

THE CITY OF BRANDON



2025

DRAFT FINANCIAL PLAN

THE FINANCIAL PLAN

Municipality of The City of Brandon

For the Year Ending 31 December 2025

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

Adopted:

GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2025

REVENUE

| | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|-----------------------|---------------------|-----------------------|-----------------------|
| Tax Levy - Page 8 | 96,985,829 | 96,985,829 | 102,860,248 | 111,686,097 |
| Grants in Lieu of Taxes - Page 8 | 5,783,989 | 5,783,989 | 6,180,626 | 6,710,950 |
| Sub-total | 102,769,818 | 102,769,818 | 109,040,874 | 118,397,048 |
| Requisitions (deduct) - Page 8 | 50,612,326 | 50,612,326 | 53,152,467 | 53,152,467 |
| Net Municipal Taxes and Grants in Lieu of Taxes | 52,157,492 | 52,157,492 | 55,888,407 | 65,244,581 |
| Other Revenue - Page 2 | 54,554,170 | 66,981,866 | 57,503,230 | 56,008,441 |
| Transfers from Accumulated Surplus and Reserves - Page 2 | 3,751,285 | 3,187,167 | 8,504,832 | 3,587,113 |
| Total Revenue | 110,462,947 | 122,326,526 | 121,896,469 | 124,840,135 |

EXPENDITURE

| | | | | |
|---------------------------------------|-------------|-------------|-------------|-------------|
| General Government Services | 9,199,553 | 10,437,046 | 9,817,887 | 10,333,514 |
| Protective Services | 43,094,688 | 40,361,537 | 45,606,447 | 47,386,941 |
| Transportation Services | 13,520,660 | 15,085,756 | 14,790,908 | 14,578,229 |
| Environmental Health Services | 5,729,208 | 5,913,331 | 6,392,045 | 6,598,769 |
| Public Health and Welfare Services | 725,209 | 801,300 | 797,163 | 782,362 |
| Environmental Development Services | 4,822,661 | 7,084,176 | 7,219,777 | 4,086,553 |
| Economic Development Services | 769,237 | 780,689 | 1,182,789 | 1,012,250 |
| Recreation and Cultural Services | 11,881,431 | 11,360,846 | 13,052,962 | 13,861,648 |
| Fiscal Services | 8,378,934 | 5,989,264 | 3,678,120 | 6,809,132 |
| Transfers - Deficit Recovery - Page 9 | | | | |
| - Reserves - Page 5 | 12,331,401 | 21,844,011 | 19,348,149 | 19,390,737 |
| Total Basic Expenditure | 110,452,982 | 119,657,956 | 121,886,246 | 124,840,135 |
| Allowance for Tax Assets - Page 8 | 9,965 | 9,965 | 10,223 | 0 |
| Total Expenditure | 110,462,947 | 119,667,920 | 121,896,469 | 124,840,135 |
| Net Operating Surplus (Deficit) | | 2,658,606 | | |

| | | |
|-----------------------|-----------------------------------|------------------|
| Departmental Use Only | Adoption by Resolution of Council | |
| | <div>_____</div> | |
| | Head of Council | |
| | <div>_____</div> | <div>_____</div> |
| | City Manager / CAO | |

GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS

Municipality of The City of Brandon

For the Year Ending 31 December 2025

REVENUE

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|-----------------------------|-----------------------|---------------------|-----------------------|-----------------------|
| Other Revenue | | | | | |
| Taxes Added | | 800,000 | 872,906 | 800,000 | 800,000 |
| Licenses | - Animal | 12,499 | 11,363 | 12,874 | 13,260 |
| | - Bicycle | | | | |
| | - Business | 231,424 | 252,481 | 247,875 | 255,295 |
| | - Other | 1,114,377 | 1,101,899 | 1,156,723 | 1,191,425 |
| | Mobile Homes | | | | |
| Permits | | | | | |
| | - Building | 1,801,175 | 2,231,365 | 1,919,362 | 1,350,997 |
| | - Other | 20,650 | 15,750 | 22,710 | 23,392 |
| | Crossings & Driveways | 126,000 | 142,933 | 136,927 | 141,035 |
| Moving | | | | | |
| Fines | | 502,000 | 539,738 | 595,000 | 595,000 |
| Sales of Service | - General Government | 107,832 | 142,898 | 108,400 | 114,600 |
| | - Protective | 8,478,138 | 8,281,109 | 9,367,163 | 9,326,009 |
| | - Transportation | 2,569,505 | 2,623,746 | 2,683,386 | 2,774,505 |
| | - Environmental Health | 2,772,338 | 3,549,215 | 3,492,512 | 3,583,316 |
| | - Public Health and Welfare | 420,500 | 458,290 | 440,500 | 452,500 |
| | - Environmental Development | | | | |
| | - Economic Development | | 1,767,356 | | |
| | - Recreation and Culture | 1,042,783 | 1,027,570 | 1,280,192 | 1,718,392 |
| | - Other | | | | |
| | | | | | |
| Sales of Goods | | 234,091 | 452,442 | 363,729 | 1,355,958 |
| Rentals | | 570,626 | 544,077 | 540,517 | 545,775 |
| Trailer Park | - Rentals | | | | |
| | - Other | | | | |
| Concessions and Franchises | | | | 3,000 | 3,000 |
| Returns from Investments | | 30,000 | 57,440 | 45,000 | 45,000 |
| Tax and Redemption Penalties | | 552,000 | 618,584 | 595,000 | 595,000 |
| Development and Dedication Fees | | 265,322 | 351,661 | 238,357 | 1,121,637 |
| Unconditional Grants - Municipal Operating | | 17,298,399 | 17,458,480 | 18,115,312 | 17,099,883 |
| Conditional Grants | - Federal Government | 543,213 | 8,065,535 | 4,888,177 | 2,102,784 |
| | - Federal Gas Tax | 3,355,353 | 3,318,149 | 3,456,405 | 3,456,405 |
| | - Provincial Government | 11,524,126 | 11,567,550 | 6,489,179 | 7,092,352 |
| | - Local Government | | | | |
| | - Other | 101,000 | 202,632 | 432,800 | 113,500 |
| Organizations/Foundations | | | | | |
| Other Income | Miscellaneous | 80,819 | 1,186,206 | 72,130 | 137,421 |
| | Land Sales | | 140,491 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Total Other Revenue - Page 1 | | 54,554,170 | 66,981,866 | 57,503,230 | 56,008,441 |
| Transfers From | | | | | |
| | - Accumulated Surplus | | | | |
| | - Reserves - Page 13 | 3,751,285 | 3,187,167 | 8,504,832 | 3,587,113 |
| Total Transfers - Page 1 | | 3,751,285 | 3,187,167 | 8,504,832 | 3,587,113 |
| TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8 | | 58,305,455 | 70,169,034 | 66,008,062 | 59,595,554 |

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2025

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|---|--|-----------------------|---------------------|-----------------------|-----------------------|
| 1100 | Legislative | 612,391 | 619,663 | 624,846 | 632,708 |
| 1200 | General Administrative | | | | |
| 1212 | Chief Administrative Officer and Staff | 487,786 | 481,128 | 502,666 | 524,883 |
| 1215 | Office | 5,539,528 | 7,203,822 | 6,085,485 | 6,446,859 |
| 1216 | Legal | 252,778 | 171,630 | 230,777 | 238,214 |
| 1217 | Audit | 23,005 | 27,623 | 23,540 | 24,075 |
| 1218 | Assessment | 738,333 | 732,543 | 739,868 | 745,717 |
| 1240 | Taxation | | | | |
| 1300 | Other General Government | 143,883 | 131,448 | 265,646 | 194,356 |
| 1310 | Elections | | | | 179,970 |
| 1320 | Conventions | | | | |
| 1330 | Damage Claims and Liability Insurance | 203,413 | -76,373 | 111,564 | 124,643 |
| 1340 | Intergovernmental Relations | | | | |
| 1350 | Grants | 856,149 | 875,071 | 883,232 | 868,265 |
| 1360 | Other General Government - Sundry | 267,287 | 270,492 | 275,262 | 278,824 |
| | Past-Service Pension Payments | | | | |
| | Unallocated Employee Benefits | 75,000 | | 75,000 | 75,000 |
| SUB-TOTAL GENERAL GOVERNMENT SERVICES | | 9,199,553 | 10,437,046 | 9,817,887 | 10,333,514 |
| 1991 | Recoveries (deduct) - Utility | | | | |
| TOTAL GOVERNMENT SERVICES - TO PAGE 1 | | 9,199,553 | 10,437,046 | 9,817,887 | 10,333,514 |
| 2100 | Police | 22,484,798 | 22,129,733 | 23,771,957 | 24,865,717 |
| 2400 | Fire | 6,908,168 | 6,260,206 | 7,308,057 | 7,315,879 |
| 2500 | Emergency Measures | | | | |
| 2510 | Safety | 183,635 | 174,284 | 187,515 | 191,839 |
| 2520 | Flood Control | | | 150,000 | |
| 2540 | Ambulance Services | 7,101,816 | 6,082,987 | 7,487,343 | 7,954,514 |
| 2550 | Other - E911 and Police Dispatch | 4,679,857 | 4,101,973 | 4,875,883 | 5,143,759 |
| 2600 | Other Protection | | | | |
| 2621 | Building Inspection | 1,163,350 | 1,102,635 | 1,135,837 | 1,200,761 |
| 2622 | Electrical Inspection | | | | |
| 2623 | Plumbing Inspection | | | | |
| 2626 | Health and Safety | 307,539 | 298,179 | 316,574 | 323,179 |
| 2630 | License Inspection | 68,857 | 57,388 | 143,520 | 145,854 |
| 2640 | Animal and Pest Control | 152,352 | 114,796 | 148,795 | 162,428 |
| 2650 | Other - By-law Compliance | 44,316 | 39,356 | 80,967 | 83,012 |
| TOTAL PROTECTIVE SERVICES - TO PAGE 1 | | 43,094,688 | 40,361,537 | 45,606,447 | 47,386,941 |
| Road Transport | | | | | |
| Administration | | | | | |
| 32110 | Road Commissioners' Fees and Mileage | | | | |
| | Public Works Administration | 3,662,682 | 3,164,571 | 3,772,856 | 3,896,691 |
| 32200 | Engineering | 2,660,577 | 2,274,670 | 3,276,169 | 2,948,812 |
| Roads and Streets | | | | | |
| Unallocated Costs - Equipment Operators' Wages and Benefits | | | | | |
| 32301 | | | | | |
| 32302 | - Equipment Fuel | | | | |
| 32303 | - Equipment Repairs and Maintenance | (490,867) | 525,249 | (419,182) | (496,334) |
| 32304 | - Equipment Insurance and Registration | 494,949 | 522,647 | 513,901 | 539,579 |
| 32305 | - Workshop and Yard Operations | (80,693) | (94,931) | 69,215 | (15,000) |
| | - Equipment Rental Recovery | (5,134,256) | (5,125,456) | (7,467,792) | (8,061,687) |
| 32312 | - Special Projects / Surface Work | | | | |
| | - Street Maintenance & Resurfacing | 1,041,451 | 1,115,836 | 1,289,756 | 1,100,972 |
| Transportation Services Sub-Total Forward to Page 4 | | 2,153,842 | 2,382,586 | 1,034,923 | (86,967) |

