Table 1: Aggregated Operating and Capital budgets, 2023/24 - 2026/27

Description	Original Budget	Adjusted Budget	2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	2023/24	2023/24	2024/25	2025/26	2026/27
REVENUE:					
Total Revenue (excluding capital transfers and contributions)	575 037 984	538 533 462	575 037 984	612 176 375	656 565 224
Capital Revenue					
Transfers recognised - capital	46 268 037	48 940 289	47 192 937	46 705 708	46 327 061
Public contributions & donations	-	-	-	-	-
Total Capital Revenue	**46 268 037**	**48 940 289**	**47 192 937**	**46 705 708**	**46 327 061**
Total Revenue	**621 306 020**	**587 473 751**	**622 230 920**	**658 882 083**	**702 892 285**
EXPENDITURE:					
Total Operating Expenditure[1]	572 517 586	547 583 313	576 947 991	611 489 285	652 161 302
Capital expenditure	76 009 039	78 634 989	77 410 772	75 199 439	72 312 267
Total Expenditure	**648 526 626**	**626 218 302**	**654 358 763**	**686 688 724**	**724 473 569**
Surplus / (deficit)	**(27 220 605)**	**(38 744 551)**	**(32 127 843)**	**(27 806 640)**	**(21 581 284)**
FINANCING:					
External loans / borrowing	13 127 198	9 637 671	14 006 271	12 898 009	10 565 352
Internally generated funds[2]	23 071 143	19 800 890	16 035 380	15 428 984	15 279 807
Total financing	**36 198 341**	**29 438 562**	**30 041 651**	**28 326 993**	**25 845 159**
Net surplus / (deficit)	**8 977 735**	**(9 305 989)**	**(2 086 192)**	**520 353**	**4 263 875**

[1] *Includes Taxation*

[2] *External loans and internally generated funds are the municipality's own contribution to capital revenue.*

Table 2: Consolidated budget summary for all municipalities for the 2024 MTREF

Description	Current year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	Adopted budget	Adjusted budget	Budget Year 2024/25	Budget Year 2025/26	Budget Year 2026/27
Financial Performance					
Property rates	92 381 804	92 722 181	98 507 278	103 771 105	109 500 284
Service charges	269 222 102	265 456 917	288 293 568	315 008 365	344 940 522
Investment revenue	4 526 463	6 045 300	5 810 151	5 545 705	5 530 768
Transfers recognised - operational	107 619 054	109 849 519	114 889 067	118 498 613	123 975 259
Other own revenue	101 288 562	64 459 544	67 537 919	69 352 588	72 618 391
Total Revenue (excluding capital transfers and contributions)	**575 037 984**	**538 533 462**	**575 037 984**	**612 176 375**	**656 565 224**
Employee costs	149 429 644	148 260 495	157 269 425	164 999 453	173 211 033
Remuneration of councillors	5 061 550	5 162 480	5 369 678	5 623 327	5 876 188
Depreciation & asset impairment	38 404 208	38 705 302	39 639 079	41 574 991	43 268 134
Finance charges	10 183 936	11 227 903	11 770 287	12 281 497	13 122 839
Materials and bulk purchases	178 225 461	175 481 149	191 043 676	211 374 015	233 400 052
Transfers and grants	4 320 894	4 932 402	4 471 107	4 046 030	4 177 510
Other expenditure	154 562 708	163 813 582	167 384 739	171 589 973	179 105 547
Total Expenditure	**572 517 586**	**547 583 313**	**576 947 991**	**611 489 285**	**652 161 302**
Surplus/(Deficit)	**2 520 397**	**(9 049 851)**	**(1 910 007)**	**687 090**	**4 403 922**
Transfers recognised - capital	48 653 756	50 600 171	48 324 768	48 961 416	48 779 343
Contributions recognised - capital & contributed assets	148 703	244 209	361 328	423 193	666 771
Surplus/(Deficit) after capital transfers & contributions	**51 322 857**	**41 794 529**	**46 776 089**	**50 071 699**	**53 850 035**
Share of surplus/ (deficit) of associate	1 616	626 919	681 514	700 620	723 422
Surplus/(Deficit) for the year	**51 324 472**	**42 421 448**	**47 457 603**	**50 772 318**	**54 573 458**
Capital expenditure & funds sources					
Capital expenditure	**76 009 039**	**78 634 989**	**77 410 772**	**75 199 439**	**72 312 267**
Transfers recognised - capital	46 268 037	48 940 289	47 192 937	46 705 708	46 327 061
Public contributions & donations	-	-	-	-	-
Borrowing	13 127 198	9 637 671	14 006 271	12 898 009	10 565 352
Internally generated funds	23 071 143	19 800 890	16 035 380	15 428 984	15 279 807
Total sources of capital funds	**82 466 377**	**78 378 851**	**77 234 588**	**75 032 702**	**72 172 220**

Source: National Treasury Local Goverment database

Table 3: Aggregated Operating and Capital Revenue per category, 2023/24 - 2026/27

R thousand	2023/24 Capital	2023/24 Operating	2023/24 Total	2024/25 Capital	2024/25 Operating	2024/25 Total	2025/26 Capital	2025/26 Operating	2025/26 Total	2026/27 Capital	2026/27 Operating	2026/27 Total
Category A	36 131 555	321 660 861	357 792 416	36 836 805	344 769 858	381 606 663	38 642 820	368 933 789	407 576 609	36 965 186	399 147 363	436 112 549
Category B	35 935 075	184 045 647	219 980 721	29 949 565	198 503 376	228 452 941	26 726 158	209 852 503	236 578 661	24 931 551	222 711 863	247 643 415
Category C	10 429 410	30 284 499	40 713 909	10 448 218	31 764 750	42 212 967	9 663 724	33 390 083	43 053 807	10 275 483	34 705 997	44 981 480
Total	**82 496 039**	**535 991 007**	**618 487 046**	**77 234 588**	**575 037 984**	**652 272 572**	**75 032 702**	**612 176 375**	**687 209 077**	**72 172 220**	**656 565 224**	**728 737 444**
Less												
External loans / borrowing	13 127 198	-	13 127 198	14 006 271	-	14 006 271	12 898 009	-	12 898 009	10 565 352	-	10 565 352
Internally generated funds	23 071 143	-	23 071 143	16 035 380	-	16 035 380	15 428 984	-	15 428 984	15 279 807	-	15 279 807
Recalculated revenue[1]	**46 297 699**	**535 991 007**	**582 288 705**	**47 192 937**	**575 037 984**	**622 230 920**	**46 705 708**	**612 176 375**	**658 882 083**	**46 327 061**	**656 565 224**	**702 892 285**
% of total revenue[2]												
Category A	5.8%	52.0%	57.8%	5.6%	52.9%	58.5%	5.6%	53.7%	59.3%	5.1%	54.8%	59.8%
Category B	5.8%	29.8%	35.6%	4.6%	30.4%	35.0%	3.9%	30.5%	34.4%	3.4%	30.6%	34.0%
Category C	1.7%	4.9%	6.6%	1.6%	4.9%	6.5%	1.4%	4.9%	6.3%	1.4%	4.8%	6.2%

