	-
Restructuring - Seed Funding										-	-	-
Revenue Enhancement Grant Debtors Book										-	-	-
Rural Road Asset Management Systems Grant										-	-	-

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Sport and Recreation										-	-	-
Terrestrial Invasive Alien Plants										-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]										-	-	-
Health Hygiene in Informal Settlements										-	-	-
Municipal Infrastructure Grant [Schedule 5B]										-	-	-
Water Services Infrastructure Grant										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-
Smart Connect Grant										-	-	-
Urban Settlement Development Grant										-	-	-
WiFi Grant [Department of Telecommunications and Postal Services]										-	-	-
Street Lighting										-	-	-
Traditional Leaders - Imbizion										-	-	-
Department of Water and Sanitation Smart Living Handbook										-	-	-
Integrated National Electrification Programme Grant										-	-	-
Municipal Restructuring Grant										-	-	-
Regional Bulk Infrastructure Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										2 318	1 834	2 541
Programme and Project Preparation Support Grant										-	-	-
Urban Development Financing Grant										-	-	-
										-	-	-
										253 185	264 396	268 864
<u>Provincial operating grants</u>												
Capacity Building										-	-	-
Capacity Building and Other										-	-	-
Disaster and Emergency Services										-	-	-
Health										-	-	-
Housing										-	-	-
Infrastructure										-	-	-
Libraries, Archives and Museums										-	-	-
Other										-	-	-
Public Transport										-	-	-
Road Infrastructure - Maintenance										-	-	-
Sports and Recreation										-	-	-
Waste Water Infrastructure - Maintenance										-	-	-
Water Supply Infrastructure - Maintenance										-	-	-

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
										-	-	-
										250 867	262 562	266 323
Provincial capital grants												
Capacity Building										-	-	-
Capacity Building and Other										-	-	-
Disaster and Emergency Services										-	-	-
Health										-	-	-
Housing										-	-	-
Infrastructure										-	-	-
Libraries, Archives and Museums										-	-	-
Other										-	-	-
Public Transport										-	-	-
Road Infrastructure										-	-	-
Sports and Recreation										-	-	-
Waste Water Infrastructure										-	-	-
Water Supply Infrastructure										-	-	-
										-	-	-
District Municipality grants												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										-	10 392	10 862
Municipal Infrastructure Grant [Schedule 5B]										-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]										-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]										-	-	-
Public Transport Infrastructure Grant [Schedule 5B]										-	-	-
Rural Household Infrastructure Grant [Schedule 5B]										-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]										-	-	-
Urban Settlement Development Grant [Schedule 4B]										-	-	-
Municipal Human Settlement										-	-	-
Community Library										-	-	-
Integrated City Development Grant [Schedule 4B]										-	-	-
Municipal Disaster Recovery Grant										-	-	-
Energy Efficiency and Demand Side Management Grant										-	-	-
Khayelitsha Urban Renewal										-	-	-
Local Government Financial Management Grant [Schedule 5B]										-	-	-
Municipal Systems Improvement Grant [Schedule 5B]										-	-	-
Public Transport Network Grant [Schedule 5B]										-	-	-
Public Transport Network Operations Grant [Schedule 5B]										-	-	-

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Regional Bulk Infrastructure Grant (Schedule 5B)										-	-	-
Water Services Infrastructure Grant [Schedule 5B]										-	-	-
WIFI Connectivity										-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										-	-	-
Aquaponic Project										-	-	-
Restition Settlement										-	-	-
Infrastructure Skills Development Grant [Schedule 5B]										-	-	-
Restructuring Seed Funding										-	-	-
Municipal Disaster Relief Grant										-	-	-
Municipal Emergency Housing Grant										-	-	-
Metro Informal Settlements Partnership Grant										-	-	-
Integrated Urban Development Grant										61 863	46 360	47 150
Urban Development Financing Grant										-	-	-
										-	-	-
										61 863	56 752	58 012

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Trend												
Change in consumer debtors (current and non-current)			N/A	73 344	(14 750)	(118 850)	21 777	–	277 530	(110 820)	29 591	14 706
Total Operating Revenue			2 102 560	2 351 445	2 623 625	2 869 321	2 919 127	2 919 127	2 472 418	3 152 903	3 382 581	3 656 138
Total Operating Expenditure			1 853 969	2 130 168	2 489 760	2 724 858	2 820 838	2 820 838	1 817 293	3 073 518	3 262 490	3 486 128
Operating Performance Surplus/(Deficit)			248 591	221 277	133 866	144 463	98 289	98 289	655 125	79 385	120 091	170 010
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				11.8%	11.6%	9.4%	1.7%	0.0%	(15.3%)	8.0%	7.3%	8.1%
% Increase in Property Rates Revenue				7.2%	9.5%	7.7%	1.1%	0.0%	(7.5%)	15.4%	6.0%	6.0%
% Increase in Electricity Revenue				12.1%	17.4%	18.5%	2.1%	0.0%	(25.7%)	10.7%	10.7%	10.7%
% Increase in Property Rates & Services Charges				11.5%	12.5%	11.9%	2.2%	0.0%	(17.3%)	8.7%	8.5%	8.6%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	14.9%	16.9%	9.4%	3.5%	0.0%	(35.6%)	9.0%	6.1%	6.9%
% Increase in Employee Costs			0.0%	15.6%	5.7%	8.6%	0.4%	0.0%	(20.5%)	9.4%	5.5%	6.8%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	195326.9076	551163.0505	350055.0093	222211.808	360730.5483	118400.2677	121104.498	343019.1909	-19617784.93
Average Cost Per Councillor (Remuneration)			0	0	534619.7942	571939.9767	0	613187.0889	506561.146	0	676038.8	709840.7333
R&M % of PPE			1.5%	2.1%	1.7%	2.1%	2.1%	2.1%		2.3%	2.4%	2.6%
Asset Renewal and R&M as a % of PPE			3.4%	4.5%	5.5%	8.0%	7.4%	7.4%		7.0%	6.1%	5.6%
Debt Impairment % of Total Billable Revenue			4.4%	2.8%	1.2%	3.5%	(4.1%)	(4.1%)	0.0%	3.3%	3.1%	2.9%
Capital Revenue												
Internally Funded & Other (R'000)			115 645	164 073	201 145	325 835	294 391	294 391	137 148	302 984	288 214	303 876
Borrowing (R'000)			84 534	137 920	109 725	198 019	198 019	198 019	76 943	186 966	199 379	133 474
Grant Funding and Other (R'000)			116 322	121 312	157 500	118 636	102 584	102 584	69 463	89 351	122 438	83 421
Internally Generated funds % of Non Grant Funding			57.8%	54.3%	64.7%	62.2%	59.8%	59.8%	64.1%	61.8%	59.1%	69.5%
Borrowing % of Non Grant Funding			42.2%	73.9%	78.3%	36.4%	34.8%	34.8%	50.6%	29.5%	42.5%	27.5%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)			318 447	470 990	473 053	642 490	594 994	594 994	283 578	579 302	610 030	520 771
Asset Renewal			106 344	139 142	232 645	408 310	372 817	372 817	–	323 753	252 535	209 228
Asset Renewal % of Total Capital Expenditure			33.6%	32.9%	49.7%	63.6%	62.7%	62.7%	0.0%	55.9%	41.4%	40.2%
Cash												
Cash Receipts % of Rate Payer & Other			120.5%	121.6%	109.1%	105.2%	105.1%	105.1%	(101.1%)	106.7%	106.0%	105.4%
Cash Coverage Ratio			0	0	(0)	0	0	0	(0)	0	0	0
Borrowing												
Credit Rating (2009/10)										0		

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Charges to Operating			5.7%	5.6%	5.7%	5.1%	4.7%	4.7%	3.3%	4.4%	5.0%	5.4%
Borrowing Receipts % of Capital Expenditure			0.0%	(39.3%)	0.0%	37.8%	40.2%	40.2%	0.0%	38.2%	40.9%	30.5%
Reserves												
Surplus/(Deficit)			2 029 597	(112 367)	(1 210 781)	134 896	104 424	104 424	(6 711 905)	114 141	103 197	84 074
Free Services												
Free Basic Services as a % of Equitable Share			(25.9%)	(10.3%)	6.1%	(59.1%)	(59.1%)	(59.1%)	25.7%	(57.3%)	(61.7%)	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			(1.9%)	0.3%	2.1%	(1.9%)	(1.9%)	(1.9%)	4.5%	(1.9%)	(1.9%)	0.0%
Total Operating Revenue			2 102 560	2 351 445	2 623 625	2 869 321	2 919 127	2 919 127	2 472 418	3 152 903	3 382 581	3 656 138
Total Operating Expenditure			1 853 969	2 130 168	2 489 760	2 724 858	2 820 838	2 820 838	1 817 293	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) Budgeted Operating Statement			248 591	221 277	133 866	144 463	98 289	98 289	655 125	79 385	120 091	170 010
Surplus/(Deficit) Considering Reserves and Cash Backing			2 029 597	(112 367)	(1 210 781)	134 896	104 424	104 424	(6 711 905)	114 141	103 197	84 074
MTREF Funded (1) / Unfunded (0)		15	1	0	0	1	1	1	0	1	1	1
MTREF Funded ✓ / Unfunded ✖		15	✓	✖	✖	✓	✓	✓	✖	✓	✓	✓

References

15. Subject to figures provided in Schedule.

WC024 Stellenbosch - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		02/07/2012	02/07/2012	02/07/2012			02/07/2024	02/07/2024		
Financial year valuation used		2015/2016	2015/2016	Y			2024/2025	2025/2026		
Municipal by-laws s6 in place? (Y/N)	2	Y	Y	Y			Y	Y		
Municipal/assistant valuer appointed? (Y/N)		Y	Y	N			Y	N		
Municipal partnership s38 used? (Y/N)		2	2	2			N	0		
No. of assistant valuers (FTE)	3	8	8	8				1		
No. of data collectors (FTE)	3	-	-	-				6		
No. of internal valuers (FTE)	3	1	1	1				-		
No. of external valuers (FTE)	3	-	-	-				1		
No. of additional valuers (FTE)	4	Y	Y	Y				5		
Valuation appeal board established? (Y/N)		24	24	12		Y	Y		Y	Y
Implementation time of new valuation roll (mths)		32 363	32 363	33 403				-		
No. of properties	5	7 105	7 105	7 617	36 547	38	38	37 701	39963	42361
No. of sectional title values	5	-	-	-	8 379	9	9	9 263	9819	10408
No. of unreasonably difficult properties s7(2)		2	2	2				6		
No. of supplementary valuations		-	-	-		2		6		
No. of valuation roll amendments		-	-	-				-		
No. of objections by rate payers		-	-	-				5		
No. of appeals by rate payers		-	-	-				-		
No. of successful objections	8	-	-	-				-		
No. of successful objections > 10%	8	-	-	-				-		
Supplementary valuation		33	33	33 100 000						
Public service infrastructure value (Rm)	5	0	0	1 161	96	96 100	96 100	96	101866000	107977960
Municipality owned property value (Rm)					2 322	2 328 500	2 328 500	2 329	2468210000	2616302600
Valuation reductions:		10 000 000	10 000 000	33 100 000						
Valuation reductions-public infrastructure (Rm)		11	11	-	96	96	96	96	102	108
Valuation reductions-nature reserves/park (Rm)		-	-	-	145	145	145	145	153	162
Valuation reductions-mineral rights (Rm)		365	365	382						
Valuation reductions-R15,000 threshold (Rm)		334	334	189	459	475	475	475	503	533
Valuation reductions-public worship (Rm)		-	-	2	651	647	647	647	686	727
Valuation reductions-other (Rm)		721	721	605	5 907	6 182	6 182	6 179	6 550	6 943
Total valuation reductions:		48 963	48 963	69 851	7 258	7 545	7 545	7 542	7 994	8 474
Total value used for rating (Rm)	5	20 656	20 656	10 583	115 493	118 223	118 223	118 226	125 319	132 838
Total land value (Rm)	5	28 233	28 233	59 873	44					
Total value of improvements (Rm)	5	48 889	48 889	70 456	122 706	125 768	125 768	125 768	133 314	141 312
Total market value (Rm)	5				122 750	125 768	125 768	125 768	133 314	141 312
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Y	Y	Y			Y		Y	
Differential rates used? (Y/N)	5	Y	Y	Y		Y			Y	
Limit on annual rate increase (s20)? (Y/N)		Y	Y	Y						
Special rating area used? (Y/N)		0	0	0		Y			Y	
Phasing-in properties s21 (number)	Y	Y	Y	Y			1	1	1	
Rates policy accompanying budget? (Y/N)				200000		Y			Y	
Fixed amount minimum value (R'000)				0						
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%						
Rate revenue:										
Rate revenue budget (R '000)	6	487 194	519	545 507	582 586	593 155	593 155	629 476	667 245	707 279
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7	-	10	12 348	23 047	23 005	23 005	25 094	26 599	28 195
Rebates, exemptions - indigent (R'000)		-		-						
Rebates, exemptions - pensioners (R'000)		2 385	5	3 915	3 371	4 572	4 572	4 807	5 095	5 401
Rebates, exemptions - bona fide farm. (R'000)		-	0	1	1	1	1	1	1	1
Rebates, exemptions - other (R'000)		32 788	35	9 896	12 266	12 614	12 614	13 370	14 173	15 023
Phase-in reductions/discounts (R'000)		2	-	-						

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

WC024 Stellenbosch - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land & Other	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2025/26													
Valuation:													
No. of properties		3 168	-	-	30 327	1 938	2	71	787	1 408			37 701
No. of sectional title property values		1 101	-	-	8 162	-							9 263
No. of unreasonably difficult properties s7(2)													-
No. of supplementary valuations		154			1 361	121	3	3	12	471			2 125
Supplementary valuation (Rm)		1 287			4 878	1 128	33	91	0	1 904			9 320
No. of valuation roll amendments		3			37	3				4			47
No. of objections by rate-payers		3			37	3				4			47
No. of appeals by rate-payers													-
No. of appeals by rate-payers finalised													-
No. of successful objections	5				25								25
No. of successful objections > 10%	5	-			-	-	-	-	-				-
Estimated no. of properties not valued		-			-	-	-		-				-
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Phasing-in properties s21 (number)		-			-	-	-	-	-				-
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)									96				96 100
Valuation reductions-nature reserves/park (Rm)						145							144 500
Valuation reductions-mineral rights (Rm)													-
Valuation reductions-R15,000 threshold (Rm)					475								474 800
Valuation reductions-public worship (Rm)		545			101								646 100
Valuation reductions-other (Rm)	2				6 182								6 182 100
Total valuation reductions:													
Total value used for rating (Rm)	6	21 979		2	68 664	23 443	57	1 330		2 741			118 215 000
Total land value (Rm)	6												-
Total value of improvements (Rm)	6	22 524		2	75 423	23 587	57	1 330	96	2 741			125 759 700
Total market value (Rm)	6	22 524		2	75 423	23 587	57	1 330	96	2 741			125 759 700
Rating:													
Average rate	3	0.009773		0.009833	0.004549	0.001121	0.001098	0.009350		0.009913			
Rate revenue budget (R '000)		214 799		18	312 361	26 277	63	12 429		27 174			593 120

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land & Other	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rate revenue expected to collect (R'000)	4												-
Expected cash collection rate (%)													-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)													-
Rebates, exemptions - pensioners (R'000)					4 572								4 572
Rebates, exemptions - bona fide farm. (R'000)						1							1
Rebates, exemptions - other (R'000)		12 849			62								12 911
Phase-in reductions/discounts (R'000)													-
Total rebates,exemptns,reductns,discs (R'000)		12 849	-	-	4 634	1	-	-	-	-	-	-	17 484

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC024 Stellenbosch - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land & Other	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2026/27													
Valuation:													
No. of properties		3 168			30 327	1 938	2	71	787	1 408			37 701
No. of sectional title property values		1 101			8 162								9 263
No. of unreasonably difficult properties s7(2)		–			–	–	–	–	–	–			–
No. of supplementary valuations		–			–	–	–	–	–	–			–
Supplementary valuation (Rm)		–			–	–	–	–	–	–			–
No. of valuation roll amendments		–			–	–	–	–	–	–			–
No. of objections by rate-payers		–			–	–	–	–	–	–			–
No. of appeals by rate-payers		–			–	–	–	–	–	–			–
No. of appeals by rate-payers finalised		–			–	–	–	–	–	–			–
No. of successful objections	5	–			–	–	–	–	–	–			–
No. of successful objections > 10%	5	–			–	–	–	–	–	–			–
Estimated no. of properties not valued		–			–	–	–	–	–	–			–
Years since last valuation (select)													
Frequency of valuation (select)													
Method of valuation used (select)													
Base of valuation (select)													
Phasing-in properties s21 (number)													–
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)									96				96 100
Valuation reductions-nature reserves/park (Rm)						145							144 500
Valuation reductions-mineral rights (Rm)													–
Valuation reductions-R15,000 threshold (Rm)					475								474 800
Valuation reductions-public worship (Rm)		545			102								647 100
Valuation reductions-other (Rm)	2				6 180								6 179 700
Total valuation reductions:													
Total value used for rating (Rm)	6	21 979		2	68 666	23 443	57	1 330		2 741			118 217 700
Total land value (Rm)	6												–
Total value of improvements (Rm)	6	22 524		2	75 423	23 587	57	1 330	96	2 741			125 759 700
Total market value (Rm)	6	22 524		2	75 423	23 587	57	1 330	96	2 741			125 759 700
Rating:													
Average rate	3	0.010381		0.010444	0.004826	0.001188	0.001163	0.009912		0.110509			

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land & Other	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rate revenue budget (R'000)	4	228 156		19	331 352	27 861	66	13 179		28 807			629 440
Rate revenue expected to collect (R'000)													-
Expected cash collection rate (%)													-
Special rating areas (R'000)		13 025			11 229	574		165		93			25 087
Rebates, exemptions - indigent (R'000)													-
Rebates, exemptions - pensioners (R'000)					4 807								4 807
Rebates, exemptions - bona fide farm. (R'000)						1							1
Rebates, exemptions - other (R'000)		13 302			66							3	13 371
Phase-in reductions/discounts (R'000)													-
Total rebates, exemptns, reductns, discs (R'000)		13 302	-	-	4 872	1	-	-	-	-	-	3	18 178

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to **6 decimal places maximum**
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC024 Stellenbosch - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties		Rate in rand	0.4759	0.0054	0.0054	0.0044	0.0047	0.0049	0.0052
Residential properties - vacant land		Rate in rand	0.9518	0.0108	0.0108	0.0088	0.0093	0.0099	0.0105
Formal/informal settlements		-	-	-	-	-	-	-	n/a
Small holdings		-	-	-	-	-	-	-	n/a
Farm properties - used		Rate in rand	0.1189	0.0014	0.0013	0.0011	0.0012	0.0012	0.0013
Farm properties - not used		Rate in rand	0.1189	0.0014	0.0013	0.0011	0.0012	0.0012	0.0013
Industrial properties		Rate in rand	1.0469	0.0119	0.0119	0.0097	0.0103	0.0109	0.0115
Business and commercial properties		Rate in rand	0.9993	0.0119	0.0113	0.0092	0.0098	0.0104	0.0110
Communal land - residential		-	-	-	-	-	-	-	n/a
Communal land - small holdings		-	-	-	-	-	-	-	n/a
Communal land - farm property		-	-	-	-	-	-	-	n/a
Communal land - business and commercial		-	-	-	-	-	-	-	n/a
Communal land - other		-	-	-	-	-	-	-	n/a
State-owned properties		-	-	-	-	-	-	-	n/a
Municipal properties		-	-	-	-	-	-	-	n/a
Public service infrastructure		Rate in rand	0.1189	0.0014	0.0013	0.0011	0.0012	0.0012	0.0013
Privately owned towns serviced by the owner		-	-	-	-	-	-	-	n/a
State trust land		-	-	-	-	-	-	-	n/a
Restitution and redistribution properties		-	-	-	-	-	-	-	n/a
Protected areas		Rate in rand	0.3807	0.0014	0.0043	0.0035	0.0037	0.0040	0.0042
National monuments properties		-	-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption		Rate in rand	185 000	185 000	235 000	235 000	235 000	235 000	235 000
Pensioners/social grants rebate or exemption		Rate in rand	185 000	185 000	235 000	335 000	235 000	235 000	235 000
Temporary relief rebate or exemption		depends on	depends on	depends on	depends on	depends on	depends on	depends on	depends on
Bona fide farmers rebate or exemption		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other rebates or exemptions	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		Rands	78	83	88	93	99	104	110
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	n/a
Water usage - flat rate tariff (c/kl)		-	-	-	-	-	-	-	n/a
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	n/a
Water usage - Block 1 (c/kl)		0 kilolitres to 6 kiloliters	7	7	8	8	9	9	10
Water usage - Block 2 (c/kl)		7 kiloliters to 12 kiloliters	11	11	12	12	13	14	14
Water usage - Block 3 (c/kl)		13 kiloliters to 20 kiloliters	18	18	20	21	22	23	24
Water usage - Block 4 (c/kl)		21 kiloliters to 25 kiloliters	33	33	35	37	39	41	43
Water usage - Block 5 (c/kl)		26 kiloliters to 40 kiloliters	46	46	48	51	54	57	60
Water usage - Block 6 (c/kl)		41 kiloliters to 70 kiloliters	73	73	77	82	86	91	96
Other	2	70 kilolitres and above	114	114	114	114	114	120	127
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)		-	-	-	-	-	-	-	n/a
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	n/a
Waste water - flat rate tariff (c/kl)		(how is this targeted?)	-	-	-	-	-	-	n/a
Volumetric charge - Block 1 (c/kl)		0 - 50 kwh (c/kWh)	1 717	1 828	1 975	2 093	2 219	2 352	2 493

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Volumetric charge - Block 2 (c/kl)	2	51 - 350 kwh (c/kWh)	2 203	2 346	2 533	2 685	2 847	3 017	3 198
Volumetric charge - Block 3 (c/kl)		351 - 600 kwh (c/kWh)	2 481	2 643	2 854	3 025	3 207	3 399	3 603
Volumetric charge - Block 4 (c/kl)		601 - 99999 kwh (c/kWh)	2 754	2 933	3 168	3 358	3 560	3 773	4 000
Other							-	-	n/a
Electricity tariffs	2								
Domestic									
Basic charge/fixed fee (Rands/month)			-	-	-	-	-	-	n/a
Service point - vacant land (Rands/month)			-	-	-	-	-	-	n/a
FBE		(how is this targeted?)	-	-	-	-	-	-	n/a
Life-line tariff - meter		0 - 50 kwh (c/kWh)	136	156	173	191	210	213	216
Life-line tariff - prepaid		51 - 350 kwh (c/kWh)	170	196	217	239	263	266	268
Flat rate tariff - meter (c/kwh)		351 - 600 kwh (c/kWh)	253	291	324	356	394	398	397
Flat rate tariff - prepaid (c/kwh)		601 - 99999 kwh (c/kWh)	291	335	372	409	450	449	448
Meter - IBT Block 1 (c/kwh)		0 - 50 kwh (c/kWh)	136	157	174	191	210	231	254
Meter - IBT Block 2 (c/kwh)		51 - 350 kwh (c/kWh)	175	201	223	246	270	296	324
Meter - IBT Block 3 (c/kwh)		351 - 600 kwh (c/kWh)	246	283	314	346	380	417	458
Meter - IBT Block 4 (c/kwh)		601 - 99999 kwh (c/kWh)	289	333	370	406	450	455	460
Meter - IBT Block 5 (c/kwh)			n/a	-	-	-	n/a	n/a	n/a
Prepaid - IBT Block 1 (c/kwh)		0 - 50 kwh (c/kWh)	136	157	174	191	193	195	197
Prepaid - IBT Block 2 (c/kwh)		51 - 350 kwh (c/kWh)	175	201	223	246	248	251	253
Prepaid - IBT Block 3 (c/kwh)		351 - 600 kwh (c/kWh)	246	283	314	346	349	353	356
Prepaid - IBT Block 4 (c/kwh)		601 - 99999 kwh (c/kWh)	289	333	370	406	411	415	419
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other			-	-	-	-	-	-	n/a
Waste management tariffs	2								
Domestic									
Street cleaning charge			-	-	-	-	-	-	n/a
Basic charge/fixed fee			-	-	-	-	-	-	n/a
80l bin - once a week			-	-	-	-	-	-	n/a
250l bin - once a week		Rands	248	270	289	309	328	347	368

WC024 Stellenbosch - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties		Rate in rand	0.4759	0.0054	0.0054	0.0044	0.0047	0.0049	0.0052
Residential properties - vacant land		Rate in rand	0.9518	0.0108	0.0108	0.0088	0.0093	0.0099	0.0105
Formal/informal settlements		-	-	-	-	-	-	-	n/a
Small holdings		-	-	-	-	-	-	-	n/a
Farm properties - used		Rate in rand	0.1189	0.0014	0.0013	0.0011	0.0012	0.0012	0.0013
Farm properties - not used		Rate in rand	0.1189	0.0014	0.0013	0.0011	0.0012	0.0012	0.0013
Industrial properties		Rate in rand	1.0469	0.0119	0.0119	0.0097	0.0103	0.0109	0.0115
Business and commercial properties		Rate in rand	0.9993	0.0119	0.0113	0.0092	0.0098	0.0104	0.0110
Communal land - residential		-	-	-	-	-	-	-	n/a
Communal land - small holdings		-	-	-	-	-	-	-	n/a
Communal land - farm property		-	-	-	-	-	-	-	n/a
Communal land - business and commercial		-	-	-	-	-	-	-	n/a
Communal land - other		-	-	-	-	-	-	-	n/a
State-owned properties		-	-	-	-	-	-	-	n/a
Municipal properties		-	-	-	-	-	-	-	n/a
		Rate in rand	0.1189	0.0014	0.0013	0.0011	0.0012	0.0012	0.0013
Public service infrastructure		-	-	-	-	-	-	-	n/a
Privately owned towns serviced by the owner		-	-	-	-	-	-	-	n/a
State trust land		-	-	-	-	-	-	-	n/a
Restitution and redistribution properties		-	-	-	-	-	-	-	n/a
Protected areas		Rate in rand	0.3807	0.0014	0.0043	0.0035	0.0037	0.0040	0.0042
National monuments properties		-	-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate		Rate in rand	250 000	250 000	250 000	250 000	250 000	250 000	250 000
General residential rebate		Rate in rand	6	6	6	6	6	6	6
Indigent rebate or exemption		-	-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			143	152	165	175	185	197	208
Temporary relief rebate or exemption		Rate in rand	100	100	100	100	100	100	100
Bona fide farmers rebate or exemption		Rate in rand	240	240	240	257	272	288	306
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fee (Rands/month)		Rands	78	83	88	93	99	104	110
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	n/a
Water usage - flat rate tariff (c/kl)		-	-	-	-	-	-	-	n/a
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	n/a
Water usage - Block 1 (c/kl)		0 kilolitres to 6 kiloliters	7	7	8	8	9	9	10
Water usage - Block 2 (c/kl)		7 kiloliters to 12 kiloliters	11	11	12	12	13	14	14
Water usage - Block 3 (c/kl)		13 kiloliters to 20 kiloliters	18	18	20	21	22	23	24
Water usage - Block 4 (c/kl)		21 kiloliters to 25 kiloliters	33	33	35	37	39	41	43
Water usage - Block 5 (c/kl)		26 kiloliters to 40 kiloliters	46	46	48	51	54	57	60
Water usage - Block 6 (c/kl)		41 kiloliters to 70 kiloliters	73	73	77	82	86	91	96
Water usage - Block 7 (c/kl)		70 kilolitres and above	114	114	114	114	114	120	127
Other	2		-	-	-	-	-	-	n/a
Waste water tariffs									
Domestic									

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Basic charge/fixed fee (<i>Rands/month</i>)	2		-	-	-	-	-	-	n/a
Service point - vacant land (<i>Rands/month</i>)		(how is this targeted?)	-	-	-	-	-	-	n/a
Waste water - flat rate tariff (<i>c/kl</i>)		0 - 50 kwh (<i>c/kWh</i>)	1 717	1 828	1 975	2 093	2 093	2 352	2 493
Volumetric charge - Block 1 (<i>c/kl</i>)		51 - 350 kwh (<i>c/kWh</i>)	2 203	2 346	2 533	2 685	2 685	3 017	3 198
Volumetric charge - Block 2 (<i>c/kl</i>)		351 - 600 kwh (<i>c/kWh</i>)	2 481	2 643	2 854	3 025	3 025	3 399	3 603
Volumetric charge - Block 3 (<i>c/kl</i>)		601 - 99999 kwh (<i>c/kWh</i>)	2 754	2 933	3 168	3 358	3 358	3 773	4 000
Volumetric charge - Block 4 (<i>c/kl</i>)									
Other									
Electricity tariffs									
Domestic									
Basic charge/fixed fee (<i>Rands/month</i>)	2		-	-	-	-	-	-	-
Service point - vacant land (<i>Rands/month</i>)		(how is this targeted?)	-	-	-	-	-	-	-
FBE		0 - 50 kwh (<i>c/kWh</i>)	136	156	173	191	191	212	235
Life-line tariff - meter		51 - 350 kwh (<i>c/kWh</i>)	170	196	217	239	239	265	294
Life-line tariff - prepaid		351 - 600 kwh (<i>c/kWh</i>)	253	291	324	356	356	395	438
Flat rate tariff - meter (<i>c/kwh</i>)		601 - 99999 kwh (<i>c/kWh</i>)	291	335	372	409	409	454	504
Flat rate tariff - prepaid(<i>c/kwh</i>)		0 - 50 kwh (<i>c/kWh</i>)	136	157	174	191	191	212	235
Meter - IBT Block 1 (<i>c/kwh</i>)		51 - 350 kwh (<i>c/kWh</i>)	175	201	223	246	246	273	303
Meter - IBT Block 2 (<i>c/kwh</i>)		351 - 600 kwh (<i>c/kWh</i>)	246	283	314	346	346	384	426
Meter - IBT Block 3 (<i>c/kwh</i>)		601 - 99999 kwh (<i>c/kWh</i>)	289	333	370	406	406	451	501
Meter - IBT Block 4 (<i>c/kwh</i>)			n/a	-	-	-	-	-	-
Meter - IBT Block 5 (<i>c/kwh</i>)		0 - 50 kwh (<i>c/kWh</i>)	136	157	174	191	193	195	197
Prepaid - IBT Block 1 (<i>c/kwh</i>)		51 - 350 kwh (<i>c/kWh</i>)	175	201	223	246	248	251	253
Prepaid - IBT Block 2 (<i>c/kwh</i>)		351 - 600 kwh (<i>c/kWh</i>)	246	283	314	346	349	353	356
Prepaid - IBT Block 3 (<i>c/kwh</i>)		601 - 99999 kwh (<i>c/kWh</i>)	289	333	370	406	411	415	419
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Prepaid - IBT Block 5 (<i>c/kwh</i>)			-	-	-	-	-	-	-
Other			-	n/a	n/a	-	-	-	n/a
Waste management tariffs									
Domestic									
Street cleaning charge	2		-	-	-	-	-	-	-
Basic charge/fixed fee			190	217	245	265	284	302	320
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