BUDGETED EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2025

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|---|---|-----------------------|---------------------|-----------------------|-----------------------|
| Transportation Services Sub-Total Forward from Page 3 | | 2,153,842 | 2,382,586 | 1,034,923 | -86,967 |
| 32321 | Road Re-Construction - Labour | | | | |
| 32322 | - Materials | | | | |
| 32323 | - Rentals | | | | |
| | - Total | | 1,462,082 | | |
| 32330 | Sidewalks and Boulevards | 281,246 | 242,792 | 219,221 | 228,254 |
| 32340 | Ditches and Road Drainage | 526,577 | 459,268 | 573,106 | 584,015 |
| 32350 | Storm Sewers | 102,512 | 220,532 | 124,590 | 541,488 |
| 32360 | Street Cleaning | 329,667 | 333,911 | 425,395 | 434,784 |
| 32371 | Snow and Ice Removal - Labour | | | | |
| 32372 | - Materials | | | | |
| 32373 | - Rentals | | | | |
| | - Total | 927,659 | 1,084,321 | 961,386 | 1,002,404 |
| 32400 | Bridges | | | | |
| 32500 | Street Lighting | 1,014,522 | 968,236 | 987,722 | 987,671 |
| 32600 | Traffic Services | 102,949 | 105,558 | 114,507 | 117,941 |
| 32700 | Parking | 40,758 | 35,166 | 42,699 | 40,965 |
| 32900 | Other Road Transport | | | | |
| | Other Transportation Services - Brandon Airport | 1,279,706 | 1,209,263 | 1,433,374 | 1,421,319 |
| | - Brandon Transit | 6,761,222 | 6,582,041 | 8,873,985 | 9,306,356 |
| TOTAL TRANSPORTATION SERVICES - TO PAGE 1 | | 13,520,660 | 15,085,756 | 14,790,908 | 14,578,229 |
| | | | | | |
| Garbage and Waste Collection | | | | | |
| 4320 | Garbage Collection | 1,359,988 | 1,357,466 | 1,537,219 | 1,554,999 |
| 4330 | Nuisance Grounds | 3,969,833 | 4,304,905 | 4,563,548 | 4,737,637 |
| Other Environmental Health | | | | | |
| 4480 | Municipal Wells | | | | |
| 4490 | Public Rest Rooms | | | | |
| | Other Environmental Initiatives | 399,387 | 250,959 | 291,278 | 306,132 |
| TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1 | | 5,729,208 | 5,913,331 | 6,392,045 | 6,598,769 |
| | | | | | |
| Public Health | | | | | |
| 5110 | Health Unit | | | | |
| 5160 | Cemeteries | 458,177 | 534,268 | 530,131 | 515,330 |
| 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 | | 725,209 | 801,300 | 797,163 | 782,362 |
| | | | | | |
| 6100 | Planning and Zoning | 738,104 | 621,541 | 815,790 | 800,378 |
| Community Development | | | | | |
| 6220 | General Land Assembly | | | | |
| 6230 | Urban Renewal | 3,557,751 | 5,911,966 | 5,879,523 | 2,747,647 |
| 6240 | Beautification and Land Rehabilitation | | | | |
| 6241 | Urban Area Weed Control | | | | |
| | Other Property Administration | 526,805 | 550,669 | 524,464 | 538,528 |
| | | | | | |
| TOTAL ENVIRONMENTAL DEVELOPMENT SERV - TO PAGE 1 | | 4,822,661 | 7,084,176 | 7,219,777 | 4,086,553 |

| BUDGETED EXPENDITURE | | | | | |
|--|---|-----------------------|---------------------|-----------------------|-----------------------|
| Municipality of The City of Brandon | | | | | |
| For the Year Ending 31 December 2025 | | | | | |
| | | 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 | 615,352 | 545,412 | 706,883 | 761,344 |
| 7410 | Tourism | 153,885 | 235,277 | 475,906 | 250,906 |
| 7420 | Public Receptions | | | | |
| | | | | | |
| | | | | | |
| TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1 | | 769,237 | 780,689 | 1,182,789 | 1,012,250 |
| | | | | | |
| 8110 | Recreation | 1,517,565 | 1,426,532 | 1,593,340 | 1,637,903 |
| 8120 | Community Centers and Halls | 60,000 | 60,000 | 70,000 | 70,000 |
| 8130 | Swimming Pools and Beaches | 398,483 | 374,559 | 396,194 | 419,224 |
| 8140 | Golf Courses | 13,000 | 12,112 | | |
| 8150 | Skating Rinks and Arenas | | | | |
| 8180 | Parks and Playgrounds | 3,708,843 | 3,582,765 | 3,958,571 | 4,025,755 |
| 8190 | Other Recreational Facilities | 212,449 | 177,144 | 199,922 | 202,547 |
| | Canada Games Sportsplex | 1,789,768 | 1,535,783 | 1,841,116 | 2,011,638 |
| | Keystone Centre | 1,871,747 | 1,869,183 | 2,189,358 | 2,195,923 |
| | Maple Leaf Foods Sports Complex | | | 392,980 | 393,315 |
| 8240 | Museums | 116,844 | 117,092 | 117,074 | 116,967 |
| 8250 | Libraries | 875,106 | 900,090 | 934,947 | 959,951 |
| 8280 | Other Cultural Facilities | | | | |
| | Centennial Auditorium | 191,053 | 198,519 | 150,000 | 650,000 |
| | Riverbank Inc. | 728,793 | 717,115 | 735,010 | 747,168 |
| | Art Gallery | 255,240 | 255,240 | 260,345 | 265,552 |
| | Brandon First | 142,541 | 134,712 | 214,105 | 165,707 |
| TOTAL RECREATIONAL & CULTURAL SERVICES - TO PAGE 1 | | 11,881,431 | 11,360,846 | 13,052,962 | 13,861,648 |
| | | | | | |
| 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 | 5,160,820 | 2,787,418 | 475,000 | 45,000 |
| 9330 | Transfer to Utility - Page 6 | | | | |
| 9410 | Debenture Debt Charges - Page 11 | 3,138,119 | 3,138,119 | 3,138,120 | 6,699,132 |
| 9420 | Other Long-term Debt Charges - Page 11 | | | | |
| 9430 | Tax Discount and Short-term Loan Interest | 79,995 | 63,727 | 65,000 | 65,000 |
| 9440 | Other Debt Charges | | | | |
| | Other Fiscal Services | | | | |
| | | | | | |
| | | | | | |
| TOTAL FISCAL SERVICES - TO PAGE 1 | | 8,378,934 | 5,989,264 | 3,678,120 | 6,809,132 |
| | | | | | |
| 9900 | General Reserve | | | | |
| 9910 | Specific Reserves: Schedule 1 | 12,331,401 | 21,844,011 | 19,348,149 | 19,390,737 |
| 9913 | - Other | | | | |
| | | | | | |
| TOTAL TRANSFERS - TO PAGE 1 | | 12,331,401 | 21,844,011 | 19,348,149 | 19,390,737 |

