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STELLENBOSCH MUNICIPALITY

GRANTS ADJUSTMENTS BUDGET DOCUMENTATION

OCTOBER 2026

Contents

1.Appendix 1: Executive Summary……..……..……...1

2.Appendix 2: Adjustments Budget: Detail Projects……..6

3.Appendix 3: Adjustments Budget Tables (Schedule B)..……12

4.Appendix 4: Adjustments Budget Supporting Schedules.....……....47

5.Appendix 5: Municipal Manager’s Quality Certification...……...122

APPENDIX 1

Executive Summary

Overview

This adjustments budget emanates from the additional conditional grant funding received from the Department of Cooperative Governance through the National Disaster Management Centre (NDMC) for the Municipal Disaster Response Grant (MDRG) and the reduction in the Community Development Workers Operational Support (CDW) Grant allocation as per the Western Cape Adjustments Budget and the published provincial extraordinary gazette.

The department of cooperative governance issued an official letter of approval dated 08 September 2026. The MDRG is a conditional grant, and the municipality is urged to comply with the provision of the Division of Revenue Act (DORA), the Municipal Disaster Response Grant Framework, the Municipal Financial Management Act, 2003 (MFMA) (Act No. 56 of 2003), the Disaster Management Act, 2002 (DMA) (Act No. 57 of 2002) including other related legislative prescripts.

The reduction in the Community Development Worker Operational Support (CDW) Grant allocation is per the Extraordinary Provincial gazette 9294 issued by Provincial Treasury. Deidre Baartman, in her capacity as Provincial Minister of Finance in the Western Cape, published on the 11th of September 2026, in accordance with section 29(3) of the Division of Revenue Act, 2026 (Act 9 of 2026) and read with the Western Cape Appropriation Act, 2026 (Act 1 of 2026), the additional and amended allocations to municipalities. The indicative allocations made in terms of the 2026 Budget, which were published in terms of section 29(2)(a) of the Act, under Provincial Notice 101/2026 in Provincial Gazette 9206 dated 12 March 2026, were amended for Stellenbosch Municipality in accordance with extraordinary provincial gazette, for the 2026/27 financial year.

The amendments in funds have been adjusted in terms of section 28 (2) (b) of the Municipal Finance Management Act (Act 56 of 2003) and regulation 23 (3) of the Municipal Budget & Reporting Regulations (Government gazette No. 32141 dated 17 April 2009).

Municipal Disaster Response Grant (MDRG):

The breakdown in the additional conditional grant allocation is as follow:

Grants	Type	Approved Budget	Grant adjustments	Adjustments Budget
Municipal Disaster Response Grant	Capital	-	6 000 000	6 000 000
		-	**6 000 000**	**6 000 000**

Community Development Worker Operational Support (CDW) Grant:

The breakdown of the reduction in the current grant allocation is as follow:

Grants	Type	Approved Budget	Grant adjustments	Adjustments Budget
Community Development Worker Operational Support (CDW) Grant	Operational	39 000	- 39 000	-
		-	**- 39 000**	**-**

Capital Adjustments Budget for 2026/2027

	2026/2027 Approved Budget	2026/2027 Adjustments Budget	%
Capital Budget	645 035 768	650 253 160	0.81 %

Adjustments to Funding

The funding sources to the capital budget are as follows:

Funding	2026/2027 Approved Budget	%	2026/2027 Adjustments Budget	%
Own Funding				
Capital Replacement Reserve	351 499 445	54%	351 499 445	54%
Development Contribution	22 352 623	3%	22 352 623	3%
External Funding				
External Loans	201 832 309	31%	201 832 309	31%
National Grants	53 793 826	8%	59 011 218	9%
Provincial Grants	15 557 565	2%	15 557 565	2%
	645 035 768		**650 253 160**	

Adjustments to Capital Expenditure

The capital budget per directorate is as follows:

Directorate	Total Approved Budget (R)	%	Total Adjustments Budget (R)	%
Municipal Manager	60 000	0%	60 000	0%
Planning and Economic Development	35 568 950	6%	35 568 950	5%
Infrastructure Services	470 777 128	73%	475 994 520	73%
Corporate Services	61 818 776	10%	61 818 776	10%
Community and Protection Services	72 642 561	11%	72 642 561	11%
Financial Services	4 168 353	1%	4 168 353	1%
TOTALS	**645 035 768**		**650 253 160**	

Adjustments to Operating Revenue

The operating revenue budget per directorate is as follows:

Directorate	Total Approved Budget (R)	%	Total Adjustments Budget (R)	%
Municipal Manager	-	0%	-	0%
Planning and Economic Development	67 431 638	2%	67 431 638	2%
Infrastructure Services	2 166 419 660	67%	2 172 419 660	67%
Corporate Services	13 797 272	0%	13 797 272	0%
Community and Protection Services	220 395 810	7%	220 356 810	7%
Financial Services	764 603 759	24%	764 603 759	24%
TOTALS	**3 232 648 139**		**3 238 609 139**	

Adjustments to Operating Expenditure

The operating expenditure budget per directorate is as follows:

Directorate	Total Approved Budget (R)	%	Total Adjustments Budget (R)	%
Municipal Manager	23 095 608	1%	23 095 608	1%
Planning and Economic Development	157 986 236	5%	157 986 236	5%
Infrastructure Services	1 853 970 868	60%	1 853 970 868	60%
Corporate Services	258 096 358	8%	258 096 358	8%
Community and Protection Services	618 633 546	20%	618 599 633	20%
Financial Services	161 735 160	5%	161 735 160	5%
TOTALS	**3 073 517 776**		**3 073 483 863**	

High Level Adjustments Budget Summary for 2026/2027

The total budget is summarized as follows:

Directorate	Operating Revenue Budget	Operating Expenditure Budget	Capital Budget	Total Budget
Municipal Manager	-	23 095 608	60 000	23 155 608
Planning & Economic Development	67 431 638	157 986 236	35 568 950	193 555 186
Infrastructure Services	2 172 419 660	1 853 970 868	475 994 520	2 329 965 388
Corporate Services	13 797 272	258 096 358	61 818 776	319 915 134
Community and Protection Services	220 356 810	618 599 633	72 642 561	691 242 194
Financial Services	764 603 759	161 735 160	4 168 353	165 903 513
Total Budget	**3 238 609 139**	**3 073 483 863**	**650 253 160**	**3 723 737 023**

APPENDIX 2

Capital Adjustments Budget for 2026/2027

The following funds per directorate are to be adjusted:

Directorate	Approved Budget	Grant adjustments	Adjustments Budget
Municipal Manager	60 000	-	60 000
	35 568 950		35 568 950
Planning and Economic Development		-	
Infrastructure Services	470 777 128	5 217 392	475 994 520
Corporate Services	61 818 776	-	61 818 776
Community and Protection Services	72 642 561		72 642 561
Financial Services	4 168 353	-	4 168 353
TOTALS	**645 035 768**	**5 217 392**	**650 253 160**

The following funds per funding source are to be adjusted:

Funding	Approved Budget	Grant adjustments	Adjustments Budget
Own Funding			
Capital Replacement Reserve	351 499 445	-	351 499 445
Development Contribution	22 352 623	-	22 352 623
External Funding			
External Loans	201 832 309	-	201 832 309
National Grants	53 793 826	5 217 392	59 011 218
Provincial Grants	15 557 565	-	15 557 565
	645 035 768	**5 217 392**	**650 253 160**

The Capital projects to be adjusted are as follows:

Projects	Fund	Approved Budget	Grant adjustments	Adjustments Budget	Motivation
Infrastructure Services		**-**	**5 217 392**	**5 217 392**	
Roads and Stormwater		**-**	**5 217 392**	**5 217 392**	
Bridge Assessment and Design - Lacotte River Flood Resilience	MDRG	-	2 608 696	2 608 696	Adjust the budget in line with the Municipal Disaster Response Grant (MDRG) allocation.
River Rehabilitation Implementation	MDRG	-	2 608 696	2 608 696	Adjust the budget in line with the Municipal Disaster Response Grant (MDRG) allocation.
TOTAL - Capital		**-**	**5 217 392**	**5 217 392**	

Adjustments to Operational Expenditure

The revised operating expenditure budget per Directorate is as follows:

Directorate	Approved Budget	Grant adjustments	Adjustments Budget
Municipal Manager	23 095 608	-	23 095 608
Planning and Economic Development	157 986 236	-	157 986 236
Infrastructure Services	1 853 970 868	-	1 853 970 868
Corporate Services	258 096 358	-	258 096 358
Community and Protection Services	618 633 546	-33 913	618 599 633
Financial Services	161 735 160	-	161 735 160
Total Expenditure	**3 073 517 776**	**-33 913**	**3 073 483 863**

The detailed list of the operational expenditure adjustments made is as follows:

Projects	*Fund*	*Approved Budget*	*Grants adjustments*	*Adjusted Budget*	*Motivation*
Community and Protection Services		**33 913**	**-33 913**	**-**	
Community Development		**33 913**	**-33 913**	**-**	
Contracted Services:Outsourced Services:Transport Services	CDW	4 409	-4 409	-	Adjust the budget in line with the reduction in the Community Development Worker Operational Support Grant allocation as per amended Provincial Extraordinary gazette.
Contracted Services:Contractors:Catering Services	CDW	4 748	-4 748	-	
Contracted Services:Contractors:Stage and Sound Crew	CDW	3 730	-3 730	-	
Inventory Consumed:Consumables:Standard Rated	CDW	8 478	-8 478	-	
Travel and Subsistence:Domestic:Accommodation	CDW	12 548	-12 548	-	
TOTAL - Operating		**33 913**	**-33 913**	**-**	

The revised operating income budget per Directorate is as follows:

Directorate	Approved Budget	Grant adjustments	Adjustments Budget
Municipal Manager	-	-	-
Planning and Economic Development	67 431 638	-	67 431 638
Infrastructure Services	2 166 419 660	6 000 000	2 172 419 660
Corporate Services	13 797 272	-	13 797 272
Community and Protection Services	220 395 810	-39 000	220 356 810
Financial Services	764 603 759	-	764 603 759
Total Revenue	**3 232 648 139**	**5 961 000**	**3 238 609 139**

The detailed list of the adjustments made is as follows:

Department	Description	Fund	Approved Budget	Grant Adjustments	Adjusted Budget	Motivation
Infrastructure Services						
Roads and Stormwater	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:National Government:Integrated Municipal Disaster Response Grant	MDRG	-	6 000 000	6 000 000	Adjust the revenue budget in line with the Municipal Disaster Response Grant (MDRG) allocation.
Sub Total: Infrastructure Services			**-**	**6 000 000**	**6 000 000**	
Community and Protection Services						
Community Development	Revenue: Operational:Transfers and Subsidies:Monetary Allocations:Provincial Government:Western Cape:Capacity Building and Other:Community Development Worker Operational Support Grant	CDW	39 000	-39 000	-	Adjust the budget in line with the reduction in the Community Development Worker Operational Support Grant allocation as per Provincial Extraordinary gazette.
Sub Total: Community and Protection Services			**39 000**	**-39 000**	**-**	
TOTAL - Operational Revenue			**-**	**5 961 000**	**6 000 000**	

APPENDIX 3

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ADJUSTMENTS BUDGET TABLES

APPENDIX 3

Adjustments Budget Tables

In accordance with the Budget and Reporting Regulations, the following compulsory schedules are attached (Appendix 3) reflecting the composition and detail of the adjustments budget:

Table name	Table
Adjustments Budget Summary	B1
Adjustments Budget Financial Performance by standard	B2
Adjustments Budget Financial Performance by vote	B3
Adjustments Budget Financial Performance	B4
Adjustments Budget Capital Expenditure by vote and funding	B5
Adjustments Budget Financial Position	B6
Adjustments Budget Cash Flows	B7
Cash backed reserves/ Accumulated surplus reconciliation	B8
Asset Management	B9
Basic Service Delivery Measurement	B10

Supporting schedules (SB1 – SB19) are attached on Appendix 4.

WC024 Stellenbosch - Table B1 Adjustments Budget Summary - 13/10/2026

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	616 977	616 977	–	–	–	–	–	–	616 977	654 218	693 712
Service charges	1 863 401	1 863 401	–	–	–	–	–	–	1 863 401	2 037 668	2 229 208
Investment revenue	51 306	51 306	–	–	–	–	–	–	51 306	48 869	46 548
Transfer and subsidies - Operational	287 541	287 541	–	–	–	–	(39)	(39)	287 502	291 751	319 324
Other own revenue	333 678	333 678	–	–	–	–	–	–	333 678	350 075	367 347
Total Revenue (excluding capital transfers and contributions)	**3 152 903**	**3 152 903**	**–**	**–**	**–**	**–**	**(39)**	**(39)**	**3 152 864**	**3 382 581**	**3 656 138**
Employee costs	783 788	783 788	–	–	–	–	–	–	783 788	826 676	882 800
Remuneration of councillors	28 973	28 973	–	–	–	–	–	–	28 973	30 422	31 943
Depreciation, amortisation and impairment	232 739	232 739	–	–	–	–	–	–	232 739	237 394	244 516
Interest, Dividends and Rent on Land	72 631	72 631	–	–	–	–	–	–	72 631	86 121	99 334
Inventory consumed and bulk purchases	1 093 536	1 094 209	–	–	–	–	(8)	(8)	1 094 200	1 194 865	1 305 311
Transfers and subsidies	9 765	9 765	–	–	–	–	–	–	9 765	13 841	14 671
Other expenditure	852 085	851 413	–	–	–	–	(25)	(25)	851 387	873 171	907 554
Total Expenditure	3 073 518	3 073 518	–	–	–	–	(34)	(34)	3 073 484	3 262 490	**3 486 128**
Surplus/(Deficit)	79 385	79 385	–	–	–	–	(5)	(5)	79 380	120 091	170 010
Transfers and subsidies - capital (monetary allocations)	79 745	79 745	–	–	–	–	6 000	6 000	85 745	99 688	92 829
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	159 130	159 130	–	–	–	–	5 995	5 995	165 125	219 779	**262 839**
Income Tax	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after Income Tax	159 130	159 130	–	–	–	–	5 995	5 995	165 125	219 779	262 839
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	159 130	159 130	–	–	–	–	5 995	5 995	165 125	219 779	**262 839**
Capital expenditure & funds sources											
Capital expenditure	579 302	645 036	–	–	–	–	5 217	5 217	650 253	610 030	520 771
Transfers recognised - capital	89 351	91 704	–	–	–	–	5 217	5 217	96 921	122 438	83 421
Borrowing	186 966	201 832	–	–	–	–	–	–	201 832	199 379	133 474
Internally generated funds	302 984	351 499	–	–	–	–	–	–	351 499	288 214	303 876
Total sources of capital funds	**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**650 253**	**610 030**	**520 771**

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial position											
Total current assets	1 022 621	956 215	–	–	–	–	(3 051)	(3 051)	953 165	1 058 585	1 122 393
Total non current assets	6 959 961	7 025 695	–	–	–	–	5 217	5 217	7 030 912	6 986 035	6 889 654
Total current liabilities	569 132	568 459	–	–	–	–	(3 828)	(3 828)	564 631	569 166	570 064
Total non current liabilities	977 478	977 478	–	–	–	–	–	–	977 478	978 832	902 303
Community wealth/Equity	**6 435 972**	**6 435 972**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**6 441 967**	**6 496 621**	**6 539 680**
Cash flows											
Net cash from (used) operating	481 531	491 391	–	–	–	–	2 931	2 931	494 322	522 820	548 870
Net cash from (used) investing	(666 197)	(741 791)	–	–	–	–	(6 000)	(6 000)	(747 791)	(701 535)	(598 887)
Net cash from (used) financing	123 508	123 508	–	–	–	–	–	–	123 508	122 888	44 253
Cash/cash equivalents at the year end	**488 345**	**422 611**	**–**	**–**	**–**	**–**	**(3 069)**	**(3 069)**	**419 542**	**432 519**	**426 754**
Cash backing/surplus reconciliation											
Cash and investments available	488 345	422 611	–	–	–	–	(3 069)	(3 069)	419 542	432 519	426 754
Application of cash and investments	374 204	372 030	–	–	–	–	(10)	(10)	372 020	329 321	342 680
Balance - surplus (shortfall)	**114 141**	**50 581**	**–**	**–**	**–**	**–**	**(3 059)**	**(3 059)**	**47 522**	**103 197**	**84 074**
Asset Management											
Asset register summary (WDV)	6 951 640	7 017 374	–	–	–	–	5 217	5 217	7 022 591	6 977 713	6 881 333
Depreciation	232 739	232 739	–	–	–	–	–	–	232 739	237 394	244 516
Renewal and Upgrading of Existing Assets	323 753	356 289	–	–	–	–	–	–	356 289	252 535	209 228
Repairs and Maintenance	160 854	161 224	–	–	–	–	–	–	161 224	169 689	175 340
Free services											
Cost of Free Basic Services provided	(149 472)	(149 472)	–	–	–	–	–	–	(149 472)	(163 080)	(178 007)
Revenue cost of free services provided	(55 289)	(55 289)	–	–	–	–	–	–	(55 289)	(58 606)	(62 123)
Households below minimum service level											
Water:	1	1	–	–	–	–	–	–	1	1	1
Sanitation/sewerage:	1	1	–	–	–	–	–	–	1	1	1
Energy:	2	2	–	–	–	–	–	–	2	1	1
Refuse:	4	4	–	–	–	–	–	–	4	4	3

WC024 Stellenbosch - Table B2 Adjustments Budget Financial Performance (functional classification) - 13/10/2026

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**778 401**	**778 401**	**–**	**–**	**–**	**–**	**–**	**–**	**778 401**	**816 882**	**858 151**
Executive and council		725	725	–	–	–	–	–	–	725	761	799
Finance and administration		777 676	777 676	–	–	–	–	–	–	777 676	816 121	857 351
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**267 482**	**267 482**	**–**	**–**	**–**	**–**	**(39)**	**(39)**	**267 443**	**295 680**	**313 256**
Community and social services		19 145	19 145	–	–	–	–	(39)	(39)	19 106	19 529	20 085
Sport and recreation		282	282	–	–	–	–	–	–	282	296	311
Public safety		199 295	199 295	–	–	–	–	–	–	199 295	207 482	217 856
Housing		48 760	48 760	–	–	–	–	–	–	48 760	68 372	75 004
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**102 573**	**102 573**	**–**	**–**	**–**	**–**	**6 000**	**6 000**	**108 573**	**87 403**	**99 540**
Planning and development		86 776	86 776	–	–	–	–	–	–	86 776	70 794	73 422
Road transport		14 159	14 159	–	–	–	–	6 000	6 000	20 159	14 889	24 312
Environmental protection		1 638	1 638	–	–	–	–	–	–	1 638	1 720	1 806
Trading services		**2 084 192**	**2 084 192**	**–**	**–**	**–**	**–**	**–**	**–**	**2 084 192**	**2 282 304**	**2 478 021**
Energy sources		1 479 902	1 479 902	–	–	–	–	–	–	1 479 902	1 641 372	1 808 383
Water management		262 098	262 098	–	–	–	–	–	–	262 098	275 394	289 445
Waste water management		182 889	182 889	–	–	–	–	–	–	182 889	194 238	206 292
Waste management		159 303	159 303	–	–	–	–	–	–	159 303	171 300	173 900
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**3 232 648**	**3 232 648**	**–**	**–**	**–**	**–**	**5 961**	**5 961**	**3 238 609**	**3 482 269**	**3 748 967**
Expenditure - Functional												
Governance and administration		**434 269**	**434 254**	**–**	**–**	**–**	**–**	**–**	**–**	**434 254**	**458 123**	**480 963**
Executive and council		44 704	44 704	–	–	–	–	–	–	44 704	46 662	49 922
Finance and administration		381 303	381 288	–	–	–	–	–	–	381 288	402 672	421 745
Internal audit		8 262	8 262	–	–	–	–	–	–	8 262	8 789	9 297
Community and public safety		**710 101**	**709 806**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**709 772**	**730 669**	**765 206**
Community and social services		60 974	60 980	–	–	–	–	(34)	(34)	60 946	62 143	65 067
Sport and recreation		86 196	85 886	–	–	–	–	–	–	85 886	89 869	94 864
Public safety		478 008	478 017	–	–	–	–	–	–	478 017	498 065	517 261
Housing		84 923	84 923	–	–	–	–	–	–	84 923	80 593	88 014
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**205 560**	**205 870**	**–**	**–**	**–**	**–**	**–**	**–**	**205 870**	**209 789**	**229 142**
Planning and development		98 780	98 780	–	–	–	–	–	–	98 780	99 021	105 267
Road transport		84 070	84 070	–	–	–	–	–	–	84 070	87 720	99 590
Environmental protection		22 710	23 020	–	–	–	–	–	–	23 020	23 049	24 285
Trading services		**1 723 588**	**1 723 588**	**–**	**–**	**–**	**–**	**–**	**–**	**1 723 588**	**1 863 908**	**2 010 816**
Energy sources		1 129 713	1 129 713	–	–	–	–	–	–	1 129 713	1 246 800	1 368 639
Water management		194 878	194 878	–	–	–	–	–	–	194 878	202 488	210 073
Waste water management		245 330	245 330	–	–	–	–	–	–	245 330	254 904	267 889
Waste management		153 668	153 668	–	–	–	–	–	–	153 668	159 715	164 215
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**3 073 518**	**3 073 518**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/ (Deficit) for the year		**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 13/10/2026

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		**778 401**	**778 401**	**–**	**–**	**–**	**–**	**–**	**–**	**778 401**	**816 882**	**858 151**
Executive and council		725	725	–	–	–	–	–	–	725	761	799
Mayor and Council		725	725	–	–	–	–	–	–	725	761	799
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		777 676	777 676	–	–	–	–	–	–	777 676	816 121	857 351
Administrative and Corporate Support		32	32	–	–	–	–	–	–	32	33	35
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		764 252	764 252	–	–	–	–	–	–	764 252	802 336	842 877
Fleet Management		167	167	–	–	–	–	–	–	167	176	184
Human Resources		1 436	1 436	–	–	–	–	–	–	1 436	1 198	1 258
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		33	33	–	–	–	–	–	–	33	35	36
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–	–	–
Property Services		11 572	11 572	–	–	–	–	–	–	11 572	12 150	12 758
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		185	185	–	–	–	–	–	–	185	194	204
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**267 482**	**267 482**	**–**	**–**	**–**	**–**	**(39)**	**(39)**	**267 443**	**295 680**	**313 256**
Community and social services		**19 145**	**19 145**	**–**	**–**	**–**	**–**	**(39)**	**(39)**	**19 106**	**19 529**	**20 085**
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		1 181	1 181	–	–	–	–	–	–	1 181	1 240	1 302
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		7 302	7 302	–	–	–	–	–	–	7 302	7 667	8 050
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		10 474	10 474	–	–	–	–	–	–	10 474	10 583	10 694
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		188	188	–	–	–	–	(39)	(39)	149	39	39
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Sport and recreation		**282**	**282**	**–**	**–**	**–**	**–**	**–**	**–**	**282**	**296**	**311**
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		161	161	–	–	–	–	–	–	161	169	178
Recreational Facilities		121	121	–	–	–	–	–	–	121	127	133
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–	–	–
Public safety		**199 295**	**199 295**	**–**	**–**	**–**	**–**	**–**	**–**	**199 295**	**207 482**	**217 856**
Civil Defence		1 038	1 038	–	–	–	–	–	–	1 038	40	42
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		914	914	–	–	–	–	–	–	914	232	243
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		197 343	197 343	–	–	–	–	–	–	197 343	207 210	217 570
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**48 760**	**48 760**	**–**	**–**	**–**	**–**	**–**	**–**	**48 760**	**68 372**	**75 004**
Housing		48 760	48 760	–	–	–	–	–	–	48 760	68 372	75 004
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**102 573**	**102 573**	**–**	**–**	**–**	**–**	**6 000**	**6 000**	**108 573**	**87 403**	**99 540**
Planning and development		**86 776**	**86 776**	**–**	**–**	**–**	**–**	**–**	**–**	**86 776**	**70 794**	**73 422**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		1 264	1 264	–	–	–	–	–	–	1 264	204	214
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		17 407	17 407	–	–	–	–	–	–	17 407	18 278	19 192
Project Management Unit		68 104	68 104	–	–	–	–	–	–	68 104	52 312	54 016
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**14 159**	**14 159**	**–**	**–**	**–**	**–**	**6 000**	**6 000**	**20 159**	**14 889**	**24 312**
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		36	36	–	–	–	–	–	–	36	38	40
Roads		14 123	14 123	–	–	–	–	6 000	6 000	20 123	14 851	24 272
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Environmental protection		**1 638**	**1 638**	**–**	**–**	**–**	**–**	**–**	**–**	**1 638**	**1 720**	**1 806**
Biodiversity and Landscape		1 578	1 578	–	–	–	–	–	–	1 578	1 657	1 739
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		61	61	–	–	–	–	–	–	61	64	67
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**2 084 192**	**2 084 192**	**–**	**–**	**–**	**–**	**–**	**–**	**2 084 192**	**2 282 304**	**2 478 021**
Energy sources		**1 479 902**	**1 479 902**	**–**	**–**	**–**	**–**	**–**	**–**	**1 479 902**	**1 641 372**	**1 808 383**
Electricity		1 479 902	1 479 902	–	–	–	–	–	–	1 479 902	1 641 372	1 808 383
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**262 098**	**262 098**	**–**	**–**	**–**	**–**	**–**	**–**	**262 098**	**275 394**	**289 445**
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		262 098	262 098	–	–	–	–	–	–	262 098	275 394	289 445
Water Storage		–	–	–	–	–	–	–	–	–	–	–
Waste water management		**182 889**	**182 889**	**–**	**–**	**–**	**–**	**–**	**–**	**182 889**	**194 238**	**206 292**
Public Toilets		10 728	10 728	–	–	–	–	–	–	10 728	11 587	12 514
Sewerage		79 004	79 004	–	–	–	–	–	–	79 004	83 658	88 587
Storm Water Management		1 953	1 953	–	–	–	–	–	–	1 953	2 051	2 154
Waste Water Treatment		91 203	91 203	–	–	–	–	–	–	91 203	96 942	103 038
Waste management		**159 303**	**159 303**	**–**	**–**	**–**	**–**	**–**	**–**	**159 303**	**171 300**	**173 900**
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		3 852	3 852	–	–	–	–	–	–	3 852	4 084	4 329
Solid Waste Removal		155 451	155 451	–	–	–	–	–	–	155 451	167 217	169 571
Street Cleaning		–	–	–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**3 232 648**	**3 232 648**	**–**	**–**	**–**	**–**	**5 961**	**5 961**	**3 238 609**	**3 482 269**	**3 748 967**

