

WC015 Swartland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)								
Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28
Revenue - Functional								
Governance and administration	290 544	335 325	387 011	389 717	419 012	426 616	447 853	469 302
Executive and council	103	154	295	265	265	269	273	278
Finance and administration	290 441	335 171	386 716	389 452	418 747	426 347	447 580	469 025
Internal audit	-	-	-	-	-	-	-	-
Community and public safety	84 174	132 967	227 428	262 229	310 486	293 342	203 807	269 928
Community and social services	14 502	14 480	15 104	13 027	24 013	17 289	16 967	52 542
Sport and recreation	5 355	15 078	11 246	5 939	6 239	6 666	6 207	6 580
Public safety	42 679	49 108	46 318	49 236	50 060	53 890	58 292	63 495
Housing	21 638	54 302	154 760	194 028	230 174	215 496	122 341	147 311
Economic and environmental services	43 503	37 056	35 862	39 587	46 569	40 760	21 208	30 966
Planning and development	4 946	5 718	6 114	5 592	6 287	7 697	6 989	7 404
Road transport	38 558	31 338	29 749	33 995	40 283	33 063	14 220	23 562
Trading services	654 507	787 454	869 594	914 931	949 445	1 022 253	1 112 798	1 218 466
Energy sources	393 023	498 206	559 073	586 262	610 831	685 230	737 983	820 149
Water management	123 175	129 142	124 101	135 595	139 767	149 620	173 592	181 536
Waste water management	83 402	102 317	106 953	106 188	109 988	107 280	113 089	119 306
Waste management	54 906	57 789	79 467	86 886	88 860	80 123	88 134	97 475
Other	15	19	5	26	26	5	5	5
Total Revenue - Functional	1 072 743	1 292 821	1 519 900	1 606 491	1 725 539	1 782 976	1 785 672	1 988 667
Expenditure - Functional								
Governance and administration	135 064	165 465	174 609	198 566	201 626	217 559	228 751	241 316
Executive and council	22 144	25 663	27 834	30 531	30 714	31 689	33 034	34 423
Finance and administration	111 032	137 875	144 227	165 245	168 057	183 081	192 856	203 842
Internal audit	1 889	1 927	2 549	2 789	2 855	2 789	2 861	3 051
Community and public safety	167 610	163 105	161 193	322 271	345 330	386 394	287 097	356 537
Community and social services	23 083	26 369	27 579	30 804	33 275	32 930	35 129	37 363
Sport and recreation	31 643	35 933	36 485	42 431	42 605	47 726	51 149	54 899
Public safety	86 711	96 053	93 104	107 805	116 149	125 532	135 275	145 379
Housing	26 174	4 750	4 026	141 231	153 301	180 206	65 544	118 897
Economic and environmental services	75 256	72 830	67 362	108 231	98 238	104 046	102 060	114 781
Planning and development	14 561	15 525	16 497	17 956	17 915	22 940	22 733	22 030
Road transport	60 695	57 305	50 865	90 275	80 323	81 106	79 327	92 752
Trading services	554 307	621 656	703 779	827 409	867 986	970 830	958 132	1 055 093
Energy sources	338 635	391 682	461 517	556 387	588 014	685 349	650 425	722 038
Water management	86 075	91 862	98 059	117 662	118 677	117 519	129 239	138 111
Waste water management	69 307	78 216	82 335	85 910	88 881	96 493	101 872	107 658
Waste management	60 290	59 896	61 869	67 452	72 413	71 468	76 595	87 286
Other	2 294	2 439	2 265	2 332	2 206	2 247	2 360	2 479
Total Expenditure - Functional	934 531	1 025 495	1 109 209	1 458 809	1 515 385	1 681 076	1 578 399	1 770 206
Surplus/(Deficit) for the year	138 212	267 325	410 692	147 681	210 154	101 900	207 274	218 461

WC015 Swartland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Revenue - Functional								
<i>Municipal governance and administration</i>	290 544	335 325	387 011	389 717	419 012	426 616	447 853	469 302
Executive and council	103	154	295	265	265	269	273	278
<i>Mayor and Council</i>	103	154	295	265	265	269	273	278
Finance and administration	290 441	335 171	386 716	389 452	418 747	426 347	447 580	469 025
<i>Administrative and Corporate Support</i>	311	221	224	105	145	355	205	206
<i>Finance</i>	287 844	331 250	384 327	387 029	414 317	423 105	445 467	466 852
<i>Human Resources</i>	1 022	2 160	1 116	549	3 054	1 437	400	400
<i>Property Services</i>	1 263	1 540	1 050	1 769	1 231	1 451	1 508	1 567
Community and public safety	84 174	132 967	227 428	262 229	310 486	293 342	203 807	269 928
Community and social services	14 502	14 480	15 104	13 027	24 013	17 289	16 967	52 542
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	819	902	1 012	971	971	1 038	1 090	1 145
<i>Community Halls and Facilities</i>	278	274	329	308	308	337	357	379
<i>Disaster Management</i>	-	282	425	573	573	-	-	-
<i>Libraries and Archives</i>	11 791	12 457	12 391	10 995	12 617	13 200	13 342	13 486
<i>Population Development</i>	1 614	566	948	180	9 544	2 713	2 178	37 532
Sport and recreation	5 355	15 078	11 246	5 939	6 239	6 666	6 207	6 580
<i>Community Parks (including Nurseries)</i>	1 060	1 021	300	644	644	656	-	-
<i>Recreational Facilities</i>	4 076	4 275	4 882	4 815	5 115	5 558	5 891	6 245
<i>Sports Grounds and Stadiums</i>	219	9 781	6 064	480	480	452	316	335
Public safety	42 679	49 108	46 318	49 236	50 060	53 890	58 292	63 495
<i>Control of Public Nuisances</i>	205	245	175	247	247	278	294	311
<i>Fire Fighting and Protection</i>	0	1 427	23	565	565	370	25	26
<i>Police Forces, Traffic and Street Parking Control</i>	42 473	47 436	46 120	48 423	49 248	53 242	57 972	63 158
Housing	21 638	54 302	154 760	194 028	230 174	215 496	122 341	147 311
<i>Housing</i>	21 638	54 302	154 760	194 028	230 174	215 496	122 341	147 311
Economic and environmental services	43 503	37 056	35 862	39 587	46 569	40 760	21 208	30 966
Planning and development	4 946	5 718	6 114	5 592	6 287	7 697	6 989	7 404
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	131	-	8	300	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	4 946	5 718	5 983	5 592	6 279	7 397	6 989	7 404
Road transport	38 558	31 338	29 749	33 995	40 283	33 063	14 220	23 562
<i>Road and Traffic Regulation</i>	10 670	10 497	10 575	13 096	13 096	12 627	13 385	14 188
<i>Roads</i>	27 888	20 840	19 174	20 898	27 187	20 436	835	9 374
Trading services	654 507	787 454	869 594	914 931	949 445	1 022 253	1 112 798	1 218 466
Energy sources	393 023	498 206	559 073	586 262	610 831	685 230	737 983	820 149
<i>Electricity</i>	393 023	498 206	559 073	586 262	610 831	685 230	737 983	820 149
Water management	123 175	129 142	124 101	135 595	139 767	149 620	173 592	181 536
<i>Water Distribution</i>	123 175	129 142	124 101	135 595	139 767	149 620	173 592	181 536
Waste water management	83 402	102 317	106 953	106 188	109 988	107 280	113 089	119 306
<i>Sewerage</i>	83 000	99 160	104 037	105 857	108 192	107 280	113 089	119 306
<i>Storm Water Management</i>	403	3 156	2 916	331	1 795	-	-	-
Waste management	54 906	57 789	79 467	86 886	88 860	80 123	88 134	97 475
<i>Solid Waste Removal</i>	54 050	57 789	79 467	86 886	88 860	80 123	88 134	97 475
<i>Street Cleaning</i>	855							
Other	15	19	5	26	26	5	5	5
Tourism	15	19	5	26	26	5	5	5
Total Revenue - Functional	1 072 743	1 292 821	1 519 900	1 606 491	1 725 539	1 782 976	1 785 672	1 988 667