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of The City of Brandon

For the Year Ending 31 December 2025

REVENUE

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|-----|--|-----------------------|---------------------|-----------------------|-----------------------|
| 300 | WATER CONSUMER SALES - Residential | 16,496,731 | 16,477,958 | 18,726,942 | 20,911,154 |
| | - Commercial and Bulk | | | | |
| | - Industrial | | | | |
| | - Federal and Provincial | | | | |
| | - Municipal and Schools | | | | |
| 310 | SEWER SERVICE CHARGES - Residential | 11,962,850 | 11,815,348 | 13,744,550 | 15,603,882 |
| | - Commercial | | | | |
| | - Other | | | | |
| 320 | Discounts, Refunds and Cancellations | | | | |
| | Net Consumer Revenue - Sub Total | 28,459,581 | 28,293,306 | 32,471,492 | 36,515,036 |
| 330 | Penalties | 75,000 | 143,143 | 100,000 | 115,000 |
| 340 | Hydrant Rentals | 340,965 | 324,618 | 349,440 | 361,634 |
| 350 | Installation Service | | | | |
| 360 | Connection Revenue - Net | 1,130,110 | 1,106,157 | 1,199,084 | 1,268,058 |
| 370 | Provincial Grants | | | | |
| 380 | Other Revenue | 3,054,248 | 3,703,000 | 3,351,868 | 5,424,849 |
| 390 | Transfer from Revenue Fund - Page 5 | | | | |
| 396 | Transfer from Reserves - Utility - Page 13 | 297,702 | 162,302 | 690,000 | 600,000 |
| 397 | Transfer from Accumulated Surplus | | | | |
| | | 33,357,606 | 33,732,526 | 38,161,884 | 44,284,577 |

EXPENDITURE

| | | | | | |
|-----|---|------------|------------|------------|------------|
| 410 | WATER SUPPLY | | | | |
| 411 | Administration | 4,545,997 | 4,019,422 | 5,415,934 | 5,000,352 |
| 412 | Customer Billings and Collections | 881,397 | 986,473 | 913,709 | 987,090 |
| 413 | Purification and Treatment | 7,812,007 | 6,520,127 | 7,997,976 | 8,016,579 |
| 414 | Water Purchases | | | | |
| 415 | Service of Supply | 414,853 | 286,610 | 546,096 | 569,140 |
| 416 | Transmissions and Distribution | 971,354 | 983,567 | 1,087,522 | 1,069,709 |
| 417 | Other Water Supply Costs | 20,855 | -293,958 | 18,885 | 19,417 |
| 418 | Connections - Net Loss Maintenance of Mains | | | | |
| | TOTAL | 14,646,465 | 12,502,239 | 15,980,122 | 15,662,287 |
| 420 | SEWAGE COLLECTION AND DISPOSAL | | | | |
| 421 | Administration | 43,038 | 37,722 | | 500,000 |
| 422 | Sewage Collection System | 400,972 | 577,729 | 490,245 | 534,250 |
| 423 | Sewage Lift Station | 292,251 | 221,539 | 274,675 | 412,444 |
| 424 | Sewage Treatment and Disposal | 7,260,422 | 7,700,770 | 7,624,335 | 7,750,632 |
| 425 | Other Sewage Collection and Disposal Costs | | | | |
| 426 | Connections - Net Loss Maintenance of Mains | | | | |
| | TOTAL | 7,996,684 | 8,537,760 | 8,389,255 | 9,197,325 |
| 430 | TRANSFER TO CAPITAL - Page 13 | | | | |
| 440 | TRANSFERS TO RESERVES | | | | |
| 441 | Water Utility: Schedule 2 | 3,142,643 | 3,188,725 | 5,275,202 | 5,308,773 |
| | Wastewater Utility: Schedule 2 | 3,310,409 | 3,368,018 | 4,036,055 | 5,019,806 |
| 442 | Office Equipment: Schedule 2 | 3,000 | 3,000 | 3,000 | 3,000 |
| | Mitigation & Preparedness: Schedule 2 | | | | |
| | TOTAL | 6,456,052 | 6,559,743 | 9,314,257 | 10,331,579 |
| 450 | DEBENTURE DEBT CHARGES - Page 12 | 1,923,613 | 1,923,613 | 1,923,613 | 6,525,976 |
| | OTHER LONG-TERM DEBT CHARGES - Page 12 | | | | |
| 471 | Deficit Recovery, 2015, 2016, 2017, 2020, 2021, 2022 - Page 9 | 2,334,792 | 2,481,918 | 2,554,637 | 2,567,410 |
| | TOTAL | 33,357,606 | 32,005,273 | 38,161,884 | 44,284,577 |
| | | | 1,727,253 | | |

CALCULATION OF TAX LEVIES
Municipality of The City of Brandon

For the Year Ending 31 December 2025

| | Assessments | | | |
|-----------------------------------|---------------|---|-------------|---------------|
| | Taxable | Grazing Lease and/or Converted fees | Grants | Total |
| Requisition Taxes: | | | | |
| Foundation - Residential | 2,204,304,910 | | 43,806,020 | 2,248,110,930 |
| Foundation - Other | 859,251,150 | | 124,030,090 | 983,281,240 |
| Special - Brandon School Division | 3,066,699,570 | 35,378,330 | 169,069,730 | 3,271,147,630 |
| Community Revitalization | 3,129,160 | | | 3,129,160 |
| | | | | |
| | | | | |
| | | | | |
| Total Requisition | | | | |

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

| | | | | |
|-------------------------|---------------|-------------|-------------|---------------|
| Debenture Debt Charges: | | | | |
| | | | | |
| Local Improvements | 3,133,735,470 | 343,233,220 | 157,035,920 | 3,634,004,610 |
| | | | | |
| General | 3,136,165,310 | | 172,333,390 | 3,308,498,700 |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|--------------------------|---------------|--|-------------|---------------|
| Special Services Levies: | | | | |
| Local Government | 3,136,165,310 | | 172,333,390 | 3,308,498,700 |
| | | | | |

| | | | | |
|------------------|--|--|--|--|
| Deficit Recovery | | | | |
| General | | | | |
| Utility | | | | |

| | | | | |
|---------------|---------------|--|-------------|---------------|
| Reserve Funds | | | | |
| General | | | | |
| Schedule 1 | 3,136,165,310 | | 172,333,390 | 3,308,498,700 |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|-----------------------------|---------------|--|-------------|---------------|
| General Municipal: | | | | |
| At Large | 3,136,165,310 | | 172,333,390 | 3,308,498,700 |
| Business Tax, Cable | 8,722,000 | | | 8,722,000 |
| | | | | |
| Other Revenue and Transfers | | | | |
| Budgeted Deficit | | | | |
| Total Municipal | | | | |

Totals

| Expenditures | | |
|--------------|-------------------------|------------|
| Basic | Allowance Tax Assets | Total |
| | | |
| 6,998,013 | | 6,998,013 |
| 46,088,094 | 2,376 | 46,090,470 |
| 66,360 | | 66,360 |
| | | |
| | | |
| | | |
| | | |
| 53,152,467 | 2,376 | 53,154,843 |

Page 1

| Expenditures | | |
|--------------|-------------------------|-------|
| Basic | Allowance Tax Assets | Total |
| | | |
| | | |
| | | |
| | | |

| | | |
|-----------|-------|-----------|
| | | |
| 1,880,375 | 2,040 | 1,882,415 |
| | | |
| 1,257,745 | 2,793 | 1,260,538 |
| | | |
| | | |
| | | |

| | | |
|---------|-------|---------|
| 739,868 | 1,236 | 741,104 |
| | | |

| | | |
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| | | |
|------------|-----|------------|
| | | |
| 19,348,149 | 509 | 19,348,658 |
| | | |
| | | |
| | | |

| | | |
|-------------|-------|-------------|
| 42,774,310 | 1,269 | 42,775,579 |
| 87,220 | | 87,220 |
| | | |
| 55,798,579 | | 55,798,579 |
| | | |
| 121,886,246 | 7,847 | 121,894,093 |

| | | |
|-------------|-----------|-------------|
| 175,038,713 | 10,223.48 | 175,048,936 |
|-------------|-----------|-------------|

Page 1

| M / R Frt | Revenues | | | |
|--------------|-------------|----------------------------|---------------------------------|------------|
| | Tax Levy | Grants in Lieu of Taxes | Other Revenues and Transfers | Total |
| | | | | |
| 7.117 | 6,115,290 | 882,722 | 1 | 6,998,013 |
| 14.090 | 43,209,797 | 2,382,192 | 498,481 | 46,090,470 |
| 21.207 | 66,360 | | | 66,360 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | 49,391,447 | 3,264,914 | 498,482 | 53,154,843 |

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

| | | | | |
|-------|-----------|--------|--|-----------|
| FRT | | | | |
| 0.518 | 1,801,070 | 81,345 | | 1,882,415 |
| | | | | |
| 0.381 | 1,194,879 | 65,659 | | 1,260,538 |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|-------|---------|--------|--|---------|
| 0.224 | 702,501 | 38,603 | | 741,104 |
| | | | | |

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|--|--|--|--|--|
| | | | | |
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| | | | | |
|-------|-----------|---------|-----------|------------|
| | | | | |
| 2.913 | 9,135,650 | 502,007 | 9,711,001 | 19,348,658 |
| | | | | |
| | | | | |
| | | | | |

| | | | | |
|--------|------------|-----------|------------|------------|
| 12.929 | 40,547,481 | 2,228,098 | | 42,775,579 |
| 1% | 87,220 | | | 87,220 |
| | | | | |
| | | | 55,798,579 | 55,798,579 |

| | | | |
|------------|-----------|------------|-------------|
| 53,468,801 | 2,915,712 | 65,509,580 | 121,894,093 |
|------------|-----------|------------|-------------|

| | | | |
|-------------|-----------|------------|-------------|
| 102,860,248 | 6,180,626 | 66,008,062 | 175,048,936 |
|-------------|-----------|------------|-------------|