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Expenditure - Functional												
Municipal governance and administration		**434 269**	**434 254**	**–**	**–**	**–**	**–**	**–**	**–**	**434 254**	**458 123**	**480 963**
Executive and council		44 704	44 704	–	–	–	–	–	–	44 704	46 662	49 922
Mayor and Council		39 328	39 328	–	–	–	–	–	–	39 328	40 933	43 822
Municipal Manager, Town Secretary and Chief Executive		5 376	5 376	–	–	–	–	–	–	5 376	5 729	6 100
Finance and administration		381 303	381 288	–	–	–	–	–	–	381 288	402 672	421 745
Administrative and Corporate Support		27 525	27 515	–	–	–	–	–	–	27 515	29 342	31 294
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		145 204	145 310	–	–	–	–	–	–	145 310	155 047	160 672
Fleet Management		3 016	3 016	–	–	–	–	–	–	3 016	3 115	3 235
Human Resources		89 112	89 107	–	–	–	–	–	–	89 107	94 596	100 778
Information Technology		50 580	50 580	–	–	–	–	–	–	50 580	52 234	54 026
Legal Services		10 517	10 517	–	–	–	–	–	–	10 517	11 259	11 714
Marketing, Customer Relations, Publicity and Media Co-		4 741	4 741	–	–	–	–	–	–	4 741	5 050	5 322
Property Services		33 676	33 676	–	–	–	–	–	–	33 676	34 428	35 961
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		16 931	16 825	–	–	–	–	–	–	16 825	17 600	18 744
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		8 262	8 262	–	–	–	–	–	–	8 262	8 789	9 297
Governance Function		8 262	8 262	–	–	–	–	–	–	8 262	8 789	9 297
Community and public safety		**710 101**	**709 806**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**709 772**	**730 669**	**765 206**
Community and social services		**60 974**	**60 980**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**60 946**	**62 143**	**65 067**
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		7 750	7 750	–	–	–	–	–	–	7 750	7 600	8 039
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		8 971	8 971	–	–	–	–	–	–	8 971	9 181	9 704
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		9 810	9 810	–	–	–	–	–	–	9 810	9 774	10 275
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		11 811	11 811	–	–	–	–	–	–	11 811	11 977	12 153
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		22 631	22 637	–	–	–	–	(34)	(34)	22 603	23 612	24 896
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Sport and recreation		**86 196**	**85 886**	–	–	–	–	–	–	**85 886**	**89 869**	**94 864**
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		57 946	57 336	–	–	–	–	–	–	57 336	60 014	63 408
Recreational Facilities		3 452	3 452	–	–	–	–	–	–	3 452	3 621	3 851
Sports Grounds and Stadiums		24 798	25 098	–	–	–	–	–	–	25 098	26 234	27 606
Public safety		**478 008**	**478 017**	–	–	–	–	–	–	**478 017**	**498 065**	**517 261**
Civil Defence		156 741	156 741	–	–	–	–	–	–	156 741	166 450	175 651
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		50 880	50 874	–	–	–	–	–	–	50 874	53 278	56 604
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		270 387	270 402	–	–	–	–	–	–	270 402	278 337	285 006
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		**84 923**	**84 923**	–	–	–	–	–	–	**84 923**	**80 593**	**88 014**
Housing		66 400	66 400	–	–	–	–	–	–	66 400	61 258	68 571
Informal Settlements		18 523	18 523	–	–	–	–	–	–	18 523	19 335	19 443
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**205 560**	**205 870**	–	–	–	–	–	–	**205 870**	**209 789**	**229 142**
Planning and development		**98 780**	**98 780**	–	–	–	–	–	–	**98 780**	**99 021**	**105 267**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		29 615	30 145	–	–	–	–	–	–	30 145	29 511	30 843
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		786	786	–	–	–	–	–	–	786	802	826
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		49 305	48 775	–	–	–	–	–	–	48 775	52 198	55 515
Project Management Unit		19 073	19 073	–	–	–	–	–	–	19 073	16 510	18 082
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		**84 070**	**84 070**	–	–	–	–	–	–	**84 070**	**87 720**	**99 590**
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		14 953	14 953	–	–	–	–	–	–	14 953	15 194	15 838
Roads		69 117	69 117	–	–	–	–	–	–	69 117	72 526	83 752
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Environmental protection		**22 710**	**23 020**	**–**	**–**	**–**	**–**	**–**	**–**	**23 020**	**23 049**	**24 285**
Biodiversity and Landscape		20 617	20 927	–	–	–	–	–	–	20 927	20 943	22 084
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		2 094	2 094	–	–	–	–	–	–	2 094	2 106	2 201
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		**1 723 588**	**1 723 588**	**–**	**–**	**–**	**–**	**–**	**–**	**1 723 588**	**1 863 908**	**2 010 816**
Energy sources		**1 129 713**	**1 129 713**	**–**	**–**	**–**	**–**	**–**	**–**	**1 129 713**	**1 246 800**	**1 368 639**
Electricity		1 129 713	1 129 713	–	–	–	–	–	–	1 129 713	1 246 800	1 368 639
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		**194 878**	**194 878**	**–**	**–**	**–**	**–**	**–**	**–**	**194 878**	**202 488**	**210 073**
Water Treatment		20 217	20 217	–	–	–	–	–	–	20 217	21 508	22 574
Water Distribution		164 509	164 509	–	–	–	–	–	–	164 509	170 406	176 426
Water Storage		10 152	10 152	–	–	–	–	–	–	10 152	10 574	11 073
Waste water management		**245 330**	**245 330**	**–**	**–**	**–**	**–**	**–**	**–**	**245 330**	**254 904**	**267 889**
Public Toilets		10 578	10 578	–	–	–	–	–	–	10 578	11 019	11 480
Sewerage		98 510	98 510	–	–	–	–	–	–	98 510	97 911	104 453
Storm Water Management		26 934	26 934	–	–	–	–	–	–	26 934	28 155	29 574
Waste Water Treatment		109 308	109 308	–	–	–	–	–	–	109 308	117 819	122 383
Waste management		**153 668**	**153 668**	**–**	**–**	**–**	**–**	**–**	**–**	**153 668**	**159 715**	**164 215**
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		57 866	57 866	–	–	–	–	–	–	57 866	60 938	63 154
Solid Waste Removal		72 396	72 396	–	–	–	–	–	–	72 396	76 021	77 727
Street Cleaning		23 406	23 406	–	–	–	–	–	–	23 406	22 756	23 335
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**3 073 518**	**3 073 518**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/ (Deficit) for the year		**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 13/10/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		67 432	67 432	–	–	–	–	–	–	67 432	86 854	94 410
Vote 3 - INFRASTRUCTURE SERVICES		2 166 420	2 166 420	–	–	–	–	6 000	6 000	2 172 420	2 349 467	2 556 309
Vote 4 - COMMUNITY AND PROTECTION SERVICES		220 396	220 396	–	–	–	–	(39)	(39)	220 357	229 065	240 098
Vote 5 - CORPORATE SERVICES		13 797	13 797	–	–	–	–	–	–	13 797	14 177	14 886
Vote 6 - FINANCIAL SERVICES		764 604	764 604	–	–	–	–	–	–	764 604	802 705	843 265
Total Revenue by Vote	2	**3 232 648**	**3 232 648**	**–**	**–**	**–**	**–**	**5 961**	**5 961**	**3 238 609**	**3 482 269**	**3 748 967**
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		23 096	23 096	–	–	–	–	–	–	23 096	24 591	26 059
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		157 986	157 986	–	–	–	–	–	–	157 986	156 105	167 843
Vote 3 - INFRASTRUCTURE SERVICES		1 853 971	1 853 971	–	–	–	–	–	–	1 853 971	1 996 010	2 156 948
Vote 4 - COMMUNITY AND PROTECTION SERVICES		618 634	618 634	–	–	–	–	(34)	(34)	618 600	643 227	670 872
Vote 5 - CORPORATE SERVICES		258 096	258 096	–	–	–	–	–	–	258 096	270 298	285 324
Vote 6 - FINANCIAL SERVICES		161 735	161 735	–	–	–	–	–	–	161 735	172 259	179 082
Total Expenditure by Vote	2	**3 073 518**	**3 073 518**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/ (Deficit) for the year	2	**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 13/10/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
1.1 - 1100 MUNICIPAL MANAGER 1		–	–	–	–	–	–	–	–	–	–	–
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		**67 432**	**67 432**	**–**	**–**	**–**	**–**	**–**	**–**	67 432	**86 854**	**94 410**
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		17 301	17 301	–	–	–	–	–	–	17 301	18 166	19 074
2.2 - 2205 BUILDING CONTROL 4		105	105	–	–	–	–	–	–	105	110	115
2.3 - 2210 TOWN PLANNING 4 - 5		–	–	–	–	–	–	–	–	–	–	–
2.4 - 2230 TOWN DEVELOPMENT 5		2	2	–	–	–	–	–	–	2	2	2
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		1 264	1 264	–	–	–	–	–	–	1 264	204	214
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		–	–	–	–	–	–	–	–	–	–	–
2.7 - 3781 HOUSING ADMINISTRATION 9-10		10 034	10 034	–	–	–	–	–	–	10 034	10 422	10 904
2.8 - 3783 NEW HOUSING 10		38 726	38 726	–	–	–	–	–	–	38 726	57 950	64 100
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		**2 166 420**	**2 166 420**	**–**	**–**	**–**	**–**	**6 000**	6 000	2 172 420	**2 349 467**	**2 556 309**
3.1 - 6600 ENGINEERING SERVICES GENERAL		–	–	–	–	–	–	–	–	–	–	–
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		1 479 902	1 479 902	–	–	–	–	–	–	1 479 902	1 641 372	1 808 383
3.3 - 6530 REFUSE REMOVAL 60-61		170 031	170 031	–	–	–	–	–	–	170 031	182 887	186 413
3.4 - 6620 ROADS		16 077	16 077	–	–	–	–	6 000	6 000	22 077	16 902	26 426
3.5 - 6606 SEWERAGE NETWORK		170 207	170 207	–	–	–	–	–	–	170 207	180 600	191 625
3.6 - 6650 WATER NETWORK		262 098	262 098	–	–	–	–	–	–	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		68 104	68 104	–	–	–	–	–	–	68 104	52 312	54 016
3.10 - 6540 CLEANING OF STREETS		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		**220 396**	**220 396**	**–**	**–**	**–**	**–**	**(39)**	(39)	220 357	**229 065**	**240 098**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		7 430	7 430	–	–	–	–	–	–	7 430	7 802	8 192
4.2 - 5120 FIRE SERVICES 20-22		914	914	–	–	–	–	–	–	914	232	243
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		197 379	197 379	–	–	–	–	–	–	197 379	207 248	217 610
4.4 - 5705 DISASTER MANAGEMENT 25-26		–	–	–	–	–	–	–	–	–	–	–
4.5 - 5710 LAW ENFORCEMENT 26-27		1 038	1 038	–	–	–	–	–	–	1 038	40	42
4.6 - 3300 FORESTRY		1 792	1 792	–	–	–	–	–	–	1 792	1 882	1 976
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		–	–	–	–	–	–	–	–	–	–	–
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		1 181	1 181	–	–	–	–	–	–	1 181	1 240	1 302
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		10 474	10 474	–	–	–	–	–	–	10 474	10 583	10 694
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		188	188	–	–	–	–	(39)	(39)	149	39	39
Vote 5 - CORPORATE SERVICES		**13 797**	**13 797**	**–**	**–**	**–**	**–**	**–**	–	13 797	**14 177**	**14 886**
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		32	32	–	–	–	–	–	–	32	33	35
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		1 436	1 436	–	–	–	–	–	–	1 436	1 198	1 258
5.3 - 5715 OCCUPATIONAL SAFETY 82		–	–	–	–	–	–	–	–	–	–	–

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		–	–	–	–	–	–	–	–	–	–	–
5.5 - 7720 LEGAL SERVICES 84		33	33	–	–	–	–	–	–	33	35	36
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		725	725	–	–	–	–	–	–	725	761	799
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		–	–	–	–	–	–	–	–	–	–	–
5.8 - 2235 PROPERTY MANAGEMENT 11-12		11 572	11 572	–	–	–	–	–	–	11 572	12 150	12 758
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		**764 604**	**764 604**	**–**	**–**	**–**	**–**	**–**	**–**	764 604	**802 705**	**843 265**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		750 761	750 761	–	–	–	–	–	–	750 761	787 900	827 431
6.2 - 9920 FINANCIAL SERVICES: STORES 94		185	185	–	–	–	–	–	–	185	194	204
6.3 - 9921 FINANCIAL SERVICES: SCM 94		–	–	–	–	–	–	–	–	–	–	–
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		167	167	–	–	–	–	–	–	167	176	184
6.5 - 9932 SPECIAL RATING AREA		13 491	13 491	–	–	–	–	–	–	13 491	14 435	15 446
		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**3 232 648**	**3 232 648**	**–**	**–**	**–**	**–**	**5 961**	**5 961**	**3 238 609**	**3 482 269**	**3 748 967**
Expenditure by Vote	1											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**23 096**	**23 096**	**–**	**–**	**–**	**–**	**–**	**–**	23 096	**24 591**	**26 059**
1.1 - 1100 MUNICIPAL MANAGER 1		7 901	7 901	–	–	–	–	–	–	7 901	8 420	8 941
1.2 - 1105 INTERNAL AUDIT 2		5 737	5 737	–	–	–	–	–	–	5 737	6 098	6 456
1.3 - 1106 AUDIT COMMITTEE 2		–	–	–	–	–	–	–	–	–	–	–
1.4 - 1111 LIAISON EXECUTIVE 2		–	–	–	–	–	–	–	–	–	–	–
1.5 - 7770 COMMUNICATION SERVICES		4 741	4 741	–	–	–	–	–	–	4 741	5 050	5 322
1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89		4 400	4 400	–	–	–	–	–	–	4 400	4 689	4 998
1.7 - 8116 PUBLIC PARTICIPATION		316	316	–	–	–	–	–	–	316	334	343
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		**157 986**	**157 986**	**–**	**–**	**–**	**–**	**–**	**–**	157 986	**156 105**	**167 843**
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		13 694	13 164	–	–	–	–	–	–	13 164	14 363	15 182
2.2 - 2205 BUILDING CONTROL 4		12 393	12 393	–	–	–	–	–	–	12 393	13 145	14 038
2.3 - 2210 TOWN PLANNING 4 - 5		14 388	14 388	–	–	–	–	–	–	14 388	15 263	16 225
2.4 - 2230 TOWN DEVELOPMENT 5		9 616	9 616	–	–	–	–	–	–	9 616	10 228	10 897
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		24 899	25 429	–	–	–	–	–	–	25 429	24 487	25 502
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		3 844	3 844	–	–	–	–	–	–	3 844	3 921	4 038
2.7 - 3781 HOUSING ADMINISTRATION 9-10		38 713	38 713	–	–	–	–	–	–	38 713	39 293	33 911
2.8 - 3783 NEW HOUSING 10		40 439	40 439	–	–	–	–	–	–	40 439	35 404	48 050
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		**1 853 971**	**1 853 971**	**–**	**–**	**–**	**–**	**–**	**–**	1 853 971	**1 996 010**	**2 156 948**
3.1 - 6600 ENGINEERING SERVICES GENERAL		11 021	11 021	–	–	–	–	–	–	11 021	11 657	12 380
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		1 095 162	1 095 162	–	–	–	–	–	–	1 095 162	1 210 954	1 331 291
3.3 - 6530 REFUSE REMOVAL 60-61		134 571	134 571	–	–	–	–	–	–	134 571	141 584	145 774
3.4 - 6620 ROADS		140 183	140 183	–	–	–	–	–	–	140 183	145 696	159 691
3.5 - 6606 SEWERAGE NETWORK		206 177	206 177	–	–	–	–	–	–	206 177	214 057	225 113
3.6 - 6650 WATER NETWORK		194 878	194 878	–	–	–	–	–	–	194 878	202 488	210 073
3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES		7 315	7 315	–	–	–	–	–	–	7 315	7 480	7 724
3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS		16 212	16 212	–	–	–	–	–	–	16 212	16 708	17 242
3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT		19 073	19 073	–	–	–	–	–	–	19 073	16 510	18 082
3.10 - 6540 CLEANING OF STREETS		29 378	29 378	–	–	–	–	–	–	29 378	28 877	29 578

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2026/27 Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Budget Year +1 2027/28 Adjusted Budget	Budget Year +2 2028/29 Adjusted Budget
Vote 4 - COMMUNITY AND PROTECTION SERVICES		**618 634**	**618 634**	**–**	**–**	**–**	**–**	**(34)**	(34)	618 600	**643 227**	**670 872**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		21 234	21 084	–	–	–	–	–	–	21 084	22 147	23 473
4.2 - 5120 FIRE SERVICES 20-22		50 880	50 874	–	–	–	–	–	–	50 874	53 278	56 604
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		241 133	241 133	–	–	–	–	–	–	241 133	248 438	254 400
4.4 - 5705 DISASTER MANAGEMENT 25-26		9 810	9 810	–	–	–	–	–	–	9 810	9 774	10 275
4.5 - 5710 LAW ENFORCEMENT 26-27		156 741	156 741	–	–	–	–	–	–	156 741	166 450	175 651
4.6 - 3300 FORESTRY		71 845	71 695	–	–	–	–	–	–	71 695	73 717	77 775
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		24 798	25 098	–	–	–	–	–	–	25 098	26 234	27 606
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		7 750	7 750	–	–	–	–	–	–	7 750	7 600	8 039
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		11 811	11 811	–	–	–	–	–	–	11 811	11 977	12 153
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		22 631	22 637	–	–	–	–	(34)	(34)	22 603	23 612	24 896
Vote 5 - CORPORATE SERVICES		**258 096**	**258 096**	**–**	**–**	**–**	**–**	**–**	–	258 096	**270 298**	**285 324**
5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81		10 295	10 285	–	–	–	–	–	–	10 285	10 949	11 657
5.2 - 7180 HUMAN RESOURCES SERVICES 81-82		87 288	87 283	–	–	–	–	–	–	87 283	92 650	98 702
5.3 - 5715 OCCUPATIONAL SAFETY 82		1 827	1 827	–	–	–	–	–	–	1 827	1 949	2 079
5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83		17 228	17 228	–	–	–	–	–	–	17 228	18 391	19 635
5.5 - 7720 LEGAL SERVICES 84		10 592	10 607	–	–	–	–	–	–	10 607	11 336	11 792
5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86		39 328	39 328	–	–	–	–	–	–	39 328	40 933	43 822
5.7 - 9910 INFORMATION TECHNOLOGY 90-91		50 580	50 580	–	–	–	–	–	–	50 580	52 234	54 026
5.8 - 2235 PROPERTY MANAGEMENT 11-12		18 105	18 105	–	–	–	–	–	–	18 105	18 185	18 907
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		22 854	22 854	–	–	–	–	–	–	22 854	23 672	24 706
		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		**161 735**	**161 735**	**–**	**–**	**–**	**–**	**–**	–	161 735	**172 259**	**179 082**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		128 287	128 393	–	–	–	–	–	–	128 393	137 097	141 647
6.2 - 9920 FINANCIAL SERVICES: STORES 94		2 596	2 510	–	–	–	–	–	–	2 510	2 374	2 535
6.3 - 9921 FINANCIAL SERVICES: SCM 94		14 345	14 325	–	–	–	–	–	–	14 325	15 237	16 220
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		3 016	3 016	–	–	–	–	–	–	3 016	3 115	3 235
6.5 - 9932 SPECIAL RATING AREA		13 491	13 491	–	–	–	–	–	–	13 491	14 435	15 446
		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**3 073 518**	**3 073 518**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/ (Deficit) for the year	2	**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1 373 854	1 373 854	–	–	–	–	–	–	1 373 854	1 520 994	1 683 893
Service charges - Water	2	224 651	224 651	–	–	–	–	–	–	224 651	235 883	247 677
Service charges - Waste Water Management	2	140 040	140 040	–	–	–	–	–	–	140 040	148 442	157 348
Service charges - Waste Management	2	124 857	124 857	–	–	–	–	–	–	124 857	132 348	140 289
Sale of Goods and Rendering of Services		34 220	34 220	–	–	–	–	–	–	34 220	35 931	37 728
Agency services		4 159	4 159	–	–	–	–	–	–	4 159	4 367	4 586
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		19 826	19 826	–	–	–	–	–	–	19 826	20 322	20 869
Interest earned from Current and Non Current Assets		51 306	51 306	–	–	–	–	–	–	51 306	48 869	46 548
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		14 962	14 962	–	–	–	–	–	–	14 962	15 710	16 496
Licence and permits		9 192	9 192	–	–	–	–	–	–	9 192	9 652	10 134
Special Rating Levies		–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–
Development Charges		51 139	51 139	–	–	–	–	–	–	51 139	53 696	56 380
Operational Revenue		11 054	11 054	–	–	–	–	–	–	11 054	11 607	12 188
Non-Exchange Revenue												
Property rates		616 977	616 977	–	–	–	–	–	–	616 977	654 218	693 712
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		182 073	182 073	–	–	–	–	–	–	182 073	191 177	200 735
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		287 541	287 541	–	–	–	–	(39)	(39)	287 502	291 751	319 324
Interest Receivables		3 587	3 587	–	–	–	–	–	–	3 587	3 874	4 184
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges		3 465	3 465	–	–	–	–	–	–	3 465	3 740	4 047
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**3 152 903**	**3 152 903**	**–**	**–**	**–**	**–**	**(39)**	**(39)**	**3 152 864**	**3 382 581**	**3 656 138**

Expenditure By Type												
Employee related costs		783 788	783 788	–	–	–	–	–	–	783 788	826 676	882 800
Remuneration of councillors		28 973	28 973	–	–	–	–	–	–	28 973	30 422	31 943
Bulk purchases - electricity		962 638	962 638	–	–	–	–	–	–	962 638	1 058 902	1 164 792
Inventory consumed		130 898	131 571	–	–	–	–	(8)	(8)	131 562	135 963	140 519
Debt impairment		80 767	80 767	–	–	–	–	–	–	80 767	82 786	83 452
Depreciation, amortisation and impairment		232 739	232 739	–	–	–	–	–	–	232 739	237 394	244 516
Interest, Dividends and Rent on Land		72 631	72 631	–	–	–	–	–	–	72 631	86 121	99 334
Contracted services		415 671	416 203	–	–	–	–	(13)	(13)	416 190	423 367	445 381
Transfers and subsidies		9 765	9 765	–	–	–	–	–	–	9 765	13 841	14 671
Irrecoverable debts written off		132 404	132 404	–	–	–	–	–	–	132 404	135 737	138 497
Operational Cost and Other Cost		219 703	218 499	–	–	–	–	(13)	(13)	218 486	227 721	236 644
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		3 540	3 540	–	–	–	–	–	–	3 540	3 559	3 580
Total Expenditure		**3 073 518**	**3 073 518**	**–**	**–**	**–**	**–**	**(34)**	**(34)**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/(Deficit)		79 385	79 385	–	–	–	–	(5)	(5)	79 380	120 091	170 010
Transfers and subsidies - capital (monetary allocations)		79 745	79 745	–	–	–	–	6 000	6 000	85 745	99 688	92 829
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		**159 130**	**159 130**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		60	60	–	–	–	–	–	–	60	60	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		24 833	25 996	–	–	–	–	–	–	25 996	42 399	33 867
Vote 3 - INFRASTRUCTURE SERVICES		409 185	433 655	–	–	–	–	5 217	5 217	438 873	428 394	397 561
Vote 4 - COMMUNITY AND PROTECTION SERVICES		35 078	50 252	–	–	–	–	–	–	50 252	26 899	36 747
Vote 5 - CORPORATE SERVICES		52 100	61 819	–	–	–	–	–	–	61 819	31 150	31 180
Vote 6 - FINANCIAL SERVICES		1 100	1 368	–	–	–	–	–	–	1 368	1 090	100
Capital multi-year expenditure sub-total	3	**522 356**	**573 150**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**578 368**	**529 992**	**499 514**
Single-year expenditure *to be adjusted*	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		9 293	9 573	–	–	–	–	–	–	9 573	5 633	416
Vote 3 - INFRASTRUCTURE SERVICES		28 410	37 122	–	–	–	–	–	–	37 122	51 632	7 500
Vote 4 - COMMUNITY AND PROTECTION SERVICES		16 443	22 391	–	–	–	–	–	–	22 391	21 614	13 191
Vote 5 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		2 800	2 800	–	–	–	–	–	–	2 800	1 160	150
Capital single-year expenditure sub-total		**56 946**	**71 885**	**–**	**–**	**–**	**–**	**–**	**–**	**71 885**	**80 038**	**21 257**
Total Capital Expenditure - Vote		**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**650 253**	**610 030**	**520 771**
Capital Expenditure - Functional												
Governance and administration		**56 060**	**66 047**	**–**	**–**	**–**	**–**	**–**	**–**	**66 047**	**33 460**	**31 490**
Executive and council		60	60	–	–	–	–	–	–	60	60	60
Finance and administration		56 000	65 987	–	–	–	–	–	–	65 987	33 400	31 430
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**78 779**	**100 964**	**–**	**–**	**–**	**–**	**–**	**–**	**100 964**	**88 192**	**81 656**
Community and social services		9 167	27 967	–	–	–	–	–	–	27 967	11 474	7 361
Sport and recreation		18 635	18 804	–	–	–	–	–	–	18 804	16 189	12 450
Public safety		18 870	20 921	–	–	–	–	–	–	20 921	13 450	28 027
Housing		32 108	33 271	–	–	–	–	–	–	33 271	47 079	33 818
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**93 846**	**94 921**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**100 138**	**106 176**	**144 868**
Planning and development		2 528	2 948	–	–	–	–	–	–	2 948	1 573	1 095
Road transport		90 818	91 473	–	–	–	–	5 217	5 217	96 690	104 404	143 173
Environmental protection		500	500	–	–	–	–	–	–	500	200	600
Trading services		**350 617**	**383 104**	**–**	**–**	**–**	**–**	**–**	**–**	**383 104**	**382 202**	**262 757**
Energy sources		181 626	190 774	–	–	–	–	–	–	190 774	199 437	104 457
Water management		99 076	107 626	–	–	–	–	–	–	107 626	98 200	45 500
Waste water management		51 523	53 017	–	–	–	–	–	–	53 017	43 315	106 250
Waste management		18 392	31 688	–	–	–	–	–	–	31 688	41 250	6 550
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**650 253**	**610 030**	**520 771**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Funded by:												
National Government		53 794	53 794	–	–	–	–	5 217	5 217	59 011	49 349	50 445
Provincial Government		15 558	15 558	–	–	–	–	–	–	15 558	37 336	30 276
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		20 000	22 353	–	–	–	–	–	–	22 353	35 753	2 700
Transfers recognised - capital	4	**89 351**	**91 704**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**96 921**	**122 438**	**83 421**
Borrowing		186 966	201 832	–	–	–	–	–	–	201 832	199 379	133 474
Internally generated funds		302 984	351 499	–	–	–	–	–	–	351 499	288 214	303 876
Total Capital Funding		**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**650 253**	**610 030**	**520 771**

WC024 Stellenbosch - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 13/10/2026

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**60**	**60**	**–**	**–**	**–**	**–**	**–**	**–**	60	**60**	**60**
1.1 - 1100 MUNICIPAL MANAGER 1		60	60	–	–	–	–	–	–	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		**24 833**	**25 996**	**–**	**–**	**–**	**–**	**–**	**–**	25 996	**42 399**	**33 867**
2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3		–	–	–	–	–	–	–	–	–	–	–
2.2 - 2205 BUILDING CONTROL 4		150	150	–	–	–	–	–	–	150	150	180
2.3 - 2210 TOWN PLANNING 4 - 5		95	95	–	–	–	–	–	–	95	100	110
2.4 - 2230 TOWN DEVELOPMENT 5		–	–	–	–	–	–	–	–	–	–	–
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		–	–	–	–	–	–	–	–	–	–	–
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		–	–	–	–	–	–	–	–	–	–	–
2.7 - 3781 HOUSING ADMINISTRATION 9-10		8 614	9 778	–	–	–	–	–	–	9 778	2 000	–
2.8 - 3783 NEW HOUSING 10		15 974	15 974	–	–	–	–	–	–	15 974	40 149	33 577
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - INFRASTRUCTURE SERVICES		**409 185**	**433 655**	**–**	**–**	**–**	**–**	**5 217**	5 217	438 873	**428 394**	**397 561**
3.1 - 6600 ENGINEERING SERVICES GENERAL		65	65	–	–	–	–	–	–	65	115	115
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		158 350	159 087	–	–	–	–	–	–	159 087	153 505	104 342
3.3 - 6530 REFUSE REMOVAL 60-61		18 392	31 388	–	–	–	–	–	–	31 388	41 250	6 550
3.4 - 6620 ROADS		82 268	82 823	–	–	–	–	5 217	5 217	88 040	92 204	134 673
3.5 - 6606 SEWERAGE NETWORK		50 523	52 017	–	–	–	–	–	–	52 017	42 500	105 750
3.6 - 6650 WATER NETWORK		99 076	107 626	–	–	–	–	–	–	107 626	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		510	651	–	–	–	–	–	–	651	620	630
3.10 - 6540 CLEANING OF STREETS		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - COMMUNITY AND PROTECTION SERVICES		**35 078**	**50 252**	**–**	**–**	**–**	**–**	**–**	**–**	50 252	**26 899**	**36 747**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		1 700	1 700	–	–	–	–	–	–	1 700	1 250	750
4.2 - 5120 FIRE SERVICES 20-22		7 500	7 500	–	–	–	–	–	–	7 500	3 750	17 827
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		350	450	–	–	–	–	–	–	450	200	–
4.4 - 5705 DISASTER MANAGEMENT 25-26		–	–	–	–	–	–	–	–	–	–	–
4.5 - 5710 LAW ENFORCEMENT 26-27		9 500	10 448	–	–	–	–	–	–	10 448	8 700	9 200
4.6 - 3300 FORESTRY		9 735	10 102	–	–	–	–	–	–	10 102	8 939	4 700
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		3 200	3 200	–	–	–	–	–	–	3 200	3 700	4 200
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		3 043	16 802	–	–	–	–	–	–	16 802	–	–