WC015 Swartland - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Expenditure - Functional								
Municipal governance and administration	135 064	165 465	174 609	198 566	201 626	217 559	228 751	241 316
Executive and council	22 144	25 663	27 834	30 531	30 714	31 689	33 034	34 423
Mayor and Council	18 881	21 803	23 585	25 469	25 414	26 563	27 563	28 589
Municipal Manager, Town Secretary and Chief Executive	3 262	3 860	4 249	5 062	5 301	5 126	5 471	5 834
Finance and administration	111 032	137 875	144 227	165 245	168 057	183 081	192 856	203 842
Administrative and Corporate Support	23 835	26 280	29 796	31 523	33 389	32 443	34 884	37 068
Asset Management	2 063	2 397	3 800	2 464	2 500	2 925	3 138	3 308
Finance	39 668	48 988	57 854	66 132	66 198	75 523	80 186	85 542
Fleet Management	1 115	1 189	1 279	1 446	1 457	1 608	1 755	1 914
Human Resources	8 363	10 501	10 031	10 858	13 476	12 283	11 877	12 315
Information Technology	14 358	15 764	16 851	21 924	20 977	22 151	23 774	25 228
Property Services	14 483	24 394	15 010	19 110	18 184	23 939	24 221	24 577
Risk Management	90	100	87	168	168	172	176	180
Supply Chain Management	7 057	8 262	9 518	11 619	11 709	12 037	12 845	13 710
Valuation Service	-							
Internal audit	1 889	1 927	2 549	2 789	2 855	2 789	2 861	3 051
Governance Function	1 889	1 927	2 549	2 789	2 855	2 789	2 861	3 051
Community and public safety	167 610	163 105	161 193	322 271	345 330	386 394	287 097	356 537
Community and social services	23 083	26 369	27 579	30 804	33 275	32 930	35 129	37 363
Cemeteries, Funeral Parlours and Crematoriums	741	989	743	1 029	798	1 179	1 220	1 110
Community Halls and Facilities	5 209	6 266	6 430	7 832	7 786	8 444	9 000	9 627
Disaster Management	453	896	1 649	862	862	371	379	386
Libraries and Archives	11 733	13 067	13 190	14 242	17 221	16 065	17 269	18 532
Population Development	4 947	5 151	5 566	6 839	6 607	6 870	7 262	7 707
Sport and recreation	31 643	35 933	36 485	42 431	42 605	47 726	51 149	54 899
Community Parks (including Nurseries)	18 969	20 415	21 280	25 833	25 089	25 912	27 683	30 157
Recreational Facilities	5 458	6 179	7 530	8 921	9 733	12 770	13 983	14 901
Sports Grounds and Stadiums	7 215	9 340	7 675	7 677	7 783	9 044	9 483	9 840
Public safety	86 711	96 053	93 104	107 805	116 149	125 532	135 275	145 379
Control of Public Nuisances	310	368	380	461	461	545	585	627
Fire Fighting and Protection	9 251	11 482	12 046	14 250	14 463	14 797	15 695	16 656
Police Forces, Traffic and Street Parking Control	77 149	84 203	80 678	93 094	101 224	110 190	118 995	128 096
Pounds	-							
Housing	26 174	4 750	4 026	141 231	153 301	180 206	65 544	118 897
Housing	26 174	4 750	4 026	141 231	153 301	180 206	65 544	118 897
Economic and environmental services	75 256	72 830	67 362	108 231	98 238	104 046	102 060	114 781
Planning and development	14 561	15 525	16 497	17 956	17 915	22 940	22 733	22 030
Corporate Wide Strategic Planning (IDPs, LEDs)	2 331	2 579	2 821	3 279	3 359	4 074	4 066	4 328
Town Planning, Building Regulations and Enforcement, and City Engineer	12 230	12 946	13 676	14 677	14 556	18 866	18 667	17 702
Road transport	60 695	57 305	50 865	90 275	80 323	81 106	79 327	92 752
Road and Traffic Regulation	9 509	10 153	10 126	12 307	12 157	12 993	13 871	14 952
Roads	51 185	47 152	40 739	77 968	68 166	68 113	65 456	77 800
Trading services	554 307	621 656	703 779	827 409	867 986	970 830	958 132	1 055 093
Energy sources	338 635	391 682	461 517	556 387	588 014	685 349	650 425	722 038
Electricity	336 064	389 558	459 477	553 908	585 523	682 718	647 620	719 047
Street Lighting and Signal Systems	2 571	2 124	2 040	2 479	2 492	2 631	2 805	2 990
Water management	86 075	91 862	98 059	117 662	118 677	117 519	129 239	138 111
Water Distribution	86 075	91 862	98 059	117 662	118 677	117 519	129 239	138 111
Waste water management	69 307	78 216	82 335	85 910	88 881	96 493	101 872	107 658
Sewerage	41 933	47 725	48 336	49 738	52 719	46 305	48 108	49 588
Storm Water Management	18 633	20 314	23 509	24 657	24 716	26 399	27 945	30 013
Waste Water Treatment	8 741	10 177	10 490	11 515	11 447	23 789	25 819	28 057
Waste management	60 290	59 896	61 869	67 452	72 413	71 468	76 595	87 286
Solid Waste Disposal (Landfill Sites)	15 593	15 265	15 674	17 048	17 110	18 348	19 432	25 272
Solid Waste Removal	35 996	36 937	37 337	41 153	45 872	42 269	46 922	51 011
Street Cleaning	8 701	7 695	8 858	9 250	9 431	10 851	10 241	11 003
Other	2 294	2 439	2 265	2 332	2 206	2 247	2 360	2 479
Tourism	2 294	2 439	2 265	2 332	2 206	2 247	2 360	2 479
Total Expenditure - Functional	934 531	1 025 495	1 109 209	1 458 809	1 515 385	1 681 076	1 578 399	1 770 206
Surplus/(Deficit) for the year	138 212	267 325	410 692	147 681	210 154	101 900	207 274	218 461

WC015 Swartland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Revenue by Vote								
Vote 1 - Corporate Services	13 416	15 130	14 062	11 982	16 149	15 183	14 308	14 474
Vote 2 - Civil Services	293 035	323 767	338 702	354 006	369 701	361 961	379 365	411 586
Vote 3 - Council	103	154	295	265	265	269	273	278
Vote 4 - Electricity Services	393 023	498 222	559 090	586 280	610 849	685 248	738 001	820 167
Vote 5 - Financial Services	287 844	331 234	384 310	387 011	414 299	423 087	445 449	466 834
Vote 6 - Development Services	31 971	64 426	165 993	204 042	250 539	230 410	136 600	197 645
Vote 7 - Municipal Manager	-	-	131	-	8	300	-	-
Vote 8 - Protection Services	53 349	59 887	57 318	62 905	63 729	66 517	71 676	77 683
Total Revenue by Vote	1 072 743	1 292 821	1 519 900	1 606 491	1 725 539	1 782 976	1 785 672	1 988 667
Expenditure by Vote to be appropriated								
Vote 1 - Corporate Services	37 800	43 205	44 343	49 233	55 687	52 875	55 508	58 776
Vote 2 - Civil Services	325 328	355 064	352 599	431 330	429 799	426 905	449 915	491 638
Vote 3 - Council	18 881	21 803	23 585	25 469	25 414	26 563	27 563	28 589
Vote 4 - Electricity Services	342 784	392 325	463 276	559 645	590 606	710 009	676 879	750 134
Vote 5 - Financial Services	52 095	63 358	75 249	84 577	84 884	94 818	100 835	107 583
Vote 6 - Development Services	50 629	30 997	32 120	172 555	184 321	216 463	103 049	156 644
Vote 7 - Municipal Manager	7 573	8 465	9 706	11 298	11 682	12 160	12 574	13 392
Vote 8 - Protection Services	99 441	110 278	108 331	124 701	132 992	141 283	152 076	163 449
Total Expenditure by Vote	934 531	1 025 495	1 109 209	1 458 809	1 515 385	1 681 076	1 578 399	1 770 206
Surplus/(Deficit) for the year	138 212	267 325	410 692	147 681	210 154	101 900	207 274	218 461

