

2026 PROPOSED BUDGET OVERVIEW



Overview

- ❖ Budget Documents
- ❖ 2026 Proposed Budget
- ❖ Highlight key changes/drivers
- ❖ Layout path to budget approval

Budget Documents

- ✓ Summaries
- ✓ General Operating Fund
- ✓ Utility Operating Fund
- ✓ Capital
- ✓ Reserves

Budget Development Process

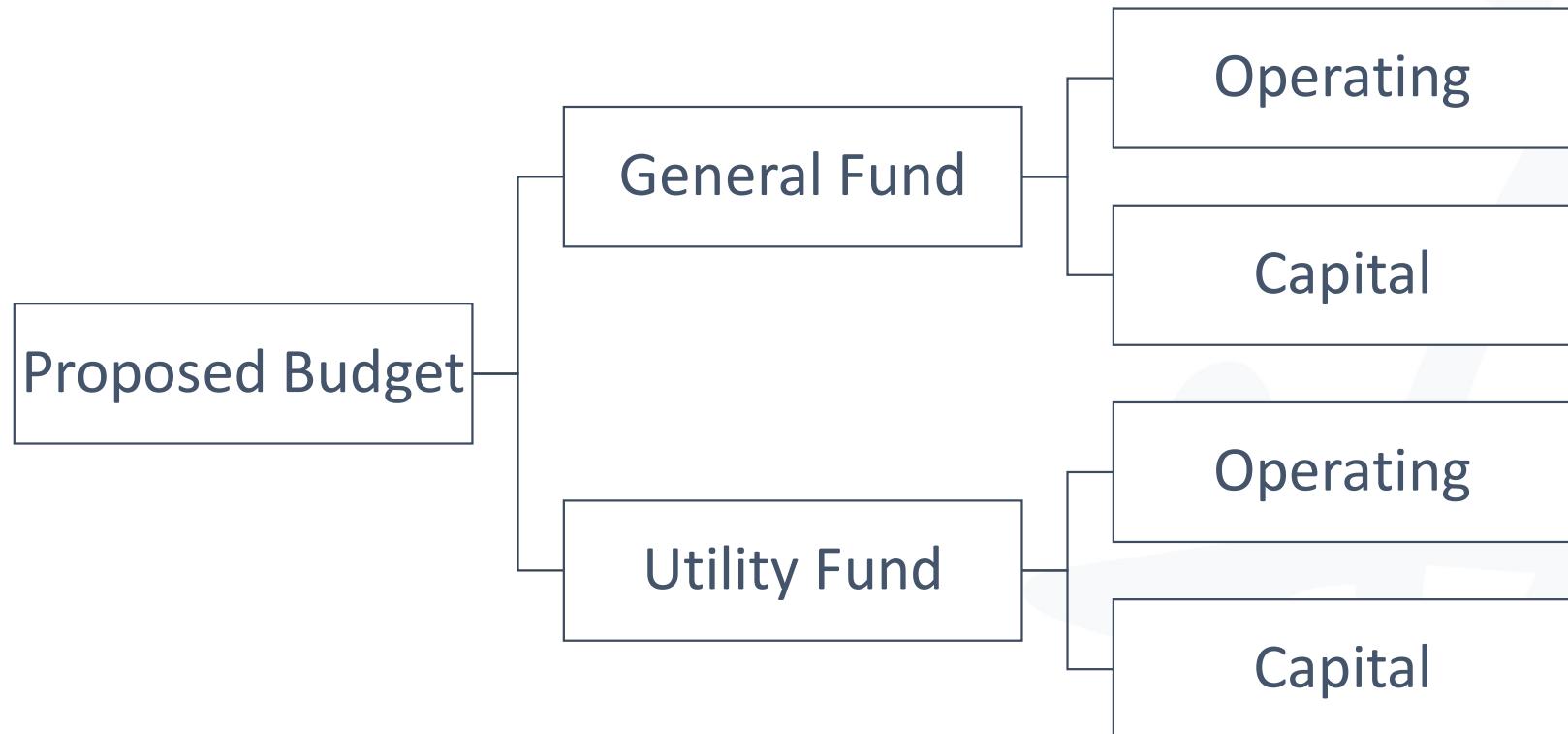
- ❖ Departments Prepare Budgets
- ❖ Finance Support, Review, Compilation
- ❖ Management Meetings
- ❖ Prioritization / Strategic Plan Alignment
- ❖ Proposed Budget
- ❖ Pre-Budget Meetings
- ❖ Budget Deliberations
- ❖ Budget Approval

