

THE CITY OF BRANDON



2026

**DRAFT
FINANCIAL PLAN**

THE FINANCIAL PLAN

Municipality of The City of Brandon

For the Year Ending 31 December 2026

	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:

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of The City of Brandon

For the Year Ending 31 December 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	102,860,248	102,860,248	110,523,628	118,733,873
Grants in Lieu of Taxes - Page 8	6,180,626	6,180,626	6,548,333	7,034,776
Sub-total	109,040,874	109,040,874	117,071,961	125,768,649
Requisitions (deduct) - Page 8	53,152,467	53,152,467	57,053,115	57,053,115
Net Municipal Taxes and Grants in Lieu of Taxes	55,888,407	55,888,407	60,018,846	68,715,534
Other Revenue - Page 2	57,503,230	62,257,140	59,669,497	58,089,611
Transfers from Accumulated Surplus and Reserves - Page 2	8,504,832	2,132,346	6,105,576	2,655,017
Total Revenue	121,896,469	120,277,893	125,793,919	129,460,163

EXPENDITURE

General Government Services	9,817,887	10,760,647	10,612,936	10,693,383
Protective Services	45,606,447	43,395,120	47,752,678	50,345,483
Transportation Services	14,790,908	14,183,713	14,917,858	14,108,099
Environmental Health Services	6,392,045	6,212,052	7,510,996	7,087,229
Public Health and Welfare Services	797,163	777,531	849,042	818,660
Environmental Development Services	7,219,777	5,172,833	6,805,215	4,086,000
Economic Development Services	1,182,789	865,476	1,138,328	1,554,406
Recreation and Cultural Services	13,052,962	12,650,824	14,049,387	13,979,424
Fiscal Services	3,678,120	3,274,432	5,511,214	6,758,553
Transfers - Deficit Recovery - Page 9 - Reserves - Page 5	19,348,149	20,573,671	16,640,099	20,028,926
Total Basic Expenditure	121,886,246	117,866,299	125,787,752	129,460,164
Allowance for Tax Assets - Page 8	10,223	10,223	6,167	-1
Total Expenditure	121,896,469	117,876,523	125,793,919	129,460,163
Net Operating Surplus (Deficit)		2,401,371		

Departmental Use Only	<p>Adoption by Resolution of Council</p> <p align="right">_____</p> <p align="right">Head of Council</p> <p align="right">_____</p> <p align="right">City Manager / CAO</p> <p align="center">_____</p> <p align="center">Date</p>
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BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	624,846	630,365	635,342	625,727
1200	General Administrative				
1212	Chief Administrative Officer and Staff	502,666	513,330	523,773	529,951
1215	Office	6,085,485	7,376,087	6,742,889	7,089,700
1216	Legal	230,777	200,656	236,470	244,255
1217	Audit	23,540	18,093	24,075	24,610
1218	Assessment	739,868	732,534	734,000	734,000
1240	Taxation				
1300	Other General Government	265,646	136,940	267,618	198,800
1310	Elections		37,128	186,936	
1320	Conventions				
1330	Damage Claims and Liability Insurance	111,564	(18,608)	11,956	23,805
1340	Intergovernmental Relations				
1350	Grants	883,232	848,498	910,961	881,338
1360	Other General Government - Sundry	275,262	285,625	263,916	266,197
	Past-Service Pension Payments				
	Unallocated Employee Benefits	75,000		75,000	75,000
SUB-TOTAL GENERAL GOVERNMENT SERVICES		9,817,887	10,760,647	10,612,936	10,693,383
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		9,817,887	10,760,647	10,612,936	10,693,383
2100	Police	23,771,957	23,438,169	25,200,452	26,135,120
2400	Fire	7,308,057	6,579,055	7,242,845	8,052,012
2500	Emergency Measures				
2510	Safety	187,515	189,860	199,078	197,539
2520	Flood Control	150,000		150,000	
2540	Ambulance Services	7,487,343	7,352,490	7,809,876	8,358,135
2550	Other - E911 and Police Dispatch	4,875,883	4,070,637	5,278,268	5,650,938
2600	Other Protection				
2621	Building Inspection	1,135,837	1,198,650	1,157,759	1,201,869
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Health and Safety	316,574	306,680	325,603	336,478
2630	License Inspection	143,520	72,983	132,033	148,186
2640	Animal and Pest Control	148,795	138,596	173,399	178,846
2650	Other - By-law Compliance	80,967	47,999	83,365	86,360
TOTAL PROTECTIVE SERVICES - TO PAGE 1		45,606,447	43,395,120	47,752,678	50,345,483
Road Transport Administration					
32110	Road Commissioners' Fees and Mileage				
	Public Works Administration	3,772,856	3,578,404	3,921,990	4,015,281
32200	Engineering	3,276,169	2,532,478	3,844,416	3,308,203
Roads and Streets Unallocated Costs - Equipment Operators' Wages and Benefits					
32301					
32302	- Equipment Fuel				
32303	- Equipment Repairs and Maintenance	(419,182)	781,392	(543,130)	(546,848)
32304	- Equipment Insurance and Registration	513,901	611,197	534,777	561,490
32305	- Workshop and Yard Operations	69,215	135,381	1,700	0
	- Equipment Rental Recovery	(7,467,792)	(7,467,792)	(8,538,385)	(9,027,603)
32312	- Special Projects / Surface Work				
	- Street Maintenance & Resurfacing	1,289,756	1,097,805	1,195,419	1,266,810
Transportation Services Sub-Total Forward to Page 4		1,034,923	1,268,864	416,788	(422,666)