WC015 Swartland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Revenue by Vote								
Vote 1 - Corporate Services	13 416	15 130	14 062	11 982	16 149	15 183	14 308	14 474
1.1 - Administration	310	220	222	104	144	204	204	204
1.2 - Human Resources	1 022	2 160	1 116	549	3 054	1 437	400	400
1.3 - Libraries	11 791	12 457	12 391	10 995	12 617	13 200	13 342	13 486
1.4 - Marketing and Tourism	15	19	5	26	26	5	5	5
1.5 - Community Halls and Facilities	278	274	329	308	308	337	357	379
Vote 2 - Civil Services	293 035	323 767	338 702	354 006	369 701	361 961	379 365	411 586
2.1 - Administration	-	-	-	-	-	150	-	-
2.2 - Cemeteries	819	902	1 012	971	971	1 038	1 090	1 145
2.3 - Municipal Property Maintenance	1 263	1 540	1 050	1 769	1 231	1 451	1 508	1 567
2.4 - Parks and Recreational Areas	1 060	1 021	300	644	644	656	-	-
2.5 - Proclaimed Roads	15 365	1 880	204	11 936	11 936	4 803	226	8 729
2.6 - Refuse Removals	54 050	57 789	79 467	86 886	88 860	80 123	88 134	97 475
2.7 - Street Cleaning	855	-	-	-	-	-	-	-
2.9 - Sewerage Services	83 000	99 160	104 037	105 857	108 192	107 280	113 089	119 306
2.11 - Sportgrounds	219	9 781	6 064	480	480	452	316	335
2.12 - Streets	12 925	20 347	21 555	8 963	15 251	15 633	609	645
2.13 - Stormwater	-	1 769	331	331	1 795	-	-	-
2.14 - Swimming Pools	303	435	582	574	574	755	800	848
2.15 - Water Distribution	123 175	129 142	124 101	135 595	139 767	149 620	173 592	181 536
Vote 3 - Council	103	154	295	265	265	269	273	278
3.1 - Council General Expenses	103	154	295	265	265	269	273	278
Vote 4 - Electricity Services	393 023	498 222	559 090	586 280	610 849	685 248	738 001	820 167
4.2 - Distribution	393 023	498 222	559 090	586 280	610 849	685 248	738 001	820 167
Vote 5 - Financial Services	287 844	331 234	384 310	387 011	414 299	423 087	445 449	466 834
5.2 - Finance	130 895	163 158	178 310	168 342	193 268	190 920	202 366	199 302
5.5 - Grants and Subsidies - FMG	1 550	1 550	1 600	1 700	1 700	1 800	1 900	2 000
5.7 - Property Rates	155 400	166 526	204 400	216 969	219 332	230 367	241 184	265 531
Vote 6 - Development Services	31 971	64 426	165 993	204 042	250 539	230 410	136 600	197 645
6.1 - Administration	1	1	2	1	1	1	2	2
6.2 - Caravan parks - Yzerfontein	3 773	3 840	4 300	4 241	4 541	4 803	5 091	5 397
6.3 - Community Development	1 596	537	36	149	149	171	39	39
6.4 - Multi-Purpose Centres	18	29	912	31	9 395	2 542	2 139	37 493
6.5 - Planning and Valuations	1 247	1 675	1 690	1 419	1 706	2 604	1 908	2 019
6.6 - Building Control	3 699	4 044	4 293	4 173	4 573	4 793	5 080	5 385
6.7 - Housing	21 638	54 302	154 760	194 028	230 174	215 496	122 341	147 311
6.8 - Occupational Health and Safety	-	-	-	-	-	-	-	-
Vote 7 - Municipal Manager	-	-	131	-	8	300	-	-
7.2 - Strategic Planning	-	-	131	-	8	300	-	-
Vote 8 - Protection Services	53 349	59 887	57 318	62 905	63 729	66 517	71 676	77 683
8.2 - Civil Protection	-	282	425	573	573	-	-	-
8.3 - Fire Fighting	0	1 427	23	565	565	370	25	26
8.4 - Harbour Yzerfontein	205	245	175	247	247	278	294	311
8.5 - Road and Traffic Regulation	10 670	10 497	10 575	13 096	13 096	12 627	13 385	14 188
8.6 - Policing and Law Enforcement	42 473	47 436	46 120	48 423	49 248	53 242	57 972	63 158
Total Revenue by Vote	1 072 743	1 292 821	1 519 900	1 606 491	1 725 539	1 782 976	1 785 672	1 988 667

WC015 Swartland - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Expenditure by Vote								
Vote 1 - Corporate Services	37 800	43 205	44 343	49 233	55 687	52 875	55 508	58 776
1.1 - Administration	11 819	12 682	14 301	16 048	17 086	16 461	17 795	18 794
1.2 - Human Resources	6 491	8 441	7 816	8 338	10 946	9 658	9 085	9 345
1.3 - Libraries	11 958	13 343	13 489	14 624	17 604	16 065	17 269	18 532
1.4 - Marketing and Tourism	2 322	2 473	2 307	2 390	2 265	2 247	2 360	2 479
1.5 - Community Halls and Facilities	5 209	6 266	6 430	7 832	7 786	8 444	9 000	9 627
Vote 2 - Civil Services	325 328	355 064	352 599	431 330	429 799	426 905	449 915	491 638
2.1 - Administration	3 631	4 044	4 285	4 480	4 764	4 987	5 328	5 696
2.2 - Cemeteries	744	989	745	1 033	802	1 179	1 220	1 110
2.3 - Municipal Property Maintenance	16 877	27 396	18 360	22 992	22 066	23 939	24 221	24 577
2.4 - Parks and Recreational Areas	19 073	20 421	21 324	25 986	25 242	25 912	27 683	30 157
2.5 - Proclaimed Roads	4 784	470	448	15 033	15 033	6 660	477	10 205
2.6 - Refuse Removals	35 856	36 761	37 140	40 950	45 668	42 269	46 922	51 011
2.7 - Street Cleaning	8 701	7 695	8 858	9 250	9 431	10 851	10 241	11 003
2.8 - Solid Waste Disposal(Landfill Sites)	15 593	15 265	15 674	17 048	17 110	18 348	19 432	25 272
2.9 - Sewerage Services	41 261	46 751	46 336	48 867	51 848	46 264	48 065	49 544
2.10 - Waste Water Treatment	14 431	18 357	19 608	22 460	22 392	23 831	25 862	28 101
2.11 - Sportgrounds	7 770	10 927	8 597	8 493	8 599	9 044	9 483	9 840
2.12 - Streets	48 477	49 737	44 043	66 371	56 568	61 453	64 979	67 594
2.13 - Stormwater	18 632	20 314	23 509	24 657	24 715	26 399	27 945	30 013
2.14 - Swimming Pools	3 649	4 092	5 674	6 281	7 115	8 251	8 818	9 402
2.15 - Water Distribution	85 847	91 845	97 999	117 430	118 446	117 519	129 239	138 111
Vote 3 - Council	18 881	21 803	23 585	25 469	25 414	26 563	27 563	28 589
3.1 - Council General Expenses	18 881	21 803	23 585	25 469	25 414	26 563	27 563	28 589
Vote 4 - Electricity Services	342 784	392 325	463 276	559 645	590 606	710 009	676 879	750 134
4.1 - Administration	1 461	1 739	2 827	2 187	2 469	2 509	2 680	2 869
4.2 - Distribution	324 395	372 697	441 559	533 054	564 669	682 718	647 620	719 047
4.3 - Street Lighting	2 571	2 124	2 040	2 479	2 492	2 631	2 805	2 990
4.4 - IT Services	14 358	15 764	16 851	21 924	20 977	22 151	23 774	25 228
Vote 5 - Financial Services	52 095	63 358	75 249	84 577	84 884	94 818	100 835	107 583
5.1 - Administration	1 972	2 233	2 450	2 536	2 641	2 724	2 911	3 109
5.2 - Finance	32 586	40 947	48 564	55 891	53 797	62 506	66 506	71 100
5.3 - Budget and Treasury	3 472	4 677	4 708	6 705	6 868	7 159	7 554	7 976
5.4 - Asset Management	2 063	2 397	3 800	2 464	2 500	2 925	3 138	3 308
5.5 - Grants and Subsidies - FMG	1 550	1 552	1 477	1 568	1 568	1 652	1 663	1 731
5.6 - Fleet Manangement	1 115	1 189	1 279	1 446	1 457	1 608	1 755	1 914
5.7 - Property Rates	2 060	1 812	3 105	1 968	3 965	4 207	4 463	4 735
5.8 - Supply Chain Management	7 277	8 551	9 865	11 999	12 088	12 037	12 845	13 710
Vote 6 - Development Services	50 629	30 997	32 120	172 555	184 321	216 463	103 049	156 644
6.1 - Administration	2 498	2 811	2 943	3 145	3 206	3 376	3 618	3 868
6.2 - Caravan parks - Yzerfontein	2 909	3 279	3 694	4 144	4 122	4 520	5 165	5 499
6.3 - Community Development	3 484	3 557	3 776	4 946	4 687	4 873	5 128	5 414
6.4 - Multi-Purpose Centres	1 463	1 594	1 790	1 893	1 920	1 997	2 134	2 294
6.5 - Planning and Valuations	9 026	9 299	9 411	10 293	10 023	13 798	13 203	11 855
6.6 - Building Control	3 204	3 647	4 265	4 384	4 532	5 068	5 465	5 847
6.7 - Housing	26 174	4 750	4 026	141 231	153 301	180 206	65 544	118 897
6.8 - Occupational Health and Safety	1 871	2 060	2 216	2 520	2 530	2 625	2 793	2 970
Vote 7 - Municipal Manager	7 573	8 465	9 706	11 298	11 682	12 160	12 574	13 392
7.1 - Administration	3 262	3 860	4 249	5 062	5 301	5 126	5 471	5 834
7.2 - Strategic Planning	2 331	2 579	2 821	3 279	3 359	4 074	4 066	4 328
7.3 - Internal Audit	1 979	2 027	2 636	2 957	3 022	2 961	3 037	3 231
Vote 8 - Protection Services	99 441	110 278	108 331	124 701	132 992	141 283	152 076	163 449
8.1 - Administration	2 448	2 771	2 981	3 119	3 215	2 386	2 552	2 732
8.2 - Civil Protection	453	896	1 649	862	862	371	379	386
8.3 - Fire Fighting	9 255	11 486	12 050	14 256	14 469	14 797	15 695	16 656
8.4 - Harbour Yzerfontein	361	401	415	533	533	545	585	627
8.5 - Road and Traffic Regulation	9 714	10 437	10 459	12 708	12 559	12 993	13 871	14 952
8.6 - Policing and Law Enforcement	77 209	84 287	80 777	93 223	101 354	110 190	118 995	128 096
Total Expenditure by Vote	934 531	1 025 495	1 109 209	1 458 809	1 515 385	1 681 076	1 578 399	1 770 206
Surplus/(Deficit) for the year	138 212	267 325	410 692	147 681	210 154	101 900	207 274	218 461

