

THE CITY OF BRANDON



2023

FINANCIAL PLAN

THE FINANCIAL PLAN

Municipality of The City of Brandon

For the Year Ending 31 December 2023

	ATTACHED	NOT APPLICABLE
Page 1 General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2 General Operating Fund - Budgeted Revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3 General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4 General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5 General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6 Water and Wastewater Utility Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7 Local Urban District - Budgeted Revenue and Expenditure	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8 Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9 Sundry Revenue and Expenditure Analyses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10 Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11 General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12 Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13 Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14 Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Adopted April 3, 2023

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of The City of Brandon


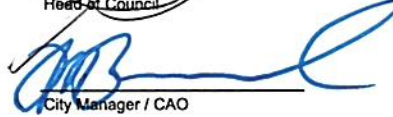
For the Year Ending 31 December 2023

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	89,843,658	89,843,658	90,714,889	96,295,578
Grants in Lieu of Taxes - Page 8	5,477,271	5,477,271	5,497,040	5,835,212
Sub-total	95,320,929	95,320,929	96,211,929	102,130,790
Requisitions (deduct) - Page 8	49,343,974	49,343,974	48,965,386	48,965,386
Net Municipal Taxes and Grants in Lieu of Taxes	45,976,955	45,976,955	47,246,543	53,165,404
Other Revenue - Page 2	45,399,182	47,877,496	50,275,368	42,462,064
Transfers from Accumulated Surplus and Reserves - Page 2	6,439,692	5,658,895	8,019,408	3,446,799
Total Revenue	97,815,829	99,513,346	105,541,319	99,074,267

EXPENDITURE

General Government Services	8,128,083	9,038,567	8,199,970	8,392,491
Protective Services	35,335,823	34,939,322	37,115,802	37,341,344
Transportation Services	17,271,404	17,784,321	16,210,401	16,344,550
Environmental Health Services	4,645,217	4,594,934	5,673,159	5,655,721
Public Health and Welfare Services	700,211	661,469	707,302	722,056
Environmental Development Services	5,955,204	3,776,804	4,328,356	2,314,357
Economic Development Services	864,764	672,735	934,817	738,464
Recreation and Cultural Services	10,031,628	9,735,229	10,719,400	12,133,888
Fiscal Services	3,913,424	5,287,724	10,965,699	4,789,197
Transfers - Deficit Recovery - Page 9 - Reserves - Page 5	10,936,589	12,988,758	10,665,774	10,642,200
Total Basic Expenditure	97,782,346	99,479,863	105,520,680	99,074,267
Allowance for Tax Assets - Page 8	33,483	33,483	20,639	0
Total Expenditure	97,815,829	99,513,346	105,541,319	99,074,267
Net Operating Surplus (Deficit)				

Departmental Use Only	Adoption by Resolution of Council <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  Head of Council </div> <div style="text-align: center;">  City Manager / CAO </div> </div>
	APRIL 6, 2023

**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS**

Municipality of The City of Brandon

For the Year Ending 31 December 2023

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		1,000,000	1,200,323	1,200,000	1,200,000
Licenses		11,985	10,697	11,985	12,499
	- Animal				
	- Bicycle				
	- Business	226,947	238,499	234,203	237,399
	- Other <u>Mobile Homes</u>	1,032,876	1,014,730	1,040,406	1,061,354
Permits		1,104,368	1,369,321	1,177,908	1,149,599
	- Building				
	- Other <u>Crossings & Driveways</u>	24,336	19,775	25,972	27,150
	<u>Moving</u>	80,000	135,500	126,000	133,206
Fines		540,000	372,302	473,500	461,000
Sales of Service		99,900	119,677	98,418	100,668
	- General Government				
	- Protective	6,587,978	7,360,631	7,348,776	7,155,947
	- Transportation	2,075,422	2,230,586	2,211,918	2,311,099
	- Environmental Health	3,045,480	2,986,193	3,153,379	3,065,879
	- Public Health and Welfare	384,500	359,169	404,500	404,500
	- Environmental Development				
	- Economic Development		724,542		
	- Recreation and Culture	1,476,473	1,231,175	1,432,429	1,585,383
	- Other				
Sales of Goods		1,000,149	409,423	238,045	837,856
Rentals		703,666	702,976	709,096	714,861
Trailer Park					
	- Rentals				
	- Other				5,000
Concessions and Franchises					
Returns from Investments		25,000	55,903	25,000	25,000
Tax and Redemption Penalties		524,000	547,165	552,000	552,000
Development and Dedication Fees		1,322,617	289,305	475,794	990,619
Unconditional Grants - Municipal Operating		12,696,014	13,339,964	12,732,061	11,542,061
Conditional Grants		966,300	981,277	524,345	500,194
	- Federal Government				
	- Federal Gas Tax	3,215,546	3,215,546	3,355,353	3,355,353
(Page 9)					
	- Provincial Government	7,002,780	8,311,940	12,525,765	4,874,710
	- Local Government				
	- Other <u>Organizations/Foundations</u>	76,951	179,294	80,000	80,000
Other Income		175,894	424,483	118,515	78,726
	<u>Miscellaneous</u>		47,101		
	<u>Land Sales</u>				
Total Other Revenue - Page 1		45,399,182	47,877,496	50,275,368	42,462,064
Transfers From					
	- Accumulated Surplus				
	- Reserves - Page 13	6,439,692	5,658,895	8,019,408	3,446,799
Total Transfers - Page 1		6,439,692	5,658,895	8,019,408	3,446,799
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		51,838,874	53,536,391	58,294,776	45,908,863