[1]Revenue excludes capital transfers

[2]2016 Municipal Demarcation (257 municipalities)

Source: National Treasury Local Government Database

Table 4: Aggregated Operating and Capital expenditure per category, 2023/24 - 2026/27

R thousand	2023/24 Capital	2023/24 Operating	2023/24 Total	2024/25 Capital	2024/25 Operating	2024/25 Total	2025/26 Capital	2025/26 Operating	2025/26 Total	2026/27 Capital	2026/27 Operating	2026/27 Total
Category A	36 185 962	320 014 553	356 200 515	36 892 844	342 408 498	379 301 342	38 700 540	365 740 106	404 440 647	37 024 638	392 923 141	429 947 780
Category B	29 322 837	186 276 029	215 598 866	30 007 413	199 264 315	229 271 728	26 768 457	209 936 387	236 704 845	24 974 747	221 708 639	246 683 386
Category C	10 500 241	29 651 929	40 152 170	10 510 515	30 844 773	41 355 288	9 730 441	31 823 838	41 554 279	10 312 881	33 426 957	43 739 838
Total expenditure	**76 009 039**	**535 942 511**	**611 951 550**	**77 410 772**	**572 517 586**	**649 928 359**	**75 199 439**	**607 500 331**	**682 699 770**	**72 312 267**	**648 058 737**	**720 371 004**
% of total expenditure[1]												
Category A	5.9%	52.3%	58.2%	5.7%	52.7%	58.4%	5.7%	53.6%	59.2%	5.1%	54.5%	59.7%
Category B	4.8%	30.4%	35.2%	4.6%	30.7%	35.3%	3.9%	30.8%	34.7%	3.5%	30.8%	34.2%
Category C	1.7%	4.8%	6.6%	1.6%	4.7%	6.4%	1.4%	4.7%	6.1%	1.4%	4.6%	6.1%

[1]*Percentage calculations in per category tables are based on total revenue and expenditure (including external loans and internally generated funds).*

Source: National Treasury Local Government Database

12.4%

Table 5a: Budgeted capital expenditure and funding, 2023/24 - 2026/27

R thousands	Original Budget 2023/24	Adjusted Budget 2023/24	2024/25 Medium Term Revenue & Expenditure Framework 2024/25	2025/26	2026/27
Capital Expenditure - Standard Classification					
Governance and Administration	**6 195 919**	**6 320 020**	**6 660 445**	**5 364 739**	**4 629 756**
Executive & Council	659 370	558 354	905 337	342 571	314 693
Budget & Treasury Office	5 524 998	5 751 667	5 746 383	5 018 161	4 310 796
Corporate Services	11 551	9 999	8 725	4 007	4 266
Community and Public Safety	**10 195 064**	**10 063 358**	**9 792 728**	**9 450 323**	**9 162 689**
Community & Social Services	1 612 251	1 444 919	1 496 727	1 279 445	1 262 911
Sport And Recreation	1 485 281	1 557 359	1 668 019	1 245 697	1 285 675
Public Safety	903 544	945 751	910 400	937 910	664 132
Housing	5 967 511	5 920 354	5 416 685	5 707 960	5 685 809
Health	226 477	194 976	300 898	279 311	264 162
Economic and Environmental Services	**20 299 373**	**22 306 190**	**21 130 520**	**21 040 541**	**18 991 563**
Planning and Development	4 200 008	4 710 469	4 550 944	4 438 944	4 508 846
Road Transport	15 819 196	17 346 625	16 238 543	16 156 641	14 257 590
Environmental Protection	280 169	249 097	341 033	444 956	225 127
Trading Services	**39 026 769**	**39 683 291**	**39 528 770**	**39 058 266**	**39 271 074**
Electricity	9 308 471	9 324 762	8 427 827	8 346 010	8 488 696
Water	17 592 391	17 798 646	18 588 229	18 464 968	18 304 880
Waste Water Management	10 127 182	10 493 890	10 510 303	10 617 635	10 421 231
Waste Management	1 998 725	2 065 992	2 002 412	1 629 653	2 056 267
Other	**291 915**	**283 297**	**298 309**	**285 570**	**257 185**
Total Capital Expenditure	**76 009 039**	**78 656 155**	**77 410 772**	**75 199 439**	**72 312 267**
Of which					
Total New Assets	46 686 952	48 318 773	47 065 072	44 564 526	43 310 236
Total Renewal of Existing Assets	12 344 261	13 520 445	13 298 985	12 840 130	11 678 741
Total Upgrading of Existing Assets	16 977 826	16 816 937	17 046 716	17 794 783	17 323 289
Total Capital Expenditure	**76 009 039**	**78 656 155**	**77 410 772**	**75 199 439**	**72 312 267**
Percentage of total capital expenditure					
New assets	61.4%	61.4%	60.8%	59.3%	59.9%
Renewal of existing assets	16.2%	17.2%	17.2%	17.1%	16.2%
Upgrading of Existing Assets	22.3%	21.4%	22.0%	23.7%	24.0%
Funded by:					
National Government	43 747 208	45 131 917	44 033 092	44 620 890	44 314 746
Provincial Government	1 733 640	2 937 969	2 137 578	1 143 821	1 114 439
District Municipality	15 062	48 700	110 254	57 350	57 312
Other transfers and grants	772 126	893 602	912 013	883 647	840 563
Transfers recognised - capital	**46 268 037**	**49 012 187**	**47 192 937**	**46 705 708**	**46 327 061**
Borrowing	13 127 198	9 637 671	14 006 271	12 898 009	10 565 352
Internally generated funds	23 071 143	19 749 917	16 035 380	15 428 984	15 279 807
Total Capital Funding	**82 466 377**	**78 399 775**	**77 234 588**	**75 032 702**	**72 172 220**