WC015 Swartland - Table A4 Budgeted Financial Performance (revenue and expenditure)								
Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Revenue								
Exchange Revenue								
Service charges - Electricity	364 616	443 249	516 001	548 246	572 557	622 287	695 593	774 871
Service charges - Water	84 142	92 982	95 518	103 605	107 755	118 228	123 885	129 812
Service charges - Waste Water Management	52 452	60 461	63 839	61 128	63 518	69 531	73 180	77 019
Service charges - Waste Management	32 770	33 963	38 791	42 709	44 665	50 153	56 581	63 781
Sale of Goods and Rendering of Services	-	14 571	15 295	14 664	15 776	17 034	18 035	19 095
Agency services	5 511	5 348	5 658	7 194	7 194	6 626	7 024	7 445
Interest earned from Receivables	4 048	3 695	4 078	3 821	3 749	3 936	4 133	4 340
Interest earned from Current and Non Current Assets	58 939	84 764	95 899	81 529	104 459	93 978	100 484	104 292
Rental from Fixed Assets	1 590	1 382	1 883	1 759	1 921	2 220	2 343	2 472
Construction Contract Revenue	-	-	-	-	170 304	190 326	60 942	112 444
Development Charges	-	-	-	3 000	3 462	3 661	3 878	4 108
Operational Revenue	-	44 525	12 085	1 885	1 885	1 876	1 972	2 074
Non-Exchange Revenue								
Property rates	152 117	163 175	200 765	212 727	215 090	226 095	236 614	260 642
Fines, penalties and forfeits	34 692	38 582	36 326	38 363	39 146	42 945	47 227	51 936
Licences or permits	5 088	5 079	4 838	5 669	5 669	5 848	6 187	6 546
Transfer and subsidies - Operational	173 875	171 662	181 836	342 208	208 818	210 824	212 636	224 488
Interest	-	1 548	1 783	2 253	2 193	2 303	2 418	2 539
Operational Revenue	16 837	11 094	11 581	12 484	12 394	13 240	14 346	15 508
Gains on disposal of Fixed and Intangible Assets	9 945	2 963	1 702	2 680	3 145	4 881	5 207	1 715
Total Revenue (excluding capital transfers and contributions)	996 623	1 179 044	1 287 878	1 485 925	1 583 700	1 685 992	1 672 682	1 865 128
Expenditure								
Employee related costs	291 907	315 709	339 021	368 788	375 844	396 203	423 054	453 414
Remuneration of councillors	11 225	12 005	12 598	12 630	12 850	13 567	14 105	14 665
Bulk purchases - electricity	289 451	340 332	410 595	479 999	495 451	543 158	597 946	665 741
Inventory consumed	51 767	50 912	57 826	72 865	71 123	70 811	75 099	80 331
Debt impairment	(5 478)	10 371	22 562	5 959	35 581	42 707	46 672	51 016
Depreciation, amortisation and impairment	93 100	111 938	103 497	133 697	125 306	117 797	126 839	134 169
Interest, Dividends and Rent on Land	15 655	12 335	9 903	9 954	8 836	7 275	7 990	8 776
Contracted services	90 997	71 683	66 354	231 960	262 960	361 914	147 173	214 661
Transfers and subsidies	4 246	4 424	3 486	4 073	3 666	3 767	3 816	3 924
Irrecoverable debts written off	43 096	34 705	19 367	41 008	22 797	21 723	22 887	24 032
Operational costs	39 690	45 272	47 569	67 124	71 228	67 844	76 723	80 427
Disposal of Fixed and Intangible Assets	8 875	10 452	3 360	17 260	12 840	18 122	19 028	19 979
Other Losses	-	5 358	13 071	13 490	16 903	16 189	17 067	19 071
Total Expenditure	934 531	1 025 495	1 109 209	1 458 809	1 515 385	1 681 076	1 578 399	1 770 206
Surplus/(Deficit)	62 092	153 548	178 669	27 116	68 316	4 916	94 284	94 922
Transfers and subsidies - capital (monetary allocations)	76 120	113 470	232 022	120 566	141 797	96 984	112 990	123 539
Transfers and subsidies - capital (in-kind)	-	307	-	-	41	-	-	-
Surplus/(Deficit) after capital transfers & contributions	138 212	267 325	410 692	147 681	210 154	101 900	207 274	218 461
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 212	267 325	410 692	147 681	210 154	101 900	207 274	218 461