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		–	–	–	–	–	–	–	–	–	300	–
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		50	50	–	–	–	–	–	–	50	60	70
Vote 5 - CORPORATE SERVICES		**52 100**	**61 819**	**–**	**–**	**–**	**–**	**–**	–	61 819	**31 150**	**31 180**
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		12 000	16 149	–	–	–	–	–	–	16 149	13 750	9 600
5.8 - 2235 PROPERTY MANAGEMENT 11-12		–	–	–	–	–	–	–	–	–	–	–
5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13		40 100	45 670	–	–	–	–	–	–	45 670	17 400	21 580
		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		**1 100**	**1 368**	**–**	**–**	**–**	**–**	**–**	–	1 368	**1 090**	**100**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		–	–	–	–	–	–	–	–	–	–	–
6.2 - 9920 FINANCIAL SERVICES: STORES 94		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
6.3 - 9921 FINANCIAL SERVICES: SCM 94		–	–	–	–	–	–	–	–	–	–	–
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		100	368	–	–	–	–	–	–	368	90	100
6.5 - 9932 SPECIAL RATING AREA		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**522 356**	**573 150**	**–**	**–**	**–**	**–**	**5 217**	5 217	578 368	**529 992**	**499 514**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
1.1 - 1100 MUNICIPAL MANAGER 1		–	–	–	–	–	–	–	–	–	–	–
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		**9 293**	**9 573**	**–**	**–**	**–**	**–**	**–**	–	9 573	**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		80	80	–	–	–	–	–	–	80	85	90
2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7		1 693	1 973	–	–	–	–	–	–	1 973	618	85
2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8		–	–	–	–	–	–	–	–	–	–	–
2.7 - 3781 HOUSING ADMINISTRATION 9-10		7 470	7 470	–	–	–	–	–	–	7 470	4 880	190
2.8 - 3783 NEW HOUSING 10		50	50	–	–	–	–	–	–	50	50	51
		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Vote 3 - INFRASTRUCTURE SERVICES		**28 410**	**37 122**	**–**	**–**	**–**	**–**	**–**	–	37 122	**51 632**	**7 500**
3.1 - 6600 ENGINEERING SERVICES GENERAL		–	–	–	–	–	–	–	–	–	–	–
3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58		23 210	31 622	–	–	–	–	–	–	31 622	45 817	–
3.3 - 6530 REFUSE REMOVAL 60-61		–	300	–	–	–	–	–	–	300	–	–
3.4 - 6620 ROADS		4 200	4 200	–	–	–	–	–	–	4 200	5 000	7 000
3.5 - 6606 SEWERAGE NETWORK		1 000	1 000	–	–	–	–	–	–	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		**16 443**	**22 391**	**–**	**–**	**–**	**–**	**–**	–	22 391	**21 614**	**13 191**
4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20		–	–	–	–	–	–	–	–	–	400	–
4.2 - 5120 FIRE SERVICES 20-22		1 000	854	–	–	–	–	–	–	854	1 000	1 000
4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23		4 000	4 000	–	–	–	–	–	–	4 000	7 000	1 500
4.4 - 5705 DISASTER MANAGEMENT 25-26		1 000	1 146	–	–	–	–	–	–	1 146	6 000	–
4.5 - 5710 LAW ENFORCEMENT 26-27		870	2 120	–	–	–	–	–	–	2 120	–	–
4.6 - 3300 FORESTRY		3 500	3 302	–	–	–	–	–	–	3 302	800	1 600
4.7 - 3340 SPORTS GROUNDS: VAN DER STEL 35-36		2 700	2 700	–	–	–	–	–	–	2 700	2 550	2 550
4.8 - 3545 CEMETRY: STELLENBOSCH 43-44		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
4.9 - 3750 LIBRARY: PLEIN STREET 46-47		200	200	–	–	–	–	–	–	200	255	41
4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6		2 174	7 069	–	–	–	–	–	–	7 069	2 609	6 500
Vote 5 - CORPORATE SERVICES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**	**–**
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		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		**2 800**	**2 800**	**–**	**–**	**–**	**–**	**–**	–	2 800	**1 160**	**150**
6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93		2 650	2 650	–	–	–	–	–	–	2 650	1 080	75
6.2 - 9920 FINANCIAL SERVICES: STORES 94		–	–	–	–	–	–	–	–	–	–	–
6.3 - 9921 FINANCIAL SERVICES: SCM 94		150	150	–	–	–	–	–	–	150	80	75
6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22		–	–	–	–	–	–	–	–	–	–	–
6.5 - 9932 SPECIAL RATING AREA		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**56 946**	**71 885**	**–**	**–**	**–**	**–**	**–**	–	71 885	**80 038**	**21 257**
Total Capital Expenditure		**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	5 217	650 253	**610 030**	**520 771**

WC024 Stellenbosch - Table B6 Adjustments Budget Financial Position - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		488 345	422 611	–	–	–	–	(3 069)	(3 069)	419 542	493 677	543 739
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	317 731	317 731	–	–	–	–	10	10	317 741	342 078	348 955
Receivables from non-exchange transactions	1	106 409	106 409	–	–	–	–	–	–	106 409	111 653	119 482
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		43 664	42 992	–	–	–	–	8	8	43 000	43 704	43 744
VAT Receivable		10 214	10 214	–	–	–	–	(0)	(0)	10 214	11 214	10 214
Other current assets		56 258	56 258	–	–	–	–	–	–	56 258	56 258	56 258
Total current assets		**1 022 621**	**956 215**	**–**	**–**	**–**	**–**	**(3 051)**	**(3 051)**	**953 165**	**1 058 585**	**1 122 393**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		415 554	415 554	–	–	–	–	–	–	415 554	415 545	415 532
Property, plant and equipment	3	6 526 878	6 591 362	–	–	–	–	5 217	5 217	6 596 579	6 553 333	6 457 471
Biological assets		2 800	2 800	–	–	–	–	–	–	2 800	3 300	2 800
Living resources		870	2 120	–	–	–	–	–	–	2 120	–	–
Heritage assets		1 313	1 313	–	–	–	–	–	–	1 313	1 313	1 313
Intangible assets		4 226	4 226	–	–	–	–	–	–	4 226	4 222	4 217
Trade and other receivables from exchange transactions		8 304	8 304	–	–	–	–	–	–	8 304	8 304	8 304
Non-current receivables from non-exchange transactions		17	17	–	–	–	–	–	–	17	17	17
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**6 959 961**	**7 025 695**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**7 030 912**	**6 986 035**	**6 889 654**
TOTAL ASSETS		**7 982 582**	**7 981 910**	**–**	**–**	**–**	**–**	**2 167**	**2 167**	**7 984 077**	**8 044 619**	**8 012 047**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		71 571	71 571	–	–	–	–	–	–	71 571	71 571	71 571
Consumer deposits		25 395	25 395	–	–	–	–	–	–	25 395	25 395	25 395
Trade and other payables from exchange transactions		297 146	296 473	–	–	–	–	(3 828)	(3 828)	292 645	296 476	296 933
Trade and other payables from non-exchange transactions		71 536	71 536	–	–	–	–	–	–	71 536	71 831	71 831
Provision		60 602	60 602	–	–	–	–	–	–	60 602	60 602	60 602
VAT Payable		22 170	22 170	–	–	–	–	–	–	22 170	22 170	22 170
Other current liabilities		20 713	20 713	–	–	–	–	–	–	20 713	21 122	21 562
Total current liabilities		**569 132**	**568 459**	**–**	**–**	**–**	**–**	**(3 828)**	**(3 828)**	**564 631**	**569 166**	**570 064**
Non current liabilities												
Financial liabilities	1	566 639	566 639	–	–	–	–	–	–	566 639	566 019	487 384
Provision	1	158 484	158 484	–	–	–	–	–	–	158 484	158 942	159 424
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		252 356	252 356	–	–	–	–	–	–	252 356	253 871	255 495
Total non current liabilities		**977 478**	**977 478**	**–**	**–**	**–**	**–**	**–**	**–**	**977 478**	**978 832**	**902 303**
TOTAL LIABILITIES		**1 546 610**	**1 545 938**	**–**	**–**	**–**	**–**	**(3 828)**	**(3 828)**	**1 542 110**	**1 547 999**	**1 472 367**
NET ASSETS	2	**6 435 972**	**6 435 972**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**6 441 967**	**6 496 621**	**6 539 680**

COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		6 047 356	6 047 356	–	–	–	–	5 995	5 995	6 053 351	6 126 468	6 146 199
Funds and Reserves		388 616	388 616	–	–	–	–	–	–	388 616	370 153	393 481
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**6 435 972**	**6 435 972**	**–**	**–**	**–**	**–**	**5 995**	**5 995**	**6 441 967**	**6 496 621**	**6 539 680**

WC024 Stellenbosch - Table B7 Adjustments Budget Cash Flows - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		615 837	615 837	–	–	–	–	–	–	615 837	652 787	691 955
Service charges		2 093 191	2 093 191	–	–	–	–	–	–	2 093 191	2 262 153	2 474 120
Other revenue		198 389	208 249	–	–	–	–	772	772	209 021	209 909	198 347
Transfers and Subsidies - Operational	1	287 245	287 245	–	–	–	–	(39)	(39)	287 206	291 751	319 324
Transfers and Subsidies - Capital	1	79 745	79 745	–	–	–	–	6 000	6 000	85 745	99 688	92 829
Interest		51 306	51 306	–	–	–	–	–	–	51 306	48 869	46 548
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(2 770 959)	(2 770 959)	–	–	–	–	(3 803)	(3 803)	(2 774 762)	(2 952 007)	(3 170 360)
Finance charges		(63 458)	(63 458)	–	–	–	–	–	–	(63 458)	(76 490)	(89 221)
Transfers and Subsidies	1	(9 765)	(9 765)	–	–	–	–	–	–	(9 765)	(13 841)	(14 671)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**481 531**	**491 391**	**–**	**–**	**–**	**–**	**2 931**	**2 931**	**494 322**	**522 820**	**548 870**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments												
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(666 197)	(741 791)	–	–	–	–	(6 000)	(6 000)	(747 791)	(701 535)	(598 887)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(666 197)**	**(741 791)**	**–**	**–**	**–**	**–**	**(6 000)**	**(6 000)**	**(747 791)**	**(701 535)**	**(598 887)**

CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		186 966	186 966	–	–	–	–	–	–	186 966	199 379	133 474
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(63 458)	(63 458)	–	–	–	–	–	–	(63 458)	(76 490)	(89 221)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**123 508**	**123 508**	**–**	**–**	**–**	**–**	**–**	**–**	**123 508**	**122 888**	**44 253**
NET INCREASE/ (DECREASE) IN CASH HELD		**(61 158)**	**(126 892)**	**–**	**–**	**–**	**–**	**(3 069)**	**(3 069)**	**(129 962)**	**(55 827)**	**(5 764)**
Cash/cash equivalents at the year begin:	2	549 503	549 503	–	–	–	–	–	–	549 503	488 345	432 519
Cash/cash equivalents at the year end:	2	488 345	422 611	–	–	–	–	(3 069)	(3 069)	419 542	432 519	426 754

WC024 Stellenbosch - Table B8 Cash backed reserves/accumulated surplus reconciliation - 13/10/202(

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	488 345	422 611	–	–	–	–	(3 069)	(3 069)	419 542	432 519	426 754
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**488 345**	**422 611**	**–**	**–**	**–**	**–**	**(3 069)**	**(3 069)**	**419 542**	**432 519**	**426 754**
Applications of cash and investments												
Unspent conditional transfers		28 530	28 530	–	–	–	–	–	–	28 530	28 825	28 825
Unspent borrowing												
Statutory requirements		574	574	–	–	–	–	(10)	(10)	564	2 550	4 954
Other working capital requirements	2	(104 118)	(106 292)							(110 254)	(132 808)	(145 181)
Other provisions		60 602	60 602	–	–	–	–	–	–	60 602	60 602	60 602
Long term investments committed		–	–							–	–	–
Reserves to be backed by cash/investments		388 616	388 616							388 616	370 153	393 481
Total Application of cash and investments:		**374 204**	**372 030**	**–**	**–**	**–**	**–**	**(10)**	**(10)**	**368 057**	**329 321**	**342 680**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		**114 141**	**50 581**	**–**	**–**	**–**	**–**	**(3 059)**	**(3 059)**	**51 484**	**103 197**	**84 074**
Creditors transferred to Debt Relief - Non-Current portion		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		**114 141**	**50 581**	**–**	**–**	**–**	**–**	**(3 059)**	**(3 059)**	**51 484**	**103 197**	**84 074**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

3. Only complete if a previous adjusted budget has been approved

4. Additional cash-backed accumulated funds/unspent funds

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved;

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Other working capital requirements												
Debtors		444 270	445 776							445 905	472 290	485 121
Creditors due		340 152	339 484							335 651	339 482	339 940
Total		104 118	106 292							110 254	132 808	145 181
Debtors collection assumptions:												
Balance outstanding - debtors		424 140	424 140							424 150	453 731	468 437
Estimate of debtors collection rate		104.75%	105.10%							105.13%	105.99%	105.39%
Long term investments committed												
(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		–	–							–	–	–
Total Long term investments committed		–	–							–	–	–
Reserves to be backed by cash/investments												
Housing Development Fund		–	–							–	–	–
Capital Replacement Reserve		378 731	378 731							378 731	360 267	383 596
Self Insurance Reserve		9 885	9 885							9 885	9 885	9 885
Compensation for Occupational Injuries and Diseases		–	–							–	–	–
Employee Benefit reserve		–	–							–	–	–
Non-current Provisions reserve		–	–							–	–	–
Valuation reserve		–	–							–	–	–
Investment in associate account		–	–							–	–	–
Capitalisation Reserve		–	–							–	–	–
Total Reserves to be backed by cash/investments		388 616	388 616							388 616	370 153	393 481

WC024 Stellenbosch - Table B9 Asset Management - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**255 549**	**288 747**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**293 964**	**357 496**	**311 544**
Roads Infrastructure		17 098	17 303	–	–	–	–	2 609	2 609	19 912	28 100	89 000
Storm water Infrastructure		1 500	1 500	–	–	–	–	2 609	2 609	4 109	2 500	1 500
Electrical Infrastructure		124 636	133 784	–	–	–	–	–	–	133 784	142 256	90 139
Water Supply Infrastructure		27 959	32 519	–	–	–	–	–	–	32 519	58 569	37 492
Sanitation Infrastructure		1 500	1 500	–	–	–	–	–	–	1 500	15 000	20 000
Solid Waste Infrastructure		17 642	30 138	–	–	–	–	–	–	30 138	36 700	5 500
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		3 000	6 463	–	–	–	–	–	–	6 463	2 500	2 500
Infrastructure		**193 336**	**223 207**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**228 424**	**285 625**	**246 131**
Community Facilities		100	100	–	–	–	–	–	–	100	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**100**	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**100**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		8 600	8 849	–	–	–	–	–	–	8 849	3 650	13 827
Housing		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 000
Other Assets	6	**10 600**	**10 849**	**–**	**–**	**–**	**–**	**–**	**–**	**10 849**	**5 650**	**15 827**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**4 500**	**4 500**	**–**	**–**	**–**	**–**	**–**	**–**	**4 500**	**7 500**	**4 500**
Furniture and Office Equipment		**1 425**	**1 946**	**–**	**–**	**–**	**–**	**–**	**–**	**1 946**	**1 515**	**1 377**
Machinery and Equipment		**21 769**	**23 210**	**–**	**–**	**–**	**–**	**–**	**–**	**23 210**	**34 206**	**27 509**
Transport Assets		**22 950**	**22 815**	**–**	**–**	**–**	**–**	**–**	**–**	**22 815**	**23 000**	**16 200**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		**870**	**2 120**	**–**	**–**	**–**	**–**	**–**	**–**	**2 120**	**–**	**–**
Immature		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Living Resources		**870**	**2 120**	**–**	**–**	**–**	**–**	**–**	**–**	**2 120**	**–**	**–**
Total Renewal of Existing Assets *to be adjusted*	2	**66 453**	**62 879**	**–**	**–**	**–**	**–**	**–**	**–**	**62 879**	**82 218**	**43 574**
Roads Infrastructure		6 500	6 646	–	–	–	–	–	–	6 646	10 500	10 000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		39 690	39 690	–	–	–	–	–	–	39 690	55 131	14 424
Water Supply Infrastructure		10 000	6 000	–	–	–	–	–	–	6 000	10 000	10 000
Sanitation Infrastructure		7 000	7 000	–	–	–	–	–	–	7 000	5 000	8 000
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		**63 190**	**59 337**	**–**	**–**	**–**	**–**	**–**	**–**	**59 337**	**80 631**	**42 424**
Community Facilities		2 613	2 893	–	–	–	–	–	–	2 893	1 038	500
Sport and Recreation Facilities		650	650	–	–	–	–	–	–	650	550	650
Community Assets		**3 263**	**3 543**	**–**	**–**	**–**	**–**	**–**	**–**	**3 543**	**1 588**	**1 150**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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 *to be adjusted*	2a	**257 300**	**293 410**	**–**	**–**	**–**	**–**	**–**	**–**	**293 410**	**170 316**	**165 653**
Roads Infrastructure		55 370	55 719	–	–	–	–	–	–	55 719	50 954	32 723
Storm water Infrastructure		300	300	–	–	–	–	–	–	300	600	400
Electrical Infrastructure		19 400	20 018	–	–	–	–	–	–	20 018	3 000	3 250
Water Supply Infrastructure		62 141	70 272	–	–	–	–	–	–	70 272	55 000	15 000
Sanitation Infrastructure		41 823	42 823	–	–	–	–	–	–	42 823	13 665	72 750
Solid Waste Infrastructure		500	500	–	–	–	–	–	–	500	4 300	1 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		3 500	4 187	–	–	–	–	–	–	4 187	4 250	2 100
Infrastructure		**183 034**	**193 818**	**–**	**–**	**–**	**–**	**–**	**–**	**193 818**	**131 769**	**127 223**
Community Facilities		17 902	41 011	–	–	–	–	–	–	41 011	5 998	10 400
Sport and Recreation Facilities		4 500	4 500	–	–	–	–	–	–	4 500	4 200	4 700
Community Assets		**22 402**	**45 511**	**–**	**–**	**–**	**–**	**–**	**–**	**45 511**	**10 198**	**15 100**
Heritage Assets		**400**	**400**	**–**	**–**	**–**	**–**	**–**	**–**	**400**	**1 500**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Operational Buildings		36 050	37 103	–	–	–	–	–	–	37 103	16 650	21 330
Housing		11 914	13 078	–	–	–	–	–	–	13 078	5 700	1 500
Other Assets	6	**47 964**	**50 180**	**–**	**–**	**–**	**–**	**–**	**–**	**50 180**	**22 350**	**22 830**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**1 500**	**500**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**2 500**	**2 500**	**–**	**–**	**–**	**–**	**–**	**–**	**2 500**	**2 500**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**650 253**	**610 030**	**520 771**
Roads Infrastructure		78 968	79 669	–	–	–	–	2 609	2 609	82 278	89 554	131 723
Storm water Infrastructure		1 800	1 800	–	–	–	–	2 609	2 609	4 409	3 100	1 900
Electrical Infrastructure		183 727	193 492	–	–	–	–	–	–	193 492	200 387	107 813
Water Supply Infrastructure		100 100	108 790	–	–	–	–	–	–	108 790	123 569	62 492
Sanitation Infrastructure		50 323	51 323	–	–	–	–	–	–	51 323	33 665	100 750
Solid Waste Infrastructure		18 142	30 638	–	–	–	–	–	–	30 638	41 000	6 500
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		6 500	10 649	–	–	–	–	–	–	10 649	6 750	4 600
Infrastructure		**439 560**	**476 361**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**481 579**	**498 024**	**415 779**
Community Facilities		20 615	44 004	–	–	–	–	–	–	44 004	7 035	10 900
Sport and Recreation Facilities		5 150	5 150	–	–	–	–	–	–	5 150	4 750	5 350
Community Assets		**25 765**	**49 154**	**–**	**–**	**–**	**–**	**–**	**–**	**49 154**	**11 785**	**16 250**
Heritage Assets		**400**	**400**	**–**	**–**	**–**	**–**	**–**	**–**	**400**	**1 500**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		44 650	45 952	–	–	–	–	–	–	45 952	20 300	35 157
Housing		13 914	15 078	–	–	–	–	–	–	15 078	7 700	3 500
Other Assets		**58 564**	**61 029**	**–**	**–**	**–**	**–**	**–**	**–**	**61 029**	**28 000**	**38 657**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**5 500**	**5 500**	**–**	**–**	**–**	**–**	**–**	**–**	**5 500**	**9 000**	**5 000**
Furniture and Office Equipment		**1 425**	**1 946**	**–**	**–**	**–**	**–**	**–**	**–**	**1 946**	**1 515**	**1 377**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Machinery and Equipment		**21 769**	**23 210**	**–**	**–**	**–**	**–**	**–**	**–**	**23 210**	**34 206**	**27 509**
Transport Assets		**25 450**	**25 315**	**–**	**–**	**–**	**–**	**–**	**–**	**25 315**	**25 500**	**16 200**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		870	2 120	–	–	–	–	–	–	2 120	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		**870**	**2 120**	**–**	**–**	**–**	**–**	**–**	**–**	**2 120**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset Class *to be adjusted*	**4**	**579 302**	**645 036**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**650 253**	**610 030**	**520 771**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		925 690	926 391	–	–	–	–	2 609	2 609	928 999	935 754	976 362
Storm water Infrastructure		44 667	44 667	–	–	–	–	2 609	2 609	47 276	45 944	44 709
Electrical Infrastructure		1 235 840	1 245 606	–	–	–	–	–	–	1 245 606	1 251 594	1 157 632
Water Supply Infrastructure		1 510 016	1 518 707	–	–	–	–	–	–	1 518 707	1 532 391	1 469 139
Sanitation Infrastructure		1 081 390	1 082 390	–	–	–	–	–	–	1 082 390	1 064 096	1 130 708
Solid Waste Infrastructure		195 404	207 900	–	–	–	–	–	–	207 900	218 218	183 650
Rail Infrastructure		30 293	30 293	–	–	–	–	–	–	30 293	30 293	30 293
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		31 084	35 233	–	–	–	–	–	–	35 233	31 327	29 668
Infrastructure		5 054 384	5 091 186	–	–	–	–	5 217	5 217	5 096 403	5 109 617	5 022 162
Community Assets		193 256	216 645	–	–	–	–	–	–	216 645	179 167	183 312
Heritage Assets		1 313	1 313	–	–	–	–	–	–	1 313	1 313	1 313
Investment properties		415 554	415 554	–	–	–	–	–	–	415 554	415 545	415 532
Other Assets		548 219	550 685	–	–	–	–	–	–	550 685	521 758	520 361
Biological or Cultivated Assets		2 800	2 800	–	–	–	–	–	–	2 800	3 300	2 800
Intangible Assets		4 226	4 226	–	–	–	–	–	–	4 226	4 222	4 217
Computer Equipment		23 517	23 517	–	–	–	–	–	–	23 517	24 884	22 182
Furniture and Office Equipment		11 066	11 586	–	–	–	–	–	–	11 586	11 068	10 796
Machinery and Equipment		52 271	53 712	–	–	–	–	–	–	53 712	63 263	64 599
Transport Assets		143 345	143 211	–	–	–	–	–	–	143 211	142 755	133 240
Land		500 820	500 820	–	–	–	–	–	–	500 820	500 820	500 820
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living Resources		870	2 120	–	–	–	–	–	–	2 120	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**5**	**6 951 640**	**7 017 374**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**7 022 591**	**6 977 713**	**6 881 333**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		232 739	232 739	–	–	–	–	–	–	232 739	237 394	244 516
Repairs and Maintenance by asset class	3	**160 854**	**161 224**	**–**	**–**	**–**	**–**	**–**	**–**	**161 224**	**169 689**	**175 340**
Roads Infrastructure		28 502	28 502	–	–	–	–	–	–	28 502	29 094	37 459
Storm water Infrastructure		3 709	3 709	–	–	–	–	–	–	3 709	3 913	4 120
Electrical Infrastructure		23 687	23 687	–	–	–	–	–	–	23 687	24 258	25 057
Water Supply Infrastructure		13 957	13 957	–	–	–	–	–	–	13 957	14 845	15 319
Sanitation Infrastructure		22 447	22 447	–	–	–	–	–	–	22 447	27 710	28 657
Solid Waste Infrastructure		8 394	8 394	–	–	–	–	–	–	8 394	8 763	9 053
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		2 868	2 868	–	–	–	–	–	–	2 868	2 925	3 027
Infrastructure		103 565	103 565	–	–	–	–	–	–	103 565	111 510	122 693
Community Facilities		7 845	7 845	–	–	–	–	–	–	7 845	8 095	8 353
Sport and Recreation Facilities		16	316	–	–	–	–	–	–	316	16	16
Community Assets		7 860	8 160	–	–	–	–	–	–	8 160	8 111	8 369
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		23 336	23 406	–	–	–	–	–	–	23 406	23 598	24 336
Housing		7 350	7 350	–	–	–	–	–	–	7 350	7 357	368
Other Assets		30 686	30 756	–	–	–	–	–	–	30 756	30 955	24 704
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2 967	2 967	–	–	–	–	–	–	2 967	3 090	3 186
Machinery and Equipment		868	868	–	–	–	–	–	–	868	886	917
Transport Assets		14 907	14 907	–	–	–	–	–	–	14 907	15 139	15 472
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**393 593**	**393 963**	**–**	**–**	**–**	**–**	**–**	**–**	**393 963**	**407 083**	**419 856**
Renewal and upgrading of Existing Assets as % of total capex		*55.9%*	*55.2%*							*54.8%*	*41.4%*	*40.2%*
Renewal and upgrading of Existing Assets as % of deprecn"		*139.1%*	*153.1%*							*153.1%*	*106.4%*	*85.6%*
R&M as a % of PPE		*2.3%*	*2.3%*							*2.3%*	*2.4%*	*2.5%*
Renewal and upgrading and R&M as a % of PPE		*7.0%*	*7.4%*							*7.4%*	*6.1%*	*5.6%*

WC024 Stellenbosch - Table B10 Basic service delivery measurement - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		40 726	40 726	–	–	–	–	–	–	40 726	40 776	40 826
Piped water inside yard (but not in dwelling)		4 664	4 664	–	–	–	–	–	–	4 664	4 769	4 876
Using public tap (at least min.service level)	2	4 980	4 980	–	–	–	–	–	–	4 980	5 084	5 191
Other water supply (at least min.service level)		1 017	1 017	–	–	–	–	–	–	1 017	1 240	1 512
Minimum Service Level and Above sub-total		51	51	–	–	–	–	–	–	51	52	52
Using public tap (< min.service level)	3	979	979	–	–	–	–	–	–	979	896	820
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–	–	–
No water supply		119	119	–	–	–	–	–	–	119	90	68
Below Minimum Servic Level sub-total		1	1	–	–	–	–	–	–	1	1	1
Total number of households	5	**52**	**52**	**–**	**–**	**–**	**–**	**–**	**–**	**52**	**53**	**53**
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		46 356	46 356	–	–	–	–	–	–	46 356	46 406	46 456
Flush toilet (with septic tank)		2 370	2 370	–	–	–	–	–	–	2 370	2 480	2 595
Chemical toilet		433	433	–	–	–	–	–	–	433	446	460
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		2 633	2 633	–	–	–	–	–	–	2 633	3 101	3 652
Minimum Service Level and Above sub-total		51 792	51 792	–	–	–	–	–	–	51 792	52 433	53 163
Bucket toilet		613	613	–	–	–	–	–	–	613	537	470
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
No toilet provisions		208	208	–	–	–	–	–	–	208	173	144
Below Minimum Servic Level sub-total		821	821	–	–	–	–	–	–	821	710	614
Total number of households	5	**52 613**	**52 613**	**–**	**–**	**–**	**–**	**–**	**–**	**52 613**	**53 143**	**53 777**
Energy:												
Electricity (at least min. service level)		15 325	15 325	–	–	–	–	–	–	15 325	15 583	15 846
Electricity - prepaid (> min.service level)		35 505	35 505	–	–	–	–	–	–	35 505	35 759	36 014
Minimum Service Level and Above sub-total		50 830	50 830	–	–	–	–	–	–	50 830	51 342	51 860
Electricity (< min.service level)		150	150	–	–	–	–	–	–	150	150	150
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–	–
Other energy sources		1 485	1 485	–	–	–	–	–	–	1 485	1 295	1 129
Below Minimum Servic Level sub-total		1 635	1 635	–	–	–	–	–	–	1 635	1 445	1 279
Total number of households	5	52 465	52 465	–	–	–	–	–	–	52 465	52 787	53 140
Refuse:												
Removed at least once a week (min.service)		48 654	48 654	–	–	–	–	–	–	48 654	49 164	49 680
Minimum Service Level and Above sub-total		48 654	48 654	–	–	–	–	–	–	48 654	49 164	49 680
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump		930	930	–	–	–	–	–	–	930	885	841
Using own refuse dump		1 905	1 905	–	–	–	–	–	–	1 905	1 815	1 728
Other rubbish disposal		653	653	–	–	–	–	–	–	653	609	568
No rubbish disposal		306	306	–	–	–	–	–	–	306	268	234
Below Minimum Servic Level sub-total		3 794	3 794	–	–	–	–	–	–	3 794	3 576	3 372
Total number of households	5	**52 448**	**52 448**	**–**	**–**	**–**	**–**	**–**	**–**	**52 448**	**52 740**	**53 052**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		5 497 128	5 497 128	–	–	–	–	–	–	5 497 128	5 826 956	6 176 573
Sanitation (free minimum level service)		11 325 696	11 325 696	–	–	–	–	–	–	11 325 696	12 005 238	12 725 552
Electricity/other energy (50kwh per household per month)		15 579 496	15 579 496	–	–	–	–	–	–	15 579 496	16 562 562	17 607 660
Refuse (removed at least once a week)		67 385 436	67 385 436	–	–	–	–	–	–	67 385 436	89 136 662	127 873 443
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		(10 506)	(10 506)	–	–	–	–	–	–	(10 506)	(11 031)	(11 583)
Sanitation (free sanitation service to indigent households)		(12 192)	(12 192)	–	–	–	–	–	–	(12 192)	(12 924)	(13 699)
Electricity/other energy (50kwh per indigent household per month)		(100 729)	(100 729)	–	–	–	–	–	–	(100 729)	(111 518)	(123 461)
Refuse (removed once a week for indigent households)		(26 044)	(26 044)	–	–	–	–	–	–	(26 044)	(27 607)	(29 263)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–	–	–
Total cost of FBS provided		(149 472)	(149 472)	–	–	–	–	–	–	(149 472)	(163 080)	(178 007)
Highest level of free service provided												
Property rates (R'000 value threshold)		250 000	250 000	–	–	–	–	–	–	250 000	250 000	250 000
Water (kilolitres per household per month)		6	6	–	–	–	–	–	–	6	6	6
Sanitation (kilolitres per household per month)		-	-	–	–	–	–	–	–	-	-	-
Sanitation (Rand per household per month)		185	185	–	–	–	–	–	–	185	197	208
Electricity (kw per household per month)		100	100	–	–	–	–	–	–	100	100	100
Refuse (average litres per week)		272	272	–	–	–	–	–	–	272	288	306
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess		(55 289)	(55 289)	–	–	–	–	–	–	(55 289)	(58 606)	(62 123)
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	6	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**(55 289)**	**(55 289)**	**–**	**–**	**–**	**–**	**–**	**–**	**(55 289)**	**(58 606)**	**(62 123)**

