

# 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

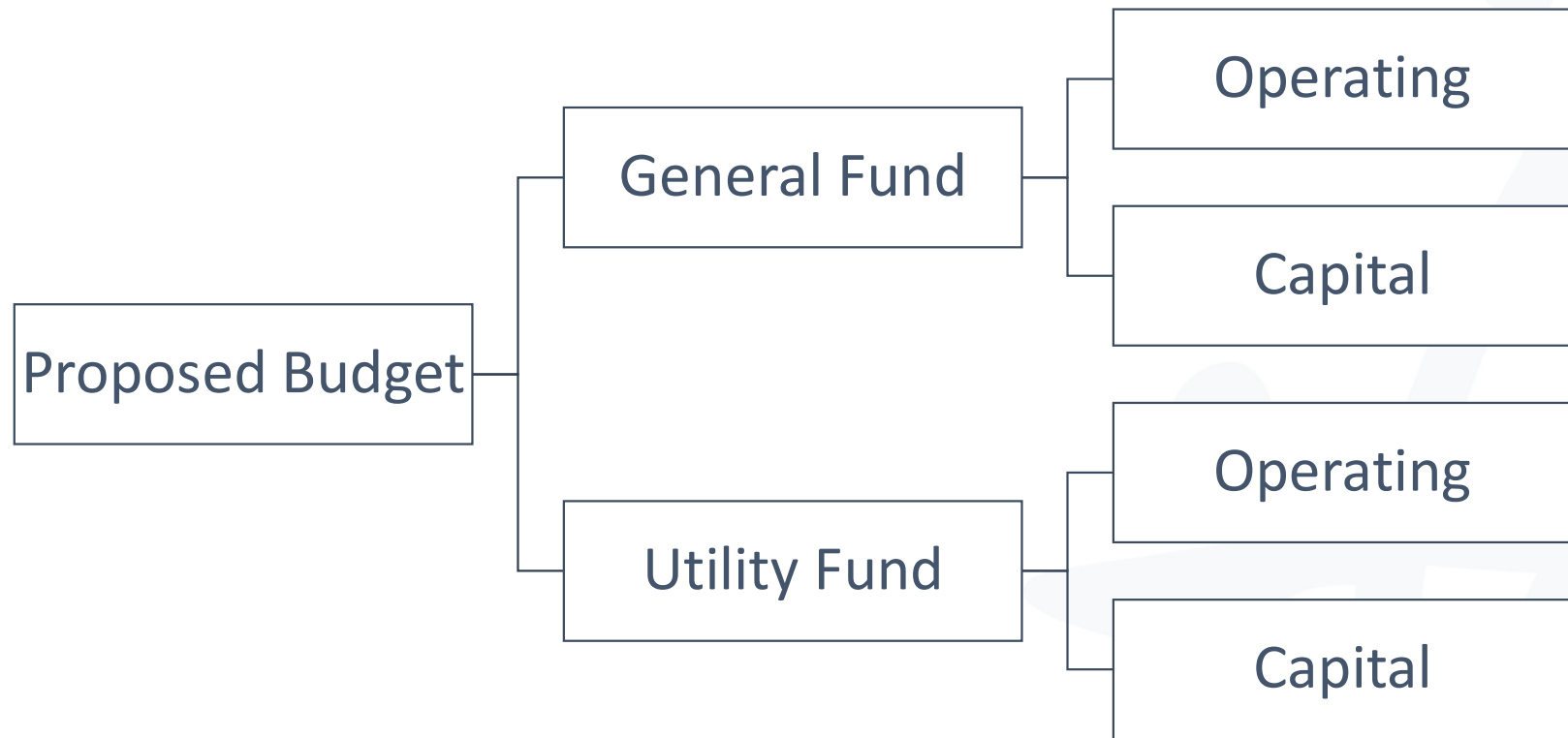
- ✍ Departments Prepare Budgets
- ✍ Finance Support, Review, Compilation
- ✍ Management Meetings
- ✍ Prioritization / Strategic Plan Alignment
- ✍ Proposed Budget
- ✍ Pre-Budget Meetings
- ✍ Budget Deliberations
- ✍ Budget Approval