Source: National Treasury Local Government database

Table 5b: Repairs and Maintenance by asset class, 2023/24 - 2026/27

Description R thousands	Original Budget 2023/24	Adjusted Budget 2023/24	2024/25 Medium Term Revenue & Expenditure Framework 2024/25	2025/26	2026/27
Repairs and Maintenance by Asset Class	**34 445 718**	**33 746 876**	**33 945 559**	**35 579 068**	**37 138 490**
Roads Infrastructure	4 397 373	5 085 393	4 988 590	5 234 459	5 378 619
Storm water Infrastructure	585 493	584 481	629 819	662 053	706 000
Electrical Infrastructure	8 112 409	7 587 771	7 315 200	7 644 434	8 039 397
Water Supply Infrastructure	4 788 426	5 005 193	5 055 959	5 311 612	5 660 994
Sanitation Infrastructure	2 913 480	3 643 386	3 764 518	3 986 641	4 210 594
Solid Waste Infrastructure	517 708	542 447	551 299	590 230	603 824
Rail Infrastructure	13 394	11 920	12 879	13 543	14 234
Coastal Infrastructure	69 293	73 557	75 799	75 480	78 462
Information and Communication Infrastructure	243 061	131 937	137 510	142 828	153 672
Infrastructure Total	**21 640 637**	**22 666 085**	**22 531 572**	**23 661 280**	**24 845 797**
Community Facilities	1 243 870	1 333 095	1 332 048	1 402 666	1 473 426
Sport and Recreation Facilities	351 548	345 120	392 674	412 478	420 925
Community Assets Total	**1 595 417**	**1 678 216**	**1 724 722**	**1 815 144**	**1 894 351**
Heritage Assets	**5 737**	**3 583**	**3 989**	**3 294**	**3 398**
Revenue Generating	47 628	53 264	51 088	51 879	54 406
Non-revenue Generating	20 756	31 298	18 107	18 872	19 733
Investment properties	**68 384**	**84 562**	69 195	70 752	74 139
Operational Buildings	2 507 528	2 102 337	2 450 368	2 553 729	2 686 216
Housing	263 829	322 382	291 735	301 154	297 736
Other Assets	**2 771 357**	**2 424 720**	**2 742 103**	**2 854 883**	**2 983 952**
Biological or Cultivated Assets	**19 762**	**29 049**	19 046	19 739	20 645
Servitudes	-		-		-
Licences and Rights	325 917	316 468	312 828	317 476	329 579
Intangible Assets	**325 917**	**316 468**	**312 828**	**317 476**	**329 579**
Computer Equipment	**1 121 609**	**778 953**	**872 094**	**872 730**	**899 073**
Furniture and Office Equipment	**999 966**	**944 967**	**1 028 128**	**1 052 509**	**1 104 443**
Machinery and Equipment	**3 290 541**	**1 923 950**	**1 724 740**	**1 868 148**	**1 904 205**
Transport Assets	**2 606 390**	**2 896 324**	**2 917 143**	**3 043 015**	**3 078 807**
Land	**-**		**-**		**-**
Zoo's, Marine and Non-biological Animals	**100**	**0**	**200**	**100**	**100**
Living Resources	**-**	**-**	**-**	**-**	**-**

Source: National Treasury Local Government database

Table 5c: Asset register summary, 2023/24 - 2024/25

Description	Original Budget	Adjusted Budget	2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	2023/24	2023/24	2024/25	2025/26	2026/27
ASSET REGISTER SUMMARY - PPE (WDV)					
Roads Infrastructure	157 908 892	153 601 946	145 498 773	147 481 157	148 631 046
Storm water Infrastructure	9 615 546	13 783 910	13 786 136	14 184 757	14 242 040
Electrical Infrastructure	78 094 379	75 537 032	75 062 833	80 030 329	71 806 979
Water Supply Infrastructure	114 389 680	114 233 058	116 712 107	116 303 831	120 748 616
Sanitation Infrastructure	53 351 250	52 938 545	59 734 890	62 798 264	67 265 455
Solid Waste Infrastructure	6 313 295	7 061 069	5 659 403	5 429 188	5 973 355
Rail Infrastructure	789 020	814 879	856 459	847 423	831 836
Coastal Infrastructure	418 143	282 883	827 315	1 026 992	1 105 971
Information and Communication Infrastructure	5 813 041	5 347 149	2 082 833	2 229 206	2 295 810
Infrastructure	**426 693 248**	**423 600 472**	**420 220 749**	**430 331 147**	**432 901 107**
Community Assets	113 044 033	116 422 686	73 734 702	76 488 899	73 661 285
Heritage Assets	1 703 719	2 020 811	2 339 446	2 311 298	2 327 566
Investment properties	31 073 025	31 491 678	32 472 238	29 596 627	32 272 158
Other Assets	129 761 462	107 353 837	110 410 899	112 141 880	113 299 763
Biological or Cultivated Assets	391 741	393 570	386 602	399 164	413 520
Intangible Assets	7 269 664	6 254 882	5 375 595	6 501 298	7 058 123
Computer Equipment	2 460 773	2 858 781	7 106 844	7 180 654	10 583 470
Furniture and Office Equipment	3 199 556	3 324 237	5 794 009	5 611 345	5 615 086
Machinery and Equipment	11 788 242	31 458 675	34 292 079	35 322 446	35 486 880
Transport Assets	1 264 901	2 774 562	10 065 390	8 543 588	2 319 235
Land	23 640 617	30 354 131	30 032 508	30 134 317	30 608 993
Zoo's, Marine and Non-biological Animals	18 210	39 355	33 901	34 509	4 559
Living Resources	2 007	33 625	37 822	38 432	38 357
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**752 311 198**	**758 381 302**	**732 302 787**	**744 635 603**	**746 590 102**

Source: National Treasury Local Government database

Table 6: Aggregated Operating and Capital revenue per province, 2023/24 - 2026/27

R thousand	2023/24 Capital	2023/24 Operating	2023/24 Total	2024/25 Capital	2024/25 Operating	2024/25 Total	2025/26 Capital	2025/26 Operating	2025/26 Total	2026/27 Capital	2026/27 Operating	2026/27 Total
Eastern Cape	9 942 551	46 453 372	**56 395 924**	10 017 978	51 552 660	**61 570 638**	9 295 627	54 101 410	**63 397 036**	8 930 269	57 406 679	**66 336 948**
Free State	3 296 201	25 163 091	**28 459 292**	3 286 318	27 513 963	**30 800 281**	3 370 167	28 900 262	**32 270 428**	3 637 237	30 414 272	**34 051 509**
Gauteng	21 129 381	195 921 310	**217 050 691**	14 128 933	207 700 738	**221 829 671**	14 589 471	222 470 853	**237 060 324**	14 531 208	240 464 092	**254 995 300**
KwaZulu-Natal	16 899 157	93 008 826	**109 907 983**	14 996 675	100 075 631	**115 072 306**	13 162 723	106 882 977	**120 045 700**	13 020 024	116 041 526	**129 061 550**
Limpopo	7 157 260	26 562 393	**33 719 653**	6 832 646	27 914 239	**34 746 885**	5 946 106	29 857 748	**35 803 854**	5 694 299	30 982 350	**36 676 649**
Mpumalanga	3 634 933	26 746 624	**30 381 557**	4 255 497	28 775 116	**33 030 613**	4 212 886	30 592 297	**34 805 183**	4 331 044	32 764 166	**37 095 210**
North West	3 075 029	26 448 249	**29 523 278**	3 896 171	27 166 716	**31 062 887**	3 622 733	28 309 193	**31 931 926**	3 873 091	29 676 047	**33 549 138**
Northern Cape	1 549 886	9 797 362	**11 347 247**	1 858 881	10 339 137	**12 198 018**	1 555 413	10 874 485	**12 429 898**	1 055 194	11 441 295	**12 496 489**
Western Cape	15 811 641	85 889 781	**101 701 422**	17 961 490	93 999 783	**111 961 274**	19 277 576	100 187 151	**119 464 727**	17 099 854	107 374 798	**124 474 652**
Total	**82 496 039**	**535 991 007**	**618 487 046**	**77 234 588**	**575 037 984**	**652 272 572**	**75 032 702**	**612 176 375**	**687 209 077**	**72 172 220**	**656 565 224**	**728 737 444**
Less												
External loans / borrowing	13 127 198	-	**13 127 198**	14 006 271	-	**14 006 271**	12 898 009	-	**12 898 009**	10 565 352	-	**10 565 352**
Internally generated funds	23 071 143	-	**23 071 143**	16 035 380	-	**16 035 380**	15 428 984	-	**15 428 984**	15 279 807	-	**15 279 807**
Recalculated revenue	**46 297 699**	**535 991 007**	**582 288 705**	**47 192 937**	**575 037 984**	**622 230 920**	**46 705 708**	**612 176 375**	**658 882 083**	**46 327 061**	**656 565 224**	**702 892 285**

