

THE CITY OF BRANDON



2024

FINANCIAL PLAN

THE FINANCIAL PLAN

Municipality of The City of Brandon

For the Year Ending 31 December 2024

		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"/>

GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of The City of Brandon



For the Year Ending 31 December 2024

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	90,714,889	90,714,889	96,985,829	102,264,830
Grants in Lieu of Taxes - Page 8	5,497,040	5,497,040	5,783,989	6,527,543
Sub-total	96,211,929	96,211,929	102,769,818	108,792,373
Requisitions (deduct) - Page 8	48,965,386	48,965,386	50,612,326	50,612,326
Net Municipal Taxes and Grants in Lieu of Taxes	47,246,543	47,246,543	52,157,492	58,180,047
Other Revenue - Page 2	50,275,368	52,392,600	54,554,170	55,749,331
Transfers from Accumulated Surplus and Reserves - Page 2	8,019,408	6,836,763	3,751,285	1,598,241
Total Revenue	105,541,319	106,475,906	110,462,947	115,527,619

EXPENDITURE

General Government Services	8,199,970	9,782,188	9,199,553	9,460,690
Protective Services	37,115,802	36,950,644	43,094,688	44,776,566
Transportation Services	16,210,401	15,551,868	13,520,660	13,502,864
Environmental Health Services	5,673,159	5,347,194	5,729,208	5,751,487
Public Health and Welfare Services	707,302	698,930	725,209	741,370
Environmental Development Services	4,328,356	2,475,919	4,822,661	2,306,084
Economic Development Services	934,817	636,279	769,237	663,522
Recreation and Cultural Services	10,719,400	10,211,580	11,881,431	12,624,798
Fiscal Services	10,965,699	7,542,001	8,378,934	7,310,899
Transfers - Deficit Recovery - Page 9				
- Reserves - Page 5	10,665,774	17,258,666	12,331,401	18,389,338
Total Basic Expenditure	105,520,680	106,455,268	110,452,982	115,527,619
Allowance for Tax Assets - Page 8	20,639	20,639	9,965	0
Total Expenditure	105,541,319	106,475,907	110,462,947	115,527,619
Net Operating Surplus (Deficit)				

Departmental Use Only	Adoption by Resolution of Council	 Head of Council
	<u>April 11, 2024</u>	 City Manager / CAO

GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS

Municipality of The City of Brandon

For the Year Ending 31 December 2024

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		1,200,000	736,449	800,000	800,000
Licenses	- Animal	11,985	13,183	12,499	12,499
	- Bicycle				
	- Business	234,203	245,848	231,424	223,883
	- Other Mobile Homes	1,040,406	1,042,275	1,114,377	1,140,247
Permits	- Building	1,177,908	1,468,349	1,801,175	1,296,500
	- Other Crossings & Driveways	25,972	12,521	20,650	21,063
	Moving	126,000	113,901	126,000	126,000
Fines		473,500	405,582	502,000	502,000
Sales of Service	- General Government	98,418	127,316	107,832	106,360
	- Protective	7,348,776	7,784,935	8,478,138	8,646,491
	- Transportation	2,211,918	2,455,279	2,569,505	2,695,125
	- Environmental Health	3,153,379	2,858,359	2,772,338	2,699,838
	- Public Health and Welfare	404,500	417,641	420,500	435,600
	- Environmental Development				
	- Economic Development		1,131,522		
	- Recreation and Culture	1,432,429	1,031,133	1,042,783	1,596,629
	- Other				
Sales of Goods		238,045	362,299	234,091	1,649,217
Rentals		709,096	705,136	570,626	570,626
Trailer Park	- Rentals				
	- Other				
Concessions and Franchises					5,000
Returns from Investments		25,000	83,515	30,000	30,000
Tax and Redemption Penalties		552,000	609,123	552,000	552,000
Development and Dedication Fees		475,794	211,684	265,322	3,052,594
Unconditional Grants - Municipal Operating		12,732,061	17,242,716	17,298,399	16,108,399
Conditional Grants	- Federal Government	524,345	553,898	543,213	505,213
	- Federal Gas Tax	3,355,353	3,380,353	3,355,353	3,375,560
	(Page 9) - Provincial Government	12,525,765	8,867,706	11,524,126	7,034,587
	- Local Government				
	- Other Organizations/Foundations	80,000	122,603	101,000	99,000
Other Income	Miscellaneous	118,515	204,830	80,819	64,900
	Land Sales		204,445		
	Drainage Levy				2,400,000
Total Other Revenue - Page 1		50,275,368	52,392,600	54,554,170	55,749,331
Transfers From					
	- Accumulated Surplus				
	- Reserves - Page 13	8,019,408	6,836,763	3,751,285	1,598,241
Total Transfers - Page 1		8,019,408	6,836,763	3,751,285	1,598,241
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		58,294,776	59,229,363	58,305,455	57,347,572