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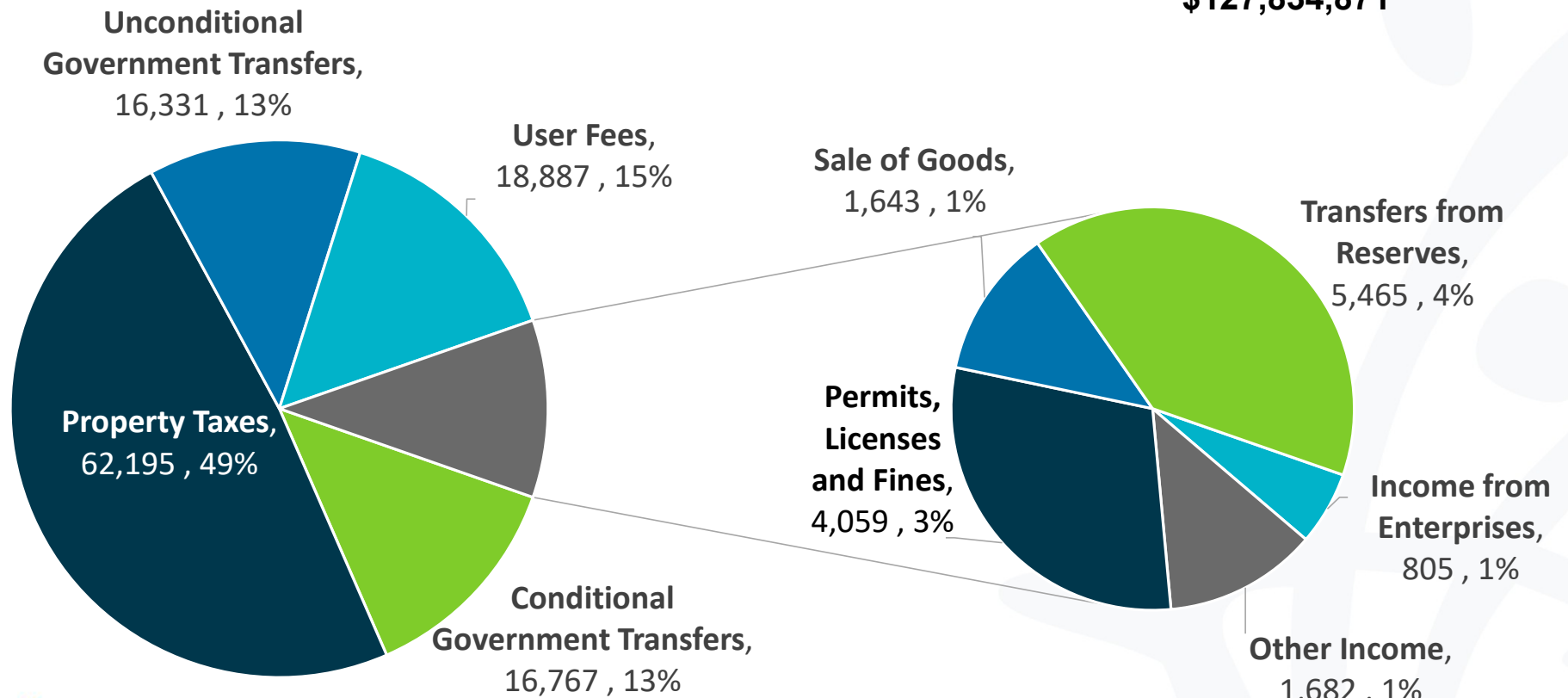
**Financial  
Sustainability  
Study**