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	510,880	495,297	589,847	540,392
1200	General Administrative				
1212	Chief Administrative Officer and Staff	408,039	395,454	481,794	532,715
1215	Office	4,931,329	6,199,707	4,970,245	5,162,906
1216	Legal	227,192	218,524	249,814	248,744
1217	Audit	21,935	23,085	22,470	23,005
1218	Assessment	733,520	732,714	733,520	735,000
1240	Taxation				
1300	Other General Government	114,590	107,232	114,944	115,403
1310	Elections	138,130	94,056		
1320	Conventions				
1330	Damage Claims and Liability Insurance	75,987	-75,841	17,632	21,784
1340	Intergovernmental Relations				
1350	Grants	643,006	600,064	681,801	673,450
1360	Other General Government - Sundry	248,474	248,276	262,903	264,092
	Past-Service Pension Payments				
	Unallocated Employee Benefits	75,000		75,000	75,000
	SUB-TOTAL GENERAL GOVERNMENT SERVICES	8,128,083	9,038,567	8,199,970	8,392,491
1991	Recoveries (deduct) - Utility				
	TOTAL GOVERNMENT SERVICES - TO PAGE 1	8,128,083	9,038,567	8,199,970	8,392,491
2100	Police	18,703,197	19,086,207	19,695,400	20,152,996
2400	Fire	5,684,984	5,387,261	6,055,029	6,071,809
2500	Emergency Measures				
2510	Safety	200,874	175,544	175,348	176,477
2520	Flood Control				
2540	Ambulance Services	4,989,366	5,098,787	5,450,123	5,216,079
2550	Other - E911 and Police Dispatch	4,154,156	3,682,444	4,180,870	4,156,272
2600	Other Protection				
2621	Building Inspection	1,128,083	989,981	1,044,702	1,058,873
2622	Electrical Inspection				
2623	Plumbing Inspection				-
2626	Health and Safety	293,114	279,058	303,514	297,860
2630	License Inspection	64,078	60,062	66,695	66,695
2640	Animal and Pest Control	83,708	147,901	105,517	105,974
2650	Other - By-law Compliance	34,265	32,076	38,603	38,310
	TOTAL PROTECTIVE SERVICES - TO PAGE 1	35,335,823	34,939,322	37,115,802	37,341,344
	Road Transport				
	Administration				
32110	Road Commissioners' Fees and Mileage				
	Public Works Administration	3,318,316	3,439,516	3,524,822	3,522,866
32200	Engineering	2,107,786	2,140,515	2,311,419	1,921,193
	Roads and Streets				
	Unallocated Costs - Equipment Operators' Wages and Benefits				
32301					
32302	- Equipment Fuel				
32303	- Equipment Repairs and Maintenance	(405,888)	(255,730)	(400,446)	(408,349)
32304	- Equipment Insurance and Registration	392,878	400,315	409,249	417,438
32305	- Workshop and Yard Operations	(15,000)	(12,857)	(20,000)	(15,000)
	- Equipment Rental Recovery	(2,674,727)	(2,669,599)	(4,341,709)	(4,600,991)
32312	- Special Projects / Surface Work				
	- Street Maintenance & Resurfacing	3,164,547	2,866,342	3,811,987	2,708,862
	Transportation Services Sub-Total Forward to Page 4	5,887,912	5,908,501	5,295,323	3,546,019

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		5,887,912	5,908,501	5,295,323	3,546,019
32321	Road Re-Construction - Labour				
32322	- Materials				
32323	- Rentals				
	- Total	1,591,000	1,621,178	120,000	1,930,000
32330	Sidewalks and Boulevards	669,567	474,953	646,399	605,585
32340	Ditches and Road Drainage	400,865	278,540	438,661	443,307
32350	Storm Sewers	84,342	78,418	90,359	92,359
32360	Street Cleaning	247,528	236,402	330,694	352,227
32371	Snow and Ice Removal - Labour				
32372	- Materials				
32373	- Rentals				
	- Total	653,637	1,121,316	768,912	787,013
32400	Bridges				
32500	Street Lighting	978,000	963,153	962,700	973,903
32600	Traffic Services	81,450	102,510	93,156	94,231
32700	Parking	51,578	23,504	29,874	29,915
32900	Other Road Transport				
	Other Transportation Services - Brandon Airport	1,037,571	1,136,339	1,203,488	1,226,418
	- Brandon Transit	5,587,955	5,839,506	6,230,836	6,263,574
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		17,271,404	17,784,321	16,210,401	16,344,550
Garbage and Waste Collection					
4320	Garbage Collection	1,231,353	1,239,699	1,373,643	1,376,243
4330	Nuisance Grounds	3,078,294	3,184,484	3,974,787	4,097,066
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other Environmental Initiatives	335,569	170,752	324,729	182,411
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		4,645,217	4,594,934	5,673,159	5,655,721
Public Health					
5110	Health Unit				
5160	Cemeteries	433,179	394,437	440,270	455,024
5186	Other				
Medical Care					
5220	Medical Officer				
	Other				
Hospital Care					
5370	Hospital Care				
	Other				
Social Welfare					
5410	Administration				
5420	Social Assistance	267,032	267,032	267,032	267,032
TOTAL PUBLIC HEALTH & WELFARE SERV - TO PAGE 1		700,211	661,469	707,302	722,056
Planning and Zoning					
6100	Planning and Zoning	935,327	765,959	873,597	813,424
Community Development					
6220	General Land Assembly				
6230	Urban Renewal	4,532,962	2,380,034	2,908,184	981,123
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Other Property Administration	486,915	630,811	546,576	519,809
TOTAL ENVIRONMENTAL DEVELOPMENT SERV - TO PAGE 1		5,955,204	3,776,804	4,328,356	2,314,357