WC015 Swartland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding								
Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Capital expenditure - Vote								
Multi-year expenditure to be appropriated								
Vote 2 - Civil Services	80 605	49 401	46 693	94 706	103 658	97 371	127 309	161 131
Vote 4 - Electricity Services	30 367	35 691	25 001	75 133	23 033	39 006	48 093	49 118
Vote 6 - Development Services	1 678	54 098	145 662	58 712	89 655	47 434	63 000	71 785
Capital multi-year expenditure sub-total	112 650	139 189	217 356	228 552	216 347	183 811	238 403	282 034
Single-year expenditure to be appropriated								
Vote 1 - Corporate Services	596	237	424	573	448	354	277	229
Vote 2 - Civil Services	26 520	59 014	55 508	49 284	48 835	31 869	28 414	39 227
Vote 3 - Council	664	11	1 328	12	12	132	12	12
Vote 4 - Electricity Services	18 239	31 729	19 283	13 033	12 077	21 652	24 373	21 874
Vote 5 - Financial Services	665	3 220	632	168	82	986	434	525
Vote 6 - Development Services	5 256	1 645	545	364	364	2 461	94	98
Vote 7 - Municipal Manager	12	21	90	12	42	12	12	12
Vote 8 - Protection Services	4 045	3 043	3 003	1 800	1 844	9 202	627	1 240
Capital single-year expenditure sub-total	55 996	98 920	80 812	65 247	63 703	66 668	54 242	63 218
Total Capital Expenditure - Vote	168 647	238 110	298 168	293 799	280 050	250 479	292 645	345 252
Capital Expenditure - Functional								
Governance and administration	4 751	8 047	3 915	4 267	2 685	6 218	3 355	6 779
Executive and council	676	32	1 417	24	34	144	24	24
Finance and administration	4 075	8 015	2 498	4 243	2 651	6 074	3 331	6 755
Community and public safety	6 585	24 982	24 804	14 390	14 093	23 140	5 349	47 161
Community and social services	407	693	888	10 343	9 922	3 081	2 247	38 199
Sport and recreation	2 132	21 247	20 913	2 247	2 327	10 857	2 475	7 722
Public safety	4 045	3 043	3 003	1 800	1 844	9 202	627	1 240
Economic and environmental services	57 365	88 852	123 692	97 186	132 780	95 855	76 605	68 622
Planning and development	3 389	17 639	11 610	12 760	24 188	13 353	13 517	13 746
Road transport	53 976	71 213	112 082	84 426	108 592	82 501	63 088	54 877
Trading services	99 946	116 228	145 757	177 955	130 492	125 267	207 336	222 689
Energy sources	45 870	66 459	43 061	86 083	33 983	56 076	69 739	67 098
Water management	30 998	25 826	42 191	31 588	30 955	49 172	95 682	95 380
Waste water management	16 648	20 671	33 490	21 338	26 563	14 008	33 272	37 016
Waste management	6 429	3 272	27 015	38 946	38 992	6 011	8 642	23 195
Total Capital Expenditure - Functional	168 647	238 110	298 168	293 799	280 050	250 479	292 645	345 252
Funded by:								
National Government	51 410	46 713	53 459	60 270	49 893	55 539	49 940	51 704
Provincial Government	7 221	65 573	146 149	60 016	91 310	41 477	63 043	71 828
Transfers and subsidies - capital (monetary)	11 210	1 200	18 795	-	318	-	-	-
Transfers recognised - capital	69 841	113 486	218 403	120 287	141 520	97 016	112 983	123 532
Borrowing	-	-	-	30 000	-	-	-	-
Internally generated funds	98 806	124 624	79 765	143 512	138 530	153 463	179 662	221 719
Total Capital Funding	168 647	238 110	298 168	293 799	280 050	250 479	292 645	345 252

WC015 Swartland - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Capital expenditure - Municipal Vote								
Multi-year expenditure appropriation								
Vote 2 - Civil Services	80 605	49 401	46 693	94 706	103 658	97 371	127 309	161 131
2.6 - Refuse Removals	–	–	23 538	–	–	–	2 000	17 000
2.8 - Solid Waste Disposal(Landfill Sites)	–	2 098	–	23 436	23 436	300	300	–
2.9 - Sewerage Services	–	–	–	2 900	2 900	6 000	3 600	6 800
2.10 - Waste Water Treatment	8 157	1 543	–	500	500	2 000	11 500	22 323
2.11 - Sportgrounds	–	–	–	–	–	–	200	200
2.12 - Streets	49 346	37 961	9 938	59 527	70 816	53 700	30 000	35 200
2.13 - Stormwater	–	–	–	–	1 464	–	–	–
2.14 - Swimming Pools	700	7 300	12 218	–	–	–	–	–
2.15 - Water Distribution	22 402	499	999	8 343	4 543	35 371	79 709	77 408
Vote 4 - Electricity Services	30 367	35 691	25 001	75 133	23 033	39 006	48 093	49 118
4.2 - Distribution	30 367	35 691	25 001	75 133	23 033	39 006	48 093	49 118
Vote 6 - Development Services	1 678	54 098	145 662	58 712	89 655	47 434	63 000	71 785
6.4 - Multi-Purpose Centres	–	–	745	9 900	9 614	2 859	2 104	37 456
6.7 - Housing	1 678	54 098	144 917	48 812	80 041	44 575	60 896	34 329
Capital multi-year expenditure sub-total	112 650	139 189	217 356	228 552	216 347	183 811	238 403	282 034
Capital expenditure - Municipal Vote								
Single-year expenditure appropriation								
Vote 1 - Corporate Services	596	237	424	573	448	354	277	229
1.1 - Administration	446	21	30	30	30	32	34	36
1.3 - Libraries	50	122	46	43	43	122	43	43
1.5 - Community Halls and Facilities	100	95	347	500	375	200	200	150
Vote 2 - Civil Services	26 520	59 014	55 508	49 284	48 835	31 869	28 414	39 227
2.1 - Administration	38	53	52	58	56	60	62	64
2.2 - Cemeteries	–	476	–	300	–	–	–	600
2.3 - Municipal Property Maintenance	228	3 814	361	1 562	1 282	374	36	50
2.4 - Parks and Recreational Areas	968	2 577	2 095	1 252	1 252	2 031	1 995	2 030
2.6 - Refuse Removals	6 429	1 174	3 478	5 911	5 256	5 711	6 342	6 195
2.8 - Solid Waste Disposal(Landfill Sites)	–	–	–	9 600	10 300	–	–	–
2.9 - Sewerage Services	6 485	10 900	11 487	636	636	238	7 794	3 708
2.10 - Waste Water Treatment	550	1 712	300	9 761	9 761	–	720	–
2.11 - Sportgrounds	434	10 807	5 862	959	1 034	7 787	240	–
2.12 - Streets	3 183	7 259	15 966	1 214	1 226	6 583	2 590	6 765
2.13 - Stormwater	65	63	1 761	618	618	620	622	624
2.14 - Swimming Pools	–	–	242	–	–	–	–	5 450
2.15 - Water Distribution	8 139	20 178	13 904	17 414	17 414	8 464	8 012	13 743
Vote 3 - Council	664	11	1 328	12	12	132	12	12
3.1 - Council General Expenses	664	11	1 328	12	12	132	12	12
Vote 4 - Electricity Services	18 239	31 729	19 283	13 033	12 077	21 652	24 373	21 874
4.1 - Administration	318	303	147	400	460	540	500	520
4.2 - Distribution	15 185	30 465	17 913	10 550	10 490	16 530	21 145	17 460
4.4 - IT Services	2 735	961	1 223	2 083	1 127	4 582	2 727	3 894
Vote 5 - Financial Services	665	3 220	632	168	82	986	434	525
5.1 - Administration	27	119	114	63	59	36	38	40
5.2 - Finance	639	3 101	518	105	22	950	396	485
Vote 6 - Development Services	5 256	1 645	545	364	364	2 461	94	98
6.1 - Administration	42	133	49	50	45	52	54	56
6.2 - Caravan parks - Yzerfontein	30	562	496	36	41	1 038	40	42
6.3 - Community Development	2 343	950	–	78	78	1 100	–	–
6.4 - Multi-Purpose Centres	258	–	–	–	–	–	–	–
6.7 - Housing	2 583	–	–	200	200	271	–	–
Vote 7 - Municipal Manager	12	21	90	12	42	12	12	12
7.1 - Administration	12	21	90	12	22	12	12	12
7.3 - Internal Audit	–	–	–	–	20	–	–	–
Vote 8 - Protection Services	4 045	3 043	3 003	1 800	1 844	9 202	627	1 240
8.3 - Fire Fighting	3 834	2 169	1 905	778	778	7 930	200	200
8.5 - Road and Traffic Regulation	–	702	–	712	712	–	–	–
8.6 - Policing and Law Enforcement	211	172	1 099	310	353	1 272	427	1 040
Capital single-year expenditure sub-total	55 996	98 920	80 812	65 247	63 703	66 668	54 242	63 218
Total Capital Expenditure	168 647	238 110	298 168	293 799	280 050	250 479	292 645	345 252