Page 1

Page 1, 9

Page 2

Municipality of The City of Brandon

For the Year Ending 31 December 2025

Part 1 - Grants In Lieu of Taxes

| Government or Agency | Assessment | | Mill Rate | Amount | Frontage | Total |
|---------------------------------|--------------------|-------------|-----------|-----------|----------|-----------|
| | Farm / Residential | Other | | | | |
| Federal - Residential | 230,580 | | 31.055 | 7,161 | | 7,161 |
| Federal - Farm | 1,043,850 | | 31.055 | 32,417 | | 32,417 |
| Federal | | 12,668,520 | 38.172 | 483,583 | | 483,583 |
| Canadian Pacific Rail | | 9,939,470 | 38.172 | 379,409 | | 379,409 |
| Canada Post | | 1,219,860 | 38.172 | 46,565 | | 46,565 |
| Provincial - Court Services | | 3,499,280 | 38.172 | 133,575 | | 133,575 |
| Provincial - Land Titles Office | | 428,030 | 38.172 | 16,339 | | 16,339 |
| Provincial - Family Services | 157,330 | | 31.055 | 4,886 | | 4,886 |
| Provincial - Gov't Services | 124,820 | | 31.055 | 3,876 | | 3,876 |
| Provincial - Gov't Services | | 12,359,270 | 38.172 | 471,778 | | 471,778 |
| Provincial - Highways - Farm | 64,270 | | 31.055 | 1,996 | | 1,996 |
| Provincial - Highways | | 786,850 | 38.172 | 30,036 | | 30,036 |
| Provincial - BCI | | 7,757,760 | 38.172 | 296,129 | | 296,129 |
| Brandon University | 4,376,430 | | 31.055 | 135,910 | | 135,910 |
| ACC | | 29,868,350 | 38.172 | 1,140,135 | | 1,140,135 |
| ACC | | 82,810 | 0.518 | 43 | | 43 |
| Fire College | | 4,418,260 | 38.172 | 168,654 | | 168,654 |
| Manitoba Public Insurance | 381,110 | | 31.055 | 11,835 | | 11,835 |
| Manitoba Public Insurance | | 2,710,370 | 38.172 | 103,460 | | 103,460 |
| Manitoba Housing | 38,660,570 | | 31.055 | 1,200,604 | | 1,200,604 |
| Manitoba Housing | | 3,263,660 | 16.965 | 55,368 | | 55,368 |
| Manitoba Housing | | 607,240 | 38.172 | 23,180 | | 23,180 |
| Manitoba Housing | | 84,900 | 0.518 | 44 | | 44 |
| Manitoba Hydro - Farm | 680 | | 31.055 | 21 | | 21 |
| Manitoba Hydro | | 22,233,650 | 38.172 | 848,703 | | 848,703 |
| Manitoba Hydro | | 68,000 | 0.518 | 35 | | 35 |
| Manitoba Hydro | | 15,533,180 | 37.654 | 584,886 | | 584,886 |
| Subtotal | 45,039,640 | 127,529,460 | | 6,180,627 | | 6,180,627 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total-Pages 1,8 | | | | 6,180,627 | | 6,180,627 |

Part 2 - Conditional Transfers and Grants

| Government or Agency | Purpose | Amount |
|----------------------|---|-----------|
| Federal Government | Canada Community-Building Fund Per Capita | 2,972,322 |
| Federal Government | Canada Community-Building Fund Transit | 484,083 |
| Federal Government | Rapid Housing Initiatives | 2,750,000 |
| Federal Government | Housing Accelerator Fund | 1,562,090 |
| Federal Government | Aboriginal Relations | 100,419 |
| Federal Government | Police | 400,000 |
| Federal Government | Economic Development | 75,668 |
| 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 | 2,000 |
| Province of Manitoba | Product Stewardship | 964,326 |
| Province of Manitoba | Waste Reduction Fund Rebate | 320,000 |
| Province of Manitoba | Police | 1,308,000 |
| Province of Manitoba | Composting | 60,000 |
| Province of Manitoba | Youth Programs & Community Initiatives | 42,000 |
| Province of Manitoba | Housing | 111,827 |
| Province of Manitoba | Mosquito Control | 110,000 |

Total - Page 214,833,761

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 |
|-------------------------|------------------------------------|------|-----------------------|-----------|
| \$17,257,369 | 2015, 2016, 2017, 2020, 2021, 2023 | 7 | PUB No. 119/23; 50/24 | 2,554,637 |
| | | | | |
| Total - Page 6 | | | | 2,554,637 |

Municipality of The City of Brandon

For the Year Ending 31 December 2025

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 |
|---------------------------------|--------------------|----------|--------------------|-----------|-----------------|----------|---------------|----------|-------|-----------------|-------------------|
| | | | | | | | | | | | |
| Fire Hall | 6930 / 6990 | 2030 | 4,130,950 | 608,546 | 3,522,405 | 203,243 | 811,788 | | | 811,788 | LID |
| | | | | | | | | | | | |
| Police Station | 6919 / 7054 | 2030 | 5,511,632 | 820,563 | 4,691,069 | 248,023 | 1,068,586 | | | 1,068,586 | LID |
| | | | | | | | | | | | |
| Keystone Centre (Roof Repairs) | 7063 / 7121 / 7157 | 2026 | 532,156 | 262,146 | 270,010 | 15,965 | 278,111 | | | 278,111 | At Large |
| | | | | | | | | | | | |
| 638 Princess Ave (Retrofit) | 7060 / 7158 | 2026 | 402,818 | 198,433 | 204,385 | 12,085 | 210,517 | | | 210,517 | At Large |
| | | | | | | | | | | | |
| Airport Terminal Redevelopment | 7116 / 7152 / 7197 | 2034 | 3,343,948 | 275,308 | 3,068,640 | 142,118 | 417,425 | | | 417,425 | At Large |
| | | | | | | | | | | | |
| 34th Street Extension | 7232 / 7320 | 2031 | 2,191,138 | 285,957 | 1,905,180 | 65,734 | 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 |
| | | | | | | | | | | | |
| Sportsplex Arena Project | 7393 | | 3,500,000 | | 3,500,000 | | | | | | At Large |
| | | | | | | | | | | | |
| Police Operations Centre | 7411 | | 2,800,000 | | 2,800,000 | | | | | | At Large |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | |
|------------|-----------|------------|---------|-----------|--|--|-----------|
| 62,319,496 | 2,450,952 | 59,868,544 | 687,168 | 3,138,120 | | | 3,138,120 |
|------------|-----------|------------|---------|-----------|--|--|-----------|

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 | 3,133,735,470 | 343,233,220 | 157,035,920 | 3,634,004,610 | 1,880,375 | | | 1,880,375 |
| General | 3,136,165,310 | | 172,333,390 | 3,308,498,700 | 1,257,745 | | | 1,257,745 |
| | | | | | | | | |
| | | | | | 3,138,120 | | | 3,138,120 |

For the Year Ending 31 December 2025[illegible]

| | | | | | | | |
|-------------|-----------|-------------|---------|-----------|--|-----------|--|
| 104,784,917 | 1,258,668 | 103,526,250 | 664,945 | 1,923,613 | | 1,923,613 | |
|-------------|-----------|-------------|---------|-----------|--|-----------|--|

| Area to be Levied | Taxable Assessment | Otherwise Exempt Assessment | Grant Assessment | Assessment |
|--------------------|--------------------|-----------------------------|------------------|---------------|
| Local Improvements | 3,133,735,470 | 343,233,220 | 157,035,920 | 3,634,004,610 |
| 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 | |

CAPITAL BUDGET

Municipality of The City of Brandon

For the Year Ending 31 December 2025

PART 1 - CAPITAL EXPENDITURES

| 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 | 475,000 | 475,000 | | | |
| Utility Operating Fund - Schedule 4 | | | | | |
| General Reserves - Schedule 5 | 44,860,142 | | | 44,860,142 | |
| Utility Reserve - Schedule 6 | 10,991,000 | | | 10,991,000 | |
| Outdoor Sports Complex | 1,248,287 | | | | 1,248,287 |
| Renovations - RCMP OCC | 3,766,855 | | | | 3,766,855 |
| Southeast Drainage | 11,000,000 | | | | 11,000,000 |
| Police Operations Centre | 2,800,000 | | | | 2,800,000 |
| Sportsplex Arena Project | 2,700,000 | | | | 2,700,000 |
| Water Treatment Facility Expansion | 8,702,200 | | | | 8,702,200 |
| Southwest Brandon Wastewater Servicing | 26,990,000 | | | | 26,990,000 |
| | | | | | |
| | | | | | |
| | | | | | |
| | 113,533,484 | | | | |
| | TOTAL | 475,000 | | | |
| | | Page 5 | | | |
| | | | Page 6 | | |
| | | | | 55,851,142 | |
| | | | | Part 2 | 57,207,342 |
| | | | | | Part 3 |