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,034,923	1,268,864	416,788	(422,666)
32321	Road Re-Construction - Labour				
32322	- Materials				
32323	- Rentals				
	- Total				
32330	Sidewalks and Boulevards	219,221	164,807	273,282	282,302
32340	Ditches and Road Drainage	573,106	377,567	561,213	563,366
32350	Storm Sewers	124,590	119,600	551,189	139,767
32360	Street Cleaning	425,395	362,456	395,486	401,463
32371	Snow and Ice Removal - Labour				
32372	- Materials				
32373	- Rentals				
	- Total	961,386	1,009,598	1,077,142	1,073,071
32400	Bridges				
32500	Street Lighting	987,722	980,649	1,001,971	1,002,021
32600	Traffic Services	114,507	107,815	115,980	119,093
32700	Parking	42,699	22,743	44,219	47,603
32900	Other Road Transport				
	Other Transportation Services - Brandon Airport	1,433,374	1,301,214	1,425,482	1,404,871
	- Brandon Transit	8,873,985	8,468,401	9,055,106	9,497,208
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		14,790,908	14,183,713	14,917,858	14,108,099
Garbage and Waste Collection					
4320	Garbage Collection	1,537,219	1,533,425	1,692,269	1,704,364
4330	Nuisance Grounds	4,563,548	4,401,426	5,488,379	5,067,939
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other Environmental Initiatives	291,278	277,201	330,348	314,927
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		6,392,045	6,212,052	7,510,996	7,087,229
Public Health					
5110	Health Unit				
5160	Cemeteries	530,131	510,499	582,010	551,628
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		797,163	777,531	849,042	818,660
Environmental Development Services					
6100	Planning and Zoning	815,790	598,233	725,199	747,626
Community Development					
6220	General Land Assembly				
6230	Urban Renewal	5,879,523	4,014,146	5,547,548	2,790,588
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Other Property Administration	524,464	560,454	532,467	547,786
TOTAL ENVIRONMENTAL DEVELOPMENT SERV - TO PAGE 1		7,219,777	5,172,833	6,805,215	4,086,000

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2026

		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				
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7200	Regional Development			182,000	184,800
7300	Industrial Development				
7400	Other Economic Development	706,883	536,882	639,718	669,606
7410	Tourism	475,906	328,594	316,610	700,000
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		1,182,789	865,476	1,138,328	1,554,406
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8110	Recreation	1,593,340	1,721,994	1,883,018	1,800,700
8120	Community Centers and Halls	70,000	70,000	70,000	70,000
8130	Swimming Pools and Beaches	396,194	423,550	522,880	532,086
8140	Golf Courses		1,362		
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	3,958,571	4,061,695	4,382,389	4,448,123
8190	Other Recreational Facilities	199,922	220,359	209,483	212,119
	Canada Games Sportsplex	1,841,116	1,704,476	1,900,181	1,936,588
	Keystone Centre	2,189,358	1,848,460	2,171,887	2,177,573
	Canada Packers Sports Complex	392,980	199,691	382,719	321,177
8240	Museums	117,074	118,905	164,019	118,161
8250	Libraries	934,947	939,243	969,371	994,849
8280	Other Cultural Facilities				
	Centennial Auditorium	150,000	150,000	150,000	150,000
	Riverbank Inc.	735,010	735,010	747,168	753,573
	Art Gallery	260,345	260,344	305,552	270,863
	Brandon First	214,105	195,734	190,720	193,613
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TOTAL RECREATIONAL & CULTURAL SERVICES - TO PAGE 1		13,052,962	12,650,824	14,049,387	13,979,424
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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	475,000	81,458		45,000
9330	Transfer to Utility - Page 6				
9410	Debenture Debt Charges - Page 11	3,138,120	3,138,120	5,451,215	6,653,553
9420	Other Long-term Debt Charges - Page 11				
9430	Tax Discount and Short-term Loan Interest	65,000	54,854	59,999	60,000
9440	Other Debt Charges				
	Other Fiscal Services				
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TOTAL FISCAL SERVICES - TO PAGE 1		3,678,120	3,274,432	5,511,214	6,758,553
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9900	General Reserve				
9910	Specific Reserves: Schedule 1	19,348,149	20,573,671	16,640,099	20,028,926
9913	- Other				
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TOTAL TRANSFERS - TO PAGE 1		19,348,149	20,573,671	16,640,099	20,028,926