[1] *Operating revenue excluding capital transfers*

Table 7: Aggregated Operating and Capital expenditure budgets per province, 2023/24 - 2026/27

R thousand	2023/24			2024/25			2025/26			2026/27		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
Eastern Cape	10 038 790	47 760 487	**57 799 278**	10 162 200	51 334 604	**61 496 804**	9 446 119	53 940 041	**63 386 160**	9 053 666	57 124 504	**66 178 170**
Free State	3 324 984	25 338 687	**28 663 671**	3 288 714	26 399 237	**29 687 952**	3 371 817	27 720 468	**31 092 284**	3 638 387	28 545 436	**32 183 823**
Gauteng	14 423 413	193 526 039	**207 949 453**	14 139 853	206 161 784	**220 301 637**	14 591 291	219 914 805	**234 506 096**	14 533 328	236 017 678	**250 551 006**
KwaZulu-Natal	16 920 947	92 893 527	**109 814 474**	15 006 751	98 900 261	**113 907 012**	13 174 856	105 876 967	**119 051 823**	13 032 732	114 510 263	**127 542 995**
Limpopo	7 157 260	25 319 257	**32 476 517**	6 833 346	27 022 350	**33 855 696**	5 946 106	28 576 061	**34 522 168**	5 694 299	30 187 467	**35 881 767**
Mpumalanga	3 697 460	27 555 225	**31 252 685**	4 259 067	30 519 627	**34 778 694**	4 212 886	31 326 360	**35 539 246**	4 331 044	33 311 050	**37 642 094**
North West	3 081 209	26 608 577	**29 689 787**	3 899 665	27 154 554	**31 054 219**	3 623 374	28 344 961	**31 968 336**	3 873 762	29 521 932	**33 395 695**
Northern Cape	1 549 910	10 146 112	**11 696 022**	1 859 581	10 453 177	**12 312 758**	1 555 413	10 947 624	**12 503 037**	1 055 194	11 473 900	**12 529 094**
Western Cape	15 815 064	86 794 600	**102 609 664**	17 961 595	94 571 992	**112 533 587**	19 277 576	100 853 044	**120 130 620**	17 099 854	107 366 508	**124 466 362**
Total expenditure	**76 009 039**	**535 942 511**	**611 951 550**	**77 410 772**	**572 517 586**	**649 928 359**	**75 199 439**	**607 500 331**	**682 699 770**	**72 312 267**	**648 058 737**	**720 371 004**
Per capita spending												
Eastern Cape	1 388	6 606	7 994	1 406	7 100	8 506	1306	7460	8767	1 252	7 901	9 153
Free State	1 122	8 548	9 669	1 109	8 905	10 015	1137	9351	10489	1 227	9 629	10 857
Gauteng	955	12 817	13 772	936	13 654	14 590	966	14564	15531	963	15 631	16 593
KwaZulu-Natal	1 362	7 477	8 839	1 208	7 960	9 168	1060	8522	9582	1 049	9 217	10 266
Limpopo	1 089	3 852	4 941	1 040	4 111	5 151	905	4348	5252	866	4 593	5 459
Mpumalanga	719	5 357	6 076	828	5 934	6 762	819	6091	6910	842	6 477	7 319
North West	810	6 994	7 804	1 025	7 137	8 162	952	7450	8403	1 018	7 760	8 778
Northern Cape	1 143	7 483	8 626	1 371	7 709	9 081	1147	8074	9221	778	8 462	9 240
Western Cape	2 128	11 677	13 805	2 416	12 723	15 140	2594	13568	16162	2 301	14 445	16 745
Total	**1 225**	**8 640**	**9 866**	**1 248**	**9 230**	**10 478**	**1212**	**9794**	**11006**	**1 166**	**10 448**	**11 614**

Source: National Treasury Local Government Database, StatsSA Community Survey 2022

Table 8: Aggregated Operating and Capital revenue budgets for metros, 2023/24 - 2026/27