APPENDIX 4

Other supporting documentation (Supporting Schedules)

WC024 Stellenbosch- Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Exchange revenue												
Service charges - Electricity	6											
Appliance Maintenance		–	–	–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Connection/Reconnection		5 976	5 976	–	–	–	–	–	–	5 976	6 616	7 325
Electricity Distribution Revenue for Services		–	–	–	–	–	–	–	–	–	–	–
Electricity Sales		1 468 502	1 468 502	–	–	–	–	–	–	1 468 502	1 625 779	1 799 900
Joint Pole Usage		–	–	–	–	–	–	–	–	–	–	–
Meter Compliance Testing		–	–	–	–	–	–	–	–	–	–	–
Meter Reading Fees		80	80	–	–	–	–	–	–	80	88	98
Notice Revenues		26	26	–	–	–	–	–	–	26	29	32
Temporary Service Plant		–	–	–	–	–	–	–	–	–	–	–
Total Service charges - Electricity		**1 474 584**	**1 474 584**	**-**	**-**	**-**	**-**	**-**	**-**	**1 474 584**	**1 632 512**	**1 807 354**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (50 kwh per indigent household per month)		(100 729)	(100 729)	–	–	–	–	–	–	(100 729)	(111 518)	(123 461)
Net Service charges - Electricity		**1 373 854**	**1 373 854**	**-**	**-**	**-**	**-**	**-**	**-**	**1 373 854**	**1 520 994**	**1 683 893**
Service charges - Water	6											
Agricultural and Rural Water Service		315	315	–	–	–	–	–	–	315	331	347
Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Connection/Disconnection		317	317	–	–	–	–	–	–	317	333	349
Industrial Water		78 302	78 302	–	–	–	–	–	–	78 302	82 218	86 328
Meter Reading Fees		3	3	–	–	–	–	–	–	3	3	3
Sale		156 219	156 219	–	–	–	–	–	–	156 219	164 030	172 232
Urban Higher Level Service		–	–	–	–	–	–	–	–	–	–	–
Total Service charges - Water		**235 157**	**235 157**	**-**	**-**	**-**	**-**	**-**	**-**	**235 157**	**246 915**	**259 260**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		(10 506)	(10 506)	–	–	–	–	–	–	(10 506)	(11 031)	(11 583)
Net Service charges - Water		**224 651**	**224 651**	**-**	**-**	**-**	**-**	**-**	**-**	**224 651**	**235 883**	**247 677**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Service charges - Waste Water Management	6											
Agricultural and Rural		–	–	–	–	–	–	–	–	–	–	–
Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Connection/Reconnection		88	88	–	–	–	–	–	–	88	93	98
Higher Level Service		–	–	–	–	–	–	–	–	–	–	–
Industrial Effluent		16 580	16 580	–	–	–	–	–	–	16 580	17 574	18 629
Industrial Waste Water		45 597	45 597	–	–	–	–	–	–	45 597	48 333	51 233
Pump/Removal of Waste Water		8 232	8 232	–	–	–	–	–	–	8 232	8 726	9 249
Sanitation Charges		81 736	81 736	–	–	–	–	–	–	81 736	86 640	91 839
Treatment of Effluent		–	–	–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management		**152 232**	**152 232**	**-**	**-**	**-**	**-**	**-**	**-**	**152 232**	**161 366**	**171 048**
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (free sanitation service to indigent households)		(12 192)	(12 192)	–	–	–	–	–	–	(12 192)	(12 924)	(13 699)
Net Service charges - Waste Water Management		**140 040**	**140 040**	**-**	**-**	**-**	**-**	**-**	**-**	**140 040**	**148 442**	**157 348**
Service charges - Waste Management	6											
Availability Charges		–	–	–	–	–	–	–	–	–	–	–
Carrier Bags		–	–	–	–	–	–	–	–	–	–	–
Disposal Facilities		6 126	6 126	–	–	–	–	–	–	6 126	6 494	6 883
Refuse Bags		–	–	–	–	–	–	–	–	–	–	–
Refuse Removal		144 751	144 751	–	–	–	–	–	–	144 751	153 436	162 642
Skip		–	–	–	–	–	–	–	–	–	–	–
Waste Bins		24	24	–	–	–	–	–	–	24	25	27
Total refuse removal revenue		**150 901**	**150 901**	**-**	**-**	**-**	**-**	**-**	**-**	**150 901**	**159 955**	**169 552**
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (removed once a week to indigent households)		(26 044)	(26 044)	–	–	–	–	–	–	(26 044)	(27 607)	(29 263)
Net Service charges - Waste Management		**124 857**	**124 857**	**-**	**-**	**-**	**-**	**-**	**-**	**124 857**	**132 348**	**140 289**
Sales of Goods and Rendering of Services												
Academic Services		–	–	–	–	–	–	–	–	–	–	–
Advertisements		2	2	–	–	–	–	–	–	2	2	2

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		6	7	8	9	10	11	12	13			
		A	A1	B	C	D	E	F	G	H		
Amendment Fees		–	–	–	–	–	–	–	–	–	–	–
Application Fees for Land Usage		1 377	1 377	–	–	–	–	–	–	1 377	1 446	1 519
Building Plan Approval		15 556	15 556	–	–	–	–	–	–	15 556	16 334	17 150
Building Plan Clause Levy		–	–	–	–	–	–	–	–	–	–	–
Buyers Card		–	–	–	–	–	–	–	–	–	–	–
Camping Fees		–	–	–	–	–	–	–	–	–	–	–
Cemetery and Burial		1 181	1 181	–	–	–	–	–	–	1 181	1 240	1 302
Cleaning and Removal		–	–	–	–	–	–	–	–	–	–	–
Clearance Certificates		1 315	1 315	–	–	–	–	–	–	1 315	1 381	1 450
Computer Services		–	–	–	–	–	–	–	–	–	–	–
Day Care Fees		–	–	–	–	–	–	–	–	–	–	–
Demolition Application Fees		–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–
Domestic Services		–	–	–	–	–	–	–	–	–	–	–
Drainage Fees		–	–	–	–	–	–	–	–	–	–	–
Encroachment Fees		6 502	6 502	–	–	–	–	–	–	6 502	6 827	7 169
Entrance Fees		982	982	–	–	–	–	–	–	982	1 031	1 082
Escort Fees		–	–	–	–	–	–	–	–	–	–	–
Exempted Parking		–	–	–	–	–	–	–	–	–	–	–
Fire Services		221	221	–	–	–	–	–	–	221	232	243
Health Services		–	–	–	–	–	–	–	–	–	–	–
Housing (Boarding Services)		–	–	–	–	–	–	–	–	–	–	–
Immunisation Fees		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Legal Fees		–	–	–	–	–	–	–	–	–	–	–
Library Fees		2	2	–	–	–	–	–	–	2	2	2
Management Fees		–	–	–	–	–	–	–	–	–	–	–
Meal and Refreshment		–	–	–	–	–	–	–	–	–	–	–
Membership Fees		–	–	–	–	–	–	–	–	–	–	–
Objections and Appeals		–	–	–	–	–	–	–	–	–	–	–
Occupation Certificates		–	–	–	–	–	–	–	–	–	–	–
Parking Fees		5 349	5 349	–	–	–	–	–	–	5 349	5 617	5 898
Photo copies, Faxes and Telephone charges		80	80	–	–	–	–	–	–	80	84	89
Removal of Restrictions		159	159	–	–	–	–	–	–	159	167	175

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
		A	A1	B	C	D	E	F	G	H		
Sale of Carbon Credits		–	–	–	–	–	–	–	–	–	–	–
Sale of Goods		628	628	–	–	–	–	–	–	628	660	693
Scrap, Waste & Other Goods		865	865	–	–	–	–	–	–	865	908	954
Shared Services		–	–	–	–	–	–	–	–	–	–	–
Squatter Re-allocation		–	–	–	–	–	–	–	–	–	–	–
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		**34 220**	**34 220**	**-**	**-**	**-**	**-**	**-**	**-**	**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		–	–	–	–	–	–	–	–	–	–	–
Free State		–	–	–	–	–	–	–	–	–	–	–
Gauteng		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
KwazuluNatal		–	–	–	–	–	–	–	–	–	–	–
Limpopo		–	–	–	–	–	–	–	–	–	–	–
Mpumalanga		–	–	–	–	–	–	–	–	–	–	–
Northern Cape		–	–	–	–	–	–	–	–	–	–	–
Northwest		–	–	–	–	–	–	–	–	–	–	–
Western Cape		4 159	4 159	–	–	–	–	–	–	4 159	4 367	4 586
Total Provincial		**4 159**	**4 159**	**-**	**-**	**-**	**-**	**-**	**-**	**4 159**	**4 367**	**4 586**
Total Agency Services		**4 159**	**4 159**	**-**	**-**	**-**	**-**	**-**	**-**	**4 159**	**4 367**	**4 586**
Interest - Deemed Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables												
Affiliates/Related Parties/Associated Companies		–	–	–	–	–	–	–	–	–	–	–
Electricity		2 253	2 253	–	–	–	–	–	–	2 253	2 309	2 378
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing Land Sales		–	–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes		–	–	–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts		–	–	–	–	–	–	–	–	–	–	–
Property Rental Debtors		–	–	–	–	–	–	–	–	–	–	–
SARS		–	–	–	–	–	–	–	–	–	–	–
Service Charges		–	–	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–	–	–
Staff		–	–	–	–	–	–	–	–	–	–	–
Waste Management		3 379	3 379	–	–	–	–	–	–	3 379	3 463	3 532
Waste Water Management		2 687	2 687	–	–	–	–	–	–	2 687	2 754	2 809
Water		11 508	11 508	–	–	–	–	–	–	11 508	11 796	12 150
Shared Services		–	–	–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables		**19 826**	**19 826**	**-**	**-**	**-**	**-**	**-**	**-**	**19 826**	**20 322**	**20 869**
Interest earned from Current and Non Current Assets												
Bank Accounts		9 836	9 836	–	–	–	–	–	–	9 836	9 369	8 924
Financial Assets		–	–	–	–	–	–	–	–	–	–	–
Short Term Investments and Call Accounts		41 470	41 470	–	–	–	–	–	–	41 470	39 501	37 624
Total Interest earned from Current and Non Current Assets		**51 306**	**51 306**	**-**	**-**	**-**	**-**	**-**	**-**	**51 306**	**48 869**	**46 548**
Dividends												
External Investment		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Municipal Entities		–	–	–	–	–	–	–	–	–	–	–
Total Dividends		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rent on Land												
Land		–	–	–	–	–	–	–	–	–	–	–
Prospecting, Mining, Royalties		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Total Rent on Land		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Rental from Fixed Assets												
Market Related												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		9 183	9 183	–	–	–	–	–	–	9 183	9 642	10 124
Property Plant and Equipment		–	–	–	–	–	–	–	–	–	–	–
Total Market Related		**9 183**	**9 183**	**-**	**-**	**-**	**-**	**-**	**-**	**9 183**	**9 642**	**10 124**
Non-market Related												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		5 068	5 068	–	–	–	–	–	–	5 068	5 321	5 587
Property Plant and Equipment		712	712	–	–	–	–	–	–	712	747	785
Total Non-market Related		**5 779**	**5 779**	**-**	**-**	**-**	**-**	**-**	**-**	**5 779**	**6 068**	**6 372**
Total Rental from Fixed Assets		**14 962**	**14 962**	**-**	**-**	**-**	**-**	**-**	**-**	**14 962**	**15 710**	**16 496**
Licences or Permits												
Angling/Fishing		–	–	–	–	–	–	–	–	–	–	–
Atmospheric Emissions		–	–	–	–	–	–	–	–	–	–	–
Boat		–	–	–	–	–	–	–	–	–	–	–
Dog		–	–	–	–	–	–	–	–	–	–	–
Fauna and Flora		–	–	–	–	–	–	–	–	–	–	–
Filming Fees		–	–	–	–	–	–	–	–	–	–	–
Game		–	–	–	–	–	–	–	–	–	–	–
Health Certificates		–	–	–	–	–	–	–	–	–	–	–
Hiking Trails		–	–	–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)		–	–	–	–	–	–	–	–	–	–	–
Market Porters		199	199	–	–	–	–	–	–	199	209	220

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Road and Transport		8 990	8 990	–	–	–	–	–	–	8 990	9 440	9 912
Threatened and Protected Species		–	–	–	–	–	–	–	–	–	–	–
Trading		3	3	–	–	–	–	–	–	3	3	3
Total Licences or Permits		**9 192**	**9 192**	**-**	**-**	**-**	**-**	**-**	**-**	**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	51 139	–	–	–	–	–	–	51 139	53 696	56 380
Operational Revenue												
Administrative Handling Fees		344	344	–	–	–	–	–	–	344	361	379
Arbor City Awards Competition		–	–	–	–	–	–	–	–	–	–	–
Bad Debts Recovered		–	–	–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award		–	–	–	–	–	–	–	–	–	–	–
Breakages and Losses Recovered		3	3	–	–	–	–	–	–	3	3	4
Bursary Repayment		–	–	–	–	–	–	–	–	–	–	–
Collection Charges		1 063	1 063	–	–	–	–	–	–	1 063	1 116	1 172
Commission		–	–	–	–	–	–	–	–	–	–	–
Discounts and Early Settlements		–	–	–	–	–	–	–	–	–	–	–
Incidental Cash Surpluses		7	7	–	–	–	–	–	–	7	7	8
Inspection Fees		59	59	–	–	–	–	–	–	59	62	65
Insurance Refund		1 286	1 286	–	–	–	–	–	–	1 286	1 351	1 418
Merchandising, Jobbing and Contracts		5 724	5 724	–	–	–	–	–	–	5 724	6 011	6 311
Recovery Maintenance		743	743	–	–	–	–	–	–	743	780	819

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Registration Fees		–	–	–	–	–	–	–	–	–	–	–
Request for Information		106	106	–	–	–	–	–	–	106	112	117
Sale of Property		–	–	–	–	–	–	–	–	–	–	–
Skills Development Levy Refund		1 044	1 044	–	–	–	–	–	–	1 044	1 097	1 151
Staff and Councillors Recoveries		674	674	–	–	–	–	–	–	674	708	743
Total Operational Revenue		**11 054**	**11 054**	**-**	**-**	**-**	**-**	**-**	**-**	**11 054**	**11 607**	**12 188**
Non-Exchange revenue												
Property Rates												
Agricultural Properties		27 286	27 286	–	–	–	–	–	–	27 286	28 923	30 659
Business and Commercial Properties		208 551	208 551	–	–	–	–	–	–	208 551	221 110	234 427
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		19	19	–	–	–	–	–	–	19	20	21
Public Benefit Organisations		66	66	–	–	–	–	–	–	66	70	74
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties		13 014	13 014	–	–	–	–	–	–	13 014	13 795	14 622
Residential Properties		394 616	394 616	–	–	–	–	–	–	394 616	418 471	443 768
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		28 714	28 714	–	–	–	–	–	–	28 714	30 437	32 263
Total Property Rates		**672 266**	**672 266**	**-**	**-**	**-**	**-**	**-**	**-**	**672 266**	**712 825**	**755 835**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		(55 289)	(55 289)	–	–	–	–	–	–	(55 289)	(58 606)	(62 123)
Net Property Rates		**616 977**	**616 977**	**-**	**-**	**-**	**-**	**-**	**-**	**616 977**	**654 218**	**693 712**
Surcharges and Taxes												
Surcharges		–	–	–	–	–	–	–	–	–	–	–
Taxes		–	–	–	–	–	–	–	–	–	–	–
Total Surcharges and Taxes		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits												
Fines		179 100	179 100	–	–	–	–	–	–	179 100	188 056	197 458
Forfeits		2 972	2 972	–	–	–	–	–	–	2 972	3 121	3 277
Penalties		–	–	–	–	–	–	–	–	–	–	–
Total Fines, Penalties and Forfeits		**182 073**	**182 073**	**-**	**-**	**-**	**-**	**-**	**-**	**182 073**	**191 177**	**200 735**
Licences or Permits												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
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		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational												
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		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Allocations In-kind		-	-	-	-	-	-	-	-	-	-	-
Monetary Allocations												
Departmental Agencies and Accounts		295	295	–	–	–	–	–	–	295	–	–
District Municipalities		69	69	–	–	–	–	–	–	69	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Households		–	–	–	–	–	–	–	–	–	–	–
National Governments		6 849	6 849	–	–	–	–	–	–	6 849	3 734	4 541
National Revenue Fund		246 336	246 336	–	–	–	–	–	–	246 336	260 662	264 323
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		33 991	33 991	–	–	–	–	(39)	(39)	33 952	27 356	50 460
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**287 541**	**287 541**	**-**	**-**	**-**	**-**	**(39)**	**(39)**	**287 502**	**291 751**	**319 324**
Total Transfer and subsidies - Operational		**287 541**	**287 541**	**-**	**-**	**-**	**-**	**(39)**	**(39)**	**287 502**	**291 751**	**319 324**
Interest Receivables												
Property Rates		3 587	3 587	–	–	–	–	–	–	3 587	3 874	4 184
Service Charges												
Electricity		–	–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables		**3 587**	**3 587**	**-**	**-**	**-**	**-**	**-**	**-**	**3 587**	**3 874**	**4 184**
Fuel Levy (RSC Replacement Grant)		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges												
Electricity - Availability Charges		991	991	–	–	–	–	–	–	991	1 116	1 258
Waste Management - Availability Charges		876	876	–	–	–	–	–	–	876	929	993
Waste Water Management - Availability Charges		876	876	–	–	–	–	–	–	876	929	985
Water - Availability Charges		722	722	–	–	–	–	–	–	722	765	811
Total Operational Revenue - Service Charges		**3 465**	**3 465**	**-**	**-**	**-**	**-**	**-**	**-**	**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		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains												
Debt waived		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–	–	–
Inventory												
Fair value assessment - Water stock		–	–	–	–	–	–	–	–	–	–	–
Increase to net-realisable Value		–	–	–	–	–	–	–	–	–	–	–
Total Inventory		-	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment												
Actuarial Assessments												
Leave Gratuity		–	–	–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-	-
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-	-
Foreign Exchange		–	–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–	–	–
Total Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**3 152 903**	**3 152 903**	**-**	**-**	**-**	**-**	**(39)**	**(39)**	**3 152 864**	**3 382 581**	**3 656 138**
EXPENDITURE ITEMS:												
Employee related costs												
Salaries and Allowances												
Basic Salary	2	463 404	463 404	–	–	–	–	–	–	463 404	484 163	516 616
Bonuses		2 008	2 008	–	–	–	–	–	–	2 008	2 148	2 299
Allowance												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Accommodation, Travel and Incidental		58	58	–	–	–	–	–	–	58	62	66
Cellular and Telephone		3 626	3 626	–	–	–	–	–	–	3 626	3 880	4 152
Housing Benefits		4 913	4 913	–	–	–	–	–	–	4 913	5 254	5 619
Non-pensionable		296	296	–	–	–	–	–	–	296	317	339
Travel or Motor Vehicle		15 553	15 553	–	–	–	–	–	–	15 553	16 623	17 767
Voluntary Work		–	–	–	–	–	–	–	–	–	–	–
Total Allowance		**24 447**	**24 447**	**-**	**-**	**-**	**-**	**-**	**-**	**24 447**	**26 136**	**27 943**
Service Related Benefits												
Acting		1 034	1 034	–	–	–	–	–	–	1 034	1 106	1 184
Bonus		35 862	35 862	–	–	–	–	–	–	35 862	38 334	40 979
Danger Allowance		–	–	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–	–	–
Fire Brigade		3 739	3 739	–	–	–	–	–	–	3 739	4 001	4 281
In-kind Benefits		–	–	–	–	–	–	–	–	–	–	–
Leave Pay		–	–	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads		–	–	–	–	–	–	–	–	–	–	–
Long Service Award		5 613	5 613	–	–	–	–	–	–	5 613	6 006	6 427
Overtime		58 143	58 143	–	–	–	–	–	–	58 143	62 213	66 568
Scarcity		1 841	1 841	–	–	–	–	–	–	1 841	1 970	2 108
Standby Allowance		17 979	17 979	–	–	–	–	–	–	17 979	19 238	20 585
Tools Allowance		–	–	–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing		–	–	–	–	–	–	–	–	–	–	–
Leave gratuity		5 221	5 221	–	–	–	–	–	–	5 221	5 482	5 756
Long Term Service Award		6 276	6 276	–	–	–	–	–	–	6 276	6 716	7 186
Total Service Related Benefits		**135 708**	**135 708**	**-**	**-**	**-**	**-**	**-**	**-**	**135 708**	**145 065**	**155 072**
Total Salaries and Allowances		**625 567**	**625 567**	**-**	**-**	**-**	**-**	**-**	**-**	**625 567**	**657 513**	**701 930**
Social Contributions												
Bargaining Council		261	261	–	–	–	–	–	–	261	279	298
Group Life Insurance		6 996	6 996	–	–	–	–	–	–	6 996	7 485	8 008
Medical		36 998	36 998	–	–	–	–	–	–	36 998	39 534	42 248
Pension		78 835	78 835	–	–	–	–	–	–	78 835	84 279	90 103
Unemployment Insurance		3 624	3 624	–	–	–	–	–	–	3 624	3 873	4 139
Total Social Contributions		**126 713**	**126 713**	**-**	**-**	**-**	**-**	**-**	**-**	**126 713**	**135 450**	**144 797**
Post-retirement Benefit												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Medical		31 508	31 508	–	–	–	–	–	–	31 508	33 714	36 074
Other Benefits		–	–	–	–	–	–	–	–	–	–	–
Pension		–	–	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	4	**31 508**	**31 508**	**-**	**-**	**-**	**-**	**-**	**-**	**31 508**	**33 714**	**36 074**
Sub-Total		**783 788**	**783 788**	**-**	**-**	**-**	**-**	**-**	**-**	**783 788**	**826 676**	**882 800**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–
Total Employee Related Cost	1,5	**783 788**	**783 788**	**-**	**-**	**-**	**-**	**-**	**-**	**783 788**	**826 676**	**882 800**
Remuneration of Councillors												
Allowances and Service Related Benefits												
Basic Salary		25 072	25 072	–	–	–	–	–	–	25 072	26 326	27 642
Cell phone Allowance		2 274	2 274	–	–	–	–	–	–	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		892	892	–	–	–	–	–	–	892	937	983
Use of Personal Facilities		–	–	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits		**28 239**	**28 239**	**-**	**-**	**-**	**-**	**-**	**-**	**28 239**	**29 651**	**31 133**
Social Contributions												
Medical Aid Benefits		156	156	–	–	–	–	–	–	156	164	172
Pension Fund Contributions		578	578	–	–	–	–	–	–	578	607	638
Total Social Contributions		**734**	**734**	**-**	**-**	**-**	**-**	**-**	**-**	**734**	**771**	**810**
Total Remuneration of Councillors	1,5	**28 973**	**28 973**	**-**	**-**	**-**	**-**	**-**	**-**	**28 973**	**30 422**	**31 943**
Bulk Purchases - Electricity												
ESKOM		962 638	962 638	–	–	–	–	–	–	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		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Total Independent Power Producers		-	-	-	-	-	-	-	-	-	-	-
Self Generation		–	–	–	–	–	–	–	–	–	–	–
Capitalisation Electricity Costs (Credit Account)		–	–	–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	1	**962 638**	**962 638**	**-**	**-**	**-**	**-**	**-**	**-**	**962 638**	**1 058 902**	**1 164 792**
Inventory Consumed												
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables		47 119	47 662	–	–	–	–	(8)	(8)	47 653	48 936	50 833
Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies		38 434	38 564	–	–	–	–	–	–	38 564	40 186	41 346
Water		45 345	45 345	–	–	–	–	–	–	45 345	46 841	48 340
Sub-total		**130 898**	**131 571**	**-**	**-**	**-**	**-**	**(8)**	**(8)**	**131 562**	**135 963**	**140 519**
Less: Capitalisation of inventory consumed		–	–	–	–	–	–	–	–	–	–	–
Total Inventory Consumed	1	**130 898**	**131 571**	**-**	**-**	**-**	**-**	**(8)**	**(8)**	**131 562**	**135 963**	**140 519**
Debt Impairment												
Trade and Other Receivables from Exchange Transactions												
Electricity		956	956	–	–	–	–	–	–	956	980	998
Shared Services		–	–	–	–	–	–	–	–	–	–	–
Waste Management		10 120	10 120	–	–	–	–	–	–	10 120	10 373	10 684
Waste Water Management		6 610	6 610	–	–	–	–	–	–	6 610	6 776	6 979
Water		11 522	11 522	–	–	–	–	–	–	11 522	11 810	12 164
Non Specific Accounts		3 921	3 921	–	–	–	–	–	–	3 921	4 019	4 092
Total Trade and Other Receivables from Exchange Transactions		**33 129**	**33 129**	**-**	**-**	**-**	**-**	**-**	**-**	**33 129**	**33 958**	**34 917**
Other Receivables from Non-exchange Revenue												
Property Rates												
Property Rates General		–	–	–	–	–	–	–	–	–	–	–
Agricultural Properties		–	–	–	–	–	–	–	–	–	–	–
Business and Commercial Properties		1 115	1 115	–	–	–	–	–	–	1 115	1 143	1 136
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		–	–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations		–	–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Public Service Purposes Properties		–	–	–	–	–	–	–	–	–	–	–
Residential Properties		–	–	–	–	–	–	–	–	–	–	–
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		–	–	–	–	–	–	–	–	–	–	–
Total Property Rates		**1 115**	**1 115**	**-**	**-**	**-**	**-**	**-**	**-**	**1 115**	**1 143**	**1 136**
Service Charges												
Service Charges General		–	–	–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–
Total Service Charges		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts		46 522	46 522	–	–	–	–	–	–	46 522	47 685	47 399
Total Other Receivables from Non-exchange Revenue		**47 638**	**47 638**	**-**	**-**	**-**	**-**	**-**	**-**	**47 638**	**48 828**	**48 535**
Total Debt Impairment	1	**80 767**	**80 767**	**-**	**-**	**-**	**-**	**-**	**-**	**80 767**	**82 786**	**83 452**
Depreciation, Amortisation and Impairment												
Amortisation												
Intangible Assets		253	253	–	–	–	–	–	–	253	258	266
Total Amortisation		**253**	**253**	**-**	**-**	**-**	**-**	**-**	**-**	**253**	**258**	**266**
Depreciation												
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Assets		10 453	10 453	–	–	–	–	–	–	10 453	10 662	10 982
Computer Equipment		6 547	6 547	–	–	–	–	–	–	6 547	6 678	6 878
Electrical Infrastructure		45 341	45 341	–	–	–	–	–	–	45 341	46 248	47 635
Furniture and Office Equipment		4 382	4 382	–	–	–	–	–	–	4 382	4 470	4 604
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		317	317	–	–	–	–	–	–	317	323	333
Investment Property		440	440	–	–	–	–	–	–	440	448	462
Land		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		4 719	4 719	–	–	–	–	–	–	4 719	4 813	4 958