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2024

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	589,847	578,926	612,391	599,874
1200	General Administrative				
1212	Chief Administrative Officer and Staff	481,794	441,370	487,786	505,974
1215	Office	4,970,245	6,293,879	5,539,528	5,966,753
1216	Legal	249,814	152,218	252,778	266,977
1217	Audit	22,470	23,520	23,005	23,540
1218	Assessment	733,520	732,830	738,333	738,333
1240	Taxation				
1300	Other General Government	114,944	124,573	143,883	148,353
1310	Elections		38,654		
1320	Conventions				
1330	Damage Claims and Liability Insurance	17,632	79,233	203,413	205,255
1340	Intergovernmental Relations				
1350	Grants	681,801	848,566	856,149	655,697
1360	Other General Government - Sundry	262,903	279,312	267,287	274,934
	Past-Service Pension Payments				
	Unallocated Employee Benefits	75,000	189,107	75,000	75,000
SUB-TOTAL GENERAL GOVERNMENT SERVICES		8,199,970	9,782,188	9,199,553	9,460,690
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		8,199,970	9,782,188	9,199,553	9,460,690
2100	Police	19,695,400	20,129,185	22,484,798	23,295,885
2400	Fire	6,055,029	5,702,808	6,908,168	7,272,010
2500	Emergency Measures				
2510	Safety	175,348	164,921	183,635	187,646
2520	Flood Control				
2540	Ambulance Services	5,450,123	5,518,034	7,101,816	7,325,199
2550	Other - E911 and Police Dispatch	4,180,870	3,953,521	4,679,857	4,903,123
2600	Other Protection				
2621	Building Inspection	1,044,702	1,023,923	1,163,350	1,206,514
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Health and Safety	303,514	239,217	307,539	317,114
2630	License Inspection	66,695	63,286	68,857	70,818
2640	Animal and Pest Control	105,517	130,304	152,352	156,806
2650	Other - By-law Compliance	38,603	25,444	44,316	41,451
TOTAL PROTECTIVE SERVICES - TO PAGE 1		37,115,802	36,950,644	43,094,688	44,776,566
Road Transport					
Administration					
32110	Road Commissioners' Fees and Mileage				
	Public Works Administration	3,524,822	3,142,101	3,662,682	3,731,885
32200	Engineering	2,311,419	2,050,971	2,660,577	2,413,697
Roads and Streets					
Unallocated Costs - Equipment Operators' Wages and Benefits					
32301					
32302	- Equipment Fuel				
32303	- Equipment Repairs and Maintenance	(400,446)	381,499	(490,867)	(455,170)
32304	- Equipment Insurance and Registration	409,249	460,257	494,949	504,873
32305	- Workshop and Yard Operations	(20,000)	(9,637)	(80,693)	(15,000)
	- Equipment Rental Recovery	(4,341,709)	(4,341,709)	(5,134,256)	(5,859,418)
32312	- Special Projects / Surface Work				
	- Street Maintenance & Resurfacing	3,811,987	3,528,223	1,041,451	1,115,560
Transportation Services Sub-Total Forward to Page 4		5,295,323	5,211,705	2,153,842	1,436,427

BUDGETED EXPENDITURE					
Municipality of The City of Brandon					
For the Year Ending 31 December 2024					
		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		5,295,323	5,211,705	2,153,842	1,436,427
32321	Road Re-Construction - Labour				
32322	- Materials				
32323	- Rentals				
	- Total	120,000			
32330	Sidewalks and Boulevards	646,399	306,843	281,246	284,510
32340	Ditches and Road Drainage	438,661	323,455	526,577	550,398
32350	Storm Sewers	90,359	75,918	102,512	107,546
32360	Street Cleaning	330,694	315,927	329,667	338,586
32371	Snow and Ice Removal - Labour				
32372	- Materials				
32373	- Rentals				
	- Total	768,912	849,949	927,659	975,543
32400	Bridges				
32500	Street Lighting	962,700	973,217	1,014,522	1,065,248
32600	Traffic Services	93,156	97,012	102,949	104,652
32700	Parking	29,874	22,215	40,758	39,704
32900	Other Road Transport				
	Other Transportation Services - Brandon Airport	1,203,488	1,225,286	1,279,706	1,343,442
	- Brandon Transit	6,230,836	6,150,341	6,761,222	7,256,808
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		16,210,401	15,551,868	13,520,660	13,502,864
Garbage and Waste Collection					
4320	Garbage Collection	1,373,643	1,333,821	1,359,988	1,375,141
4330	Nuisance Grounds	3,974,787	3,852,318	3,969,833	4,112,923
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other Environmental Initiatives	324,729	161,055	399,387	263,423
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		5,673,159	5,347,194	5,729,208	5,751,487
Public Health					
5110	Health Unit				
5160	Cemeteries	440,270	431,898	458,177	474,338
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		707,302	698,930	725,209	741,370
6100	Planning and Zoning	873,597	640,693	738,104	752,035
Community Development					
6220	General Land Assembly				
6230	Urban Renewal	2,908,184	1,262,029	3,557,751	1,009,747
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Other Property Administration	546,576	573,197	526,805	544,302
TOTAL ENVIRONMENTAL DEVELOPMENT SERV - TO PAGE 1		4,328,356	2,475,919	4,822,661	2,306,084