WC015 Swartland - Table A6 Budgeted Financial Position

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
ASSETS								
Current assets								
Cash and cash equivalents	722 017	470 491	677 020	895 335	1 065 074	670 966	748 625	1 195 647
Trade and other receivables from exchange transactions	87 081	102 876	111 498	121 920	127 476	173 736	192 394	213 199
Receivables from non-exchange transactions	38 451	34 292	42 453	52 683	44 133	44 229	44 301	45 062
Current portion of non-current receivables	–	–	(268)	(287)	–	–	–	–
Inventory	23 023	21 603	20 101	40 407	22 476	24 506	26 603	28 521
VAT Receivable	9 031	32 467	138 428	35 344	48 821	21 227	21 227	21 227
Other current assets	–	–	1 615	1 058	1 615	1 624	1 624	1 624
Total current assets	879 602	661 729	990 846	1 146 461	1 309 594	936 289	1 034 774	1 505 280
Non current assets								
Investments	–	–	–	–	–	400 000	400 000	–
Investment property	20 837	24 941	23 402	23 852	22 891	22 578	22 259	21 940
Property, plant and equipment	2 211 648	2 320 841	2 517 761	2 642 408	2 660 367	2 775 339	2 922 521	3 114 030
Heritage assets	1 345	4 121	4 121	4 121	4 121	4 121	4 121	4 121
Intangible assets	606	503	848	566	698	598	514	428
Total non current assets	2 234 437	2 350 405	2 912 460	2 670 947	2 688 076	3 202 637	3 349 415	3 140 518
TOTAL ASSETS	3 114 039	3 012 134	3 903 307	3 817 408	3 997 670	4 138 926	4 384 189	4 645 798
LIABILITIES								
Current liabilities								
Bank overdraft	–	–	–	–	–	–	–	–
Financial liabilities	8 761	5 456	6 044	8 325	268	268	268	268
Consumer deposits	17 846	19 660	20 857	20 160	21 483	21 983	22 133	22 333
Trade and other payables from exchange transactions	103 492	81 064	93 001	90 183	117 478	167 005	192 878	222 914
Trade and other payables from non-exchange transactions	303	30 494	29 046	4 581	7 728	7 994	7 994	7 994
Provision	4 916	23 154	24 380	23 708	15 520	–	–	–
VAT Payable	–	9 430	113 772	9 505	23 184	9 323	9 323	9 323
Other current liabilities	9 360	–	–	–	–	6 748	6 748	6 748
Total current liabilities	144 679	169 257	287 101	156 461	185 660	213 321	239 344	269 580
Non current liabilities								
Financial liabilities	82 090	33 358	27 292	48 988	–	–	–	–
Provision	58 487	70 059	81 974	83 898	89 476	81 847	89 837	98 613
Long term portion of trade payables	–	–	–	–	–	–	–	–
Other non-current liabilities	82 974	76 928	90 153	94 744	95 593	114 916	118 893	123 029
Total non current liabilities	223 551	180 345	199 419	227 630	185 069	196 763	208 730	221 642
TOTAL LIABILITIES	368 230	349 602	486 519	384 091	370 729	410 084	448 074	491 222
NET ASSETS	2 745 810	2 662 532	3 416 787	3 433 317	3 626 941	3 728 841	3 936 115	4 154 576
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	2 486 549	2 712 125	3 057 392	2 974 224	3 120 992	3 129 020	3 225 804	3 271 185
Reserves and funds	259 260	299 421	359 395	459 093	505 949	599 821	710 311	883 391
TOTAL COMMUNITY WEALTH/EQUITY	2 745 810	3 011 546	3 416 787	3 433 317	3 626 941	3 728 841	3 936 115	4 154 576

WC015 Swartland - Table A7 Budgeted Cash Flows

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	152 117	155 016	200 765	203 845	206 090	216 632	226 717	249 641
Service charges	523 091	599 122	725 729	741 336	772 802	845 882	933 747	1 028 673
Other revenue	54 436	43 341	38 211	323 218	530 749	426 657	285 082	368 895
Transfers and Subsidies - Operational	173 875	171 246	181 823	343 708	209 337	212 296	212 636	224 488
Transfers and Subsidies - Capital	60 836	133 513	207 019	115 548	119 984	95 478	112 990	123 539
Interest	61 933	55 995	67 107	81 529	104 459	93 978	100 484	104 292
Payments								
Suppliers and employees	(777 557)	(839 717)	(937 232)	(1 460 203)	(1 564 240)	(1 598 893)	(1 458 995)	(1 653 458)
Finance charges	(10 180)	(6 897)	(3 871)	(3 305)	(2 156)	-	-	-
Transfers and Subsidies	(4 246)	(4 724)	-	(4 073)	(3 666)	(3 467)	(3 816)	(3 924)
NET CASH FROM/(USED) OPERATING ACTIVITIES	234 306	306 894	479 550	341 602	373 358	288 562	408 844	442 146
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	2 186	1 829	1 214	2 680	3 145	4 881	5 207	1 715
Decrease (increase) in non-current investments	-	(300 000)	-	333 119	366 329	(400 000)	-	400 000
Payments								
Capital assets	(172 328)	(210 026)	(270 725)	(335 652)	(322 067)	(288 051)	(336 542)	(397 039)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(170 142)	(508 197)	(269 511)	148	47 407	(683 170)	(331 335)	4 676
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	30 000	-	-	-	-
Increase (decrease) in consumer deposits	1 396	1 814	1 967	-	625	500	150	200
Payments								
Repayment of borrowing	(8 634)	(52 037)	(5 478)	(6 044)	(33 336)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(7 238)	(50 223)	(3 511)	23 956	(32 711)	500	150	200
NET INCREASE/ (DECREASE) IN CASH HELD	56 926	(251 526)	206 529	365 706	388 054	(394 108)	77 659	447 021
Cash/cash equivalents at the year begin:	665 091	722 017	470 491	529 629	677 020	1 065 074	670 966	748 625
Cash/cash equivalents at the year end:	722 017	470 491	677 020	895 335	1 065 074	670 966	748 625	1 195 647

WC015 Swartland - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand								
Cash and investments available								
Cash/cash equivalents at the year end	722 017	470 491	677 020	895 335	1 065 074	670 966	748 625	1 195 647
Other current investments > 90 days	-	-	-	-	-	-	-	-
Non current Investments	-	-	-	-	-	400 000	400 000	-
Cash and investments available:	722 017	470 491	677 020	895 335	1 065 074	1 070 966	1 148 625	1 195 647
Application of cash and investments								
Unspent conditional transfers	-	-	-	3 015	7 728	7 694	7 694	7 694
Statutory requirements				(25 839)	(25 637)	(28 006)	(29 666)	(31 720)
Other working capital requirements	52 377	31 907	29 334	(120 056)	(88 227)	(69 993)	(61 124)	(55 692)
Other provisions				23 708	15 520	-	-	-
Reserves to be backed by cash/investments				459 093	505 949	599 821	710 311	883 391
Total Application of cash and investments:	52 377	31 907	29 334	339 921	415 333	509 517	627 215	803 673
Surplus(shortfall) - Excluding Non-Current Creditors Trf to	669 639	438 585	647 686	555 414	649 740	561 450	521 410	391 974
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to	669 639	438 585	647 686	555 414	649 740	561 450	521 410	391 974