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation				
<hr/>					
7200	Regional Development				
7300	Industrial Development				
7400	Other Economic Development	554,845	508,917	567,792	486,764
7410	Tourism	309,919	163,818	367,025	251,700
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		864,764	672,735	934,817	738,464
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8110	Recreation	1,387,745	1,309,621	1,448,467	1,417,242
8120	Community Centers and Halls	60,000	60,000	60,000	60,000
8130	Swimming Pools and Beaches	281,899	294,146	360,580	356,444
8140	Golf Courses	9,250	33,297	11,300	11,300
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	3,082,369	3,014,521	3,406,209	3,467,760
8190	Other Recreational Facilities	180,833	115,946	211,715	759,390
	Canada Games Sportsplex	1,708,460	1,738,504	1,778,219	1,792,374
	Keystone Centre	999,086	998,968	1,123,650	1,867,920
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8240	Museums	100,624	104,945	116,869	116,708
8250	Libraries	924,952	891,425	900,656	936,818
8280	Other Cultural Facilities				
	Centennial Auditorium	187,090	167,697	199,574	201,662
	Riverbank Inc.	704,171	631,110	717,115	728,793
	Art Gallery	245,328	245,328	250,235	255,240
	Brandon First	159,820	129,720	134,811	162,236
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TOTAL RECREATIONAL & CULTURAL SERVICES - TO PAGE 1		10,031,628	9,735,229	10,719,400	12,133,888
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9111	L.U.D. of _____ - Page 7				
9112	L.U.D. of _____ - Page 7				
9113	L.U.D. of _____ - Page 7				
9114	L.U.D. of _____ - Page 7				
9320	Transfer to Capital - Page 13		1,418,492	7,180,555	42,000
9330	Transfer to Utility - Page 6				
9410	Debenture Debt Charges - Page 11	3,833,113	3,796,866	3,706,127	4,667,197
9420	Other Long-term Debt Charges - Page 11				
9430	Tax Discount and Short-term Loan Interest	80,311	72,365	79,017	80,000
9440	Other Debt Charges				
	Other Fiscal Services				
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TOTAL FISCAL SERVICES - TO PAGE 1		3,913,424	5,287,724	10,965,699	4,789,197
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9900	General Reserve				
9910	Specific Reserves: Schedule 1	10,936,589	12,988,758	10,665,774	10,642,200
9913	- Other				
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TOTAL TRANSFERS - TO PAGE 1		10,936,589	12,988,758	10,665,774	10,642,200

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of The City of Brandon

For the Year Ending 31 December 2023

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	11,900,188	11,323,813	13,689,003	16,583,439
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	8,115,424	7,910,486	9,554,804	12,100,285
	- Commercial				
	- Other				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	20,015,612	19,234,300	23,243,807	28,683,724
330	Penalties	75,000	82,573	75,000	75,000
340	Hydrant Rentals	305,800	305,200	305,800	305,800
350	Installation Service				
360	Connection Revenue - Net	1,005,211	1,007,675	1,045,808	1,130,110
370	Provincial Grants		340,998		
380	Other Revenue	4,245,418	2,919,745	3,469,966	3,546,594
390	Transfer from Revenue Fund - Page 5				
396	Transfer from Reserves - Utility - Page 13	300,000	215,306	311,500	50,768
397	Transfer from Accumulated Surplus				
		25,947,041	24,105,797	28,451,881	33,791,995

EXPENDITURE

410	WATER SUPPLY				
411	Administration	4,221,917	3,734,198	4,281,799	4,105,515
412	Customer Billings and Collections	945,528	930,364	780,025	798,934
413	Purification and Treatment	7,187,448	5,826,222	7,695,975	7,674,516
414	Water Purchases				
415	Service of Supply	575,473	207,642	403,105	440,358
416	Transmissions and Distribution	745,068	974,034	916,059	916,472
417	Other Water Supply Costs	12,647	16,670	16,193	17,599
418	Connections - Net Loss Maintenance of Mains				
	TOTAL	13,688,082	11,689,130	14,093,156	13,953,393
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	34,482	30,332	37,443	37,150
422	Sewage Collection System	345,042	384,080	348,105	365,439
423	Sewage Lift Station	172,787	162,659	163,710	175,089
424	Sewage Treatment and Disposal	6,246,225	6,508,772	7,128,056	6,982,703
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss Maintenance of Mains				
	TOTAL	6,798,536	7,085,844	7,677,314	7,560,382
430	TRANSFER TO CAPITAL - Page 13				
440	TRANSFERS TO RESERVES				
441	Water Utility: Schedule 2	1,072,502	1,638,031	2,277,543	4,554,910
	Wastewater Utility: Schedule 2	2,630,493	1,594,881	2,062,616	4,984,035
442	Office Equipment: Schedule 2	3,000	3,000	3,000	3,000
	Mitigation & Preparedness: Schedule 2		340,483		
	TOTAL	3,705,995	3,576,395	4,343,159	9,541,946
450	DEBENTURE DEBT CHARGES - Page 12	1,754,428	1,754,428	2,338,252	2,736,275
	OTHER LONG-TERM DEBT CHARGES - Page 12				
	Deferred Surplus re Deficit, 20____ - Page 9				
	TOTAL	25,947,041	24,105,797	28,451,882	33,791,995