BUDGETED EXPENDITURE					
Municipality of The City of Brandon					
For the Year Ending 31 December 2024					
		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				
7200	Regional Development				
7300	Industrial Development				
7400	Other Economic Development	567,792	447,652	615,352	538,087
7410	Tourism	367,025	188,627	153,885	125,435
7420	Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		934,817	636,279	769,237	663,522
8110	Recreation	1,448,467	1,391,452	1,517,565	1,557,588
8120	Community Centers and Halls	60,000	60,000	60,000	60,000
8130	Swimming Pools and Beaches	360,580	297,743	398,483	409,628
8140	Golf Courses	11,300	10,560	13,000	13,000
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	3,406,209	3,259,654	3,708,843	3,798,063
8190	Other Recreational Facilities	211,715	149,101	212,449	750,275
	Canada Games Sportsplex	1,778,219	1,577,075	1,789,768	1,865,009
	Keystone Centre	1,123,650	1,117,751	1,871,747	1,874,320
8240	Museums	116,869	115,688	116,844	117,128
8250	Libraries	900,656	953,337	875,106	823,078
8280	Other Cultural Facilities				
	Centennial Auditorium	199,574	181,056	191,053	196,602
	Riverbank Inc.	717,115	717,115	728,793	740,763
	Art Gallery	250,235	247,796	255,240	255,240
	Brandon First	134,811	133,254	142,541	164,105
TOTAL RECREATIONAL & CULTURAL SERVICES - TO PAGE 1		10,719,400	10,211,580	11,881,431	12,624,798
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	7,180,555	3,773,081	5,160,820	1,535,000
9330	Transfer to Utility - Page 6				
9410	Debenture Debt Charges - Page 11	3,706,127	3,706,127	3,138,119	5,695,899
9420	Other Long-term Debt Charges - Page 11				
9430	Tax Discount and Short-term Loan Interest	79,017	62,793	79,995	80,000
9440	Other Debt Charges				
	Other Fiscal Services				
TOTAL FISCAL SERVICES - TO PAGE 1		10,965,699	7,542,001	8,378,934	7,310,899
9900	General Reserve				
9910	Specific Reserves: Schedule 1	10,665,774	17,258,666	12,331,401	18,389,338
9913	- Other				
TOTAL TRANSFERS - TO PAGE 1		10,665,774	17,258,666	12,331,401	18,389,338

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2024

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	13,689,003	12,649,816	16,496,731	18,977,283
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	9,554,804	8,657,037	11,962,850	14,090,612
	- Commercial				
	- Other				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	23,243,807	21,306,853	28,459,581	33,067,895
330	Penalties	75,000	87,976	75,000	75,000
340	Hydrant Rentals	305,800	257,000	340,965	351,670
350	Installation Service				
360	Connection Revenue - Net	1,045,808	1,019,673	1,130,110	1,199,084
370	Provincial Grants		65,380		
380	Other Revenue	3,469,966	3,020,687	3,054,248	6,559,400
390	Transfer from Revenue Fund - Page 5				
396	Transfer from Reserves - Utility - Page 13	311,500	155,434	297,702	
397	Transfer from Accumulated Surplus				
		28,451,881	25,913,003	33,357,606	41,253,049

EXPENDITURE

410	WATER SUPPLY				
411	Administration	4,281,799	3,764,341	4,545,997	4,337,392
412	Customer Billings and Collections	780,025	865,593	881,397	954,183
413	Purification and Treatment	7,695,975	6,624,386	7,812,007	7,876,853
414	Water Purchases				
415	Service of Supply	403,105	220,519	414,853	433,845
416	Transmissions and Distribution	916,059	949,855	971,354	986,363
417	Other Water Supply Costs	16,193	20,765	20,855	21,751
418	Connections - Net Loss Maintenance of Mains				
	TOTAL	14,093,156	12,445,460	14,646,465	14,610,387
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	37,443	24,659	43,038	39,917
422	Sewage Collection System	348,105	374,231	400,972	434,508
423	Sewage Lift Station	163,710	148,703	292,251	264,423
424	Sewage Treatment and Disposal	7,128,056	6,512,105	7,260,422	7,333,474
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss Maintenance of Mains				
	TOTAL	7,677,314	7,059,697	7,996,684	8,072,322
430	TRANSFER TO CAPITAL - Page 13				
440	TRANSFERS TO RESERVES				
441	Water Utility: Schedule 2	2,277,543	2,134,302	3,142,643	5,658,189
	Wastewater Utility: Schedule 2	2,062,616	1,474,431	3,310,409	6,191,641
442	Office Equipment: Schedule 2	3,000	3,000	3,000	3,000
	Mitigation & Preparedness: Schedule 2				
	TOTAL	4,343,159	3,611,733	6,456,052	11,852,830
450	DEBENTURE DEBT CHARGES - Page 12	2,338,252	2,230,548	1,923,613	4,323,955
	OTHER LONG-TERM DEBT CHARGES - Page 12				
471	Deficit Recovery, 2015, 2016, 2017, 2020, 2021 - Page 9	1,659,304	565,566	2,334,792	2,393,555
	TOTAL	30,111,186	25,913,003	33,357,606	41,253,049
		-1,659,304			

CALCULATION OF TAX LEVIES
Municipality of The City of Brandon

For the Year Ending 31 December 2024

	Assessments			
	Taxable	Grazing Lease and/or Converted fees	Grants	Total
Requisition Taxes:				
Foundation - Residential	2,053,028,780		41,956,890	2,094,985,670
Foundation - Other	801,376,380		111,821,940	913,198,320
Special - Brandon School Division	2,857,507,640	35,588,300	154,982,280	3,048,078,220
Community Revitalization	2,936,830			2,936,830
Total Requisition				

	Assessments			
	Taxable	Otherwise Exempt	Grants	Total
Local Urban Districts				
L.U.D.				