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of The City of Brandon

For the Year Ending 31 December 2026

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	18,726,942	19,092,046	21,445,590	22,585,794
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	13,744,550	13,663,167	15,681,513	16,575,719
	- Commercial				
	- Other				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	32,471,492	32,755,213	37,127,103	39,161,513
330	Penalties	100,000	172,100	125,000	125,000
340	Hydrant Rentals	349,440	342,307	361,970	375,550
350	Installation Service				
360	Connection Revenue - Net	1,199,084	1,169,057	1,239,682	1,199,084
370	Provincial Grants		1,000,000		
380	Other Revenue	3,351,868	4,933,757	3,837,205	5,529,018
390	Transfer from Revenue Fund - Page 5				
396	Transfer from Reserves - Utility - Page 13	690,000	224,961	1,370,000	955,000
397	Transfer from Accumulated Surplus				
		38,161,884	40,597,395	44,060,960	47,345,165

EXPENDITURE

410	WATER SUPPLY				
411	Administration	5,415,934	4,520,647	5,895,084	6,368,360
412	Customer Billings and Collections	913,709	1,054,635	968,462	1,012,696
413	Purification and Treatment	7,997,976	7,345,559	8,351,223	8,571,120
414	Water Purchases				
415	Service of Supply	546,096	348,658	620,904	625,182
416	Transmissions and Distribution	1,087,522	1,305,775	1,438,401	1,282,338
417	Other Water Supply Costs	18,885	(144,510)	17,313	17,543
418	Connections - Net Loss Maintenance of Mains				
	TOTAL	15,980,122	14,430,763	17,291,387	17,877,239
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage Collection System	490,245	548,121	1,165,588	515,047
423	Sewage Lift Station	274,675	144,998	270,339	428,191
424	Sewage Treatment and Disposal	7,624,335	7,716,990	8,033,806	8,174,535
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss Maintenance of Mains				
	TOTAL	8,389,255	8,410,109	9,469,734	9,117,774
430	TRANSFER TO CAPITAL - Page 13				
440	TRANSFERS TO RESERVES				
441	Water Utility: Schedule 2	5,275,202	6,502,985	5,270,608	6,211,987
	Wastewater Utility: Schedule 2	4,036,055	4,615,744	5,304,721	6,092,445
442	Office Equipment: Schedule 2	3,000	3,000	4,313	2,282
	Mitigation & Preparedness: Schedule 2				
	TOTAL	9,314,257	11,121,729	10,579,642	12,306,714
450	DEBENTURE DEBT CHARGES - Page 12	1,923,613	1,923,613	3,709,386	5,002,519
	OTHER LONG-TERM DEBT CHARGES - Page 12				
471	Deficit Recovery - Page 9	2,554,637	2,878,528	3,010,811	3,040,919
	TOTAL	38,161,884	38,764,742	44,060,960	47,345,165
			1,832,654		

CALCULATION OF TAX LEVIES
Municipality of The City of Brandon

For the Year Ending 31 December 2026

	Assessments			
	Taxable	Grazing Lease and/or Converted fees	Grants	Total
Requisition Taxes:				
Foundation - Residential	2,223,610,240		43,510,310	2,267,120,550
Foundation - Other	857,283,120		123,158,640	980,441,760
Special - Brandon School Division	3,084,210,120	36,854,840	168,102,510	3,289,167,470
Community Revitalization	3,788,590			3,788,590
Total Requisition				

Expenditures		
Basic	Allowance Tax Assets	Total
7,266,054	0	7,266,054
49,701,734	875	49,702,609
85,327		85,327
57,053,115	875	57,053,990

M / R Frt	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
7.411	6,353,325	912,729		7,266,054
15.111	46,605,499	2,540,197	556,913	49,702,609
22.522	85,327			85,327
	53,044,151	3,452,926	556,913	57,053,990

Page 1

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

Expenditures		
Basic	Allowance Tax Assets	Total

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

	Assessments			
	Taxable	Otherwise Exempt	Grants	Total
Debenture Debt Charges:				
Local Improvements	3,157,235,930	345,588,190	156,068,700	3,658,892,820
General	3,159,665,770		171,366,170	3,331,031,940

Expenditures		
Basic	Allowance Tax Assets	Total
1,880,375	296	1,880,671
3,570,840	27	3,570,867

FRT	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
0.514	1,800,452	80,219		1,880,671
1.072	3,387,162	183,705		3,570,867

	Assessments			
	Taxable	Otherwise Exempt	Grants	Total
Special Services Levies:				
Local Government	3,159,665,770		171,366,170	3,331,031,940

Expenditures		
Basic	Allowance Tax Assets	Total
734,000	2,158	736,158

FRT	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
0.221	698,286	37,872		736,158

	Assessments			
	Taxable	Otherwise Exempt	Grants	Total
Deficit Recovery				
General				
Utility				