WC024 Stellenbosch - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		178.46	190.05	202.01	164.93	164.93	164.93	6.0%	174.82	185.31	19 642.83
Electricity: Basic levy		229.69	264.37	293.42	322.62	322.62	322.62	10.2%	355.40	391.51	431.28
Electricity: Consumption		2 397.81	2 759.87	3 063.17	3 367.95	3 367.95	3 367.95	10.2%	3 710.13	4 087.08	4 502.33
Water: Basic levy		78.25	82.95	88.09	93.38	93.38	93.38	5.5%	98.52	103.93	109.65
Water: Consumption		610.52	647.19	687.28	728.55	728.55	728.55	5.5%	768.62	810.89	855.49
Sanitation		183.55	195.48	211.12	223.78	223.78	223.78	6.0%	237.21	251.44	266.53
Refuse removal		248.08	270.41	289.07	309.01	309.01	309.01	6.0%	327.55	347.20	368.04
Other		–	–	–	–	–	–	–	–	–	–
sub-total		3 926.35	4 410.32	4 834.16	5 210.22	5 210.22	5 210.22	8.9%	5 672.25	6 177.37	26 176.15
VAT on Services		–	–	–	–	–	529.33	–	569.08	–	–
Total large household bill:		3 926.35	4 410.32	4 834.16	5 210.22	5 210.22	5 739.55	19.8%	6 241.33	6 177.37	26 176.15
% increase/-decrease			12.3%	9.6%	7.8%	–	10.2%		8.7%	(1.0%)	323.7%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		99.15	105.58	112.23	91.63	91.63	91.63	6.0%	97.12	102.95	109.13
Electricity: Basic levy		229.69	264.37	293.42	322.62	322.62	322.62	10.2%	355.40	391.51	431.28
Electricity: Consumption		994.74	1 144.94	1 270.76	1 397.22	1 397.22	1 397.22	10.2%	1 539.18	1 695.56	1 867.83
Water: Basic levy		78.25	82.95	88.09	93.38	93.38	93.38	5.5%	98.52	103.93	109.65
Water: Consumption		395.82	419.59	445.58	472.35	472.35	472.35	5.5%	498.33	525.74	554.65
Sanitation		183.55	195.48	211.12	223.78	223.78	223.78	6.0%	237.21	251.44	266.53
Refuse removal		248.08	270.41	289.07	309.01	309.01	309.01	6.0%	327.55	347.20	368.04
Other		–	–	–	–	–	–	–	–	–	–
sub-total		2 229.27	2 483.32	2 710.26	2 909.99	2 909.99	2 909.99	8.4%	3 153.30	3 418.33	3 707.10
VAT on Services		–	–	–	–	–	265.93	–	285.47	–	–
Total small household bill:		2 229.27	2 483.32	2 710.26	2 909.99	2 909.99	3 175.92	18.2%	3 438.77	3 418.33	3 707.10
% increase/-decrease			11.4%	9.1%	7.4%	–	9.1%		8.3%	(0.6%)	8.4%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		178.46	190.05	202.01	164.93	164.93	164.93	6.0%	174.82	185.31	196.43
Electricity: Basic levy		229.69	264.37	293.42	322.62	322.62	322.62	10.2%	355.40	391.51	431.28
Electricity: Consumption		994.74	1 144.94	1 270.76	1 397.22	1 397.22	1 397.22	10.2%	1 539.18	1 695.56	1 867.83
Water: Basic levy		78.25	82.95	88.09	93.38	93.38	93.38	5.5%	98.52	103.93	109.65
Water: Consumption		395.82	419.59	445.58	472.35	472.35	472.35	5.5%	498.33	525.74	554.65
Sanitation		183.55	195.48	211.12	223.78	223.78	223.78	6.0%	237.21	251.44	266.53
Refuse removal		248.08	270.41	289.07	309.01	309.01	309.01	6.0%	327.55	347.20	368.04
Other		–	–	–	–	–	–	–	–	–	–
sub-total		2 308.58	2 567.79	2 800.05	2 983.29	2 983.29	2 983.29	8.3%	3 231.00	3 500.69	3 794.41
VAT on Services		–	–	–	–	–	265.93	–	285.47	–	–
Total small household bill:		2 308.58	2 567.79	2 800.05	2 983.29	2 983.29	3 249.22	17.9%	3 516.47	3 500.69	3 794.41
% increase/-decrease			11.2%	9.0%	6.5%	–	8.9%		8.2%	(0.4%)	8.4%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		19.83	21.12	22.45	–	–	–	6.0%	–	–	–
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		466.44	536.88	595.88	655.17	655.17	655.17	10.2%	721.74	795.06	875.84
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		200.58	212.70	225.84	239.40	239.40	239.40	5.5%	252.57	266.46	281.11
Sanitation		–	–	–	–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		686.85	770.70	844.16	894.57	894.57	894.57	8.9%	974.30	1 061.52	1 156.96
VAT on Services		–	–	–	–	–	93.18	–	100.05	–	–
Total small household bill:		686.85	770.70	844.16	894.57	894.57	987.75	20.1%	1 074.35	1 061.52	1 156.96
% increase/-decrease			12.2%	9.5%	6.0%	–	10.4%		8.8%	(1.2%)	9.0%

WC024 Stellenbosch - Supporting Table SA15 Investment particulars by type

Investment type		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
Investments											
Bank Repurchase Agreements											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements			-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate											
ABSA			220 231	223 578	180 606	182 489	179 289	179 289	175 703	175 703	175 703
FNB			-	-	-	-	-	-	-	-	-
Nedbank			209 268	100 426	204 955	216 706	212 906	212 906	208 647	208 647	208 647
SBSA			-	188 007	144 495	171 083	168 083	168 083	164 722	164 722	164 722
Total Bankers Acceptance Certificate			429 499 347	512 011 020	530 056 265	570 277 917	560 277 917	560 277 917	549 072 359	549 072 359	549 072 359
Deposit Taking Institutions											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Deposit Taking Institutions			-	-	-	-	-	-	-	-	-
Derivative Financial Assets											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Derivative Financial Assets			-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Guaranteed Endowment Policies (Sinking)			-	-	-	-	-	-	-	-	-
Interest Rate Swaps											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Interest Rate Swaps			-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Listed/Unlisted Bonds and Stocks			-	-	-	-	-	-	-	-	-
Municipal Bonds											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Municipal Bonds			-	-	-	-	-	-	-	-	-
National Government Securities											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total National Government Securities			-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Negotiable Certificate of Deposits			-	-	-	-	-	-	-	-	-
Unamortised Debt Expense											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Unamortised Debt Expense			-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense											
Specify 1			-	-	-	-	-	-	-	-	-
Specify 2			-	-	-	-	-	-	-	-	-
Total Unamortised Preference Share Expense			-	-	-	-	-	-	-	-	-
Total Investments			429 499 347	512 011 020	530 056 265	570 277 917	560 277 917	560 277 917	549 072 359	549 072 359	549 072 359

Investment type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		429 499	512 011	530 056	570 278	560 278	560 278	549 072	549 072	549 072

WC024 Stellenbosch - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA 93-6748-9415				Yes	Variable	7.8% - 8.9%		N/A	None	56 294 418.72	5 578 580.09	-50 611 464.15		11 261 534.66
ABSA 20-8179-5573				Yes	Fixed	0.0882		N/A	07 July 2025	159 153 479.00	10 191 491.14			169 344 970.14
SBSA 258489367-043				Yes	Fixed	0.08775		N/A	10 September 2025	40 846 521.00	2 602 287.09			43 448 808.09
SBSA 258489367-046				Yes	Fixed	0.083		N/A	17 November 2025	100 000 000.00	1 046 027.40			101 046 027.40
NEDBANK 03/7881123974/036				Yes	Fixed	0.083		N/A	19 March 2026	200 000 000.00	4 954 958.90			204 954 958.90
-														
-														
-														
Municipality sub-total										556 294 418.72		-50 611 464.15		530 056 299.19
Entities														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1									556 294 418.72		-50 611 464.15		530 056 299.19

WC024 Stellenbosch - Supporting Table SA17 Borrowing

Borrowing - Categoricalised by type		Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings											
Annuity and Bullet Loans											
Banks			740 719	917 087	811 130	1 520 525	1 520 525	1 520 525	1 185 062	1 209 887	1 078 078
Development Bank of South Africa			153 087	111 905	75 132	153 087	153 087	153 087	75 132	75 132	75 132
Foreign Government and International Organisation			-	-	-	-	-	-	-	-	-
General Public			-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation			-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds			-	-	-	-	-	-	-	-	-
Municipal Pension Funds			-	-	-	-	-	-	-	-	-
Other Public Pension Funds			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Public Investments Commissioners			-	-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans			893 806	1 028 992	886 262	1 673 612	1 673 612	1 673 612	1 260 194	1 285 019	1 153 210
Bankers Acceptance Certificate											
Banks			-	-	-	-	-	-	-	-	-
Development Bank of South Africa			-	-	-	-	-	-	-	-	-
Foreign Government and International Organisation			-	-	-	-	-	-	-	-	-
General Public			-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation			-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds			-	-	-	-	-	-	-	-	-
Municipal Pension Funds			-	-	-	-	-	-	-	-	-
Other Public Pension Funds			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Public Investments Commissioners			-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate			-	-	-	-	-	-	-	-	-
Concessionary Loan			-	-	-	-	-	-	-	-	-
Derivative Financial Liability											
Banks			-	-	-	-	-	-	-	-	-
Development Bank of South Africa			-	-	-	-	-	-	-	-	-
Foreign Government and International Organisation			-	-	-	-	-	-	-	-	-
General Public			-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation			-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds			-	-	-	-	-	-	-	-	-
Municipal Pension Funds			-	-	-	-	-	-	-	-	-
Other Public Pension Funds			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Public Investments Commissioners			-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability			-	-	-	-	-	-	-	-	-
Finance Lease Liability											
Banks			-	-	-	-	-	-	-	-	-
Development Bank of South Africa			-	-	-	-	-	-	-	-	-
Foreign Government and International Organisation			-	-	-	-	-	-	-	-	-
General Public			-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation			-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds			-	-	-	-	-	-	-	-	-
Municipal Pension Funds			-	-	-	-	-	-	-	-	-
Other Public Pension Funds			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-
Public Investments Commissioners			-	-	-	-	-	-	-	-	-
Total Finance Lease Liability			-	-	-	-	-	-	-	-	-
Government Loans			-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions			-	-	-	-	-	-	-	-	-
Local Registered Stock											
Banks			-	-	-	-	-	-	-	-	-
Development Bank of South Africa			-	-	-	-	-	-	-	-	-
Foreign Government and International Organisation			-	-	-	-	-	-	-	-	-
General Public			-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation			-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds			-	-	-	-	-	-	-	-	-
Municipal Pension Funds			-	-	-	-	-	-	-	-	-
Other Public Pension Funds			-	-	-	-	-	-	-	-	-
Private Enterprises			-	-	-	-	-	-	-	-	-
Public Corporations			-	-	-	-	-	-	-	-	-

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-

Borrowing - Categorised by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-
Total Borrowings	1	893 806	1 028 992	886 262	1 673 612	1 673 612	1 673 612	1 260 194	1 285 019	1 153 210

WC024 Stellenbosch - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		189 399	209 528	221 280	239 166	239 166	239 166	253 185	264 396	268 864
Operational Revenue:General Revenue:Equitable Share		179 634	200 488	215 604	231 793	231 793	231 793	246 336	260 662	264 323
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 519	2 021	3 202	3 202	3 202	2 731	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 600	1 700	1 700	1 700	1 800	1 900	2 000
Integrated Urban Development Grant		3 287	2 971	2 055	2 471	2 471	2 471	2 318	1 834	2 541
Provincial Government:		23 339	12 861	16 103	18 358	18 358	15 358	33 991	27 356	50 460
Library Services: Conditional Grant		14 112	11 252	11 333	10 023	10 023	10 023	10 353	10 457	10 561
Municipal Accreditation and Capacity Building Grant		256	245	249	–	–	–	–	–	–
Financial Management Capability Building Grant		300	240	150	–	–	–	–	–	–
Title Deeds Restoration Grant		–	317	803	1 162	1 162	1 162	779	800	800
Community Development Workers Operational Support Grant		38	38	38	38	38	38	39	39	39
Maintenance and Construction of Transport Infrastructure		495	345	380	335	335	335	320	360	9 060
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	–	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	–	3 150	6 000	6 000	3 000	22 500	15 700	30 000
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	180	–	–	–	–	–	–	–
Municipal Library Support Grant		–	–	–	–	–	–	–	–	–
RSEP		–	244	–	800	800	800	–	–	–
Local Government Public Employment Support Grant		–	–	–	–	–	–	–	–	–
WC Financial Management Support Grant		–	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	6 400	–	–	–	–	–	–
Financial Management Capacity Building Grant		–	–	–	–	–	–	–	–	–
District Municipality:		115	138	650	100	850	850	–	–	–
Cape Winelands District Grant		115	138	500	100	100	100	–	–	–
Cape Winelands District Tourism Grant		–	–	–	–	250	250	–	–	–
Cape Winelands Community Safety Grant		–	–	150	–	500	500	–	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	258	–	2 962	2 962	2 962	443	–	–
Departmental Agencies and Accounts		–	–	–	550	550	550	–	–	–
Foreign Government and International Organisations		–	–	–	2 412	2 412	2 412	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	258	–	–	–	–	443	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	212 854	222 785	238 033	260 585	261 335	258 335	287 619	291 751	319 324
Capital Transfers and Grants										
National Government:		90 810	106 572	80 802	73 247	73 247	73 247	61 863	56 752	58 012
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	20 000	9 556	6 188	6 188	6 188	–	10 392	10 862
Energy Efficiency and Demand Side Management Grant		–	–	5 000	5 000	5 000	5 000	–	–	–
Municipal Disaster Relief Grant		–	30 132	6 000	–	–	–	–	–	–
Integrated Urban Development Grant		62 460	56 440	60 246	62 059	62 059	62 059	61 863	46 360	47 150
Provincial Government:		10 895	13 884	28 390	25 168	16 674	16 674	17 882	42 936	34 817
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	–	–	–	–	–	–	–	–
Integrated Transport Planning		–	–	628	656	656	656	656	686	717
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	3 784	–	10 000	5 000	5 000	14 856	37 750	30 500
Development of Sport and Recreational Facilities		220	–	–	300	300	300	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	9 099	26 262	14 212	10 318	10 318	1 370	4 500	3 600
Library Services: Conditional Grant		–	–	–	–	–	–	–	–	–
RSEP		–	1 000	1 500	–	–	–	–	–	–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	–	–	–	–	–	–	–	–
Resource funding for establishment and support of a K9 unit		–	–	–	–	400	400	1 000	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	101 705	120 455	109 192	98 415	89 921	89 921	79 745	99 688	92 829
TOTAL RECEIPTS OF TRANSFERS & GRANTS		314 558	343 240	347 225	359 001	351 257	348 257	367 364	391 439	412 153

WC024 Stellenbosch - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		188 219	210 607	221 280	239 010	239 010	239 010	253 021	264 218	268 674
Operational Revenue: General Revenue: Equitable Share		179 634	200 488	215 604	231 793	231 793	231 793	246 336	260 662	264 323
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	5 699	2 021	3 202	3 202	3 202	2 731	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 448	1 600	1 544	1 544	1 544	1 636	1 723	1 810
Integrated Urban Development Grant		3 287	2 971	2 055	2 471	2 471	2 471	2 318	1 834	2 541
Provincial Government:		24 947	14 314	12 984	13 073	17 680	17 680	30 958	25 203	45 308
Library Services: Conditional Grant		10 628	12 704	11 333	11 576	10 023	10 023	10 353	10 457	10 561
Municipal Accreditation and Capacity Building Grant		669	245	249	–	–	–	–	–	–
Financial Management Capability Building Grant		319	241	–	–	–	–	–	–	–
Title Deeds Restoration Grant		940	317	380	–	–	–	728	748	748
Community Development Workers Operational Support Grant		38	38	38	–	–	–	34	34	34
Maintenance and Construction of Transport Infrastructure		495	345	380	335	335	335	278	313	7 878
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	244	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	–	364	1 162	1 162	1 162	19 565	13 652	26 087
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	180	–	–	–	–	–	–	–
Municipal Library Support Grant		3 102	–	–	–	–	–	–	–	–
WC Financial Management Support Grant		550	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	239	–	6 161	6 161	–	–	–
Financial Management Capacity Building Grant		–	–	–	–	–	–	–	–	–
Housing consumer education		68	–	–	–	–	–	–	–	–
District Municipality:		599	638	92	100	785	785	69	–	–
Cape Winelands District Grant		484	500	–	–	435	435	–	–	–
Cape Winelands District Tourism Grant		–	–	92	100	100	100	–	–	–
Cape Winelands Community Safety Grant		115	138	–	–	250	250	69	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	67	2 962	2 962	2 962	739	–	–
Departmental Agencies and Accounts		–	–	–	550	550	550	295	–	–
Foreign Government and International Organisations		–	–	–	2 412	2 412	2 412	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	67	–	–	–	443	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		213 765	225 559	234 422	255 145	260 437	260 437	284 787	289 422	313 981
Capital expenditure of Transfers and Grants										
National Government:		91 162	95 189	97 411	63 693	63 693	63 693	53 794	49 349	50 445
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	28 030	9 556	5 381	5 381	5 381	–	9 037	9 445
Energy Efficiency and Demand Side Management Grant		–	10 719	25 375	4 348	4 348	4 348	–	–	–
Municipal Disaster Relief Grant		–	–	2 234	–	–	–	–	–	–
Integrated Urban Development Grant		62 460	56 440	60 246	53 965	53 965	53 965	53 794	40 313	41 000
Provincial Government:		8 422	19 138	25 779	25 168	22 874	22 874	15 550	37 336	30 276
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	6 175	–	–	–	–	–	–	–
Integrated Transport Planning		–	–	628	656	656	656	570	597	623
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	1 890	1 680	10 000	5 000	5 000	12 918	32 826	26 522
Development of Sport and Recreational Facilities		220	–	–	300	300	300	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	9 874	22 335	14 212	12 018	12 018	1 191	3 913	3 130
Library Services: Conditional Grant		69	203	173	–	3 963	3 963	–	–	–
KS&P		1 771	996	963	–	537	537	–	–	–
Resource funding for establishment and support of a K9 unit		–	–	–	–	400	400	870	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		99 584	114 327	123 190	88 861	86 567	86 567	69 343	86 685	80 721
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		313 349	339 886	357 612	344 006	347 005	347 005	354 130	376 106	394 702

WC024 Stellenbosch - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	(1 180)	(102)	(1 000)	(1 000)	(1 000)	(91)	(91)	(91)
Current year receipts		(9 765)	(9 040)	(5 676)	(7 373)	(7 373)	(7 373)	(6 849)	(3 734)	(4 541)
Conditions met - transferred to revenue		8 585	8 938	5 584	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	1 180	102	–	–	–	–	–	–
Closing Balance		(1 180)	(102)	(91)	(8 373)	(8 373)	(8 373)	(6 940)	(3 825)	(4 632)
Provincial Government:										
Balance unspent at beginning of the year		(6 119)	(6 610)	(1 497)	(7 458)	(7 458)	(7 458)	(4 205)	(4 205)	(4 205)
Current year receipts		(23 039)	(12 276)	(9 314)	(18 358)	(15 358)	(15 358)	(33 991)	(27 356)	(50 460)
Conditions met - transferred to revenue		20 424	11 002	1 940	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		4 523	2 967	1 537	–	–	–	–	–	–
Closing Balance		(4 211)	(4 917)	(7 333)	(25 816)	(22 816)	(22 816)	(38 196)	(31 561)	(54 665)
District Municipality:										
Balance unspent at beginning of the year		(484)	(500)	(518)	(350)	(350)	(350)	(1 745)	(1 745)	(1 745)
Current year receipts		(615)	(378)	(1 319)	(100)	(850)	(850)	(69)	–	–
Conditions met - transferred to revenue		599	120	92	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(500)	(758)	(1 745)	(450)	(1 200)	(1 200)	(1 814)	(1 745)	(1 745)
Other grant providers:										
Balance unspent at beginning of the year		(5 675)	(6 605)	(7 739)	(7 937)	(7 937)	(7 937)	(52 656)	(52 656)	(52 656)
Current year receipts		(2 365)	(1 231)	(2 133)	(2 962)	(2 962)	(2 962)	–	–	–
Conditions met - transferred to revenue		1 436	97	182	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(6 605)	(7 739)	(9 690)	(10 899)	(10 899)	(10 899)	(52 656)	(52 656)	(52 656)
Total operating transfers and grants revenue		31 045	20 156	7 798	–	–	–	–	–	–
Total operating transfers and grants - CTBM	2	4 523	4 147	1 639	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(8 382)	(8 030)	(19 413)	(44 162)	(44 162)	(44 162)	(2 805)	(2 805)	(2 805)
Current year receipts		(90 810)	(106 572)	(80 802)	(73 247)	(73 247)	(73 247)	(61 863)	(56 752)	(58 012)
Conditions met - transferred to revenue		91 162	87 158	97 411	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	8 030	–	–	–	–	–	–	–
Closing Balance		(8 030)	(19 413)	(2 805)	(117 410)	(117 410)	(117 410)	(64 668)	(59 556)	(60 817)
Provincial Government:										
Balance unspent at beginning of the year		(3 686)	(10 225)	(6 506)	66 187	66 187	66 187	(9 701)	(9 701)	(9 701)
Current year receipts		(10 895)	(13 884)	(24 231)	(25 168)	(16 674)	(16 674)	(17 882)	(42 936)	(34 817)
Conditions met - transferred to revenue		2 865	19 138	25 779	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		771	–	–	–	–	–	–	–	–
Closing Balance		(10 944)	(4 970)	(4 957)	41 019	49 513	49 513	(27 583)	(52 637)	(44 518)
District Municipality:										
Balance unspent at beginning of the year		(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)	(147)
Other grant providers:										
Balance unspent at beginning of the year		(440)	(440)	(440)	(440)	(440)	(440)	(440)	(440)	(440)
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Closing Balance		(440)	(440)	(440)	(440)	(440)	(440)	(440)	(440)	(440)
Total capital transfers and grants revenue		94 026	106 297	123 190	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	(19 562)	(24 971)	(8 349)	(76 978)	(68 484)	(68 484)	(92 838)	(112 781)	(105 922)
TOTAL TRANSFERS AND GRANTS REVENUE		125 071	126 453	130 989	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS - CTBM		(15 039)	(20 823)	(6 710)	(76 978)	(68 484)	(68 484)	(92 838)	(112 781)	(105 922)

WC024 Stellenbosch - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH TRANSFERS AND GRANTS											
Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Operational		12 531	8 420	9 221	10 313	1 730	1 730	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		12 531	8 420	9 221	10 313	1 730	1 730	-	-	-	-
Cash Transfers to Groups of Individuals											
Operational		962	7 147	6 199	7 300	7 300	7 300	5 440	4 446	8 202	8 694
Capital		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		962	7 147	6 199	7 300	7 300	7 300	5 440	4 446	8 202	8 694
TOTAL CASH TRANSFERS AND GRANTS	6	13 494	15 566	15 421	17 613	9 030	9 030	5 440	4 446	8 202	8 694
NON-CASH TRANSFERS AND GRANTS											
Non-Cash Transfers to other municipalities											
Operational	1	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Operational	3	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Operational	4	-	-	-	-	-	-	-	-	-	-
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Groups of Individuals											
Operational	5	4 265	5 758	2 447	5 018	5 018	5 018	3 443	5 319	5 638	5 977
Capital		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		4 265	5 758	2 447	5 018	5 018	5 018	3 443	5 319	5 638	5 977
TOTAL NON-CASH TRANSFERS AND GRANTS		4 265	5 758	2 447	5 018	5 018	5 018	3 443	5 319	5 638	5 977
TOTAL TRANSFERS AND GRANTS	6	17 758	21 324	17 868	22 631	14 048	14 048	8 883	9 765	13 841	14 671

WC024 Stellenbosch - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Allowances and Service Related Benefits										
Basic Salary		19 152	18 815	19 125	20 878	23 878	23 878	25 072	26 326	27 642
Cell phone Allowance		2 003	2 224	2 081	2 166	2 166	2 166	2 274	2 388	2 508
Housing Allowance		-	-	-	-	-	-	-	-	-
In-kind Benefits		-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Office-bearer Allowance		-	-	-	-	-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-	-	-	-	-
Travelling Allowance		985	961	1 082	850	850	850	892	937	983
Use of Personal Facilities		-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits		22 139	22 000	22 288	23 894	26 894	26 894	28 239	29 651	31 133
Social Contributions										
Medial Aid Benefits		115	102	195	149	149	149	156	164	172
Pension Fund Contributions		511	518	506	551	551	551	578	607	638
Total Social Contributions		626	620	701	699	699	699	734	771	810
Total Councillors		22 765	22 620	22 989	24 593	27 593	27 593	28 973	30 422	31 943
% increase	4		(0.6%)	1.6%	7.0%	12.2%	-	5.0%	5.0%	5.0%
Senior Managers of the Municipality	2									
Salaries and Allowances										
Basic Salary		8 064	8 420	11 000	9 641	8 241	8 241	10 340	11 064	11 838
Bonuses		1 230	1 088	795	1 872	1 872	1 872	2 008	2 148	2 299
Allowance										
Accommodation, Travel and Incidental		0	-	-	1	1	1	1	1	1
Cellular and Telephone	3	241	245	241	191	191	191	205	219	234
Housing Benefits	3	18	18	18	23	23	23	24	26	28
Non-pensionable		-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3	500	490	590	705	705	705	756	809	865
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		760	752	849	919	919	919	986	1 055	1 129
Service Related Benefits										
Acting	3	-	-	-	-	-	-	-	-	-
Bonus	3	-	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	-	-	-	-	-	-	-	-	-
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		-	-	-	-	-	-	-	-	-
Total Salaries and Allowances		10 054	10 260	12 644	12 433	11 033	11 033	13 334	14 267	15 266
Social Contributions										
Bargaining Council		1	1	1	1	1	1	1	1	1
Group Life Insurance		120	127	130	121	121	121	129	138	148
Medical		123	131	124	153	153	153	164	175	187
Pension		659	715	718	857	857	857	920	984	1 053
Unemployment Insurance		13	13	13	16	16	16	17	19	20
Total Social Contributions		916	987	985	1 148	1 148	1 148	1 231	1 317	1 409
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 970	11 247	13 630	13 581	12 181	12 181	14 565	15 585	16 676
% increase	4		2.5%	21.2%	(0.4%)	(10.3%)	-	19.6%	7.0%	7.0%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		339 618	360 809	386 106	419 292	419 649	419 649	453 064	473 099	504 777
Bonuses		19	-	-	-	-	-	-	-	-
Allowance										

Summary of Employee and Councillor remuneration	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Accommodation, Travel and Incidental	3	41	56	71	53	53	53	57	61	65
Cellular and Telephone	3	1 930	2 029	2 104	3 190	3 190	3 190	3 422	3 661	3 917
Housing Benefits	3	3 728	3 600	4 857	4 560	4 560	4 560	4 889	5 228	5 591
Non-pensionable		66	76	71	276	276	276	296	317	339
Travel or Motor Vehicle	3	8 357	9 347	9 591	13 817	13 817	13 817	14 798	15 815	16 902
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		14 123	15 109	16 694	21 896	21 896	21 896	23 461	25 081	26 815
Service Related Benefits										
Acting	3	593	470	(1 246)	964	964	964	1 034	1 106	1 184
Bonus	3	26 090	28 211	30 115	33 460	33 460	33 460	35 862	38 334	40 979
Danger Allowance	3	-	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade		2 784	3 199	3 150	3 486	3 486	3 486	3 739	4 001	4 281
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	5 556	5 556	5 613	6 006	6 427
Overtime		42 458	58 538	56 082	54 212	54 212	54 212	58 143	62 213	66 568
Scarcity	3	807	2 640	1 332	1 717	1 717	1 717	1 841	1 970	2 108
Standby Allowance	3	12 948	14 958	16 164	16 764	16 764	16 764	17 979	19 238	20 585
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-	-	-	-	-
Leave gratuity		-	-	-	-	-	-	5 221	5 482	5 756
Long Term Service Award		-	-	-	-	-	-	6 276	6 716	7 186
Total Service Related Benefits		85 681	108 016	105 596	110 603	116 159	116 159	135 708	145 065	155 072
Total Salaries and Allowances		439 441	483 933	508 396	551 792	557 705	557 705	612 233	643 245	686 664
Social Contributions										
Bargaining Council		233	250	261	242	242	242	260	278	297
Group Life Insurance		7 034	7 512	8 016	6 403	6 403	6 403	6 867	7 346	7 860
Medical		26 985	29 722	31 551	34 375	34 375	34 375	36 834	39 359	42 061
Pension		55 643	59 651	64 043	72 693	72 693	72 693	77 915	83 295	89 050
Unemployment Insurance		2 685	2 737	2 811	3 365	3 365	3 365	3 606	3 854	4 119
Total Social Contributions		92 581	99 872	106 682	117 079	117 079	117 079	125 482	134 133	143 387
Post-retirement Benefit	6									
Medical		25 336	26 283	28 279	30 961	29 447	29 447	31 508	33 714	36 074
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		25 336	26 283	28 279	30 961	29 447	29 447	31 508	33 714	36 074
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		557 359	610 088	643 357	699 832	704 230	704 230	769 223	811 091	866 125
% increase	4		9.5%	5.5%	8.8%	0.6%	-	9.2%	5.4%	6.8%
Total Parent Municipality		591 093	643 955	679 975	738 006	744 004	744 004	812 761	857 098	914 743
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Unemployment Insurance		-	-	-	-	-	-	-	-	-
Total Social Contributions		-	-	-	-	-	-	-	-	-
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		591 093	643 955	679 975	738 006	744 004	744 004	812 761	857 098	914 743
% increase	4		8.9%	5.6%	8.5%	0.8%	-	9.2%	5.5%	6.7%
TOTAL MANAGERS AND STAFF	5,7	591 093	643 955	679 975	738 006	744 004	744 004	812 761	857 098	914 743

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4	1	710 823	–	273 520	–	–	984 343
Chief Whip		1	784 094	38 109	64 383	–	–	886 586
Executive Mayor		1	945 888	–	273 520	–	–	1 219 408
Deputy Executive Mayor		1	941 697	–	50 542	–	–	992 239
Executive Committee		#N/A	10 206 838	342 987	579 459	–	–	11 129 284
Total for all other councillors		#N/A	11 482 932	353 294	1 925 007	–	–	13 761 233
Section 79 committee chairperso		–	–	–	–	–	–	–
Total Councillors	8	#N/A	25 072 272	734 390	3 166 431			28 973 093
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)		1	1 955 401	450 915	193 709	–	364 004	2 964 029
Chief Finance Officer		1	1 341 478	294 768	403 694	–	282 288	2 322 228
Director: Community and Protection Services		1	1 819 319	27 759	110 814	–	510 286	2 468 178
Director: Corporate Services		1	1 895 741	27 938	53 178	–	288 024	2 264 881
Director: Infrastructure Services		1	1 816 944	21 609	193 709	–	284 518	2 316 780
Director: Planning and Economic Development		1	1 511 309	408 099	30 929	–	278 763	2 229 100
<i>List of each official with packages >= senior manager</i>								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	6	10 340 192	1 231 088	986 033	–		14 565 196
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	#N/A	35 412 464	1 965 478	4 152 464	–		43 538 289