Debenture Debt Charges:				
Local Improvements	2,920,487,980	309,926,340	144,981,350	3,375,395,670
General	2,922,512,670		158,127,310	3,080,639,980

Special Services Levies:				
Local Government	2,922,512,670		158,127,310	3,080,639,980

Deficit Recovery				
General				
Utility				

Reserve Funds				
General				
Schedule 1	2,922,512,670		158,127,310	3,080,639,980

General Municipal:				
At Large	2,922,512,670		158,127,310	3,080,639,980
Business Tax, Cable	9,505,400			9,505,400
Other Revenue and Transfers				
Budgeted Deficit				
Total Municipal				

Totals

Expenditures		
Basic	Allowance Tax Assets	Total
7,422,861		7,422,861
43,124,044		43,124,044
65,421		65,421
50,612,326		50,612,326

Page 1

Expenditures		
Basic	Allowance Tax Assets	Total

1,880,375	3,096	1,883,471
1,257,744	2,238	1,259,982

738,333	1,021	739,354

12,331,401	2,547	12,333,948

40,099,627	1,063	40,100,690
95,054		95,054
54,050,448		54,050,448
110,452,982	9,965.16	110,462,947

161,065,308	9,965	161,075,273
-------------	-------	-------------

Page 1

M / R Frt	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
8.128	6,513,587	908,889	385.00	7,422,861
14.148	40,428,018	2,192,689	503,337.00	43,124,044
22.276	65,421			65,421
	47,007,026	3,101,578	503,722	50,612,326

M / R Frt	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total

FRT				
0.558	1,802,571	80,900		1,883,471
0.409	1,195,308	64,674		1,259,982

0.240	701,403	37,951		739,354

2.786	8,142,120	440,543	3,751,285	12,333,948

13.017	38,042,347	2,058,343		40,100,690
1%	95,054			95,054
			54,050,448	54,050,448

49,978,803	2,682,411	57,801,733	110,462,947
------------	-----------	------------	-------------

96,985,829	5,783,989	58,305,455	161,075,273
------------	-----------	------------	-------------

Page 1

Page 1, 9

Page 2

Municipality of The City of Brandon

For the Year Ending 31 December 2024

Part 1 - Grants In Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm / Residential	Other				
Federal - Residential	196,920		31.158	6,136		6,136
Federal - Farm	1,019,790		31.158	31,775		31,775
Federal		11,971,580	39.286	470,315		470,315
Canadian Pacific Rail		8,882,900	39.286	348,974		348,974
Canada Post		1,155,640	39.286	45,400		45,400
Provincial - Court Services		3,284,130	39.286	129,020		129,020
Provincial - Land Titles Office		396,630	39.286	15,582		15,582
Provincial - Family Services	149,850		31.158	4,669		4,669
Provincial - Gov't Services	119,780		31.158	3,732		3,732
Provincial - Gov't Services		11,438,840	39.286	449,386		449,386
Provincial - Highways - Farm	63,230		31.158	1,970		1,970
Provincial - Highways		764,240	39.286	30,024		30,024
Provincial - BCI		6,673,690	39.286	262,183		262,183
Brandon University	3,663,000		31.158	114,132		114,132
ACC		26,122,740	39.286	1,026,258		1,026,258
ACC		77,100	0.558	43		43
Fire College		4,173,600	39.286	163,964		163,964
Manitoba Public Insurance	368,110		31.158	11,470		11,470
Manitoba Public Insurance		2,259,150	39.286	88,753		88,753
Manitoba Housing	37,579,010		31.158	1,170,887		1,170,887
Manitoba Housing		3,145,030	17.010	53,497		53,497
Manitoba Housing		586,180	39.286	23,029		23,029
Manitoba Housing		77,620	0.558	43		43
Manitoba Hydro - Farm	650		31.158	20		20
Manitoba Hydro		20,747,710	39.286	815,095		815,095
Manitoba Hydro		64,230	0.558	36		36
Manitoba Hydro		13,364,910	38.728	517,596		517,596
Subtotal	43,160,340	115,185,920		5,783,988		5,783,988
Total-Pages 1,8				5,783,988		5,783,988

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	100,413
Federal Government	Police	400,000
Federal Government	Economic Development	38,000
Province of Manitoba	Efficiency Manitoba	40,000
Province of Manitoba	Ambulance	3,329,238
Province of Manitoba	Diseased Trees	201,788
Province of Manitoba	Heritage Projects	1,400
Province of Manitoba	Product Stewardship	922,912
Province of Manitoba	Waste Reduction Fund Rebate	320,000
Province of Manitoba	Police	4,267,788
Province of Manitoba	Composting	60,000
Province of Manitoba	Youth Programs & Community Initiatives	31,000
Province of Manitoba	Housing	2,240,000
Province of Manitoba	Mosquito Control	110,000

Total - Page 215,422,692

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
\$15,869,919	2015, 2016, 2017, 2020, 2021	7	PUB No. 119/23	2,334,792
Total - Page 6				2,334,792

For the Year Ending 31 December 2024[illegible]

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

Page 11

For the Year Ending 31 December 2024

[illegible]

106,002,122	1,217,205	104,784,917	706,408	1,923,613		1,923,613	
-------------	-----------	-------------	---------	-----------	--	-----------	--

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Assessment
Local Improvements	2,920,487,980	309,926,340	144,981,350	3,375,395,670
Utility Revenue				