Expenditures		
Basic	Allowance Tax Assets	Total

FRT	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total

	Assessments			
	Taxable	Otherwise Exempt	Grants	Total
Reserve Funds				
General				
Schedule 1	3,159,665,770		171,366,170	3,331,031,940

Expenditures		
Basic	Allowance Tax Assets	Total
16,640,099	2,349	16,642,448

FRT	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
3.270	10,332,107	560,367	5,749,974	16,642,448

	Assessments			
	Taxable	Otherwise Exempt	Grants	Total
General Municipal:				
At Large	3,159,665,770		171,366,170	3,331,031,940
Business Tax, Cable	8,470,600			8,470,600
Other Revenue and Transfers				
Budgeted Deficit				
Total Municipal				

Expenditures		
Basic	Allowance Tax Assets	Total
43,409,546.68	461	43,410,008
84,706		84,706
59,468,186		59,468,186
125,787,752	5,292	125,793,044

FRT	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
13.032	41,176,764	2,233,244		43,410,008
1%	84,706			84,706
			59,468,186	59,468,186
	57,479,477	3,095,407	65,218,160	125,793,044

Totals

Expenditures		
Basic	Allowance Tax Assets	Total
182,840,867	6,167	182,847,034

FRT	Revenues			
	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
	110,523,628	6,548,333	65,775,073	182,847,034

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FIVE YEAR CAPITAL EXPENDITURE PROGRAM

	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2027	2028	2029	2030	2031	TOTAL	Operating	Reserves	Debenture Sales	Other
AIRPORT ASSETS										
Airport Equipment		10,000		55,000	25,000	90,000		80,500		9,500
Airport Grounds										
Runways & Taxi	380,000			2,800,000		3,180,000		1,480,000		1,700,000
DISASTER MITIGATION INFRASTRUCTURE ASSETS										
Community Alerting Equipment	45,000		47,700		50,600	143,300	143,300			
Flood Protection	500,000	4,750,000	600,000		200,000	6,050,000		1,300,000	4,750,000	
EMERGENCY SERVICES ASSETS										
Fire Fighting Equipment	133,000	48,000	20,000	70,000	440,000	711,000		711,000		
Police Equipment	707,721	532,290	540,280	610,128	458,754	2,849,173		2,849,173		
Public-Safety Communications	350,000	10,000		350,000	10,000	720,000		720,000		
FACILITIES INFRASTRUCTURE ASSETS										
A.R McDiarmid Civic Complex	120,000	195,000	25,000	25,000	25,000	390,000		390,000		
Airport Buildings	20,000		10,000			30,000		30,000		
Cemetery Buildings	200,000					200,000		200,000		
Civic Administration Building (City Hall)	3,785,000	1,791,000	1,182,000	187,000	200,000	7,145,000		759,000	6,386,000	
Civic Services Complex										
Community Centres										
Fire Halls	10,000	220,000	215,000	250,000	2,400,000	3,095,000		695,000	2,400,000	
Landfill Buildings										
Libraries	3,040,000	2,240,000	1,730,000	4,435,000	3,045,000	14,490,000		1,155,000	6,667,500	6,667,500
	9,290,721	9,796,290	4,369,980	8,782,128	6,854,354	39,093,473	143,300	10,369,673	20,203,500	8,377,000
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING	45,000		47,700		50,600	143,300				
RESERVES	3,235,721	1,411,790	1,778,280	2,585,128	1,358,754	10,369,673				
DEBENTURE SALES	4,760,000	7,350,000	1,841,500	2,329,500	3,922,500	20,203,500				
OTHER	1,250,000	1,034,500	702,500	3,867,500	1,522,500	8,377,000				
	9,290,721	9,796,290	4,369,980	8,782,128	6,854,354	39,093,473				

Departmental Use Only	Adopted by Resolution of Council
	_____ Head of Council
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	_____ _____