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Other Assets		12 334	12 334	–	–	–	–	–	–	12 334	12 580	12 958
Rail Infrastructure		2	2	–	–	–	–	–	–	2	2	2
Roads Infrastructure		51 044	51 044	–	–	–	–	–	–	51 044	52 065	53 627
Sanitation Infrastructure		31 787	31 787	–	–	–	–	–	–	31 787	32 422	33 395
Solid Waste Infrastructure		2 211	2 211	–	–	–	–	–	–	2 211	2 256	2 323
Storm water Infrastructure		1 153	1 153	–	–	–	–	–	–	1 153	1 176	1 211
Transport Assets		7 019	7 019	–	–	–	–	–	–	7 019	7 159	7 374
Water Supply Infrastructure		54 737	54 737	–	–	–	–	–	–	54 737	55 832	57 507
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation		**232 486**	**232 486**	**-**	**-**	**-**	**-**	**-**	**-**	**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		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		–	–	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment												
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Rails Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment		-	-	-	-	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation, Amortisation and Impairment	1	**232 739**	**232 739**	-	-	-	-	-	-	**232 739**	**237 394**	**244 516**
Interest, Dividends and Rent on Land												
Dividends Paid		–	–	–	–	–	–	–	–	–	–	–
Interest Paid		72 631	72 631	–	–	–	–	–	–	72 631	86 121	99 334
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	1	**72 631**	**72 631**	-	-	-	-	-	-	**72 631**	**86 121**	**99 334**
Contracted Services												
Consultants and Professional Services		58 146	57 943	–	–	–	–	–	–	57 943	53 193	61 776
Contractors		171 876	172 987	–	–	–	–	(8)	(8)	172 978	180 091	186 523
Outsourced Services		185 649	185 273	–	–	–	–	(4)	(4)	185 269	190 083	197 083
Total Contracted Services	1	**415 671**	**416 203**	-	-	-	-	**(13)**	**(13)**	**416 190**	**423 367**	**445 381**
Transfers and Subsidies												
Capital												
Allocations In-kind		–	–	–	–	–	–	–	–	–	–	–
Monetary Allocations		–	–	–	–	–	–	–	–	–	–	–
Total Capital		-	-	-	-	-	-	-	-	-	-	-
Operational												
Allocations In-kind		5 319	5 319	–	–	–	–	–	–	5 319	5 638	5 977
Monetary Allocations		4 446	4 446	–	–	–	–	–	–	4 446	8 202	8 694
Total Operational		**9 765**	**9 765**	-	-	-	-	-	-	**9 765**	**13 841**	**14 671**
Total Transfers and Subsidies	1	**9 765**	**9 765**	-	-	-	-	-	-	**9 765**	**13 841**	**14 671**
Irrecoverable Debts Written Off												
Bad debt written off		–	–	–	–	–	–	–	–	–	–	–
Exchange												
Electricity		189	189	–	–	–	–	–	–	189	194	200
Non Specific Accounts		715	715	–	–	–	–	–	–	715	732	754
Waste Management		1 109	1 109	–	–	–	–	–	–	1 109	1 137	1 160

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Waste Water Management		959	959	–	–	–	–	–	–	959	983	1 003
Water		5 567	5 567	–	–	–	–	–	–	5 567	5 706	5 820
Total Exchange		**8 539**	**8 539**	**-**	**-**	**-**	**-**	**-**	**-**	**8 539**	**8 752**	**8 937**
Non-exchange												
Non Specific Accounts		120 962	120 962	–	–	–	–	–	–	120 962	123 986	126 465
Property Rates		2 904	2 904	–	–	–	–	–	–	2 904	2 999	3 095
Service Charges		–	–	–	–	–	–	–	–	–	–	–
Total Non-exchange		**123 865**	**123 865**	**-**	**-**	**-**	**-**	**-**	**-**	**123 865**	**126 985**	**129 561**
Total Irrecoverable Debts Written Off	1	**132 404**	**132 404**	**-**	**-**	**-**	**-**	**-**	**-**	**132 404**	**135 737**	**138 497**
Operational Cost and Other Cost												
Operational Cost												
Achievements and Awards		138	130	–	–	–	–	–	–	130	141	144
Advertising, Publicity and Marketing		5 513	5 457	–	–	–	–	–	–	5 457	5 154	5 267
Assets less than the Capitalisation Threshold		–	–	–	–	–	–	–	–	–	–	–
Atmospheric Emission Licence		–	–	–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees		2 393	2 393	–	–	–	–	–	–	2 393	2 441	2 490
Bargaining Council		7 688	7 688	–	–	–	–	–	–	7 688	8 226	8 802
Bond Issue Amortisation Costs		–	–	–	–	–	–	–	–	–	–	–
Brokers Fees		–	–	–	–	–	–	–	–	–	–	–
Bursaries (Employees)		1 403	1 403	–	–	–	–	–	–	1 403	1 144	1 181
Cash Discount		–	–	–	–	–	–	–	–	–	–	–
Cleaning Services		65	72	–	–	–	–	–	–	72	68	70
Commission		4 622	4 622	–	–	–	–	–	–	4 622	4 760	4 903
Communication		13 990	13 990	–	–	–	–	–	–	13 990	14 440	14 908
Contribution to Provisions		–	–	–	–	–	–	–	–	–	–	–
Copy Right Fees		–	–	–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses		–	–	–	–	–	–	–	–	–	–	–
Courier and Delivery Services		–	–	–	–	–	–	–	–	–	–	–
Deeds		3	3	–	–	–	–	–	–	3	3	3
Drivers Licences and Permits		25	25	–	–	–	–	–	–	25	25	26
Dumping Fees (District Council)		–	–	–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate		–	–	–	–	–	–	–	–	–	–	–
Entertainment		52	52	–	–	–	–	–	–	52	53	55
Entrance Fees		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Environmental Levy		–	–	–	–	–	–	–	–	–	–	–
Eskom Connection Fees		–	–	–	–	–	–	–	–	–	–	–
External Audit Fees		9 820	9 820	–	–	–	–	–	–	9 820	10 017	10 217
External Computer Service		32 274	32 274	–	–	–	–	–	–	32 274	32 919	33 616
Fines and Penalties		–	–	–	–	–	–	–	–	–	–	–
Firearm Handling Fees		–	–	–	–	–	–	–	–	–	–	–
Freight Services		–	–	–	–	–	–	–	–	–	–	–
Full Time Union Representative		99	99	–	–	–	–	–	–	99	101	103
Hire Charges		12 447	12 422	–	–	–	–	–	–	12 422	12 939	13 199
Honoraria (Voluntarily Workers)		52	52	–	–	–	–	–	–	52	53	54
Indigent Relief		9 056	9 056	–	–	–	–	–	–	9 056	9 237	9 422
Insurance Underwriting		12 544	12 544	–	–	–	–	–	–	12 544	13 181	13 601
Capitalisation of Wet Fuel Costs (Credit Account)		–	–	–	–	–	–	–	–	–	–	–
Land Alienation Costs		–	–	–	–	–	–	–	–	–	–	–
Learnerships and Internships		377	377	–	–	–	–	–	–	377	384	392
Levies Paid - Water Resource Management Charges		–	–	–	–	–	–	–	–	–	–	–
Licences		3 514	3 514	–	–	–	–	–	–	3 514	3 626	3 734
Management Fee		31 399	31 399	–	–	–	–	–	–	31 399	33 481	35 704
Municipal Services		19 578	19 578	–	–	–	–	–	–	19 578	20 083	20 614
Office Decorations		42	42	–	–	–	–	–	–	42	43	44
Parking Fees		–	–	–	–	–	–	–	–	–	–	–
Permits		–	–	–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]		–	–	–	–	–	–	–	–	–	–	–
Printing, Publications and Books		1 060	1 050	–	–	–	–	–	–	1 050	1 105	1 140
Professional Bodies, Membership and Subscription		369	369	–	–	–	–	–	–	369	378	386
Registration Fees		10 299	9 199	–	–	–	–	–	–	9 199	11 389	12 638
Remuneration to Section 79 Committee Members		–	–	–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits		–	–	–	–	–	–	–	–	–	–	–
Resettlement Cost		40	40	–	–	–	–	–	–	40	41	42
Rewards Incentives		21	21	–	–	–	–	–	–	21	21	21
Road Worthy Test		5	5	–	–	–	–	–	–	5	5	5
Samples and Specimens		3 409	3 409	–	–	–	–	–	–	3 409	3 515	3 625
Search Fees		122	122	–	–	–	–	–	–	122	126	130
Seating Allowance for Traditional Leaders		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Servitudes and Land Surveys		42	42	–	–	–	–	–	–	42	42	43
Signage		–	–	–	–	–	–	–	–	–	–	–
Skills Development Fund Levy		5 798	5 798	–	–	–	–	–	–	5 798	6 204	6 638
Small Differences Tolerances		–	–	–	–	–	–	–	–	–	–	–
Storage of Assets and Goods		–	–	–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)		54	54	–	–	–	–	–	–	54	55	56
Supplier Development Programme		–	–	–	–	–	–	–	–	–	–	–
System Access and Information Fees		236	236	–	–	–	–	–	–	236	242	249
Taking over Contractual Obligations		–	–	–	–	–	–	–	–	–	–	–
Toll Gate Fees		–	–	–	–	–	–	–	–	–	–	–
Transport Provided as Part of Departmental Activities		–	–	–	–	–	–	–	–	–	–	–
Travel Agency and Visas		61	61	–	–	–	–	–	–	61	65	68
Travel and Subsistence		1 985	2 010	–	–	–	–	(13)	(13)	1 998	2 024	2 118
Uniform and Protective Clothing		10 124	10 255	–	–	–	–	–	–	10 255	10 347	10 619
Vehicle Tracking		1 085	1 085	–	–	–	–	–	–	1 085	1 107	1 129
Ward Committees		1 410	1 410	–	–	–	–	–	–	1 410	1 480	1 554
Warrantees and Guarantees		–	–	–	–	–	–	–	–	–	–	–
Wet Fuel		–	–	–	–	–	–	–	–	–	–	–
Witness Fees		–	–	–	–	–	–	–	–	–	–	–
Workmens Compensation Fund		4 463	4 463	–	–	–	–	–	–	4 463	4 775	5 110
Total Operational Cost		**207 677**	**206 643**	**-**	**-**	**-**	**-**	**(13)**	**(13)**	**206 630**	**215 443**	**224 120**
Operating Leases												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		3 637	3 617	–	–	–	–	–	–	3 617	3 710	3 784
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Properties		6 569	6 569	–	–	–	–	–	–	6 569	6 700	6 834
Land		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		1 820	1 670	–	–	–	–	–	–	1 670	1 868	1 905
Other Assets		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Zoo, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Operational Leases		**12 026**	**11 856**	**-**	**-**	**-**	**-**	**-**	**-**	**11 856**	**12 278**	**12 523**
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	1	**219 703**	**218 499**	**-**	**-**	**-**	**-**	**(13)**	**(13)**	**218 486**	**227 721**	**236 644**
Disposal of Fixed and Intangible Assets												
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment		–	–	–	–	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	1	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses												
Inventory												
Decrease in net-realisable Value		–	–	–	–	–	–	–	–	–	–	–
Total Inventory		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water Losses												
Apparent Losses												
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Unauthoried 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		580	580	–	–	–	–	–	–	580	540	500
Total Water Losses		**580**	**580**	**-**	**-**	**-**	**-**	**-**	**-**	**580**	**540**	**500**
Fair Value Adjustment												
Actuarial Assessments												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Leave Gratuity		–	–	–	–	–	–	–	–	–	–	–
Long Service Awards		–	–	–	–	–	–	–	–	–	–	–
Medical		–	–	–	–	–	–	–	–	–	–	–
Pension Funds		–	–	–	–	–	–	–	–	–	–	–
Total Actuarial Assessments		-	-	-	-	-	-	-	-	-	-	-
Biological Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Interest rate Swaps		–	–	–	–	–	–	–	–	–	–	–
Investment Property		–	–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment		-	-	-	-	-	-	-	-	-	-	-
Foreign Exchange		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets		–	–	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites		2 960	2 960	–	–	–	–	–	–	2 960	3 019	3 080
Total Other Losses	1	**3 540**	**3 540**	**-**	**-**	**-**	**-**	**-**	**-**	**3 540**	**3 559**	**3 580**
Total Expenditure		**3 073 518**	**3 073 518**	**-**	**-**	**-**	**-**	**(34)**	**(34)**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/(Deficit)		**79 385**	**79 385**	**-**	**-**	**-**	**-**	**(5)**	**(5)**	**79 380**	**120 091**	**170 010**
Transfers and subsidies - capital (monetary allocations)												
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–	–	–
District Municipalities		–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–	–
National Government		61 863	61 863	–	–	–	–	6 000	6 000	67 863	56 752	58 012
Non-Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Governments		17 882	17 882	–	–	–	–	–	–	17 882	42 936	34 817
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)		**79 745**	**79 745**	**-**	**-**	**-**	**-**	**6 000**	**6 000**	**85 745**	**99 688**	**92 829**
Transfers and subsidies - capital (in-kind)												
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
District Municipalities		–	–	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–	–	–
Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
National Government		–	–	–	–	–	–	–	–	–	–	–
Non Profit Institutions		–	–	–	–	–	–	–	–	–	–	–
Parent Municipality		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–	–	–
Provincial Governments		–	–	–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after capital transfers and contributions		**159 130**	**159 130**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Income Tax												
Continuing Operations		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Income Tax		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax		**159 130**	**159 130**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**159 130**	**159 130**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**159 130**	**159 130**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**165 125**	**219 779**	**262 839**
Repairs and Maintenance by Expenditure Item	8											
Employee related costs		–	–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		35 548	35 548	–	–	–	–	–	–	35 548	37 254	38 332
Contracted Services		125 306	125 676	–	–	–	–	–	–	125 676	132 435	137 008
Operational Costs		–	–	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	9	**160 854**	**161 224**	**-**	**-**	**-**	**-**	**-**	**-**	**161 224**	**169 689**	**175 340**

WC024 Stellenbosch - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Current Assets												
Cash and Cash Equivalents												
Call Deposits and Investments		571 536	571 536	–	–	–	–	–	–	571 536	569 567	567 690
Cash at Bank		(83 206)	(148 940)	–	–	–	–	(3 069)	(3 069)	(152 009)	(75 905)	(23 966)
Cash on Hand		15	15	–	–	–	–	–	–	15	15	15
Total Cash and Cash Equivalents		**488 345**	**422 611**	**-**	**-**	**-**	**-**	**(3 069)**	**(3 069)**	**419 542**	**493 677**	**543 739**
Short term Investments												
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions												
Electricity		236 670	236 670	–	–	–	–	–	–	236 670	238 290	244 973
Waste Management		61 573	61 573	–	–	–	–	–	–	61 573	61 520	61 471
Waste Water Management		55 351	55 351	–	–	–	–	–	–	55 351	78 334	80 043
Water		206 476	206 476	–	–	–	–	–	–	206 476	206 947	207 482
Other trade receivables from exchange transactions		60 428	60 428	–	–	–	–	–	–	60 428	60 152	59 860
VAT Receivable Input Tax Accrual		31 756	31 756	–	–	–	–	10	10	31 766	32 328	31 756
Gross: Trade and other receivables from exchange transactions		**652 253**	**652 253**	**-**	**-**	**-**	**-**	**10**	**10**	**652 263**	**677 573**	**685 585**
Less: Impairment for debt												
Impairment for Electricity		(18 367)	(18 367)	–	–	–	–	–	–	(18 367)	(18 512)	(18 676)
Impairment for Waste Management		(62 728)	(62 728)	–	–	–	–	–	–	(62 728)	(62 981)	(63 292)
Impairment for Waste Water Management		(46 219)	(46 219)	–	–	–	–	–	–	(46 219)	(46 409)	(46 641)
Impairment for Water		(160 370)	(160 370)	–	–	–	–	–	–	(160 370)	(160 658)	(161 012)
Impairment for other trade receivalbes from exchange transactions		(46 838)	(46 838)	–	–	–	–	–	–	(46 838)	(46 936)	(47 009)
Total Less: Impairment for debt		**(334 522)**	**(334 522)**	**-**	**-**	**-**	**-**	**-**	**-**	**(334 522)**	**(335 495)**	**(336 631)**
Total net Trade and other receivables from Exchange Transactions		**317 731**	**317 731**	**-**	**-**	**-**	**-**	**10**	**10**	**317 741**	**342 078**	**348 955**
Receivables from non-exchange transactions												
Property rates												
Agricultural Properties		8 258	8 258	–	–	–	–	–	–	8 258	8 314	8 373
Business and Commercial Properties		18 137	18 137	–	–	–	–	–	–	18 137	18 282	18 447
Industrial Properties		–	–	–	–	–	–	–	–	–	–	–
Mining Properties		504	504	–	–	–	–	–	–	504	504	504
Public Benefit Organisations		4	4	–	–	–	–	–	–	4	4	4
Public Service Infrastructure Properties		(107)	(107)	–	–	–	–	–	–	(107)	(114)	(121)
Public Service Purposes Properties		837	837	–	–	–	–	–	–	837	868	902
Residential Properties		32 341	32 341	–	–	–	–	–	–	32 341	32 529	32 746
Residential Sectional Title Garages		–	–	–	–	–	–	–	–	–	–	–
Sports Clubs and Fields		–	–	–	–	–	–	–	–	–	–	–
Vacant Land		11 360	11 360	–	–	–	–	–	–	11 360	11 429	11 502
Property Rates General		–	–	–	–	–	–	–	–	–	–	–
Gross: Property rates		**71 333**	**71 333**	**-**	**-**	**-**	**-**	**-**	**-**	**71 333**	**71 816**	**72 356**
Less: Impairment of Property rates		(39 655)	(39 655)	–	–	–	–	–	–	(39 655)	(39 683)	(39 676)
Net Property rates		**31 678**	**31 678**	**-**	**-**	**-**	**-**	**-**	**-**	**31 678**	**32 133**	**32 680**
Other receivables from non-exchange transactions		328 491	328 491	–	–	–	–	–	–	328 491	334 420	341 386
Less:Impairment for other receivables from non-exchange		(253 761)	(253 761)	–	–	–	–	–	–	(253 761)	(254 900)	(254 584)
Net other receivables from non-exchange transactions		**74 731**	**74 731**	**-**	**-**	**-**	**-**	**-**	**-**	**74 731**	**79 521**	**86 803**
Total net Receivables from non-exchange transactions		**106 409**	**106 409**	**-**	**-**	**-**	**-**	**-**	**-**	**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		–	–	–	–	–	–	–	–	–	–	–
Consumables		11 305	10 763	–	–	–	–	8	8	10 772	11 305	11 305
Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Housing Stock		6 300	6 300	–	–	–	–	–	–	6 300	6 300	6 300
Land		17 504	17 504	–	–	–	–	–	–	17 504	17 504	17 504
Materials and Supplies		7 677	7 547	–	–	–	–	–	–	7 547	7 677	7 677
Water		877	877	–	–	–	–	–	–	877	917	957
Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Total Inventory		**43 664**	**42 992**	**-**	**-**	**-**	**-**	**8**	**8**	**43 000**	**43 704**	**43 744**
VAT Receivable												
Input Tax Capital		0	0	–	–	–	–	–	–	0	0	0
Input Tax General		(2 162)	(2 162)	–	–	–	–	–	–	(2 162)	(2 162)	(2 162)
VAT Control (Receivable)		12 376	12 376	–	–	–	–	(0)	(0)	12 376	13 376	12 376
Total VAT Receivable		**10 214**	**10 214**	**-**	**-**	**-**	**-**	**(0)**	**(0)**	**10 214**	**11 214**	**10 214**
Other current assets												
Construction Contracts and Receivables		–	–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		4 080	4 080	–	–	–	–	–	–	4 080	4 080	4 080
Deposits		52 178	52 178	–	–	–	–	–	–	52 178	52 178	52 178
Fair Value Adjustments		–	–	–	–	–	–	–	–	–	–	–
Income Tax Receivable		–	–	–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other current assets		**56 258**	**56 258**	**-**	**-**	**-**	**-**	**-**	**-**	**56 258**	**56 258**	**56 258**
Total Current Assets		**1 022 621**	**956 215**	**-**	**-**	**-**	**-**	**(3 051)**	**(3 051)**	**953 165**	**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		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Investment Property												
Investment Property at Cost / Fair Value		432 051	432 051	–	–	–	–	–	–	432 051	432 051	432 051
Less: Accumulated Depreciation		(14 772)	(14 772)	–	–	–	–	–	–	(14 772)	(14 781)	(14 795)
Less: Accumulated Impairment		(1 725)	(1 725)	–	–	–	–	–	–	(1 725)	(1 725)	(1 725)
Total Investment Property		**415 554**	**415 554**	**-**	**-**	**-**	**-**	**-**	**-**	**415 554**	**415 545**	**415 532**
Property, Plant and Equipment												
Property, Plant and Equipment at Cost / Revaluation		9 427 180	9 491 664	–	–	–	–	5 217	5 217	9 496 881	9 458 278	9 369 519
Leases recognised as Property, Plant and Equipment	3	(2 230)	(2 230)	–	–	–	–	–	–	(2 230)	(2 230)	(2 230)
Less: Accumulated Depreciation		(2 883 397)	(2 883 397)	–	–	–	–	–	–	(2 883 397)	(2 888 039)	(2 895 142)
Less: Accumulated Impairment		(42 210)	(42 210)	–	–	–	–	–	–	(42 210)	(42 210)	(42 210)
Total Property, Plant and Equipment	**2**	**6 499 343**	**6 563 827**	**-**	**-**	**-**	**-**	**5 217**	**5 217**	**6 569 045**	**6 525 799**	**6 429 937**
Construction Work-in-progress												
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Opening Balance		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)
Total Construction Work-in-progress	**2**	**27 534**	**27 534**	**-**	**-**	**-**	**-**	**-**	**-**	**27 534**	**27 534**	**27 534**
Biological Assets												
Biological Assets at Cost / Fair Value		2 800	2 800	–	–	–	–	–	–	2 800	3 300	2 800
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Biological Assets		**2 800**	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**2 800**	**3 300**	**2 800**
Living resources												
Living resources at Cost / Revaluation		870	2 120	–	–	–	–	–	–	2 120	–	–
Less: Accumulated Depreciation		–	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Living resources		**870**	**2 120**	**-**	**-**	**-**	**-**	**-**	**-**	**2 120**	**-**	**-**
Heritage Assets												
Heritage Assets at Cost / Revaluation		1 313	1 313	–	–	–	–	–	–	1 313	1 313	1 313
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Heritage Assets		**1 313**	**1 313**	**-**	**-**	**-**	**-**	**-**	**-**	**1 313**	**1 313**	**1 313**
Intangible Assets												
Intangible Assets at Cost / Revaluation		16 621	16 621	–	–	–	–	–	–	16 621	16 621	16 621
Less: Accumulated Amortisation		(12 395)	(12 395)	–	–	–	–	–	–	(12 395)	(12 399)	(12 404)
Less: Accumulated Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Intangible Assets		**4 226**	**4 226**	**-**	**-**	**-**	**-**	**-**	**-**	**4 226**	**4 222**	**4 217**
Trade and other receivables from exchange transactions												
Electricity		829	829	–	–	–	–	–	–	829	829	829
Property Rental Debtors		463	463	–	–	–	–	–	–	463	463	463
Service Charges		868	868	–	–	–	–	–	–	868	868	868
Waste Management		1 093	1 093	–	–	–	–	–	–	1 093	1 093	1 093
Waste Water Management		844	844	–	–	–	–	–	–	844	844	844
Water		4 207	4 207	–	–	–	–	–	–	4 207	4 207	4 207
Total Trade and other Receivables from Exchange Transactions		**8 304**	**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-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Joint Ventures		–	–	–	–	–	–	–	–	–	–	–
Operating Lease		–	–	–	–	–	–	–	–	–	–	–
Property Rates		–	–	–	–	–	–	–	–	–	–	–
Public Organisation		17	17	–	–	–	–	–	–	17	17	17
Sporting and Other Bodies		–	–	–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries		–	–	–	–	–	–	–	–	–	–	–
Subsidiaries		–	–	–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactions		**17**	**17**	**-**	**-**	**-**	**-**	**-**	**-**	**17**	**17**	**17**
Other non-current assets												
Deferred Tax Assets		–	–	–	–	–	–	–	–	–	–	–
Defined Benefit Asset		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Investment in Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Investment in Subsidiary		–	–	–	–	–	–	–	–	–	–	–
Operating Lease Receivable		–	–	–	–	–	–	–	–	–	–	–
Deposits		–	–	–	–	–	–	–	–	–	–	–
Total Other non-current assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets		**6 959 961**	**7 025 695**	**-**	**-**	**-**	**-**	**5 217**	**5 217**	**7 030 912**	**6 986 035**	**6 889 654**
TOTAL ASSETS		**7 982 582**	**7 981 910**	**-**	**-**	**-**	**-**	**2 167**	**2 167**	**7 984 077**	**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		71 571	71 571	–	–	–	–	–	–	71 571	71 571	71 571
Current portion of Operating Lease Liabilities		–	–	–	–	–	–	–	–	–	–	–
Unamortised Premium on Long-term Debts		–	–	–	–	–	–	–	–	–	–	–
Total Financial Liabilities		**71 571**	**71 571**	**-**	**-**	**-**	**-**	**-**	**-**	**71 571**	**71 571**	**71 571**
Consumer Deposits												
Building Plans		–	–	–	–	–	–	–	–	–	–	–
Buying Card		–	–	–	–	–	–	–	–	–	–	–
Electricity		15 067	15 067	–	–	–	–	–	–	15 067	15 067	15 067
Hiring of Decorative Items		–	–	–	–	–	–	–	–	–	–	–
Library Books		–	–	–	–	–	–	–	–	–	–	–
Posters		–	–	–	–	–	–	–	–	–	–	–
Refuse		170	170	–	–	–	–	–	–	170	170	170

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Rental Properties		709	709	–	–	–	–	–	–	709	709	709
Sewer		–	–	–	–	–	–	–	–	–	–	–
Street Closure		–	–	–	–	–	–	–	–	–	–	–
Valuation Appeal		–	–	–	–	–	–	–	–	–	–	–
Water		9 333	9 333	–	–	–	–	–	–	9 333	9 333	9 333
Wayleave		117	117	–	–	–	–	–	–	117	117	117
Total Consumer Deposits		**25 395**	**25 395**	**-**	**-**	**-**	**-**	**-**	**-**	**25 395**	**25 395**	**25 395**
Trade and Other Payable Exchange Transactions												
Accrued Interest		–	–	–	–	–	–	–	–	–	–	–
Advance Payments		30 498	30 498	–	–	–	–	–	–	30 498	30 498	30 498
Affiliates, Related Parties and Associated Companies		266	266	–	–	–	–	–	–	266	266	266
Agency Fees Payable		–	–	–	–	–	–	–	–	–	–	–
Auditor-General of South Africa		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Bonus		–	–	–	–	–	–	–	–	–	–	–
Compensation Commission (COID)		–	–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts		4 586	4 586	–	–	–	–	–	–	4 586	4 586	4 586
Deferred Revenue		–	–	–	–	–	–	–	–	–	–	–
Dividends Declared		–	–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase		102 322	102 322	–	–	–	–	–	–	102 322	102 322	102 322
Fair Value Adjustment		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Leave Accrual		–	–	–	–	–	–	–	–	–	–	–
Long Service Award		–	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–	–	–
Payables and Accruals		140 865	140 193	–	–	–	–	(3 828)	(3 828)	136 365	136 647	136 273
PAYE Deductions		–	–	–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions		–	–	–	–	–	–	–	–	–	–	–
Retentions		26 951	26 951	–	–	–	–	–	–	26 951	26 951	26 951
Standby		–	–	–	–	–	–	–	–	–	–	–
Tender documentation		–	–	–	–	–	–	–	–	–	–	–
Unallocated Deposits		12 211	12 211	–	–	–	–	–	–	12 211	12 211	12 211
Water Inventory Bulk Purchases		2 039	2 039	–	–	–	–	–	–	2 039	2 039	2 039
VAT Payables Output Tax Accrual		7 565	7 565	–	–	–	–	–	–	7 565	11 235	12 212
VAT Payables Output Tax Provision for Doubtful Debt Impairment		(30 156)	(30 156)	–	–	–	–	–	–	(30 156)	(30 278)	(30 424)
Total Trade and Other Payable Exchange Transactions	**2, 5**	**297 146**	**296 473**	**-**	**-**	**-**	**-**	**(3 828)**	**(3 828)**	**292 645**	**296 476**	**296 933**
Trade and Other Payable Non-exchange Transactions												
Transfers and Subsidies Payable												
Capital		–	–	–	–	–	–	–	–	–	–	–
Operational		40	40	–	–	–	–	–	–	40	40	40
Total Transfers and Subsidies Payable		**40**	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**40**	**40**	**40**
Transfers and Subsidies Unspent												
Capital		13 093	13 093	–	–	–	–	–	–	13 093	13 093	13 093
Operational		15 436	15 436	–	–	–	–	–	–	15 436	15 732	15 732
Total Transfers and Subsidies Unspent		**28 530**	**28 530**	**-**	**-**	**-**	**-**	**-**	**-**	**28 530**	**28 825**	**28 825**
VAT Payables Output Tax Accrual		42 966	42 966	–	–	–	–	–	–	42 966	42 966	42 966
VAT Payables Output Tax Provision for Doubtful Debt Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	**2**	**71 536**	**71 536**	**-**	**-**	**-**	**-**	**-**	**-**	**71 536**	**71 831**	**71 831**
Provision												
Alien Vegetation		–	–	–	–	–	–	–	–	–	–	–
Bonus		16 787	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		–	–	–	–	–	–	–	–	–	–	–
Leave		36 989	36 989	–	–	–	–	–	–	36 989	36 989	36 989
Litigation		–	–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–	–	–
Staff Parity		1 712	1 712	–	–	–	–	–	–	1 712	1 712	1 712
Impairment		–	–	–	–	–	–	–	–	–	–	–
Total Provision		**60 602**	**60 602**	**-**	**-**	**-**	**-**	**-**	**-**	**60 602**	**60 602**	**60 602**
VAT Payable												
VAT Payable: Output Tax		22 170	22 170	–	–	–	–	–	–	22 170	22 170	22 170
VAT Payable: VAT Control		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Total VAT Payable		**22 170**	**22 170**	**-**	**-**	**-**	**-**	**-**	**-**	**22 170**	**22 170**	**22 170**
Other current liabilities												
Employee Benefits												
Post-employment Benefits		13 486	13 486	–	–	–	–	–	–	13 486	13 678	13 887
Other Long-Term Benefits		7 227	7 227	–	–	–	–	–	–	7 227	7 444	7 675
Termination Benefits		–	–	–	–	–	–	–	–	–	–	–
Total Employee Benefits		**20 713**	**20 713**	**-**	**-**	**-**	**-**	**-**	**-**	**20 713**	**21 122**	**21 562**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–	–	–
Income Tax Payable		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other current liabilities		**20 713**	**20 713**	**-**	**-**	**-**	**-**	**-**	**-**	**20 713**	**21 122**	**21 562**
Total Current Liabilities		**569 132**	**568 459**	**-**	**-**	**-**	**-**	**(3 828)**	**(3 828)**	**564 631**	**569 166**	**570 064**
Non-current Liabilities												
Financial Liabilities												
Borrowings												
Annuity and Bullet Loans		566 639	566 639	–	–	–	–	–	–	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**	**566 639**	**566 639**	**-**	**-**	**-**	**-**	**-**	**-**	**566 639**	**566 019**	**487 384**
Operating Lease Liability		–	–	–	–	–	–	–	–	–	–	–
Total Financial Liabilities		**566 639**	**566 639**	**-**	**-**	**-**	**-**	**-**	**-**	**566 639**	**566 019**	**487 384**
Provisions												