PART 2 - GENERAL AND SPECIFIC RESERVE FUND WITHDRAWALS

| 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 | | 44,860,142 | | | |
| Utility Reserves - Schedule 6 | | | | 10,991,000 | |
| General Reserves - Schedule 7 | 8,504,832 | | | | |
| Utility Reserves - Schedule 8 | | | 690,000 | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | 8,504,832 | | | | |
| | Page 2 | 44,860,142 | | | |
| | | Part 1 | | | |
| | | | 690,000 | | |
| | | | Page 6 | | |
| | | | | 10,991,000 | |
| | | | | Part 1 | |

PART 3 - BORROWING (Subject to Municipal Board Approval)

| PROPOSAL | TEMPORARY FINANCING | | | REPAYMENT | |
|--|---------------------|--------------|----------------|------------|----------|
| | Bank Loan | Revenue Loan | Reserve Loan | Amount | Term |
| Outdoor Sports Complex | | | | 1,248,287 | 10 Years |
| Renovations - RCMP OCC | | | | 3,766,855 | 10 Years |
| Southeast Drainage | | | | 11,000,000 | 20 Years |
| Police Operations Centre | | | | 2,800,000 | 10 Years |
| Sportsplex Arena Project | | | | 2,700,000 | 10 Years |
| Water Treatment Facility Expansion | | | | 8,702,200 | 20 Years |
| Southwest Brandon Wastewater Servicing | | | | 26,990,000 | 20 Years |
| | | | | | |
| | | | TOTAL - Part 1 | 57,207,342 | |

| | |
|-----------------------|----------------------------------|
| Departmental Use Only | Adopted by Resolution of Council |
| | _____ |
| | Head of Council |
| | _____ |
| | Date |
| | City Manager / CAO |

| FIVE YEAR CAPITAL EXPENDITURE PROGRAM | | | | | | | | | | | | | | | |
|---------------------------------------|---|------------|------------|------------|------------|------------|------------|-----------------|------------|------------|-------------|-----------|-------------|-----------------|-------------|
| | CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.) | | | | | | | SOURCE OF FUNDS | | | | | | | |
| | 2026 | | 2027 | | 2028 | | 2029 | | 2030 | | TOTAL | Operating | Reserves | Debenture Sales | Other |
| PAGE 14A | | 25,075,535 | | 1,280,260 | | 6,407,541 | | 1,225,700 | | 3,801,017 | 37,790,053 | 143,300 | 13,282,901 | 4,950,000 | 19,413,852 |
| | | | | | | | | | | | | | | | |
| PAGE 14B | | 22,342,500 | | 15,128,500 | | 20,144,000 | | 25,537,200 | | 11,188,500 | 94,340,700 | | 46,143,200 | 38,739,000 | 9,458,500 |
| | | | | | | | | | | | | | | | |
| PAGE 14C | | 1,527,000 | | 2,020,000 | | 4,265,000 | | 2,832,000 | | 1,470,000 | 12,114,000 | | 12,114,000 | | |
| | | | | | | | | | | | | | | | |
| PAGE 14D | | 56,747,000 | | 69,085,000 | | 41,480,000 | | 24,727,000 | | 31,863,500 | 223,902,500 | | 64,132,500 | 75,114,100 | 84,655,900 |
| | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | |
| SOURCE OF FUNDS - ANNUAL | 105,692,035 | | 87,513,760 | | 72,296,541 | | 54,321,900 | | 48,323,017 | | 368,147,253 | 143,300 | 135,672,601 | 118,803,100 | 113,528,252 |
| OPERATING | 45,000 | | | | 47,700 | | | | 50,600 | | 143,300 | | | | |
| RESERVES | 22,753,183 | | 22,408,760 | | 32,078,841 | | 27,721,900 | | 30,709,917 | | 135,672,601 | | | | |
| DEBENTURE SALES | 33,004,200 | | 22,805,900 | | 21,243,000 | | 26,600,000 | | 15,150,000 | | 118,803,100 | | | | |
| OTHER | 49,889,652 | | 42,299,100 | | 18,927,000 | | | | 2,412,500 | | 113,528,252 | | | | |
| | 105,692,035 | | 87,513,760 | | 72,296,541 | | 54,321,900 | | 48,323,017 | | 368,147,253 | | | | |
| Departmental Use Only | Adopted by Resolution of Council | | | | | | | | | | | | | | |
| | <div>Head of Council</div> | | | | | | | | | | | | | | |
| | <div>DateCity Manager / CAO</div> | | | | | | | | | | | | | | |

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

| | CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.) | | | | | | | | | | SOURCE OF FUNDS | | | | |
|---|---|------------|------|-----------|------|-----------|---------|-----------|-----------|------------|-----------------|-----------|------------|-----------------|------------|
| | 2026 | | 2027 | | 2028 | | 2029 | | 2030 | | TOTAL | Operating | Reserves | Debenture Sales | Other |
| AIRPORT ASSETS | | | | | | | | | | | | | | | |
| Airport Equipment | | 10,000 | | 55,000 | | | | | | 55,000 | 120,000 | | 110,500 | | 9,500 |
| Airport Grounds | | | | | | | | | | | | | | | |
| Runways & Taxi | | 380,000 | | | | | 250,000 | | 2,550,000 | 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 | | 700,000 | | 100,000 | | 5,250,000 | | | | 6,050,000 | | | 6,050,000 | | |
| | | | | | | | | | | | | | | | |
| EMERGENCY SERVICES ASSETS | | | | | | | | | | | | | | | |
| Fire Fighting Equipment | | 15,000 | | 118,000 | | 48,000 | | 20,000 | 50,000 | 251,000 | | | 251,000 | | |
| Police Equipment | | 147,183 | | 342,260 | | 341,841 | | 355,700 | 345,417 | 1,532,401 | | | 1,532,401 | | |
| Public-Safety Communications | | 9,000 | | 350,000 | | 10,000 | | | 350,000 | 719,000 | | | 719,000 | | |
| | | | | | | | | | | | | | | | |
| FACILITIES INFRASTRUCTURE ASSETS | | | | | | | | | | | | | | | |
| A.R McDiarmid Civic Complex | | 964,352 | | 225,000 | | 195,000 | | 25,000 | 25,000 | 1,434,352 | | | 780,000 | | 654,352 |
| Airport Buildings | | | | | | | | 10,000 | | 10,000 | | | 10,000 | | |
| Cemetery Buildings | | | | | | 100,000 | | | | 100,000 | | | 100,000 | | |
| Civic Administration Building (City Hall) | | 580,000 | | 50,000 | | 105,000 | | 25,000 | 25,000 | 785,000 | | | 785,000 | | |
| Civic Services Complex | | | | | | | | | | | | | | | |
| Community Centres | | | | | | | | | | | | | | | |
| Fire Halls | | 130,000 | | | | 185,000 | | 215,000 | 250,000 | 780,000 | | | 780,000 | | |
| Landfill Buildings | | 15,000 | | | | | | | | 15,000 | | | 15,000 | | |
| Libraries | | 22,080,000 | | 40,000 | | 125,000 | | 325,000 | 100,000 | 22,670,000 | | | 670,000 | 4,950,000 | 17,050,000 |
| | | | | | | | | | | | | | | | |
| | | 25,075,535 | | 1,280,260 | | 6,407,541 | | 1,225,700 | 3,801,017 | 37,790,053 | | 143,300 | 13,282,901 | 4,950,000 | 19,413,852 |
| SOURCE OF FUNDS - ANNUAL | | | | | | | | | | | | | | | |
| OPERATING | | 45,000 | | | | 47,700 | | | 50,600 | 143,300 | | | | | |
| RESERVES | | 2,366,683 | | 1,280,260 | | 6,359,841 | | 1,225,700 | 2,050,417 | 13,282,901 | | | | | |
| DEBENTURE SALES | | 4,950,000 | | | | | | | | 4,950,000 | | | | | |
| OTHER | | 17,713,852 | | | | | | | 1,700,000 | 19,413,852 | | | | | |
| | | 25,075,535 | | 1,280,260 | | 6,407,541 | | 1,225,700 | 3,801,017 | 37,790,053 | | | | | |

