

2025 PROPOSED BUDGET OVERVIEW



Overview

- ✦ Budget Documents
- ✦ 2025 Proposed Budget
- ✦ Highlight key changes/drivers
- ✦ Layout path to budget approval

Budget Documents

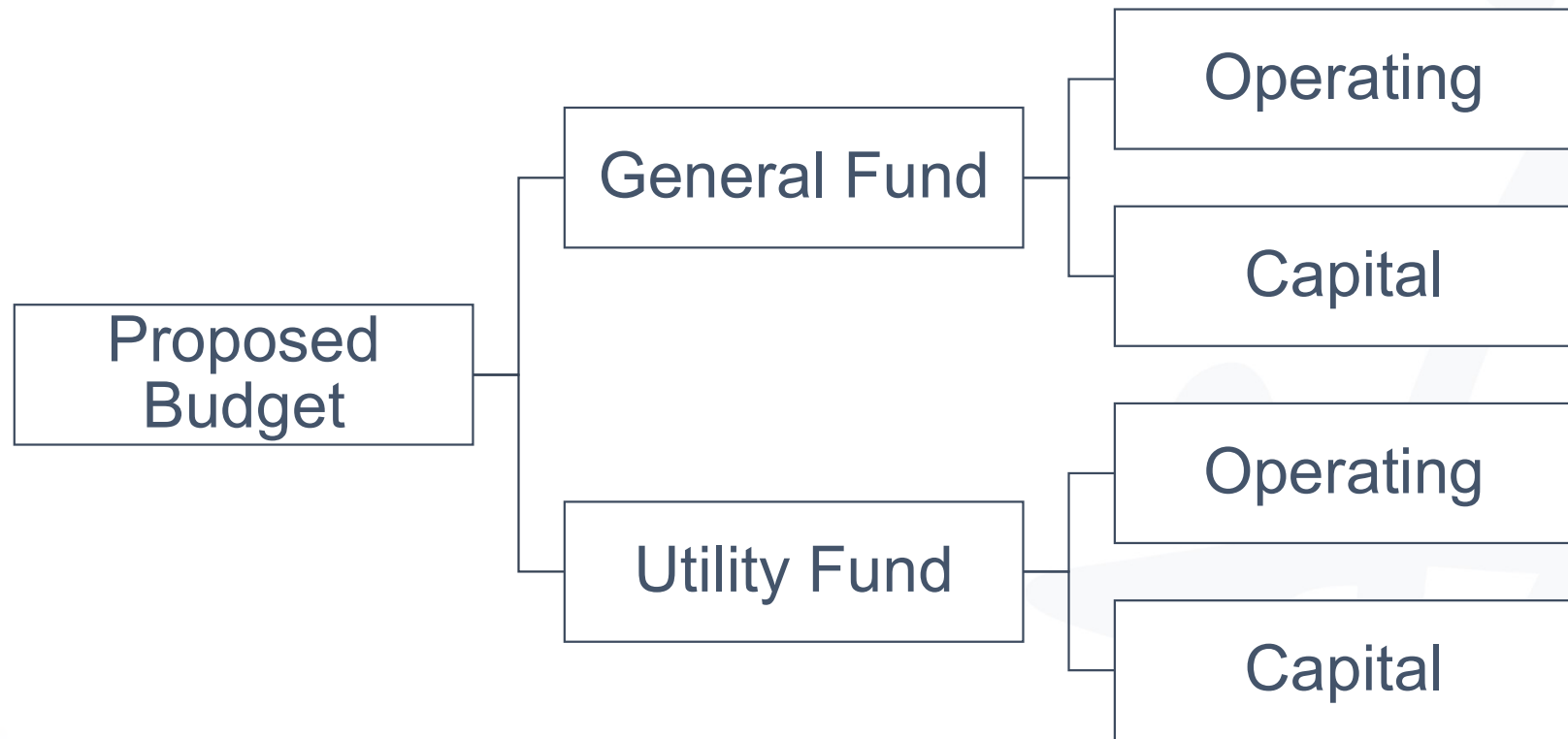
- 🌱 Summaries
- 🌱 General Operating Fund
- 🌱 Utility Operating Fund
- 🌱 Capital
- 🌱 Reserves