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC024 Stellenbosch - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	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)			43	43	–	45	45	–	45	45	–
Board Members of municipal entities	4		–	–	–	–	–	–	–	–	–
Municipal employees	5				–			–	1 986	1 196	–
Municipal Manager and Senior Managers	3		6	6	–	6	6	–	6	6	–
Other Managers	7		75	60	4	14	12	2	14	12	–
Professionals			96	71	4	114	97	17	114	104	–
Finance			32	24	1	16	15	1	16	15	–
Spatial/town planning			16	12	–	25	23	2	25	25	–
Information Technology			–	–	–	–	–	–	–	–	–
Roads			–	–	–	4	3	1	4	3	–
Electricity			1	1	–	–	–	–	–	–	–
Water			2	2	–	11	3	8	11	4	–
Sanitation			–	–	–	–	–	–	–	–	–
Refuse			–	–	–	–	–	–	–	–	–
Other			45	32	3	58	53	5	58	57	–
Technicians			228	123	13	597	234	363	597	260	–
Finance			19	16	5	65	28	37	65	28	–
Spatial/town planning			43	24	–	60	28	32	60	28	–
Information Technology			10	5	–	10	9	1	10	9	–
Roads			10	2	–	27	11	16	27	11	–
Electricity			11	3	–	46	28	18	46	28	–
Water			84	41	–	80	57	23	80	57	–
Sanitation			–	–	–	–	–	–	–	–	–
Refuse			3	–	–	7	1	6	7	1	–
Other			48	32	8	302	72	230	302	98	–
Clerks (Clerical and administrative)			317	176	29	409	177	232	409	195	–
Service and sales workers			232	161	–	184	150	34	184	150	–
Skilled agricultural and fishery workers			–	–	–	–	–	–	–	–	–
Craft and related trades			97	57	–	–	–	–	–	–	–
Plant and Machine Operators			121	44	–	170	109	61	170	109	–
Elementary Occupations			781	444	–	492	363	129	492	378	–
TOTAL PERSONNEL NUMBERS	9		1 996	1 185	50	2 031	1 193	838	4 017	2 455	–
% increase						1.8%	0.7%	1 576.0%	97.8%	105.8%	(100.0%)
Total municipal employees headcount	6, 10		1 996	1 185	50	2 031	1 193	838	4 017	2 455	100
Finance personnel headcount	8, 10		–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10		–	–	–	–	–	–	–	–	–

WC024 Stellenbosch - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		98 401	108 805	35 366	81 951	81 045	83 036	83 686	84 905	78 531	78 640	67 951	491 542	1 373 854	1 520 994	1 683 893
Service charges - Water		15 356	13 290	19 355	17 153	18 935	18 525	25 709	28 524	14 621	16 521	21 706	14 955	224 651	235 883	247 677
Service charges - Waste Water Management		16 366	10 964	11 684	10 989	10 869	11 062	10 684	10 684	10 884	10 884	10 884	14 086	140 040	148 442	157 348
Service charges - Waste Management		17 701	8 000	8 501	8 006	7 902	9 319	8 905	8 922	9 302	8 921	8 921	20 459	124 857	132 348	140 289
Sale of Goods and Rendering of Services		3 223	3 045	2 164	4 481	5 618	2 684	1 171	405	1 677	1 879	1 883	5 990	34 220	35 931	37 728
Agency services		166	371	303	467	454	130	130	468	417	410	410	435	4 159	4 367	4 586
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1 695	1 705	1 821	1 886	1 770	1 746	1 806	1 853	1 819	950	1 456	1 320	19 826	20 322	20 869
Interest earned from Current and Non Current Assets		3 990	4 286	4 933	4 406	4 812	3 968	4 498	4 150	4 150	4 150	4 150	3 812	51 306	48 869	46 548
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		(544)	885	866	594	753	900	916	960	3 496	1 038	1 040	4 058	14 962	15 710	16 496
Licence and permits		158	702	696	903	649	534	755	1 389	635	751	813	1 207	9 192	9 652	10 134
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		660	55	512	3 337	979	1 875	4 395	7 833	2 791	3 746	3 537	21 417	51 139	53 696	56 380
Operational Revenue		369	216	495	775	338	419	671	601	275	591	478	5 827	11 054	11 607	12 188
Non-Exchange Revenue																
Property rates		65 279	40 298	42 793	41 713	42 577	41 515	42 227	42 163	42 598	42 150	42 598	131 067	616 977	654 218	693 712
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7	7	393	41	22	63 356	18	71 169	6 394	6 013	25 383	9 271	182 073	191 177	200 735
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		92 702	1 502	7 224	1 650	1 502	162 360	1 502	1 502	7 371	1 502	1 502	7 224	287 541	291 751	319 324
Interest		333	340	335	334	(180)	372	379	385	385	340	413	151	3 587	3 874	4 184
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		400	250	250	250	250	250	250	250	250	250	250	565	3 465	3 740	4 047
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		316 261	194 720	137 693	178 935	178 293	402 049	187 702	266 162	185 595	178 734	193 373	733 387	3 152 903	3 382 581	3 656 138

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Expenditure																
Employee related costs		61 522	61 522	61 522	61 522	61 522	61 522	61 522	61 522	61 522	61 522	61 522	107 049	783 788	826 676	882 800
Remuneration of councillors		2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	28 973	30 422	31 943
Bulk purchases - electricity		95 074	97 133	95 223	63 706	61 470	59 517	53 535	57 549	94 209	95 074	95 074	95 074	962 638	1 058 902	1 164 792
Inventory consumed		4 773	9 241	9 573	10 114	9 317	9 690	10 428	10 992	4 973	3 761	3 522	44 515	130 898	135 963	140 519
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	80 767	80 767	82 786	83 452
Depreciation and amortisation		19 395	19 395	19 395	19 395	19 395	19 395	19 395	19 395	19 395	19 395	19 395	19 395	232 739	237 394	244 516
Interest		–	–	–	–	–	32 048	–	–	–	–	–	40 583	72 631	86 121	99 334
Contracted services		1 621	13 651	29 792	23 230	23 475	30 767	25 037	27 452	24 477	3 551	5 919	206 701	415 671	423 367	445 381
Transfers and subsidies		–	2 633	846	606	445	523	1 004	1 201	–	–	–	2 508	9 765	13 841	14 671
Irrecoverable debts written off		–	–	12	–	–	215	–	–	5	–	–	132 173	132 404	135 737	138 497
Operational costs		21 048	12 439	13 131	18 453	14 670	16 405	9 421	14 617	6 655	2 591	2 667	87 605	219 703	227 721	236 644
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	3 540	3 540	3 559	3 580
Total Expenditure		205 847	218 427	231 907	199 440	192 708	232 496	182 756	195 142	213 649	188 307	190 514	822 324	3 073 518	3 262 490	3 486 128
Surplus/(Deficit)		110 414	(23 708)	(94 214)	(20 505)	(14 415)	169 553	4 946	71 020	(28 055)	(9 574)	2 859	(88 937)	79 385	120 091	170 010
Transfers and subsidies - capital (monetary allocations)		–	5 410	12 472	6 999	5 047	12 928	2 654	4 387	12 928	2 654	4 500	9 765	79 745	99 688	92 829
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839

WC024 Stellenbosch - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 415	2 798	11 740	1 880	5 682	11 749	1 648	547	13 960	1 883	1 883	12 246	67 432	86 854	94 410
Vote 3 - INFRASTRUCTURE SERVICES		206 972	148 840	86 328	130 909	127 109	241 873	138 210	142 531	127 466	122 742	118 984	574 456	2 166 420	2 349 467	2 556 309
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 803	2 252	2 529	4 721	2 226	66 179	2 160	79 369	8 591	8 612	28 617	13 337	220 396	229 065	240 098
Vote 5 - CORPORATE SERVICES		935	947	831	1 553	606	628	700	647	956	833	809	4 352	13 797	14 177	14 886
Vote 6 - FINANCIAL SERVICES		105 136	45 294	48 737	46 871	47 716	94 549	47 638	47 549	47 549	47 320	47 580	138 760	764 604	802 705	843 265
Total Revenue by Vote		316 261	200 130	150 165	185 934	183 340	414 977	190 357	270 549	198 523	181 388	197 873	743 152	3 232 648	3 482 269	3 748 967
Expenditure by Vote to be appropriated																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		1 362	1 658	1 563	1 512	1 630	1 360	1 648	1 571	1 813	1 489	1 678	5 814	23 096	24 591	26 059
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		6 970	8 203	16 697	10 204	10 029	17 553	11 223	11 850	17 419	8 807	10 850	28 182	157 986	156 105	167 843
Vote 3 - INFRASTRUCTURE SERVICES		135 660	147 242	153 096	121 496	118 177	149 227	112 623	118 000	141 143	134 331	134 039	388 938	1 853 971	1 996 010	2 156 948
Vote 4 - COMMUNITY AND PROTECTION SERVICES		24 896	33 206	34 814	34 497	37 904	35 539	33 793	36 548	32 225	24 404	24 704	266 102	618 634	643 227	670 872
Vote 5 - CORPORATE SERVICES		13 623	17 847	14 308	19 541	12 084	16 932	13 197	17 494	11 351	10 514	10 504	100 701	258 096	270 298	285 324
Vote 6 - FINANCIAL SERVICES		23 335	10 272	11 430	12 191	12 883	11 886	10 272	9 680	9 697	8 763	8 739	32 587	161 735	172 259	179 082
Total Expenditure by Vote		205 847	218 427	231 907	199 440	192 708	232 496	182 756	195 142	213 649	188 307	190 514	822 324	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) before assoc.		110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	159 130	159 130	219 779	262 839
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC024 Stellenbosch - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		106 071	46 241	49 568	48 424	48 322	95 176	48 338	48 101	48 505	48 152	48 389	143 112	778 401	816 882	858 151
Executive and council		–	25	–	28	3	28	3	28	3	28	3	580	725	761	799
Finance and administration		106 071	46 216	49 568	48 397	48 320	95 149	48 336	48 074	48 503	48 125	48 387	142 532	777 676	816 121	857 351
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 076	2 990	12 899	5 210	2 905	76 692	3 011	80 217	21 443	9 461	29 467	22 112	267 482	295 680	313 256
Community and social services		1 244	1 098	1 134	1 035	1 032	1 281	1 214	6 230	975	1 114	1 213	1 574	19 145	19 529	20 085
Sport and recreation		–	–	–	61	36	49	23	38	18	21	3	34	282	296	311
Public safety		539	1 140	1 390	3 622	1 144	64 828	922	73 096	7 496	7 474	27 398	10 246	199 295	207 482	217 856
Housing		(708)	752	10 374	492	692	10 534	852	852	12 954	852	852	10 258	48 760	68 372	75 004
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2 409	7 764	10 338	10 259	10 119	10 895	5 061	5 625	11 747	5 384	6 744	16 228	102 573	87 403	99 540
Planning and development		2 316	7 714	9 897	8 644	10 295	10 163	3 693	4 325	9 952	3 934	5 293	10 550	86 776	70 794	73 422
Road transport		73	36	437	1 612	(189)	730	1 367	1 295	1 692	1 447	1 447	4 212	14 159	14 889	24 312
Environmental protection		20	14	4	3	14	2	2	5	103	3	3	1 466	1 638	1 720	1 806
Trading services		206 706	143 135	77 360	122 041	121 993	232 213	133 946	136 606	116 828	118 391	113 274	561 700	2 084 192	2 282 304	2 478 021
Energy sources		139 116	109 086	35 923	82 346	82 340	135 535	83 992	86 117	79 598	79 750	69 221	496 879	1 479 902	1 641 372	1 808 383
Water management		9 493	14 286	20 393	18 941	19 954	42 307	27 933	29 852	15 958	17 821	22 596	22 563	262 098	275 394	289 445
Waste water management		27 917	11 290	12 062	12 115	11 291	29 381	12 291	11 169	11 459	11 444	11 933	20 535	182 889	194 238	206 292
Waste management		30 179	8 474	8 981	8 638	8 408	24 991	9 730	9 468	9 813	9 376	9 524	21 722	159 303	171 300	173 900
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		316 261	200 130	150 165	185 934	183 340	414 977	190 357	270 549	198 523	181 388	197 873	743 152	3 232 648	3 482 269	3 748 967

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Expenditure - Functional																
Governance and administration		37 371	28 754	26 205	32 208	25 521	29 237	24 075	27 756	21 697	19 805	19 818	141 823	434 269	458 123	480 963
Executive and council		2 847	3 142	3 419	3 384	3 165	3 550	3 171	3 761	3 533	2 878	2 920	8 935	44 704	46 662	49 922
Finance and administration		34 058	25 157	22 289	28 361	21 909	25 218	20 351	23 517	17 677	16 446	16 411	129 908	381 303	402 672	421 745
Internal audit		466	455	498	463	447	468	553	477	487	482	487	2 980	8 262	8 789	9 297
Community and public safety		28 598	37 635	45 241	38 523	43 391	44 655	39 117	44 363	43 901	29 936	31 435	283 306	710 101	730 669	765 206
Community and social services		3 465	6 477	4 834	4 754	4 156	4 500	4 847	5 370	3 728	3 328	3 628	11 886	60 974	62 143	65 067
Sport and recreation		5 915	5 939	6 177	6 403	6 394	6 898	6 150	7 153	6 296	5 701	5 701	17 470	86 196	89 869	94 864
Public safety		16 397	21 621	24 657	23 188	28 102	24 282	23 189	24 619	23 081	16 352	16 352	236 170	478 008	498 065	517 261
Housing		2 822	3 598	9 573	4 179	4 739	8 975	4 931	7 221	10 796	4 555	5 755	17 779	84 923	80 593	88 014
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		12 485	13 222	16 466	17 360	16 773	18 965	17 940	14 504	15 074	12 057	13 043	37 669	205 560	209 789	229 142
Planning and development		5 537	6 059	9 084	7 616	6 810	9 947	7 781	6 051	8 216	5 638	6 624	19 414	98 780	99 021	105 267
Road transport		5 403	5 597	5 811	7 168	8 284	6 717	8 114	6 606	5 296	4 954	4 954	15 167	84 070	87 720	99 590
Environmental protection		1 545	1 566	1 571	2 577	1 679	2 301	2 045	1 847	1 562	1 465	1 465	3 088	22 710	23 049	24 285
Trading services		127 393	138 816	143 994	111 349	107 023	139 639	101 624	108 520	132 978	126 509	126 218	359 526	1 723 588	1 863 908	2 010 816
Energy sources		103 685	107 744	104 993	74 244	72 040	78 703	64 558	68 358	104 743	103 489	103 489	143 666	1 129 713	1 246 800	1 368 639
Water management		7 537	10 910	12 942	12 256	11 557	22 696	13 044	13 920	8 209	7 162	7 162	67 484	194 878	202 488	210 073
Waste water management		11 040	13 372	15 253	15 221	14 777	29 172	14 220	15 513	12 757	10 745	10 453	82 807	245 330	254 904	267 889
Waste management		5 131	6 790	10 806	9 629	8 649	9 068	9 801	10 728	7 269	5 113	5 113	65 570	153 668	159 715	164 215
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		205 847	218 427	231 907	199 440	192 708	232 496	182 756	195 142	213 649	188 307	190 514	822 324	3 073 518	3 262 490	3 486 128
Surplus/(Deficit) before assoc.		110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	110 414	(18 297)	(81 742)	(13 506)	(9 368)	182 481	7 600	75 407	(15 127)	(6 919)	7 359	(79 172)	159 130	219 779	262 839

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC024 Stellenbosch - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	10	–	–	10	–	–	10	–	–	30	60	60	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		–	–	1 552	614	2 088	909	1 112	2 383	2 796	2 522	2 399	8 458	24 833	42 399	33 867
Vote 3 - INFRASTRUCTURE SERVICES		10 017	12 906	16 077	16 436	23 156	24 761	19 635	36 963	33 526	26 201	17 248	172 258	409 185	428 394	397 561
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	–	50	2 550	1 329	1 209	2 129	5 429	2 629	3 154	5 932	10 667	35 078	26 899	36 747
Vote 5 - CORPORATE SERVICES		–	825	2 500	3 625	6 200	4 400	4 625	5 025	6 575	4 750	3 275	10 300	52 100	31 150	31 180
Vote 6 - FINANCIAL SERVICES		–	–	275	–	–	275	–	–	275	–	–	275	1 100	1 090	100
Capital multi-year expenditure sub-total	2	10 017	13 731	20 463	23 225	32 773	31 564	27 501	49 800	45 811	36 628	28 854	201 988	522 356	529 992	499 514
Single-year expenditure to be appropriated																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		–	701	729	1 704	1 203	236	400	1 161	1 163	1 174	563	259	9 293	5 633	416
Vote 3 - INFRASTRUCTURE SERVICES		–	200	700	900	1 633	1 663	1 062	1 362	1 362	6 162	5 957	7 410	28 410	51 632	7 500
Vote 4 - COMMUNITY AND PROTECTION SERVICES		217	435	752	3 193	2 576	300	900	2 300	1 350	1 200	1 770	1 450	16 443	21 614	13 191
Vote 5 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		–	–	75	1 000	–	75	–	–	1 575	–	–	75	2 800	1 160	150
Capital single-year expenditure sub-total	2	217	1 336	2 256	6 797	5 412	2 274	2 362	4 823	5 450	8 536	8 289	9 194	56 946	80 038	21 257
Total Capital Expenditure	2	10 234	15 067	22 719	30 022	38 185	33 838	29 863	54 623	51 261	45 163	37 144	211 183	579 302	610 030	520 771

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC024 Stellenbosch - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		–	825	2 860	4 625	6 200	4 760	4 625	5 025	8 435	4 750	3 275	10 680	56 060	33 460	31 490
Executive and council		–	–	10	–	–	10	–	–	10	–	–	30	60	60	60
Finance and administration		–	825	2 850	4 625	6 200	4 750	4 625	5 025	8 425	4 750	3 275	10 650	56 000	33 400	31 430
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		217	975	2 871	5 985	6 923	2 245	4 538	9 462	7 588	7 023	10 501	20 452	78 779	88 192	81 656
Community and social services		217	435	702	643	676	730	–	1 300	250	250	2 593	1 370	9 167	11 474	7 361
Sport and recreation		–	–	100	1 050	2 229	229	829	729	1 479	1 079	1 864	9 047	18 635	16 189	12 450
Public safety		–	–	–	2 150	900	350	2 200	4 050	2 100	2 175	3 245	1 700	18 870	13 450	28 027
Housing		–	540	2 069	2 141	3 118	936	1 509	3 383	3 759	3 519	2 799	8 335	32 108	47 079	33 818
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	771	1 331	3 747	4 793	7 579	4 873	15 881	12 125	11 190	10 781	20 775	93 846	106 176	144 868
Planning and development		–	171	221	237	383	369	13	171	210	187	173	392	2 528	1 573	1 095
Road transport		–	600	1 110	3 460	4 310	7 010	4 860	15 660	11 865	10 953	10 608	20 382	90 818	104 404	143 173
Environmental protection		–	–	–	50	100	200	–	50	50	50	–	–	500	200	600
Trading services		10 017	12 496	15 657	15 666	20 269	19 254	15 827	24 255	23 113	22 200	12 587	159 276	350 617	382 202	262 757
Energy sources		8 968	9 705	11 581	11 817	12 720	11 679	11 378	15 612	12 862	18 412	18 466	38 427	181 626	199 437	104 457
Water management		999	1 599	1 974	2 024	5 024	2 174	2 074	3 994	601	1 389	(9 131)	86 356	99 076	98 200	45 500
Waste water management		–	1 000	1 775	1 475	1 825	2 025	1 575	1 950	3 200	2 100	3 000	31 598	51 523	43 315	106 250
Waste management		50	192	327	350	700	3 376	800	2 700	6 450	300	252	2 895	18 392	41 250	6 550
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	10 234	15 067	22 719	30 022	38 185	33 838	29 863	54 623	51 261	45 163	37 144	211 183	579 302	610 030	520 771
Funded by:																
National Government		217	435	652	543	341	14	14	437	(809)	(1 141)	(3 057)	56 146	53 794	49 349	50 445
Provincial Government		–	–	414	811	348	361	609	1 133	609	943	1 919	8 411	15 558	37 336	30 276
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	300	500	450	1 800	2 800	2 400	2 000	3 300	3 000	3 450	20 000	35 753	2 700
Transfers recognised - capital		217	435	1 366	1 855	1 138	2 176	3 423	3 970	1 799	3 103	1 862	68 007	89 351	122 438	83 421
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		8 868	9 368	10 231	10 149	10 656	10 356	10 356	13 791	11 291	16 391	12 925	62 586	186 966	199 379	133 474
Internally generated funds		1 149	5 265	11 122	18 019	26 391	21 306	16 084	36 863	38 171	25 670	22 357	80 590	302 984	288 214	303 876
Total Capital Funding		10 234	15 067	22 719	30 022	38 185	33 838	29 863	54 623	51 261	45 163	37 144	211 183	579 302	610 030	520 771

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC024 Stellenbosch - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	116 173	40 746	43 228	42 033	42 892	41 860	42 505	42 446	42 432	42 433	42 431	76 658	615 837	652 787	691 955
Service charges - electricity revenue	108 630	120 202	38 399	90 258	89 261	90 676	91 640	93 229	86 190	86 878	76 333	554 853	1 526 549	1 687 279	1 868 009
Service charges - water revenue	17 983	15 624	22 254	19 898	21 818	21 354	29 241	32 353	17 167	18 985	24 628	18 162	259 467	272 133	285 445
Service charges - sanitation revenue	18 415	12 452	13 248	12 507	12 354	12 551	12 139	12 148	12 363	12 083	12 512	15 833	158 604	145 385	154 014
Service charges - refuse revenue	19 978	9 271	10 323	9 306	9 191	11 169	10 303	10 345	11 143	9 927	10 067	27 550	148 572	157 356	166 652
Rental of facilities and equipment	(364)	1 181	1 203	829	964	1 114	1 148	1 238	4 156	1 402	1 405	8 021	22 297	23 412	24 583
Interest earned - external investments	3 990	4 286	4 933	4 406	4 812	3 968	4 498	4 150	4 150	4 150	4 150	3 812	51 306	48 869	46 548
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4	2	21	39	20	16	17	19	23	13	12	2 991	3 176	3 335	3 502
Licences and permits	158	702	696	903	649	534	755	1 389	635	751	813	1 207	9 192	9 652	10 134
Agency services	166	371	303	467	454	130	130	468	417	410	410	435	4 159	4 367	4 586
Transfers and Subsidies - Operational	92 505	1 305	7 617	1 305	1 305	162 753	1 305	1 305	7 617	1 305	1 305	7 617	287 245	291 751	319 324
Other revenue	(836)	966	13 910	8 773	6 279	6 230	3 016	6 651	11 350	7 029	7 265	88 931	159 563	169 143	155 542
Cash Receipts by Source	376 803	207 107	156 135	190 725	189 999	352 354	196 697	205 740	197 643	185 365	181 331	806 069	3 245 969	3 465 470	3 730 293
Other Cash Flows by Source															
(National / Provincial and District)	-	-	19 686	-	-	19 686	-	-	19 686	-	500	20 186	79 745	99 688	92 829
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	186 966	186 966	199 379	133 474
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (> 90 days) and Long Ter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	376 803	207 107	175 821	190 725	189 999	372 040	196 697	205 740	217 329	185 365	181 831	1 013 221	3 512 680	3 764 536	3 956 596

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Payments by Type															
Employee related costs	(61 264)	(61 264)	(61 264)	(61 264)	(61 264)	(61 264)	(61 264)	(64 235)	(61 264)	(61 264)	(61 264)	(75 589)	(752 465)	(793 160)	(846 938)
Remuneration of councillors	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(2 414)	(28 973)	(30 422)	(31 943)
Finance charges	-	-	-	-	-	(32 048)	-	-	-	-	-	(31 410)	(63 458)	(76 490)	(89 221)
Bulk purchases - Electricity	(109 335)	(111 703)	(109 506)	(73 262)	(70 690)	(68 444)	(61 565)	(66 181)	(108 340)	(109 335)	(109 335)	(109 335)	(1 107 034)	(1 217 737)	(1 339 511)
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	(4 990)	(10 122)	(10 507)	(11 130)	(10 215)	(10 644)	(11 491)	(12 140)	(5 220)	(3 826)	(3 552)	(50 558)	(144 395)	(149 978)	(154 965)
Contracted services	(1 382)	(14 984)	(33 404)	(26 076)	(26 340)	(35 515)	(28 251)	(30 800)	(27 531)	(3 600)	(6 297)	(240 011)	(474 191)	(486 872)	(512 189)
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	(2 633)	(846)	(606)	(445)	(523)	(1 004)	(1 201)	-	-	-	(2 508)	(9 765)	(13 841)	(14 671)
Other expenditure	(24 205)	(14 293)	(15 096)	(21 210)	(16 871)	(18 872)	(10 835)	(16 806)	(7 659)	(2 979)	(3 067)	(100 750)	(252 642)	(261 903)	(272 164)
Cash Payments by Type	(203 590)	(217 412)	(233 038)	(195 962)	(188 239)	(229 724)	(176 825)	(193 777)	(212 428)	(183 419)	(185 931)	(612 576)	(2 832 923)	(3 030 403)	(3 261 601)
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	(666 197)	(666 197)	(701 535)	(598 887)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	(32 048)	-	-	-	-	-	(31 410)	(63 458)	(76 490)	(89 221)
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	(11 259)	(11 259)	(11 935)	(12 651)
Total Cash Payments by Type	(203 590)	(217 412)	(233 038)	(195 962)	(188 239)	(261 773)	(176 825)	(193 777)	(212 428)	(183 419)	(185 931)	(1 321 443)	(3 573 838)	(3 820 363)	(3 962 360)
NET INCREASE/(DECREASE) IN CASH HELD	173 213	(10 305)	(57 217)	(5 237)	1 760	110 268	19 872	11 963	4 901	1 945	(4 100)	(308 221)	(61 158)	(55 827)	(5 764)
Cash/cash equivalents at the month/year begin:	549 503	722 716	712 411	655 194	649 957	651 717	761 985	781 857	793 820	798 721	800 666	796 566	549 503	488 345	432 519
Cash/cash equivalents at the month/year end:	722 716	712 411	655 194	649 957	651 717	761 985	781 857	793 820	798 721	800 666	796 566	488 345	488 345	432 519	426 754

WC024 Stellenbosch - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
<u>Financial Performance</u>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
<u>Capital expenditure & funds sources</u>										
<u>Capital expenditure</u>										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
<u>Financial position</u>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<u>Cash flows</u>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		-	-	-	-	-	-	-	-	-

WC024 Stellenbosch - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
DBSA 61007281		14.5	Financial of approved Capital Projects by means of and external loan.	31 December 2029	100 000
DBSA 61001059		15	Financial of approved Capital Projects by means of and external loan.	30 June 2026	80 000
NEDBANK '05 7831 035613 000001		10	Financial of approved Capital Projects by means of and external loan.	29 June 2029	160 000
NEDBANK '05 7831 035613 000002		10	Financial of approved Capital Projects by means of and external loan.	30 June 2031	102 780
STANDARD BANK 733033		10	Financial of approved Capital Projects by means of and external loan.	30 June 2032	144 000
NEDBANK '05 7831 035613 000003		10	Financial of approved Capital Projects by means of and external loan.	30 June 2033	69 244
NEDBANK '05 7831 035613 000004		15	Financial of approved Capital Projects by means of and external loan.	30 June 2039	137 446

References
1. Total agreement period from commencement until end
2. Annual value

WC024 Stellenbosch - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
BSM 02/25 Stellenbosch Football Club Contract 2			395 000											395 000
														-
Total Operating Revenue Implication		-	395 000	-	-	-	-	-	-	-	-	-	-	395 000
Expenditure Obligation By Contract	2													
BSM 81/23 Nedbank (Pty) Ltd			104 882											104 882
BSM 70/19 Nedbank (Pty) Ltd			257 154											257 154
BSM 84/20 Nedbank (pty) Ltd			182 968											182 968
BSM 43/22 Standard Bank of South Africa Ltd			219 303											219 303
BSM 58/19 HCB Valuations and Services (Pty) Ltd			3 954											3 954
BSM 86/23 HCB Valuations and Services (Pty) Ltd			5 681											5 681
Total Operating Expenditure Implication		-	773 944	-	-	-	-	-	-	-	-	-	-	773 944
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	773 944	-	-	-	-	-	-	-	-	-	-	773 944

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC024 Stellenbosch - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		171 135	247 615	189 702	176 084	165 968	165 968	194 205	285 625	246 131
Roads Infrastructure		32 420	24 591	51 272	33 800	21 662	21 662	17 098	28 100	89 000
Roads		6 786	7 123	1 110	4 250	3 381	3 381	3 500	4 000	4 000
Road Structures		24 343	16 518	49 762	28 700	17 681	17 681	12 498	23 500	85 000
Road Furniture		1 291	950	400	850	600	600	1 100	600	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		291	3 750	7 148	3 600	2 000	2 000	1 500	2 500	1 500
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		291	3 450	7 084	3 100	1 500	1 500	1 500	2 000	1 500
Attenuation		–	300	64	500	500	500	–	500	–
Electrical Infrastructure		57 651	71 497	46 177	83 792	86 756	86 756	124 636	142 256	90 139
Power Plants		11 213	15 436	14 373	10 673	2 572	2 572	10 183	3 000	–
HV Substations		2 600	2 408	19 487	48 418	51 546	51 546	79 414	64 344	58 200
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	400	–	–	–	11 037	10 800
MV Substations		5 886	22 454	223	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	27 000	35 500	–
MV Networks		32 214	25 108	5 259	9 551	9 551	9 551	–	9 358	9 767
LV Networks		5 728	5 860	6 830	14 500	22 837	22 837	7 790	18 767	11 122
Capital Spares		10	230	7	250	250	250	250	250	250
Water Supply Infrastructure		72 816	71 949	49 682	33 741	23 441	23 441	27 959	58 569	37 492
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		65 279	57 486	8 711	11 205	2 095	2 095	14 235	21 000	7 000
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	500	250	250	500	–	–
Bulk Mains		6 436	13 926	14 371	11 095	11 469	11 469	5 937	19 308	7 362
Distribution		1 100	537	26 600	10 941	9 627	9 627	7 286	18 261	23 130
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		495	–	–	–	–	–	1 500	15 000	20 000
Pump Station		–	–	–	–	–	–	1 500	15 000	20 000
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		495	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		7 463	73 920	31 423	17 152	28 109	28 109	17 642	36 700	5 500
Landfill Sites		4 560	65 366	13 538	2 000	8 000	8 000	–	23 000	–
Waste Transfer Stations		441	5 040	3 579	4 000	12 000	12 000	9 000	4 500	5 000
Waste Processing Facilities		165	90	–	–	–	–	–	–	–
Waste Drop-off Points		133	149	570	10 152	7 609	7 609	8 642	7 200	–
Waste Separation Facilities		172	–	411	500	500	500	–	–	500
Electricity Generation Facilities		1 993	3 276	13 324	500	–	–	–	2 000	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	1 908	4 000	4 000	4 000	4 000	3 000	2 500	2 500
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	1 908	4 000	4 000	4 000	4 000	3 000	2 500	2 500
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		4 853	6 449	5 649	–	1 017	1 017	100	–	–
Community Facilities		4 400	866	935	–	1 017	1 017	100	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	100	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		4 400	866	935	-	1 017	1 017	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		453	5 582	4 714	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		453	5 582	4 714	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		18 561	43 358	485	2 850	803	803	10 600	5 650	15 827
Operational Buildings		18 561	88	485	2 850	803	803	8 600	3 650	13 827
Municipal Offices		18 561	88	120	1 500	280	280	1 600	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	365	1 350	523	523	7 000	3 650	13 827
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	43 270	-	-	-	-	2 000	2 000	2 000
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	43 270	-	-	-	-	2 000	2 000	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Computer Equipment		5 814	6 825	11 209	7 000	5 000	5 000	4 500	7 500	4 500
Computer Equipment		5 814	6 825	11 209	7 000	5 000	5 000	4 500	7 500	4 500
Furniture and Office Equipment		1 397	2 445	1 721	2 365	2 854	2 854	1 425	1 515	1 377
Furniture and Office Equipment		1 397	2 445	1 721	2 365	2 854	2 854	1 425	1 515	1 377
Machinery and Equipment		8 627	7 997	18 786	20 063	13 441	13 441	21 769	34 206	27 509
Machinery and Equipment		8 627	7 997	18 786	20 063	13 441	13 441	21 769	34 206	27 509
Transport Assets		1 717	17 159	12 855	25 818	32 746	32 746	22 950	23 000	16 200
Transport Assets		1 717	17 159	12 855	25 818	32 746	32 746	22 950	23 000	16 200
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	348	348	870	-	-
Mature		-	-	-	-	348	348	870	-	-
Policing and Protection		-	-	-	-	348	348	870	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	212 103	331 848	240 408	234 181	221 830	221 830	255 549	357 496	311 544

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure.