Departmental Use Only

Adopted by Resolution of Council

Head of Council

20

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

| | CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.) | | | | | | | | | | SOURCE OF FUNDS | | | | |
|---|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|-----------|------------|-----------------|---------------|
| | 2026 | | 2027 | | 2028 | | 2029 | | 2030 | | TOTAL | Operating | Reserves | Debenture Sales | Other |
| FACILITIES INFRASTRUCTURE ASSETS (cont'd) | | | | | | | | | | | | | | | |
| Parks Complex | | 80,000 | | 150,000 | | 10,000 | | 225,000 | | | 465,000 | | 465,000 | | |
| Police Stations | | | | 50,000 | | 10,000 | | 125,000 | | 25,000 | 210,000 | | 210,000 | | |
| Public Washrooms | | | | | | | | | | | | | | | |
| Sportsplex Facility | | | | 254,000 | | 520,000 | | 9,000,000 | | 640,000 | 10,414,000 | | 1,414,000 | 9,000,000 | |
| | | | | | | | | | | | | | | | |
| FLEET ASSETS | | | | | | | | | | | | | | | |
| Airport Equipment | | 100,000 | | | | 400,000 | | | | 750,000 | 1,250,000 | | 537,500 | | 712,500 |
| Equipment Attachments | | 125,000 | | | | | | 92,000 | | | 217,000 | | 217,000 | | |
| Fire Vehicles | | 2,718,000 | | 76,400 | | | | 156,000 | | | 2,950,400 | | 2,950,400 | | |
| Garage Equipment | | 21,000 | | 41,500 | | 23,000 | | 24,000 | | 25,000 | 134,500 | | 134,500 | | |
| Heavy Duty Vehicles | | 446,500 | | 3,592,400 | | 3,005,000 | | 1,233,200 | | 412,000 | 8,689,100 | | 8,689,100 | | |
| Light Duty Vehicles | | 190,000 | | 418,900 | | 114,500 | | 499,500 | | 758,400 | 1,981,300 | | 1,981,300 | | |
| Off Road Equipment | | 2,147,300 | | 591,000 | | 3,788,400 | | 816,000 | | 1,495,700 | 8,838,400 | | 8,838,400 | | |
| Police Vehicles | | 86,600 | | 861,300 | | 731,900 | | 408,400 | | 1,095,600 | 3,183,800 | | 3,183,800 | | |
| Transit Buses | | 448,100 | | 1,263,000 | | 457,200 | | 1,748,100 | | 3,374,300 | 7,290,700 | | 7,290,700 | | |
| | | | | | | | | | | | | | | | |
| TECHNOLOGY INFRASTRUCTURE ASSETS | | | | | | | | | | | | | | | |
| Computer Hardware | | 450,000 | | 220,000 | | 325,000 | | 260,000 | | 330,000 | 1,585,000 | | 1,585,000 | | |
| 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 | | 15,530,000 | | 7,360,000 | | 10,509,000 | | 10,450,000 | | 750,000 | 44,599,000 | | 6,114,000 | 29,739,000 | 8,746,000 & c |
| | | 22,342,500 | | 15,128,500 | | 20,144,000 | | 25,537,200 | | 11,188,500 | 94,340,700 | | 46,143,200 | 38,739,000 | 9,458,500 |
| SOURCE OF FUNDS - ANNUAL | | | | | | | | | | | | | | | |
| OPERATING | | | | | | | | | | | | | | | |
| RESERVES | 6,812,500 | | 8,793,500 | | 11,024,000 | | 9,037,200 | | 10,476,000 | | 46,143,200 | | | | |
| DEBENTURE SALES | 9,318,000 | | 3,801,000 | | 9,120,000 | | 16,500,000 | | | | 38,739,000 | | | | |
| OTHER | 6,212,000 | | 2,534,000 | | | | | | 712,500 | | 9,458,500 | | | | |
| | 22,342,500 | | 15,128,500 | | 20,144,000 | | 25,537,200 | | 11,188,500 | | 94,340,700 | | | | |

Departmental Use Only

Adopted by Resolution of Council

Head of Council

20

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

| | CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.) | | | | | | | | | | SOURCE OF FUNDS | | | | |
|---------------------------------|---|-----------|-----------|-----------|-----------|------------|-----------|-----------|---------|-----------|-----------------|-----------|------------|-----------------|-------|
| | 2026 | | 2027 | | 2028 | | 2029 | | 2030 | | TOTAL | Operating | Reserves | Debenture Sales | Other |
| OFFICE EQUIPMENT ASSETS | | | | | | | | | | | | | | | |
| Office Machinery & Equipment | | 35,000 | | 95,000 | | | | | 25,000 | 155,000 | | | 155,000 | | |
| | | | | | | | | | | | | | | | |
| PARKS & RECREATION ASSETS | | | | | | | | | | | | | | | |
| Cemeteries | | 185,000 | | | | | | | | 185,000 | | | 185,000 | | |
| Field Complex | | | | | | | | | | | | | | | |
| Golf Course | | 50,000 | | 50,000 | | 50,000 | | 50,000 | | 50,000 | 250,000 | | 250,000 | | |
| Outdoor Recreational Facilities | | | | | | | | | | | | | | | |
| Parks Equipment | | 135,000 | | 110,000 | | 75,000 | | 75,000 | | 75,000 | 470,000 | | 470,000 | | |
| Playgrounds | | 425,000 | | 400,000 | | 400,000 | | 450,000 | | 450,000 | 2,125,000 | | 2,125,000 | | |
| Sportsplex | | 27,000 | | 150,000 | | 670,000 | | 495,000 | | 35,000 | 1,377,000 | | 1,377,000 | | |
| PROPERTY ASSETS | | | | | | | | | | | | | | | |
| Heritage Sites | | | | | | | | | 200,000 | 200,000 | | | 200,000 | | |
| Land | | 200,000 | | 500,000 | | 345,000 | | 390,000 | | 300,000 | 1,735,000 | | 1,735,000 | | |
| | | | | | | | | | | | | | | | |
| SOLID WASTE ASSETS | | | | | | | | | | | | | | | |
| Collection Depots | | | | | | | | | | | | | | | |
| Collection Systems | | 100,000 | | 100,000 | | 100,000 | | 100,000 | | 100,000 | 500,000 | | 500,000 | | |
| Landfill Cells | | | | 240,000 | | 2,400,000 | | | | | 2,640,000 | | 2,640,000 | | |
| Landfill Systems | | 125,000 | | 375,000 | | 50,000 | | 50,000 | | 50,000 | 650,000 | | 650,000 | | |
| | | | | | | | | | | | | | | | |
| TRANSIT ASSETS | | | | | | | | | | | | | | | |
| Bus Hardware | | 80,000 | | | | | 1,200,000 | | | 1,280,000 | | | 1,280,000 | | |
| Bus Software | | | | | | | | | | | | | | | |
| Bus Stops | | 165,000 | | | | 175,000 | | 22,000 | | 185,000 | 547,000 | | 547,000 | | |
| | | 1,527,000 | | 2,020,000 | | 4,265,000 | | 2,832,000 | | 1,470,000 | 12,114,000 | | 12,114,000 | | |
| SOURCE OF FUNDS - ANNUAL | | | | | | | | | | | | | | | |
| OPERATING | TOTAL | | | | | | | | | | | | | | |
| RESERVES | 1,527,000 | 2,020,000 | 4,265,000 | 2,832,000 | 1,470,000 | 12,114,000 | | | | | | | | | |
| DEBENTURE SALES | | | | | | | | | | | | | | | |
| OTHER | 1,527,000 | 2,020,000 | 4,265,000 | 2,832,000 | 1,470,000 | 12,114,000 | | | | | | | | | |

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

20

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

| | CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.) | | | | | | | | | | SOURCE OF FUNDS | | | | |
|-------------------------------|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|-----------|------------|-----------------|------------|
| | 2026 | | 2027 | | 2028 | | 2029 | | 2030 | | TOTAL | Operating | Reserves | Debenture Sales | Other |
| TRANSIT ASSETS (cont'd) | | | | | | | | | | | | | | | |
| Transit Equipment | | 16,000 | | | | | | | | 16,000 | | | 16,000 | | |
| | | | | | | | | | | | | | | | |
| TRANSPORTATION NETWORK ASSETS | | | | | | | | | | | | | | | |
| Active Transportation | | 550,000 | | 500,000 | | 830,000 | | 1,235,000 | | 2,025,000 | 5,140,000 | | 5,140,000 | | |
| Road Network | | 6,525,000 | | 7,925,000 | | 4,775,000 | | 3,725,000 | | 5,975,000 | 28,925,000 | | 26,925,000 | | 2,000,000 |
| Traffic Controls | | 150,000 | | 150,000 | | 150,000 | | 150,000 | | 450,000 | 1,050,000 | | 1,050,000 | | |
| | | | | | | | | | | | | | | | |
| WASTEWATER NETWORK ASSETS | | | | | | | | | | | | | | | |
| Lift Stations | | 4,800,000 | | 770,000 | | | | | | | 5,570,000 | | | 5,570,000 | |
| Wastewater Conveyance | | 500,000 | | 700,000 | | 500,000 | | 700,000 | | 500,000 | 2,900,000 | | 2,900,000 | | |
| | | | | | | | | | | | | | | | |
| WASTEWATER TREATMENT | | | | | | | | | | | | | | | |
| Pre-Treatment Facilities | | 1,625,000 | | 380,000 | | 700,000 | | 350,000 | | 200,000 | 3,255,000 | | 3,255,000 | | |
| Water Reclamation Facilities | | | | 250,000 | | 295,000 | | 3,500,000 | | 1,500,000 | 5,545,000 | | 5,545,000 | | |
| | | | | | | | | | | | | | | | |
| WATER NETWORK ASSETS | | | | | | | | | | | | | | | |
| Booster Stations | | | | 200,000 | | 700,000 | | 700,000 | | | 1,600,000 | | 1,600,000 | | |
| Reservoirs | | | | | | 750,000 | | 10,100,000 | | 15,450,000 | 26,300,000 | | 300,000 | 26,000,000 | |
| Utility Equipment | | 31,000 | | 35,000 | | 60,000 | | 21,000 | | 60,000 | 207,000 | | 207,000 | | |
| Meters | | | | | | | | 1,226,000 | | 2,033,500 | 3,259,500 | | 3,259,500 | | |
| Water Conveyance | | 2,000,000 | | 1,125,000 | | 1,260,000 | | 2,400,000 | | 1,870,000 | 8,655,000 | | 8,655,000 | | |
| | | | | | | | | | | | | | | | |
| WATER TREATMENT ASSETS | | | | | | | | | | | | | | | |
| Water Treatment Facilities | | 40,550,000 | | 57,050,000 | | 31,460,000 | | 620,000 | | 1,800,000 | 131,480,000 | | 5,280,000 | 43,544,100 | 82,655,900 |
| | | 56,747,000 | | 69,085,000 | | 41,480,000 | | 24,727,000 | | 31,863,500 | 223,902,500 | | 64,132,500 | 75,114,100 | 84,655,900 |
| SOURCE OF FUNDS - ANNUAL | TOTAL | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | 12,047,000 | | 10,315,000 | | 10,430,000 | | 14,627,000 | | 16,713,500 | | 64,132,500 | | | | |
| | 18,736,200 | | 19,004,900 | | 12,123,000 | | 10,100,000 | | 15,150,000 | | 75,114,100 | | | | |
| | 25,963,800 | | 39,765,100 | | 18,927,000 | | | | | | 84,655,900 | | | | |
| | 56,747,000 | | 69,085,000 | | 41,480,000 | | 24,727,000 | | 31,863,500 | | 223,902,500 | | | | |