	2023/24			2024/25			2025/26			2026/27		
	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total	Capital	Operating	Total
R thousand												
Buffalo City	1 219 326	9 415 557	**10 634 883**	1 231 115	10 134 811	**11 365 926**	1 278 343	10 977 642	**12 255 985**	1 344 194	11 821 178	**13 165 372**
Cape Town	11 034 869	58 890 332	**69 925 201**	12 073 295	64 280 886	**76 354 181**	14 323 678	68 163 692	**82 487 371**	13 234 996	73 155 466	**86 390 462**
City of Ekurhuleni	2 767 670	55 326 542	**58 094 213**	2 910 313	60 672 980	**63 583 293**	2 938 137	65 273 048	**68 211 185**	3 287 860	70 781 935	**74 069 795**
eThekwini	8 143 224	52 562 916	**60 706 140**	7 680 538	56 060 883	**63 741 421**	6 728 428	60 594 714	**67 323 142**	6 169 144	66 811 375	**72 980 519**
City Of Johannesburg	7 642 206	75 393 870	**83 036 076**	7 414 826	76 368 851	**83 783 677**	7 880 921	82 066 562	**89 947 483**	7 425 162	88 592 255	**96 017 417**
Mangaung	1 154 487	9 311 433	**10 465 920**	1 339 880	10 660 125	**12 000 006**	1 349 993	11 294 536	**12 644 529**	1 388 596	11 944 918	**13 333 514**
Nelson Mandela Bay	1 941 550	16 055 280	**17 996 830**	1 909 285	18 117 063	**20 026 348**	1 913 325	19 332 662	**21 245 987**	1 710 929	20 797 583	**22 508 512**
City Of Tshwane	2 228 222	44 704 931	**46 933 153**	2 277 553	48 474 259	**50 751 812**	2 229 995	51 230 933	**53 460 928**	2 404 305	55 242 654	**57 646 959**
Total	**36 131 555**	**321 660 861**	**357 792 416**	**36 836 805**	**344 769 858**	**381 606 663**	**38 642 820**	**368 933 789**	**407 576 609**	**36 965 186**	**399 147 363**	**436 112 549**
Less												
External loans / borrowing	10 576 338	-	**10 576 338**	11 409 958	-	**11 409 958**	11 000 000	-	**11 000 000**	9 000 000	-	**9 000 000**
Internally generated funds	7 621 589	-	**7 621 589**	7 226 370	-	**7 226 370**	8 395 165	-	**8 395 165**	9 251 682	-	**9 251 682**
Recalculated revenue	**17 933 628**	**321 660 861**	**339 594 489**	**18 200 477**	**344 769 858**	**362 970 335**	**19 247 655**	**368 933 789**	**388 181 444**	**18 713 504**	**399 147 363**	**417 860 868**
% of total revenue												
Buffalo City	0.3%	2.6%	3.0%	0.3%	2.7%	3.0%	0.3%	2.7%	3.0%	0.3%	2.7%	3.0%
Cape Town	3.1%	16.5%	19.5%	3.2%	16.8%	20.0%	3.5%	16.7%	20.2%	3.0%	16.8%	19.8%
City of Ekurhuleni	0.8%	15.5%	16.2%	0.8%	15.9%	16.7%	0.7%	16.0%	16.7%	0.8%	16.2%	17.0%
eThekwini	2.3%	14.7%	17.0%	2.0%	14.7%	16.7%	1.7%	14.9%	16.5%	1.4%	15.3%	16.7%
City Of Johannesburg	2.1%	21.1%	23.2%	1.9%	20.0%	22.0%	1.9%	20.1%	22.1%	1.7%	20.3%	22.0%
Mangaung	0.3%	2.6%	2.9%	0.4%	2.8%	3.1%	0.3%	2.8%	3.1%	0.3%	2.7%	3.1%
Nelson Mandela Bay	0.5%	4.5%	5.0%	0.5%	4.7%	5.2%	0.5%	4.7%	5.2%	0.4%	4.8%	5.2%
City Of Tshwane	0.6%	12.5%	13.1%	0.6%	12.7%	13.3%	0.5%	12.6%	13.1%	0.6%	12.7%	13.2%

[1] Operating revenue excluding capital transfers

Source: National Treasury Local Government Database

Table 9: Aggregated Operating and Capital expenditure for metros, 2023/24 - 2026/27

R thousand	2023/24 Capital	2023/24 Operating	2023/24 Total	2024/25 Capital	2024/25 Operating	2024/25 Total	2025/26 Capital	2025/26 Operating	2025/26 Total	2026/27 Capital	2026/27 Operating	2026/27 Total
Buffalo City	1 219 326	9 405 342	**10 624 668**	1 231 115	10 129 615	**11 360 730**	1 278 343	10 958 387	**12 236 730**	1 344 194	11 771 018	**13 115 212**
Cape Town	11 034 869	59 375 921	**70 410 790**	12 073 295	64 671 270	**76 744 565**	14 323 678	68 828 434	**83 152 112**	13 234 996	73 175 851	**86 410 847**
City of Ekurhuleni	2 767 670	54 927 662	**57 695 332**	2 910 313	60 073 377	**62 983 690**	2 938 137	64 645 506	**67 583 643**	3 287 860	70 125 992	**73 413 852**
eThekwini	8 143 224	52 289 469	**60 432 693**	7 680 538	55 634 316	**63 314 854**	6 728 428	60 451 251	**67 179 679**	6 169 144	66 482 924	**72 652 068**
City Of Johannesburg	7 642 206	73 379 686	**81 021 892**	7 414 826	75 709 916	**83 124 742**	7 880 921	80 535 858	**88 416 779**	7 425 162	85 595 417	**93 020 579**
Mangaung	1 154 487	8 746 025	**9 900 511**	1 339 880	9 754 653	**11 094 534**	1 349 993	9 819 799	**11 169 792**	1 388 596	9 943 043	**11 331 639**
Nelson Mandela Bay	1 995 957	17 272 542	**19 268 499**	1 965 324	18 116 061	**20 081 386**	1 971 046	19 330 659	**21 301 705**	1 770 381	20 795 580	**22 565 961**
City Of Tshwane	2 228 222	44 617 907	**46 846 129**	2 277 553	48 319 289	**50 596 842**	2 229 995	51 170 212	**53 400 207**	2 404 305	55 033 317	**57 437 622**
Total	**36 185 962**	**320 014 553**	**356 200 515**	**36 892 844**	**342 408 498**	**379 301 342**	**38 700 540**	**365 740 106**	**404 440 647**	**37 024 638**	**392 923 141**	**429 947 780**
% of total expenditure												
Buffalo City	0.3%	2.6%	3.0%	0.3%	2.7%	3.0%	0.3%	2.7%	3.0%	0.3%	2.7%	3.1%
Cape Town	3.1%	16.7%	19.8%	3.2%	17.1%	20.2%	3.5%	17.0%	20.6%	3.1%	17.0%	20.1%
City of Ekurhuleni	0.8%	15.4%	16.2%	0.8%	15.8%	16.6%	0.7%	16.0%	16.7%	0.8%	16.3%	17.1%
eThekwini	2.3%	14.7%	17.0%	2.0%	14.7%	16.7%	1.7%	14.9%	16.6%	1.4%	15.5%	16.9%
City Of Johannesburg	2.1%	20.6%	22.7%	2.0%	20.0%	21.9%	1.9%	19.9%	21.9%	1.7%	19.9%	21.6%
Mangaung	0.3%	2.5%	2.8%	0.4%	2.6%	2.9%	0.3%	2.4%	2.8%	0.3%	2.3%	2.6%
Nelson Mandela Bay	0.6%	4.8%	5.4%	0.5%	4.8%	5.3%	0.5%	4.8%	5.3%	0.4%	4.8%	5.2%
City Of Tshwane	0.6%	12.5%	13.2%	0.6%	12.7%	13.3%	0.6%	12.7%	13.2%	0.6%	12.8%	13.4%

Source: National Treasury Local Government Database

Table 10: Budgeted Financial Performance (revenue and expenditure by standard classification)