WC015 Swartland - Table A9 Asset Management

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	R thousand							
CAPITAL EXPENDITURE								
Total New Assets	101 461	206 147	254 690	234 140	223 943	192 030	193 226	201 553
<i>Roads Infrastructure</i>	30 598	60 113	97 216	63 812	87 658	66 085	41 598	19 012
<i>Storm water Infrastructure</i>	–	1 529	1 509	–	1 464	–	–	–
<i>Electrical Infrastructure</i>	37 171	58 109	36 362	76 703	24 603	42 326	47 413	46 198
<i>Water Supply Infrastructure</i>	2 965	17 173	30 566	8 165	11 332	22 846	48 814	35 260
<i>Sanitation Infrastructure</i>	1 928	9 351	20 760	13 843	17 604	8 800	9 236	3 762
<i>Solid Waste Infrastructure</i>	–	2 098	23 538	33 616	34 006	610	2 300	17 000
Infrastructure	72 662	148 372	209 951	196 140	176 667	140 668	149 361	121 232
Community Facilities	343	2 615	1 347	2 050	1 835	8 907	1 100	1 700
Sport and Recreation Facilities	2 701	7 831	12 981	9 978	9 692	6 899	2 104	37 856
Community Assets	3 044	10 446	14 328	12 028	11 527	15 806	3 204	39 556
Operational Buildings	103	2 955	328	380	280	35	–	300
Housing	966	16 503	11 509	12 574	15 709	12 141	13 401	13 626
Other Assets	1 069	19 457	11 836	12 954	15 989	12 176	13 401	13 926
Licences and Rights	30	–	450	–	–	250	1 750	2 100
Intangible Assets	30	–	450	–	–	250	1 750	2 100
Computer Equipment	3 485	2 306	1 771	2 583	1 668	5 482	3 227	4 444
Furniture and Office Equipment	473	1 140	858	665	760	857	723	1 215
Machinery and Equipment	5 571	12 905	1 852	3 258	3 088	1 587	2 806	8 625
Transport Assets	14 250	10 690	13 612	6 113	5 835	15 104	18 654	10 406
Land	533	149	–	400	8 410	100	100	50
Total Renewal of Existing Assets	22 862	13 147	5 702	26 141	26 141	16 187	27 410	44 473
<i>Roads Infrastructure</i>	21 500	9 251	2 268	20 500	20 500	14 987	20 000	30 000
<i>Water Supply Infrastructure</i>	–	–	–	480	480	–	–	–
<i>Sanitation Infrastructure</i>	1 362	3 896	3 000	4 461	4 461	500	7 220	7 323
Infrastructure	22 862	13 147	5 268	25 441	25 441	15 487	27 220	37 323
Sport and Recreation Facilities	–	–	242	–	–	–	–	6 950
Community Assets	–	–	242	–	–	–	–	6 950
Machinery and Equipment	–	–	193	700	700	700	190	200
Total Upgrading of Existing Assets	44 324	18 816	37 776	33 517	29 966	42 262	72 009	99 226
<i>Roads Infrastructure</i>	–	667	9 473	–	308	–	–	200
<i>Storm water Infrastructure</i>	225	246	187	550	550	550	550	550
<i>Electrical Infrastructure</i>	7 430	3 554	5 531	8 080	8 020	8 430	15 850	16 900
<i>Water Supply Infrastructure</i>	28 513	1 550	11 218	22 887	19 087	24 600	46 809	59 576
<i>Sanitation Infrastructure</i>	8 157	2 043	5 613	2 000	2 000	7 500	8 600	21 800
Infrastructure	44 324	8 060	32 022	33 517	29 966	41 080	71 809	99 026
Community Facilities	–	24	–	–	–	182	–	–
Sport and Recreation Facilities	–	10 732	5 755	–	–	1 000	200	200
Community Assets	–	10 755	5 755	–	–	1 182	200	200
Total Capital Expenditure	168 647	238 110	298 168	293 799	280 050	250 479	292 645	345 252
<i>Roads Infrastructure</i>	52 098	70 031	108 957	84 312	108 466	81 072	61 598	49 212
<i>Storm water Infrastructure</i>	225	1 776	1 695	550	2 014	550	550	550
<i>Electrical Infrastructure</i>	44 601	61 663	41 893	84 783	32 623	50 756	63 263	63 098
<i>Water Supply Infrastructure</i>	31 477	18 723	41 785	31 533	30 900	47 446	95 622	94 836
<i>Sanitation Infrastructure</i>	11 446	15 289	29 373	20 304	24 065	16 800	25 056	32 884
<i>Solid Waste Infrastructure</i>	–	2 098	23 538	33 616	34 006	610	2 300	17 000
Infrastructure	139 848	169 580	247 240	255 098	232 074	197 235	248 390	257 580
Community Facilities	343	2 639	1 347	2 050	1 835	9 089	1 100	1 700
Sport and Recreation Facilities	2 701	18 563	18 978	9 978	9 692	7 899	2 304	45 006
Community Assets	3 044	21 202	20 324	12 028	11 527	16 988	3 404	46 706
Operational Buildings	103	2 955	328	380	280	35	–	300
Housing	966	16 503	11 509	12 574	15 709	12 141	13 401	13 626
Other Assets	1 069	19 457	11 836	12 954	15 989	12 176	13 401	13 926
Licences and Rights	30	–	450	–	–	250	1 750	2 100
Intangible Assets	30	–	450	–	–	250	1 750	2 100
Computer Equipment	3 485	2 306	1 771	2 583	1 668	5 482	3 227	4 444
Furniture and Office Equipment	473	1 140	858	665	760	857	723	1 215
Machinery and Equipment	5 571	12 905	2 045	3 958	3 788	2 287	2 996	8 825
Transport Assets	14 250	10 690	13 612	6 113	5 835	15 104	18 654	10 406
Land	533	149	–	400	8 410	100	100	50
TOTAL CAPITAL EXPENDITURE - Asset class	168 647	238 110	298 168	293 799	280 050	250 479	292 645	345 252