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2027	2028	2029	2030	2031	TOTAL	Operating	Reserves	Debenture Sales	Other
FACILITIES INFRASTRUCTURE ASSETS (cont'd)										
Parks Complex	150,000	10,000	25,000			185,000		185,000		
Police Stations	50,000	10,000	125,000	25,000	265,000	475,000		475,000		
Public Washrooms										
Sportsplex Facility	254,000	520,000	9,000,000	640,000	5,000,000	15,414,000		1,414,000	14,000,000	
FLEET ASSETS										
Airport Equipment	100,000	400,000		750,000	100,000	1,350,000		637,500		712,500
Equipment Attachments		242,200	95,500		25,000	362,700		362,700		
Fire Vehicles	2,924,300	131,200	124,000		1,119,200	4,298,700		4,090,833		207,867
Garage Equipment	22,000	23,000	24,000	45,000	26,000	140,000		140,000		
Heavy Duty Vehicles	3,707,700	4,193,200	1,857,000	695,500	1,431,900	11,885,300		11,885,300		
Light Duty Vehicles	254,100	87,500	611,900	749,200		1,702,700		1,702,700		
Off Road Equipment	354,500	2,930,400	1,326,500	1,233,300	418,500	6,263,200		6,263,200		
Police Vehicles	648,900	347,100	1,119,600	871,500	505,500	3,492,600		3,492,600		
Transit Buses	2,437,200	2,541,000	3,936,100	6,592,500	6,903,400	22,410,200		20,075,732		2,334,468
TECHNOLOGY INFRASTRUCTURE ASSETS										
Computer Hardware	220,000	325,000	260,000	330,000	760,000	1,895,000		1,895,000		
Computer Software	250,000	250,000		85,000		585,000		585,000		
Fibre Network										
Radio Network			500,000	1,447,500		1,947,500		1,947,500		
LAND DRAINAGE INFRASTRUCTURE ASSETS										
Land Drainage Conveyance	8,110,000	10,509,000	7,950,000	2,575,000	12,975,000	42,119,000		11,749,000	24,836,000	5,534,000
	19,482,700	22,519,600	26,954,600	16,039,500	29,529,500	114,525,900		66,901,065	38,836,000	8,788,835
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING										
RESERVES	12,161,677	13,010,522	10,065,522	14,937,922	16,725,422	66,901,065				
DEBENTURE SALES	3,801,000	9,120,000	13,500,000		12,415,000	38,836,000				
OTHER	3,520,023	389,078	3,389,078	1,101,578	389,078	8,788,835				
	19,482,700	22,519,600	26,954,600	16,039,500	29,529,500	114,525,900				

Departmental Use Only	Adopted by Resolution of Council
	_____ Head of Council
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FIVE YEAR CAPITAL EXPENDITURE PROGRAM

	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2027	2028	2029	2030	2031	TOTAL	Operating	Reserves	Debenture Sales	Other
OFFICE EQUIPMENT ASSETS										
Office Machinery & Equipment	95,000	10,000		25,000	15,000	145,000		145,000		
PARKS & RECREATION ASSETS										
Cemeteries		40,000	175,000			215,000		215,000		
Field Complex										
Golf Course	50,000	50,000	50,000	50,000	50,000	250,000		250,000		
Outdoor Recreational Facilities	5,510,000					5,510,000			5,510,000	
Parks Equipment	110,000	105,000	75,000	75,000	125,000	490,000		490,000		
Playgrounds	300,000	250,000	250,000	250,000	300,000	1,350,000		1,350,000		
Sportsplex	150,000	50,000	1,115,000	35,000		1,350,000		1,350,000		
PROPERTY ASSETS										
Heritage Sites				200,000		200,000		200,000		
Land	900,000	300,000	260,000	282,000	355,000	2,097,000		2,097,000		
SOLID WASTE ASSETS										
Collection Depots	100,000					100,000		100,000		
Collection Systems	120,000	100,000	75,000	100,000	75,000	470,000		470,000		
Landfill Cells	2,600,000			200,000	2,600,000	5,400,000		5,400,000		
Landfill Systems	370,000	20,000	20,000	20,000	75,000	505,000		505,000		
TRANSIT ASSETS										
Bus Hardware			1,200,000			1,200,000		1,200,000		
Bus Software										
Bus Stops	20,500	175,000	22,000	185,000	46,500	449,000		449,000		
	10,325,500	1,100,000	3,242,000	1,422,000	3,641,500	19,731,000		14,221,000	5,510,000	
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING										
RESERVES	4,815,500	1,100,000	3,242,000	1,422,000	3,641,500	14,221,000				
DEBENTURE SALES	5,510,000					5,510,000				
OTHER										
	10,325,500	1,100,000	3,242,000	1,422,000	3,641,500	19,731,000				

Departmental Use Only	Adopted by Resolution of Council
	<p>_____</p> <p>(Head of Council)</p>
	20
	<p>_____</p>

SCHEDULE 1

Municipality of The City of Brandon

For the Year Ending 31 December 2026

RESERVE NAME	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Accommodation Tax		1,802,954		
Active Transportation				
Affordable Housing	200,000	200,000	175,000	200,000
Airport Improvement	296,034	316,997	296,034	338,055
Andrews Field	150,000	150,000		
Brandon Municipal Airport				
8th Street Bridge				
Capital Development	135,000	190,693	110,452	206,989
Centennial Auditorium				
COVID				
COVID - Transit				
Clare Avenue Extension				
Cumulative Benefits				
Development Charge Drainage Network	23,010	81,169	94,748	99,189
Development Charge Transportation Network	163,509	426,629	597,675	626,149
Disposal Site (Sanitation)	803,500	845,225	223,501	2,144,099
E911 Equipment	60,000	60,000		89,284
Elections	15,000	15,000	7,999	6,251
Fire Fighting Equipment			64,006	135,283
Fire Vehicles	616,843	304,138	6,500	397,890
Fiscal Contingency Reserve		99,460		
Flood Control				72,810
Gas Tax	2,972,322	2,972,322	2,972,322	3,091,215
Land Acquisition	210,000	541,986		
Landfill Closure / Post Closure	191,100	209,902	212,100	204,600
Large Event		318,168		
Library / Arts Building	15,000	15,000		
Machinery and Equipment	3,231,456	1,939,062	4,385,449	4,336,429
Municipal Building Maintenance	1,198,095	613,486	637,669	285,163
Office Equipment	3,000	3,000	4,313	2,282
Parks	1,893,706	587,341	636,180	557,372
Perpetual Care	88,000	60,667	83,800	86,200
Planning Projects				
Police Equipment	380,000	403,800	594,557	828,838
Police Vehicles	497,575	573,462	305,977	494,563
Professional Fees				
Protective Services Buildings				
Recreation Centre	90,000	88,537		
Signage	10,000	10,000		
Sportsplex		2,901,074		239,413
Storm Sewer			538,102	716,554
Technology	210,000	210,000	185,302	321,010
Traffic Control Devices				
Transit Equipment	2,820,131	2,749,516	2,131,779	2,232,081
Transit Gas Tax	484,083	484,083	484,083	503,446
Transportation Network	2,590,786	1,400,000	1,892,551	1,813,761