WC024 Stellenbosch - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		21 783	32 629	41 358	49 887	65 962	65 962	63 190	80 631	42 424
Roads Infrastructure		7 973	15 612	8 080	8 300	14 500	14 500	6 500	10 500	10 000
Roads		7 973	15 612	8 080	8 300	14 500	14 500	6 500	10 500	10 000
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 612	13 199	18 791	29 587	22 787	22 787	39 690	55 131	14 424
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		142	284	2 306	5 604	5 604	5 604	5 269	6 331	7 400
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		728	4 913	3 953	4 356	4 356	4 356	4 792	2 506	2 632
MV Switching Stations		-	-	-	4 327	4 027	4 027	4 000	4 300	-
MV Networks		9 743	8 003	12 533	15 300	8 800	8 800	25 630	41 993	4 392
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 605	568	8 589	6 000	16 950	16 950	10 000	10 000	10 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		2 605	568	8 589	6 000	16 950	16 950	10 000	10 000	10 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		593	3 250	5 898	6 000	11 725	11 725	7 000	5 000	8 000
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		593	3 250	5 898	6 000	11 725	11 725	7 000	5 000	8 000
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		402	315	1 867	2 800	2 488	2 488	3 263	1 588	1 150
Community Facilities		73	126	1 592	2 800	2 488	2 488	2 613	1 038	500

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Halls		-	57	1 528	2 400	2 088	2 088	2 613	1 038	500
Centres		73	69	64	400	400	400	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		329	190	276	-	-	-	650	550	650
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		329	190	276	-	-	-	650	550	650
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		117	-	-	-	-	-	-	-	-
Operational Buildings		117	-	-	-	-	-	-	-	-
Municipal Offices		117	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	22 303	32 944	43 226	52 687	68 449	68 449	66 453	82 218	43 574
Renewal of Existing Assets as % of total capex		26.5%	7.0%	9.1%	8.2%	11.5%	11.5%	11.5%	13.5%	8.4%
Renewal of Existing Assets as % of deprecn"		9.6%	15.8%	20.9%	23.3%	30.3%	30.3%	28.6%	34.6%	17.8%

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure

WC024 Stellenbosch - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		58 698	94 538	67 871	97 415	92 546	92 546	103 565	111 510	122 693
Roads Infrastructure		20 485	20 280	24 735	25 505	26 199	26 199	28 502	29 094	37 459
Roads		18 737	17 961	17 937	19 412	20 106	20 106	22 287	22 755	30 911
Road Structures		—	—	3 895	3 060	3 060	3 060	3 121	3 184	3 295
Road Furniture		1 748	2 319	2 902	3 033	3 033	3 033	3 094	3 156	3 253
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		862	1 693	910	2 205	1 505	1 505	3 709	3 913	4 120
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		862	1 693	910	2 205	1 505	1 505	3 709	3 913	4 120
Electrical Infrastructure		10 633	14 130	7 295	20 771	20 771	20 771	23 687	24 258	25 057
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		10 633	14 130	7 295	11 371	11 493	11 493	13 847	14 228	14 676
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	9 400	9 277	9 277	9 840	10 030	10 381
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		10 858	12 398	9 814	15 321	14 191	14 191	13 957	14 845	15 319
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		6 789	8 350	7 066	10 393	10 693	10 693	10 235	10 824	11 157
Bulk Mains		4 069	4 049	2 748	4 928	3 498	3 498	3 722	4 022	4 162
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		7 327	37 540	16 277	22 762	19 028	19 028	22 447	27 710	28 657
Pump Station		—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		5 334	25 798	13 107	18 249	15 517	15 517	18 276	22 967	23 759
Outfall Sewers		1 992	11 742	3 169	4 513	3 512	3 512	4 172	4 743	4 898
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		6 163	6 091	6 140	8 040	8 040	8 040	8 394	8 763	9 053
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		6 163	6 091	6 140	8 040	8 040	8 040	8 394	8 763	9 053
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		2 371	2 406	2 701	2 811	2 811	2 811	2 868	2 925	3 027
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		2 360	2 322	2 309	2 705	2 705	2 705	2 759	2 814	2 913
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		11	84	393	107	107	107	109	111	115
Community Assets		7 049	7 908	6 733	6 394	7 589	7 589	7 860	8 111	8 369
Community Facilities		7 049	7 900	6 725	6 379	7 573	7 573	7 845	8 095	8 353

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	6	6	6	3	3	3
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		267	122	-	84	84	84	85	87	90
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		6 782	7 778	6 725	6 289	7 484	7 484	7 756	8 004	8 259
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	8	8	15	15	15	16	16	16
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	8	8	15	15	15	16	16	16
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		7 229	8 123	15 607	28 770	25 640	25 640	30 686	30 955	24 704
Operational Buildings		7 106	7 953	15 310	22 927	23 297	23 297	23 336	23 598	24 336
Municipal Offices		7 106	7 953	15 310	22 927	23 297	23 297	23 336	23 598	24 336
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		123	170	297	5 843	2 343	2 343	7 350	7 357	368
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	5 500	2 000	2 000	7 000	7 000	-
Capital Spares		123	170	297	343	343	343	350	357	368
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2 806	2 041	1 721	2 796	2 478	2 478	2 967	3 090	3 186
Furniture and Office Equipment		2 806	2 041	1 721	2 796	2 478	2 478	2 967	3 090	3 186
Machinery and Equipment		743	716	772	851	851	851	868	886	917
Machinery and Equipment		743	716	772	851	851	851	868	886	917
Transport Assets		8 468	10 399	14 523	14 625	15 961	15 961	14 907	15 139	15 472
Transport Assets		8 468	10 399	14 523	14 625	15 961	15 961	14 907	15 139	15 472
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	84 992	123 724	107 227	150 852	145 064	145 064	160 854	169 689	175 340
R&M as a % of PPE		1.6%	2.3%	1.9%	2.3%	2.2%	2.2%	2.5%	2.6%	2.7%
R&M as % Operating Expenditure		4.6%	5.8%	4.3%	5.5%	5.1%	5.1%	8.9%	5.5%	5.4%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC024 Stellenbosch - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		186 046	174 596	162 126	181 158	181 158	181 158	186 593	190 325	196 034
Roads Infrastructure		48 157	53 009	39 494	49 557	49 557	49 557	51 044	52 065	53 627
Roads		36 737	41 220	29 817	39 936	39 936	39 936	41 134	41 957	43 215
Road Structures		7 680	8 183	7 890	7 715	7 715	7 715	7 946	8 105	8 348
Road Furniture		3 740	3 606	1 788	1 907	1 907	1 907	1 964	2 003	2 063
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 084	720	1 058	1 119	1 119	1 119	1 153	1 176	1 211
Drainage Collection		1 084	720	1 058	1 119	1 119	1 119	1 153	1 176	1 211
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		44 948	50 858	40 225	44 020	44 020	44 020	45 341	46 248	47 635
Power Plants		22 801	26 707	19 450	22 239	22 239	22 239	22 906	23 364	24 065
HV Substations		2 961	3 288	2 477	2 622	2 622	2 622	2 701	2 755	2 837
HV Switching Station		32	33	33	35	35	35	36	37	38
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		55	57	57	60	60	60	62	63	65
MV Switching Stations		7 599	8 945	7 366	7 793	7 793	7 793	8 027	8 188	8 433
MV Networks		322	318	319	337	337	337	347	354	365
LV Networks		10 105	10 477	9 283	9 898	9 898	9 898	10 195	10 398	10 710
Capital Spares		1 073	1 033	1 240	1 036	1 036	1 036	1 067	1 089	1 121
Water Supply Infrastructure		52 309	49 253	50 024	53 143	53 143	53 143	54 737	55 832	57 507
Dams and Weirs		–	(6)	890	941	941	941	970	989	1 019
Boreholes		5 872	5 646	5 701	6 033	6 033	6 033	6 214	6 338	6 528
Reservoirs		4 482	4 144	3 815	4 123	4 123	4 123	4 247	4 331	4 461
Pump Stations		121	114	117	123	123	123	127	129	133
Water Treatment Works		4 316	1 309	5 084	5 025	5 025	5 025	5 176	5 279	5 438
Bulk Mains		5 927	5 074	5 964	6 337	6 337	6 337	6 527	6 658	6 858
Distribution		31 589	32 969	28 450	30 557	30 557	30 557	31 474	32 104	33 067
Distribution Points		2	3	3	3	3	3	3	3	3
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		36 927	18 549	29 052	30 861	30 861	30 861	31 787	32 422	33 395
Pump Station		899	453	382	517	517	517	533	544	560
Reticulation		25 132	3 415	17 957	19 004	19 004	19 004	19 574	19 966	20 565
Waste Water Treatment Works		4 424	8 430	4 560	4 825	4 825	4 825	4 970	5 069	5 221
Outfall Sewers		6 431	6 208	6 110	6 468	6 468	6 468	6 662	6 796	7 000
Toilet Facilities		41	43	43	45	45	45	47	48	49
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 128	2 094	2 016	2 147	2 147	2 147	2 211	2 256	2 323
Landfill Sites		324	331	244	288	288	288	297	303	312
Waste Transfer Stations		13	13	13	13	13	13	14	14	15
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		1 792	1 750	1 759	1 845	1 845	1 845	1 900	1 938	1 997
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	2	2	2	2	2	2
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	2	2	2	2	2	2
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		493	114	256	308	308	308	317	323	333
Data Centres		0	4	1	1	1	1	1	1	1
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		493	110	255	307	307	307	316	323	332
Capital Spares		–	–	0	–	–	–	–	–	–
Community Assets		4 821	16 307	11 297	10 149	10 149	10 149	10 453	10 662	10 982
Community Facilities		3 669	9 017	9 091	8 232	8 232	8 232	8 479	8 649	8 908

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Halls		25	199	265	278	278	278	287	292	301
Centres		703	1 009	842	897	897	897	924	943	971
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		11	11	11	12	12	12	12	12	12
Fire/Ambulance Stations		164	2 222	1 122	233	233	233	240	245	252
Testing Stations		3	11	12	12	12	12	13	13	13
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		15	17	19	20	20	20	21	22	22
Libraries		373	1 186	408	435	435	435	448	457	471
Cemeteries/Crematoria		73	145	129	139	139	139	143	146	151
Police		–	–	–	–	–	–	–	–	–
Parks		26	1 992	527	122	122	122	126	128	132
Public Open Space		736	945	833	887	887	887	913	932	959
Nature Reserves		377	779	504	504	504	504	519	529	545
Public Ablution Facilities		789	493	855	925	925	925	953	972	1 001
Markets		375	9	3 563	3 768	3 768	3 768	3 881	3 959	4 078
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	(0)	0	0	0	0	0	0	0
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		1 152	7 289	2 206	1 917	1 917	1 917	1 974	2 014	2 074
Indoor Facilities		3	78	37	6	6	6	6	6	6
Outdoor Facilities		1 149	7 211	2 169	1 911	1 911	1 911	1 968	2 008	2 068
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		424	2 146	403	427	427	427	440	448	462
Revenue Generating		424	2 146	403	427	427	427	440	448	462
Improved Property		424	2 146	403	427	427	427	440	448	462
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		10 789	9 834	11 232	11 974	11 974	11 974	12 334	12 580	12 958
Operational Buildings		6 894	8 308	9 254	9 845	9 845	9 845	10 140	10 343	10 653
Municipal Offices		6 894	7 276	9 191	9 845	9 845	9 845	10 140	10 343	10 653
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	1 031	63	–	–	–	–	–	–
Housing		3 894	1 527	1 979	2 129	2 129	2 129	2 193	2 237	2 304
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		3 894	1 527	1 979	2 129	2 129	2 129	2 193	2 237	2 304
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		1 175	379	193	246	246	246	253	258	266
Servitudes		1 102	185	120	168	168	168	173	176	181
Licences and Rights		73	194	72	78	78	78	80	82	84
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		73	194	72	78	78	78	80	82	84
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Computer Equipment		7 411	7 401	7 159	6 356	6 356	6 356	6 547	6 678	6 878
<u>Computer Equipment</u>		7 411	7 401	7 159	6 356	6 356	6 356	6 547	6 678	6 878
Furniture and Office Equipment		5 332	(15 392)	3 721	4 254	4 254	4 254	4 382	4 470	4 604
<u>Furniture and Office Equipment</u>		5 332	(15 392)	3 721	4 254	4 254	4 254	4 382	4 470	4 604
Machinery and Equipment		8 280	13 659	4 324	4 582	4 582	4 582	4 719	4 813	4 958
<u>Machinery and Equipment</u>		8 280	13 659	4 324	4 582	4 582	4 582	4 719	4 813	4 958
Transport Assets		8 972	(22)	6 296	6 815	6 815	6 815	7 019	7 159	7 374
<u>Transport Assets</u>		8 972	(22)	6 296	6 815	6 815	6 815	7 019	7 159	7 374
Land		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
<u>Mature</u>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	233 250	208 907	206 749	225 960	225 960	225 960	232 739	237 394	244 516

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

WC024 Stellenbosch - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		69 724	75 014	128 363	247 511	187 975	187 975	183 034	131 769	127 223
Roads Infrastructure		18 421	28 021	13 975	40 364	17 577	17 577	55 370	50 954	32 723
Roads		18 421	26 789	9 663	39 364	16 402	16 402	54 870	50 454	30 723
Road Structures		-	(429)	-	-	-	-	-	-	-
Road Furniture		-	1 662	4 313	1 000	1 175	1 175	500	500	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	100	5	500	500	500	300	600	400
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	100	5	500	500	500	300	600	400
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 483	13 210	7 794	7 593	22 501	22 501	19 400	3 000	3 250
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		1 405	4 341	2 360	4 500	15 235	15 235	16 900	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		4 078	8 666	5 427	2 843	7 016	7 016	2 500	2 500	3 000
LV Networks		-	204	7	250	250	250	-	500	250
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 962	13 703	52 280	125 254	103 384	103 384	62 141	55 000	15 000
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		3 339	1 393	32 307	100 504	75 091	75 091	30 891	8 000	-
Pump Stations		-	-	1 210	3 250	1 250	1 250	2 000	3 000	-
Water Treatment Works		238	-	-	2 000	500	500	1 500	40 000	10 000
Bulk Mains		-	234	-	-	-	-	-	-	-
Distribution		3 385	12 076	18 763	19 500	26 544	26 544	27 750	4 000	5 000
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		38 721	12 782	51 338	70 300	40 613	40 613	41 823	13 665	72 750
Pump Station		-	-	14	2 500	250	250	3 750	1 500	2 500
Reticulation		-	300	292	400	150	150	1 000	815	500
Waste Water Treatment Works		34 494	11 796	36 462	62 900	38 126	38 126	35 523	8 600	66 250
Outfall Sewers		4 228	686	14 570	4 500	2 087	2 087	1 550	2 750	3 500
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1 253	811	1 000	900	900	500	4 300	1 000
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	231	457	-	-	-	-	-	-
Waste Separation Facilities		-	1 022	353	1 000	900	900	500	4 300	1 000
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		137	5 945	2 160	2 500	2 500	2 500	3 500	4 250	2 100
Data Centres		-	4 645	663	1 000	1 000	1 000	2 000	2 000	1 000
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		137	1 300	1 497	1 500	1 500	1 500	1 500	2 250	1 100
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		8 830	17 163	30 714	66 188	91 508	91 508	22 402	10 198	15 100
Community Facilities		6 974	13 094	27 941	61 828	81 104	81 104	17 902	5 998	10 400

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Halls		496	59	1 436	5 475	5 090	5 090	2 750	250	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	84	3 500	9 091	9 091	2 174	2 609	6 500
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		201	404	3 446	-	5 612	5 612	-	-	-
Cemeteries/Crematoria		870	9 386	19 999	48 821	56 821	56 821	3 043	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		1 175	2 559	1 077	3 032	3 491	3 491	3 870	1 070	1 700
Public Open Space		-	300	1 898	1 000	1 000	1 000	6 065	2 070	2 200
Nature Reserves		4 233	385	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 856	4 070	2 773	4 361	10 404	10 404	4 500	4 200	4 700
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1 856	4 070	2 773	4 361	10 404	10 404	4 500	4 200	4 700
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		276	4 070	2 087	-	760	760	400	1 500	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		276	4 070	2 087	-	760	760	400	1 500	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		5 211	9 014	27 385	41 423	23 624	23 624	47 964	22 350	22 830
Operational Buildings		5 211	8 813	19 994	32 545	13 734	13 734	36 050	16 650	21 330
Municipal Offices		4 691	8 813	4 109	5 400	4 550	4 550	5 050	15 000	19 580
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	250	250
Stores		-	-	15 884	26 845	8 884	8 884	31 000	1 000	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	400	1 500
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		521	-	-	300	300	300	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	200	7 392	8 878	9 890	9 890	11 914	5 700	1 500
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	200	7 392	8 878	9 890	9 890	11 914	5 700	1 500
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	216	371	-	-	-	-	500	-
Biological or Cultivated Assets		-	216	371	-	-	-	-	500	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Computer Equipment		-	720	498	500	500	500	1 000	1 500	500
Computer Equipment		-	720	498	500	500	500	1 000	1 500	500
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	2 500	2 500	-
Transport Assets		-	-	-	-	-	-	2 500	2 500	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	84 041	106 197	189 419	355 623	304 368	304 368	257 300	170 316	165 653
Upgrading of Existing Assets as % of total capex		0.0%	22.5%	40.0%	55.4%	51.2%	51.2%	44.4%	27.9%	31.8%
Upgrading of Existing Assets as % of deprecn"		36.0%	50.8%	91.6%	157.4%	134.7%	134.7%	110.6%	71.7%	67.7%

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure

WC024 Stellenbosch - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		60	60	60				
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		34 125	48 032	34 283				
Vote 3 - INFRASTRUCTURE SERVICES		437 595	480 026	405 061				
Vote 4 - COMMUNITY AND PROTECTION SERVICES		51 522	48 513	49 938				
Vote 5 - CORPORATE SERVICES		52 100	31 150	31 180				
Vote 6 - FINANCIAL SERVICES		3 900	2 250	250				
List entity summary if applicable								
Total Capital Expenditure		579 302	610 030	520 771	-	-	-	-
Future operational costs by vote	2							
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		23 036	24 531	25 999				
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		123 861	108 074	133 560				
Vote 3 - INFRASTRUCTURE SERVICES		1 416 376	1 515 985	1 751 887				
Vote 4 - COMMUNITY AND PROTECTION SERVICES		567 112	594 714	620 934				
Vote 5 - CORPORATE SERVICES		205 996	239 148	254 144				
Vote 6 - FINANCIAL SERVICES		157 835	170 009	178 832				
List entity summary if applicable								
Total future operational costs		2 494 216	2 652 460	2 965 357	-	-	-	-
Future revenue by source	3							
Exchange Revenue		145 804	1 520 994	1 683 893				
Service charges - Electricity		1 373 854	1 520 994	1 683 893				
Service charges - Water		224 651	235 883	247 677				
Service charges - Waste Water Management		140 040	148 442	157 348				
Service charges - Waste Management		124 857	132 348	140 289				
Agency services		4 159	4 367	4 586				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		2 013 365	3 563 029	3 917 686	-	-	-	-
Net Financial Implications		1 060 153	(300 539)	(431 558)	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC024 Stellenbosch - Supporting Table SA36 Detailed capital budget

R thousand						2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude			
Parent municipality: List all capital projects grouped by Function								
Cemeteries	Vehicle Fleet: Cemeteries	PC_0254	Good Governance and Compliance	WC024	33°55'49.56°S18°52'41.49°E	1 000	1 000	–
Cemeteries	Calcutta Memorial Park	PC_0252	Dignified Living	Ward 18	33°55'49.56°S18°52'41.49°	3 043	–	–
Community Development	Furniture, Tools & Equipment: Comm Development	PC_0208	Good Governance and Compliance	Admin HQ	33°55'49.56°S18°52'41.49°E	50	60	70
Community Development	Upgrading: Early Childhood Development Centres on Municipal Land	PC_0193	Good Governance and Compliance	WC024	-33.9264811,18.8782654	2 174	2 609	6 500
Community Services: Library Services	Furniture, Tools & Equipment: Priel Library	PC_0210	Good Governance and Compliance	Admin HQ	-33.9496697,18.8502516	–	35	20
Community Services: Library Services	Furniture, Tools and Equipment: Kayamandi	PC_0317	Good Governance and Compliance	Admin HQ	33°51'10.78°S18°48'34.85°E	–	10	–
Community Services: Library Services	Library Books	PC_0211	Good Governance and Compliance	WCO24	33°54'57.14°S18°50'53.52°E	200	210	21
Community Services: Library Services	Vehicles	PC_0366	Good Governance and Compliance	WCO24	33°51'10.78°S18°48'34.85°E	–	300	–
Director: Community & Protection Services	Furniture, Tools & Equipment : Protection Services	PC_0416	Good Governance and Compliance	WC024	33°51'10.78°S18°48'34.85°E	–	400	–
Disaster Management	Re tarring of the Stellenbosch fire station drill yard	PC_0355	Safe Valley	WC024	33.9285° S, 18.8633° E	1 000	1 000	–
Disaster Management	Vehicle fleet: Disaster Management	PC_0363	Safe Valley	WC024	33.92541° S, 18.87622° E	–	5 000	–
Environmental Management: Implementation	Furniture, Tools & Equipment: Air and Noise Control	PC_0342	Good Governance and Compliance	Admin HQ	33.92541° S, 18.87622° E	–	–	150
Environmental Management: Implementation	Furniture, Tools & Equipment: Environmental Management	PC_0240	Good Governance and Compliance	Admin HQ	33°55'49.56°S18°52'41.49°E	200	–	250
Environmental Management: Urban Forestry	Design and implement electronic Urban Forestry management tool	PC_0238	Green and Sustainable Valley	WC024	33°55'49.56°S18°52'41.49°E	–	500	–
Environmental Management: Urban Forestry	Fencing :Urban Forestry	PC_0319	Good Governance and Compliance	WC024	33°55'49.56°S18°52'41.49°E	1 500	–	–
Environmental Management: Urban Forestry	Furniture, Tools & Equipment: Urban Forestry	PC_0241	Good Governance and Compliance	Admin HQ	33°56'11.72°S; 18°51'42.14°E	–	2 000	1 000
Environmental Management: Urban Forestry	Specialized equipment: Urban Forestry	PC_0246	Good Governance and Compliance	Admin HQ	33°55'49.56°S18°52'41.49°E	–	2 500	–
Environmental Management: Urban Forestry	Vehicle Fleet : Urban Foestry	PC_0367	Good Governance and Compliance	WC024	33°55'49.56°S18°52'41.49°E	1 200	–	–
Fire and Rescue Services	Fire Station - Jamestown	PC_0283	Safe Valley	Ward 21	33°55'49.56°S18°52'41.49°E	7 000	3 650	13 827
Fire and Rescue Services	Furniture, Tools & Equipment: Fire	PC_0268	Good Governance and Compliance	Admin HQ	33.9835425° S, 18.8461809° E	500	100	1 000
Fire and Rescue Services	Rescue equipment	PC_0320	Safe Valley	WC024	33.9257° S, 18.8768° E	1 000	–	1 000
Fire and Rescue Services	Specialized Vehicles: Fire	PC_0269	Safe Valley	WC024	33.9257° S, 18.8768° E	–	–	3 000
Fire and Rescue Services	Vehicle fleet: Fire Services	PC_0364	Safe Valley	WC024	33.9257° S, 18.8768° E	–	1 000	–
Halls	Furniture, Tools & Equipment: Halls	PC_0214	Good Governance and Compliance	Admin HQ	33.9257° S, 18.8768° E	200	250	250
Halls	Upgrading of Halls	PC_0215	Dignified Living	WC024	33°53'41.30°S19°06'05.59°E	1 000	500	500
Halls	Vehicle Fleet: Halls	PC_0365	Good Governance and Compliance	WC024	Groendal Hall:33°53'41.30°S19°06'05.59°E, Priel Hall:33°53'36.	500	500	–
Law Enforcement and Security	K9 Unit	PC_0423	Safe Valley	WC024	33°55'38.54°S18°52'52.33°E	870	–	–
Law Enforcement and Security	Furniture, Tools & Equipment: Law Enforcement	PC_0270	Good Governance and Compliance	Admin HQ	33°56'11.72°S; 18°51'42.14°E	–	200	200
Law Enforcement and Security	Install and Upgrade CCTV/ LPR Cameras In WC024	PC_0271	Safe Valley	WC024	33.9312° S, 18.8552° E	2 500	2 500	3 000
Law Enforcement and Security	Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings	PC_0272	Safe Valley	WC024	33.9312° S, 18.8552° E	2 000	1 500	1 500
Law Enforcement and Security	Law Enforcement Tools and Equipment	PC_0273	Safe Valley	Admin HQ	33.9312° S, 18.8552° E	1 500	750	750
Law Enforcement and Security	Neighborhood Watch Safety equipment	PC_0274	Safe Valley	WC024	33.9312° S, 18.8552° E	500	500	500
Law Enforcement and Security	Security Upgrades	PC_0275	Safe Valley	WC024	33.9312° S, 18.8552° E	–	250	250
Law Enforcement and Security	Vehicle Fleet: Law Enforcement	PC_0276	Good Governance and Compliance	WC024	33.9312° S, 18.8552° E	3 000	3 000	3 000
Parks and Cemeteries	Beautification of Parks and Cemeteries	PC_0256	Green and Sustainable Valley	WC024	33.9312° S, 18.8552° E	4 000	1 000	1 000
Parks and Cemeteries	Fencing :Parks and Gardens	PC_0257	Safe Valley	WC024	33°55'49.56°S18°52'41.49°E	1 000	–	–
Parks and Cemeteries	Furniture, Tools & Equipment: Parks & Cemeteries	PC_0258	Good Governance and Compliance	Admin HQ	33°55'49.56°S18°52'41.49°E	300	200	500
Parks and Cemeteries	Purchase of Specialised Vehicles	PC_0354	Good Governance and Compliance	WC024	33°55'49.56°S18°52'41.49°E	1 200	–	–
Parks and Cemeteries	Upgrading of Parks	PC_0265	Green and Sustainable Valley	WC024	33°55'49.56°S18°52'41.49°E	–	–	300
Parks and Cemeteries	Urban Greening: Beautification: Main Routes and Tourist Routes	PC_0362	Green and Sustainable Valley	WC024	33°55'49.56°S18°52'41.49°E	200	200	200
Parks and Cemeteries	Vehicle Fleet: Parks & Cemeteries	PC_0266	Good Governance and Compliance	WC024	33°55'49.56°S18°52'41.49°E	–	1 000	–
Parks and Cemeteries	Upgrading of Parks	PC_0265	Green and Sustainable Valley	WC024	33°55'49.56°S18°52'41.49°E	200	–	200
Parks and Cemeteries	Beautification of Parks and Cemeteries	PC_0256	Green and Sustainable Valley	WC024	33.9312° S, 18.8552° E	1 865	870	1 000
Parks and Cemeteries	Fencing :Parks and Gardens	PC_0257	Safe Valley	WC024	33°55'49.56°S18°52'41.49°E	870	870	1 000
Sports Grounds and Picnic Sites	Furniture, Tools & Equipment: Sports	PC_0222	Good Governance and Compliance	Admin HQ	33°55'49.56°S18°52'41.49°E	350	400	400
Sports Grounds and Picnic Sites	Installation of cricket nets	PC_0218	Dignified Living	WC024	33°55'38.54°S18°52'52.33°E	250	150	150