Description	2020/21	2021/22	2022/23	Current year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year 2022/26	Budget Year 2026/27
<u>Revenue - Functional</u>								
Trading services	**220 951 990**	**217 949 791**	**261 863 597**	**328 154 098**	**326 793 465**	**352 600 282**	**381 163 689**	**415 209 478**
Energy sources	124 935 216	121 503 650	140 733 332	178 781 042	174 283 414	191 079 041	210 321 957	233 267 335
Water management	58 711 990	61 581 540	77 221 121	96 358 925	97 885 522	103 587 723	110 076 246	117 763 209
Waste water management	19 054 252	18 201 382	23 960 775	30 942 003	31 792 561	33 846 990	35 377 518	37 204 956
Waste management	18 250 531	16 663 219	19 948 368	22 072 128	22 831 967	24 086 528	25 387 968	26 973 978
<u>Expenditure - Functional</u>								
Trading services	**237 721 749**	**239 230 679**	**266 934 981**	**297 720 498**	**298 905 813**	**318 098 420**	**346 711 355**	**375 651 770**
Energy sources	129 749 923	132 093 269	147 940 927	171 973 245	169 400 271	182 334 617	202 670 925	222 920 279
Water management	69 122 569	69 407 975	82 317 522	82 977 282	84 027 803	88 118 319	94 204 442	100 765 342
Waste water management	18 896 465	18 449 945	19 236 329	22 151 982	23 355 965	25 109 395	26 369 589	27 504 935
Waste management	19 952 792	19 279 489	17 440 203	20 617 990	22 121 776	22 536 089	23 466 399	24 461 214
Surplus/(Deficit) for Trading Services	**(16 769 760)**	**(21 280 888)**	**(5 071 384)**	**30 433 599**	**33 504 594**	**34 924 105**	**36 711 070**	**39 557 708**

Source: National Treasury Local Government Database

Table 11: Bulk purchases expenditure for metros for functions, 2023/24 - 2026/27

R thousand	*Electricity*				*Water*			
	2023/24	**2024/25**	**2025/26**	**2026/27**	**2023/24**	**2024/25**	**2025/26**	**2026/27**
Buffalo City	2 512 494	2 832 586	3 278 435	3 794 461	210 555	208 302	221 925	236 439
Cape Town	14 099 100	15 472 230	16 391 669	17 645 209	4 128 223	5 012 514	5 383 440	5 781 814
City of Ekurhuleni	18 143 097	20 265 459	22 843 225	25 748 884	4 827 759	4 934 187	5 328 922	5 755 235
eThekwini	15 147 655	16 583 698	19 183 935	22 195 812	3 032 283	3 239 413	3 462 282	4 151 463
City Of Johannesburg	16 403 226	15 377 574	17 336 677	19 545 370	5 784 170	5 702 400	6 078 757	6 479 953
Mangaung	2 199 932	2 569 190	2 687 373	2 808 305	527 858	513 300	463 032	423 952
Nelson Mandela Bay	5 632 329	6 338 216	7 143 170	8 050 352	37 994	-	-	-
City Of Tshwane	14 377 613	15 538 834	17 403 494	19 491 914	3 827 369	3 928 963	4 164 701	4 414 583
Total expenditure	**88 515 446**	**94 977 788**	**106 267 978**	**119 280 307**	**22 376 211**	**23 539 079**	**25 103 058**	**27 243 439**

Source: National Treasury Local Government Database

Table 12: Aggregated Operating and Capital revenue budgets for secondary cities, 2023/24 - 2026/27

R thousand	2023/24			2024/25			2025/26			2026/27		
	Capital	**Operating[1]**	**Total**	**Capital**	**Operating[1]**	**Total**	**Capital**	**Operating[1]**	**Total**	**Capital**	**Operating[1]**	**Total**
Secondary cities	**15 403 742**	**78 726 766**	**94 130 509**	**9 360 461**	**84 175 749**	**93 536 210**	**8 697 525**	**90 245 490**	**98 943 016**	**7 500 763**	**97 333 866**	**104 834 629**
Matjhabeng	202 914	4 158 412	**4 361 326**	200 574	4 171 877	**4 372 451**	227 994	4 366 447	**4 594 441**	228 978	4 598 149	**4 827 128**
Emfuleni	539 963	7 960 575	**8 500 537**	308 854	8 510 650	**8 819 503**	390 911	9 234 712	**9 625 623**	459 922	10 052 976	**10 512 897**
Mogale City	7 159 623	3 942 644	**11 102 267**	412 503	4 212 754	**4 625 257**	447 902	4 449 267	**4 897 169**	301 133	4 699 122	**5 000 255**
Msunduzi	768 760	8 120 726	**8 889 486**	823 982	8 963 903	**9 787 885**	509 975	9 956 259	**10 466 234**	593 993	11 170 212	**11 764 205**
Newcastle	255 338	2 355 468	**2 610 806**	173 486	2 480 656	**2 654 142**	154 966	2 677 998	**2 832 964**	169 238	2 891 032	**3 060 270**
uMhlathuze	802 941	4 931 451	**5 734 392**	610 994	5 599 452	**6 210 446**	617 524	5 965 030	**6 582 555**	572 573	6 402 328	**6 974 901**
Polokwane	797 239	4 945 302	**5 742 541**	820 142	5 302 511	**6 122 653**	705 190	5 734 409	**6 439 599**	850 305	6 198 684	**7 048 989**
Govan Mbeki	123 427	3 087 553	**3 210 980**	273 653	3 300 378	**3 574 031**	237 859	3 431 691	**3 669 550**	211 556	3 615 144	**3 826 700**
Emalahleni (Mp)	241 269	4 709 690	**4 950 958**	209 616	4 923 133	**5 132 749**	182 186	5 340 524	**5 522 710**	219 365	5 837 088	**6 056 454**
Steve Tshwete	234 741	2 361 424	**2 596 165**	211 949	2 514 956	**2 726 905**	152 564	2 704 039	**2 856 603**	132 556	2 960 530	**3 093 086**
City of Mbombela	645 474	4 154 810	**4 800 284**	656 588	4 464 919	**5 121 507**	721 573	4 882 900	**5 604 473**	663 468	5 353 394	**6 016 861**
Sol Plaatje	249 473	2 719 604	**2 969 077**	613 729	2 958 278	**3 572 007**	689 404	3 168 499	**3 857 903**	146 013	3 393 664	**3 539 677**
Madibeng	361 808	2 556 367	**2 918 175**	346 202	2 785 760	**3 131 962**	357 965	2 992 843	**3 350 808**	388 506	3 229 322	**3 617 828**
Rustenburg	614 998	7 967 455	**8 582 453**	641 611	8 072 586	**8 714 197**	620 423	8 474 322	**9 094 744**	630 624	8 880 273	**9 510 896**
City Of Matlosana	231 469	4 214 556	**4 446 025**	236 250	4 264 861	**4 501 111**	197 524	4 442 471	**4 639 995**	225 287	4 651 598	**4 876 885**
J B Marks	189 042	2 145 574	**2 334 616**	230 033	2 231 214	**2 461 248**	204 794	2 227 313	**2 432 107**	230 978	2 396 620	**2 627 598**
Drakenstein	457 423	2 992 382	**3 449 805**	766 225	3 331 201	**4 097 426**	577 598	3 644 901	**4 222 500**	139 619	3 907 914	**4 047 533**
Stellenbosch	504 800	2 284 927	**2 789 727**	599 345	2 532 153	**3 131 499**	586 442	2 752 322	**3 338 763**	562 080	3 011 611	**3 573 691**
George	1 023 043	3 117 845	**4 140 888**	1 224 724	3 554 507	**4 779 230**	1 114 730	3 799 543	**4 914 274**	774 569	4 084 204	**4 858 773**
Less												
External loans / borrowing	1 183 254	-	**1 183 254**	1 280 396	-	**1 280 396**	1 207 347	-	**1 207 347**	1 030 735	-	**1 030 735**
Internally generated funds	8 603 007	-	**8 603 007**	2 191 320	-	**2 191 320**	1 977 354	-	**1 977 354**	1 653 613	-	**1 653 613**
Recalculated revenue	**5 617 482**	**78 726 766**	**84 344 248**	**5 888 745**	**84 175 749**	**90 064 494**	**5 512 824**	**90 245 490**	**95 758 314**	**4 816 415**	**97 333 866**	**102 150 281**