Budget Development Process

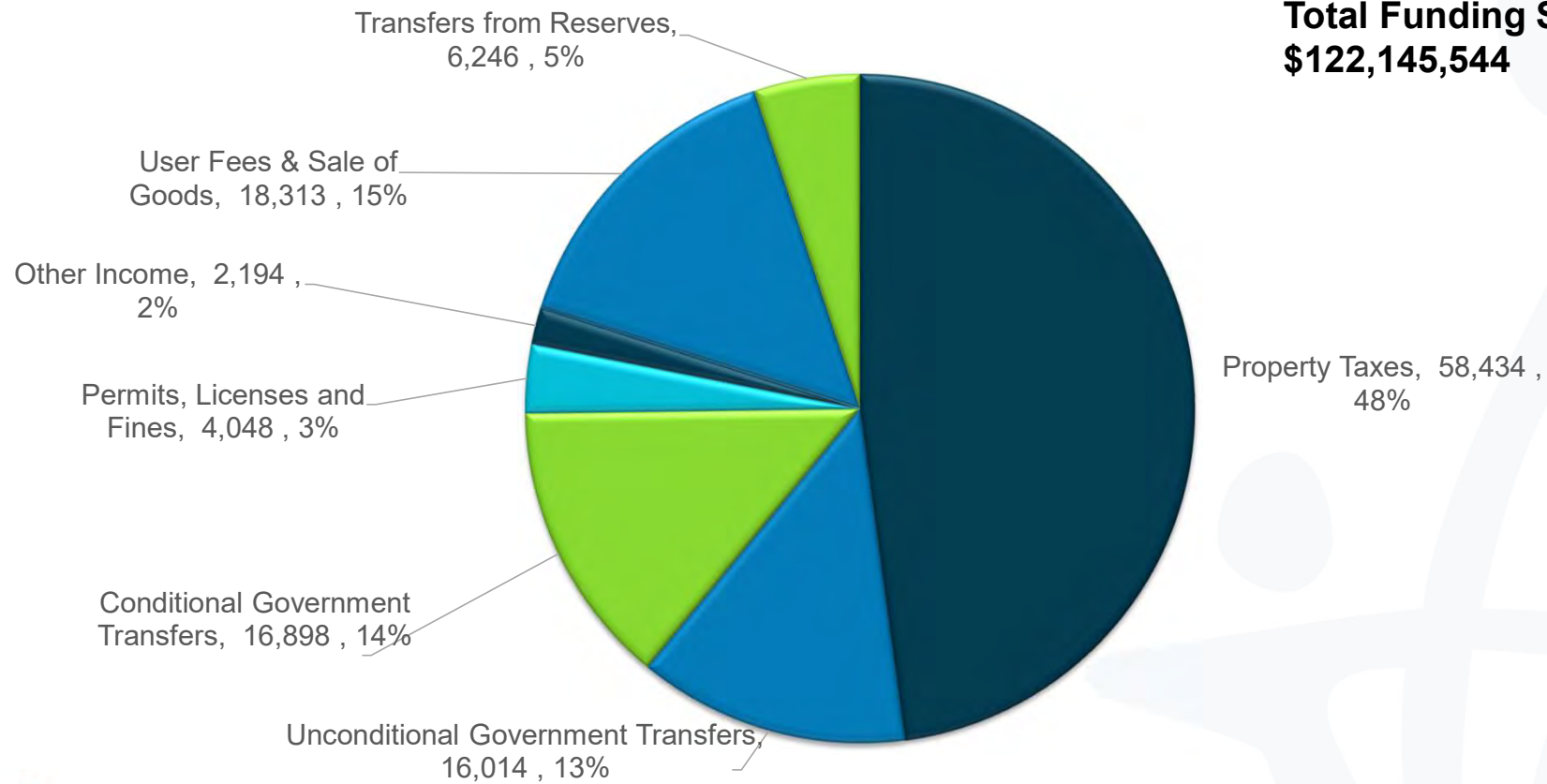
- ✍ Departments Prepare Budgets
- ✍ Finance Support, Review, Compilation
- ✍ Management Meetings
- ✍ Prioritization / Strategic Plan Alignment
- ✍ Proposed Budget
- ✍ Pre-Budget Meetings
- ✍ Budget Deliberations
- ✍ Budget Approval