Municipality of The City of Brandon
For the Year Ending 31 December 2023

	Assessments			Expenditures		Revenues			
	Taxable	Otherwise Exempt	Grants	Basic	Allowance Tax Assets	M/R Frt	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers
Requisition Taxes:									
Foundation - Residential	2,024,325,660		41,956,890	7,429,020	93,00	8,140	6,517,944	911,169	7,429,113
Foundation - Other	800,730,210		111,937,190	41,477,455	556,00	13,747	38,883,151	2,132,126	41,478,011
Special - Brandon School Division	2,828,482,650	33,660,720	155,097,530	58,911		21,887	58,911		58,911
Community Revitalization	2,691,590								
Special									
Hospital District									
Hospital District									
Total Requisition				48,965,386	649,00		45,460,006	3,043,295	48,966,035

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	Assessments			Expenditures		Revenues			
	Taxable	Otherwise Exempt	Grants	Basic	Allowance Tax Assets	M/R Frt	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers
Local Urban Districts									
L.U.D.									
Debt Service Debt Charges:									
Local Improvements	2,890,136,540	309,806,380	145,096,600	1,880,375	2,839	FRT 0.563	1,801,625	81,689	1,883,314
General	2,892,163,230		158,242,560	1,825,752	1,441	0.599	1,732,406	94,787	1,827,193
Special Services Levies:									
Local Government	2,892,163,230		158,242,560	733,520	1,827	0.241	697,011	38,136	735,147
Deficit Recovery									
General									
Utility									
Reserve Funds									
General									
Schedule 1	2,892,163,230		158,242,560	10,665,774	1,386	0.868	2,510,398	137,355	8,019,408
General Municipal:									
At Large	2,892,163,230		158,242,560	40,502,894	12,596	13,282	38,413,712	2,101,778	40,515,490
Business Tax, Cable	9,973,100			99,731		1%	99,731		99,731
Other Revenue and Transfers				49,812,634					49,812,634
Budgeted Deficit				105,520,660	19,990		45,254,883	2,453,745	57,832,042
Total Municipal				154,486,066	20,639		90,714,889	5,497,040	154,506,705

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Page 2

Municipality of The City of Brandon

For the Year Ending 31 December 2023

Part 1 - Grants In Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm / Residential	Other				
Federal - Residential	196,920		29.300	5,770		5,770
Federal - Farm	1,019,790		29.300	29,880		29,880
Federal		11,971,580	37.440	448,216		448,216
Canadian Pacific Rail		8,882,900	37.440	332,576		332,576
Canada Post		1,155,640	37.440	43,267		43,267
Provincial - Court Services		3,284,130	37.440	122,958		122,958
Provincial - Land Titles Office		396,630	37.440	14,850		14,850
Provincial - Family Services	149,850		29.300	4,391		4,391
Provincial - Gov't Services	119,780		29.300	3,510		3,510
Provincial - Gov't Services		11,438,840	37.440	428,270		428,270
Provincial - Highways - Farm	63,230		29.300	1,853		1,853
Provincial - Highways		764,240	37.440	28,613		28,613
Provincial - BCI		6,673,690	37.440	249,863		249,863
Brandon University	3,663,000		29.300	107,326		107,326
ACC		26,122,740	37.440	978,035		978,035
ACC		77,100	0.563	43		43
Fire College		4,173,600	37.440	156,260		156,260
Manitoba Public Insurance	368,110		29.300	10,786		10,786
Manitoba Public Insurance		2,259,150	37.440	84,583		84,583
Manitoba Housing	37,579,010		29.300	1,101,065		1,101,065
Manitoba Housing		3,145,030	15.553	48,915		48,915
Manitoba Housing		586,180	37.440	21,947		21,947
Manitoba Housing		77,620	0.563	44		44
Manitoba Hydro - Farm	650		29.300	19		19
Manitoba Hydro		20,862,960	37.440	781,109		781,109
Manitoba Hydro		64,230	0.563	36		36
Manitoba Hydro		13,364,910	36.877	492,858		492,858
Subtotal	43,160,340	115,301,170		5,497,040		5,497,040
Total-Pages 1,8				5,497,040		5,497,040

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Federal Government	Fuel Tax Rebate Program	2,868,465
Federal Government	Transit - Fuel Tax Rebate Program	486,888
Federal Government	Young Canada Works - Heritage	4,800
Federal Government	Aboriginal Relations	119,545
Federal Government	Police	400,000
Federal Government	Economic Development	
Federal Government	Airport-Western Economic Diversification Canada	
Province of Manitoba	Ambulance	1,422,762
Province of Manitoba	Diseased Trees	166,571
Province of Manitoba	Heritage Projects	1,400
Province of Manitoba	Product Stewardship	989,193
Province of Manitoba	Waste Reduction Fund Rebate	350,000
Province of Manitoba	Police	7,522,055
Province of Manitoba	Composting	70,000
Province of Manitoba	Youth Programs & Community Initiatives	25,284
Province of Manitoba	Housing	1,918,500
Province of Manitoba	Mosquito Control	60,000