[1] *Operating revenue excluding capital transfers*

Source: National Treasury Local Government Database

Table 13: Aggregated Operating and Capital expenditure budgets for secondary cities, 2023/24 - 2026/27

R thousand	2023/24			2024/25			2025/26			2026/27		
	Capital	Operating[1]	Total	Capital	Operating[1]	Total	Capital	Operating[1]	Total	Capital	Operating[1]	Total
Top 19 Municipalities	**8 744 255**	**77 410 365**	**86 154 619**	**9 360 711**	**82 564 760**	**91 925 471**	**8 697 525**	**87 593 402**	**96 290 927**	**7 500 763**	**93 629 731**	**101 130 494**
Matjhabeng	202 914	3 974 219	**4 177 133**	200 574	3 423 313	**3 623 887**	227 994	3 972 176	**4 200 170**	228 978	4 165 131	**4 394 110**
Emfuleni	539 963	7 634 265	**8 174 227**	308 854	8 343 900	**8 652 753**	390 911	9 057 712	**9 448 623**	459 922	9 825 976	**10 285 897**
Mogale City	450 885	4 066 603	**4 517 488**	412 503	4 103 137	**4 515 640**	447 902	4 232 315	**4 680 218**	301 133	4 402 475	**4 703 608**
Msunduzi	768 760	7 703 788	**8 472 548**	823 982	8 380 271	**9 204 253**	509 975	9 139 220	**9 649 195**	593 993	9 986 715	**10 580 708**
Newcastle	255 338	2 724 589	**2 979 926**	173 486	2 617 460	**2 790 946**	154 966	2 756 157	**2 911 123**	169 238	2 926 488	**3 095 726**
uMhlathuze	802 941	4 937 024	**5 739 965**	610 994	5 589 918	**6 200 912**	617 524	5 952 519	**6 570 044**	572 573	6 389 144	**6 961 717**
Polokwane	797 239	4 550 034	**5 347 273**	820 142	5 140 213	**5 960 355**	705 190	5 569 083	**6 274 273**	850 305	6 006 974	**6 857 278**
Govan Mbeki	172 677	3 019 754	**3 192 431**	273 903	3 988 528	**4 262 431**	237 859	3 384 471	**3 622 330**	211 556	3 628 244	**3 839 800**
Emalahleni (Mp)	241 269	4 909 490	**5 150 758**	209 616	5 110 124	**5 319 740**	182 186	5 482 450	**5 664 636**	219 365	5 991 243	**6 210 608**
Steve Tshwete	234 741	2 435 283	**2 670 024**	211 949	2 625 444	**2 837 393**	152 564	2 791 328	**2 943 891**	132 556	2 975 312	**3 107 868**
City of Mbombela	645 474	3 916 389	**4 561 862**	656 588	4 248 686	**4 905 274**	721 573	4 593 195	**5 314 768**	663 468	4 952 837	**5 616 305**
Sol Plaatje	249 473	2 691 252	**2 940 725**	613 729	2 928 505	**3 542 234**	689 404	3 121 201	**3 810 605**	146 013	3 341 849	**3 487 862**
Madibeng	361 808	2 551 637	**2 913 445**	346 202	2 699 686	**3 045 888**	357 965	2 861 770	**3 219 735**	388 506	3 024 744	**3 413 250**
Rustenburg	614 998	7 349 869	**7 964 866**	641 611	7 531 866	**8 173 477**	620 423	7 901 791	**8 522 214**	630 624	8 255 082	**8 885 705**
City Of Matlosana	231 469	4 287 708	**4 519 177**	236 250	4 262 641	**4 498 891**	197 524	4 324 883	**4 522 407**	225 287	4 319 008	**4 544 295**
J B Marks	189 042	2 270 095	**2 459 137**	230 033	2 228 844	**2 458 877**	204 794	2 420 931	**2 625 725**	230 978	2 608 139	**2 839 118**
Drakenstein	457 423	3 064 960	**3 522 383**	766 225	3 328 779	**4 095 004**	577 598	3 609 249	**4 186 848**	139 619	3 894 434	**4 034 053**
Stellenbosch	504 800	2 258 349	**2 763 149**	599 345	2 511 734	**3 111 079**	586 442	2 674 837	**3 261 279**	562 080	2 917 058	**3 479 138**
George	1 023 043	3 065 058	**4 088 101**	1 224 724	3 501 713	**4 726 437**	1 114 730	3 748 113	**4 862 844**	774 569	4 018 879	**4 793 449**

Source: National Treasury Local Government Database

Table 14: Growth in municipal budgets compared to S71 Preliminary Outcome for 2023/24

R thousands	2023/24 Adopted Budget	2023/24 Revised Budget	2023/24 Preliminary outcome	2024/25	2025/26	2026/27	% Growth rates: Estimated actual (Nominal) 2023/24 - 2024/25	% Growth rates: Estimated actual (Nominal) 2023/24 - 2026/27
				Medium term estimates				
Operating Revenue [1]								
Property rates	92 381 804	92 722 181	93 725 355	98 507 278	103 771 105	109 500 284	*5.1%*	*5.3%*
Service charges	269 222 102	265 456 917	243 850 706	288 293 568	315 008 365	344 940 522	*18.2%*	*12.3%*
Other own revenue	174 403 591	180 354 364	177 245 846	188 237 137	193 396 905	202 124 418	*6.2%*	*4.5%*
Total Revenue	**536 007 497**	**538 533 462**	**514 821 908**	**575 037 984**	**612 176 375**	**656 565 224**	***11.7%***	***8.4%***
Operating Expenditure								
Employee related costs	149 429 644	148 260 495	138 491 710	157 269 425	164 999 453	173 211 033	*13.6%*	*7.7%*
Debt impairment	42 882 033	42 880 366	27 507 084	47 777 746	49 017 384	51 229 669	*73.7%*	*23.0%*
Bulk purchases	134 073 217	130 860 756	123 532 552	144 283 804	160 769 108	179 560 385	*16.8%*	*13.3%*
Other expenditure	209 557 617	220 724 196	211 939 203	223 186 612	232 714 386	244 057 650	*5.3%*	*4.8%*
Total Expenditure	**535 942 511**	**542 725 814**	**501 470 549**	**572 517 586**	**607 500 331**	**648 058 737**	***14.2%***	***8.9%***
Operating Surplus/(Deficit)	***64 986***	***(4 192 353)***	***13 351 359***	***2 520 397***	***4 676 044***	***8 506 487***		
Capital Funding								
External loans	13 127 198	9 637 671	7 501 253	14 006 271	12 898 009	10 565 352	*86.7%*	*12.1%*
Internal contributions	23 071 143	19 800 890	15 360 656	16 035 380	15 428 984	15 279 807	*4.4%*	*(0.2%)*
Transfers and subsidies	46 268 037	48 940 289	37 071 215	47 192 937	46 705 708	46 327 061	*27.3%*	*7.7%*
Other	-	-	-	-	-	-	–	–
Total funding	**82 466 377**	**78 378 851**	**59 933 123**	**77 234 588**	**75 032 702**	**72 172 220**	***28.9%***	***6.4%***
Capital Expenditure								
Water	17 549 370	17 633 837	14 752 329	18 777 377	19 101 765	19 463 267	*27.3%*	*9.7%*
Electricity	8 778 991	9 042 084	7 365 070	7 992 290	7 577 816	7 949 159	*8.5%*	*2.6%*
Housing	2 890 457	2 903 727	1 138 861	2 445 496	2 233 043	2 343 089	*114.7%*	*27.2%*
Roads, pavements, bridges and storm water	17 596 412	19 868 054	15 352 932	17 394 986	17 602 106	15 442 879	*13.3%*	*0.2%*
Other	29 193 810	29 187 286	22 127 515	30 800 622	28 684 708	27 113 872	*39.2%*	*7.0%*
Total expenditure	**76 009 039**	**78 634 989**	**60 736 707**	**77 410 772**	**75 199 439**	**72 312 267**	***27.5%***	***6.0%***