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Sports Grounds and Picnic Sites	Jonkershoek Picnic Site	PC_0243	Valley of Possibility	Ward 5	33°55'38.54"S18°52'52.33"E	300	200	200
Sports Grounds and Picnic Sites	Recreational Equipment Sport	PC_0229	Valley of Possibility	WC024	33°56'11.72"S; 18°51'42.14"E	100	300	300
Sports Grounds and Picnic Sites	Re-Surface of Netball/Tennis Courts	PC_0230	Valley of Possibility	WC024	33°55'38.54"S18°52'52.33"E	400	400	500
Sports Grounds and Picnic Sites	Specialized Vehicles: Sports	PC_0236	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	700	1 200	1 200
Sports Grounds and Picnic Sites	Upgrade of Sport Facilities	PC_0235	Dignified Living	WC024	33°55'38.54"S18°52'52.33"E	3 200	3 700	4 200
Sports Grounds and Picnic Sites	Fencing: Sport Grounds (WC024)	PC_0221	Safe Valley	WC024	33°55'12"S 18°53'12"E	1 300	500	500
Traffic Services	Furniture, Tools & Equipment: Traffic Services	PC_0277	Good Governance and Compliance	Admin HQ	33°53'16.82"S 18°57'47.96"E,	350	200	–
Traffic Services	Replacement of vehicles	PC_0413	Safe Valley	Ward 12	33.9285° S, 18.8633° E	2 500	2 500	–
Traffic Services	Specialized Vehicles: Traffic	PC_0280	Good Governance and Compliance	WC024	33.9285° S, 18.8633° E	–	3 000	–
Traffic Services	Traffic Fleet	PC_0414	Safe Valley	Ward 1	33.9285° S, 18.8633° E	1 500	1 500	1 500
Information and Communications Technology (ICT)	Fibre Optic Implementation	PC_0322	Good Governance and Compliance	Admin HQ	Coordinate- 33.936370825046104, 18.862028122640947	3 000	2 500	2 500
Information and Communications Technology (ICT)	ICT Cable Reticulation and Management	PC_0323	Valley of Possibility	Admin HQ	Coordinate- 33.936370825046104, 18.862028122640947	1 000	1 500	500
Information and Communications Technology (ICT)	Purchase and Replacement of Computer/software and Peripheral devices	PC_0190	Good Governance and Compliance	Admin HQ	Coordinate- 33.936370825046104, 18.862028122640947	2 500	3 500	2 000
Information and Communications Technology (ICT)	Server Storage expansion and upgrades	PC_0325	Good Governance and Compliance	Admin HQ	Coordinate- 33.936370825046104, 18.862028122640947	2 000	2 000	1 000
Information and Communications Technology (ICT)	Upgrade and Expansion of IT Infrastructure Platforms	PC_0191	Good Governance and Compliance	Admin HQ	Coordinate- 33.936370825046104, 18.862028122640947	2 000	2 000	2 500
Information and Communications Technology (ICT)	Upgrading Communication Network	PC_0328	Safe Valley	Admin HQ	Coordinate- 33.936370825046104, 18.862028122640947	1 500	2 250	1 100
Properties and Municipal Building Maintenance	Airconditioners	PC_0192	Dignified Living	WC024	Coordinate- 33.936370825046104, 18.862028122640947	200	–	–
Properties and Municipal Building Maintenance	Furniture, Tools & Equipment: Property Management	PC_0196	Good Governance and Compliance	Admin HQ	-33.93644332633396, 18.861778557547183	–	250	500
Properties and Municipal Building Maintenance	Kayamandi: Upgrading of Makapula Hall	PC_0197	Dignified Living	Ward 14	-33.93644332633396, 18.861778557547183	500	–	–
Properties and Municipal Building Maintenance	La Motte Fire Station	PC_0424	Safe Valley	Ward 2	-33.917071026812, 18.84667236891008	100	–	–
Properties and Municipal Building Maintenance	Structural Improvement: General	PC_0199	Valley of Possibility	WC024	33°56'11.72"S; 18°51'42.14"E	–	–	2 000
Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	PC_0201	Valley of Possibility	WC024	33°56'11.72"S; 18°51'42.14"E	30 000	–	–
Properties and Municipal Building Maintenance	Structural Upgrade: Heritage Building	PC_0204	Valley of Possibility	WC024	33°56'11.72"S; 18°51'42.14"E	400	1 500	–
Properties and Municipal Building Maintenance	Traffic Offices	PC_0415	Safe Valley	WC024	33°56'11.72"S; 18°51'42.14"E	1 000	7 000	7 000
Properties and Municipal Building Maintenance	Upgrading and conversion of Fire House to a Training Centre	PC_0425	Good Governance and Compliance	WC024	33°56'11.72"S; 18°51'42.14"E	–	400	1 500
Properties and Municipal Building Maintenance	Upgrading Fencing	PC_0206	Safe Valley	WC024	33°56'11.72"S; 18°51'42.14"E	300	500	500
Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	PC_0207	Valley of Possibility	WC024	33°56'11.72"S; 18°51'42.14"E	1 600	–	–
Properties and Municipal Building Maintenance	Upgrading of Office Space: Community Services (Urban Forestry)	PC_0426	Good Governance and Compliance	WC024	33°56'11.72"S; 18°51'42.14"E	1 000	–	80
Properties and Municipal Building Maintenance	Upgrading: Admin Building and Community Hall	PC_0420	Valley of Possibility	Ward 1	33°56'11.72"S; 18°51'42.14"E	2 250	250	–
Properties and Municipal Building Maintenance	Upgrading: Law Enforcement Offices	PC_0417	Safe Valley	WC024	-33.91017488821777, 19.119617086449953	2 500	2 500	–
Properties and Municipal Building Maintenance	Upgrading: Main Office Complex	PC_0419	Valley of Possibility	WC024	-33.932285312997536, 18.85599427456914	250	5 000	10 000
Financial Management Services	Furniture, Tools & Equipment: FS	PC_0282	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	100	90	100
Financial Management Services	Furniture, Tools & Equipment: Rev n Exp	PC_0344	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	150	80	75
Financial Management Services	Furniture, Tools & Equipment: SCM	PC_0345	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	150	80	75
Financial Management Services	Vehicle Fleet: FMS	PC_0330	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	2 500	1 000	–
Financial Management Stores	Upgrade Municipal Stores	PC_0421	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	1 000	1 000	–
Electrical Services	20MW Renewable energy project	PC_0379	Green and Sustainable Valley	WC024	-33.9433218, 18.8271433	520	–	–
Electrical Services	Ad-Hoc Provision of Streetlighting	PC_0044	Safe Valley	WC024	-33.9433218, 18.8271433	2 290	2 450	2 622
Electrical Services	Automatic Meter Reader	PC_0046	Green and Sustainable Valley	WC024	Entire Stellenbosch	484	532	586
Electrical Services	Battery Storage systems and rooftop PV for critical buildings	PC_0384	Green and Sustainable Valley	WC024	18.862091; -33.936386	3 453	–	–
Electrical Services	Battery Storage systems and rooftop PV for critical plants	PC_0383	Green and Sustainable Valley	WC024	-33.936321, 18.862055-33.936322, 18.863597	3 000	3 000	–
Electrical Services	Cable Network: Franschhoek	PC_0304	Dignified Living	Ward 1	-33.9441102, 18.826425-33.9039239, 18.9588266-33.803262, 18	5 000	–	–
Electrical Services	Cable replacement 66kV	PC_0048	Valley of Possibility	WC024	18.862091; -33.936386	–	11 037	10 800
Electrical Services	Control Room implementation	PC_0382	Green and Sustainable Valley	WC024	-33.943235, 18.827207	–	300	–
Electrical Services	Demand Side Management Geyser Control	PC_0049	Green and Sustainable Valley	WC024	-33.9257795, 18.8813112	500	3 500	3 500
Electrical Services	Energy Balancing - Metering and Mini-Substations	PC_0052	Valley of Possibility	WC024	Entire Stellenbosch	–	500	250
Electrical Services	Furniture, Tools and Equipment: Electrical Services	PC_0068	Good Governance and Compliance	WC024	18.862091; -33.936386	–	403	443
Electrical Services	Hot water load control	PC_0381	Green and Sustainable Valley	WC024	18.862091; -33.936386	500	–	–
Electrical Services	Integrated National Electrification Programme	PC_0288	Valley of Possibility	Ward 1	Entire Stellenbosch	–	322	322
Electrical Services	Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA	PC_0059	Valley of Possibility	WC024	18.862091; -33.936386	4 500	–	–
Electrical Services	Meter Panels	PC_0063	Green and Sustainable Valley	WC024	33.9305695, 18.8778389	250	250	250

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electrical Services	Replace Ineffective Meters	PC_0066	Green and Sustainable Valley	WC024	18.862091; -33.936386	100	500	403
Electrical Services	Streetlights R304	PC_0305	Dignified Living	WC024	18.862091; -33.936386	1 000	7 817	–
Electrical Services	Substation 66kV equipment (Jan Marais)	PC_0401	Dignified Living	WC024	-33.900111, 18.838528, -33.924778, 18.855528	1 590	1 458	1 749
Electrical Services	Substation 66kV equipment (Main s)	PC_0402	Dignified Living	WC024	'33.930148, 18.877606'-33.904105, 18.847718'-33.943235, 18.8	1 590	1 458	1 749
Electrical Services	Substation 66kV equipment (Golf.)	PC_0399	Dignified Living	WC024	'-33.930148, 18.877606'-33.904105, 18.847718'-33.943235, 18.8	1 590	1 458	1 749
Electrical Services	Substation 66kV equipment (Markotter)	PC_0400	Dignified Living	WC024	'33.930148, 18.877606'-33.904105, 18.847718'-33.943235, 18.8	398	1 458	1 749
Electrical Services	Third transformer and associated works 20MVA Cloetesville	PC_0072	Dignified Living	Ward 11	'-33.930148, 18.877606'-33.904105, 18.847718'-33.943235, 18.8	–	–	–
Electrical Services	Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community Buildings	PC_0380	Green and Sustainable Valley	WC024	33°54'19.7, 18°50'48.4	3 210	–	–
Electrical Services	Uninterrupted Power Supply for buildings	PC_0326	Safe Valley	Admin HQ	-33.932245, 18.856036	–	2 000	–
Electrical Services	Vehicles: Electrical Services	PC_0075	Dignified Living	WC024	-33.9350992, 18.8607749	350	–	–
Electrical Services	Bien don 66/11kV substation new	PC_0047	Valley of Possibility	Ward 3	-33.92563, 18.88310	35 914	45 844	58 200
Electrical Services	Electricity Network: Pniel	PC_0050	Valley of Possibility	Ward 4	-33.8590333, 18.9747750	3 500	3 500	3 500
Electrical Services	Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA	PC_0059	Valley of Possibility	WC024	18.862091; -33.936386	12 400	–	–
Electrical Services	Kayamandi new substation 11 kV switching station	PC_0060	Dignified Living	WC024	-33.89112813591087, 18.95754230365397	25 500	7 200	–
Electrical Services	Network Cable Replace 11 Kv	PC_0064	Valley of Possibility	WC024	33.9184889, 18.8513250	3 630	3 993	4 392
Electrical Services	Northern Extension Bulk Supply	PC_0427	Dignified Living	Ward 12	18.862091; -33.936386	27 000	35 500	–
Electrical Services	Replace Control Panels 66 kV & Circuit breakers	PC_0065	Dignified Living	WC024	-33.9053028, 18.8469944	2 500	–	–
Electrical Services	SCADA Implementation	PC_0385	Green and Sustainable Valley	WC024	-33.927556, 18.863930-33.958841, 18.853016'-33.942023, 18.85	4 000	4 000	–
Electrical Services	STB Switchgear (11kV) SF6	PC_0069	Valley of Possibility	WC024	-33.961278, 18.855440	–	–	0
Electrical Services	Switchgear Substation Blake 2	PC_0390	Valley of Possibility	Ward 11	33°56'11.72"S; 18°51'42.14"E	3 500	–	–
Electrical Services	Switchgear Substation Cascade	PC_0394	Valley of Possibility	WC024	18.862091; -33.936386	–	4 500	–
Electrical Services	Switchgear Substation Papegaairand	PC_0395	Valley of Possibility	WC024	18.862091; -33.936386	–	4 500	–
Electrical Services	Switchgear Substation Paradyskloof	PC_0393	Valley of Possibility	Ward 21	18.862091; -33.936386	3 500	–	–
Electrical Services	Switchgear Substation Technopark	PC_0397	Valley of Possibility	WC024	18.862091; -33.936386	–	4 500	–
Electrical Services	Switchgear Substation University	PC_0396	Valley of Possibility	WC024	18.862091; -33.936386	–	20 000	–
Electrical Services	Switchgear Substation van der Stel	PC_0391	Valley of Possibility	Ward 7	18.862091; -33.936386	3 500	–	–
Electrical Services	Switchgear Substation Welgevonden	PC_0398	Valley of Possibility	WC024	18.862091; -33.936386	–	4 500	–
Electrical Services	Switchgear Substation Kayamandi	PC_0392	Valley of Possibility	WC024	18.862091; -33.936386	3 500	–	–
Electrical Services	System Control Centre & Upgrade Telemetry:	PC_0071	Dignified Living	WC024	18.862091; -33.936386	4 792	2 506	2 632
Electrical Services	Upgrade transformers at Main substation 7.5MVA to 20MVA	PC_0073	Dignified Living	WC024	18.862091; -33.936386	18 000	11 300	–
Electrical Services	Electrification INEP	PC_0051	Valley of Possibility	Ward 1	18.862091; -33.936386	–	9 037	9 445
Infrastructure Services	Furniture, Tools & Equipment: IS	PC_0025	Good Governance and Compliance	Admin HQ	'-33.943235, 18.827207	65	115	115
Project Management Unit (PMU)	Furniture, Tools & Equipment: PMU	PC_0306	Dignified Living	WC024	18.862091; -33.936386	110	120	130
Project Management Unit (PMU)	Upgrading Ad hoc Housing Projects	PC_0339	Dignified Living	Ward 12	33°56'11.72"S; 18°51'42.14"E	400	500	500
Project Management Unit (PMU)	Franschhoek Mooiwater 236	PC_0327	Dignified Living	Ward 20	33°56'11.72"S; 18°51'42.14"E	–	–	–
Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	PC_0127	Valley of Possibility	WC024	33°53'21"S 19°06'29"E	2 391	5 000	5 000
Roads and Stormwater	Bridge Assessment and Design - Lacotte River Flood Resilience	PC_0406	Dignified Living	Ward 3	Roads listed as per conditional assessments	2 000	4 000	7 000
Roads and Stormwater	Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges	PC_0407	Dignified Living	Ward 3	Projects listed as per Stormwater Master Plan	1 700	1 000	1 000
Roads and Stormwater	Bridge Assessment and Design Stellenbosch and surrounding	PC_0408	Dignified Living	Ward 2,3	Projects listed as per Stormwater Master Plan	1 500	1 500	500
Roads and Stormwater	Devon Valley Roads - Safety Improvements Structural Repairs	PC_0131	Dignified Living	Ward 19	Projects listed as per Stormwater Master Plan	500	–	–
Roads and Stormwater	Furniture, Tools & Equipment: Roads & Stormwater	PC_0130	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	100	400	400
Roads and Stormwater	Reseal Roads - Franschhoek & Surrounding	PC_0139	Dignified Living	Ward 1	18.862091; -33.936386	1 500	2 000	3 000
Roads and Stormwater	Reseal Roads - Klapmuts, Raitlby & Surrounding	PC_0136	Dignified Living	Ward 18	Roads listed as per conditional assessments	1 000	–	–
Roads and Stormwater	Reseal Roads - Kylemore & Surrounding	PC_0137	Dignified Living	Ward 3	Roads listed as per conditional assessments	–	1 500	1 500
Roads and Stormwater	Reseal Roads - Stellenbosch & Surrounding	PC_0138	Dignified Living	WC024	18.862091; -33.936386	3 500	5 000	8 000
Roads and Stormwater	River Rehabilitation Implementation	PC_0140	Dignified Living	WC024	18.862091; -33.936386	1 500	2 000	1 500
Roads and Stormwater	Specialized Vehicles: Roads and Stormwater	PC_0333	Good Governance and Compliance	WC024	18.862091; -33.936386	6 000	2 000	5 000
Roads and Stormwater	Upgrade Stormwater Retention Facilities	PC_0144	Dignified Living	WC024	18.862091; -33.936386	–	500	–
Roads and Stormwater	Upgrade Stormwater System	PC_0291	Dignified Living	WC024	Projects listed as per Stormwater Master Plan	300	600	400
Roads and Stormwater	Upgrade: Lower Dorp Street	PC_0409	Dignified Living	Ward 11	Projects listed as per Stormwater Master Plan	4 000	4 000	–
Roads and Stormwater	Vehicles Fleet: Roads and Stormwater	PC_0368	Good Governance and Compliance	WC024	SRMP076: Dorp Street	–	500	500

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Roads and Stormwater	Wilderbosch Extension to Trumali	PC_0147	Valley of Possibility	Ward 2	33°56'11.72"S; 18°51'42.14"E	–	1 500	–
Roads and Stormwater	Wilderbosch Extension to Technopark	PC_0370	Valley of Possibility	Ward 2	SRMP053: Wildebosch Rd Ext - North	–	2 000	2 000
Roads and Stormwater	Parking Area Upgrades - Stellenbosch	PC_0135	Valley of Possibility	WC024	SRMP052: Wildebosch Extension South	–	1 000	–
Roads and Stormwater	Adhoc Reconstruction Of Roads (WC024)	PC_0127	Valley of Possibility	WC024	33°53'21"S 19°06'29"E	2 609	–	3 000
Traffic Engineering	Adhoc Intersection Improvements	PC_0310	Safe Valley	WC024	Roads listed as per conditional assessments	–	–	2 000
Traffic Engineering	Bird Street Dualling - Adam Tas to Kayamandi	PC_0148	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	–	10 000	50 000
Traffic Engineering	Furniture, Tools & Equipment: Traffic Engineering	PC_0150	Dignified Living	Admin HQ	35°55'19.39" S 18°51'15.78" E	100	150	150
Traffic Engineering	Jamestown Transport Network - School Street	PC_0151	Dignified Living	Ward 21	18.862091; -33.936386	16 000	–	–
Traffic Engineering	Main Road Intersection Improvements: Franschoek	PC_0152	Dignified Living	Ward 1	35°58'58.69" S 18°51'07.00" E	–	–	1 500
Traffic Engineering	Main road intersection improvements: Helshoogte rd/La Colline	PC_0154	Dignified Living	Ward 1	33°56'11.72"S; 18°51'42.14"E	–	–	2 000
Traffic Engineering	Pedestrian Crossing Implementation	PC_0158	Safe Valley	WC024	33°55'18.69" S 18°51'40.34" E	300	–	–
Traffic Engineering	Raised Intersection Implementation	PC_0159	Safe Valley	WC024	18.862091; -33.936386	500	600	–
Traffic Engineering	Road Safety Improvements	PC_0160	Safe Valley	WC024	18.862091; -33.936386	500	1 000	500
Traffic Engineering	Road Upgrades at School Precincts	PC_0311	Dignified Living	WC024	Projects as listed in the Road Safety Master Plan	500	500	500
Traffic Engineering	Specialized Equipment: Roadmarking Machine + Trailer	PC_0162	Good Governance and Compliance	WC024	35°56'47.98" S 18°51'36.96" E	–	1 000	500
Traffic Engineering	Traffic Calming Projects: Implementation	PC_0163	Safe Valley	Admin HQ	18.862091; -33.936386	1 000	1 000	1 000
Traffic Engineering	Traffic Management Improvement Programme	PC_0164	Safe Valley	WC024	18.862091; -33.936386	1 000	–	–
Traffic Engineering	Traffic Signal Control: Installation and Upgrading of Traffic Signals and Associated Components	PC_0165	Safe Valley	WC024	Projects as listed in the Road Safety Master Plan	1 700	1 700	1 700
Traffic Engineering	Traffic Signal Management System	PC_0166	Safe Valley	WC024	18.862091; -33.936386	500	1 500	1 500
Traffic Engineering	Universal Access Implementation	PC_0167	Safe Valley	WC024	18.862091; -33.936386	300	–	–
Traffic Engineering	Main Road Intersection Improvements: R44 / Merriman Street	PC_0155	Dignified Living	WC024	-33.94244; 1 8.83 250	1 500	3 000	2 000
Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	PC_0156	Dignified Living	Ward 10	35°55'58.23" S 18°51'09.96" E	17 000	24 943	–
Transport Planning	Adam Tas - Corridor Transport	PC_0169	Safe Valley	Ward 11	35°56'13.69" S 18°51'05.14" E	1 500	1 000	–
Transport Planning	Adam Tas - Technopark Link Road	PC_0168	Safe Valley	WC024	18.862091; -33.936386	3 998	5 000	25 000
Transport Planning	Bicycle Lockup Facilities	PC_0170	Safe Valley	Ward 11	SRMP002: Portion Western Bypass	300	–	–
Transport Planning	Comprehensive Integrated Transport Plan	PC_0171	Good Governance and Compliance	WC024	18.862091; -33.936386	2 000	1 314	1 000
Transport Planning	Cycle Plan - Design & Implementation	PC_0173	Safe Valley	WC024	18.862091; -33.936386	500	500	500
Transport Planning	Non-Motorised Transport Implementation	PC_0177	Safe Valley	WC024	Projects as listed in the NMT Master Plan	–	3 000	2 000
Transport Planning	Non-Motorised Transport Plan	PC_0352	Safe Valley	WC024	Projects as listed in the NMT Master Plan	2 000	–	1 000
Transport Planning	Park and Ride (Transport Interchange)	PC_0178	Safe Valley	WC024	18.862091; -33.936386	–	2 000	5 000
Transport Planning	Provision of Bulk Parking Planning & Development	PC_0313	Safe Valley	WC024	Park and Ride Study underway	500	–	–
Transport Planning	Public Transport Facilities (taxi ranks) new	PC_0428	Safe Valley	WC024	18.862091; -33.936386	500	500	–
Transport Planning	Public Transport Facilities (Taxi Ranks) Adhoc Upgrades	PC_0314	Safe Valley	Ward 1	33°56'11.72"S; 18°51'42.14"E	500	500	–
Transport Planning	Public Transport Infrastructure (Public Transport Shelters & Embayments)	PC_0180	Valley of Possibility	WC024	18.862091; -33.936386	400	400	400
Transport Planning	Public Transport Planning - WC024	PC_0181	Valley of Possibility	WC024	18.862091; -33.936386	1 000	1 000	–
Transport Planning	Re-design of Bergzicht Public Transport Facility	PC_0183	Valley of Possibility	WC024	18.862091; -33.936386	1 000	1 500	2 000
Transport Planning	Stellenbosch - Bicycle network	PC_0184	Valley of Possibility	WC024	18.862091; -33.936386	200	–	–
Transport Planning	Comprehensive Integrated Transport Plan	PC_0171	Good Governance and Compliance	WC024	18.862091; -33.936386	570	597	623
Transport Planning	Non-Motorised Transport Implementation	PC_0177	Safe Valley	WC024	18.862091; -33.936386	2 000	–	2 000
Waste Management: Solid Waste Management	Furniture, Tools & Equipment: Solid Waste	PC_0029	Dignified Living	Admin HQ	18.862091; -33.936386	50	50	50
Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschoek	PC_0032	Green and Sustainable Valley	Ward 1	18.862091; -33.936386	1 000	5 000	–
Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	PC_0033	Green and Sustainable Valley	Ward 18	-33.894278 S, 19.079133 E	7 142	2 000	–
Waste Management: Solid Waste Management	Mini Waste drop-off facilities	PC_0351	Green and Sustainable Valley	WC024	-33.806179 S, 18.855489 E	500	200	–
Waste Management: Solid Waste Management	Plant and Vehicles: Solid Waste	PC_0038	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	9 000	4 500	5 000
Waste Management: Solid Waste Management	Upgrade Material Recovery Facility	PC_0303	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	500	4 300	1 000
Waste Management: Solid Waste Management	Waste containers	PC_0369	Green and Sustainable Valley	WC024	33°56'47.1"S 18°49'13.7"E	200	200	–
Waste Management: Solid Waste Management	Waste Minimization Projects	PC_0041	Green and Sustainable Valley	WC024	33°56'11.72"S; 18°51'42.14"E	–	–	500
Waste Management: Solid Waste Management	Expansion of the landfill site (New cells)	PC_0026	Green and Sustainable Valley	WC024	33°56'47.1"S 18°49'13.7"E	–	23 000	–
Waste Management: Solid Waste Management	Landfill Gas To Energy	PC_0031	Green and Sustainable Valley	WC024	33°56'24.44"S; 18°49'11.43"E	–	2 000	–
Water and Wastewater Services: Sanitation	Compilation of Water Service Development Plan (tri-annually)	PC_0108	Good Governance and Compliance	WC024	33°56'24.44"S; 18°49'11.43"E	1 000	815	500
Water and Wastewater Services: Sanitation	Construction of New Dwarsriver Sewer Pumpstation.	PC_0404	Dignified Living	Pniel, Lanquedoc, Johannesburg	33°56'11.72"S; 18°51'42.14"E	1 500	15 000	10 000

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Water and Wastewater Services: Sanitation	Furniture, Tools & Equipment: Sanitation	PC_0114	Dignified Living	Admin HQ	33°53'27.9 18°57'50.7"E	200	400	500
Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	PC_0338	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	250	4 100	–
Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	PC_0104	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	3 750	1 500	2 500
Water and Wastewater Services: Sanitation	Sewerpipe Replacement	PC_0105	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	7 000	5 000	8 000
Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	PC_0106	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	3 000	3 000	3 000
Water and Wastewater Services: Sanitation	Update Sewer Masterplan	PC_0107	Good Governance and Compliance	WC024	18.862091; -33.936386	1 500	750	1 500
Water and Wastewater Services: Sanitation	Upgrade Laboratory Equipment	PC_0115	Dignified Living	Admin HQ	33°56'11.72"S; 18°51'42.14"E	–	250	250
Water and Wastewater Services: Sanitation	Upgrade of Dwaarsriver Bulk Sewer network and pump lines	PC_0405	Dignified Living	Pniel, Lanquedoc, Johannesburg	33°56'11.72"S; 18°51'42.14"E	–	2 000	2 000
Water and Wastewater Services: Sanitation	Vehicles: Sanitation	PC_0126	Good Governance and Compliance	WC024	33°53'27.9 18°57'50.7"E	1 000	–	1 250
Water and Wastewater Services: Sanitation	Viottenburg Outfall Sewer: Construction of Digteby Sewerpipe (Servitude)	PC_0337	Dignified Living	Whole of the Municipality	18.862091; -33.936386	50	–	–
Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	PC_0112	Dignified Living	Ward 11	33°56'11.72"S; 18°51'42.14"E	–	–	36 250
Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	PC_0113	Dignified Living	WC024	33°56'39.2 18°49'31.0"E	1 000	8 000	–
Water and Wastewater Services: Sanitation	Upgrade of WWTW Wemmershoek	PC_0111	Dignified Living	Ward 1	34°01'42.9 18°47'38.4"E	1 000	–	–
Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klampmuts	PC_0110	Dignified Living	Ward 18	33°52'30.9 19°02'12.9"E	3 949	2 500	12 500
Water and Wastewater Services: Sanitation	Construction of New Dwaarsriver Sewer Pumpstation.	PC_0404	Dignified Living	Pniel, Lanquedoc, Johannesburg	33°56'11.72"S; 18°51'42.14"E	–	–	10 000
Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klampmuts	PC_0110	Dignified Living	Ward 18	33°52'30.9 19°02'12.9"E	26 324	–	17 500
Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloeteville/ Idas Valley	PC_0079	Valley of Possibility	Ward 6	33°48'12.5 18°51'31.7"E	11 700	–	–
Water and Wastewater Services: Water	Bulk Water Upgrades Franschoek	PC_0084	Valley of Possibility	Ward 1	33°54'15.6 18°51'17.7"E	500	–	–
Water and Wastewater Services: Water	Chlorination Installation: Upgrade	PC_0085	Valley of Possibility	WC024	33°54'37.1 19°08'22.9"E	500	–	–
Water and Wastewater Services: Water	Dwaarsriver Bulk Supply Augmentation and Network Upgrades	PC_0086	Valley of Possibility	Ward 4	33°56'11.72"S; 18°51'42.14"E	–	–	500
Water and Wastewater Services: Water	Furniture, Tools & Equipment: Water	PC_0087	Dignified Living	Admin HQ	33°56'11.72"S; 18°51'42.14"E	200	200	250
Water and Wastewater Services: Water	New Reservoir & Pipeline: Viottenburg	PC_0089	Dignified Living	Ward 20	18.862091; -33.936386	11 985	11 690	4 000
Water and Wastewater Services: Water	Reservoirs and Dam Safety	PC_0091	Dignified Living	WC024	33°57'31.4 18°46'29.6"E	1 250	2 000	–
Water and Wastewater Services: Water	Specialized Vehicles: Water	PC_0092	Good Governance and Compliance	WC024	33°57'31.4 18°46'29.6"E	3 000	3 000	6 000
Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	PC_0332	Dignified Living	WC024	18.862091; -33.936386	1 000	1 000	–
Water and Wastewater Services: Water	Update Water Masterplan	PC_0093	Dignified Living	WC024	33°55'29.7 18°53'19.4"E	1 250	1 500	1 500
Water and Wastewater Services: Water	Upgrade and Replace Water Meters	PC_0094	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	6 000	7 000	7 000
Water and Wastewater Services: Water	Vehicles: Water	PC_0095	Good Governance and Compliance	WC024	33°56'11.72"S; 18°51'42.14"E	3 000	2 000	750
Water and Wastewater Services: Water	Water Conservation & Demand Management	PC_0096	Good Governance and Compliance	WC024	18.862091; -33.936386	2 000	2 500	–
Water and Wastewater Services: Water	Water Telemetry Upgrade	PC_0097	Good Governance and Compliance	WC024	33°56'11.72"S; 18°51'42.14"E	2 000	3 000	–
Water and Wastewater Services: Water	Waterpipe Replacement	PC_0100	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	10 000	10 000	10 000
Water and Wastewater Services: Water	New Reservoir & Pipeline: Viottenburg	PC_0089	Dignified Living	Ward 20	18.862091; -33.936386	–	6 310	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	PC_0080	Valley of Possibility	Ward 13	33°57'31.4 18°46'29.6"E	28 282	8 000	–
Water and Wastewater Services: Water	Reservoirs and Dam Safety	PC_0091	Dignified Living	WC024	33°57'31.4 18°46'29.6"E	–	–	3 000
Water and Wastewater Services: Water	Upgrade of IdasValley WTP	PC_0403	Dignified Living	Stellenbosch, Idasvalley, Kayamandi, Viottenburg	33°57'31.4 18°46'29.6"E	1 500	4 035	10 000
Water and Wastewater Services: Water	Water Conservation & Demand Management	PC_0096	Good Governance and Compliance	WC024	18.862091; -33.936386	–	–	3 000
Water and Wastewater Services: Water	Waterpipe Replacement	PC_0100	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	–	–	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe and Reservoir: Stellenbosch	PC_0080	Valley of Possibility	Ward 13	33°57'31.4 18°46'29.6"E	2 609	–	–
Water and Wastewater Services: Water	Bulk Water Supply Pipe: Cloeteville/ Idas Valley	PC_0079	Valley of Possibility	Ward 6	33°48'12.5 18°51'31.7"E	12 300	–	–
Water and Wastewater Services: Water	Upgrade of IdasValley WTP	PC_0403	Dignified Living	Stellenbosch, Idasvalley, Kayamandi, Viottenburg	33°57'31.4 18°46'29.6"E	–	35 965	–
Municipal Manager	Furniture, Tools & Equipment: MM	PC_0001	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	60	60	60
Building Control	Furniture, Tools & Equipment: Building Control	PC_0343	Dignified Living	Admin HQ	18.862091; -33.936386	150	150	180
Development Planning	Furniture, Tools and Equipment: Spatial Planning	PC_0297	Dignified Living	Admin HQ	18.862091; -33.936386	80	85	90
Economic Development & Tourism	Furniture, Tools & Equipment: LED	PC_0285	Dignified Living	Admin HQ	18.862091; -33.936386	80	80	85
Economic Development & Tourism	Restoration of Landbou Saal	PC_0374	Good Governance and Compliance	Admin HQ	18.862091; -33.936386	1 613	538	–
Housing Administration	Flats: Interior Upgrading - Kayamandi	PC_0195	Dignified Living	WC024	18.865 ; -33.939	6 300	4 700	–
Housing Administration	Furniture, Tools & Equipment: Housing Administration	PC_0301	Dignified Living	Ward 4	33°55'13.7"S 18°50'54.4"E	170	180	190
Housing Administration	Upgrading of Flats: General	PC_0359	Dignified Living	WC024	Admin HQ	3 000	–	–
Housing Administration	Upgrading of Lapland waste water	PC_0376	Dignified Living	Ward 10	18.862091; -33.936386	4 000	2 000	–
Housing Administration	Vehicles fleet : Housing Administration	PC_0375	Good Governance and Compliance	WC024	33°55'40.0"S 18°51'38.6"E	1 000	–	–
Housing Administration	Kayamandi Hostels	PC_0373	Dignified Living	WC024	18.862091; -33.936386	1 614	–	–

Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Housing Development	Furniture, Tools & Equipment: Housing Development	PC_0010	Good Governance and Compliance	Admin HQ	33°55'13.7"S 18°50'54.4"E	150	80	85
Housing Development	Housing projects	PC_0348	Dignified Living	WC024	18.862091; -33.936386	320	330	340
Housing Development	Adam Tas Corridor Precinct 10	PC_0014	Dignified Living	Ward 12	33°56'11.72"S; 18°51'42.14"E	–	8 696	20 000
Housing Development	Erf 7001 Cloeteville (380) FLISP	PC_0003	Dignified Living	Ward 17	33°54'53"S 18°50'12"E	6 957	6 957	–
Housing Development	Jamestown: Housing (Phase 2 & 3)	PC_0011	Dignified Living	Ward 21	33°54'14"S 18°51'19"E	4 348	13 913	–
Housing Development	La Motte Old Forest Station (±430 services & ±430 units)	PC_0016	Dignified Living	Ward 2	33°58'59"S 18°50'40"E (Farm 527/7 — Phase 2 & 3)	–	3 261	6 522
Housing Development	ISSP Kayamandi	PC_0350	Dignified Living	Ward 12	33°53'39"S 19°04'14"E (Farm 1339)33°53'55"S 19°04'33"E (Far	870	870	–
Housing Development	Kayamandi Town Centre	PC_0013	Dignified Living	Ward 12	33°53'39"S 19°04'14"E	–	435	–
Housing Development	Klapmuts La Rochelle (100)	PC_0015	Dignified Living	Ward 18	33°55'30"S 18°50'47"E (Enkanini)	330	2 609	3 130
IHS: Informal Settlements	Access to Basic Services	PC_0360	Dignified Living	WC024	33°48'50"S 18°52'08"E	1 000	1 000	1 500
IHS: Informal Settlements	Emergency Housing	PC_0429	Dignified Living	WC024	18.862091; -33.936386	2 000	2 000	2 000
IHS: Informal Settlements	Furniture, Tools & Equipment: Informal Settlements	PC_0377	Dignified Living	WC024	33°56'11.72"S; 18°51'42.14"E	50	50	51
Town Planning	Furniture, Tools & Equipment: Town Planning	PC_0346	Dignified Living	Admin HQ	18.862091; -33.936386	95	100	110
Parent Capital expenditure						579 302	610 030	520 771
Entities: List all capital projects grouped by Entity								
Entity Capital expenditure						–	–	–
Total Capital expenditure						579 302	610 030	520 771

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002

– (0) 0

WC024 Stellenbosch - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand					Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure		
Function	Project name	Project number	Own Strategic Objectives	GPS Longitude	Original Budget	Full Year Forecast	Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:									
List all capital projects grouped by Function									
Waste Management: Solid Waste Management	Landfill Gas To Energy	PC_0031	Green and Sustainable Valley	33°56'24.44"S; 18°49'11.43"E	500	–	–	–	–
Waste Management: Solid Waste Management	Major Drop-Offs: Construction - Franschoek	PC_0032	Green and Sustainable Valley	33°53'38.65"S; 19° 4'45.70"E	4 752	5 209	1 000	5 000	–
Waste Management: Solid Waste Management	Major Drop-offs: Construction - Klapmuts	PC_0033	Green and Sustainable Valley	33°48'24.43"S; 18°51'18.34"E	5 200	2 200	7 142	–	–
Waste Management: Solid Waste Management	Plant and Vehicles: Solid Waste	PC_0038	Dignified Living	33°56'11.72"S; 18°51'42.14"E	4 000	9 500	4 500	3 500	5 000
Electrical Services	Turnkey - EPC of Hybrid inverter with Battery Storage Systems at Stellenbosch Community Buildings	PC_0380	Green and Sustainable Valley	-33.929276745191444, 18.867449981311022-33.9310384	3 700	490	3 210	–	–
Electrical Services	Uninterrupted Power Supply for buildings	PC_0326	Safe Valley	Widespread	2 000	–	2 000	–	–
Water and Wastewater Services: Water	Bulk Water Upgrades Franschoek	PC_0084	Valley of Possibility	33°54'37.1 19°08'22.9"E	1 000	500	500	–	–
Water and Wastewater Services: Water	Chlorination Installation: Upgrade	PC_0085	Valley of Possibility	WC024	500	250	500	–	–
Water and Wastewater Services: Water	New Reservoir & Pipeline: Vlothenburg	PC_0089	Dignified Living	33°57'31.4 18°46'29.6"E	6 955	1 095	23 985	10 000	–
Water and Wastewater Services: Water	Uniepark & Helshoogte Storage and Supply scheme	PC_0332	Dignified Living	33°55'29.7 18°53'19.4"E	4 000	750	3 250	–	–
Water and Wastewater Services: Water	Update Water Masterplan	PC_0093	Dignified Living	WC024	500	100	2 250	1 500	1 500
Water and Wastewater Services: Water	Water Telemetry Upgrade	PC_0097	Good Governance and Compliance	WC024	3 250	1 250	3 500	1 500	–
Water and Wastewater Services: Sanitation	Compilation of Water Service Development Plan (tri-annually)	PC_0108	Good Governance and Compliance	WC024	400	150	1 000	815	500
Water and Wastewater Services: Sanitation	Dorp Street Bulk Sewer Upgrade	PC_0119	Dignified Living	33°56'25.6 18°51'04.7"E	3 000	500	2 500	–	–
Water and Wastewater Services: Sanitation	Extention Of WWTW: Stellenbosch	PC_0112	Dignified Living	33°56'39.2 18°49'31.0"E	6 000	250	35 750	46 200	36 250
Water and Wastewater Services: Sanitation	Pond rehabilitation and pond pumping systems construction WWTW	PC_0338	Dignified Living	WC024	400	50	2 350	2 000	–
Water and Wastewater Services: Sanitation	Refurbish Plant & Equipment - Raithby WWTW	PC_0113	Dignified Living	34°01'42.9 18°47'38.4"E	8 000	1 000	9 000	–	–
Water and Wastewater Services: Sanitation	Sewer Pumpstation & Telemetry Upgrade	PC_0104	Dignified Living	WC024	2 500	250	3 750	1 500	2 500
Water and Wastewater Services: Sanitation	Specialized Vehicles: Sanitation	PC_0106	Dignified Living	18.862091; -33.936386	3 000	–	3 000	6 000	3 000
Water and Wastewater Services: Sanitation	Update Sewer Masterplan	PC_0107	Good Governance and Compliance	WC024	500	–	1 750	750	1 500
Water and Wastewater Services: Sanitation	Upgrade of WWTW: Klapmuts	PC_0110	Dignified Living	33°48'12.5 18°51'31.7"E	25 000	21 924	71 000	1 000	12 500
Water and Wastewater Services: Sanitation	Vlothenburg Outfall Sewer: Construction of Digteby Sewerpipe	PC_0337	Dignified Living	WC024	–	587	504	–	–
Roads and Stormwater	Bridge Assessment and Design - Stiebeuel River Pedestrian Bridges	PC_0407	Dignified Living	Projects listed as per Stormwater Master Plan	1 500	500	700	–	1 000
Roads and Stormwater	Bridge Assessment and Design Stellenbosch and surrounding	PC_0408	Dignified Living	Projects listed as per Stormwater Master Plan	1 500	500	3 000	–	500
Roads and Stormwater	River Rehabilitation Implementation	PC_0140	Dignified Living	Projects listed as per Stormwater Master Plan	2 100	500	3 600	1 000	1 500
Roads and Stormwater	Wilderbosch Extension to Trumali	PC_0147	Valley of Possibility	SRMP053: Wildebosch Rd Ext - North	1 500	600	1 500	–	–
Roads and Stormwater	Wilderbosch Extension to Technopark	PC_0370	Valley of Possibility	SRMP052: Wildebosch Extension South	–	–	–	2 000	2 000
Traffic Engineering	Jamestown Transport Network - School Street	PC_0151	Dignified Living	35°58'58,69° S 18°51'07,00° E	18 000	–	16 000	–	–
Traffic Engineering	Main road intersection improvements: Helshoogte rd/La Colline	PC_0154	Dignified Living	35°55'18,69° S 18°51'40,34° E	2 000	743	5 500	–	2 000
Traffic Engineering	Main Road Intersection Improvements: R44 / Merriman Street	PC_0155	Dignified Living	35°55'58,23° S 18°51'09,96° E	1 500	500	3 000	5 000	2 000
Traffic Engineering	Main Road Intersection Improvements: Strand / Adam Tas / Alexander	PC_0156	Dignified Living	35°56'13,69° S 18°51'05,14° E	2 000	2 000	17 000	24 943	–
Transport Planning	Adam Tas - Corridor Transport	PC_0169	Safe Valley	18.862091; -33.936386	1 500	400	2 100	1 000	–
Transport Planning	Adam Tas - Technopark Link Road	PC_0168	Safe Valley	SRMP002: Portion Western Bypass	2 500	1 502	3 998	20 000	25 000
Transport Planning	Bicycle Lockup Facilities	PC_0170	Safe Valley	18.862091; -33.936386	250	–	750	–	–
Transport Planning	Park and Ride (Transport Interchange)	PC_0178	Safe Valley	Park and Ride Study underway	2 000	76	3 924	2 000	5 000
Transport Planning	Re-design of Bergzicht Public Transport Facility	PC_0183	Valley of Possibility	18.862091; -33.936386	1 000	–	1 000	–	2 000
Properties and Municipal Building Maintenance	Upgrading: Admin Building and Community Hall	PC_0420	Valley of Possibility	-33.91017488821777, 19.119617086449953	800	300	2 250	250	–
Properties and Municipal Building Maintenance	Structural Maintenance/Upgrade: Beltana	PC_0201	Valley of Possibility	-33.925699619868446, 18.882557637718453	26 345	8 384	34 500	5 000	–
Properties and Municipal Building Maintenance	Upgrading of New Office Space: Ryneveld Street	PC_0207	Valley of Possibility	-33.936713909167565, 18.863127696722074	1 500	280	2 800	500	–
Cemeteries	Calcutta Memorial Park	PC_0252	Dignified Living	33°55'49.56°S18°52'41.49°E	48 821	56 821	3 500	–	–
Fire Services	Fire Station - Jamestown	PC_0283	Safe Valley	33.9825° S, 18.8476° E	1 350	523	20 827	3 650	20 827
Traffic Services	Specialized Vehicles: Traffic	PC_0280	Good Governance and Compliance	33.9285° S, 18.8633° E	4 750	4 750	6 500	3 000	–

R thousand	Project name	Project number	Own Strategic Objectives	GPS Longitude	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
					Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
					Entities: List all capital projects grouped by Entity				
Entity Name									
Project name									

References
 List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
 Asset class as per table A9 and asset sub-class as per table SA34
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC024 Stellenbosch - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Parent municipality:							
<i>List all operational projects grouped by Municipal Vote</i>							
Municipal Manager, Town Secretary and Chief		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	6	6	6
Municipal Manager, Town Secretary and Chief		Human Resource Management	PO_0118	Good Governance and Compliance	124	126	131
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	11
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	6	6	7
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	30	32	34
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	204	218	234
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	38	41	43
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	179	192	205
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	22
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	120	128	137
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	8	9	10
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	15	16	17
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	800	856	915
Municipal Manager, Town Secretary and Chief		Climate Change Adaptation	PO_0203	Green and Sustainable Valley	–	–	–
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	1 955	2 092	2 239
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	364	389	417
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	31	33	35
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	163	174	186
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	24	26	27
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	56	59	64
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	368	394	422
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Municipal Manager, Town Secretary and Chief		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	53	56	58
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	21	22
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Municipal Manager, Town Secretary and Chief		Transport Assets	PO_0190	Dignified Living	3	4	4
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	126	128	131
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	16	16
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80	85	90
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	22	23
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	55	60	62
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	150	159	169
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	21	22
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80	85	90
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	53	56
Municipal Manager, Town Secretary and Chief		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	64	67	69
Municipal Manager, Town Secretary and Chief		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	6	6
Municipal Manager, Town Secretary and Chief		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	2	2	2
Municipal Manager, Town Secretary and Chief		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	3	3	3
Marketing, Customer Relations, Publicity and M		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	8	8	8
Marketing, Customer Relations, Publicity and M		Communication and Development	PO_0139	Good Governance and Compliance	318	337	349
Marketing, Customer Relations, Publicity and M		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	11	12	12
Marketing, Customer Relations, Publicity and M		IDP/ Budget/ SDF Public Participation Meetings	PO_0086	Good Governance and Compliance	276	292	302
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	2
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	10

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	319	341	365
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	28	30	32
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	118	126	135
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	147	157	168
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	196	209	224
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	22	23	25
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	47	51	54
Marketing, Customer Relations, Publicity and M		Employee related Cost	PO_0149	Good Governance and Compliance	1 833	1 961	2 098
Marketing, Customer Relations, Publicity and M		Transport Assets	PO_0190	Dignified Living	32	33	34
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	17	17
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	318	337	347
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	424	449	463
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	106	112	116
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	424	449	463
Marketing, Customer Relations, Publicity and M		Municipal Running Cost	PO_MUN	Good Governance and Compliance	53	56	58
Corporate Wide Strategic Planning (IDPs, LEDS		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDS		Public Participation Meeting	PO_0156	Good Governance and Compliance	278	294	312
Corporate Wide Strategic Planning (IDPs, LEDS		IDP Planning and Revision	PO_0141	Good Governance and Compliance	578	612	649
Corporate Wide Strategic Planning (IDPs, LEDS		Risk Management	PO_0142	Good Governance and Compliance	208	212	220
Corporate Wide Strategic Planning (IDPs, LEDS		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Corporate Wide Strategic Planning (IDPs, LEDS		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	29
Corporate Wide Strategic Planning (IDPs, LEDS		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Corporate Wide Strategic Planning (IDPs, LEDS		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Corporate Wide Strategic Planning (IDPs, LEDS		Employee related Cost	PO_0149	Good Governance and Compliance	15	16	17
Corporate Wide Strategic Planning (IDPs, LEDS		Employee related Cost	PO_0149	Good Governance and Compliance	536	573	613
Corporate Wide Strategic Planning (IDPs, LEDS		Employee related Cost	PO_0149	Good Governance and Compliance	46	50	53
Corporate Wide Strategic Planning (IDPs, LEDS		Employee related Cost	PO_0149	Good Governance and Compliance	248	265	284
Corporate Wide Strategic Planning (IDPs, LEDS		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	12

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	246	264	282
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	47	51	54
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	473	506	541
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	125	134	144
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	1 512	1 618	1 731
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	27	27
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	24	25
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Governance Function		Procurement Reforms and Fighting Corruption	PO_0128	Good Governance and Compliance	52	53	55
Governance Function		Risk Management	PO_0142	Good Governance and Compliance	134	137	142
Governance Function		Risk Management	PO_0142	Good Governance and Compliance	312	318	330
Governance Function		Risk Management	PO_0142	Good Governance and Compliance	1 272	1 348	1 396
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	12	13	14
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	179	192	205
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	397	424	454
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	53	57	61
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	937	1 002	1 073
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	284	304	326
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	31	34	36
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	157	168	180
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	1 851	1 980	2 119
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Governance Function		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Corporate Wide Strategic Planning (IDPs, LEDS)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	7	7	8
Corporate Wide Strategic Planning (IDPs, LEDS)		Integrated Public Transport Network	PO_0121	Valley of Possibility	132	145	150

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Corporate Wide Strategic Planning (IDPs, LEDS)		Transport Assets	PO_0190	Dignified Living	26	27	28
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	16	16
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131	134	136
Governance Function		Procurement Reforms and Fighting Corruption	PO_0128	Good Governance and Compliance	1 060	1 124	1 163
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	57	61	65
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	84	90	96
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	165	176	189
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	85	91	97
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	5	6	6
Governance Function		Employee related Cost	PO_0149	Good Governance and Compliance	1 050	1 124	1 203
Corporate Wide Strategic Planning (IDPs, LEDS)		Funding of External Bodies Performing Municipal Functions	PO_0162	Valley of Possibility	7 098	9 644	10 222
Corporate Wide Strategic Planning (IDPs, LEDS)		Garden Town Stellenbosch	PO_0213	Valley of Possibility	1 000	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		Harvest Festivals	PO_0214	Valley of Possibility	1 000	–	–
Town Planning, Building Regulations and Enforcement		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	608	610	632
Town Planning, Building Regulations and Enforcement		Risk Management	PO_0142	Good Governance and Compliance	2 051	2 052	2 129
Town Planning, Building Regulations and Enforcement		Research and Development	PO_0134	Good Governance and Compliance	145	148	153
Town Planning, Building Regulations and Enforcement		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	28	28	29
Town Planning, Building Regulations and Enforcement		RnM P: Other Assets: Housing: Capital Spares	PO_0066	Dignified Living	43	44	46
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	124	126	130
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	56	57	59
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	69	71	73
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	17
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	43	44
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	257	262	270
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	31	32
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	1 511	1 617	1 730
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	279	298	319
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	31	33	35
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	21
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	68	73	78
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	318	340	364
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	5 173	5 535	5 923
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	72	77	83
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	34	36	39
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	232	246	261
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	303	324	346
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	67	72	77
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	239	256	274
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	549	588	629
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	25	26	28
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	38
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Town Planning, Building Regulations and Enfor		Transport Assets	PO_0190	Dignified Living	26	27	28
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	33
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	847	864	881
Town Planning, Building Regulations and Enfor		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	11	11	11
Town Planning, Building Regulations and Enfor		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	6	6	6
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112	114	117

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	17
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	7	7
Town Planning, Building Regulations and Enfor		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	27	27	28
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Town Planning, Building Regulations and Enfor		Feasibility Studies	PO_0140	Good Governance and Compliance	13	14	14
Town Planning, Building Regulations and Enfor		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	10	11	11
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	8 389	8 976	9 604
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	65	69	74
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	101	108	116
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	174	185	196
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	629	673	720
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	2	3	3
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	126	135	145
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	804	861	921
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	1 459	1 561	1 670
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	51
Town Planning, Building Regulations and Enfor		RECORD MANAGEMENT (LAND USE MANAGEMENT)	EPWP070	Dignified Living	75		
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100	100	100
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Town Planning, Building Regulations and Enfor		Transport Assets	PO_0190	Dignified Living	125	130	135

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	6	6
Town Planning, Building Regulations and Enfor		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	108	110	113
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	27
Housing		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	–	–	–
Housing		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	95	97	100
Housing		Safety and Security	PO_0188	Safe Valley	156	159	165
Housing		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	67	68	70
Housing		Title Deed Restoration Programme	PO_0092	Dignified Living	337	346	346
Housing		Title Deed Restoration Programme	PO_0092	Dignified Living	246	251	260
Housing		Flats: Interior Upgrading - Kayamandi	PO_0200	Dignified Living	7 000	7 000	–
Housing		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	6 936	7 075	7 322
Housing		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	117	119	121
Housing		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	167	170	176
Housing		Occupational Health and Safety	PO_0125	Good Governance and Compliance	54	56	57
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	10	10
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	185	189	195
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	5
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	91	93	95
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Housing		Title Deed Restoration Programme	PO_0092	Dignified Living	387	397	397
Housing		Title Deed Restoration Programme	PO_0092	Dignified Living	3	4	4
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	9 998	10 698	11 447
Housing		IG: CLEANING OF RENTAL STOCK	EPWP009	Dignified Living	400	400	408
Housing		IG:RENTAL STOCK AND TRA SURVEY	EPWP010	Dignified Living	299	299	305

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Housing		TITLE DEEDS RESTORATION PROGRAMME	EPWP024	Dignified Living	299	224	228
Housing		Artisan Assistants	EPWP056	Dignified Living	272	272	277
Housing		DRIVER	EPWP057	Dignified Living	101	101	103
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	151	161	173
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	135	144	154
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	174	185	196
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	952	1 018	1 090
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	484	518	554
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	5	5	5
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	179	191	205
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	970	1 038	1 111
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	2 600	2 782	2 977
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	85	91	98
Housing		Municipal Running Cost	0-0001	Good Governance and Compliance	–	–	–
Housing		Inventory:Consumables:Standard Rated	M-0001	Good Governance and Compliance	–	–	–
Housing		Service charges - refuse revenue	PD-0019	Good Governance and Compliance	–	–	–
Housing		Gains or Losses	PD-0032	Good Governance and Compliance	2 709	2 777	2 833
Housing		ADMINISTRATION OF TEMPORARY RESIDENTS (SURVEYS)	EPWP071	Dignified Living	107		
Housing		GRASS CUTTING OPERATORS	EPWP072	Dignified Living	107		
Housing		Khayalam	PO_0199	Valley of Possibility	443	–	–
Housing		Painters	EPWP073	Dignified Living	91		
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	301	310	319
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	22	22
Housing		Transport Assets	PO_0190	Dignified Living	611	636	661
Housing		RnM P: Other Assets: Housing: Capital Spares	PO_0066	Dignified Living	15	15	15
Housing		RnM C: Other Assets: Housing: Capital Spares	PO_0067	Dignified Living	292	298	307
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	431	440	453
Housing		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	715	732	754
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	10
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100	103	107
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	135	138	141
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	20	21
Housing		Gains or Losses	PD-0032	Good Governance and Compliance	(715)	(733)	(755)
Housing		Feasibility Studies	PO_0140	Good Governance and Compliance	0	0	0
Housing		Research and Development	PO_0134	Good Governance and Compliance	241	246	254
Housing		Human Settlement Development Grant	PO_0166	Dignified Living	19 565	13 652	26 087
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	20	21
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	109	112	115
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	971	990	1 020
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	383	391	403
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Housing		HOUSING PIPELINE	EPWP055	Dignified Living	75	75	76
Housing		Employee related Cost	PO_0149	Good Governance and Compliance	411	440	471
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	59	60	61
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	22	23
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Informal Settlements		Feasibility Studies	PO_0140	Good Governance and Compliance	60	61	63
Informal Settlements		Feasibility Studies	PO_0140	Good Governance and Compliance	74	76	78
Informal Settlements		Research and Development	PO_0134	Good Governance and Compliance	75	77	80
Informal Settlements		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	1 823	1 859	1 924
Informal Settlements		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	10	11	11
Informal Settlements		Informal Settlements	PO_0146	Dignified Living	7 303	7 522	7 748
Informal Settlements		Occupational Health and Safety	PO_0125	Good Governance and Compliance	6	6	6

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Housing		Integrated Human Settlements Plan	PO_0208	Dignified Living	750	750	–
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	43	44
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 101	1 123	1 157
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 864	1 901	1 958
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44	45	46
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	33
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44	45	46
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	475	484	499
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	64	66	68
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	22	22
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	140	143	147
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	49	50
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	250	255	263
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	194	198	204
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	111	113	117
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	344	351	361
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	74	75	77
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	15	15
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	3 655	3 910	4 184
Informal Settlements		Management of Informal Settlements	EPWP054	Dignified Living	149	190	194
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	3	4	4

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	199	213	228
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	51	54	58
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	232	246	261
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	292	312	334
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	190	204	218
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	369	395	423
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	59	63	67
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	247	265	283
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	1 570	1 680	1 798
Informal Settlements		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	29
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	61	62	63
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8
Informal Settlements		Transport Assets	PO_0190	Dignified Living	142	148	154
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	31
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	12	12
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	44	45	45
Informal Settlements		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	22	23
Corporate Wide Strategic Planning (IDPs, LEDS)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		ATC Development Facilitation Unit	PO_0209	Valley of Possibility	3 000	3 000	3 000
Corporate Wide Strategic Planning (IDPs, LEDS)		Adam Tas Corridor	PO_0205	Valley of Possibility	350	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		Capacity Building Unemployed	PO_0083	Valley of Possibility	550	600	621
Corporate Wide Strategic Planning (IDPs, LEDS)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	42	42	44
Corporate Wide Strategic Planning (IDPs, LEDS)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	88	97	100
Corporate Wide Strategic Planning (IDPs, LEDS)		Research and Development	PO_0134	Good Governance and Compliance	811	860	890
Corporate Wide Strategic Planning (IDPs, LEDS)		Research and Development	PO_0134	Good Governance and Compliance	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDS)		Festival of Lights	PO_0115	Valley of Possibility	2 580	2 632	2 684
Corporate Wide Strategic Planning (IDPs, LEDS)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	126	138	143
Corporate Wide Strategic Planning (IDPs, LEDS)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	–	–	–

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Corporate Wide Strategic Planning (IDPs, LEDS)		Local Economic Development:Project Implementation	PO_0122	Good Governance and Compliance	16	16	17
Corporate Wide Strategic Planning (IDPs, LEDS)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	649	662	685
Corporate Wide Strategic Planning (IDPs, LEDS)		Local Economic Development:Public Participation	PO_0123	Good Governance and Compliance	11	11	12
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	75	77
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	28
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	26	26
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	572	584	601
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	2 024	2 166	2 318
Corporate Wide Strategic Planning (IDPs, LEDS)		Training	EPWP074	Dignified Living	158		
Corporate Wide Strategic Planning (IDPs, LEDS)		IG : ECONOMIC DEVELOPMENT PLANNING	EPWP022	Dignified Living	912	–	
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	43	46	49
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	152	163	174
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	176	189	202
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	1	2	2
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	30	33	35
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	352	377	403
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	110	117	126
Corporate Wide Strategic Planning (IDPs, LEDS)		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	13
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46	47	48
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	6
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Corporate Wide Strategic Planning (IDPs, LEDS)		Transport Assets	PO_0190	Dignified Living	61	63	66
Corporate Wide Strategic Planning (IDPs, LEDS)		Budget Road Show Public Participation	PO_0082	Good Governance and Compliance	311	317	323
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60	61	62
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 160	1 184	1 207
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 082	1 103	1 125
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19
Corporate Wide Strategic Planning (IDPs, LEDS)		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	55	56	57
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	22	22

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Corporate Wide Strategic Planning (IDPs, LEDS)		Funding of External Bodies Performing Municipal Functions	PO_0162	Valley of Possibility	–	–	–
Town Planning, Building Regulations and Enforcement		Municipal Planning Tribunal	PO_0157	Good Governance and Compliance	250	255	264
Town Planning, Building Regulations and Enforcement		Feasibility Studies	PO_0140	Good Governance and Compliance	329	335	347
Town Planning, Building Regulations and Enforcement		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	87	89	92
Town Planning, Building Regulations and Enforcement		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	16	16	16
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	56	58	59
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 608	1 640	1 690
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	15	15
Town Planning, Building Regulations and Enforcement		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	7 278	7 788	8 333
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	29
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	91	97	104
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	118	126	135
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	523	554	588
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	821	879	940
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	165	176	189
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	870	931	996
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	1 902	2 035	2 177
Town Planning, Building Regulations and Enforcement		Employee related Cost	PO_0149	Good Governance and Compliance	51	54	58

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	68	69	71
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Town Planning, Building Regulations and Enfor		Transport Assets	PO_0190	Dignified Living	24	24	25
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Town Planning, Building Regulations and Enfor		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	13	13	13
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	12
Town Planning, Building Regulations and Enfor		Risk Management	PO_0142	Good Governance and Compliance	316	320	332
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	43	44
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	10
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	12	12
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	142	145	150
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	392	400	412
Economic Development/Planning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	179	183	188
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	5 804	6 211	6 645
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	88	94	101
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	60	64	68
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	232	246	261
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	466	498	533
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	79	85	91
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	167	178	191
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	73	78	83
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	456	488	522
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	1 009	1 080	1 156
Town Planning, Building Regulations and Enfor		Employee related Cost	PO_0149	Good Governance and Compliance	22	24	25
Town Planning, Building Regulations and Enfor		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	2	2	2
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	30

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Town Planning, Building Regulations and Enfor		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Housing		Municipal Running Cost	PO_MUN	Good Governance and Compliance	118	121	124
Electricity		Research and Development	PO_0134	Good Governance and Compliance	7	7	8
Electricity		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	5	5	5
Electricity		Occupational Health and Safety	PO_0125	Good Governance and Compliance	5	5	5
Electricity		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	0	0	0
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	23	23
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	26	27
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	419	428	440
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	37	38
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	63	65
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	15	16
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	10
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	34	35
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	295	301	310
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	98	100	103
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47	48	49
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	28
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	361	369	380
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	4

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51	52	54
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	12
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	4 642	4 967	5 315
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	34	36	39
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 817	1 944	2 080
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	285	304	326
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	31	33	35
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	163	174	186
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	21
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	35	37	40
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	283	303	324
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	176	189	202
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	270	289	309
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	49	53	57
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	612	655	701
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	32	34	36
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	7	7
Electricity		Transport Assets	PO_0190	Dignified Living	16	17	18
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	88	90	92
Electricity		RnM P: Furniture and Office Equipment	PO_0064	Good Governance and Compliance	2	2	2
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	470	491	501
Electricity		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	54	55	56
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Electricity		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	16	16	16
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	31
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114	117	119

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	17
Electricity		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	40	41	42
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41	22	43
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Street Cleaning		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	4 000	4 132	4 264
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	12	12
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	11
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	5	5
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	646	691	740
Street Cleaning		AREA CLEANING WCO24	EPWP020	Dignified Living	14 041	13 103	13 365
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	12
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	96	103	110
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	19	21	22
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	67	72	77
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	103	111	118
Street Cleaning		Employee related Cost	PO_0149	Good Governance and Compliance	10	10	11
Finance		Gains or Losses	PD-0032	Good Governance and Compliance	4 044	4 145	4 228
Housing		Gains or Losses	PD-0032	Good Governance and Compliance	1 927	1 975	2 015

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	89	91	93
Street Cleaning		RnM P: Roads Infrastructure: Roads: Pavements	PO_0020	Dignified Living	2 081	2 122	2 186
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	25	25
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 665	1 698	1 732
Street Cleaning		Municipal Running Cost	PO_MUN	Good Governance and Compliance	502	513	523
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	125	127	132
Waste Water Treatment		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	520	531	549
Waste Water Treatment		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	399	407	416
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	32
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	20	20
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Project Management Unit		Human Settlement Development Grant	PO_0166	Dignified Living	–	–	–
Project Management Unit		Strategic Planning:Best Practices	PO_0144	Good Governance and Compliance	440	500	518
Project Management Unit		Research and Development	PO_0134	Good Governance and Compliance	5 000	2 300	2 400
Project Management Unit		Risk Management	PO_0142	Good Governance and Compliance	260	300	320
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112	114	118
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28	29	30
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 412	1 440	1 484
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	172	176	181
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	5 909	6 323	6 766
Project Management Unit		IG : IPDI SUPPORT Warriors (CLEANING AND ADMINISTRATION)	EPWP028	Dignified Living	115	115	117
Project Management Unit		Integrated Urban Development Grant	PO_0167	Dignified Living	2 318	1 834	2 541
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	67	72	77
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	65	70	75
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	400	428	458
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	15	16	18
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	706	755	808
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	376	402	430
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	90	96	103
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	1 034	1 107	1 184
Project Management Unit		Employee related Cost	PO_0149	Good Governance and Compliance	22	24	25
Project Management Unit		TENDER ADMINISTRATION FOR ELECTRICAL SERVICES	EPWP075	Dignified Living	149		
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	50	51
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Project Management Unit		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	100	110	120
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	20	21
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	35	40
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	12
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	3	4
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	76
Project Management Unit		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	55	55
Solid Waste Disposal (Landfill Sites)		External Audit Waste Disposal Site	PO_0169	Dignified Living	2 400	2 496	2 596
Solid Waste Disposal (Landfill Sites)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	12 134	12 862	13 312
Solid Waste Disposal (Landfill Sites)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	22 472	23 820	24 654
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	83	85	87
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Disposal (Landfill Sites)		Finance Charges	PO_0155	Good Governance and Compliance	-	-	-
Solid Waste Disposal (Landfill Sites)		Finance Charges	PO_0155	Good Governance and Compliance	9 172	9 631	10 113
Solid Waste Disposal (Landfill Sites)		Gains or Losses	PD-0032	Good Governance and Compliance	2 960	3 019	3 080
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 888	1 963	2 042
Solid Waste Disposal (Landfill Sites)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 497	2 547	2 598