TOTAL RESERVE APPROPRIATIONS - to page 5

19,348,149	20,573,671	16,640,099	20,028,926
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SCHEDULE 2

Municipality of The City of Brandon

For the Year Ending 31 December 2026

RESERVE NAME	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Water Distribution	3,000,000	6,125,221	5,117,950	5,193,998
Development Charge Water Treatment	50,385	157,593	87,612	947,000
Development Charge Water Network Infrastructure	92,258	220,171	65,046	70,989
Wastewater Distribution	2,953,204	3,710,841	4,983,017	5,000,000
Development Charge Wastewater Treatment	64,355	204,061	114,585	502,116
Development Charge Wastewater Network Infrastructure	292,850	700,841	207,119	590,329
Mitigation & Preparedness				
Office Equipment	3,000	3,000	4,313	2,282
Cumulative Benefits				

TOTAL RESERVE APPROPRIATIONS - to page 6	6,456,052	11,121,729	10,579,642	12,306,714
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SCHEDULE 3

Municipality of The City of Brandon

For the Year Ending 31 December 2026

CAPITAL EXPENDITURES - BORNE BY GENERAL FUND

PROJECT / ITEM

DEPARTMENT

Total - Capital Borne by General Fund - to page 13

SCHEDULE 4

Municipality of The City of Brandon

For the Year Ending 31 December 2026

CAPITAL EXPENDITURES - BORNE BY UTILITY FUND

PROJECT / ITEM

DEPARTMENT

Total - Capital Borne by Utility Fund - to page 13

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2026

CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES

RESERVE	ITEM	
AIRPORT RESERVES:		
Airport Improvement Reserve	Airport Fleet Equipment	439,500
	Main Airpron Expansion	60,000
	Runways & Taxiway Repaving	250,000
Airport Reserve		
DISASTER MITIGATION RESERVES:		
Diking & Flood Control Reserve	Flood Protection Rehabilitation	200,000
EMERGENCY SERVICES RESERVES:		
E-911 Equipment Reserve	Call Centre Workstation Layouts	150,000
	Public Safety Communications Centre Minor Equipment	4,500
Firefighting Equipment Reserve	Fire Hall #2 Annex Addition	400,000
	Fire Fighting Minor Equipment	75,000
Police Equipment Reserves	Call Centre Workstation Layouts	150,000
	Public Safety Communications Centre Minor Equipment	4,500
	Police Operations Centre	115,000
	Police Fleet Additions	79,700
	Police Equipment	491,058
	Police Body Cameras	162,830
	In-Car Camera Systems	96,857
	IT Hardware	448,000
	McTavish Ave Closure	250,000
FACILITIES RESERVES:		
Municipal Building Maintenance Reserve	Airport Buildings	20,000
	A.R. McDiarmid Civic Complex	742,380
	City Hall	81,460
	City Hall Renovations	490,000
	Civic Services Complex	85,000
	Fire Halls	239,516
	Library-Arts Building Renovation	218,556
	Library-Arts Building West Entrance	145,245
	Landfill Buildings	120,000
	Police Buildings	25,000
	Parks Complex	130,000
	Transit Buildings	40,000
	FLEET RESERVES:	
Fire Vehicles Reserve	Fire Vehicles Replacements	479,567
Machinery & Equipment Reserve	Garage Equipment & Attachments	111,000
	Heavy Duty Vehicle Replacement	3,594,800
	Light Duty Vehicle Replacement	826,500
	Off Road Equipment Replacements	6,281,622
	Equipment Attachments	54,500
	Garage Software	60,000
Police Vehicle Reserve	Police Vehicles Replacements	494,334
IT RESERVES:		
Technology Reserve	Fibre Optic Network Expansion	10,000
	IT Hardware	280,000
LAND DRAINAGE RESERVES:		
Storm Sewer Reserve	Off Road Equipment Additions	130,000
	LDS Rehabilitation	150,000
	Southeast Drainage Upgrades Design	307,000
Total - Capital Borne by General Reserves - subtotal		18,493,425