[1]Excluding capital transfers and contributions

Source: MSCOA submitted to National Treasury, Adopted Budget, Revised Budget and Adopted Budget Estimates, Preliminary Outcome = Actuals

Table 15: Changes to baseline for 2024 MTREF

R thousands	2024/25			2025/26			2026/27	% change to baseline		% share of total change to baseline	
	2023/24 Medium term estimates	2024/25 Draft Medium term estimates	Changes to baseline	2024/25 Medium term estimates	2025/26 Draft Medium term estimates	Changes to baseline	*2024/25 Draft Medium term estimates*	2024/25	2025/26	2024/25	2025/26
Operating Revenue [1]											
Property rates	97 935 808	98 507 278	571 471	103 302 614	103 771 105	468 491	109 500 284	*0.6%*	*0.5%*	*6.0%*	*5.7%*
Service charges	296 788 958	288 293 568	(8 495 390)	326 719 761	315 008 365	(11 711 397)	344 940 522	*(2.9%)*	*(3.6%)*	*(89.6%)*	*(143.2%)*
Other own revenue	182 338 548	188 237 137	5 898 589	191 760 167	193 396 905	1 636 738	202 124 418	*3.2%*	*0.9%*	*62.2%*	*20.0%*
Total Revenue	**577 063 314**	**575 037 984**	**(2 025 330)**	**621 782 543**	**612 176 375**	**(9 606 168)**	**656 565 224**	***(0.4%)***	***(1.5%)***	***(21.4%)***	***(117.5%)***
Operating Expenditure											
Employee related costs	157 658 863	157 269 425	(389 438)	165 936 414	164 999 453	(936 961)	173 211 033	*(0.2%)*	*(0.6%)*	*(2.6%)*	*(6.5%)*
Debt impairment	45 116 335	47 777 746	2 661 411	47 295 703	49 017 384	1 721 681	51 229 669	*5.9%*	*3.6%*	*18.0%*	*12.0%*
Bulk purchases	151 491 361	144 283 804	(7 207 558)	170 512 948	160 769 108	(9 743 839)	179 560 385	*(4.8%)*	*(5.7%)*	*(48.8%)*	*(67.9%)*
Other expenditure	217 111 162	223 186 612	6 075 450	229 006 880	232 714 386	3 707 506	244 057 650	*2.8%*	*1.6%*	*41.1%*	*25.8%*
Total Expenditure	**571 377 721**	**572 517 586**	**1 139 865**	**612 751 945**	**607 500 331**	**(5 251 614)**	**648 058 737**	***0.2%***	***(0.9%)***	***7.7%***	***(36.6%)***
Operating Surplus/(Deficit)	***5 685 593***	***2 520 397***	***(3 165 195)***	***9 030 598***	***4 676 044***	***(4 354 554)***	***8 506 487***				
Capital Funding											
External loans	14 544 757	14 006 271	(538 487)	17 159 042	12 898 009	(4 261 033)	10 565 352	*(3.7%)*	*(24.8%)*	*(5.2%)*	*(44.8%)*
Internal contributions	20 680 152	16 035 380	(4 644 771)	20 544 324	15 428 984	(5 115 340)	15 279 807	*(22.5%)*	*(24.9%)*	*(45.0%)*	*(53.8%)*
Transfers and subsidies	47 011 000	47 192 937	181 937	48 523 936	46 705 708	(1 818 228)	46 327 061	*0.4%*	*(3.7%)*	*1.8%*	*(19.1%)*
Other	-	-	-	-	-	-	-	–	–	–	–
Total funding	**82 235 909**	**77 234 588**	**(5 001 321)**	**86 227 302**	**75 032 702**	**(11 194 601)**	**72 172 220**	***(6.1%)***	***(13.0%)***	***(48.4%)***	***(117.8%)***
Capital Expenditure											
Water	19 417 041	18 777 377	(639 664)	18 941 003	19 101 765	160 762	19 463 267	*(3.3%)*	*0.8%*	*(7.6%)*	*2.4%*
Electricity	9 128 175	7 992 290	(1 135 885)	9 426 545	7 577 816	(1 848 729)	7 949 159	*(12.4%)*	*(19.6%)*	*(13.4%)*	*(27.8%)*
Housing	2 729 306	2 445 496	(283 809)	2 509 365	2 233 043	(276 321)	2 343 089	*(10.4%)*	*(11.0%)*	*(3.4%)*	*(4.2%)*
Roads, pavements, bridges and storm water	16 380 300	17 394 986	1 014 687	17 854 614	17 602 106	(252 508)	15 442 879	*6.2%*	*(1.4%)*	*12.0%*	*(3.8%)*
Other	27 814 572	30 800 622	2 986 050	30 521 186	28 684 708	(1 836 478)	27 113 872	*10.7%*	*(6.0%)*	*35.3%*	*(27.7%)*
Total expenditure	**75 469 393**	**77 410 772**	**1 941 379**	**79 252 713**	**75 199 439**	**(4 053 275)**	**72 312 267**	***2.6%***	***(5.1%)***	***23.0%***	***(61.0%)***

[1]Excluding capital transfers and contributions

Source: MSCOA submitted to National Treasury, Adopted Budget, Revised Budget and Adopted Budget Estimates, Preliminary Outcome = Actuals