Requirement	Raised by Frontage	Raised by Other Revenue	Raised by Mill Rate
1,923,613		1,923,613	



1,923,613		1,923,613	
-----------	--	-----------	--

For the Year Ending 31 December 2024

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
General Operating Fund - Schedule 3	5,160,820	5,160,820			
Utility Operating Fund - Schedule 4					
General Reserves - Schedule 5	29,848,279			29,848,279	
Utility Reserve - Schedule 6	10,974,300			10,974,300	
Outdoor Sports Complex	6,000,000				6,000,000
Renovations - RCMP OCC	3,536,855				3,536,855
Southeast Drainage	12,990,000				12,990,000
Water Treatment Facility Expansion	8,027,400				8,027,400
Southwest Brandon Wastewater Servicing	18,685,000				18,685,000
	95,222,654				
	TOTAL	5,160,820			
		Page 5			
			Page 6		
				40,822,579	
				Part 2	
					49,239,255

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	
General Reserves - Schedule 5		29,848,279			
Utility Reserves - Schedule 6				10,974,300	
General Reserves - Schedule 7	3,751,285				
Utility Reserves - Schedule 8			297,702		
	3,751,285				
	Page 2	29,848,279			
		Part 1	297,702		
			Page 6	10,974,300	
				Part 1	

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Revenue Loan	Reserve Loan	Amount	Term
Outdoor Sports Complex				6,000,000	10 Years
Renovations - RCMP OCC				3,536,855	10 Years
Southeast Drainage				12,990,000	20 Years
Water Treatment Facility Expansion				8,027,400	20 Years
Southwest Brandon Wastewater Servicing				18,685,000	20 Years
TOTAL - Part 1				49,239,255	

Departmental Use Only	Adopted by Resolution of Council	 <hr/> Head of Council
	April 11, 2024 <hr/> Date	 <hr/> City Manager / CAO

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

[illegible]

Departmental Use Only

Adopted by Resolution of Council

April 11, 2024

Date _____

Head of Council



City Manager / CAO

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2025	2026	2027	2028	2029	TOTAL	Operating	Reserves	Debenture Sales	Other
GENERAL GOVERNMENT SERVICES										
A. R. McDiarmid Civic Complex	135,000	280,000	215,000	225,000	185,000	1,040,000		1,040,000		
City Hall	65,000	1,345,000	255,000	85,000	30,000	1,780,000		1,780,000		
Civic Services Complex	575,000	555,000	750,000	1,005,000	150,000	3,035,000		3,035,000		
Clerk/Council Furniture and Equipment			95,000			95,000		95,000		
Computer upgrades	240,000	400,000	240,000	275,000	710,000	1,865,000		1,865,000		
Library Arts Building				40,000	800,000	840,000		840,000		
Office Equipment					25,000	25,000		25,000		
PROTECTIVE SERVICES										
Ambulance Equipment										
Emergency Communications		319,000	350,000	45,000	10,000	724,000		724,000		
Emergency Preparedness		45,000		45,000		90,000	90,000			
Fire Building	140,000	135,000	20,000	425,000	75,000	795,000		795,000		
Fire Equipment			103,000	48,000	20,000	171,000		171,000		
Fire Vehicles	3,095,000	445,000	76,400		156,000	3,772,400		3,772,400		
Flood Control & Diking	200,000	580,000		5,250,000	300,000	6,330,000		6,330,000		
Police Building	61,000	5,345,000		20,000	30,000	5,456,000		1,956,000	3,500,000	
Police Equipment	353,460	219,583	270,260	332,941	417,500	1,593,744		1,593,744		
Police Vehicles	779,100	261,200	594,900	565,800	553,600	2,754,600		2,754,600		
ENVIRONMENTAL HEALTH - Sanitation	620,000	440,000	2,835,000	95,000	345,000	4,335,000	35,000	4,300,000		
PUBLIC HEALTH AND WELFARE										
Cemetery	245,000	120,000				365,000		365,000		
REGIONAL PLANNING AND DEVELOPMENT	825,000	345,000	150,000	300,000		1,620,000		1,620,000		
	7,333,560	10,834,783	5,954,560	8,756,741	3,807,100	36,686,744	125,000	33,061,744	3,500,000	
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING	35,000	45,000		45,000		125,000				
RESERVES	7,298,560	7,289,783	5,954,560	8,711,741	3,807,100	33,061,744				
DEBENTURE SALES		3,500,000				3,500,000				
OTHER										
	7,333,560	10,834,783	5,954,560	8,756,741	3,807,100	36,686,744				

Departmental Use Only	Adopted by Resolution of Council
	<div>April 11, 2024</div> <div><div>Head of Council</div><div>City Manager / CAO</div></div>