Total - Page 2 16,405,463

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
Total - Page 1				

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
Total - Page 6				

Municipality of The City of Brandon

For the Year Ending 31 December 2023

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage	Other	Net Requirement	Area to be Levied
Materials Recycling Facility	6837 / 6963	2023	178,828	178,828	0	11,351	190,179			190,179	At Large
Keystone Centre (Capital Upgrades)	6929 / 6963	2023	355,279	355,279	0	22,550	377,829			377,829	At Large
Fire Hall	6930 / 6990	2030	5,263,770	552,811	4,710,959	258,978	811,788			811,788	LID
Police Station	6919 / 7054	2030	7,048,274	751,414	6,296,860	317,172	1,068,586			1,068,586	LID
Keystone Centre (Capital Upgrades)	7059 / 7071	2022									At Large
Keystone Centre (Roof Repairs)	7063 / 7121 / 7157	2026	1,033,764	247,098	786,666	31,013	278,111			278,111	At Large
638 Princess Ave (Retrofit)	7060 / 7158	2026	782,512	187,042	595,470	23,475	210,517			210,517	At Large
Airport Terminal Redevelopment	7116 / 7152 / 7197	2034	3,861,349	253,318	3,608,031	164,107	417,425			417,425	At Large
34th Street Extension	7232 / 7320	2031	2,738,308	269,542	2,468,766	82,149	351,692			351,692	At Large
Outdoor Field Complex	7295		6,000,000		6,000,000						At Large
RCMP OCC Project	7312		3,766,855		3,766,855						At Large
Southeast Drainage Improvements	7331		30,140,000		30,140,000						At Large
			61,168,939	2,795,332	58,373,607	910,795	3,706,127			3,706,127	

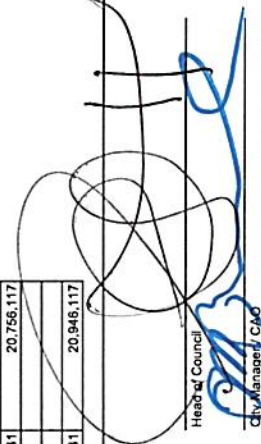
Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Assessment	Requirement	Raised by Frontage	Raised by Other Revenue	Raised by Mill Rate
Local Improvements	2,890,138,540	309,906,380	145,096,600	3,345,141,520	1,880,375			1,880,375
General	2,892,163,230		158,242,560	3,050,405,790	1,825,752			1,825,752
					3,706,127			3,706,127

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					TOTAL	SOURCE OF FUNDS		
	2024	2025	2026	2027	2028		Operating	Reserves	Debtenture Sales
GENERAL GOVERNMENT SERVICES									
A. R. McDiarmid Civic Complex	63,000	45,000	35,800	30,000	150,000	323,800		323,800	
City Hall	44,500	31,000	20,000	20,000	20,000	135,500		135,500	
Civic Services Complex	36,500	32,000	37,000	37,500	48,000	191,000		191,000	
Clerk/Council Furniture and Equipment	30,000	85,000				125,000		125,000	
Computer upgrades	710,000	248,000	240,000	145,000	245,000	1,588,000		1,588,000	
Library Arts Building	155,000	216,000		115,000		486,000		486,000	
Office Equipment									
PROTECTIVE SERVICES									
Ambulance Equipment		64,000		200,000	10,000	624,000		624,000	
Emergency Communications	350,000		45,000		45,000	135,000		135,000	
Emergency Preparedness	45,000		45,246	11,041		370,063		370,063	
Fire Building	143,404	170,372			50,000	200,000		200,000	
Fire Equipment	50,000	10,000	30,000	60,000		1,058,500		1,058,500	
Fire Vehicles	107,500	701,000	169,000	81,000	5,300,000	5,300,000		5,300,000	
Food Control & Dinking		39,004	29,507	30,969		131,490		131,490	
Police Building	32,010								
Police Equipment	352,020	353,460	219,583	270,260	319,841	1,515,164		1,515,164	
Police Vehicles	286,000	770,000	258,000	442,700	599,700	2,356,400		2,356,400	
ENVIRONMENTAL HEALTH - Sanitation	215,600	740,900	166,250	906,550	1,841,900	3,871,200		3,871,200	
PUBLIC HEALTH AND WELFARE									
Cemetery	50,000	170,000		100,000	1,000,000	1,320,000		1,265,000	
REGIONAL PLANNING AND DEVELOPMENT	230,000	75,000	500,000	200,000	210,000	1,215,000		1,215,000	
	2,900,534	3,665,736	1,890,386	2,650,020	9,839,441	20,946,117	190,000	20,756,117	
SOURCE OF FUNDS - ANNUAL									
OPERATING	80,000	20,000	45,000		45,000	190,000			
RESERVES	2,820,534	3,645,736	1,845,386	2,650,020	9,794,441	20,756,117			
DEBTENTURE SALES									
OTHER	2,900,534	3,665,736	1,890,386	2,650,020	9,839,441	20,946,117			