# Budget Breakdown



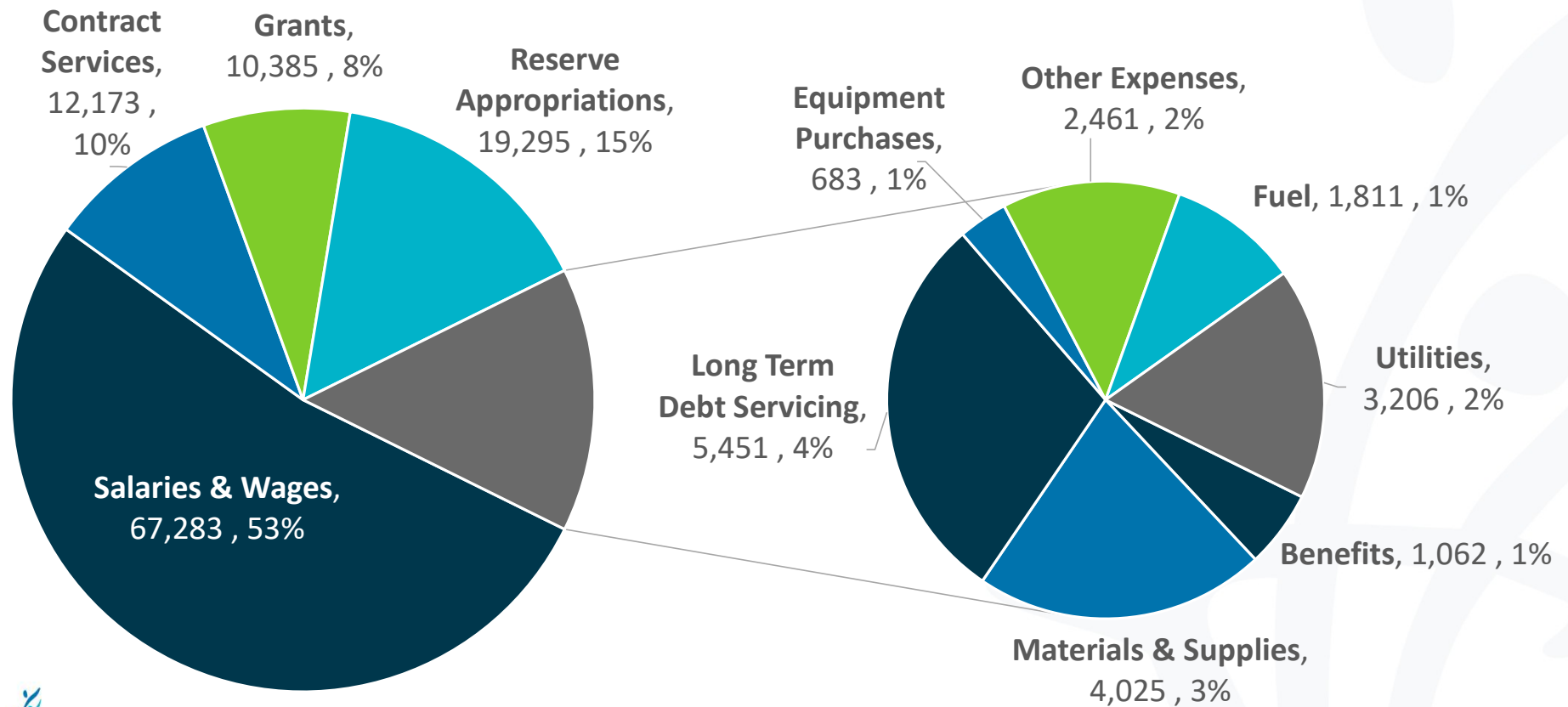
# Revenues (000's)