FIVE YEAR CAPITAL EXPENDITURE PROGRAM

	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2025	2026	2027	2028	2029	TOTAL	Operating	Reserves	Debenture Sales	Other
TRANSPORTATION SERVICES										
DRAINAGE	4,925,000	19,582,000	5,999,000	2,707,000	9,595,000	42,808,000		12,116,760	30,691,240	
FLEET SERVICES										
Fleet Additions										
Garage Equipment	80,000	21,000	41,500	23,000	24,000	189,500		189,500		
Off Road Equipment Replacements	5,040,700	52,000	688,500	3,679,100	792,200	10,252,500		10,252,500		
Transit Bus Replacements	2,260,000	2,278,200	3,258,900	457,300	1,630,200	9,884,600		9,884,600		
Vehicle Replacements Greater than 1 Ton	2,951,400		3,173,100	2,218,000	1,141,000	9,483,500		9,483,500		
Vehicle Replacements Less than or Equal to 1 Ton	1,317,000	184,500	406,400	111,500	485,000	2,504,400		2,504,400		
Vehicle Attachments		125,000			54,500	179,500		179,500		
STREETS SIDEWALKS LANES										
Active Transportation	800,000	150,000				950,000		950,000		
Downtown Improvements										
Intersection Improvements	2,979,250					2,979,250		1,226,750		1,752,500
New Sidewalks	300,000	565,000	300,000	40,000	835,000	2,040,000	815,000	1,225,000		
Street Construction		250,000				250,000		250,000		
Street Preservation	2,525,000	2,675,000	2,525,000	2,525,000	2,525,000	12,775,000	5,125,000	7,650,000		
Street Reconstruction	2,500,000		2,900,000	6,907,000	3,300,000	15,607,000	7,707,000	7,900,000		
AIRPORT	675,000	446,000	95,000	440,000	250,000	1,906,000	6,000	1,505,750		394,250
TRANSIT		10,000	165,000		165,000	340,000		340,000		
RECREATION & CULTURAL SERVICES										
Andrews Field	30,000	100,000	225,000	35,000	295,000	685,000		685,000		
Cultural Hub										
Centennial Auditorium	50,000	50,000	50,000	50,000		200,000		200,000		
Golf Course	40,000					40,000		20,000		20,000
Other Parks, Playgrounds and Pools	60,000	140,000	90,000	80,000	70,000	440,000	60,000	380,000		
Parks Plan	100,000	650,000	1,425,000	250,000	400,000	2,825,000		2,825,000		
River Corridor	100,000					100,000		100,000		
Sportsplex	60,000	3,328,000	4,407,000	86,000	65,000	7,946,000		646,000	7,300,000	
	26,793,350	30,606,700	25,749,400	19,608,900	21,626,900	124,385,250	13,713,000	70,514,260	37,991,240	2,166,750
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING	1,500,000	1,263,500	1,500,000	5,787,000	3,662,500	13,713,000				
RESERVES	19,126,600	10,161,200	15,825,400	12,177,900	13,223,160	70,514,260				
DEBENTURE SALES	4,000,000	19,182,000	8,424,000	1,644,000	4,741,240	37,991,240				
OTHER	2,166,750					2,166,750				
	26,793,350	30,606,700	25,749,400	19,608,900	21,626,900	124,385,250				

Departmental Use Only	Adopted by Resolution of Council
	<div>April 11, 2024</div> <div><div>Head of Council</div><div>City Manager / CAO</div></div>

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

[illegible]

<p>Departmental Use Only</p>	<p>Adopted by Resolution of Council</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p><u>April 11,</u> 20 <u>24</u></p> </div> <div style="text-align: center;">  <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p>(Head of Council)</p>  <hr style="border: 0; border-top: 1px solid black; margin: 5px 0;"/> <p>(City Manager/CAO)</p> </div> </div>
------------------------------	---

SCHEDULE 1				
Municipality of The City of Brandon				
For the Year Ending 31 December 2024				
RESERVE NAME	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Accommodation Tax	200,000	1,161,793		
Active Transportation	570,445	570,445	525,753	100,000
Affordable Housing		17,900	300,000	
Airport Improvement	231,122	247,571	220,893	283,047
Ambulance				
Andrews Field	65,000	65,000	90,000	90,000
ARM Building				
Brandon Municipal Airport				
8th Street Bridge				
Capital Development	35,000	35,000	35,000	135,000
Centennial Auditorium	25,000	25,000	25,000	25,000
COVID				
COVID - Transit				
Civic Services Complex				
Clare Avenue Extension				
Cumulative Benefits				
Development Charge Drainage Network	52,156	18,559	26,078	1,000,000
Development Charge Transportation Network	369,438	130,313	184,719	1,500,000
Disposal Site (Sanitation)	313,300	503,444	245,980	495,980
E911 Equipment	35,000	35,000	60,000	60,000
Elections	15,000	15,000	15,000	15,000
Fire Fighting Equipment				
Fire Vehicles	176,930	176,930	294,545	294,545
Fiscal Contingency Reserve		1,375,759	8,598	
Flood Control		146,096		100,000
Gas Tax	2,868,465	2,893,465	2,868,465	2,868,465
Land Acquisition	325,971	530,416	210,000	210,000
Landfill Closure / Post Closure	157,000	153,167	182,130	182,130
Large Event		169,728		
Library / Arts Building	15,000	15,000	15,000	15,000
Machinery and Equipment	1,607,369	1,635,322	2,555,113	4,748,967
Municipal Building				
Municipal Building Maintenance	508,321	508,321	435,658	658,697
Office Equipment	3,000	3,000	3,000	3,000
Parks	150,000	192,211	300,000	150,000
Perpetual Care	80,800	83,509	84,000	87,000
Planning Projects				
Police Equipment	330,000	2,282,312	680,000	380,000
Police Vehicles	373,508	408,833	391,496	397,935
Professional Fees		72,500		
Protective Services Buildings				
Recreation Centre	55,000	55,000	55,000	55,000
Signage	10,000	10,000	10,000	10,000
Snow Clearing				
Sportsplex	400,000	955,500		400,000
Storm Sewer	565,000	565,000	665,000	2,400,000
Technology	210,000	210,000	210,000	210,000
Traffic Control Devices				
Transit Equipment	431,062	1,504,684	1,148,085	1,007,478
Transit Gas Tax	486,888	486,888	486,888	507,095
TOTAL RESERVE APPROPRIATIONS - to page 5	10,665,774	17,258,666	12,331,401	18,389,338