Adopted by Resolution of Council


 City Manager / CEO

April 6 20 23
 Head of Council

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

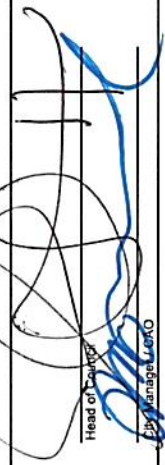
	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					TOTAL	Operating	SOURCE OF FUNDS	
	2024	2025	2026	2027	2028			Reserves	Debt/Debt Sales
TRANSPORTATION SERVICES									
DRAINAGE	5,874,000	828,000	2,044,000	1,338,000	11,882,000	21,966,000		15,898,000	6,068,000
FLEET SERVICES									
Fleet Additions									
Garage Equipment	20,000	25,000	41,500	23,000	29,000	139,500		139,500	
Off Road Equipment Replacements	3,344,400	1,749,000	688,500	2,114,600	366,000	8,262,500		8,262,500	
Transit Bus Replacements	2,260,500	1,552,000	1,831,000	1,062,500	3,616,300	10,322,300		10,322,300	
Vehicle Replacements Greater than 1 Ton		125,000			54,500	179,500		179,500	
Vehicle Replacements Less than or Equal to 1 Ton	2,301,400	332,000	1,004,100	877,500	5,332,000	9,847,000		9,847,000	
Vehicle Attachments	477,000	1,025,400	345,000	111,500	432,500	2,391,400		2,391,400	
STREETS SIDEWALKS LANES									
Construction Support Equipment		100,000	100,000	120,000		320,000		320,000	
Downtown Improvements					150,000	150,000		150,000	
Infrastructure Condition Assessments	35,000	35,000	260,000	40,000	290,000	660,000		660,000	
Intersection Improvements	70,000	1,130,000	70,000	370,000	1,900,000	3,540,000		3,540,000	
New Sidewalks	175,000	100,000	125,000	100,000	150,000	650,000		650,000	
Street Construction	500,000		1,500,000	2,467,500		6,935,000		6,935,000	
Street Reconstruction									
AIRPORT	10,234,800	655,000	100,000	370,000	400,000	11,759,800		1,413,250	10,346,550
TRANSIT	202,200	62,000	178,000	29,000	206,200	677,400		677,400	
RECREATION & CULTURAL SERVICES									
Andrews Field	100,000	100,000	125,000	35,000	295,000	655,000		655,000	
Cultural Hub	9,100,000					9,100,000			
Centennial Auditorium	50,000	50,000	218,000	500,000	90,000	818,000		409,000	409,000
Golf Course	40,000	50,000				90,000		45,000	45,000
Other Parks, Playgrounds and Pools	68,000	211,000	30,000	52,000	361,000	703,000	265,000	96,000	
Parks Plan	425,000	450,000	100,000	175,000	2,075,000	3,225,000		3,225,000	
River Corridor				100,000		100,000		100,000	
Sportsplex	333,000	2,791,000	342,000	694,000	70,000	4,230,000		1,730,000	2,500,000
Trail/ Walkways Expansion					275,000	275,000		275,000	
Trail/ Walkways Reconstruction		50,000				50,000		50,000	
TOTAL	35,610,300	11,421,400	9,102,100	10,629,600	29,991,000	96,754,400	265,000	68,020,850	13,118,000
SOURCE OF FUNDS - ANNUAL									
OPERATING	23,000	160,000	30,000	52,000	52,000	265,000			
RESERVES	12,018,500	8,364,650	7,319,100	10,327,600	29,991,000	68,020,850			
DEBT/DEBT SALES	8,974,000	2,500,000	1,644,000	250,000		13,118,000			
OTHER	14,594,800	396,750	109,000			15,350,550			
TOTAL	35,610,300	11,421,400	9,102,100	10,629,600	29,991,000	96,754,400			

Departmental Use Only


Adopted by Resolution of Council

April 6 2023

Head of Council



City Manager



SCHEDULE 1

Municipality of The City of Brandon

For the Year Ending 31 December 2023

RESERVE NAME	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Accommodation Tax		626,469	200,000	
Active Transportation			570,445	
Affordable Housing		17,900		
Airport Improvement	689,082	651,009	231,122	261,999
Ambulance				
Andrews Field	20,000	20,000	65,000	65,000
ARM Building				
Brandon Municipal Airport		200,528		
8th Street Bridge				
Capital Development		844,470	35,000	35,000
Centennial Auditorium		25,000	25,000	25,000
COVID		1,300,000		
COVID - Transit				
Civic Services Complex	15,000	15,000		
Clare Avenue Extension				
Cumulative Benefits				
Development Charge Drainage Network	492,685	23,712	52,156	53,611
Development Charge Transportation Network	789,045	167,784	369,438	379,743
Disposal Site (Sanitation)	269,230	284,321	313,300	313,300
E911 Equipment			35,000	35,000
Elections			15,000	15,000
Fire Fighting Equipment				
Fire Vehicles	37,061	37,061	176,930	403,053
Flood Control		161,709		
Gas Tax	2,748,945	2,828,061	2,868,465	2,868,465
Land Acquisition		51,736	325,971	200,000
Landfill Closure / Post Closure	149,500	165,529	157,000	157,000
Large Event		98,073		
Library / Arts Building	15,000	15,000	15,000	15,000
Machinery and Equipment	2,625,701	1,945,979	1,607,369	2,450,936
Municipal Building	48,948	49,187		
Municipal Building Maintenance	16,400	16,400	508,321	158,697
Office Equipment	3,000	3,000	3,000	3,000
Parks		63,519	150,000	150,000
Perpetual Care	76,800	71,777	80,800	80,800
Planning Projects		113,920		
Police Equipment	264,000	264,000	330,000	330,000
Police Vehicles	357,853	317,561	373,508	372,373
Professional Fees				
Protective Services Buildings				
Recreation Centre	55,000	55,000	55,000	55,000
Signage			10,000	10,000
Snow Clearing				
Sportsplex	500,000	858,807	400,000	400,000
Storm Sewer	763,602	763,602	565,000	565,000
Technology			210,000	210,000
Traffic Control Devices		40,000		
Transit Equipment	533,136	426,044	431,062	542,336
Transit Gas Tax	466,601	466,601	486,888	486,888

TOTAL RESERVE APPROPRIATIONS - to page 5

10,936,589	12,988,758	10,665,774	10,642,200
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SCHEDULE 2

Municipality of The City of Brandon

For the Year Ending 31 December 2023

RESERVE NAME	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Water Distribution	678,979	1,493,505	2,000,000	4,269,626
Development Charge Water Treatment	101,017	63,006	98,036	100,770
Development Charge Water Network Infrastructure	292,506	81,520	179,507	184,515
Wastewater Distribution	946,967	1,254,752	1,367,593	4,269,626
Development Charge Wastewater Treatment	128,568	81,289	125,217	128,709
Development Charge Wastewater Network Infrastructure	1,554,958	258,841	569,806	585,700
Mitigation & Preparedness		340,483		
Office Equipment	3,000	3,000	3,000	3,000
Cumulative Benefits				