**Total Funding Sources:  
\$127,834,871**



# Expenses by Nature (000's)

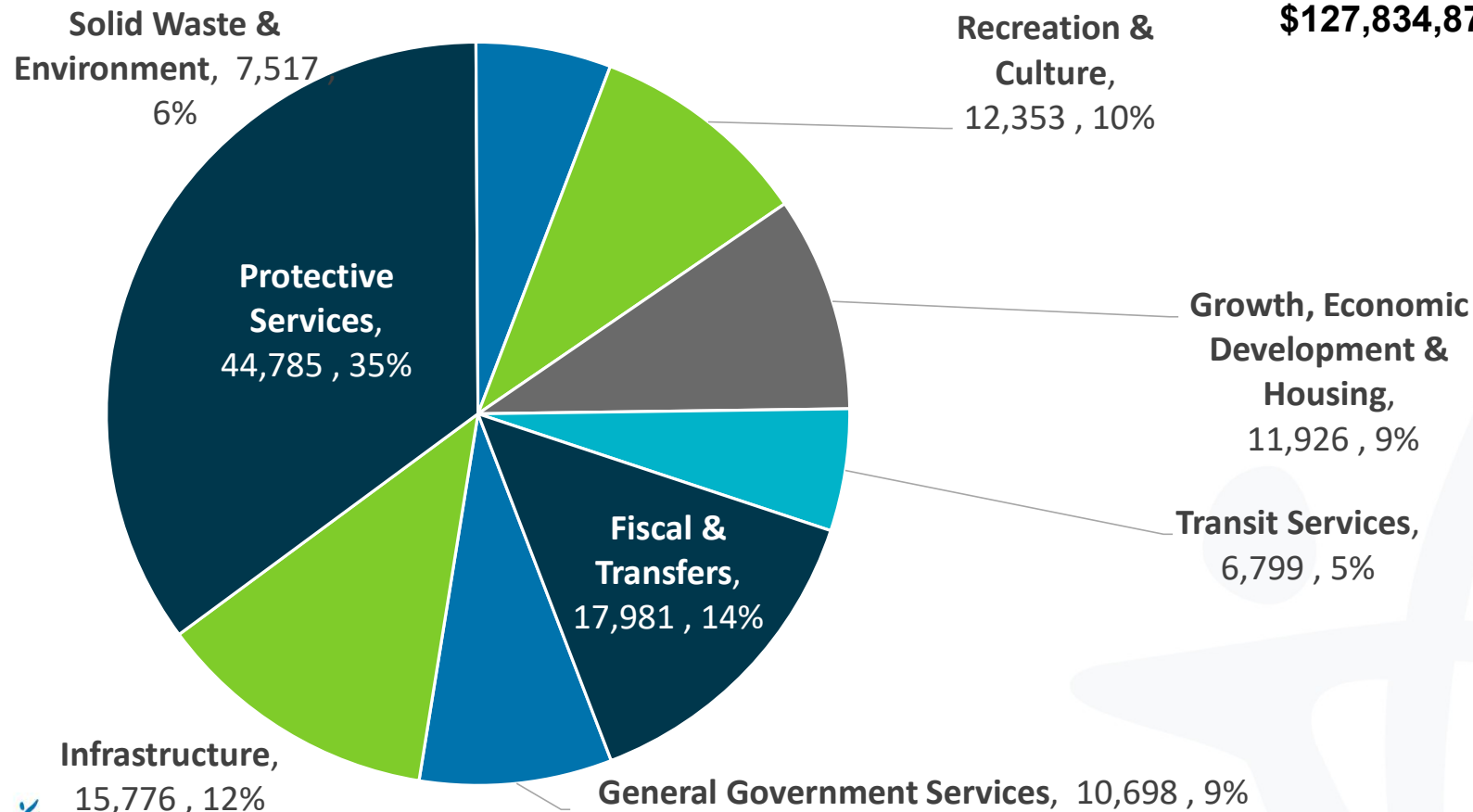
**Total Service Costs:**  
**\$127,834,871**





# Expenses by Function (000's)

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



# 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
		<b>\$ 2,553</b>	<b>\$ 7.00</b>

# 2026 Tax Requirement to Fund Proposed Budget

*(000's)*

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2026 Levy

\$62,195

2025 Levy

\$55,888

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\$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	
<b>2025 Requirement</b>	<b>\$55,888</b>	
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%
<b>2026 Requirement</b>	<b>\$62,195</b>	<b>11.3%</b>

# 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%
<b>Base</b>	<b>\$1,128</b>	<b>2.7%</b>	<b>2.0%</b>

# 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%
	<b>21,900,000</b>	<b>2,313,096</b>	<b>4.1%</b>

🌱 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
<b>Reserve Appropriations</b>	<b>\$15,582</b>	<b>\$18,311</b>	<b>17.5%</b>	
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 18<sup>th</sup> St N & Braecrest and 26<sup>th</sup> 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)

<u>Tax Revenue Requirement:</u>	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](mailto: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](mailto:taxes@brandon.ca)

204-729-2228

**Homeowner's Affordability Tax Credit**

[gov.mb.ca/finance/tao/eptc](http://gov.mb.ca/finance/tao/eptc)

1-866-626-4862

**Property Assessment**

[www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment)

204-726-6001

**School Tax:**

**Brandon School Division**

204-729-3100

**Provincial Department  
of Education**

204-945-6910