| | |
|-----------------------|--|
| Departmental Use Only | <p>Adopted by Resolution of Council</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 30%; border-bottom: 1px solid black; margin-top: 100px;"></div> <div style="width: 30%; text-align: center;">20</div> <div style="width: 30%; border-bottom: 1px solid black; margin-top: 100px;"></div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="width: 30%; border-bottom: 1px solid black;"></div> <div style="width: 30%; text-align: center;">(Head of Council)</div> <div style="width: 30%; border-bottom: 1px solid black;"></div> </div> |
| | Page 14D |

| SCHEDULE 1 | | | | |
|---|-----------------------|---------------------|-----------------------|-----------------------|
| Municipality of The City of Brandon | | | | |
| For the Year Ending 31 December 2025 | | | | |
| RESERVE NAME | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
| Accommodation Tax | | 1,502,253 | | |
| Active Transportation | 525,753 | 525,753 | | |
| Affordable Housing | 300,000 | 317,900 | 200,000 | 200,000 |
| Airport Improvement | 220,893 | 5,503,476 | 296,034 | 338,055 |
| Andrews Field | 90,000 | 90,000 | 150,000 | |
| Brandon Municipal Airport | | 9,913 | | |
| 8th Street Bridge | | | | |
| Capital Development | 35,000 | 96,159 | 135,000 | 135,000 |
| Centennial Auditorium | 25,000 | 25,000 | | |
| COVID | | | | |
| COVID - Transit | | | | |
| Clare Avenue Extension | | | | |
| Cumulative Benefits | | | | |
| Development Charge Drainage Network | 26,078 | 26,603 | 23,010 | 95,804 |
| Development Charge Transportation Network | 184,719 | 187,860 | 163,509 | 499,056 |
| Disposal Site (Sanitation) | 245,980 | 275,479 | 803,500 | 503,500 |
| E911 Equipment | 60,000 | 60,000 | 60,000 | 60,000 |
| Elections | 15,000 | 15,000 | 15,000 | 15,000 |
| Fire Fighting Equipment | | 700 | | |
| Fire Vehicles | 294,545 | 294,545 | 616,843 | 460,623 |
| Fiscal Contingency Reserve | 8,598 | 8,598 | | |
| Flood Control | | | | 50,000 |
| Gas Tax | 2,868,465 | 2,853,429 | 2,972,322 | 2,972,322 |
| Land Acquisition | 210,000 | 350,490 | 210,000 | 250,000 |
| Landfill Closure / Post Closure | 182,130 | 196,731 | 191,100 | 191,100 |
| Large Event | | 265,103 | | |
| Library / Arts Building | 15,000 | 15,000 | 15,000 | 15,000 |
| Machinery and Equipment | 2,555,113 | 2,778,199 | 3,231,456 | 4,898,246 |
| Municipal Building Maintenance | 435,658 | 427,929 | 1,198,095 | 2,148,486 |
| Office Equipment | 3,000 | 3,000 | 3,000 | 3,000 |
| Parks | 300,000 | 394,418 | 1,893,706 | 702,659 |
| Perpetual Care | 84,000 | 91,658 | 88,000 | 90,400 |
| Planning Projects | | | | |
| Police Equipment | 680,000 | 680,000 | 380,000 | 400,000 |
| Police Vehicles | 391,496 | 378,449 | 497,575 | 488,530 |
| Professional Fees | | | | |
| Protective Services Buildings | | | | |
| Recreation Centre | 55,000 | 55,000 | 90,000 | 90,000 |
| Signage | 10,000 | 10,000 | 10,000 | 10,000 |
| Sportsplex | | 1,873,152 | | 650,000 |
| Storm Sewer | 665,000 | 709,208 | | 565,000 |
| Technology | 210,000 | 210,000 | 210,000 | 210,000 |
| Traffic Control Devices | | | | |
| Transit Equipment | 1,148,085 | 1,148,285 | 2,820,131 | 1,264,873 |
| Transit Gas Tax | 486,888 | 464,720 | 484,083 | 484,083 |
| Transportation Network | | | 2,590,786 | 1,600,000 |
| TOTAL RESERVE APPROPRIATIONS - to page 5 | 12,331,401 | 21,844,011 | 19,348,149 | 19,390,737 |

SCHEDULE 2

Municipality of The City of Brandon

For the Year Ending 31 December 2025

RESERVE NAME

| | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|-----------------------|---------------------|-----------------------|-----------------------|
| Water Distribution | 3,000,000 | 3,000,000 | 5,125,221 | 4,101,993 |
| Development Charge Water Treatment | 50,385 | 97,433 | 70,686 | 1,138,344 |
| Development Charge Water Network Infrastructure | 92,258 | 91,292 | 79,295 | 68,436 |
| | | | | |
| | | | | |
| | | | | |
| Wastewater Distribution | 2,953,204 | 2,953,204 | 3,691,641 | 3,715,054 |
| Development Charge Wastewater Treatment | 64,355 | 124,906 | 91,884 | 584,022 |
| Development Charge Wastewater Network Infrastructure | 292,850 | 289,908 | 252,530 | 720,730 |
| | | | | |
| | | | | |
| Mitigation & Preparedness | | | | |
| Office Equipment | 3,000 | 3,000 | 3,000 | 3,000 |
| | | | | |
| | | | | |
| | | | | |
| Cumulative Benefits | | | | |

TOTAL RESERVE APPROPRIATIONS - to page 6

| | | | |
|-----------|-----------|-----------|------------|
| 6,456,052 | 6,559,743 | 9,314,257 | 10,331,579 |
|-----------|-----------|-----------|------------|

SCHEDULE 3

Municipality of The City of Brandon

For the Year Ending 31 December 2025

CAPITAL EXPENDITURES - BORNE BY GENERAL FUND

| PROJECT / ITEM | DEPARTMENT | |
|---|------------|---------|
| Police Detention Expansion Project Completion | Police | 475,000 |

| | |
|--|-----------|
| Total - Capital Borne by General Fund - to page 13 | \$475,000 |
|--|-----------|

SCHEDULE 4

Municipality of The City of Brandon

For the Year Ending 31 December 2025

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 2025 | | |
| CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES | | |
| RESERVE | ITEM | |
| AIRPORT RESERVES: | | |
| Airport Improvement Reserve | Airport Signage | 100,000 |
| | Runways & Taxiway Repaving | 310,000 |
| | Airport Fleet Equipment | 59,500 |
| Airport Reserve | Airport Equipment | 20,000 |
| DISASTER MITIGATION RESERVES: | | |
| Diking & Flood Control Reserve | | |
| EMERGENCY SERVICES RESERVES: | | |
| E-911 Equipment Reserve | Call Centre Workstation Layouts | 150,000 |
| | Call Taking Hardware Refresh | 68,750 |
| | Public Safety Communications Centre Minor Equipment | 5,000 |
| | | |
| Firefighting Equipment Reserve | Fire Hall #2 Annex Addition | 300,000 |
| | Fire Fighting Minor Equipment | 45,000 |
| Police Equipment Reserves | Call Centre Workstation Layouts | 150,000 |
| | Call Taking Hardware Refresh | 68,750 |
| | Public Safety Communications Centre Minor Equipment | 5,000 |
| | Police Operations Centre | 1,700,000 |
| | Police Fleet Additions | 221,803 |
| | Police Equipment | 834,970 |
| | Police Body Cameras | 400,000 |
| | IT Hardware | 110,000 |
| | | |
| FACILITIES RESERVES: | | |
| Library Arts Building Reserve | West Entrance Design/Construction | 175,000 |
| | Building Renovation Detail Design | 150,000 |
| | Minor Facility Preservation | 20,000 |
| Municipal Building Maintenance Reserve | A.R. McDiarmid Civic Complex | 742,500 |
| | Airport Buildings | 6,000 |
| | City Hall | 516,313 |
| | City Hal Roof Replacement | 700,000 |
| | Civic Services Complex | 800,000 |
| | Fire Halls | 232,500 |
| | Landfill Buildings | 140,000 |
| | Parks Complex | 40,000 |
| | Police Stations | 50,000 |
| FLEET RESERVES: | | |
| Fire Vehicles Reserve | Fire Vehicles Replacements | 1,024,000 |
| Machinery & Equipment Reserve | Garage Equipment & Attachments | 86,000 |
| | Heavy Duty Vehicle Replacement | 1,649,000 |
| | Light Duty Vehicle Replacement | 1,327,500 |
| | Off Road Equipment Replacements | 4,088,130 |
| | Garage Software | 60,000 |
| Police Vehicle Reserve | Police Vehicles Replacements | 961,154 |
| IT RESERVES: | | |
| Technology Reserve | Fibre Optic Network Expansion | 450,000 |
| | IT Hardware | 180,000 |
| LAND DRAINAGE RESERVES: | | |
| Storm Sewer Reserve | Off Road Equipment Additions | 95,000 |
| | LDS Rehabilitation | 550,000 |
| | Southeast Drainage Upgrades Design | 325,000 |
| Total - Capital Borne by General Reserves - subtotal | | 18,916,870 |