SCHEDULE 2

Municipality of The City of Brandon

For the Year Ending 31 December 2024

RESERVE NAME

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Water Distribution	2,000,000	2,000,000	3,000,000	4,158,189
Development Charge Water Treatment	98,036	70,868	50,385	1,000,000
Development Charge Water Network Infrastructure	179,507	63,434	92,258	500,000
Wastewater Distribution	1,367,593	1,180,949	2,953,204	3,691,641
Development Charge Wastewater Treatment	125,217	107,450	64,355	1,000,000
Development Charge Wastewater Network Infrastructure	569,806	186,031	292,850	1,500,000
Mitigation & Preparedness				
Office Equipment	3,000	3,000	3,000	3,000
Cumulative Benefits				

TOTAL RESERVE APPROPRIATIONS - to page 6	4,343,159	3,611,733	6,456,052	11,852,830
--	-----------	-----------	-----------	------------

SCHEDULE 3

Municipality of The City of Brandon

For the Year Ending 31 December 2024

CAPITAL EXPENDITURES - BORNE BY GENERAL FUND

PROJECT / ITEM	DEPARTMENT	
Police Detention Expansion Project	Police	3,505,820
MRF Building Rehabilitation	Sanitation	100,000
Parks Complex Electrical Panel Replacement	Building Maintenance	15,000
Parks Complex Ventilation, Exhaust & Gas	Building Maintenance	30,000
Detector Installation		
Airport Backup Heat Source	Building Maintenance	10,000
26th St Road Reconstruction	Engineering	325,000
Street Preservation	Engineering	1,025,000
Sidewalk Replacement - Louise Ave 18th to 20th		150,000

Total - Capital Borne by General Fund - to page 13

\$5,160,820

SCHEDULE 4

Municipality of The City of Brandon

For the Year Ending 31 December 2024

CAPITAL EXPENDITURES - BORNE BY UTILITY FUND

PROJECT / ITEM	DEPARTMENT
----------------	------------

Water Revenue

Wastewater Revenue

SCHEDULE 5		
Municipality of The City of Brandon		
For the Year Ending 31 December 2024		
CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES		
RESERVE	ITEM	
AIRPORT RESERVES:		
Airport Improvement Reserve	Airport Equipment	39,500
	Airside Pavement Rehabilitation	250,000
	Airport Buildings & Grounds	40,000
	Refueling Area & Compass Rose Paving	250,000
DISASTER MITIGATION RESERVES:		
Diking & Flood Control Reserve	Flood Protection Rehabilitation	100,000
EMERGENCY SERVICES RESERVES:		
E-911 Equipment Reserve	Call Taking Hardware Refresh	175,000
Firefighting Equipment Reserve	Thermal Imaging Camera	15,000
	Turnout Gear Washer	22,000
Police Equipment Reserves	Call Taking Hardware Refresh	175,000
	Police Equipment	885,673
	Police Fleet Additions	181,837
FACILITIES RESERVES:		
Centennial Auditorium Reserve	Facility Upgrades	60,000
	Sound System Upgrade	125,000
Library Arts Building Reserve	Conceptual Design Completion	15,000
	Facilty Exterior Maintenance	90,000
Municipal Building Maintenance Reserve	A.R. McDiarmid Civic Complex	345,000
	City Hall	95,000
	Civic Services Complex	20,000
Protective Services Building Reserve	Firehall #1	50,000
FLEET RESERVES:		
Fire Vehicles Reserve	Fire Vehicles Replacements	34,150
Machinery & Equipment Reserve	Off Road Vehicle Replacements	1,793,640
	Vehicles - 1 ton and less Replacements	522,800
	Vehicles - Greater than 1 ton Replacements	3,770,944
Police Vehicle Reserve	Police Vehicles Replacements	894,633
Transit Equipment Reserve	Transit Buses	3,149,100
Transit Gas Tax Reserve	Transit Buses	1,825,100
IT/OFFICE RESERVES:		
Office Equipment Reserve	Councillor's Meeting Room Tables	10,000
	Digital Mail Machine	20,000
Technology Reserve	Fibre Optic Network Expansion	450,000
	Server Upgrades & Replacements	260,000
LAND DRAINAGE RESERVES:		
Storm Sewer Reserve	LDS Lining	300,000
	Manhole Rehabilitation	100,000
	Southeast Drainage Upgrades Design	325,000
	Storm Sewer Condition Assessment	250,000
Total - Capital Borne by General Reserves - subtotal		16,639,376