TOTAL RESERVE APPROPRIATIONS - to page 6

3,705,995	3,576,395	4,343,159	9,541,946
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SCHEDULE 3

Municipality of The City of Brandon

For the Year Ending 31 December 2023

CAPITAL EXPENDITURES - BORNE BY GENERAL FUND

PROJECT / ITEM	DEPARTMENT	
Police Detention Expansion Project	Police	7,180,555

Total - Capital Borne by General Fund - to page 13

\$7,180,555

SCHEDULE 4

Municipality of The City of Brandon

For the Year Ending 31 December 2023

CAPITAL EXPENDITURES - BORNE BY UTILITY FUND

PROJECT / ITEM

DEPARTMENT

Water Revenue

Wastewater Revenue

Total - Capital Borne by Utility Fund - to page 13

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2023

CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES

PROJECT / ITEM	SECTION		
AIRPORT IMPROVEMENT			
Airport Building and Grounds	Airport	140,000	
Airport Equipment	Airport	39,500	
Airside Improvements	Airport	250,000	
			429,500
ANDREWS FIELD			
Facility Maintenance & Upgrades	Parks	36,000	
			36,000
CAPITAL DEVELOPMENT			
Cemetery Expansion	Engineering Services	463,000	
Construction Support Equipment	Engineering Services	95,000	
Downtown Improvements	Engineering Services	150,000	
Fleet Addition	Fleet Services	60,000	
Greenspace Development	Parks	150,000	
			918,000
CENTENNIAL AUDITORIUM			
Facility Upgrades		125,543	
			125,543
DIKING & FLOOD CONTROL			
Flood Repairs		200,000	
Dike Construction		200,000	
			400,000
DISPOSAL SITE (SANITATION)			
Bins	Environmental Health	190,000	
Cell #17 Design & Construction	Environmental Health	475,000	
Equipment	Environmental Health	80,000	
Landfill Gas lateral realignment	Environmental Health	50,000	
			795,000
E-911			
Communications Centre Equipment	Emergency Communications	137,000	
NG911 Upgrades	Emergency Communications	7,500	
			144,500
FIRE FIGHTING EQUIPMENT			
Security Cameras	Fire	25,000	
Confined Space Rescue-Specialty Equipment	Fire	15,000	
Lawn Tractor & Snow Blower Attachment	Fire	10,000	
Turnout Gear Dryer	Fire	10,000	
			60,000
FIRE VEHICLES			
Fire Vehicle Replacements	Fleet Services	2,113,500	
			2,113,500
GAS TAX			
Watermain Replacements	Engineering Utilities	547,000	
Recreation System Development & Upgrades	Parks	475,000	
Airport Building and Grounds	Airport	171,000	
Trail System Reconstruction	Engineering Services	50,000	
Golf Course	Parks	150,000	
Trail System Expansion	Engineering Services	175,000	
Intersection Improvements	Engineering Services	50,000	
Sidewalks (New)	Engineering Services	140,000	
Street Construction (New)	Engineering Services	150,000	
Wastewater Sewers (New)	Engineering Utilities	645,000	
Landfill Site Development	Sanitation	1,200,000	
			3,753,000
Total - Capital Borne by General Reserves - subtotal			8,775,043

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2023

CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES (cont'd)

PROJECT / ITEM	SECTION		
Total - Capital Borne by General Reserves - subtotal forward			8,775,043
LAND ACQUISITION RESERVE			
Land Acquisitions	Real Estate	320,000	320,000
MACHINERY & EQUIPMENT REPLACEMENT			
Fleet Additions	Fleet Services	100,000	
Garage Equipment	Fleet Services	19,000	
Off Road Equipment	Fleet Services	1,546,800	
Vehicles - 1 ton and less	Fleet Services	307,500	
Vehicles - Greater than 1 ton	Fleet Services	2,343,400	
			4,316,700
MUNICIPAL BUILDING MAINTENANCE			
A. R. McDiarmid Civic Complex	Building Maintenance	443,000	
City Hall	Building Maintenance	170,000	
Civic Services Complex	Building Maintenance	75,500	
			688,500
PARKS			
Greenspace Development	Parks	182,500	
River Corridor	Parks	400,000	
Recreation System Development & Upgrades	Parks	915,000	
Parks Equipment	Parks	51,000	
			1,548,500
PERPETUAL CARE			
Cemetery Equipment	Cemetery	50,000	
			50,000
POLICE EQUIPMENT			
Communications Centre Equipment	Emergency Communications	144,500	
Police Equipment	Police	212,630	
Police Fleet Additions	Fleet Services	116,000	
			473,130
POLICE VEHICLE			
Police Vehicle Replacements	Fleet Services	803,050	
			803,050
PROTECTIVE SERVICES BUILDING MAINTENANCE			
Fire Building Improvements	Building Maintenance	71,786	
Police Building Improvements	Building Maintenance	11,956	
			83,742
RECREATION CENTRE			
Golf Course - Grounds	Golf Course	97,500	
Golf Course - Buildings	Golf Course	650,000	
			747,500
SPORTSPLEX			
Sportsplex - Arena	Sportsplex	200,000	
Sportsplex - Building and Grounds	Sportsplex	361,358	
Sportsplex - Sport Venues	Sportsplex	137,500	
			698,858
STORM SEWER			
Infrastructure Condition Assessments	Engineering Services	285,000	
Land Drainage Improvements	Engineering Services	1,530,215	
Water, Wastewater and Storm Sewer Modelling	Engineering Utilities	53,000	
			1,868,215
Total - Capital Borne by General Reserves - subtotal			20,373,238