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2026

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

RESERVE	ITEM	
Total - Capital Borne by General Reserves - subtotal forward		18,493,425
OFFICE EQUIPMENT RESERVES:		
Office Equipment Reserve	Paper Folder/Envelope Inserter	25,000
	Council Chambers Window Treatment	20,000
PARKS & RECREATION RESERVES:		
Parks Reserve	Parks Complex Upgrades	350,000
	Golf Course Upgrades	190,000
	Downtown Washroom	529,000
	Park Community Centre	1,394,119
	CPSC Naturalization	270,000
	Outdoor Recreational Facilities	139,500
	Parks Equipment	150,000
	Playground Replacements	212,500
Perpetual Care Reserve	Columbariums	98,000
	Cemetery Minor Equipment	75,000
Sportsplex Reserve	Sportsplex Pool Upgrades	5,000
	Sportsplex Arena Upgrades	25,000
	Sportsplex Facility Upgrades	95,000
	Sportsplex Minor Equipment and Preservation	27,000
PROPERTY RESERVES:		
Land Acquisition Reserve	Land Acquisitions	475,000
SOLID WASTE RESERVES:		
Disposal Site Sanitation Reserve	Landfill Cell Design	130,000
	Landfill System Upgrades	295,000
	Collection System Equipment	160,000
TRANSIT RESERVES:		
Transit Equipment Reserve	Transit Bus Replacements	4,240,000
	Transit Bus Refurbishments	2,467,908
	Transit Bus Systems	104,000
	Bus Stops	167,500
Transit Gas Tax Reserve	Transit Bus Preservation	448,100
	Bus Stops	30,000
TRANSPORTATION RESERVES		
Gas Tax Reserve	Traffic Signals Program	300,000
	Sidewalk Replacements	150,000
	Sidewalk Construction	222,500
	Street Reconstruction	1,734,000
	Intersection Improvements	2,207,600
	Street Preservation	1,500,000
	Street Extensions	250,000
Transportation Network Infrastructure Reserve	Active Transportation Network Preservation	50,000
	Bike Lane Installations	50,000
	Crosswalk Enhancements	100,000
	Pedestrian Corridors	100,000
	Richmond Ave & 22nd St Signals	175,000
	Sidewalk Replacements	265,000
	Street Preservation	1,025,000
	Street Reconstruction	340,000
	Traffic Signal Upgrades	100,000
Total - Capital Borne by General Reserves - to page 13		39,185,152

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2026

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

RESERVE	ITEM	
Total - Capital Borne by General Reserves - subtotal forward		39,185,152
DEVELOPMENT CHARGE GENERAL RESERVES:		
DC Transportation Network Reserve	Intersection Improvements	928,400
DC Drainage Network Reserve	Southeast Drainage Improvements	33,000
UNCATEGORIZED GENERAL RESERVES:		
Capital Development Reserve	Cemetery Expansion	115,000
	CPSC Clubhouse	1,128,599
	Playground Replacements	112,500
Fiscal Contingency Reserve	CPSC Clubhouse	250,000
	Land Acquisitions	200,000

Total - Capital Borne by General Reserves - to page 13

41,952,651

SCHEDULE 6

Municipality of The City of Brandon

For the Year Ending 31 December 2026

CAPITAL EXPENDITURES - BORNE BY UTILITY RESERVES

RESERVE	ITEM	
WASTEWATER RESERVES:		
Wastewater Reserve	Wastewater Collection Rehabilitation	2,400,000
	Wastewater Pre-Treatment Facilities	2,281,000
	Wastewater Sewer Replacements	300,000
WATER RESERVES:		
Water Reserve	Watermain Replacements	3,300,000
	New Watermains	160,000
	Utility Equipment Replacement	31,000
	Utility Heavy Duty Equipment	231,800
	Water Treatment Facility	650,000
	Water Distribution Rehabilitation	100,000
DEVELOPMENT CHARGE UTILITY RESERVES:		
DC Water Network Infrastructure Reserve	New Watermains	40,000