Budget Development Process

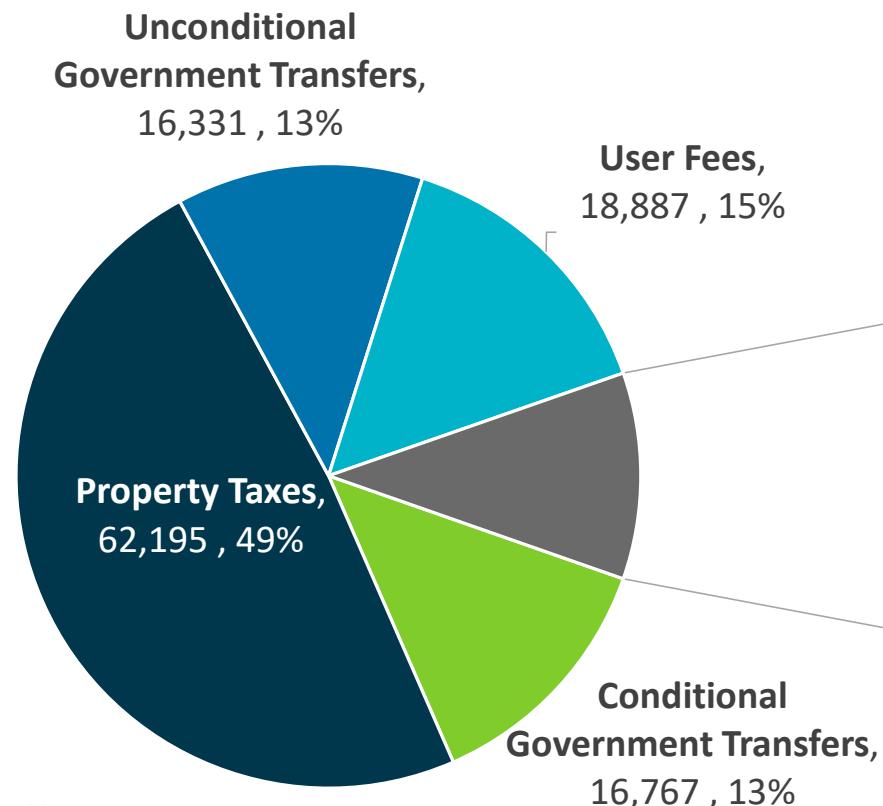
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**Financial
Sustainability
Study**

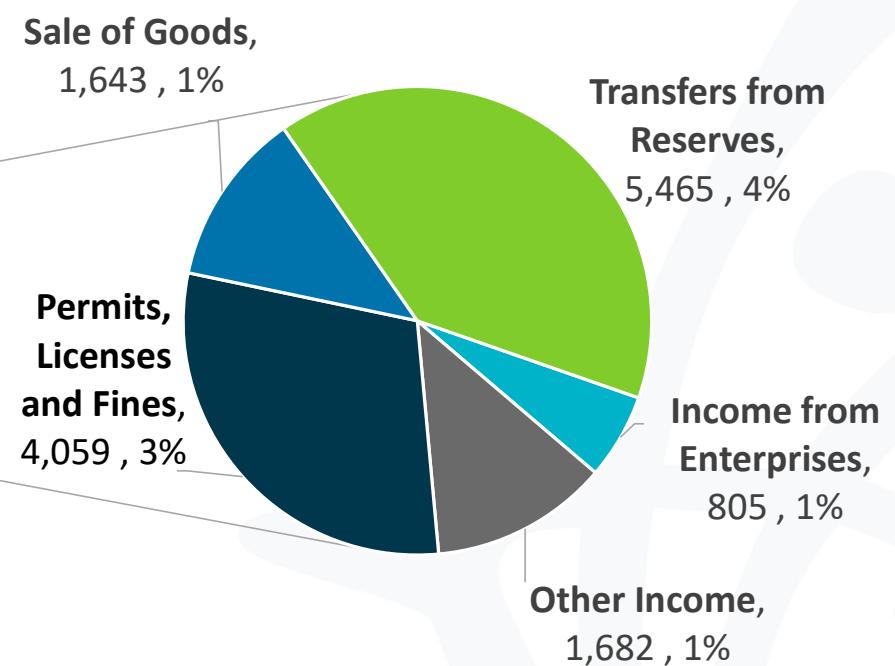
Budget Breakdown



Revenues (000's)