WC015 Swartland - Table A9 Asset Management

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	R thousand							
ASSET REGISTER SUMMARY - PPE (WDV)	2 234 437	1 976 783	2 546 131	2 233 505	2 541 778	2 685 910	2 790 522	2 929 019
<i>Roads Infrastructure</i>	471 139	411 091	551 138	485 095	644 724	714 770	754 860	773 868
<i>Storm water Infrastructure</i>	118 225	128 974	193 267	118 725	202 984	200 374	196 203	191 237
<i>Electrical Infrastructure</i>	364 201	368 741	445 503	377 813	415 445	427 540	454 875	491 629
<i>Water Supply Infrastructure</i>	418 562	412 787	447 155	430 678	432 237	445 623	474 121	549 682
<i>Sanitation Infrastructure</i>	491 416	312 921	489 441	428 446	473 138	472 811	465 516	466 943
<i>Solid Waste Infrastructure</i>	38 229	28 568	56 084	38 530	27 997	56 747	51 645	48 439
Infrastructure	1 901 772	1 663 081	2 182 587	1 879 287	2 196 525	2 317 865	2 397 219	2 521 799
Community Assets	99 659	91 795	131 019	119 823	119 236	120 023	119 201	110 585
Heritage Assets	1 345	4 121	4 121	4 121	4 121	4 121	4 121	4 121
Investment properties	20 837	24 941	23 402	23 852	22 891	22 578	22 259	21 940
Other Assets	48 813	33 598	36 101	50 641	46 438	60 487	70 697	82 231
Intangible Assets	606	503	848	566	698	598	514	428
Computer Equipment	6 020	5 662	5 099	2 614	2 434	2 426	6 134	8 670
Furniture and Office Equipment	2 477	3 524	3 949	2 205	2 757	2 543	2 327	1 904
Machinery and Equipment	16 338	15 385	17 547	9 816	13 351	13 596	12 156	9 914
Transport Assets	49 216	52 972	60 734	51 458	52 980	53 111	61 037	72 684
Land	87 352	81 201	80 726	89 123	80 348	88 563	94 858	94 743
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 234 437	1 976 783	2 546 131	2 233 505	2 541 778	2 685 910	2 790 522	2 929 019
EXPENDITURE OTHER ITEMS	151 535	168 423	173 993	216 302	210 302	209 374	215 666	242 140
Depreciation	94 181	103 283	103 052	128 145	122 359	114 734	123 623	130 792
Repairs and Maintenance by Asset Class	57 354	65 140	70 941	88 157	87 943	94 640	92 043	111 349
<i>Roads Infrastructure</i>	5 197	9 657	6 192	20 921	20 957	13 248	7 231	17 347
<i>Storm water Infrastructure</i>	18 370	18 616	23 320	24 311	24 359	26 147	27 680	29 738
<i>Electrical Infrastructure</i>	2 726	3 693	3 531	5 794	5 294	8 139	8 611	9 113
<i>Water Supply Infrastructure</i>	1 629	1 590	1 708	2 011	2 128	4 670	4 881	5 103
<i>Sanitation Infrastructure</i>	5 004	4 412	5 558	6 151	6 125	8 483	8 816	9 163
<i>Solid Waste Infrastructure</i>	8 804	10 017	9 538	10 272	10 302	10 648	11 295	16 338
Infrastructure	41 731	47 985	49 848	69 462	69 165	71 335	68 514	86 802
Community Facilities	2 082	1 892	2 456	2 533	2 442	3 593	3 753	3 771
Sport and Recreation Facilities	779	1 526	1 131	1 072	1 533	1 727	1 787	1 849
Community Assets	2 861	3 418	3 587	3 605	3 975	5 320	5 540	5 620
Operational Buildings	1 182	1 290	1 158	1 260	1 330	1 882	1 457	1 525
Housing	832	836	571	1 624	1 147	2 104	1 643	933
Other Assets	2 013	2 127	1 729	2 884	2 477	3 987	3 100	2 458
Computer Equipment	355	223	327	402	402	523	528	534
Furniture and Office Equipment	43	21	25	72	72	75	74	75
Machinery and Equipment	1 130	992	1 309	1 532	1 540	1 752	1 748	1 901
Transport Assets	6 545	6 624	9 090	10 201	10 312	11 648	12 539	13 959
TOTAL EXPENDITURE OTHER ITEMS	151 535	168 423	173 993	216 302	210 302	209 374	215 666	242 140
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	39.8%	13.4%	14.6%	20.3%	20.0%	23.3%	34.0%	41.6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	71.3%	30.9%	42.2%	46.6%	45.9%	50.9%	80.4%	109.9%
<i>R&M as a % of PPE & Investment Property</i>	2.4%	3.1%	2.6%	4.0%	3.5%	3.5%	3.3%	3.8%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Prop</i>	5.5%	4.7%	4.3%	6.6%	5.7%	5.7%	6.9%	8.7%

WC015 Swartland - Table A10 Basic service delivery measurement

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets								
Water:								
Piped water inside dwelling	32 872	32 872	40 623	40 623	40 623	40 623	40 623	40 623
Piped water inside yard (but not in dwelling)	3 232	3 232	3 500	3 500	3 500	3 500	3 500	3 500
Using public tap (at least min.service level)	212	212	246	246	246	246	246	246
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	36 316	36 316	44 369	44 369	44 369	44 369	44 369	44 369
Using public tap (< min.service level)	-	-	162	162	162	162	162	162
Other water supply (< min.service level)	2 823	2 823	324	324	324	324	324	324
No water supply	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	2 823	2 823	486	486	486	486	486	486
Total number of households	39 139	39 139	44 855	44 855	44 855	44 855	44 855	44 855
Sanitation/sewerage:								
Flush toilet (connected to sewerage)	33 744	33 744	41 153	41 153	41 153	41 153	41 153	41 153
Flush toilet (with septic tank)	3 887	3 887	2 279	2 279	2 279	2 279	2 279	2 279
Chemical toilet	29	29	108	108	108	108	108	108
Pit toilet (ventilated)	37	37	73	73	73	73	73	73
Other toilet provisions (> min.service level)	-	-	93	93	93	93	93	93
<i>Minimum Service Level and Above sub-total</i>	37 697	37 697	43 706	43 706	43 706	43 706	43 706	43 706
Bucket toilet	991	991	944	944	944	944	944	944
Other toilet provisions (< min.service level)	141	141	57	57	57	57	57	57
No toilet provisions	310	310	148	148	148	148	148	148
<i>Below Minimum Service Level sub-total</i>	1 442	1 442	1 149	1 149	1 149	1 149	1 149	1 149
Total number of households	39 139	39 139	44 855	44 855	44 855	44 855	44 855	44 855
Energy:								
Electricity (at least min.service level)	38 631	38 631	43 985	43 985	43 985	43 985	43 985	43 985
Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	38 631	38 631	43 985	43 985	43 985	43 985	43 985	43 985
Electricity (< min.service level)	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-
Other energy sources	508	508	871	871	871	871	871	871
<i>Below Minimum Service Level sub-total</i>	508	508	871	871	871	871	871	871
Total number of households	39 139	39 139	44 856	44 856	44 856	44 856	44 856	44 856
Refuse:								
Removed at least once a week	32 675	32 675	39 195	39 195	39 195	39 195	39 195	39 195
<i>Minimum Service Level and Above sub-total</i>	32 675	32 675	39 195	39 195	39 195	39 195	39 195	39 195
Removed less frequently than once a week	480	480	607	607	607	607	607	607
Using communal refuse dump	897	897	2 071	2 071	2 071	2 071	2 071	2 071
Using own refuse dump	4 863	4 863	2 403	2 403	2 403	2 403	2 403	2 403
Other rubbish disposal	204	204	333	333	333	333	333	333
No rubbish disposal	20	20	246	246	246	246	246	246
<i>Below Minimum Service Level sub-total</i>	6 464	6 464	5 660	5 660	5 660	5 660	5 660	5 660
Total number of households	39 139	39 139	44 855	44 855	44 855	44 855	44 855	44 855

Reference: Data set supplied by the Strategic office.

WC015 Swartland - Table A10 Basic service delivery measurement

Description	2022/23	2023/24	2024/25	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Households receiving Free Basic Service								
Water (6 kilolitres per household per month)	9 788	9 524	8 597	9 042	9 042	9 162	9 437	9 720
Sanitation (free minimum level service)	9 007	9 200	8 209	8 686	8 686	8 784	9 048	9 319
Electricity/other energy (50kwh per household per month)	8 442	7 882	8 011	8 344	8 344	8 022	8 263	8 511
Refuse (removed at least once a week)	9 351	9 540	8 613	9 027	9 027	9 186	10 135	11 228
Cost of Free Basic Services provided - Formal Settlements (R'000)								
Water (6 kilolitres per indigent household per month)	14 659	14 805	14 284	16 801	16 801	17 102	18 128	19 216
Sanitation (free sanitation service to indigent households)	26 750	28 623	29 639	33 753	33 753	33 453	35 460	37 588
Electricity/other energy (50kwh per indigent household per month)	7 342	7 834	8 588	8 903	8 903	9 861	10 649	11 501
Refuse (removed once a week for indigent households)	15 757	16 703	19 229	21 236	21 236	23 235	24 745	26 353
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	-	-	-	-	-	-	-	-
Total cost of FBS provided	64 509	67 965	71 740	80 693	80 693	83 650	88 983	94 658
Highest level of free service provided per household								
Property rates (R value threshold)	105 000	105 000	105 000	105 000	105 000	105 000	105 000	105 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6
Sanitation (Rand per household per month)	262.82	278.33	294.75	312.14	312.14	327.43	343.48	360.31
Electricity (kwh per household per month)	50.00	50.00	50.00	50	50	50	50	50
Refuse (average litres per week)	149.73	164.55	182.65	202.74	202.74	220.78	240.43	261.83
Revenue cost of subsidised services provided (R'000)								
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA	5 057	6 051	6 764	7 480	7 618	8 998	9 294	9 610
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)	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	5 057	6 051	6 764	7 480	7 618	8 998	9 294	9 610