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
Alien Vegetation		–	–	–	–	–	–	–	–	–	–	–
Bonus		–	–	–	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities		158 484	158 484	–	–	–	–	–	–	158 484	158 942	159 424
Ex-gratia Pension		–	–	–	–	–	–	–	–	–	–	–
Impairment		–	–	–	–	–	–	–	–	–	–	–
Insurance Claims		–	–	–	–	–	–	–	–	–	–	–
Leave		–	–	–	–	–	–	–	–	–	–	–
Litigation		–	–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall		–	–	–	–	–	–	–	–	–	–	–
Staff Parity		–	–	–	–	–	–	–	–	–	–	–
Total Provisions		**158 484**	**158 484**	**-**	**-**	**-**	**-**	**-**	**-**	**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		222 923	222 923	–	–	–	–	–	–	222 923	224 261	225 696
Other Long-Term Benefits		29 433	29 433	–	–	–	–	–	–	29 433	29 610	29 798
Termination Benefits		–	–	–	–	–	–	–	–	–	–	–
Total Employee Benefits		**252 356**	**252 356**	**-**	**-**	**-**	**-**	**-**	**-**	**252 356**	**253 871**	**255 495**
Deferred Tax Liabilities		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions		–	–	–	–	–	–	–	–	–	–	–
Total Other non-current liabilities		**252 356**	**252 356**	**-**	**-**	**-**	**-**	**-**	**-**	**252 356**	**253 871**	**255 495**
Total non current liabilities		**977 478**	**977 478**	**-**	**-**	**-**	**-**	**-**	**-**	**977 478**	**978 832**	**902 303**
TOTAL LIABILITIES		**1 546 610**	**1 545 938**	**-**	**-**	**-**	**-**	**(3 828)**	**(3 828)**	**1 542 110**	**1 547 999**	**1 472 367**
CHANGES IN NET ASSETS		**6 435 972**	**6 435 972**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**6 441 967**	**6 496 621**	**6 539 680**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)												
Changes in Accounting Policy		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior Period Error		–	–	–	–	–	–	–	–	–	–	–
Depreciation Offsets		–	–	–	–	–	–	–	–	–	–	–
Opening Balance		5 941 121	5 941 121	–	–	–	–	–	–	5 941 121	5 941 121	5 941 121
Transfers to/from operating revenue and expenditure		159 130	159 130	–	–	–	–	5 995	5 995	165 125	219 779	262 839
Transfers to/from Reserves		(52 896)	(52 896)	–	–	–	–	–	–	(52 896)	(34 432)	(57 761)
Total Accumulated Surplus/(Deficit)	1	**6 047 356**	**6 047 356**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**6 053 351**	**6 126 468**	**6 146 199**
Reserves and Funds												
Capital Replacement Reserve		378 731	378 731	–	–	–	–	–	–	378 731	360 267	383 596
Capitalisation Reserve		–	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–	–	–
Housing Development Fund		–	–	–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–	–	–
Revaluation Reserve		–	–	–	–	–	–	–	–	–	–	–
Self Insurance Reserve		9 885	9 885	–	–	–	–	–	–	9 885	9 885	9 885
Valuation Reserve		–	–	–	–	–	–	–	–	–	–	–
Total Reserves and Funds	2	**388 616**	**388 616**	**-**	**-**	**-**	**-**	**-**	**-**	**388 616**	**370 153**	**393 481**
Other												
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	2	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COMMUNITY WEALTH/EQUITY	2	**6 435 972**	**6 435 972**	**-**	**-**	**-**	**-**	**5 995**	**5 995**	**6 441 967**	**6 496 621**	**6 539 680**

Supporting Table SA7 Measureable performance objectives

Description	Unit of measuremen	Current Year			MTREF		
		Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure							
As per Budget		60 000	60 000	60 000	60 000	60 000	60 000
Sub-function 2 - Operational Expenditure							
As per Budget		23 095 608	23 095 608	23 095 608	23 095 608	24 591 327	26 059 245
Sub-function 3 - Operational Revenue							
As per Budget		-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure							
As per Budget		34 125 065	35 568 950	35 568 950	34 125 065	48 031 630	34 283 174
Sub-function 2 - Operational Expenditure							
As per Budget		157 986 236	157 986 236	157 986 236	157 986 236	156 105 187	167 843 022
Sub-function 3 - Operational Revenue							
As per Budget		67 431 638	67 431 638	67 431 638	67 431 638	86 854 455	94 409 677
Vote 3 - INFRASTRUCTURE SERVICES							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure							
As per Budget		437 595 004	475 994 520	475 994 520	437 595 004	480 025 742	405 060 555
Sub-function 2 - Operational Expenditure							
As per Budget		1 853 970 868	1 853 970 868	1 853 970 868	1 853 970 868	1 996 010 398	2 156 947 889
Sub-function 3 - Operational Revenue							
As per Budget		2 166 419 660	2 172 419 660	2 172 419 660	2 166 419 660	2 349 466 779	2 556 308 729

Description	Unit of measuremen	Current Year			MTREF		
		Original	Adjusted	Forecast	2026/27	2027/28	2028/29
Vote 4 - COMMUNITY AND PROTECTION SERVICES							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure							
As per Budget		51 521 782	72 642 561	72 642 561	51 521 782	48 512 826	49 937 675
Sub-function 2 - Operational Expenditure							
As per Budget		618 633 546	618 599 633	618 599 633	618 633 546	643 226 658	670 871 995
Sub-function 3 - Operational Revenue							
As per Budget		220 395 810	220 356 810	220 356 810	220 395 810	229 065 106	240 097 932
Vote 5 - CORPORATE SERVICES							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure							
As per Budget		52 100 000	61 818 776	61 818 776	52 100 000	31 150 000	31 180 000
Sub-function 2 - Operational Expenditure							
As per Budget		258 096 358	258 096 358	258 096 358	258 096 358	270 297 637	285 324 065
Sub-function 3 - Operational Revenue							
As per Budget		13 797 272	13 797 272	13 797 272	13 797 272	14 177 000	14 885 851
Vote 6 - FINANCIAL SERVICES							
Function 1 - Budget Performance							
Sub-function 1 - Capital Expenditure							
As per Budget		3 900 000	4 168 353	4 168 353	3 900 000	2 250 000	250 000
Sub-function 2 - Operational Expenditure							
As per Budget		161 735 160	161 735 160	161 735 160	161 735 160	172 258 549	179 081 965
Sub-function 3 - Operational Revenue							
As per Budget		764 603 759	764 603 759	764 603 759	764 603 759	802 705 256	843 264 760

WC024 Stellenbosch - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 13/10/2026

Description of financial indicator	Basis of calculation	2023/24	2024/25	2025/26	Budget Year 2026/27			Budget Year +1 2027/28	Budget Year +2 2028/29
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.6%	5.7%	3.3%	4.4%	4.4%	4.4%	5.0%	5.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5.0%	5.4%	2.4%	4.3%	4.3%	4.3%	4.8%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	-66.5%	0.0%	0.0%	38.2%	36.5%	38.2%	37.9%	25.6%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	145.8%	145.8%	145.8%	152.9%	123.9%
Liquidity									
Current Ratio	Current assets/current liabilities	(0.3)	2.0	2.0	1.8	1.7	1.7	1.9	2.0
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	–	–	–	1.8	1.7	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	(2.2)	1.6	1.8	1.4	1.3	1.3	1.5	1.6
Revenue Management					1.0	0.9	0.9	1.1	1.2
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	186.6%	180.6%	142.6%					
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		181.1%	160.8%	141.5%					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	-15.6%	20.7%	17.3%	15.1%	15.1%	15.1%	15.0%	14.2%
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%
Creditors Management									
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%
Creditors to Cash and Investments		210.2%	-38.3%	-2.3%	0.1%	0.1%	0.0%	0.0%	0.0%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	390 847 902.00	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
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	–	–	–	–	–	–	
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
	Total Cost of Losses (Rand '000)	2071992	2071992	2071992	2071992	2071992	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)	26.4%	25.0%	24.5%	24.9%	24.9%	24.9%	24.4%	24.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.4%	25.9%	25.5%	0.0%	0.0%	0.9%	0.9%	0.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.3%	4.1%	5.0%	5.1%	5.1%	5.1%	5.0%	4.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.6%	10.7%	10.2%	6.5%	6.5%	6.5%	6.6%	6.1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	33.8	20.8	25.3	19.8	18.3	–	–	–
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-59.0%	8.5%	4.5%	3.4%	3.4%	3.4%	3.3%	3.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.9	(4.8)	3.0	2.2	1.9	1.9	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									
Debtors > 12 months recovered									
Monthly fixed operational expenditure		159 042	173 393	191 869	225 414	225 414	225 414	239 084	257 389
Fixed operational expenditure % assumption		0.0%			40.0%	40.0%	40.0%	40.0%	40.0%
Own capex		117 591	206 695	294 391	302 984	351 499	351 499	288 214	303 876
Borrowing		–	(137 446)	198 019	186 966	201 832	201 832	199 379	133 474

WC024 Stellenbosch - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 13/10/2026

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2023/24	2024/25	2025/26	Budget Year 2026/27	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
Demographics												
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
Monthly household income (no. of households)	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
Poverty profiles (no. of households)												
< 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	3											
Formal		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	6											
Inflation/inflation outlook (CPIX)						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	7											
Property tax/service charges						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.		2023/24	2024/25	2025/26	Budget Year 2026/27			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 (000)									
		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
	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
		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
	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
		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 in-house services	Ref.		**2023/24**	**2024/25**	**2025/26**	**Budget Year 2026/27**			**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 (000)									
		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
	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
		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
	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
		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

Municipal entity services	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			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 (000)									
Name of municipal entity		***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	–	–	–	–	–	–	–	–	–
Name of municipal entity		***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	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2023/24	2024/25	2025/26	Budget Year 2026/27			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 (000)									
Names of service providers		***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	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2023/24	2024/25	2025/26	Budget Year 2026/27			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	–	–	–	–	–	–	–	–	–

WC024 Stellenbosch - Supporting Table SB6 Adjustments Budget - funding measurement - 13/10/2026

Description	Ref	MFMA section	2023/24	2024/25	2025/26	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	148 656	(825 191)	575 254	488 345	422 611	419 542	432 519	426 754
Cash + investments at the yr end less applications - R'000	2	18(1)b	(112 367)	(1 210 781)	104 424	114 141	50 581	51 484	103 197	84 074
Cash year end/monthly employee/supplier payments	3	18(1)b	0	(0)	0	0	0	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	375 578	264 504	194 411	159 130	159 130	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0	0	(0)	0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	104.2%	104.5%	104.6%	103.5%	103.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	2.8%	1.2%	-4.1%	3.2%	3.2%	3.2%	3.1%	2.8%
Capital payments % of capital expenditure	8	18(1)c;19	0.0%	0.0%	0.0%	115.0%	115.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	-39.3%	0.0%	40.2%	38.2%	36.5%	38.2%	37.9%	25.6%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				100.1%	21.7%	23.0%	25.5%	22.5%
Current consumer debtors % change - incr(decr)	11	18(1)a	23.8%	-4.5%	9.1%	62.4%	62.4%	62.4%	4.0%	5.1%
Long term receivables % change - incr(decr)	12	18(1)a	41.5%	27.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	2.1%	1.7%	2.1%	2.3%	2.3%	2.3%	2.4%	2.5%
Asset renewal % of capital budget	14	20(1)(vi)	7.0%	9.1%	11.5%	11.5%	9.7%	9.7%	13.5%	8.4%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct 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 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 cap 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 cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target	6%	6%	6%	6%	6%	
Total service charge revenue	2 676 238	2 676 238	–	–	–	
Total service charge revenue - previous year			–	–	–	
Provincial government gazetted allocations	51 873	51 873	51 834	70 292	85 277	
National government DoRA allocations	315 048	315 048	321 048	321 147	326 876	
Cash receipts from ratepayers	2 907 417	2 917 277	2 918 050	3 124 850	3 364 421	
Ratepayer & Other revenue	2 790 644	2 790 644	2 790 644	3 017 765	3 265 213	
Change in debtors				31 276	13 733	

WC024 Stellenbosch - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 13/10/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		246 336	246 336	–	–	–	–	246 336	260 662	264 323
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 731	2 731	–	–	–	–	2 731	–	–
Local Government Financial Management Grant [Schedule 5B]		1 800	1 800	–	–	–	–	1 800	1 900	2 000
Integrated Urban Development Grant		2 318	2 318	–	–	–	–	2 318	1 834	2 541
Total Monetary Allocations		**253 185**	**253 185**	**–**	**–**	**–**	**–**	**253 185**	**264 396**	**268 864**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**253 185**	**253 185**	**–**	**–**	**–**	**–**	**253 185**	**264 396**	**268 864**
Provincial Government										
Monetary Allocations										
Library Services: Conditional Grant		10 353	10 353	–	–	–	–	10 353	10 457	10 561
Municipal Accreditation and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Management Capability Building Grant		–	–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		779	779	–	–	–	–	779	800	800
Community Development Workers Operational Support Grant		39	39	–	–	(39)	(39)	–	39	39
Maintenance and Construction of Transport Infrastructure		320	320	–	–	–	–	320	360	9 060
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	–	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		22 500	22 500	–	–	–	–	22 500	15 700	30 000
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	–	–	–	–	–	–	–	–
Municipal Library Support Grant		–	–	–	–	–	–	–	–	–
RSEP		–	–	–	–	–	–	–	–	–
Local Government Public Employment Support Grant		–	–	–	–	–	–	–	–	–
WC Financial Management Support Grant		–	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–						–	–
Financial Management Capacity Building Grant		–	–						–	–
Total Monetary Allocations		**33 991**	**33 991**	**–**	**–**	**(39)**	**(39)**	**33 952**	**27 356**	**50 460**
Allocations In-Kind										
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		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**33 991**	**33 991**	**–**	**–**	**(39)**	**(39)**	**33 952**	**27 356**	**50 460**
District Municipalities										
Monetary Allocations										
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Cape Winelands District Tourism Grant		–	–	–	–	–	–	–	–	–
Cape Winelands Community Safety Grant		69	69	–	–	–	–	69	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**69**	**69**	**–**	**–**	**–**	**–**	**69**	**–**	**–**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Planning and Development		–	–	–	–	–	–	–	–	–
Public Safety		–	–	–	–	–	–	–	–	–
Road Transport		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
UGU		–	–	–	–	–	–	–	–	–
Waste Water Management		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**69**	**69**	**–**	**–**	**–**	**–**	**69**	**–**	**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		295	295	–	–	–	–	295	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**295**	**295**	**–**	**–**	**–**	**–**	**295**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers		**295**	**295**	**–**	**–**	**–**	**–**	**295**	**–**	**–**
Total Operating		**287 541**	**287 541**	**–**	**–**	**(39)**	**(39)**	**287 502**	**291 751**	**319 324**

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	10 392	10 862
Municipal Disaster Relief Grant		–	–	–	–	6 000	6 000	6 000	–	–
Integrated Urban Development Grant		61 863	61 863	–	–	–	–	61 863	46 360	47 150
Total Monetary Allocations		**61 863**	**61 863**	**–**	**–**	**6 000**	**6 000**	**67 863**	**56 752**	**58 012**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/National Government		**61 863**	**61 863**	**–**	**–**	**6 000**	**6 000**	**67 863**	**56 752**	**58 012**
Provincial Government										
Monetary Allocations										
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	–	–	–	–	–	–	–
Integrated Transport Planning		656	656	–	–	–	–	656	686	717
HUMAN SETTLEMENTS DEVELOPMENT GRANT		14 856	14 856	–	–	–	–	14 856	37 750	30 500
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 370	1 370	–	–	–	–	1 370	4 500	3 600
Library Services: Conditional Grant		–	–	–	–	–	–	–	–	–
RSEP		–	–	–	–	–	–	–	–	–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	–	–	–	–	–	–	–	–
Resource funding for establishment and support of a K9 unit		1 000	1 000	–	–	–	–	1 000		
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**17 882**	**17 882**	**–**	**–**	**–**	**–**	**17 882**	**42 936**	**34 817**
Allocations In-kind										
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		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Provincial Government		**17 882**	**17 882**	**–**	**–**	**–**	**–**	**17 882**	**42 936**	**34 817**
District Municipalities										
Monetary Allocations										
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/District Municipalities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Other Grant Providers		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital	5	**79 745**	**79 745**	**–**	**–**	**6 000**	**6 000**	**85 745**	**99 688**	**92 829**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS		**367 285**	**367 285**	**–**	**–**	**5 961**	**5 961**	**373 246**	**391 439**	**412 153**

WC024 Stellenbosch - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 13/10/2026

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
EXPENDITURE	1, 2									
Operating										
National Government										
Monetary Allocations										
Operational Revenue:General Revenue:Equitable Share		246 336	246 336	–	–	–	–	246 336	260 662	264 323
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 731	2 731	–	–	–	–	2 731	–	–
Local Government Financial Management Grant [Schedule 5B]		1 636	1 636	–	–	–	–	1 636	1 723	1 810
Integrated Urban Development Grant		2 318	2 318	–	–	–	–	2 318	1 834	2 541
Total Monetary Allocations		**253 021**	**253 021**	**–**	**–**	**–**	**–**	**253 021**	**264 218**	**268 674**
Allocations In-Kind										
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
National Treasury		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/National Government		**253 021**	**253 021**	**–**	**–**	**–**	**–**	**253 021**	**264 218**	**268 674**
Provincial Government										
Monetary Allocations										
Library Services: Conditional Grant		10 353	10 353	–	–	–	–	10 353	10 457	10 561
Municipal Accreditation and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Management Capability Building Grant		–	–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		728	728	–	–	–	–	728	748	748
Community Development Workers Operational Support Grant		34	34	–	–	(34)	(34)	(0)	34	34
Maintenance and Construction of Transport Infrastructure		278	278	–	–	–	–	278	313	7 878
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	–	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		19 565	19 565	–	–	–	–	19 565	13 652	26 087
Library Services: Replacement Funding for Most Vulnerable B3 Municipalities		–	–	–	–	–	–	–	–	–
Municipal Library Support Grant		–	–	–	–	–	–	–	–	–
WC Financial Management Support Grant		–	–	–	–	–	–	–	–	–
Provincial Acceleration Grant		–	–	–	–	–	–	–	–	–
Financial Management Capacity Building Grant		–	–	–	–	–	–	–	–	–
Housing consumer education		–	–					–	–	–
Total Monetary Allocations		**30 958**	**30 958**	**–**	**–**	**(34)**	**(34)**	**30 924**	**25 203**	**45 308**
Allocations In-Kind										
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		–	–	–	–	–	–	–	–	–
Total Allocations In-Kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Provincial Government		**30 958**	**30 958**	**–**	**–**	**(34)**	**(34)**	**30 924**	**25 203**	**45 308**
District Municipalities										
Monetary Allocations										
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Cape Winelands District Tourism Grant		–	–	–	–	–	–	–	–	–
Cape Winelands Community Safety Grant		69	69	–	–	–	–	69	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**69**	**69**	**–**	**–**	**–**	**–**	**69**	**–**	**–**
Allocations In-kind										
Cape Winelands District Grant		–	–	–	–	–	–	–	–	–
Cape Winelands District Tourism Grant		–	–	–	–	–	–	–	–	–
Cape Winelands Community Safety Grant		–	–	–	–	–	–	–	–	–
Cape Winelands District Municipality Grant Capacity and support		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/District Municipalities		**69**	**69**	**–**	**–**	**–**	**–**	**69**	**–**	**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		295	295	–	–	–	–	295	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		443	443	–	–	–	–	443	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**739**	**739**	**–**	**–**	**–**	**–**	**739**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating/Other Grant Providers		**739**	**739**	**–**	**–**	**–**	**–**	**739**	**–**	**–**
Total Operating		**284 787**	**284 787**	**–**	**–**	**(34)**	**(34)**	**284 753**	**289 422**	**313 981**

Capital										
National Government										
Monetary Allocations										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	9 037	9 445
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	5 217	5 217	5 217	–	–
Integrated Urban Development Grant		53 794	53 794	–	–	–	–	53 794	40 313	41 000
Total Monetary Allocations		**53 794**	**53 794**	**–**	**–**	**5 217**	**5 217**	**59 011**	**49 349**	**50 445**
Allocations In-Kind										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		–	–	–	–	–	–	–	–	–
Total Capital/National Government		**53 794**	**53 794**	**–**	**–**	**5 217**	**5 217**	**59 011**	**49 349**	**50 445**
Provincial Government										
Monetary Allocations										
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	–	–	–	–	–	–	–
Integrated Transport Planning		570	570	–	–	–	–	570	597	623
HUMAN SETTLEMENTS DEVELOPMENT GRANT		12 918	12 918	–	–	–	–	12 918	32 826	26 522
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 191	1 191	–	–	–	–	1 191	3 913	3 130
Library Services: Conditional Grant		–	–	–	–	–	–	–	–	–
RSEP		–	–	–	–	–	–	–	–	–
Resource funding for establishment and support of a K9 unit		870	870	–	–	–	–	870	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**15 550**	**15 550**	**–**	**–**	**–**	**–**	**15 550**	**37 336**	**30 276**
Allocations In-kind										
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		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Provincial Government		**15 550**	**15 550**	**–**	**–**	**–**	**–**	**15 550**	**37 336**	**30 276**
District Municipalities										
Monetary Allocations										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Community and Social Services		–	–	–	–	–	–	–	–	–
Environmental Protection		–	–	–	–	–	–	–	–	–
Executive and Council		–	–	–	–	–	–	–	–	–
Finance and Admin		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/District Municipalities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Grant Providers										
Monetary Allocations										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Monetary Allocations		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Allocations In-kind										
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Local Authorities		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Total Allocations In-kind		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital/Other Grant Providers		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital	5	**69 343**	**69 343**	**–**	**–**	**5 217**	**5 217**	**74 561**	**86 685**	**80 721**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**354 130**	**354 130**	**–**	**–**	**5 183**	**5 183**	**359 313**	**376 106**	**394 702**

WC024 Stellenbosch - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 13/10/202

Description	Ref	Budget Year 2026/27							Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(91)	(91)	–	–	–	–	(91)	(91)	(91)
Current year receipts		(6 849)	(6 849)	–	–	–	–	(6 849)	(3 734)	(4 541)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		6 849	6 849	–	–	–	–	6 849	3 734	4 541
Conditions still to be met - transferred to liabilities		(91)	(91)	–	–	–	–	(91)	(91)	(91)
Provincial Government:										
Balance unspent at beginning of the year		(4 205)	(4 205)	–	–	–	–	(4 205)	(4 205)	(4 205)
Current year receipts		(33 991)	(33 991)	–	–	39	39	(33 952)	(27 356)	(50 460)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		33 991	33 991	–	–	(39)	(39)	33 952	27 356	50 460
Conditions still to be met - transferred to liabilities		(4 205)	(4 205)	–	–	–	–	(4 205)	(4 205)	(4 205)
District Municipality:										
Balance unspent at beginning of the year		(1 745)	(1 745)	–	–	–	–	(1 745)	(1 745)	(1 745)
Current year receipts		(69)	(69)	–	–	–	–	(69)	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		69	69	–	–	–	–	69	–	–
Conditions still to be met - transferred to liabilities		(1 745)	(1 745)	–	–	–	–	(1 745)	(1 745)	(1 745)
Other grant providers:										
Balance unspent at beginning of the year		(9 730)	(9 730)	–	–	–	–	(9 730)	(9 730)	(9 730)
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		295	295	–	–	–	–	295	–	–
Conditions still to be met - transferred to liabilities		(9 435)	(9 435)	–	–	–	–	(9 435)	(9 730)	(9 730)
Total operating transfers and grants revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**(15 476)**	**(15 476)**	**–**	**–**	**–**	**–**	**(15 476)**	**(15 772)**	**(15 772)**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		(61 863)	(61 863)	–	–	(6 000)	(6 000)	(67 863)	(56 752)	(58 012)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		61 863	61 863	–	–	6 000	6 000	67 863	56 752	58 012
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(9 701)	(9 701)	–	–	–	–	(9 701)	(9 701)	(9 701)
Current year receipts		(17 882)	(17 882)	–	–	–	–	(17 882)	(42 936)	(34 817)
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		17 882	17 882	–	–	–	–	17 882	42 936	34 817
Conditions still to be met - transferred to liabilities		(9 701)	(9 701)	–	–	–	–	(9 701)	(9 701)	(9 701)
District Municipality:										
Balance unspent at beginning of the year		(147)	(147)	–	–	–	–	(147)	(147)	(147)
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		(2 805)	(2 805)	–	–	–	–	(2 805)	(2 805)	(2 805)
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(2 952)	(2 952)	–	–	–	–	(2 952)	(2 952)	(2 952)
Other grant providers:										
Balance unspent at beginning of the year		(440)	(440)	–	–	–	–	(440)	(440)	(440)
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(440)	(440)	–	–	–	–	(440)	(440)	(440)
Total capital transfers and grants revenue		**(2 805)**	**(2 805)**	**–**	**–**	**–**	**–**	**(2 805)**	**(2 805)**	**(2 805)**
Total capital transfers and grants - CTBM		**(13 093)**	**(13 093)**	**–**	**–**	**–**	**–**	**(13 093)**	**(13 093)**	**(13 093)**
TOTAL TRANSFERS AND GRANTS REVENUE		**(2 805)**	**(2 805)**	**–**	**–**	**–**	**–**	**(2 805)**	**(2 805)**	**(2 805)**
TOTAL TRANSFERS AND GRANTS - CTBM		**(28 570)**	**(28 570)**	**–**	**–**	**–**	**–**	**(28 570)**	**(28 865)**	**(28 865)**