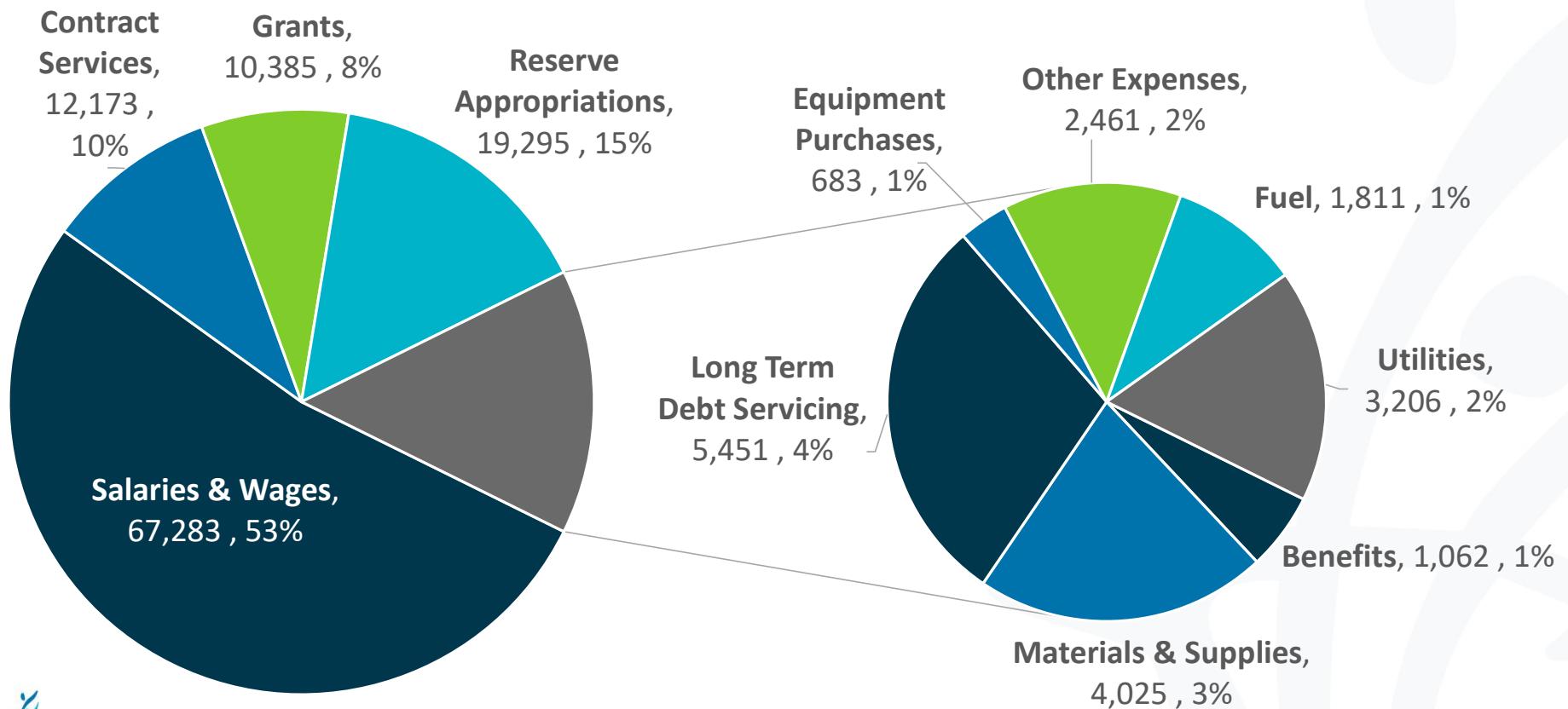


Total Funding Sources:
\$127,834,871

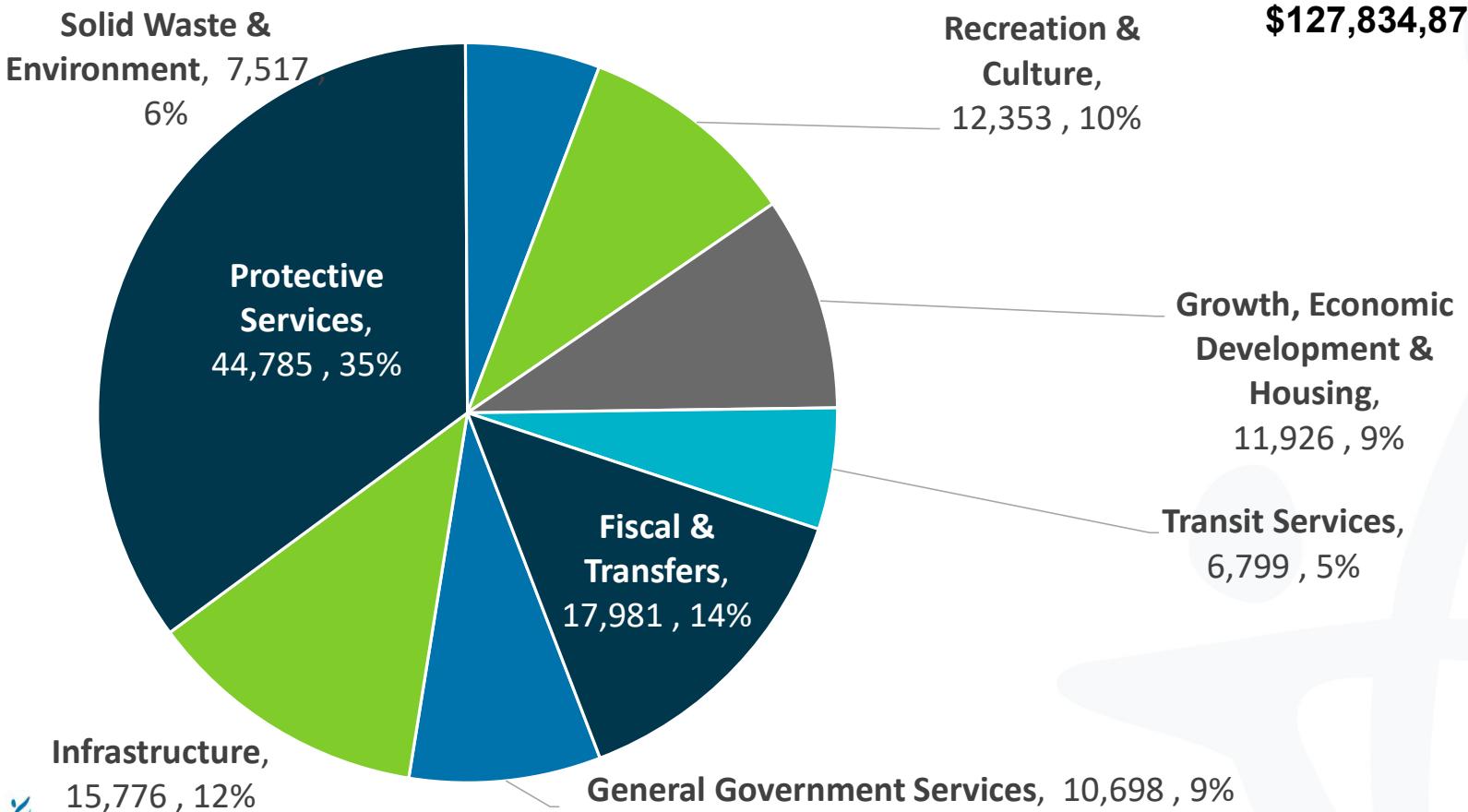


Expenses by Nature (000's)

**Total Service Costs:
\$127,834,871**



Expenses by Function (000's)



Cost of Service Delivery

*Based on Average Single Family Residential Property
Assessed at \$302,500*

Function	Allocation	Annual Cost	Daily Cost
Protective Services	35.0%	\$ 895	\$ 2.45
Infrastructure	12.3%	315	0.86
Recreation & Culture	9.7%	247	0.68
Growth, Economic Development & Housing	9.3%	238	0.65
General Government Services	8.4%	214	0.59
Solid Waste & Environment	5.9%	150	0.41
Transit Services	5.3%	136	0.37
Fiscal & Transfers	14.1%	359	0.98
		\$ 2,553	\$ 7.00

2026 Tax Requirement to Fund Proposed Budget

(000's)

2026 Levy	\$62,195
2025 Levy	\$55,888
	<hr/> \$6,307

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	66,977,066	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	122,321,726	121,896,469	124,840,135

Increase Breakdown (000's)

		Change
2025 Requirement	\$55,888	
2024 Surplus/Transfer	997	1.8%
2025 New Positions	254	0.5%
2025 Non-Recurring Items	(894)	(1.6%)
2026 Base Budget	1,128	2.0%
Debt Servicing Requirements	2,313	4.1%
Reserve Appropriations	1,488	2.7%
Budget Enhancements/Non-Recurring	1,020	1.8%
2026 Requirement	\$62,195	11.3%

Base Budget

Item	Change	YOY%	Tx Req Impact
Salaries & Wages	\$2,338	3.8%	4.2%
Material & Supplies	510	15.4%	0.9%
Contract Services	316	3.6%	0.6%
Fuel	(307)	(14.8%)	(0.5%)
Other Expenditures	124	1.4%	0.2%
User Fees	1,163	7.1%	(2.1%)
Government Grants	699	2.9%	(1.3%)
Other Revenues	(8)	(0.1%)	0.0%
Base	\$1,128	2.7%	2.0%