| SCHEDULE 5 | | |
|--|---|------------|
| Municipality of The City of Brandon | | |
| For the Year Ending 31 December 2025 | | |
| CAPITAL EXPENDITURES - BORNE BY GENERAL RESERVES (cont'd) | | |
| RESERVE | ITEM | |
| Total - Capital Borne by General Reserves - subtotal forward | | 18,916,870 |
| OFFICE EQUIPMENT RESERVES: | | |
| Office Equipment Reserve | Postage Machine | 20,000 |
| PARKS & RECREATION RESERVES: | | |
| Andrews Field Reserve | Changeroom/Washroom Upgrades | 400,000 |
| Parks Reserve | Pacific Park Washroom | 300,000 |
| | Park Community Centre | 1,200,000 |
| | MLFSC Construction | 997,199 |
| | Outdoor Recreational Facilities | 110,000 |
| | Parks Equipment | 235,000 |
| | Playground Replacements | 237,500 |
| Perpetual Care Reserve | Columbariums | 200,000 |
| | Cemetery Minor Equipment | 42,000 |
| | Cemetery Expansion | 90,000 |
| Recreation Centre Reserve | Golf Course Upgrades | 45,000 |
| Sportsplex Reserve | Arena & Ice Plan Upgrades | 65,723 |
| | Sportsplex Pool Upgrades | 145,000 |
| | Canteen & Seating Renovations | 200,000 |
| | Sportsplex Facility Upgrades | 100,000 |
| | Sportsplex Minor Equipment and Preservation | 127,800 |
| PROPERTY RESERVES: | | |
| Land Acquisition Reserve | Land Acquisitions | 725,000 |
| SOLID WASTE RESERVES: | | |
| Disposal Site Sanitation Reserve | Collection Depot Development | 392,500 |
| | Landfill System Upgrades | 275,000 |
| | Collection System Equipment | 250,000 |
| TRANSIT RESERVES: | | |
| Transit Equipment Reserve | Transit Bus Replacements | 1,600,000 |
| | Transit Bus Refurbishments | 4,394,300 |
| | Transit Bus Systems | 205,000 |
| | Bus Stops | 17,000 |
| Transit Gas Tax Reserve | Transit Bus Refurbishments | 1,434,000 |
| TRANSPORTATION RESERVES | | |
| Gas Tax Reserve | Off Road Equipment | 150,000 |
| | Sidewalk Replacements | 150,000 |
| | Sidewalk Construction | 222,500 |
| | Street Reconstruction | 925,000 |
| | Intersection Improvements | 3,875,250 |
| | Street Preservation | 1,500,000 |
| | Street Extensions | 250,000 |
| | | |
| Transportation Network Infrastructure Reserve | Active Transportation Network Preservation | 50,000 |
| | Sidewalk Replacements | 265,000 |
| | Multi-use Pathway Construction | 175,000 |
| | Bike Lane Installations | 50,000 |
| | Pedestrian Corridors | 100,000 |
| | Pathway Lighting | 150,000 |
| | Street Preservation | 1,275,000 |
| | Street Reconstruction | 325,000 |
| | Traffic Signal Upgrades | 100,000 |
| | Crosswalk Enhancements | 50,000 |
| Total - Capital Borne by General Reserves - to page 13 | | 42,337,642 |

SCHEDULE 5

Municipality of The City of Brandon

For the Year Ending 31 December 2025

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

| RESERVE | ITEM | |
|--|---------------------------|------------|
| Total - Capital Borne by General Reserves - subtotal forward | | 42,337,642 |
| DEVELOPMENT CHARGE GENERAL RESERVES: | | |
| DC Transportation Network Reserve | Intersection Improvements | 600,000 |
| | Land Acquisitions | 215,000 |
| UNCATEGORIZED GENERAL RESERVES: | | |
| Capital Development Reserve | Cemetery Expansion | 270,000 |
| | MLFSC Construction | 750,000 |
| | Playground Replacements | 237,500 |
| Fiscal Contingency Reserve | MLFSC Construction | 250,000 |
| | Land Acquisitions | 200,000 |

SCHEDULE 6

Municipality of The City of Brandon

For the Year Ending 31 December 2025

CAPITAL EXPENDITURES - BORNE BY UTILITY RESERVES

| RESERVE | ITEM | |
|---|--------------------------------------|-----------|
| WASTEWATER RESERVES: | | |
| Wastewater Reserve | Wastewater Collection Rehabilitation | 2,700,000 |
| | Wastewater Pre-Treatment Facilities | 2,386,000 |
| | Wastewater Sewer Replacements | 500,000 |
| | Lift Station Upgrades | 650,000 |
| WATER RESERVES: | | |
| Water Reserve | Watermain Replacements | 2,550,000 |
| | New Watermains | 400,000 |
| | Utility Equipment Replacement | 35,000 |
| | Utility Heavy Duty Equipment | 220,000 |
| | Water Treatment Facility | 1,150,000 |
| | Water Treatment Facility Expansion | 250,000 |
| DEVELOPMENT CHARGE UTILITY RESERVES: | | |
| DC Water Network Infrastructure Reserve | Check Valve Installations | 100,000 |
| | New Watermains | 50,000 |

SCHEDULE 7

Municipality of The City of Brandon

For the Year Ending 31 December 2025

GENERAL RESERVES - TRANSFERS TO GENERAL OPERATING FUND

| PROJECT / ITEM | RESERVE | |
|--|--------------------------------------|-----------|
| Transportation Network Reserve Allocation | 8th St Bridge Reserve | 975 |
| Accommodation Tax Grants | Accommodation Tax Reserve | 250,906 |
| Brandon First Funding - Matching | Accommodation Tax Reserve | 100,000 |
| Brandon First Funding - Unconditional | Accommodation Tax Reserve | 50,000 |
| Keystone Centre Funding | Accommodation Tax Reserve | 1,177,806 |
| Transportation Network Reserve Allocation | Active Transportation Reserve | 1,064,397 |
| Affordable Housing Development Grant | Affordable Housing Reserve | 300,000 |
| 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 | 75,000 |
| Backlane Security Lighting Program | Capital Development | 15,000 |
| Update GIS & Related Software | Capital Development | 20,000 |
| Parks Reserve Allocation | Covid Restart Reserve | 91,047 |
| Potential Severance Liabilities | Cumulative Benefits | 75,000 |
| Flood Protection Condition Assessments | Diking & Flood Control Reserve | 150,000 |
| Community Mobilization Grant | Fiscal Contingency Reserve | 30,000 |
| Medical Doctor Recruitment Program | Fiscal Contingency Reserve | 50,000 |
| Pothole Remediation Initiative | Gas Tax Reserve | 200,000 |
| Southwest Road Network Preliminary Design | Gas Tax Reserve | 100,000 |
| Potential Large Event Bid | Large Event Reserve | 225,000 |
| Transit Equipment Reserve Allocation | Machinery & Equipment Reserve | 1,600,000 |
| Tree Planting | Parks | 80,000 |
| Residential Tree Enhancement Program | Parks Reserve | 100,000 |
| Zoning By-Law Update | Planning Projects | 125,000 |
| General Operating | Professional Fees | 47,416 |
| Municipal Building Maintenance Allocation | Protective Services Building Reserve | 584,609 |
| Parks Reserve Allocation | Sportsplex Reserve | 1,200,000 |
| Park Avenue Relief Sewer Preliminary Design | Storm Sewer Reserve | 150,000 |
| Resident Home Drainage Assistance Program | Storm Sewer Reserve | 50,000 |
| Server Purchase | Technology Reserve | 27,263 |
| Transportation Network Reserve Allocation | Traffic Control Devices Reserve | 125,414 |
| Transit Route Planning | Transit Equipment Reserve | 25,000 |
| Southwest Road Network Preliminary Design | Transportation Network DC Reserve | 100,000 |
| Solar Pathway Lighting Specification Standards | Transportation Network Reserve | 25,000 |

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

\$8,504,832

| SCHEDULE 8 | | |
|--|-----------------------------------|-----------|
| Municipality of The City of Brandon | | |
| For the Year Ending 31 December 2025 | | |
| UTILITY RESERVES TRANSFERS TO UTILITY OPERATING FUND | | |
| PROJECT / ITEM | RESERVE | |
| Flood Protection Subsidy Program | Mitigation & Preparedness Reserve | 34,739 |
| Flood Protection Subsidy Program | Wastewater Reserve | 75,261 |
| Southwest Water Servicing Plan | Water Network DC Reserve | 250,000 |
| Low-Income Efficient Fixture Subsidy Program | Water Reserve | 80,000 |
| Reservoir Expansion Conceptual Design | Water Reserve | 250,000 |
| Total - Reserve Transfers to Utility Operating Fund - to page 13 | | \$690,000 |