Total - Capital Borne by Utility Reserves - to page 13

\$9,493,800

SCHEDULE 7

Municipality of The City of Brandon

For the Year Ending 31 December 2026

GENERAL RESERVES - TRANSFERS TO GENERAL OPERATING FUND

PROJECT / ITEM	RESERVE	
Accommodation Tax Grants	Accommodation Tax Reserve	256,610
Brandon First Funding - Unconditional	Accommodation Tax Reserve	100,000
Brandon Tourism Strategy and Rebrand Development	Accommodation Tax Reserve	60,000
Keystone Centre Funding	Accommodation Tax Reserve	1,368,127
Affordable Housing Development Grant	Affordable Housing Reserve	180,000
Affordable Housing Incentive Program	Affordable Housing Reserve	200,000
Airport Land Drainage Study	Airport Improvement Reserve	50,000
East Commercial Development Preliminary Design	Airport Improvement Reserve	40,000
Asset Management Consulting	Capital Development	100,000
Backlane Security Lighting Program	Capital Development	10,000
Update GIS & Related Software	Capital Development	20,000
Potential Severance Liabilities	Cumulative Benefits	75,000
Flood Protection Condition Assessments	Diking & Flood Control Reserve	150,000
Hog Hair Management Plan	Disposal Site Reserve	36,000
Waste-to-Energy Study	Disposal Site Reserve	120,000
2026 Municipal Election	Elections Reserve	130,855
Art Gallery of Southwestern Manitoba Funding	Fiscal Contingency Reserve	40,000
Brandon Downtown Development Corp Funding	Fiscal Contingency Reserve	25,000
Brandon General Museum & Archives Funding	Fiscal Contingency Reserve	20,000
Brandon General Museum Inc (Daly House) Funding	Fiscal Contingency Reserve	25,000
Community Wellness Collaborative Funding	Fiscal Contingency Reserve	18,500
General Operating	Fiscal Contingency Reserve	1,104,000
Helping Hands Funding	Fiscal Contingency Reserve	20,000
Parade Float Enhancement	Fiscal Contingency Reserve	7,500
Reconciliation Initiatives	Fiscal Contingency Reserve	30,000
Pavement Condition Assessment	Gas Tax Reserve	150,000
Community Gardens Fencing	Parks Reserve	10,000
Dog Park Amenities	Parks Reserve	50,000
Residential Tree Enhancement Program	Parks Reserve	40,000
Tree Planting	Parks Reserve	100,000
Zoning By-Law Update	Planning Projects	104,860
Downtown Community Policing Space Retrofit	Police Equipment Reserve	65,000
General Operating	Sportsplex Reserve	59,124
Land Drainage Modelling Update	Storm Sewer Reserve	200,000
LDS Condition Assessments	Storm Sewer Reserve	415,000
Park Avenue Relief Sewer Preliminary Design	Storm Sewer Reserve	150,000
Risk Management Software	Technology Reserve	75,000
Southwest Road Network Preliminary Design	Transportation Network DC Reserve	200,000
Transportation Master Plan	Transportation Network Reserve	300,000

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

\$6,105,576

SCHEDULE 8

Municipality of The City of Brandon

For the Year Ending 31 December 2026

UTILITY RESERVES TRANSFERS TO UTILITY OPERATING FUND

PROJECT / ITEM	RESERVE	
Flood Protection Subsidy Program	Wastewater Reserve	75,000
Wastewater Sewer Condition Assessments	Wastewater Reserve	650,000
Southwest Water Servicing Plan	Water Network DC Reserve	145,000
North Hill and Established Growth Area Water Modelling	Water Reserve	150,000
Reservoir Expansion Conceptual Design	Water Reserve	250,000
Valve Assessments	Water Reserve	100,000

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

\$1,370,000

SCHEDULE 9

Municipality of The City of Brandon

For the Year Ending 31 December 2026

EXTERNALLY FUNDED CAPITAL PROGRAM

PROJECT / ITEM	FUNDING SOURCE	
FEDERAL GRANTS/CONTRIBUTIONS		
Airport Equipment	Airport Capital Assistance Program	1,130,500
Cemetery Pond	Natural Infrastructure Fund	1,000,000
Park Community Centre/Daycare	Early Learning and Child Care Building Fund	3,369,481
RCMP OCC Renovation	RCMP Contribution Agreement	4,806,500
Richmond Ave & 22nd Street Signals	FCM Safe and Active School Routes	125,000
Southeast Drainage/Cemetery Pond	Disaster Mitigation Assistance Fund	10,652,000
Water Treatment Facility Expansion	Investing in Canada Infrastructure Program	14,300,000
PROVINCIAL GRANTS/CONTRIBUTIONS		
18th St N & Braecrest Intersection Improvements	Provincial Contribution Agreement Growth, Renewal and Opportunities	2,200,000
26th St & Maryland Ave Reconstruction	Provincial Contribution Agreement	2,000,000
Andrew's Field Clubhouse Upgrades	Provincial Contribution Agreement Arts, Culture and Sport in Community Fu	400,000
CPSC Clubhouse	From the Ground Up	1,226,585
Library-Arts Building West Entrance	Provincial Contribution Agreement	94,755
Offsite Diversion Depot	Provincial Contribution Agreement	400,000
Park Community Centre/Daycare	Provincial Contribution Agreement	4,267,244
Police Detention Cells	Manitoba Justice	33,015
Sportsplex Parking Lot Repaving	Provincial Contribution Agreement	235,000
Water Treatment Facility Expansion	Investing in Canada Infrastructure Program	16,904,750
OTHER GRANTS/CONTRIBUTIONS		
Fire Rescue Truck	Partner Municipalities	135,333

Total - Externally Funded Capital Program - to page 13

\$63,280,163