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2023

CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES (cont'd)

PROJECT / ITEM	DEPARTMENT		
Total - Capital Borne by General Reserves - subtotal forward			20,373,238
TECHNOLOGY RESERVE			
Server Upgrades & Replacements	Information Technology	211,000	
Software Purchases & Replacements	Information Technology	55,858	
			266,858
TRAFFIC CONTROL DEVICES			
Intersection Improvements	Engineering Services	95,000	
			95,000
TRANSIT EQUIPMENT			
Transit System Equipment	Transit	367,000	
Transit System Equipment	Transit	10,000	
			377,000
TRANSIT GAS TAX			
Transit Equipment Replacement	Transit	315,000	
Transit System Equipment	Transit	696,500	
			1,011,500

Total - Capital Borne by General Reserves - to page 13

22,123,596

SCHEDULE 6

Municipality of The City of Brandon

For the Year Ending 31 December 2023

CAPITAL EXPENDITURES - BORNE BY UTILITY RESERVES

PROJECT / ITEM	DEPARTMENT		
WASTEWATER NETWORK INFRASTRUCTURE			
Wastewater Sewers (New)	Development Services	26,000	26,000
WASTEWATER			
Infrastructure Condition Assessments	Development Services	200,000	
Wastewater Main Rehabilitation	Development Services	1,075,000	
Wastewater Sewers (New)	Development Services	900,000	
Wastewater Treatment Facilities	Development Services	2,657,000	4,832,000
WATER DISTRIBUTION			
Infrastructure Condition Assessments	Development Services	100,000	
New Watermains	Development Services	35,000	
Utility Equipment Replacement	Development Services	429,500	
Water Treatment Facility	Development Services	1,388,000	
Water Treatment Facility Expansion	Development Services	1,750,000	
Water, Wastewater and Storm Sewer Modelling	Development Services	50,000	
Watermain Replacements	Development Services	4,075,000	7,827,500
WATER NETWORK INFRASTRUCTURE			
Watermain Replacements	Development Services	225,000	225,000

Total - Capital Borne by Utility Reserves - to page 13

\$12,910,500

SCHEDULE 7

Municipality of The City of Brandon

For the Year Ending 31 December 2023

GENERAL RESERVES - TRANSFERS TO GENERAL OPERATING FUND

PROJECT / ITEM	RESERVE	
Active Transportation Reserve Allocation	8th Street Bridge Replacement	570,445
Machinery and Equipment Reserve Allocation	8th Street Bridge Replacement	500,000
General Operating	26th St South of Maryland	728
Municipal Building Maintenance Allocation	ARM Building	30,284
Keystone Capital Funding	Accommodation Tax	500,000
Tourism Initiatives	Accommodation Tax	440,820
General Operating	Airport	50,000
Asset Management Consulting	Capital Development	50,000
Backlane Security Lighting Program	Capital Development	25,000
Development Charges Rate Study and By-law Update	Capital Development	125,000
Lidar Aerial Photos	Capital Development	75,000
Municipal Servicing Standards	Capital Development	60,000
Road Funding	Capital Development	554,477
Software and Licenses	Capital Development	182,275
Municipal Building Maintenance Allocation	Civic Services Complex	168,420
Brandon Downtown Development Corp. Funding	Covid Restart General	100,000
Downtown Initiatives	Covid Restart General	100,000
General Operating - COVID-19 Impacts	Covid Restart General	1,500,000
General Operating - Police	Covid Restart General	100,000
Housing Term Position	Covid Restart General	72,000
Land Acquisition Reserve Allocation	Covid Restart General	125,971
Poverty Committee	Covid Restart General	20,000
Potential Severance Liabilities	Cumulative Benefits	75,000
Contamination Pilot Project	Disposal Site Sanitation	30,000
Freon Disposal	Disposal Site Sanitation	50,000
Furniture	Disposal Site Sanitation	5,800
MRF Cleaning	Disposal Site Sanitation	20,000
Signage	Disposal Site Sanitation	5,000
General Operating	Fire Fighting Equipment	100,000
Sidewalk and Curb Projects	Gas Tax	250,000
Street Preservation Projects	Gas Tax	1,225,000
Highway Signage Upgrade	Highway Signage	35,000
Phase 2 Environmental Assessment	Land Acquisition	30,000
General Operating	Landfill Closure/Post Closure	100,000
Accommodation Tax Allocation	Large Event Acquisition	200,000
Municipal Building Maintenance Allocation	Municipal Building	151,299
Tree Planting	Parks	75,000
General Operating	Perpetual Care	116,570
City Plan	Planning Projects	87,500
Council Audio Visual Upgrades	Technology	37,819
Transit Route Planning	Transit Equipment	75,000

Total - Reserve Transfers to General Operating Fund - to page 13

\$8,019,408

SCHEDULE 8

Municipality of The City of Brandon

For the Year Ending 31 December 2023

RESERVES TRANSFERS TO UTILITY OPERATING FUND

PROJECT / ITEM	RESERVE	
Sump Pump / Back Valve Program	Mitigation & Preparedness	200,000
Chemical Building Forklift	Water Distribution	87,500
Municipal Servicing Standards	Water Distribution	24,000

Total - Reserve Transfers to Utility Operating Fund - to page 13

\$311,500