SCHEDULE 5		
Municipality of The City of Brandon		
For the Year Ending 31 December 2024		
CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES (cont'd)		
RESERVE	ITEM	
Total - Capital Borne by General Reserves - subtotal forward		16,639,376
PARKS & RECREATION RESERVES:		
Capital Development Reserve	Cemetery Expansion Design	30,000
	Downtown Sidewalk Preservation	150,000
	Northend Outdoor Rink	54,565
	Pacific Park Washrooms	300,000
	Playground Replacements	212,500
Parks Reserve	Northend Outdoor Rink	54,565
	Park Community Centre	1,200,000
	Parks Equipment	60,000
	Playground Replacements	212,500
	River Corridor Recreation Upgrades	600,000
Perpetual Care Reserve	Cemetery Upgrades	15,000
Recreation Centre Reserve	Golf Course Upgrades	27,500
Sportsplex Reserve	Arena & Ice Plan Upgrades	450,723
	Sportsplex Pool Upgrades	78,500
	Sportsplex Facility Upgrades	320,000
PROPERTY RESERVES:		
Land Acquisition Reserve	Land Acquisitions	465,000
SOLID WASTE RESERVES:		
Disposal Site Sanitation Reserve	Cell Construction	800,000
	Landfill System Upgrades	40,000
	Collection System Equipment	95,000
TRANSPORTATION RESERVES		
Active Transportation Reserve	Active Transportation Preservation	100,000
	Northend Active Transportation Upgrades	100,000
Gas Tax Reserve	Active Transportation Preservation	61,000
	Trail Lighting	75,000
	Golf Course Buildings	31,300
	Road Reconstruction	4,275,000
	Intersection Improvements	675,750
	Street Preservation	1,500,000
	Sidewalk Replacements	265,000
	Sidewalk Preservation	150,000
Traffic Control Devices Reserve	Traffic Signal Upgrades	75,000
DEVELOPMENT CHARGE GENERAL RESERVES:		
DC Transportation Network Reserve	Road Reconstruction	735,000
Total - Capital Borne by General Reserves - to page 13		29,848,279

SCHEDULE 6		
Municipality of The City of Brandon		
For the Year Ending 31 December 2024		
CAPITAL EXPENDITURES - BORNE BY UTILITY RESERVES		
RESERVE	ITEM	
WASTEWATER RESERVES:		
Wastewater Reserve	Wastewater Collection Rehabilitation	2,172,300
	Wastewater Treatment Facilities	3,151,000
WATER RESERVES:		
Water Reserve	Watermain Replacements	3,425,000
	New Watermains Completion	10,000
	Utility Equipment Replacement	138,000
	Water Distribution Rehabilitation	150,000
	Water Treatment Facility	1,328,000
	Water Treatment Facility Expansion	425,000
DEVELOPMENT CHARGE UTILITY RESERVES:		
DC Wastewater Network Infrastructure Reserve	Wastewater Sewer Replacements	100,000
DC Water Network Infrastructure Reserve	Check Valve Installations	75,000
Total - Capital Borne by Utility Reserves - to page 13		\$10,974,300

SCHEDULE 7

Municipality of The City of Brandon

For the Year Ending 31 December 2024

GENERAL RESERVES - TRANSFERS TO GENERAL OPERATING FUND

PROJECT / ITEM	RESERVE	
Active Transportation Reserve Allocation	8th Street Bridge Replacement	525,753
Accommodation Tax Grants	Accommodation Tax Reserve	143,185
Brandon First Funding	Accommodation Tax Reserve	80,000
Keystone Centre Funding	Accommodation Tax Reserve	862,806
Affordable Housing Development Grant	Affordable Housing Reserve	300,000
Affordable Housing Incentive Program	Affordable Housing Reserve	200,000
Affordable Housing Programmer Position	Affordable Housing Reserve	100,000
Asset Management Consulting	Capital Development	100,000
Backlane Security Lighting Program	Capital Development	15,000
Development Charges Rate Study and By-law Update	Capital Development	100,000
Solar Pathway Lighting Specification Standards	Capital Development	25,000
Update GIS & Related Software	Capital Development	20,000
Municipal Building Maintenance Allocation	Civic Services Complex	17,500
Brandon Downtown Biz Grant	Covid Restart General	50,000
Brandon Downtown Development Corp. Funding	Covid Restart General	50,000
Fiscal Contingency Reserve Allocation	Covid Restart General	8,598
Potential Severance Liabilities	Cumulative Benefits	75,000
Affordable Housing Reserve Allocation	Fiscal Contingency Reserve	300,000
Storm Sewer Reserve Allocation	Fiscal Contingency Reserve	100,000
Highway Signage Upgrade	Highway Signage	11,349
Municipal Building Maintenance Allocation	Municipal Building Reserve	9,461
Tree Planting	Parks	75,000
Gopher Control	Parks Reserve	25,000
General Operating	Perpetual Care	121,916
City Plan	Planning Projects	7,273
Fossil Fuels in Fleets Study	Professional Fees	72,500
Land Drainage Model Updates	Storm Sewer Reserve	200,000
Resident Home Drainage Assistance Program	Storm Sewer Reserve	50,000
Council Chamber Microphone Replacement	Technology Reserve	5,300
Transit Route Planning	Transit Equipment Reserve	100,644

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

\$3,751,285

SCHEDULE 8

Municipality of The City of Brandon

For the Year Ending 31 December 2024

UTILITY RESERVES TRANSFERS TO UTILITY OPERATING FUND

PROJECT / ITEM	RESERVE	
Southwest Water Servicing Plan	DC Water Network Reserve	200,000
Sump Pump / Back Valve Program	Mitigation & Preparedness Reserve	97,702

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

\$297,702