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Electricity		Bulk purchases: Electricity	PO_0152	Good Governance and Compliance	888 197	977 017	1 074 719
Electricity		Bulk purchases: Electricity Drakenstein	PO_0173	Good Governance and Compliance	74 441	81 885	90 073
Electricity		Safety and Security	PO_0188	Safe Valley	520	531	549
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0012	Dignified Living	17	17	18
Electricity		Service Connections	PO_0135	Dignified Living	6 274	6 399	6 623
Electricity		General Systems Improvement: Stellenbosch	PO_0202	Valley of Possibility	6 340	6 530	6 759
Electricity		General Systems Improvement: Franschhoek	PO_0201	Valley of Possibility	3 500	3 500	3 623
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	84	85	88
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	29
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21 436	21 865	22 521
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 053	1 074	1 107
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 664	2 717	2 799
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8 016	8 177	8 422
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	347	354	365
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 879	10 076	10 379
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	32
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 098	2 140	2 204
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	561	572	589
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	286	292	301
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	370	377	389
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	92	94	97
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	98	100	103
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	31
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	21 413	22 912	24 516
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	279	299	320
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	303	324	347
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	218	234	250

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	2 279	2 439	2 610
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	268	287	307
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	167	179	191
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 491	1 596	1 707
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	14	15	16
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 961	2 099	2 246
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	2 524	2 700	2 889
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 018	1 089	1 166
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	1 966	2 104	2 251
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	407	436	466
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	4 702	5 031	5 384
Electricity		Employee related Cost	PO_0149	Good Governance and Compliance	242	259	277
Electricity		Gains or Losses	PD-0032	Good Governance and Compliance	1 146	1 174	1 198
Electricity		Finance Charges	PO_0155	Good Governance and Compliance	17 743	33 013	42 245
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	38
Electricity		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	189	194	200
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23	23	24
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	159	162	165
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	197	200	204
Electricity		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 120	1 142	1 165
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 937	4 016	4 096
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 119	5 221	5 326
Electricity		Gains or Losses	PD-0032	Good Governance and Compliance	(190)	(194)	(200)
Electricity		Meter and ACD Audits	PO_0174	Good Governance and Compliance	114	117	121
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0012	Dignified Living	10	10	11
Electricity		RnM C: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0013	Dignified Living	20	20	21

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Electricity		RnM P: Information and Communication Infrastructure: Core Layers: Electrical Equipment	PO_0014	Dignified Living	2 064	2 106	2 179
Electricity		RnM C: Information and Communication Infrastructure: Core Layers: Electrical Equipment	PO_0015	Dignified Living	695	708	733
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	18
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41	42	43
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	186	190	195
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Electricity		Transport Assets	PO_0190	Dignified Living	763	793	825
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117	119	121
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0012	Dignified Living	2 991	3 051	3 143
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	137	142	147
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	130	133	135
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0012	Dignified Living	728	743	769
Electricity		RnM C: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0013	Dignified Living	8 000	8 264	8 528
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Electricity		Transport Assets	PO_0190	Dignified Living	3 127	3 252	3 383
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	53	54	55
Electricity		RnM P: Electrical Infrastructure: HV Substations: MV Substation Equipment	PO_0012	Dignified Living	2 081	2 122	2 186
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 581	1 613	1 645
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	282	293	302
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	354	361	368
Public Toilets		RnM C: Community Assets: Community Facilities: Public Ablution Facilities: Service Centres	PO_0077	Dignified Living	5	6	6
Public Toilets		RnM P: Community Assets: Community Facilities: Public Ablution Facilities: Service Centres	PO_0076	Dignified Living	7 158	7 394	7 631
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28	29	30
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	867	884	911
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	18
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	37	38

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	458	467	481
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	214	218	225
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	1 547	1 655	1 771
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	116	124	133
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	208	222	238
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	519	555	594
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	23	25	27
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	269	288	308
Public Toilets		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	22
Public Toilets		RnM C: Community Assets: Community Facilities: Public Ablution Facilities: Service C	PO_0077	Dignified Living	593	604	623
Public Toilets		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108
Solid Waste Removal		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	385	393	406
Solid Waste Removal		RnM C: Solid Waste Disposal : Waste Drop-off Points : Earthworks	PO_0004	Dignified Living	5 220	5 450	5 640
Solid Waste Removal		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	2 652	2 653	2 706
Solid Waste Removal		Alternative Waste Disposal Facility	PO_0207	Green and Sustainable Valley		1 000	
Solid Waste Removal		Organic Waste Diversion	PO_0206	Green and Sustainable Valley	–	500	–
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	4
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	32
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	14
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 878	1 916	1 973
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	264	269	277
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	7	7
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	196	200	206
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40	41	42

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	823	839	865
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	76	78	80
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	165	176	189
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	95	102	109
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	135	144	154
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	15 141	16 201	17 335
Solid Waste Removal		EPWP SOLID WASTE PROJECT	EPWP052	Dignified Living	797	–	
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	1 129	1 208	1 293
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	10	10	11
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	367	393	421
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	10	11	12
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	1 228	1 314	1 407
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	293	313	335
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	766	820	877
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	2 649	2 835	3 033
Solid Waste Removal		Employee related Cost	PO_0149	Good Governance and Compliance	169	180	193
Solid Waste Removal		Gains or Losses	PD-0032	Good Governance and Compliance	11 231	11 511	11 857
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Solid Waste Removal		Transport Assets	PO_0190	Dignified Living	7 949	8 267	8 598
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	165	168	171
Solid Waste Removal		RnM C: Solid Waste Disposal : Waste Drop-off Points : Earthworks	PO_0004	Dignified Living	3 174	3 313	3 413
Solid Waste Removal		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	1 109	1 137	1 160
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	130	133	136
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	88	90	92
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 421	1 478	1 522
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	5	16
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	453	462	471

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 339	5 446	5 554
Solid Waste Removal		Gains or Losses	PD-0032	Good Governance and Compliance	(1 110)	(1 138)	(1 172)
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	121	123	127
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	21	21
Water Storage		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	16	16	16
Water Storage		RnM P: Water Supply Infrastructure: Water Treatment: Civil Structure	PO_0042	Dignified Living	481	491	508
Water Storage		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	30	31	31
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	847	864	890
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 488	1 518	1 563
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	293	299	308
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	34	35
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	181	185	190
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	38	39	40
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	34	36	39
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	2 505	2 680	2 868
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	366	391	419
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	188	201	215
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	65	70	74
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	1	2	2
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	412	441	471
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	38	40	43
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	304	325	348
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	436	466	499
Water Storage		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	29
Water Storage		Transport Assets	PO_0190	Dignified Living	4	4	4
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Water Storage		RnM P: Water Supply Infrastructure: Water Treatment: Civil Structure	PO_0042	Dignified Living	1 608	1 640	1 690
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	570	581	593

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	35	36
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	146	149	152
Roads		RnM P: Roads Infrastructure: Road Furniture: Road Furniture	PO_0036	Dignified Living	10	11	11
Roads		RnM P: Roads Infrastructure: Roads: Land	PO_0018	Dignified Living	6 891	7 029	7 275
Roads		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	338	345	352
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34	35	36
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39	40	41
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	65	67	69
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 576	2 627	2 706
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	69	70	72
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	170	173	178
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	116	119	122
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	429	437	450
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34 861	35 558	36 625
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 466	3 536	3 642
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	77
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 437	1 465	1 509
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	442	451	464
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	311	318	327
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	14 957	16 004	17 124
Roads		Cleaning of Stormwater	EPWP059	Dignified Living	400	520	530
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	2	3	3
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	101	108	116
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	177	189	202

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1 113	1 191	1 274
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	411	440	471
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	10
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	908	972	1 040
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1 955	2 092	2 239
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	712	762	815
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	224	239	256
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	5 561	5 951	6 367
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	147	157	168
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	18
Roads		Transport Assets	PO_0190	Dignified Living	1 860	1 934	2 012
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	158	161	165
Roads		RnM P: Roads Infrastructure: Road Furniture: Road Furniture	PO_0036	Dignified Living	2 479	2 529	2 605
Roads		RnM C: Roads Infrastructure: Road Furniture: Road Furniture	PO_0037	Dignified Living	59	60	62
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	111	115	119
Roads		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	42	42	43
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	19	19
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	364	371	379
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	6	6	6
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure	PO_0024	Dignified Living	520	531	549
Sewerage		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	1 150	1 250	1 294
Sewerage		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	551	562	582
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	32
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	181	185	190
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 408	1 436	1 479
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	110	112	116
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 851	2 908	2 995
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	533	544	560
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17 579	17 931	18 469
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 695	4 789	4 933
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5 374	5 481	5 646
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	97	99	102
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	15	15
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	77	82	88
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	84	90	96
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	11 347	12 142	12 991
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	825	882	944
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	1 241	1 328	1 421
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	23	25	26
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	8	8	9
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	203	217	233
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	4 074	4 359	4 664
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	685	733	784
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	158	169	181
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	127	135	145
Sewerage		Employee related Cost	PO_0149	Good Governance and Compliance	1 787	1 912	2 046
Sewerage		Gains or Losses	PD-0032	Good Governance and Compliance	7 570	7 759	7 992
Sewerage		Finance Charges	PO_0155	Good Governance and Compliance	25 524	22 125	25 507

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sewerage		Transport Assets	PO_0190	Dignified Living	1 376	1 431	1 489
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112	115	117
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	134	137	141
Sewerage		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	959	983	1 003
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 081	2 122	2 165
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	314	326	336
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	260	265	271
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	547	558	569
Sewerage		Gains or Losses	PD-0032	Good Governance and Compliance	(960)	(984)	(1 013)
Sewerage		Drinking Water Quality	PO_0097	Dignified Living	264	273	283
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	1 500	1 650	1 708
Sewerage		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	50	50	52
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Sewerage		Transport Assets	PO_0190	Dignified Living	793	825	858
Sewerage		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	300	325	335
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	115	120	123
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108
Sewerage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	12
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	187	191	198
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	1 248	1 273	1 318
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	1 350	1 500	1 545
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 115	2 185	2 255
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	38	40	41
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	68	69	70
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58	60	61
Waste Water Treatment		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	6 800	6 850	6 850
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	187	191	198
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	750	1 500	1 553
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure	PO_0024	Dignified Living	52	53	55
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Waste Water Treatment		RnM C: Sanitation Infrastructure: Waste Water Treatment: Civil Structure	PO_0025	Dignified Living	13	13	14
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure	PO_0024	Dignified Living	445	454	467
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 717	2 807	2 897
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	3	4
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	75	76
Waste Water Treatment		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	6 800	6 850	6 850
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	187	191	198
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	3 000	4 500	4 658
Waste Water Treatment		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	100	100	104
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	214	229	245
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	50	53	57
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	59	63	68
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	37	40	43
Waste Water Treatment		RnM P: Sanitation Infrastructure: Outfall Sewers: Civil Structures	PO_0022	Dignified Living	1 800	2 250	2 318
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	893	911	929
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Waste Water Treatment		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	10 000	10 000	10 000
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	520	531	549
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	7 950	10 000	10 350
Waste Water Treatment		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	10 500	10 815	11 194
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Civil Structure	PO_0024	Dignified Living	100	100	104
Waste Water Treatment		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	416	424	433
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	135	138	142

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	526	536	552
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 099	1 121	1 155
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	23	23
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	31
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	208	222	238
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	202	216	231
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	18 550	19 849	21 238
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 489	1 594	1 705
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	947	1 014	1 084
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	12	13	14
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 552	1 661	1 777
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	6 235	6 671	7 138
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 917	2 052	2 195
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	299	320	342
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	212	227	242
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3 452	3 694	3 952
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Waste Water Treatment		Transport Assets	PO_0190	Dignified Living	5 724	5 953	6 191
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	208	212	216
Waste Water Treatment		RnM C: Transport Assets	PO_0058	Good Governance and Compliance	3 121	3 184	3 279
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	18
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	634	647	660
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	65	68	70
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	229	233	238
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	558	569	580
Waste Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	83	85	88
Waste Water Treatment		RnM P: Sanitation Infrastructure: Waste Water Treatment: Mechanical Equipment	PO_0038	Dignified Living	783	799	827

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Waste Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	150	153	158
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	343	367	393
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	26	28	30
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	71	76	81
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	302	323	346
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	27	29	31
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	5	6	6
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Waste Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	60	64	68
Roads		RnM P: Roads Infrastructure: Roads: Pavements	PO_0020	Dignified Living	526	536	555
Roads		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	58	60	61
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	99	101	104
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	20	21
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54	55	57
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80	82	84
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	26	27
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 317	2 364	2 435
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 911	1 950	2 008
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	81	83	85
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	2 327	2 490	2 665
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	175	187	200
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	1	2	2
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	119	128	137
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	505	540	578
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	235	252	269
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	35	38	40

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	405	433	463
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	29
Roads		RnM P: Roads Infrastructure: Roads: Pavements	PO_0020	Dignified Living	36	36	37
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28	29	30
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	37	38
Storm Water Management		RnM C: Roads Infrastructure: Road Structures: Road Bridges	PO_0186	Dignified Living	3 121	3 184	3 295
Storm Water Management		RnM P: Storm water Infrastructure: Attenuation: Drainage	PO_0026	Dignified Living	3 500	3 700	3 900
Storm Water Management		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	68	69	70
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	106	108	112
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 544	7 695	7 926
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	31
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	12
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	531	541	558
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	507	517	533
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49	50	51
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	13
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	153	163	175
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	31	34	36
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	7 555	8 084	8 650
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	519	555	594
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	659	706	755
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	85	91	97
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	6	7	7
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	846	905	968

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	114	122	130
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	183	196	210
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	757	810	867
Storm Water Management		Employee related Cost	PO_0149	Good Governance and Compliance	105	112	120
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Storm Water Management		RnM P: Storm water Infrastructure: Attenuation: Drainage	PO_0026	Dignified Living	209	213	220
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	57	59	61
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Storm Water Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156	159	162
Roads		RnM P: Roads Infrastructure: Road Furniture: Road Furniture	PO_0036	Dignified Living	546	557	576
Roads		RnM P: Roads Infrastructure: Roads: Earthworks	PO_0016	Dignified Living	8 734	8 909	9 087
Roads		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	163	166	169
Roads		RnM P: Maintenance and Construction of Transport Infrastructure	PO_0172	Dignified Living	278	306	7 878
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	4 653	4 979	5 327
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	34	36	39
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	11	11	12
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	285	305	326
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	145	156	166
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	2	3	3
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	326	348	373
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	596	638	683
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	374	400	428
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	70	75	80
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	391	419	448
Roads		Employee related Cost	PO_0149	Good Governance and Compliance	41	44	47
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Roads		Transport Assets	PO_0190	Dignified Living	6	6	6
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	234	238	243
Roads		RnM C: Roads Infrastructure: Roads: Pavements	PO_0021	Dignified Living	3 741	3 816	3 892
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	116	118	122
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	21	11

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Roads		Municipal Running Cost	PO_MUN	Good Governance and Compliance	94	96	97
Solid Waste Disposal (Landfill Sites)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	4 240	4 494	4 652
Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	780	796	824
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	450	500	518
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work	PO_0044	Dignified Living	104	106	110
Water Treatment		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	16	16	16
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	15	15
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 042	1 115	1 193
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	78	84	89
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	196	209	224
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	455	486	520
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	22
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	74	79	85
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	181	194	207
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	10	10	11
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Water Treatment		Transport Assets	PO_0190	Dignified Living	476	495	515
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	56	57	59
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	3 750	4 125	4 249
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47	48	49
Water Treatment		Drinking Water Quality	PO_0097	Dignified Living	780	796	824
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Mechanical Equipment	PO_0032	Dignified Living	350	400	414

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work	PO_0044	Dignified Living	140	143	148
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114	117	120
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	7	7
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	51	54	58
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	4 252	4 550	4 868
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	232	248	266
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	319	342	366
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	564	604	646
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	1 192	1 275	1 365
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	64	69	73
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	313	335	359
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	739	791	847
Water Treatment		Employee related Cost	PO_0149	Good Governance and Compliance	38	41	43
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Water Treatment		Transport Assets	PO_0190	Dignified Living	22	23	24
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	23	23
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Pipe Work	PO_0044	Dignified Living	1 103	1 125	1 159
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	14
Water Treatment		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	55	56	58
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Water Treatment		Transport Assets	PO_0190	Dignified Living	15	15	16
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117	119	122
Water Treatment		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	43	44	45
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	30
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	51	52
Water Treatment		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 522	1 552	1 583
Water Distribution		RnM P: Water Supply Infrastructure: Bulk Mains: Pipe Work	PO_0030	Dignified Living	1 250	1 500	1 553

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Water Distribution		RnM P: Water Supply Infrastructure: Bulk Mains: Pipe Work	PO_0030	Dignified Living	2 472	2 522	2 610
Water Distribution		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	947	966	985
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	55	56	57
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 149	6 272	6 460
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 872	2 930	3 017
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 235	2 280	2 348
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	43	44	45
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15 092	15 394	15 856
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	28
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	357	364	375
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	413	421	434
Water Storage		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	224	228	235
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 421	1 449	1 493
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	55
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	762	778	801
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	194	198	204
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	491	501	516
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	10
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	349	373	400
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	219	234	251
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	18 278	19 558	20 927
Water Distribution		Cleaning of Reservoir sites	EPWP058	Dignified Living	400	453	462
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	743	796	851
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	2 389	2 557	2 736

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	2 484	2 657	2 843
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	322	344	368
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	10	10	11
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	3 611	3 863	4 134
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	265	284	304
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	1 260	1 348	1 443
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	3 115	3 333	3 567
Water Distribution		Employee related Cost	PO_0149	Good Governance and Compliance	164	176	188
Water Distribution		GENERAL HOUSEKEEPING OF WATER TREATMENT, WASTEWATER TREATME	EPWP076	Dignified Living	800		
Water Distribution		Gains or Losses	PD-0032	Good Governance and Compliance	17 094	17 521	18 047
Water Distribution		Finance Charges	PO_0155	Good Governance and Compliance	20 191	21 352	21 469
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Water Distribution		Transport Assets	PO_0190	Dignified Living	1 908	1 984	2 064
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	125	127	130
Water Distribution		RnM P: Water Supply Infrastructure: Water Treatment: Metal Work	PO_0034	Dignified Living	2 206	2 250	2 317
Water Distribution		Department of Water Affairs	PO_0098	Dignified Living	7 781	8 037	8 295
Water Distribution		COCT Water	PO_0100	Dignified Living	37 564	38 804	40 045
Water Distribution		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	5 567	5 706	5 820
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 481	6 689	6 903
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	167	174	179
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	12
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	286	292	298
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	224	228	233
Water Distribution		Municipal Running Cost	PO_MUN	Good Governance and Compliance	350	350	357
Water Distribution		Gains or Losses	PD-0032	Good Governance and Compliance	(5 572)	(5 711)	(5 883)
Water Distribution		Gains or Losses	PD-0032	Good Governance and Compliance	580	540	500
Administrative and Corporate Support		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	0	1	1
Administrative and Corporate Support		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	231	235	243
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	6	6

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	4
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51	52	53
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	257	262	270
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	126	128	132
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	181	193	207
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	30	32	35
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	51
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	78	84	89
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	6 000	6 435	6 902
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	35	37	40
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	28
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	1 896	2 028	2 170
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	288	308	330
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	52	56	59
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108
Administrative and Corporate Support		Trade Union	PO_0117	Good Governance and Compliance	1	1	1
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Administrative and Corporate Support		Transport Assets	PO_0190	Dignified Living	6	6	7
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	785	801	817
Administrative and Corporate Support		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	10	11	11
Administrative and Corporate Support		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	3	3	3
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Human Resources		Human Resource Management	PO_0118	Good Governance and Compliance	680	697	722
Human Resources		Human Resource Management	PO_0118	Good Governance and Compliance	233	238	246

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Human Resources		Work Integrated Learners/ Interns	PO_0119	Valley of Possibility	114	117	121
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	3 091	3 308	3 539
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	6 756	7 229	7 735
Supply Chain Management		IG Stores Wardens	EPWP069	Dignified Living	–		
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	2 522	2 699	2 887
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	24 752	26 485	28 339
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	5 221	5 482	5 756
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	6 276	6 716	7 186
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	51
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	1 411	1 510	1 615
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	796	851	911
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	148	158	169
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	27	29	31
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	368	394	422
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	51	54	58
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	46	49	53
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	790	845	905
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	9 825	10 513	11 248
Human Resources		Finance Charges	PO_0155	Good Governance and Compliance	–	–	–
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114	117	119
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 463	4 775	5 110
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Human Resources		Operational Cost: Skills development levy	PO_0151	Good Governance and Compliance	5 798	6 204	6 638
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	6	6
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41	41	42
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40	41	42
Human Resources		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	3 739	3 814	3 890
Human Resources		Work Integrated Learners/ Interns	PO_0119	Valley of Possibility	377	384	392
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	99	101	103
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7 688	8 226	8 802
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 108	1 144	1 181
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	295	–	–
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	260	265	271
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	–	–	–
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	6	7	7
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	206	220	236
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	150	161	172
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	18	19	20
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	89	95	102
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	1 184	1 267	1 355
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	32	34	37
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	5
Human Resources		Transport Assets	PO_0190	Dignified Living	11	11	12
Human Resources		Municipal Running Cost	PO_MUN	Good Governance and Compliance	109	111	114
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	22	23
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	47	51	54
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	1 177	1 259	1 348
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	102	109	117
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	486	520	557

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	235	251	269
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	543	581	621
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	6 768	7 242	7 749
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	12
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	16	16
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Administrative and Corporate Support		Transport Assets	PO_0190	Dignified Living	52	54	56
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	80	81	83
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	612	624	637
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Administrative and Corporate Support		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	1	1	1
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	50
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	901	964	1 031
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	78	83	89
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	318	340	364
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	416	445	476
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	5 178	5 541	5 928
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Administrative and Corporate Support		Employee related Cost	PO_0149	Good Governance and Compliance	8	9	9
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54
Legal Services		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	8 200	8 781	9 061
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Legal Services		Disaster Relief	0-0022	Safe Valley	–	–	–
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	272	292	312
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	24	25	27
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	75	80	86

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	235	251	269
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	118	126	135
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	1 567	1 676	1 794
Legal Services		Employee related Cost	PO_0149	Good Governance and Compliance	23	24	26
Administrative and Corporate Support		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	3	3	3
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Administrative and Corporate Support		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Mayor and Council		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	43	44	46
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	–	–	–
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	–	–	–
Mayor and Council		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	235	240	248
Mayor and Council		Integrated Public Transport Network	PO_0121	Valley of Possibility	3	3	3
Mayor and Council		Eyes and Ears Project	PO_0196	Valley of Possibility	12	12	13
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	37	38
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34	35	36
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	866	884	910
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	144	147	152
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102	104	107
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	19
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	12
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Mayor and Council		Eyes and Ears Project	PO_0196	Valley of Possibility	107	114	122
Mayor and Council		IG : WARD OFFICE	EPWP033	Dignified Living	–	–	–
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	–	–	–

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	400	450	500
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	–	–	–
Mayor and Council		Eyes and Ears Project	PO_0196	Valley of Possibility	16	16	16
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	221	273	326
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	14
Mayor and Council		IG : WARD OFFICE	EPWP033	Dignified Living	400	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	297	303	309
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	–	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34	34	35
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	76
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	12	12
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Mayor and Council		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	21	21	22
Mayor and Council		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	5 750	6 900	8 050
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32	32	33
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	20	21
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	223	234	246
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	711	746	784
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	51	53	56
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	22	23	25
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	784	823	864
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	42	44	46
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	34	36	38
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	4	4	4
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	223	234	246
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	946	993	1 043

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	51	53	56
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	942	989	1 038
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	51	53	56
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	200	210	221
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	10 207	10 717	11 253
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	379	398	418
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	308	323	339
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	35	37	39
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	223	235	246
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	11 483	12 057	12 660
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	1 702	1 787	1 876
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	237	248	261
Mayor and Council		Remuneration of councillors	PO_0150	Good Governance and Compliance	117	123	129
Corporate Wide Strategic Planning (IDPs, LEDS)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	300	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Mayor and Council		Transport Assets	PO_0190	Dignified Living	29	30	32
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	22	22
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	500	–	–
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	76
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Mayor and Council		Ward Committees	PO_0147	Good Governance and Compliance	1 410	1 480	1 554
Mayor and Council		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Police Forces, Traffic and Street Parking Control		Transport Assets	PO_0190	Dignified Living	1	1	1

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	74	76	77
Information Technology		RnM C: Information and Communication Infrastructure: Capital Spares	PO_0008	Dignified Living	109	111	115
Information Technology		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	145	147	153
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	217	222	228
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	176	180	185
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	155	158	163
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	25	26
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 859	4 956	5 105
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	35	37	40
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	1 413	1 512	1 618
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	240	256	274
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	122	131	140
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	607	650	695
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	934	1 000	1 070
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	565	604	647
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	653	699	748
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	8 125	8 694	9 303
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	67	72	77
Information Technology		Employee related Cost	PO_0149	Good Governance and Compliance	82	88	94
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	28
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Information Technology		Transport Assets	PO_0190	Dignified Living	18	18	19
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	32
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Information Technology		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	5	5	6
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Information Technology		Website Development and Maintenance	PO_0148	Good Governance and Compliance	500	510	520

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 248	6 373	6 501
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	531	541	552
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18 239	18 604	18 976
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 329	3 396	3 464
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 913	2 971	3 031
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54
Information Technology		Municipal Running Cost	PO_MUN	Good Governance and Compliance	134	137	139
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	118	120	124
Property Services		Research and Development	PO_0134	Good Governance and Compliance	109	111	115
Property Services		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	54	55	57
Property Services		Rehabilitation and Beautification	PO_0107	Green and Sustainable Valley	52	53	55
Property Services		Municipal Properties	PO_0124	Valley of Possibility	2 088	2 130	2 204
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	193	196	202
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	262	267	275
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	527	537	554
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	23	23
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	852	869	895
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	107	109	112
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	51	52	53
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	58	59	61
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	23	24
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	188	192	198
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	18
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	670	717	767
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	57	61	65
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	250	267	286
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	439	470	503
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	302	324	346
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	45	48	52
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	47	51	54
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	3 600	3 851	4 121
Property Services		MUNICIPAL TOWNHALL COMPLEX AND NPK BUILDING	EPWP077	Dignified Living	240		
Property Services		STRUCTURAL UPGRADE OF MUNICIPAL BUILDINGS	EPWP078	Dignified Living	149		
Property Services		MOUNTAIN BREEZE CARAVAN PARK	EPWP079	Dignified Living	160		
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	10
Property Services		Transport Assets	PO_0190	Dignified Living	307	319	332
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	105	107	109
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 569	6 700	6 834
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	36	37
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	49	50
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	8
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	19
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	210	214	219
Property Services		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	10	11	11
Property Services		Occupational Health and Safety	PO_0125	Good Governance and Compliance	109	111	115
Property Services		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	26	27	27
Property Services		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	5 427	5 535	5 729
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	934	953	981
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	9	9
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	20	21
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	113	115	119
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	135	138	142
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 548	3 619	3 727
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	138	141	145
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	707	721	743
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	15	15
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54	55	56
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	30
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	204	208	214
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	247	252	259
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	927	946	974
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	151	154	159
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	391	398	410
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	51
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	551	589	631

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	67	71	76
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	770	824	881
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	85	91	98
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	115	123	132
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	2	3	3
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	356	381	408
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	4 426	4 735	5 067
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	68	69	71
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	76
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 040	1 061	1 082
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Property Services		1 Municipal Running Cost	0-0001	Good Governance and Compliance	–	–	–
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	551	589	630
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	99	106	113
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	16	18	19
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	99	106	113
Property Services		Employee related Cost	PO_0149	Good Governance and Compliance	4	4	4
Property Services		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54
Community Parks (including Nurseries)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	22	23	23
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	59	60	62
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	134	136	140
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	34	35
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	33	34
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	177	181	186
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	20	21
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	18	19	20
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	13	14	15
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	60	65	69
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	347	372	398
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	420	449	481
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	95	102	109
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	181	194	208
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	137	147	157
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	384	411	440
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	322	344	368
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	41	44	47
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	3 722	3 983	4 262
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 819	1 947	2 083
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	510	546	584
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	29	31	33
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	82	87	94
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	28
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Population Development		Gender Based Violence (GBV) and Substance Workshops	PO_0178	Safe Valley	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	5
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	26	26

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	14	15	15
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 224	1 248	1 273
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23	23	24
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	54
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Community Parks (including Nurseries)		Specialised Project	PO_0132	Safe Valley	21	21	21
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	14	14	14
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	24	25
Community Parks (including Nurseries)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	9	10	10
Community Parks (including Nurseries)		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	6	6	6
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	10
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	29
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	57	61	65
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	292	313	334
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	246	263	281
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	135	144	154
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	911	975	1 043
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Cemeteries, Funeral Parlours and Crematorium		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	5	5	6