WC024 Stellenbosch - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Monetary Transfers to other municipalities	1											
District Municipalities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms	2											
Municipal Entities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State	3											
Departmental Agencies and Accounts												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Provincial Government												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations	4											
Foreign Government and International Organisations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Public Corporations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Organisations		–	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals	5											
Households												
Operational		4 446	4 446	–	–	–	–	–	–	4 446	8 202	8 694
Capital		–	–	–	–	–	–	–	–	–	–	–
Total Monetary Transfers To Groups Of Individuals:		**4 446**	**4 446**	**–**	**–**	**–**	**–**	**–**	**–**	**4 446**	**8 202**	**8 694**
TOTAL Monetary TRANSFERS AND GRANTS	6	**4 446**	**4 446**	**–**	**–**	**–**	**–**	**–**	**–**	**4 446**	**8 202**	**8 694**
In-Kind Transfers to other municipalities	1											
District Municipalities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms	2											
Municipal Entities												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State	3											
Departmental Agencies and Accounts												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Provincial Government												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations	4											
Foreign Government and International Organisations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Higher Educational Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Non-Profit Institutions												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Private Enterprises												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Public Corporations												
Operational		–	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Organisations		–	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Groups of Individuals	5											
Households												
Operational		5 319	5 319	–	–	–	–	–	–	5 319	5 638	5 977
Capital		–	–	–	–	–	–	–	–	–	–	–
Total In-Kind Grants To Groups Of Individuals:		**5 319**	**5 319**	**–**	**–**	**–**	**–**	**–**	**–**	**5 319**	**5 638**	**5 977**
TOTAL In-Kind TRANSFERS AND GRANTS		**5 319**	**5 319**	**–**	**–**	**–**	**–**	**–**	**–**	**5 319**	**5 638**	**5 977**
TOTAL TRANSFERS AND GRANTS	6	**9 765**	**9 765**	**–**	**–**	**–**	**–**	**–**	**–**	**9 765**	**13 841**	**14 671**

WC024 Stellenbosch - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 13/10/202(

Summary of remuneration	Ref	Budget Year 2026/27									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		5		6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary		25 072	25 072			–		–	–	25 072	0.0%
Cell phone Allowance		2 274	2 274			–		–	–	2 274	0.0%
Housing Allowance		–	–			–		–	–	–	0.0%
In-kind Benefits		–	–			–		–	–	–	0.0%
Market Related Non-pensionable Allowance		–	–			–		–	–	–	0.0%
Motor Vehicle Allowance		–	–			–		–	–	–	0.0%
Office-bearer Allowance		–	–			–		–	–	–	0.0%
Out of pocket Expenses		–	–			–		–	–	–	0.0%
Travelling Allowance		892	892			–		–	–	892	0.0%
Use of Personal Facilities		–	–			–		–	–	–	0.0%
Total Allowances and Service Related Benefits		**28 239**	**28 239**			**–**		**–**	**–**	**28 239**	**–**
Social Contributions											
Medical Aid Benefits		156	156			–		–	–	156	0.0%
Pension Fund Contributions		578	578			–		–	–	578	0.0%
Total Social Contributions		**734**	**734**			**–**		**–**	**–**	**734**	**–**
Total Councillors		**28 973**	**28 973**			**–**		**–**	**–**	**28 973**	**–**
% increase	4		**–**								**(100.0%)**
Senior Managers of the Municipality	2										
Salaries and Allowances											
Basic Salary		10 340	10 340			–		–	–	10 340	0.0%
Bonuses		2 008	2 008			–		–	–	2 008	0.0%
Allowance											
Accommodation, Travel and Incidental		1	1			–		–	–	1	0.0%
Cellular and Telephone	3	205	205			–		–	–	205	0.0%
Housing Benefits	3	24	24			–		–	–	24	0.0%
Non-pensionable		–	–			–		–	–	–	0.0%
Travel or Motor Vehicle	3	756	756			–		–	–	756	0.0%
Voluntary Work		–	–			–		–	–	–	0.0%
Total Allowance		**986**	**986**			**–**		**–**	**–**	**986**	**–**
Service Related Benefits											
Acting	3	–	–			–		–	–	–	0.0%
Bonus	3	–	–			–		–	–	–	0.0%
Danger Allowance	3	–	–			–		–	–	–	0.0%
Entertainment	3	–	–			–		–	–	–	0.0%
Fire Brigade		–	–			–		–	–	–	0.0%
In-kind Benefits	3	–	–			–		–	–	–	0.0%
Leave Pay	3	–	–			–		–	–	–	0.0%
Lifeguard/Duty Squads		–	–			–		–	–	–	0.0%
Long Service Award		–	–			–		–	–	–	0.0%
Overtime		–	–			–		–	–	–	0.0%
Scarcity	3	–	–			–		–	–	–	0.0%
Standby Allowance	3	–	–			–		–	–	–	0.0%
Tools Allowance	3	–	–			–		–	–	–	0.0%
Uniform/Special/Protective Clothing	3	–	–			–		–	–	–	0.0%
Leave gratuity		–	–			–		–	–	–	0.0%
Long Term Service Award		–	–			–		–	–	–	0.0%
Total Service Related Benefits		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Total Salaries and Allowances		**13 334**	**13 334**			**–**		**–**	**–**	**13 334**	**–**
Social Contributions											
Bargaining Council		1	1			–		–	–	1	0.0%
Group Life Insurance		129	129			–		–	–	129	0.0%
Medical		164	164			–		–	–	164	0.0%
Pension		920	920			–		–	–	920	0.0%
Unemployment Insurance		17	17			–		–	–	17	0.0%
Total Social Contributions		**1 231**	**1 231**			**–**		**–**	**–**	**1 231**	**–**
Post-retirement Benefit	6										
Medical		–	–			–		–	–	–	0.0%
Other Benefits		–	–			–		–	–	–	0.0%
Pension		–	–			–		–	–	–	0.0%
Total Post-retirement Benefit		**–**	**–**			**–**		**–**	**–**	**–**	**–**
Costs Capitalised to PPE		–	–			–		–	–	–	0.0%
Sub Total - Senior Managers of Municipality		**14 565**	**14 565**			**–**		**–**	**–**	**14 565**	**–**
% increase	4		**–**								**(100.0%)**

Summary of remuneration	Ref	Budget Year 2026/27									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Other Municipal Staff											
Salaries and Allowances											
Basic Salary		453 064	453 064			–		–	–	453 064	0.0%
Bonuses		–	–			–		–	–	–	0.0%
Allowance											
Accommodation, Travel and Incidental		57	57			–		–	–	57	0.0%
Cellular and Telephone	3	3 422	3 422			–		–	–	3 422	0.0%
Housing Benefits	3	4 889	4 889			–		–	–	4 889	0.0%
Non-pensionable		296	296			–		–	–	296	0.0%
Travel or Motor Vehicle	3	14 798	14 798			–		–	–	14 798	0.0%
Voluntary Work		–	–			–		–	–	–	0.0%
Total Allowance		**23 461**	**23 461**			**–**		**–**	**–**	**23 461**	**–**
Service Related Benefits											
Acting	3	1 034	1 034			–		–	–	1 034	0.0%
Bonus	3	35 862	35 862			–		–	–	35 862	0.0%
Danger Allowance	3	–	–			–		–	–	–	0.0%
Entertainment	3	–	–			–		–	–	–	0.0%
Fire Brigade		3 739	3 739			–		–	–	3 739	0.0%
In-kind Benefits	3	–	–			–		–	–	–	0.0%
Leave Pay	3	–	–			–		–	–	–	0.0%
Lifeguard/Duty Squads		–	–			–		–	–	–	0.0%
Long Service Award		5 613	5 613			–		–	–	5 613	0.0%
Overtime		58 143	58 143			–		–	–	58 143	0.0%
Scarcity	3	1 841	1 841			–		–	–	1 841	0.0%
Standby Allowance	3	17 979	17 979			–		–	–	17 979	0.0%
Tools Allowance	3	–	–			–		–	–	–	0.0%
Uniform/Special/Protective Clothing	3	–	–			–		–	–	–	0.0%
Leave gratuity		5 221	5 221			–		–	–	5 221	0.0%
Long Term Service Award		6 276	6 276			–		–	–	6 276	0.0%
Total Service Related Benefits		**135 708**	**135 708**			**–**		**–**	**–**	**135 708**	**–**
Total Salaries and Allowances		**612 233**	**612 233**			**–**		**–**	**–**	**612 233**	**–**
Social Contributions											
Bargaining Council		260	260			–		–	–	260	0.0%
Group Life Insurance		6 867	6 867			–		–	–	6 867	0.0%
Medical		36 834	36 834			–		–	–	36 834	0.0%
Pension		77 915	77 915			–		–	–	77 915	0.0%
Unemployment Insurance		3 606	3 606			–		–	–	3 606	0.0%
Total Social Contributions		**125 482**	**125 482**			**–**		**–**	**–**	**125 482**	**–**
Post-retirement Benefit	6										
Medical		31 508	31 508			–		–	–	31 508	0.0%
Other Benefits		–	–			–		–	–	–	0.0%
Pension		–	–			–		–	–	–	0.0%
Total Post-retirement Benefit		**31 508**	**31 508**			**–**		**–**	**–**	**31 508**	**–**
Costs Capitalised to PPE		–	–			–		–	–	–	0.0%
Sub Total - Other Municipal Staff		**769 223**	**769 223**			**–**		**–**	**–**	**769 223**	**–**
% increase	4		–								**(100.0%)**
Total Parent Municipality		**812 761**	**812 761**			**–**		**–**	**–**	**812 761**	**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**812 761**	**812 761**			**–**		**–**	**–**	**812 761**	**–**
% increase	4		–								**(100.0%)**
TOTAL MANAGERS AND STAFF	5,7	**783 788**	**783 788**			**–**		**–**	**–**	**783 788**	**–**

WC024 Stellenbosch - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 13/10/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Frabework		
		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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
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	128 109	242 873	139 210	145 531	127 466	122 742	118 984	574 456	2 172 420	2 349 467	2 556 309
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 800	2 248	2 525	4 718	2 223	66 175	2 157	79 366	8 588	8 608	28 614	13 334	220 357	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	47 455	47 549	47 320	47 580	138 760	764 604	802 705	843 265
Total Revenue by Vote		**316 258**	**200 127**	**150 161**	**185 930**	**184 337**	**415 974**	**191 353**	**273 546**	**198 519**	**181 385**	**197 870**	**743 149**	**3 238 609**	**3 482 269**	**3 748 967**
Expenditure by Vote																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		1 362	1 661	1 578	1 482	1 645	1 370	1 663	1 566	1 806	1 479	1 668	5 817	23 096	24 591	26 059
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		6 970	8 203	16 697	11 234	10 029	17 553	11 223	11 850	17 419	8 807	10 850	27 152	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	33 237	35 150	34 528	37 935	35 568	33 824	36 579	32 254	24 435	24 735	265 458	618 600	643 227	670 872
Vote 5 - CORPORATE SERVICES		13 623	17 940	14 375	19 637	12 180	17 028	13 294	17 590	11 448	10 610	10 599	99 771	258 096	270 298	285 324
Vote 6 - FINANCIAL SERVICES		23 335	10 342	11 462	12 226	12 883	11 886	10 266	9 679	9 697	8 763	8 739	32 457	161 735	172 259	179 082
Total Expenditure by Vote		**205 847**	**218 625**	**232 356**	**200 603**	**192 850**	**232 631**	**182 892**	**195 264**	**213 768**	**188 425**	**190 631**	**819 593**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/ (Deficit)		**110 411**	**(18 498)**	**(82 194)**	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(76 444)**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 13/10/2026

Description - Standard classification	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Fradework		
		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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**165 337**	**51 362**	**53 443**	**48 424**	**48 322**	**95 176**	**48 338**	**48 101**	**48 505**	**48 152**	**48 389**	**74 850**	**778 401**	**816 882**	**858 151**
Executive and council		69	16	22	28	3	28	3	28	3	28	3	497	725	761	799
Finance and administration		165 267	51 346	53 421	48 397	48 320	95 149	48 336	48 074	48 503	48 125	48 387	74 353	777 676	816 121	857 351
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**6 736**	**3 029**	**49 185**	**5 207**	**2 902**	**76 689**	**3 008**	**80 213**	**21 439**	**9 458**	**29 463**	**(19 887)**	**267 443**	**295 680**	**313 256**
Community and social services		4 796	240	2 615	1 032	1 029	1 278	1 211	6 227	971	1 110	1 210	(2 614)	19 106	19 529	20 085
Sport and recreation		1	16	4	61	36	49	23	38	18	21	3	13	282	296	311
Public safety		1 195	2 039	45 653	3 622	1 144	64 828	922	73 096	7 496	7 474	27 398	(35 573)	199 295	207 482	217 856
Housing		744	733	914	492	692	10 534	852	852	12 954	852	852	18 287	48 760	68 372	75 004
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**13 489**	**6 553**	**5 630**	**10 259**	**11 119**	**11 895**	**6 061**	**8 625**	**11 747**	**5 384**	**6 744**	**11 067**	**108 573**	**87 403**	**99 540**
Planning and development		1 954	6 236	5 602	8 644	10 295	10 163	3 693	4 325	9 952	3 934	5 293	16 685	86 776	70 794	73 422
Road transport		11 529	312	25	1 612	811	1 730	2 367	4 295	1 692	1 447	1 447	(7 108)	20 159	14 889	24 312
Environmental protection		7	5	3	3	14	2	2	5	103	3	3	1 489	1 638	1 720	1 806
Trading services		**239 589**	**155 019**	**152 254**	**122 041**	**121 993**	**232 213**	**133 946**	**136 606**	**116 828**	**118 391**	**113 274**	**442 039**	**2 084 192**	**2 282 304**	**2 478 021**
Energy sources		146 037	118 533	114 764	82 346	82 340	135 535	83 992	86 117	79 598	79 750	69 221	401 670	1 479 902	1 641 372	1 808 383
Water management		25 953	14 975	15 854	18 941	19 954	42 307	27 933	29 852	15 958	17 821	22 596	9 953	262 098	275 394	289 445
Waste water management		34 973	11 521	11 543	12 115	11 291	29 381	12 291	11 169	11 459	11 444	11 933	13 768	182 889	194 238	206 292
Waste management		32 626	9 990	10 092	8 638	8 408	24 991	9 730	9 468	9 813	9 376	9 524	16 647	159 303	171 300	173 900
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**425 151**	**215 963**	**260 512**	**185 930**	**184 337**	**415 974**	**191 353**	**273 546**	**198 519**	**181 385**	**197 870**	**508 068**	**3 238 609**	**3 482 269**	**3 748 967**
Expenditure - Functional																
Governance and administration		**21 359**	**7 366**	**64 613**	**32 338**	**25 616**	**29 331**	**24 164**	**27 850**	**21 791**	**19 900**	**19 912**	**140 014**	**434 254**	**458 123**	**480 963**
Executive and council		43	473	9 780	3 479	3 259	3 645	3 266	3 856	3 627	2 973	3 014	7 290	44 704	46 662	49 922
Finance and administration		21 237	6 865	53 397	28 396	21 909	25 218	20 346	23 516	17 677	16 446	16 411	129 869	381 288	402 672	421 745
Internal audit		79	28	1 437	463	447	468	553	477	487	482	487	2 855	8 262	8 789	9 297
Community and public safety		**4 070**	**10 350**	**73 597**	**38 524**	**43 392**	**44 655**	**39 118**	**44 364**	**43 901**	**29 937**	**31 436**	**306 426**	**709 772**	**730 669**	**765 206**
Community and social services		1 705	871	9 323	4 754	4 156	4 498	4 847	5 370	3 726	3 328	3 628	14 741	60 946	62 143	65 067
Sport and recreation		986	1 248	12 357	6 403	6 394	6 898	6 150	7 153	6 296	5 701	5 701	20 598	85 886	89 869	94 864
Public safety		706	7 567	45 497	23 189	28 103	24 283	23 191	24 620	23 082	16 353	16 353	245 073	478 017	498 065	517 261
Housing		673	665	6 420	4 179	4 739	8 975	4 931	7 221	10 796	4 555	5 755	26 014	84 923	80 593	88 014
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**5 540**	**8 381**	**35 802**	**18 392**	**16 819**	**19 006**	**17 986**	**14 530**	**15 098**	**12 078**	**13 064**	**29 173**	**205 870**	**209 789**	**229 142**
Planning and development		928	1 903	16 741	8 616	6 825	9 957	7 796	6 046	8 210	5 628	6 614	19 515	98 780	99 021	105 267
Road transport		4 481	5 431	16 273	7 168	8 284	6 717	8 114	6 606	5 296	4 954	4 954	5 793	84 070	87 720	99 590
Environmental protection		131	1 047	2 788	2 608	1 710	2 332	2 076	1 878	1 593	1 496	1 496	3 865	23 020	23 049	24 285
Trading services		**11 939**	**88 203**	**180 792**	**111 349**	**107 023**	**139 639**	**101 624**	**108 520**	**132 978**	**126 509**	**126 218**	**488 795**	**1 723 588**	**1 863 908**	**2 010 816**
Energy sources		3 765	72 857	117 370	74 244	72 040	78 703	64 558	68 358	104 743	103 489	103 489	266 096	1 129 713	1 246 800	1 368 639
Water management		3 445	6 695	17 380	12 256	11 557	22 696	13 044	13 920	8 209	7 162	7 162	71 353	194 878	202 488	210 073
Waste water management		4 368	6 549	23 004	15 221	14 777	29 172	14 220	15 513	12 757	10 745	10 453	88 550	245 330	254 904	267 889
Waste management		361	2 102	23 038	9 629	8 649	9 068	9 801	10 728	7 269	5 113	5 113	62 796	153 668	159 715	164 215
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**42 908**	**114 300**	**354 804**	**200 603**	**192 850**	**232 631**	**182 892**	**195 264**	**213 768**	**188 425**	**190 631**	**964 408**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/(Deficit) before assoc.		**382 243**	**101 663**	**(94 292)**	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(456 340)**	**165 125**	**219 779**	**262 839**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit)		**382 243**	**101 663**	**(94 292)**	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(456 340)**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 13/10/2026

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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		107 190	117 826	113 580	81 951	81 045	83 036	83 686	84 905	78 531	78 640	67 951	395 517	1 373 854	1 520 994	1 683 893
Service charges - Water		12 182	14 031	14 944	17 153	18 935	18 525	25 709	28 524	14 621	16 521	21 706	21 799	224 651	235 883	247 677
Service charges - Waste Water Management		17 067	11 029	11 081	10 989	10 869	11 062	10 684	10 684	10 884	10 884	10 884	13 923	140 040	148 442	157 348
Service charges - Waste Management		19 668	9 536	9 589	8 006	7 902	9 319	8 905	8 922	9 302	8 921	8 921	15 867	124 857	132 348	140 289
Sale of Goods and Rendering of Services		3 105	3 354	2 456	4 481	5 618	2 684	1 171	405	1 677	1 879	1 883	5 507	34 220	35 931	37 728
Agency services		311	306	350	467	454	130	130	468	417	410	410	307	4 159	4 367	4 586
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		1 548	1 570	1 594	1 886	1 770	1 746	1 806	1 853	1 819	950	1 456	1 829	19 826	20 322	20 869
Interest earned from Current and Non Current Assets		5 068	5 279	5 308	4 406	4 812	3 968	4 498	4 150	4 150	4 150	4 150	1 367	51 306	48 869	46 548
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		933	863	831	594	753	900	916	960	3 496	1 038	1 040	2 638	14 962	15 710	16 496
Licence and permits		600	667	538	903	649	534	755	1 389	635	751	813	959	9 192	9 652	10 134
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges		28 909	823	873	3 337	979	1 875	4 395	7 833	2 791	3 746	3 537	(7 960)	51 139	53 696	56 380
Operational Revenue		783	463	1 152	775	338	419	671	601	275	591	478	4 510	11 054	11 607	12 188
Non-Exchange Revenue																
Property rates		123 847	44 369	46 240	41 713	42 577	41 515	42 227	42 163	42 598	42 150	42 598	64 980	616 977	654 218	693 712
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		34	24	44 200	41	22	63 356	18	71 169	6 394	6 013	25 383	(34 580)	182 073	191 177	200 735
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		102 651	104	3 515	1 647	1 498	162 357	1 498	1 498	7 368	1 498	1 498	2 369	287 502	291 751	319 324
Interest Receivables		394	417	423	334	(180)	372	379	385	385	340	413	(74)	3 587	3 874	4 184
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		863	475	476	250	250	250	250	250	250	250	250	(348)	3 465	3 740	4 047
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**425 151**	**211 135**	**257 150**	**178 932**	**178 290**	**402 046**	**187 699**	**266 159**	**185 591**	**178 731**	**193 370**	**488 610**	**3 152 864**	**3 382 581**	**3 656 138**
Expenditure																
Employee related costs		–	–	174 386	61 522	61 522	61 522	61 522	61 522	61 522	61 522	61 522	117 229	783 788	826 676	882 800
Remuneration of councillors		–	–	6 756	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 902	28 973	30 422	31 943
Bulk purchases - electricity		–	65 532	98 118	63 706	61 470	59 517	53 535	57 549	94 209	95 074	95 074	218 855	962 638	1 058 902	1 164 792
Inventory consumed		1 311	4 579	7 207	10 179	9 382	9 753	10 493	11 057	5 036	3 826	3 587	55 152	131 562	135 963	140 519
Debt impairment		–	–	(29)	–	–	–	–	–	–	–	–	80 796	80 767	82 786	83 452
Depreciation, amortisation and impairment		18 644	21 202	19 227	19 395	19 395	19 395	19 395	19 395	19 395	19 395	19 395	18 506	232 739	237 394	244 516
Interest, Dividends and Rent on Land		–	–	379	–	–	32 048	–	–	–	–	–	40 204	72 631	86 121	99 334
Contracted services		678	13 748	27 174	24 259	23 538	30 830	25 100	27 496	24 515	3 589	5 957	209 306	416 190	423 367	445 381
Transfers and subsidies		1 280	191	476	606	445	523	1 004	1 201	–	–	–	4 040	9 765	13 841	14 671
Irrecoverable debts written off		–	–	–	–	–	215	–	–	5	–	–	132 185	132 404	135 737	138 497
Operational costs		20 995	9 048	21 111	18 523	14 684	16 414	9 429	14 630	6 672	2 604	2 681	81 695	218 486	227 721	236 644
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	3 540	3 540	3 559	3 580
Total Expenditure		**42 908**	**114 300**	**354 804**	**200 603**	**192 850**	**232 631**	**182 892**	**195 264**	**213 768**	**188 425**	**190 631**	**964 408**	**3 073 484**	**3 262 490**	**3 486 128**
Surplus/(Deficit)		**382 243**	**96 836**	**(97 654)**	**(21 672)**	**(14 560)**	**169 415**	**4 806**	**70 895**	**(28 177)**	**(9 694)**	**2 739**	**(475 798)**	**79 380**	**120 091**	**170 010**
Transfers and subsidies - capital (monetary allocations)		–	4 827	3 362	6 999	6 047	13 928	3 654	7 387	12 928	2 654	4 500	19 458	85 745	99 688	92 829
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**382 243**	**101 663**	(94 292)	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(456 340)**	**165 125**	**219 779**	**262 839**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**382 243**	**101 663**	**(94 292)**	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(456 340)**	**165 125**	**219 779**	**262 839**

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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**382 243**	**101 663**	(94 292)	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(456 340)**	**165 125**	**219 779**	**262 839**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**382 243**	**101 663**	**(94 292)**	**(14 673)**	**(8 513)**	**183 343**	**8 461**	**78 282**	**(15 248)**	**(7 040)**	**7 239**	**(456 340)**	**165 125**	**219 779**	**262 839**

WC024 Stellenbosch - Supporting Table SB15 Adjustments Budget - monthly cash flow - 13/10/2026

Monthly cash flows	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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		158 153	112 513	128 233	42 033	42 892	41 860	42 505	42 446	42 432	42 433	42 431	(122 094)	615 837	652 787	691 955
Service charges - electricity revenue		79 026	111 363	150 260	90 258	89 261	90 676	91 640	93 229	86 190	86 878	76 333	481 434	1 526 549	1 687 279	1 868 009
Service charges - water revenue		–	–	6	19 898	21 818	21 354	29 241	32 353	17 167	18 985	24 628	74 017	259 467	272 133	285 445
Service charges - sanitation revenue		10 336	10 944	15 400	12 507	12 354	12 551	12 139	12 148	12 363	12 083	12 512	23 267	158 604	145 385	154 014
Service charges - refuse		8 741	11 041	15 368	9 306	9 191	11 169	10 303	10 345	11 143	9 927	10 067	31 972	148 572	157 356	166 652
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		12	36	39	829	964	1 114	1 148	1 238	4 156	1 402	1 405	9 954	22 297	23 412	24 583
Interest earned - external investments		1 533	1 678	2 017	4 406	4 812	3 968	4 498	4 150	4 150	4 150	4 150	11 793	51 306	48 869	46 548
Interest earned - outstanding debtors		1 040	1 756	2 775	–	–	–	–	–	–	–	–	(5 572)	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2	3	6	39	20	16	17	19	23	13	12	3 008	3 176	3 335	3 502
Licences and permits		16	33	97	903	649	534	755	1 389	635	751	813	2 617	9 192	9 652	10 134
Agency services		–	–	–	467	454	130	130	468	417	410	410	1 274	4 159	4 367	4 586
Transfers and Subsidies - Operational		0	684	1 800	1 305	1 305	162 743	1 305	1 305	7 607	1 305	1 305	106 541	287 206	291 751	319 324
Other revenue		3 364	5 707	10 205	13 562	11 816	9 391	7 535	15 496	15 670	13 418	11 245	52 789	170 196	169 143	155 542
Cash Receipts by Source		**262 223**	**255 758**	**326 206**	**195 515**	**195 536**	**355 505**	**201 216**	**214 586**	**201 953**	**191 754**	**185 311**	**671 000**	**3 256 562**	**3 465 470**	**3 730 293**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	1 000	–	1 000	20 686	1 000	3 000	19 686	–	500	38 872	85 745	99 688	92 829
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, 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 (Greater then 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**262 223**	**255 758**	**327 206**	**195 515**	**196 536**	**376 191**	**202 216**	**217 586**	**221 640**	**191 754**	**185 811**	**896 839**	**3 529 273**	**3 764 536**	**3 956 596**
Cash Payments by Type																
Employee related costs		49 158	59 530	(133 172)	61 264	61 264	61 264	61 264	64 235	61 264	61 264	61 264	295 124	763 724	805 095	859 589
Remuneration of councillors		1 724	2 269	(4 839)	2 414	2 414	2 414	2 414	2 414	2 414	2 414	2 414	10 503	28 973	30 422	31 943
Finance charges		–	–	–	–	–	32 048	–	–	–	–	–	31 410	63 458	76 490	89 221
Bulk purchases - Electricity	2	–	–	–	73 262	70 690	68 444	61 565	66 181	108 340	109 335	109 335	439 880	1 107 034	1 217 737	1 339 511
Bulk purchases - Water & Sewer	3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory		–	–	–	11 204	10 289	10 716	11 566	12 214	5 292	3 901	3 626	76 345	145 153	149 978	154 965
Contracted services		–	–	–	27 897	27 069	35 455	28 865	31 620	28 193	4 127	6 851	288 542	478 619	486 872	512 189
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	606	445	523	1 004	1 201	–	–	–	5 986	9 765	13 841	14 671
Other expenditure		172 822	121 358	175 987	21 302	16 886	18 876	10 844	16 825	7 673	2 995	3 083	(317 390)	251 259	261 903	272 164
Cash Payments by Type		**223 703**	**183 157**	**37 976**	**197 950**	**189 058**	**229 740**	**177 522**	**194 690**	**213 176**	**184 037**	**186 574**	**830 402**	**2 847 985**	**3 042 338**	**3 274 252**

Monthly cash flows	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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Other Cash Flows/Payments by Type																
Capital assets		–	–	–	41 137	49 540	41 032	37 823	71 599	61 760	59 568	47 457	337 874	747 791	701 535	598 887
Retention (Capital)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		–	–	–	–	–	32 048	–	–	–	–	–	31 410	63 458	76 490	89 221
Other Cash Flows/Payments		(9)	(6)	(1)	–	–	–	–	–	–	–	–	16	–	–	–
Total Cash Payments by Type		**223 694**	**183 152**	**37 975**	**239 087**	**238 598**	**302 820**	**215 345**	**266 290**	**274 936**	**243 605**	**234 031**	**1 199 702**	**3 659 235**	**3 820 363**	**3 962 360**
NET INCREASE/(DECREASE) IN CASH HELD		**38 529**	**72 607**	**289 230**	**(43 572)**	**(42 062)**	**73 371**	**(13 130)**	**(48 704)**	**(53 296)**	**(51 852)**	**(48 220)**	**(302 863)**	**(129 962)**	**(55 827)**	**(5 764)**
Cash/cash equivalents at the month/year beginning:		549 503	588 033	660 639	949 870	906 298	864 236	937 606	924 477	875 773	822 477	770 625	722 405	549 503	419 542	363 715
Cash/cash equivalents at the month/year end:		588 033	660 639	949 870	906 298	864 236	937 606	924 477	875 773	822 477	770 625	722 405	419 542	419 542	363 715	357 951

WC024 Stellenbosch - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 13/10/2026