Debt Servicing

Project	Debt Issued	Annual Payments	Impact on Tx Req
Southeast Drainage Improvements Sr A	8,000,000	655,343	1.2%
Southeast Drainage Improvements Sr B	2,400,000	195,450	0.3%
Outdoor Sports Field Complex	6,000,000	762,940	1.4%
Sportsplex Arena	2,700,000	343,323	0.6%
Police Operations Centre	2,800,000	356,039	0.6%
	21,900,000	2,313,096	4.1%

- A.R. Mcdiarmid Retrofit and Keystone Roof will be retired in 2026 – reduction of \$488,628 in 2027
- Remaining Authorized Debt: SE Drainage \$19.74M, RCMP OCC 3.76M, Sportsplex 0.8M

Reserve Appropriations

	2025	2026	YOY %	Impact on TX Req
Reserve Appropriations	\$15,582	\$18,311	17.5%	
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Tax Supported Appropriations	10,537	12,025	14.1%	2.7%
Dedicated Appropriations	\$5,045	\$6,286	24.6%	

Budget Enhancements

- ❖ Diversion Depot Staffing
- ❖ Customer Service & Accessibility improvements
- ❖ Asset Management & Maintenance of Infrastructure
- ❖ Third-Party Snow Clearing Pilot
- ❖ Grader Operator Training Program
- ❖ Police Digital Evidence Management Unit
- ❖ Business Process Improvements
- ❖ Procurement Initiatives
- ❖ Recruitment and retention initiatives

Capital Projects

- Purchase of Transit Buses
- Transportation Network Enhancements – Roundabouts at 18th St N & Braecrest and 26th St & Maryland
- Upgrades to Andrew's Field Changeroom/Washrooms
- Implementation of Police Body Cameras
- Tree Planting & Naturalization at Canada Packers Sports Complex
- Sportsplex Parking Lot Renewal
- Crosswalk Enhancements
- Transit Stop Accessibility Upgrades

Budgetary Risk

Vacancy Allowance:

- \$2.165M

- \$1.60M Corporate, \$565k Police

- \$449k one-time allowance for known vacancies

Supplemental Tax Revenue

- \$800k for 2026

Insurance Rebates

- \$225k for 2026

Tax Revenue Requirement

Forecasted 4-year budget (General Operating)

Tax Revenue Requirement: **2024 Projection:**

2026: \$62.2M (11.3%)	16.7%
2027: \$68.9M (10.8%)	9.9%
2028: \$72.6M (5.3%)	5.1%
2029: \$77.5M (6.8%)	

Property tax increases will be lower considering growth

Budget Forecast Methodology

- Basis

- Increases of 2-5% for most expenditures/revenues

- Debt servicing costs

- Capital Funding

- Development Charges rate study

- Provincial Funding

Property Tax

- ❖ Municipal Tax vs Education Tax
- ❖ Mill rate derived by assessment and net budget
- ❖ Portioned assessment distributes tax burden
- ❖ 2026 Non-reassessment year
- ❖ 2026 assessment base increase – approx. 0.65%
- ❖ Estimated mill rate increase – 10.6%

Next Steps

- ❖ Post budget to website
- ❖ Pre-budget Meetings:
 - ❖ Jan 12, 15
 - ❖ Jan 20
 - ❖ Jan 26
- ❖ Councillor Enquiries through Teams
- ❖ Public Feedback: budget@brandon.ca
- ❖ Budget Deliberations
 - ❖ Jan 30: Department Presentations
 - ❖ Jan 31: Deliberations

Additional Information

- ❖ Tax notices will be mailed mid-May
- ❖ Tax due date is June 30, 2026

❖ Prepayment Discounts

❖ Jan	1.00%
❖ Feb	0.85%
❖ Mar	0.65%
❖ April	0.50%
❖ May	0.25%

❖ Online Services:

Account Change Form

- ❖ Apply for TIP/HATCA
- ❖ Update mailing address
- ❖ Change Account Information

Taxes & Assessment Map



Contact Information

Property Tax:

taxes@brandon.ca
204-729-2228

Homeowner's Affordability Tax Credit

gov.mb.ca/finance/tao/eptc
1-866-626-4862

Property Assessment

www.gov.mb.ca/assessment
204-726-6001

School Tax:

Brandon School Division
204-729-3100

Provincial Department of Education

204-945-6910