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cemeteries, Funeral Parlours and Crematorium		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	44	45	45
Cemeteries, Funeral Parlours and Crematorium		Environmental:Nursery	PO_0109	Green and Sustainable Valley	36	37	38
Cemeteries, Funeral Parlours and Crematorium		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	56	159	165
Cemeteries, Funeral Parlours and Crematorium		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	726	741	767
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100	–	–
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	24	25
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	11
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100	102	105
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	83	84	87
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	121	124	127
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49	50	52
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	19	19
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	16	16
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23	23	24
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	18	19	20
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	25	27	28
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	98	104	112
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	266	284	304
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	333	357	382
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	135	145	155
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	123	131	141
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Cemeteries, Funeral Parlours and Crematorium		Employee related Cost	PO_0149	Good Governance and Compliance	2 164	2 315	2 477
Cemeteries, Funeral Parlours and Crematorium		CEMETRIES CLEARING AND CLEANING	EPWP051	Dignified Living	741	200	204
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	125	127	131
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54	55	56
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Cemeteries, Funeral Parlours and Crematorium		Transport Assets	PO_0190	Dignified Living	317	330	343
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	30	31	32
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	125	127	130
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	51	52
Cemeteries, Funeral Parlours and Crematorium		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Recreational Facilities		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	5	5	5
Recreational Facilities		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	200	161	167
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	31
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	6	7	7
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	13
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	129	138	147
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	217	232	248
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	473	507	542
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	76	81	87
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	71	76	81
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1 555	1 664	1 780
Recreational Facilities		EPWP SWIMMING POOL PUMP MAINTENANCE OPERATOR	EPWP064	Dignified Living	40	40	41
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	160	163	168
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	93	95	97
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47	48	49
Recreational Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Biodiversity and Landscape		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	1 451	1 523	1 576
Biodiversity and Landscape		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	304	106	110
Biodiversity and Landscape		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	76	77	80
Biodiversity and Landscape		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	206	210	214
Biodiversity and Landscape		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	12	13	13
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	3
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	3	3
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	17	17
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	11
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	18
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	153	156	161
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	26	26
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	31	33	36
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	47	50	54
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	177	190	203
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	545	583	624
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	491	525	562
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	287	307	329
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	252	270	288
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	3 133	3 352	3 587
Biodiversity and Landscape		Biodiversity	EPWP065	Dignified Living	467	480	490
Biodiversity and Landscape		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	26	27	27
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34	35	36

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	44
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	59	60	62
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Biodiversity and Landscape		Transport Assets	PO_0190	Dignified Living	1 297	1 348	1 402
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	518	519	529
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	146	149	152
Biodiversity and Landscape		COVID 19 Expenditure	PO_0103	Safe Valley	114	117	119
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	34	35
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Population Development		Community Development Initiatives	PO_0087	Valley of Possibility	1 208	530	562
Population Development		Youth Projects	PO_0183	Valley of Possibility	3 601	2 653	2 746
Population Development		Youth School Based Programmes	PO_0215	Valley of Possibility	234	–	–
Population Development		Homeless Projects	PO_0161	Valley of Possibility	300	–	–
Population Development		Children and Gender	PO_0182	Valley of Possibility	600	–	–
Population Development		Gender Based Violence (GBV) and Substance Workshops	PO_0178	Safe Valley	69	–	–
Population Development		Municipal Properties	PO_0124	Valley of Possibility	40	42	45
Population Development		Gender-Based Violence (GBV) Resources	PO_0216	Safe Valley	100	–	–
Population Development		Gender-Based Violence (GBV) Resources	PO_0216	Safe Valley	150	–	–
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	312	318	330
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	123	125	130
Population Development		Children and Gender	PO_0182	Valley of Possibility	210	133	137
Population Development		Junior Town Council	PO_0195	Valley of Possibility	83	85	88
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	4	4	4
Population Development		Children and Gender	PO_0182	Valley of Possibility	–	–	–
Population Development		Disability Projects	PO_0160	Valley of Possibility	260	265	275
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	280	285	295
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	255	260	269
Population Development		Children and Gender	PO_0182	Valley of Possibility	428	344	356
Population Development		Junior Town Council	PO_0195	Valley of Possibility	129	131	136
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	5	5	5
Population Development		Children and Gender	PO_0182	Valley of Possibility	–	–	–
Population Development		Children and Gender	PO_0182	Valley of Possibility	71	73	74

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Population Development		Junior Town Council	PO_0195	Valley of Possibility	255	260	265
Population Development		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	416	424	439
Population Development		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	42	42	43
Population Development		Occupational Health and Safety	PO_0125	Good Governance and Compliance	4	4	4
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	50	51	53
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	20	21	22
Population Development		Children and Gender	PO_0182	Valley of Possibility	38	39	40
Population Development		Junior Town Council	PO_0195	Valley of Possibility	31	32	33
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	4	4	4
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	4
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47	48	49
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	25	26
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	33	34
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	2	2
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	12
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	174	177	183
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28	28	29
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	211	215	222
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	105	107	110
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	19	19
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	36	37
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32	32	33
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	7

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	25	26
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	91	92	95
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	60	61	63
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	3	3
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	49	50
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	4 748	5 080	5 436
Population Development		IG : COMMUNITY DEV OFFICE ASSISTANT	EPWP006	Dignified Living	80	–	–
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	33	35	38
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	203	216	228
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	356	381	408
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	119	128	137
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	81	87	93
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	72	77	82
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	423	452	484
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	826	884	945
Population Development		Employee related Cost	PO_0149	Good Governance and Compliance	32	34	36
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Population Development		Implementation of Ward Priorities	PO_0088	Good Governance and Compliance	–	–	–
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	21	22	22
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	90	92	93
Population Development		Children and Gender	PO_0182	Valley of Possibility	65	67	68
Population Development		Provincial CDW Programme	PO_0194	Valley of Possibility	8	8	8
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Population Development		Transport Assets	PO_0190	Dignified Living	72	75	78
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Population Development		Homeless and Disability Projects	PO_0181	Valley of Possibility	51	52	53
Population Development		Junior Town Council	PO_0195	Valley of Possibility	10	11	12
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	64	65
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41	41	42
Population Development		Junior Town Council	PO_0195	Valley of Possibility	51	52	53
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Population Development		Workshop/Catering	PO_0090	Valley of Possibility	13	13	13
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Population Development		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	28
Population Development		Children and Gender	PO_0182	Valley of Possibility	30	-	-
Population Development		Youth and Elderly Projects	PO_0180	Valley of Possibility	10	11	11
Population Development		Children and Gender	PO_0182	Valley of Possibility	36	36	37
Population Development		Junior Town Council	PO_0195	Valley of Possibility	10	11	11
Population Development		Homeless Projects	PO_0161	Valley of Possibility	106	112	119
Population Development		Grant-in-Aid	PO_0089	Valley of Possibility	4 446	8 202	8 694
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23	23	24
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	25	26
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Disaster Management		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	77	79	81
Disaster Management		Disaster Management Plan	PO_0210	Safe Valley	1 000	500	500
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Disaster Management		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	300	250	200
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	30	35
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	3
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	16	18
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	177	180	186
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	10	10	11
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	289	310	331
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	203	217	233
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	1	1	1
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	27	29	31
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	180	192	206
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	103	110	117
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	176	189	202
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	125	134	143
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 420	1 520	1 626
Disaster Management		IG : EPWP DISASTER ASSISTANTS	EPWP003	Dignified Living	245	245	250
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	17	18	19
Disaster Management		Employee related Cost: Protection Services	PO_0189	Safe Valley	28	30	32
Disaster Management		Disaster Relief	PO_0104	Safe Valley	5	5	5
Disaster Management		Disaster Relief	PO_0104	Safe Valley	7	7	8
Disaster Management		Disaster Relief	PO_0104	Safe Valley	1	1	1
Disaster Management		Transport Assets	PO_0191	Safe Valley	137	142	148
Disaster Management		Disaster Relief	PO_0104	Safe Valley	10	11	11
Disaster Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Disaster Management		Disaster Relief	PO_0104	Safe Valley	8	9	9
Disaster Management		Disaster Relief	PO_0104	Safe Valley	5 213	5 526	5 857
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	76	77	80
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	92	94	96

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Fire Fighting and Protection		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	2 602	2 654	2 707
Fire Fighting and Protection		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	181	184	191
Fire Fighting and Protection		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	312	318	330
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	380	388	400
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	140	143	148
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	28
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	263	269	277
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 183	1 207	1 243
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	27	28
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	63	65	66
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	204	218	234
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 896	3 099	3 316
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	444	475	508
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	3 328	3 561	3 810
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	3 547	3 795	4 061
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	193	206	220
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 355	1 449	1 551
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 796	2 992	3 201
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 014	2 154	2 305
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 120	1 199	1 283
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 864	1 995	2 135
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	70	75	81
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	12	13	14
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	220	235	251

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	56	60	64
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	139	149	159
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 364	2 530	2 707
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	17 586	18 817	20 135
Fire Fighting and Protection		Fire Assistants	EPWP068	Dignified Living	693	–	–
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	299	320	342
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	8	9	9
Fire Fighting and Protection		Employee related Cost: Protection Services	PO_0189	Safe Valley	23	25	26
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	205	209	215
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	88	90	91
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	14
Fire Fighting and Protection		Transport Assets	PO_0190	Dignified Living	2 808	2 920	3 037
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	874	891	909
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	13	13
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28	29	29
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	51	52
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	12
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	234	243	251
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	98	100	102
Fire Fighting and Protection		Municipal Running Cost	PO_MUN	Good Governance and Compliance	33	34	35
Community Parks (including Nurseries)		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	26	27	27
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	133	136	140
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	248	253	261
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	119	121	125
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	324	331	341
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	90	92	94
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	21
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	48	51	55
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	301	322	345
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 147	1 227	1 313
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	28	30	32
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	368	394	422
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	237	254	272
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	80	86	92
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	34	36	39
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	3 170	3 392	3 629
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	8
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32	33	34
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	429	437	446
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	23	24	25
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	137	140	143
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	77	78	80
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	43	44
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46	47	48
Nature Conservation		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	260	265	275
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	19

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	14
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	350	356	367
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	5	5
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	15	16
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	10
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	10
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	102	109	117
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	98	105	112
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	42	45	49
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	50
Nature Conservation		Employee related Cost	PO_0149	Good Governance and Compliance	530	567	607
Nature Conservation		Urban Forestry	EPWP038	Dignified Living	501	440	449
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Nature Conservation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Nature Conservation		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	66	67	68
Community Parks (including Nurseries)		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	235	239	248
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	100	110	114
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	27	28	29
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	19	19
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	20	21	23
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	34	37	39
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	187	201	215
Community Parks (including Nurseries)		"EPWP JONKERSHOEK PICNIC SITE ACTIVITY FACILITATOR"	EPWP066	Dignified Living	181	240	245
Community Parks (including Nurseries)		"EPWP JONKERSHOEK PICNIC SITE ACTIVITY FACILITATOR "	EPWP060	Dignified Living	-	-	-
Recreational Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	62	66	71
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	55
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	34	35	36
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156	159	162
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Civil Defence		Municipal Properties	PO_0124	Valley of Possibility	3	3	3
Civil Defence		Animal Care	PO_0131	Safe Valley	120	150	155
Civil Defence		Safety and Security	PO_0188	Safe Valley	75 000	78 750	82 680
Civil Defence		CSF: Protection Services	PO_0187	Safe Valley	57	58	60
Civil Defence		RnM P: Furniture and Office Equipment	PO_0055	Good Governance and Compliance	49	50	51
Civil Defence		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	4	4	5
Civil Defence		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	1 624	1 656	1 689
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 049	1 070	1 102
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	101	103	106
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	428	437	450

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	766	782	805
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	23	23
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35	36	37
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	10
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	31	32
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	248	265	284
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	118	126	135
Civil Defence		Safety and Security	PO_0188	Safe Valley	1 834	1 962	2 100
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	34 100	36 487	39 042
Civil Defence		LAW ENFORCEMENT AND RELATED SERVICES	EPWP062	Dignified Living	3 173	4 304	4 390
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 009	2 150	2 301
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	165	176	189
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	12	12	13
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	536	573	614
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	9 014	9 645	10 320
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 902	2 035	2 177
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	372	398	426
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 978	3 186	3 409
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	4 292	4 592	4 914
Civil Defence		Employee related Cost: Protection Services	PO_0189	Safe Valley	196	210	225
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	364	371	379
Civil Defence		Transport Assets	PO_0190	Dignified Living	3 121	3 246	3 376
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	208	212	216
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	83	85	87
Civil Defence		K9 Unit	PO_0204	Safe Valley	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3 825	3 902	4 019
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112	114	116
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 800	5 040	5 292
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	66	68	71
Civil Defence		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Civil Defence		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 000	2 100	2 205
Civil Defence		Reservist Law Enforcement Officers	PO_0130	Safe Valley	51	52	53
Civil Defence		SPCA	PO_0212	Safe Valley	1 834	1 944	2 060
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Municipal Properties	PO_0124	Valley of Possibility	3	4	4
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	18
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	6
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	17	17
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	131	141	151
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	117	119	120
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	48	49	49
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	9
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	54	55	55
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	15	15	15
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	675	682	689
Libraries and Archives		RnM P: Community Assets: Community Facilities: Libraries: Buildings	PO_0074	Dignified Living	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	7	7

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	16	17
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Properties	PO_0124	Valley of Possibility	5	5	5
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	14
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	41	42	43
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	28
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	91	92	93
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	85	85	86
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	14	14	15
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	101	102	103
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	15	15	15
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	776	784	792
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	19
Libraries and Archives		Transport Assets	PO_0190	Dignified Living	31	32	34
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	10	10
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	15	15
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	29	30	30
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	7	7
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	25	26
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	230	232	234
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	139	140	141
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	11	12	12
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	106	107	109
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	844	852	861
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Transport Assets	PO_0190	Dignified Living	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	8
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	15	15
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	123	124	125
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	39	39	40
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	9	9	9
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	57	57	58
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	707	714	721
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	18
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Libraries and Archives		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	7	7	7
Libraries and Archives		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	1 161	1 173	1 185
Libraries and Archives		Community Development:Library Programmes	PO_0094	Valley of Possibility	16	16	17

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Libraries and Archives		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	4	4	4
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49	50	52
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	43	44	45
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	24	25
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	78	80	82
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	28	29	29
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	545	551	556
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	14	14	14
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	481	485	490
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	17
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	273	276	278
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	305	326	349
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	2 757	2 785	2 812
Human Resources		Employee related Cost	PO_0149	Good Governance and Compliance	15	15	15
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	14
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Transport Assets	PO_0190	Dignified Living	150	156	162
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	55	55	56
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Libraries and Archives		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	8	8

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	2	2
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	138	139	141
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	92	93	94
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	6	6	6
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	120	129	138
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	5	5	5
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	43	43	44
Libraries and Archives		Employee related Cost	PO_0149	Good Governance and Compliance	464	469	473
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Libraries and Archives		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	156	159	165
Community Parks (including Nurseries)		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	9	9	10
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	29	30	30
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	8
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	14
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	10	10	11
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	20
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	93	99	106
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	346	370	396
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	117	126	134

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	117	125	134
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	85	91	98
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	17	18	19
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	391	418	447
Community Parks (including Nurseries)		ORNAMENTAL HORTICULTURE	EPWP018	Dignified Living	792	672	685
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	125	127	131
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	76
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	2	2	2
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	37	38
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	8
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Environmental:Nursery	PO_0109	Green and Sustainable Valley	114	117	121
Community Parks (including Nurseries)		RnM P: Community Assets: Community Facilities: Parks: External Facilities	PO_0060	Dignified Living	85	87	90
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	757	772	799
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	612	624	637
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	1 051	1 072	1 109
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	84	86	88
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	565	576	594
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	10
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	77	78	81
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	378	385	397
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	25	26
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	62	63	65
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	183	187	193

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	372	379	391
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	43	44	45
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	115	124	132
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	7	7	8
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	168	179	192
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	601	643	688
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 935	2 071	2 216
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	772	826	884
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	721	772	826
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	353	377	404
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	785	840	899
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	44	47	50
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	101	108	116
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	10 544	11 282	12 072
Community Parks (including Nurseries)		STELLENBOSCH PARK WARDENS	EPWP008	Dignified Living	1 048	621	634
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	250	255	262
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117	120	122
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	1 720	1 789	1 860
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	156	159	162
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	51	53
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	51	52
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	16
Community Parks (including Nurseries)		Environmental:Nursery	PO_0109	Green and Sustainable Valley	73	74	77
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	548	559	579
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	6	6	6
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	89	91	92

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community Parks (including Nurseries)		RnM C: Transport Assets	PO_0058	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	936	955	989
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	15	16
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	29	30	31
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	28	30	33
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	37	40	43
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	189	202	217
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	431	461	494
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	288	309	330
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	224	240	257
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	138	148	158
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	31	34	36
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	2 294	2 454	2 626
Community Parks (including Nurseries)		IG : PARKS FHK MAINTENANCE & CLEANING	EPWP005	Dignified Living	667	200	204
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156	159	164
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	43	44
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	420	437	455
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	22	23
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	19	20	20
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	15	15
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	92	94	97

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	48	49	50
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	325	338	351
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	13	13
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	17	17
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23	23	24
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	10	11
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	3	3
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	238	243	250
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	124	128	134
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	20	19	19
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	104	106	108
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	23	23	24

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	32
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	14
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	2	2	2
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	14
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	177	180	184
Sports Grounds and Stadiums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	11	11	11
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	47	48	50
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100	74	76
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	91	93	95
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	15	16
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	35	38	41
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	2	2	2
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	45	48	51
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	197	210	225
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	655	701	750
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	481	515	551
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	177	189	202
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	225	241	258
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	2 967	3 175	3 397
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	28	29	29
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	17	18	18
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	15	16	17
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	4	4
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	10
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	12	12
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156	159	162
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	64	65	67
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	116	118	122
Sports Grounds and Stadiums		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	278	283	289
Sports Grounds and Stadiums		RnM P: Community Assets: Sport and Recreation Facilities: Outdoor Facilities: Civil S	PO_0062	Dignified Living	16	16	16
Sports Grounds and Stadiums		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	1 925	1 963	2 032
Sports Grounds and Stadiums		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	60	61	63
Sports Grounds and Stadiums		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	320	350	362

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	12
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	389	397	409
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	43	44	45
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 071	1 092	1 125
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	845	862	888
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	7
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	152	155	160
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	219	224	231
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	59	60	61
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	13	13
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	134	136	140
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117	119	122
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	60	64	69
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	4	4	4
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	75	81	86
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	472	505	540
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	1 317	1 409	1 508
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	1 324	1 417	1 516
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	210	225	240
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	508	544	582
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	23	25	27
Sports Grounds and Stadiums		Employee related Cost	PO_0149	Good Governance and Compliance	4 932	5 277	5 646
Sports Grounds and Stadiums		IG : EPWP SPORT FACILITY ASSISTANTS	EPWP014	Dignified Living	80	80	82
Sports Grounds and Stadiums		Sportfield Irrigationist	EPWP063	Dignified Living	136	136	139

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Sports Grounds and Stadiums		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	1 800	1 900	1 957
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	66	67	68
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Sports Grounds and Stadiums		Transport Assets	PO_0190	Dignified Living	363	377	392
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	100	371	379
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	385	393	401
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14
Sports Grounds and Stadiums		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Biodiversity and Landscape		Environmental:Nursery	PO_0109	Green and Sustainable Valley	746	783	823
Biodiversity and Landscape		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	984	1 003	1 038
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	19	19
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	5	5
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	22	23
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	52	53	55
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	300	306	315
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	191	195	200
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	970	989	1 019
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	47	50	54
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	55	59	63
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	136	145	155
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	631	676	723

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	1 322	1 414	1 513
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	316	338	361
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	273	292	313
Biodiversity and Landscape		Employee related Cost	PO_0149	Good Governance and Compliance	3 631	3 885	4 157
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	63	64	66
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46	47	47
Biodiversity and Landscape		Transport Assets	PO_0190	Dignified Living	1	1	1
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	156	159	162
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	14	14	15
Community Parks (including Nurseries)		Environmental: Catchment and Forestry	PO_0105	Green and Sustainable Valley	2 369	2 417	2 501
Community Parks (including Nurseries)		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	557	568	588
Community Parks (including Nurseries)		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	195	199	203
Community Parks (including Nurseries)		Environmental:Nursery	PO_0109	Green and Sustainable Valley	198	202	209
Biodiversity and Landscape		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	18	20	21
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	29	31	33
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	179	191	205
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	102	109	117
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	168	180	193
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	143	153	163
Community Parks (including Nurseries)		Employee related Cost	PO_0149	Good Governance and Compliance	1 898	2 031	2 174
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	36	37	38
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	88	90	92
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Parks (including Nurseries)		Transport Assets	PO_0190	Dignified Living	200	208	216
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	35	36	38
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	142	152	163
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	234	250	267
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	12	13	14
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	12	13	14
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	48	52	55
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	193	207	222
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	66	70	75
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	817	874	936
Community Halls and Facilities		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	20	20	21
Community Halls and Facilities		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	1 105	1 127	1 166
Community Halls and Facilities		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	52	53	55
Community Halls and Facilities		Municipal Properties	PO_0124	Valley of Possibility	52	53	55
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	7
Community Halls and Facilities		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	21	21	22
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32	33	34
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	10
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	19	19
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	19	20
Sports Grounds and Stadiums		EPWP SPORT CLERK	EPWP080	Dignified Living	75		
Biodiversity and Landscape		RIVERS AND SOIL CONSERVATION	EPWP081	Dignified Living	528		
Community Halls and Facilities		EPWP MACHINE OPERATORS AT MUNICIPAL HALLS	EPWP061	Dignified Living	-	-	-
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	202	216	232

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	169	181	194
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	50	54	58
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	265	283	303
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	27	28	30
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	5	6	6
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	26	28	30
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	2
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	61	65	69
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	62	67	71
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	91	97	104
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	363	389	416
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	29	31	33
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	155	166	178
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	363	388	415
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	1 751	1 873	2 005
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	250	250	250
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Transport Assets	PO_0190	Dignified Living	181	189	196
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	134	137	140
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		EPWP MACHINE OPERATORS AT MUNICIPAL HALLS	EPWP061	Dignified Living	256	–	–
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	19	16	16
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	73	74	76
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Police Forces, Traffic and Street Parking Control		Integrated Public Transport Network	PO_0121	Valley of Possibility	156	159	165
Police Forces, Traffic and Street Parking Control		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	323	330	336
Police Forces, Traffic and Street Parking Control		RnM P: Machinery and Equipment	PO_0080	Good Governance and Compliance	868	886	917
Police Forces, Traffic and Street Parking Control		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	16	16	17
Police Forces, Traffic and Street Parking Control		Occupational Health and Safety	PO_0125	Good Governance and Compliance	29	30	31
Police Forces, Traffic and Street Parking Control		RnM C: Other Assets: Operational Buildings: Municipal Offices: Buildings	PO_0056	Good Governance and Compliance	204	208	215
Police Forces, Traffic and Street Parking Control		Integrated Public Transport Network	PO_0121	Valley of Possibility	19 036	19 664	20 293
Police Forces, Traffic and Street Parking Control		Integrated Public Transport Network	PO_0121	Valley of Possibility	989	1 009	1 044
Police Forces, Traffic and Street Parking Control		City Cleanliness and Clean-up:Clean-up Actions	PO_0085	Valley of Possibility	1 577	1 609	1 665
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	31	32
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	85	87	90
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 034	2 075	2 137
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	8
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	864	882	908
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	16	16	17
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	111	113	117
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	175	179	184
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	43	44	45
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	28
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	75	76	79
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	3	3	4
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	47	51	54
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	103	111	118
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	428	458	491
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	25	27	29
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	74	79	84
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	30	32	34
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	682	730	781

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	9	9	10
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	512	548	586
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	3	3	3
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	14	15	16
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	368	394	422
Police Forces, Traffic and Street Parking Control		Peace Officers	PO_0133	Safe Valley	2 950	3 156	3 377
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	575	615	658
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	3 447	3 688	3 947
Road and Traffic Regulation		PARKING PROJECT, SCHOLAR PATROL / EPWP ASSISTANTS & GARDNERS/ L	EPWP019	Dignified Living	8 468	8 261	8 426
Road and Traffic Regulation		Employee related Cost: Protection Services	PO_0189	Safe Valley	47	51	54
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	7
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	343	350	357
Road and Traffic Regulation		Municipal Running Cost	PO_MUN	Good Governance and Compliance	117	119	121
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	27	28
Police Forces, Traffic and Street Parking Control		Transport Assets	PO_0190	Dignified Living	2 350	2 444	2 541
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	468	478	487
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	54	55	56
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	12	12	13
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	43	45
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	7
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	210	214	221
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	22	22	23
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	289	294	303
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Police Forces, Traffic and Street Parking Control		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	15	16
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	36	38	41
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	165	176	188
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 397	2 565	2 744
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 803	1 929	2 064
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	95	102	109

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	335	358	383
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	478	511	547
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 195	2 349	2 513
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	755	808	865
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2 716	2 906	3 109
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	358	383	409
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	2	2	3
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	9	10	11
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	176	189	202
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	10	10	11
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	76	81	87
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	1 785	1 909	2 043
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	10 473	11 206	11 991
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	880	942	1 007
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	179	192	205
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	269	288	308
Police Forces, Traffic and Street Parking Control		Employee related Cost: Protection Services	PO_0189	Safe Valley	36	39	41
Police Forces, Traffic and Street Parking Control		Gains or Losses	PD-0032	Good Governance and Compliance	167 484	171 671	175 104
Police Forces, Traffic and Street Parking Control		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	120 962	123 986	126 465
Police Forces, Traffic and Street Parking Control		Gains or Losses	PD-0032	Good Governance and Compliance	(120 962)	(123 986)	(127 705)
Civil Defence		Strategic Planning:Best Practices	PO_0144	Good Governance and Compliance	–	–	–
Community Halls and Facilities		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	74	75	78
Community Halls and Facilities		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	10	10	11
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	8	9	9
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	75	80	86
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	67	72	77
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	59	64	68
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	81	86	92

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	29	31	33
Community Halls and Facilities		Employee related Cost	PO_0149	Good Governance and Compliance	387	415	444
Community Halls and Facilities		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	95	96	97
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	114	116	120
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Community Halls and Facilities		Transport Assets	PO_0190	Dignified Living	126	131	136
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	31	32
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	6	6
Community Halls and Facilities		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Finance		Municipal Properties	PO_0124	Valley of Possibility	3	3	3
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	31	32	33
Finance		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	477	491	506
Finance		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	229	233	242
Finance		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	2 920	2 979	3 083
Finance		Long Term Financial Plan	PO_0145	Good Governance and Compliance	312	318	330
Finance		Budget and Treasury	PO_0111	Good Governance and Compliance	1 096	1 183	1 270
Finance		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	4 890	6 793	4 192
Finance		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	34	34	36
Finance		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	5	5	5
Finance		Administrative Strategy and Planning	PO_0138	Good Governance and Compliance	33	35	36
Finance		Budget and Treasury	PO_0111	Good Governance and Compliance	–	–	–
Finance		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	168	170	171
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	119	122	125
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	67	68	70
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	64	66	68
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	847	864	889
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	150	153	158
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	83	85	87
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	32	32	33

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	26	27
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	151	154	159
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	333	340	350
Electricity		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	161	164	169
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	141	144	148
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	49	50	51
Solid Waste Removal		Municipal Running Cost	PO_MUN	Good Governance and Compliance	50	51	53
Finance		Asset management and Optimization Project	EPWP067	Dignified Living	139	139	141
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	1 341	1 435	1 536
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	282	302	323
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	31	33	35
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	24	26	28
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	348	373	399
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	19	20	21
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	40	43	46
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	233	249	267
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	3
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	278	298	319
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	11	11	12
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	37 320	39 932	42 727
Finance		Intern Compensation	PO_0112	Valley of Possibility	540	540	540
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	488	522	559
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	2 369	2 535	2 712
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	14	15	16
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	447	478	511
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	3 805	4 071	4 356

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	286	306	327
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	1 302	1 393	1 490
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	20	22	23
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	4 220	4 516	4 832
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	709	759	812
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	325	348	373
Finance		Employee related Cost	PO_0149	Good Governance and Compliance	8 208	8 783	9 397
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	323	329	336
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10	11	11
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	46	47	48
Finance		Transport Assets	PO_0190	Dignified Living	423	439	457
Finance		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	–	–	–
Finance		Bad Debt: Municipal Running Cost	PO_MUN2	Dignified Living	2 904	2 999	3 095
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 386	1 414	1 442
Finance		Staff recognition or achievement awards and functions	PO_0114	Good Governance and Compliance	15	15	16
Finance		Retirement Achievements and Awards	PO_0116	Good Governance and Compliance	3	3	3
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	40	41	42
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	177	180	184
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	7	7	7
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6	6	6
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	21	21	22
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9 768	9 964	10 163
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 393	2 441	2 490
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	24	25	25
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4 622	4 760	4 903
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2 437	2 510	2 586
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	242	249	257
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	744	881	901
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11 800	12 300	12 700
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	14	14

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	131	135	139
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	3	3	3
Finance		Workshops, Seminars and Subject Matter Training	PO_0084	Good Governance and Compliance	62	64	65
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	532	548	564
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	8	8	9
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	27	28	28
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	18	18	18
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	42	42	43
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	26	27	27
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	39	40	41
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	110	113	117
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	205	209	214
Finance		User Group	PO_0158	Good Governance and Compliance	1	1	1
Finance		Gains or Losses	PD-0032	Good Governance and Compliance	(2 929)	(3 002)	(3 092)
Community Parks (including Nurseries)		Municipal Running Cost	PO_MUN	Good Governance and Compliance	–	–	–
Fleet Management		RnM P: Transport Assets	PO_0059	Good Governance and Compliance	75	64	65
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	128	130	134
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	0	0	0
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	37	38	39
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	769	823	881
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	3	4	4
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	58	62	66
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	0	0	0
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	12	12	13
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	43	46	49

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	134	143	153
Fleet Management		Employee related Cost	PO_0149	Good Governance and Compliance	3	3	4
Fleet Management		Transport Assets	PO_0190	Dignified Living	38	39	41
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	624	637	649
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	6
Fleet Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 085	1 107	1 129
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13 491	14 435	15 446
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	10 586	11 264	11 985
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	6 695	7 143	7 622
Supply Chain Management		RnM C: Furniture and Office Equipment	PO_0054	Good Governance and Compliance	16	16	16
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	8 547	9 146	9 786
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	85	91	97
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	135	144	154
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	428	458	491
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	653	699	748
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	18	19	21
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	213	228	244
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	142	152	163
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	3	4	4
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	131	140	150
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	731	782	837
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	1 514	1 620	1 733
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	57	61	65
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	112	95	97
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	7	7
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	15	13	14
Supply Chain Management		Transport Assets	PO_0190	Dignified Living	12	13	13
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	75	77	79
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	102	104	106
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	11	11	11
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1 300	1 326	1 353
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2

Municipal Vote/Operational project	Ref	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	4						
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	2	2	2
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	13	13	13
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	4	4	4
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	5	5	5
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	9	9	9
Finance		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	1 562	1 671	1 788
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	12	12	13
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	76	81	87
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	88	94	101
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	104	112	120
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	1	1	1
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	16	17	18
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	65	69	74
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	177	190	203
Supply Chain Management		Employee related Cost	PO_0149	Good Governance and Compliance	10	10	11
Supply Chain Management		IG Stores Wardens	EPWP069	Dignified Living	363	–	–
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	87	88	90
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	1	1	1
Supply Chain Management		Municipal Running Cost	PO_MUN	Good Governance and Compliance	25	16	16
Parent operational expenditure	1				3 073 518	3 262 490	3 486 128

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Project number	IDP Goal code 2	2026/27 Medium Term Revenue & Expenditure Framework		
					Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entities: <i>List all operational projects grouped by Entity</i>							
Entity A Water project A							
Entity B Electricity project B							
Entity Operational expenditure					-	-	-
Total Operational expenditure					3 073 518	3 262 490	3 486 128

References

1. Must reconcile with Budgeted Operating Expenditure
2. As per Table SA5

Q: QUALITY CERTIFICATE

I, Geraldine Mettler, Municipal Manager of the Stellenbosch Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality

Signature



Date

