

### APPENDIX C: Budget Adjustments

| Adjustments                                          | Assumptions                                                                 | Account               | 2025         | 2026         | 2027 (*3)    |    |
|------------------------------------------------------|-----------------------------------------------------------------------------|-----------------------|--------------|--------------|--------------|----|
| Residential and Small Commercial Waste Management    |                                                                             | 445-451500-201901-999 | \$25,740,000 | \$36,130,000 | \$37,950,000 |    |
| Multi-Unit Waste Management                          |                                                                             | 445-451500-201901-999 | \$7,230,000  | \$10,380,000 | \$11,640,000 |    |
| Residential Tipping                                  |                                                                             | 445-454082-201904-999 | \$1,032,200  | \$2,707,200  | \$4,066,000  | *1 |
| Small Load Tipping                                   |                                                                             | 445-454570-201910-999 | \$216,700    | \$260,000    | \$260,000    |    |
| Internal Tipping - Brady                             |                                                                             | 445-454083-201904-999 | \$352,440    | \$713,420    | \$954,620    | *2 |
| <b>Multi-Unit Collection</b>                         |                                                                             |                       |              |              |              |    |
| Recycling Bin Collection                             |                                                                             | 445-521027-201907-999 | \$1,375,000  | \$1,450,000  | \$1,530,000  |    |
| Multi-Fam Ref Coll South                             |                                                                             | 445-521080-201912-999 | \$228,000    | \$244,000    | \$254,000    |    |
| Multi-Fam Ref Coll East                              |                                                                             | 445-521081-201912-999 | \$240,000    | \$254,000    | \$268,000    |    |
| Multi-Fam Ref Coll North                             |                                                                             | 445-521082-201912-999 | \$395,000    | \$410,000    | \$428,000    |    |
| Roll off Bin Collection                              |                                                                             | 445-521093-201912-999 | \$77,000     | \$88,000     | \$99,000     |    |
| <b>Increase in Transfers to Reserves</b>             |                                                                             |                       |              |              |              |    |
| Transfer to the Solid Waste Asset Management Reserve |                                                                             | 445-584XXX-200019-999 | \$1,500,000  | \$1,500,000  | \$1,500,000  |    |
| Transfer to the Landfill Rehabilitation Reserve      |                                                                             | 445-584270-200019-999 | \$1,400,000  | \$1,400,000  | \$1,400,000  |    |
| <b>Other Expenses</b>                                |                                                                             |                       |              |              |              |    |
| Landfill Tipping Expense                             |                                                                             | 445-528120-201912-999 | \$1,032,200  | \$2,707,200  | \$4,066,000  | *1 |
| City Expense Public Works                            | 2,000 T of Wood Waste to Brady, 13,500 T of Refuse and 8,000T of Clean Soil | 001-528120-18XXXX-999 | \$184,700    | \$281,600    | \$377,700    | *2 |
| City Expense PPD                                     | 100 T of Refuse                                                             | 001-528120-XXXXXX-999 | \$740        | \$1,440      | \$2,140      | *2 |
| City Expense Transit                                 | 200 T of Refuse                                                             | 442-528120-XXXXXX-999 | \$1,480      | \$2,880      | \$4,280      | *2 |
| City Expense Water                                   | 20,000 T of Refuse and 13,000 T of Clean Soil                               | 443-528120-XXXXXX-999 | \$265,000    | \$408,900    | \$551,500    | *2 |
| City Expense Sewer                                   | 2,000 T of Clean Soil                                                       | 444-528120-XXXXXX-999 | \$18,000     | \$18,600     | \$19,000     | *2 |
| Bad Debt Expense                                     |                                                                             | 445-573060-201901-999 | \$329,700    | \$465,100    | \$495,900    |    |

| Adjustments | Assumptions | Account                                                                      | 2025                  | 2026                  | 2027 (*3)             |  |
|-------------|-------------|------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|--|
|             |             |                                                                              |                       |                       |                       |  |
|             |             | <b>Total Revenue</b>                                                         | <b>\$34,571,440</b>   | <b>\$50,190,620</b>   | <b>\$54,870,620</b>   |  |
|             |             | <b>Total Expense</b>                                                         | <b>\$7,046,920</b>    | <b>\$9,231,720</b>    | <b>\$10,995,520</b>   |  |
|             |             | <b>City of Winnipeg - Net Budget Adjustment Recommended</b>                  | <b>\$27,524,520</b>   | <b>\$40,958,900</b>   | <b>\$43,875,100</b>   |  |
|             |             |                                                                              |                       |                       |                       |  |
|             |             | 2025-2027 Deficit                                                            | <b>\$(28,772,452)</b> | <b>\$(30,550,569)</b> | <b>\$(31,073,883)</b> |  |
|             |             | Solid Waste Utility - Net Budget Adjustment Recommended (*4)                 | <b>\$29,925,127</b>   | <b>\$40,245,480</b>   | <b>\$42,920,480</b>   |  |
|             |             | Estimated principal repayment of 2024 Deficit                                | <b>\$-</b>            | <b>\$(9,100,000)</b>  | <b>\$(5,225,000)</b>  |  |
|             |             | Retained Earnings Funded Capital                                             | <b>\$(433,000)</b>    | <b>\$(150,000)</b>    | <b>\$(3,100,000)</b>  |  |
|             |             | <b>Projected Net Financial Impact to provide Financial Stability in 2028</b> | <b>\$(2,150,852)</b>  | <b>\$444,911</b>      | <b>\$3,521,597</b>    |  |

**Notes:**

\*1: Residential collection rates increasing to \$34 in 2025, \$41 in 2026 and \$48 in 2027

\*2: Estimated increase in internal rates for various departments

\*3: 2028 operating budget amendment will be based on 2027

\*4: Includes recommended budgetary amendments to Solid Waste Utility only