Description - Municipal Vote	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure FrABework		
		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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure to be appropriated	1															
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	10	–	–	10	–	–	40	60	60	60
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		–	500	359	614	1 588	909	612	4 883	2 296	2 022	2 399	9 815	25 996	42 399	33 867
Vote 3 - INFRASTRUCTURE SERVICES		365	5 179	20 877	23 170	27 097	26 591	23 982	43 411	32 366	29 046	19 099	187 689	438 873	428 394	397 561
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	1 578	1 793	4 129	2 974	2 754	3 674	6 474	4 199	4 799	7 069	10 809	50 252	26 899	36 747
Vote 5 - CORPORATE SERVICES		–	1 864	685	4 858	8 472	5 450	5 922	5 575	6 625	6 100	4 574	11 695	61 819	31 150	31 180
Vote 6 - FINANCIAL SERVICES		–	–	–	–	–	342	–	–	342	–	–	684	1 368	1 090	100
Capital Multi-year expenditure sub-total	3	**365**	**9 121**	**23 714**	**32 771**	**40 131**	**36 056**	**34 189**	**60 343**	**45 839**	**41 967**	**33 141**	220 731	578 368	529 992	499 514
Single-year expenditure to be appropriated																
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		–	579	157	1 732	1 231	264	400	1 189	1 191	1 202	591	1 037	9 573	5 633	416
Vote 3 - INFRASTRUCTURE SERVICES		701	901	1 581	1 781	2 101	2 101	1 801	2 251	2 190	6 851	6 701	8 161	37 122	51 632	7 500
Vote 4 - COMMUNITY AND PROTECTION SERVICES		–	763	984	3 667	2 397	2 066	1 569	3 370	1 573	1 276	2 049	2 677	22 391	21 614	13 191
Vote 5 - CORPORATE SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - FINANCIAL SERVICES		–	–	–	1 000	–	75	–	–	1 455	–	–	270	2 800	1 160	150
Capital single-year expenditure sub-total	3	**701**	**2 243**	**2 722**	**8 179**	**5 729**	**4 506**	**3 770**	**6 810**	**6 409**	**9 329**	**9 341**	12 145	71 885	80 038	21 257
Total Capital Expenditure	2	**1 066**	**11 364**	**26 436**	**40 950**	**45 861**	**40 563**	**37 959**	**67 153**	**52 248**	**51 296**	**42 482**	**232 877**	**650 253**	**610 030**	**520 771**

WC024 Stellenbosch - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 13/10/2026

Description	Ref	Budget Year 2026/27												Medium Term Revenue and		
		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 thousands		Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**–**	**1 864**	**685**	**5 858**	**8 472**	**5 877**	**5 922**	**5 575**	**8 432**	**6 100**	**4 574**	**12 689**	**66 047**	**33 460**	**31 490**
Executive and council		–	–	–	–	–	10	–	–	10	–	–	40	60	60	60
Finance and administration			1 864	685	5 858	8 472	5 867	5 922	5 575	8 422	6 100	4 574	12 649	65 987	33 400	31 430
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**–**	**3 337**	**3 189**	**7 936**	**7 889**	**5 557**	**6 252**	**14 077**	**8 881**	**8 244**	**11 917**	**23 685**	**100 964**	**88 192**	**81 656**
Community and social services		–	2 240	2 390	2 509	2 639	3 889	2 061	3 312	1 865	1 719	3 915	1 427	27 967	11 474	7 361
Sport and recreation		–	14	83	803	1 282	482	1 082	482	1 732	1 332	1 617	9 897	18 804	16 189	12 450
Public safety		–	4	254	2 483	1 350	250	2 100	4 400	2 025	2 175	3 586	2 293	20 921	13 450	28 027
Housing		–	1 079	462	2 141	2 618	936	1 009	5 883	3 259	3 019	2 799	10 067	33 271	47 079	33 818
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**–**	**260**	**3 423**	**7 380**	**7 691**	**9 477**	**7 243**	**20 047**	**9 183**	**8 258**	**8 349**	**18 826**	**100 138**	**106 176**	**144 868**
Planning and development		–	119	53	265	411	397	13	229	268	255	241	696	2 948	1 573	1 095
Road transport		–	58	3 320	7 065	7 180	8 880	7 230	19 767	8 865	7 953	8 108	18 263	96 690	104 404	143 173
Environmental protection		–	83	50	50	100	200	–	50	50	50	–	(132)	500	200	600
Trading services		**1 066**	**5 903**	**19 138**	**19 776**	**21 808**	**19 652**	**18 543**	**27 455**	**25 752**	**28 694**	**17 642**	**177 676**	**383 104**	**382 202**	**262 757**
Energy sources		207	187	9 354	12 675	13 302	11 944	12 231	16 614	13 664	19 214	19 323	62 058	190 774	199 437	104 457
Water management		858	5 248	5 535	3 190	5 457	1 361	3 741	5 995	2 103	6 390	(5 130)	72 878	107 626	98 200	45 500
Waste water management		–	307	1 301	1 725	2 075	2 275	1 575	1 950	3 200	2 594	3 000	33 015	53 017	43 315	106 250
Waste management		–	161	2 950	2 186	974	4 072	996	2 896	6 785	496	448	9 724	31 688	41 250	6 550
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**1 066**	**11 364**	**26 436**	**40 950**	**45 861**	**40 563**	**37 959**	**67 153**	**52 248**	**51 296**	**42 482**	**232 877**	**650 253**	**610 030**	**520 771**

WC024 Stellenbosch - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**193 336**	**223 207**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**228 424**	**285 625**	**246 131**
Roads Infrastructure		17 098	17 303	–	–	–	–	2 609	2 609	19 912	28 100	89 000
Roads		3 500	3 705	–	–	–	–	–	–	3 705	4 000	4 000
Road Structures		12 498	12 498	–	–	–	–	2 609	2 609	15 107	23 500	85 000
Road Furniture		1 100	1 100	–	–	–	–	–	–	1 100	600	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 500	1 500	–	–	–	–	2 609	2 609	4 109	2 500	1 500
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		1 500	1 500	–	–	–	–	2 609	2 609	4 109	2 000	1 500
Attenuation		–	–	–	–	–	–	–	–	–	500	–
Electrical Infrastructure		124 636	133 784	–	–	–	–	–	–	133 784	142 256	90 139
Power Plants		10 183	10 183	–	–	–	–	–	–	10 183	3 000	–
HV Substations		79 414	79 414	–	–	–	–	–	–	79 414	64 344	58 200
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	11 037	10 800
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		27 000	27 000	–	–	–	–	–	–	27 000	35 500	–
MV Networks		–	450	–	–	–	–	–	–	450	9 358	9 767
LV Networks		7 790	16 488	–	–	–	–	–	–	16 488	18 767	11 122
Capital Spares		250	250	–	–	–	–	–	–	250	250	250
Water Supply Infrastructure		27 959	32 519	–	–	–	–	–	–	32 519	58 569	37 492
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		14 235	18 795	–	–	–	–	–	–	18 795	21 000	7 000
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		500	500	–	–	–	–	–	–	500	–	–
Bulk Mains		5 937	5 937	–	–	–	–	–	–	5 937	19 308	7 362
Distribution		7 286	7 286	–	–	–	–	–	–	7 286	18 261	23 130
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		1 500	1 500	–	–	–	–	–	–	1 500	15 000	20 000
Pump Station		1 500	1 500	–	–	–	–	–	–	1 500	15 000	20 000
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		17 642	30 138	–	–	–	–	–	–	30 138	36 700	5 500
Landfill Sites		–	5 961	–	–	–	–	–	–	5 961	23 000	–
Waste Transfer Stations		9 000	9 000	–	–	–	–	–	–	9 000	4 500	5 000
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		8 642	14 677	–	–	–	–	–	–	14 677	7 200	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Waste Separation Facilities		–	500	–	–	–	–	–	–	500	–	500
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	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		3 000	6 463	–	–	–	–	–	–	6 463	2 500	2 500
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		3 000	6 463	–	–	–	–	–	–	6 463	2 500	2 500
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**100**	**100**	**–**	**–**	**–**	**–**	**–**	**–**	100	**–**	**–**
Community Facilities		100	100	–	–	–	–	–	–	100	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		100	100	–	–	–	–	–	–	100	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
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		**10 600**	**10 849**	–	–	–	–	–	–	10 849	**5 650**	**15 827**
Operational Buildings		**8 600**	**8 849**	–	–	–	–	–	–	**8 849**	**3 650**	**13 827**
Municipal Offices		1 600	1 849	–	–	–	–	–	–	1 849	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		7 000	7 000	–	–	–	–	–	–	7 000	3 650	13 827
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		**2 000**	**2 000**	–	–	–	–	–	–	**2 000**	**2 000**	**2 000**
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 000
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**4 500**	**4 500**	**–**	**–**	**–**	**–**	**–**	**–**	**4 500**	**7 500**	**4 500**
Computer Equipment		4 500	4 500	–	–	–	–	–	–	4 500	7 500	4 500
Furniture and Office Equipment		**1 425**	**1 946**	**–**	**–**	**–**	**–**	**–**	**–**	**1 946**	**1 515**	**1 377**
Furniture and Office Equipment		1 425	1 946	–	–	–	–	–	–	1 946	1 515	1 377
Machinery and Equipment		**21 769**	**23 210**	**–**	**–**	**–**	**–**	**–**	**–**	**23 210**	**34 206**	**27 509**
Machinery and Equipment		21 769	23 210	–	–	–	–	–	–	23 210	34 206	27 509
Transport Assets		**22 950**	**22 815**	**–**	**–**	**–**	**–**	**–**	**–**	**22 815**	**23 000**	**16 200**
Transport Assets		22 950	22 815	–	–	–	–	–	–	22 815	23 000	16 200
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		**870**	**2 120**	**–**	**–**	**–**	**–**	**–**	**–**	**2 120**	**–**	**–**
Mature		870	2 120	–	–	–	–	–	–	2 120	–	–
Policing and Protection		870	2 120	–	–	–	–	–	–	2 120	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	**255 549**	**288 747**	**–**	**–**	**–**	**–**	**5 217**	**5 217**	**293 964**	**357 496**	**311 544**

WC024 Stellenbosch - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**63 190**	**59 337**	**–**	**–**	**–**	**–**	**–**	**–**	**59 337**	**80 631**	**42 424**
Roads Infrastructure		6 500	6 646	–	–	–	–	–	–	6 646	10 500	10 000
Roads		6 500	6 646	–	–	–	–	–	–	6 646	10 500	10 000
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		39 690	39 690	–	–	–	–	–	–	39 690	55 131	14 424
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		5 269	5 269	–	–	–	–	–	–	5 269	6 331	7 400
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		4 792	4 792	–	–	–	–	–	–	4 792	2 506	2 632
MV Switching Stations		4 000	4 000	–	–	–	–	–	–	4 000	4 300	–
MV Networks		25 630	25 630	–	–	–	–	–	–	25 630	41 993	4 392
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		10 000	6 000	–	–	–	–	–	–	6 000	10 000	10 000
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		10 000	6 000	–	–	–	–	–	–	6 000	10 000	10 000
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		7 000	7 000	–	–	–	–	–	–	7 000	5 000	8 000
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		7 000	7 000	–	–	–	–	–	–	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		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
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		**3 263**	**3 543**	**–**	**–**	**–**	**–**	**–**	**–**	3 543	**1 588**	**1 150**
Community Facilities		2 613	2 893	–	–	–	–	–	–	2 893	1 038	500
Halls		2 613	2 893	–	–	–	–	–	–	2 893	1 038	500
Centres		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**650**	**650**	**–**	**–**	**–**	**–**	**–**	**–**	**650**	**550**	**650**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		650	650	–	–	–	–	–	–	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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
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 *to be adjusted*	1	**66 453**	**62 879**	**–**	**–**	**–**	**–**	**–**	**–**	**62 879**	**82 218**	**43 574**

WC024 Stellenbosch - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**103 565**	**103 565**	**–**	**–**	**–**	**–**	**–**	**–**	**103 565**	**111 510**	**122 693**
Roads Infrastructure		28 502	28 502	–	–	–	–	–	–	28 502	29 094	37 459
Roads		22 287	22 287	–	–	–	–	–	–	22 287	22 755	30 911
Road Structures		3 121	3 121	–	–	–	–	–	–	3 121	3 184	3 295
Road Furniture		3 094	3 094	–	–	–	–	–	–	3 094	3 156	3 253
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		3 709	3 709	–	–	–	–	–	–	3 709	3 913	4 120
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		3 709	3 709	–	–	–	–	–	–	3 709	3 913	4 120
Electrical Infrastructure		23 687	23 687	–	–	–	–	–	–	23 687	24 258	25 057
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		13 847	13 847	–	–	–	–	–	–	13 847	14 228	14 676
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		9 840	9 840	–	–	–	–	–	–	9 840	10 030	10 381
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		13 957	13 957	–	–	–	–	–	–	13 957	14 845	15 319
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		10 235	10 235	–	–	–	–	–	–	10 235	10 824	11 157
Bulk Mains		3 722	3 722	–	–	–	–	–	–	3 722	4 022	4 162
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		22 447	22 447	–	–	–	–	–	–	22 447	27 710	28 657
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		18 276	18 276	–	–	–	–	–	–	18 276	22 967	23 759
Outfall Sewers		4 172	4 172	–	–	–	–	–	–	4 172	4 743	4 898
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		8 394	8 394	–	–	–	–	–	–	8 394	8 763	9 053
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		8 394	8 394	–	–	–	–	–	–	8 394	8 763	9 053

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
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		2 868	2 868	–	–	–	–	–	–	2 868	2 925	3 027
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		2 759	2 759	–	–	–	–	–	–	2 759	2 814	2 913
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		109	109	–	–	–	–	–	–	109	111	115
Community Assets		**7 860**	**8 160**	**–**	**–**	**–**	**–**	**–**	**–**	8 160	**8 111**	**8 369**
Community Facilities		7 845	7 845	–	–	–	–	–	–	7 845	8 095	8 353
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		3	3	–	–	–	–	–	–	3	3	3
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		85	85	–	–	–	–	–	–	85	87	90
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		7 756	7 756	–	–	–	–	–	–	7 756	8 004	8 259
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**16**	**316**	**–**	**–**	**–**	**–**	**–**	**–**	**316**	**16**	**16**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		16	316	–	–	–	–	–	–	316	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		**30 686**	**30 756**	**–**	**–**	**–**	**–**	**–**	**–**	30 756	**30 955**	**24 704**
Operational Buildings		**23 336**	**23 406**	**–**	**–**	**–**	**–**	**–**	**–**	**23 406**	**23 598**	**24 336**
Municipal Offices		23 336	23 406	–	–	–	–	–	–	23 406	23 598	24 336
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		**7 350**	**7 350**	**–**	**–**	**–**	**–**	**–**	**–**	**7 350**	**7 357**	**368**
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		7 000	7 000	–	–	–	–	–	–	7 000	7 000	–
Capital Spares		350	350	–	–	–	–	–	–	350	357	368
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		**2 967**	**2 967**	**–**	**–**	**–**	**–**	**–**	**–**	**2 967**	**3 090**	**3 186**
Furniture and Office Equipment		2 967	2 967	–	–	–	–	–	–	2 967	3 090	3 186
Machinery and Equipment		**868**	**868**	**–**	**–**	**–**	**–**	**–**	**–**	**868**	**886**	**917**
Machinery and Equipment		868	868	–	–	–	–	–	–	868	886	917
Transport Assets		**14 907**	**14 907**	**–**	**–**	**–**	**–**	**–**	**–**	**14 907**	**15 139**	**15 472**
Transport Assets		14 907	14 907	–	–	–	–	–	–	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 to be adjusted	1	**160 854**	**161 224**	**–**	**–**	**–**	**–**	**–**	**–**	**161 224**	**169 689**	**175 340**

WC024 Stellenbosch - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**186 593**	**186 593**	**–**	**–**	**–**	**–**	**–**	**–**	**186 593**	**190 325**	**196 034**
Roads Infrastructure		51 044	51 044	–	–	–	–	–	–	51 044	52 065	53 627
Roads		41 134	41 134	–	–	–	–	–	–	41 134	41 957	43 215
Road Structures		7 946	7 946	–	–	–	–	–	–	7 946	8 105	8 348
Road Furniture		1 964	1 964	–	–	–	–	–	–	1 964	2 003	2 063
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 153	1 153	–	–	–	–	–	–	1 153	1 176	1 211
Drainage Collection		1 153	1 153	–	–	–	–	–	–	1 153	1 176	1 211
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		45 341	45 341	–	–	–	–	–	–	45 341	46 248	47 635
Power Plants		22 906	22 906	–	–	–	–	–	–	22 906	23 364	24 065
HV Substations		2 701	2 701	–	–	–	–	–	–	2 701	2 755	2 837
HV Switching Station		36	36	–	–	–	–	–	–	36	37	38
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		62	62	–	–	–	–	–	–	62	63	65
MV Switching Stations		8 027	8 027	–	–	–	–	–	–	8 027	8 188	8 433
MV Networks		347	347	–	–	–	–	–	–	347	354	365
LV Networks		10 195	10 195	–	–	–	–	–	–	10 195	10 398	10 710
Capital Spares		1 067	1 067	–	–	–	–	–	–	1 067	1 089	1 121
Water Supply Infrastructure		54 737	54 737	–	–	–	–	–	–	54 737	55 832	57 507
Dams and Weirs		970	970	–	–	–	–	–	–	970	989	1 019
Boreholes		6 214	6 214	–	–	–	–	–	–	6 214	6 338	6 528
Reservoirs		4 247	4 247	–	–	–	–	–	–	4 247	4 331	4 461
Pump Stations		127	127	–	–	–	–	–	–	127	129	133
Water Treatment Works		5 176	5 176	–	–	–	–	–	–	5 176	5 279	5 438
Bulk Mains		6 527	6 527	–	–	–	–	–	–	6 527	6 658	6 858
Distribution		31 474	31 474	–	–	–	–	–	–	31 474	32 104	33 067
Distribution Points		3	3	–	–	–	–	–	–	3	3	3
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		31 787	31 787	–	–	–	–	–	–	31 787	32 422	33 395
Pump Station		533	533	–	–	–	–	–	–	533	544	560
Reticulation		19 574	19 574	–	–	–	–	–	–	19 574	19 966	20 565
Waste Water Treatment Works		4 970	4 970	–	–	–	–	–	–	4 970	5 069	5 221
Outfall Sewers		6 662	6 662	–	–	–	–	–	–	6 662	6 796	7 000
Toilet Facilities		47	47	–	–	–	–	–	–	47	48	49
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 211	2 211	–	–	–	–	–	–	2 211	2 256	2 323
Landfill Sites		297	297	–	–	–	–	–	–	297	303	312
Waste Transfer Stations		14	14	–	–	–	–	–	–	14	14	15
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		1 900	1 900	–	–	–	–	–	–	1 900	1 938	1 997

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		2	2	–	–	–	–	–	–	2	2	2
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		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		317	317	–	–	–	–	–	–	317	323	333
Data Centres		1	1	–	–	–	–	–	–	1	1	1
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		316	316	–	–	–	–	–	–	316	323	332
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**10 453**	**10 453**	**–**	**–**	**–**	**–**	**–**	**–**	10 453	**10 662**	**10 982**
Community Facilities		8 479	8 479	–	–	–	–	–	–	8 479	8 649	8 908
Halls		287	287	–	–	–	–	–	–	287	292	301
Centres		924	924	–	–	–	–	–	–	924	943	971
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		12	12	–	–	–	–	–	–	12	12	12
Fire/Ambulance Stations		240	240	–	–	–	–	–	–	240	245	252
Testing Stations		13	13	–	–	–	–	–	–	13	13	13
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		21	21	–	–	–	–	–	–	21	22	22
Libraries		448	448	–	–	–	–	–	–	448	457	471
Cemeteries/Crematoria		143	143	–	–	–	–	–	–	143	146	151
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		126	126	–	–	–	–	–	–	126	128	132
Public Open Space		913	913	–	–	–	–	–	–	913	932	959
Nature Reserves		519	519	–	–	–	–	–	–	519	529	545
Public Ablution Facilities		953	953	–	–	–	–	–	–	953	972	1 001
Markets		3 881	3 881	–	–	–	–	–	–	3 881	3 959	4 078
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		0	0	–	–	–	–	–	–	0	0	0
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**1 974**	**1 974**	**–**	**–**	**–**	**–**	**–**	**–**	**1 974**	**2 014**	**2 074**
Indoor Facilities		6	6	–	–	–	–	–	–	6	6	6
Outdoor Facilities		1 968	1 968	–	–	–	–	–	–	1 968	2 008	2 068
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		**440**	**440**	**–**	**–**	**–**	**–**	**–**	**–**	440	**448**	**462**
Revenue Generating		**440**	**440**	**–**	**–**	**–**	**–**	**–**	**–**	440	**448**	**462**
Improved Property		440	440	–	–	–	–	–	–	440	448	462
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		**12 334**	**12 334**	**–**	**–**	**–**	**–**	**–**	**–**	12 334	**12 580**	**12 958**
Operational Buildings		**10 140**	**10 140**	**–**	**–**	**–**	**–**	**–**	**–**	**10 140**	**10 343**	**10 653**
Municipal Offices		10 140	10 140	–	–	–	–	–	–	10 140	10 343	10 653
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		**2 193**	**2 193**	**–**	**–**	**–**	**–**	**–**	**–**	**2 193**	**2 237**	**2 304**
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		2 193	2 193	–	–	–	–	–	–	2 193	2 237	2 304
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		**253**	**253**	**–**	**–**	**–**	**–**	**–**	**–**	**253**	**258**	**266**
Servitudes		173	173	–	–	–	–	–	–	173	176	181

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Licences and Rights		**80**	**80**	**–**	**–**	**–**	**–**	**–**	**–**	**80**	**82**	**84**
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		80	80	–	–	–	–	–	–	80	82	84
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**6 547**	**6 547**	**–**	**–**	**–**	**–**	**–**	**–**	**6 547**	**6 678**	**6 878**
Computer Equipment		6 547	6 547	–	–	–	–	–	–	6 547	6 678	6 878
Furniture and Office Equipment		**4 382**	**4 382**	**–**	**–**	**–**	**–**	**–**	**–**	**4 382**	**4 470**	**4 604**
Furniture and Office Equipment		4 382	4 382	–	–	–	–	–	–	4 382	4 470	4 604
Machinery and Equipment		**4 719**	**4 719**	**–**	**–**	**–**	**–**	**–**	**–**	**4 719**	**4 813**	**4 958**
Machinery and Equipment		4 719	4 719	–	–	–	–	–	–	4 719	4 813	4 958
Transport Assets		**7 019**	**7 019**	**–**	**–**	**–**	**–**	**–**	**–**	**7 019**	**7 159**	**7 374**
Transport Assets		7 019	7 019	–	–	–	–	–	–	7 019	7 159	7 374
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 Depreciation to be adjusted	1	**232 739**	**232 739**	**–**	**–**	**–**	**–**	**–**	**–**	**232 739**	**237 394**	**244 516**

WC024 Stellenbosch - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 13/10/2026

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**183 034**	**193 818**	**–**	**–**	**–**	**–**	**–**	**–**	**193 818**	**131 769**	**127 223**
Roads Infrastructure		55 370	55 719	–	–	–	–	–	–	55 719	50 954	32 723
Roads		54 870	55 219	–	–	–	–	–	–	55 219	50 454	30 723
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		500	500	–	–	–	–	–	–	500	500	2 000
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		300	300	–	–	–	–	–	–	300	600	400
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		300	300	–	–	–	–	–	–	300	600	400
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		19 400	20 018	–	–	–	–	–	–	20 018	3 000	3 250
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		16 900	16 900	–	–	–	–	–	–	16 900	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		2 500	3 118	–	–	–	–	–	–	3 118	2 500	3 000
LV Networks		–	–	–	–	–	–	–	–	–	500	250
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		62 141	70 272	–	–	–	–	–	–	70 272	55 000	15 000
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		30 891	30 891	–	–	–	–	–	–	30 891	8 000	–
Pump Stations		2 000	2 000	–	–	–	–	–	–	2 000	3 000	–
Water Treatment Works		1 500	1 979	–	–	–	–	–	–	1 979	40 000	10 000
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		27 750	35 402	–	–	–	–	–	–	35 402	4 000	5 000
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		41 823	42 823	–	–	–	–	–	–	42 823	13 665	72 750
Pump Station		3 750	3 750	–	–	–	–	–	–	3 750	1 500	2 500
Reticulation		1 000	1 000	–	–	–	–	–	–	1 000	815	500
Waste Water Treatment Works		35 523	35 523	–	–	–	–	–	–	35 523	8 600	66 250
Outfall Sewers		1 550	2 550	–	–	–	–	–	–	2 550	2 750	3 500
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		500	500	–	–	–	–	–	–	500	4 300	1 000
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Waste Separation Facilities		500	500	–	–	–	–	–	–	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		3 500	4 187	–	–	–	–	–	–	4 187	4 250	2 100
Data Centres		2 000	2 687	–	–	–	–	–	–	2 687	2 000	1 000
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		1 500	1 500	–	–	–	–	–	–	1 500	2 250	1 100
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**22 402**	**45 511**	**–**	**–**	**–**	**–**	**–**	**–**	45 511	**10 198**	**15 100**
Community Facilities		17 902	41 011	–	–	–	–	–	–	41 011	5 998	10 400
Halls		2 750	6 838	–	–	–	–	–	–	6 838	250	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		2 174	7 069	–	–	–	–	–	–	7 069	2 609	6 500
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		3 043	16 802	–	–	–	–	–	–	16 802	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		3 870	4 237	–	–	–	–	–	–	4 237	1 070	1 700
Public Open Space		6 065	6 065	–	–	–	–	–	–	6 065	2 070	2 200
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		**4 500**	**4 500**	**–**	**–**	**–**	**–**	**–**	**–**	**4 500**	**4 200**	**4 700**
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		4 500	4 500	–	–	–	–	–	–	4 500	4 200	4 700
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		**400**	**400**	**–**	**–**	**–**	**–**	**–**	**–**	**400**	**1 500**	**–**
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		400	400	–	–	–	–	–	–	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		**47 964**	**50 180**	**–**	**–**	**–**	**–**	**–**	**–**	50 180	**22 350**	**22 830**
Operational Buildings		**36 050**	**37 103**	**–**	**–**	**–**	**–**	**–**	**–**	**37 103**	**16 650**	**21 330**
Municipal Offices		5 050	5 803	–	–	–	–	–	–	5 803	15 000	19 580
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	250	250
Stores		31 000	31 000	–	–	–	–	–	–	31 000	1 000	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	400	1 500
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	300	–	–	–	–	–	–	300	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		**11 914**	**13 078**	**–**	**–**	**–**	**–**	**–**	**–**	**13 078**	**5 700**	**1 500**
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		11 914	13 078	–	–	–	–	–	–	13 078	5 700	1 500
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**500**	**–**
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	500	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		**1 000**	**1 000**	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**1 500**	**500**
Computer Equipment		1 000	1 000	–	–	–	–	–	–	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**	**–**	**–**	**–**	**–**	**–**	**–**	**2 500**	**2 500**	**–**
Transport Assets		2 500	2 500	–	–	–	–	–	–	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 *to be adjusted*	1	**257 300**	**293 410**	**–**	**–**	**–**	**–**	**–**	**–**	**293 410**	**170 316**	**165 653**

WC024 Stellenbosch- Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 13/10/2026

R thousand						2026/27 Medium Term Revenue & Expenditure Framework					
Function	Project Description	Project Number	Own Strategic Objectives	Ward Location	GPS Longitude	Original Budget Year 2026/27	Adjusted Budget Year 2026/27	Original Budget Year +1 2027/28	Adjusted Budget Year +1 2027/28	Original Budget Year +2 2028/29	Adjusted Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*											
Roads and Stormwater	Bridge Assessment and Design - Lacotte River Flood Resilieance	PC_0406	Dignified Living	Ward 1	Projects listed as per Stormwater Master Plan	2 000	4 609	4 000	4 000	7 000	7 000
Roads and Stormwater	River Rehabilitation Implementation	PC_0140	Dignified Living	WC024	Projects listed as per Stormwater Master Plan	1 500	4 109	2 000	2 000	1 500	1 500
Parent Capital expenditure						**3 500**	**8 717**	**6 000**	**6 000**	**8 500**	**8 500**
Total Capital expenditure						**3 500**	**8 717**	**6 000**	**6 000**	**8 500**	**8 500**

APPENDIX 5

Municipal Manager's Quality Certification

The quality certificate signed by the Accounting Officer is attached on Appendix 5.

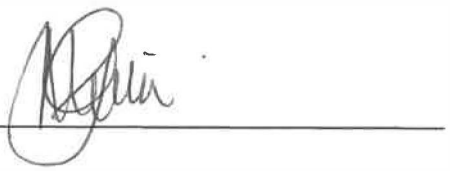
APPENDIX 5

QUALITY CERTIFICATE

I, Geraldine Mettler, municipal manager of Stellenbosch Municipality, hereby certify that the adjustments 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 adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality

Signature 

Date: 13/10/26