**Financial
Sustainability
Study**

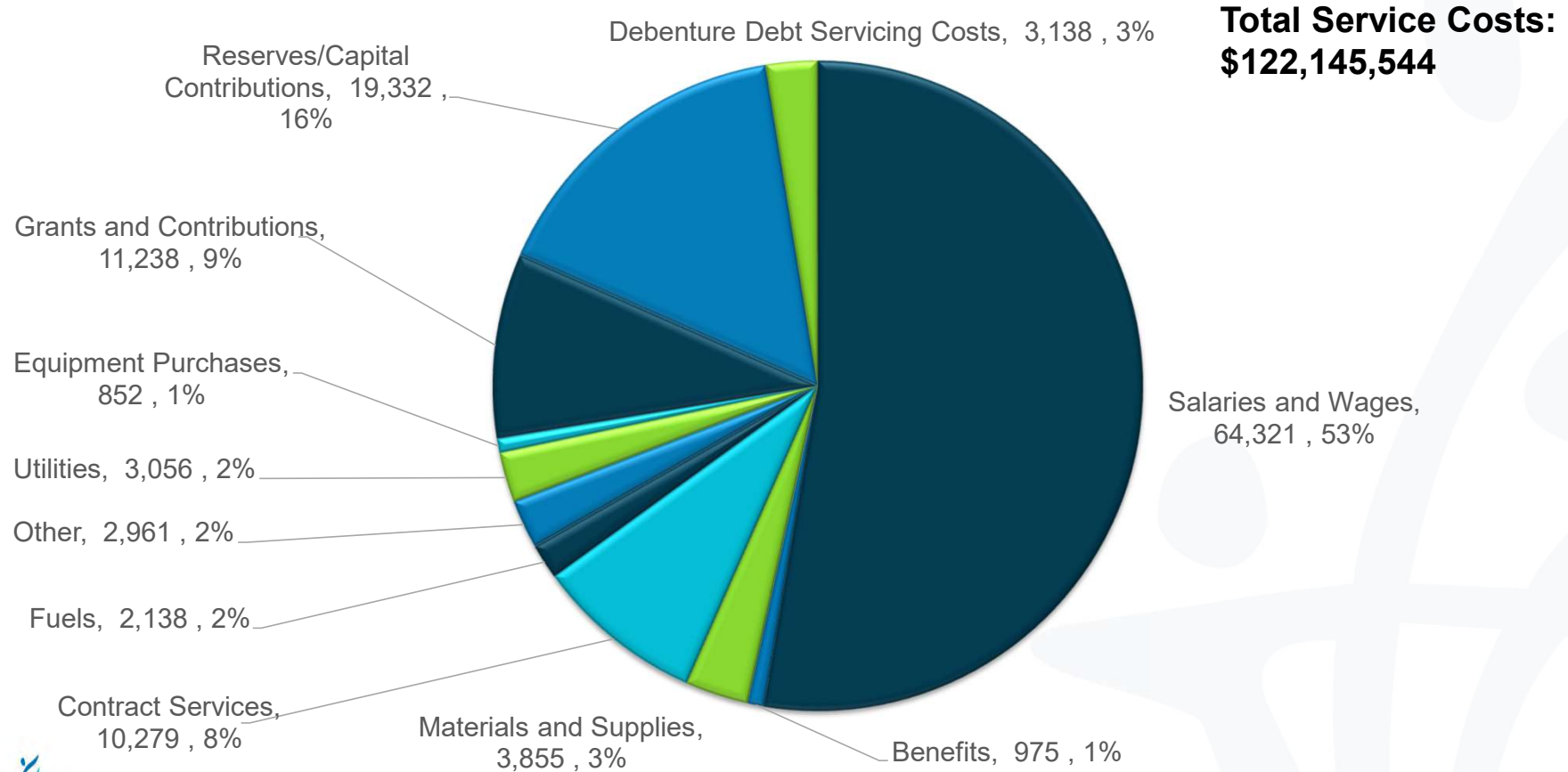
Budget Breakdown



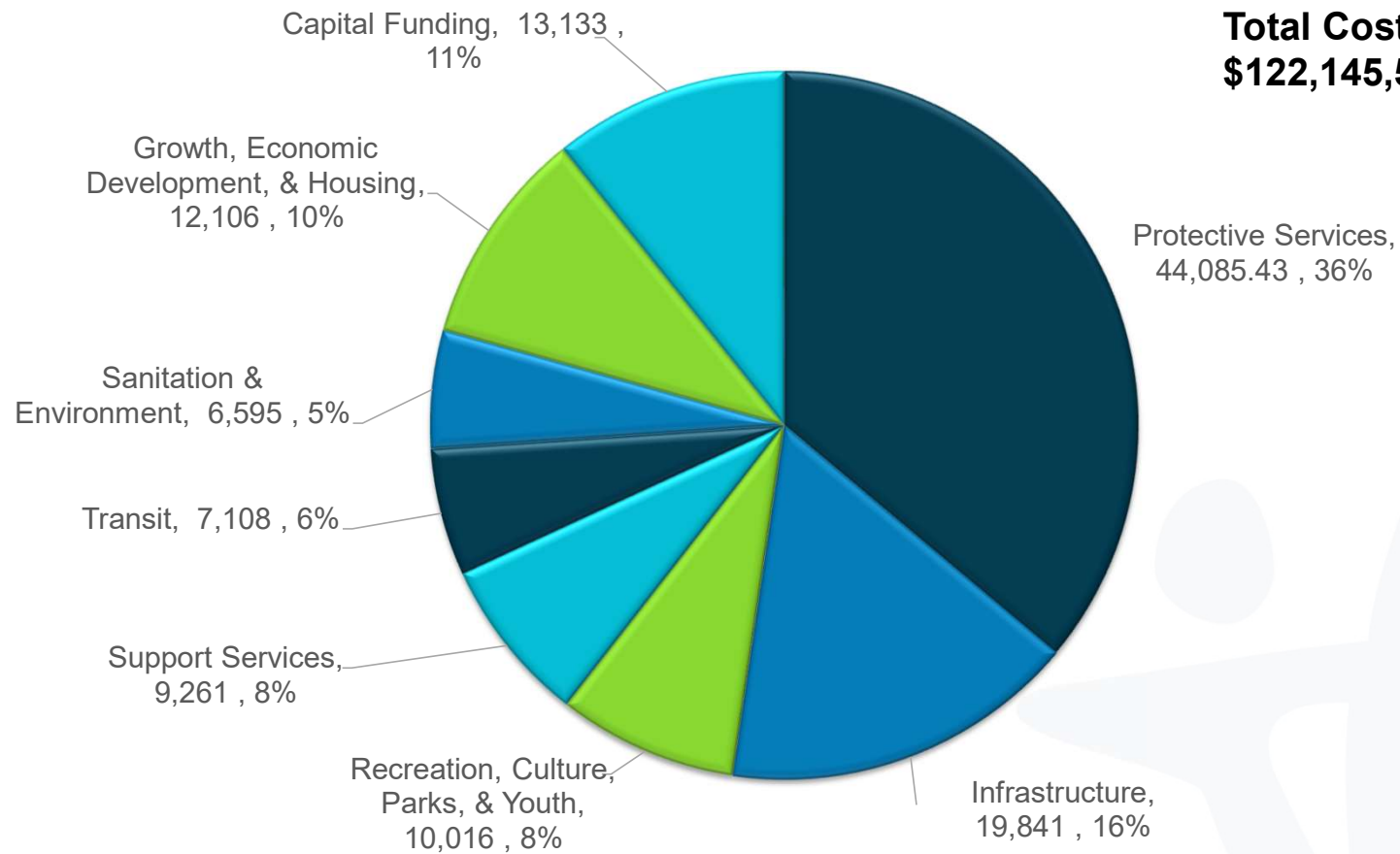
Revenues (000's)



Expenses (000's)



Expenses (000's)



Cost of Service Delivery

*Based on Average Single Family Residential Property
Assessed at \$301,300*

Function	Allocation	Annual Cost	Daily Cost
Protective Services	36.1%	\$ 868	\$ 2.38
Infrastructure	16.2%	391	1.07
Recreation, Culture, Parks, & Youth	8.2%	197	0.54
Support Services	7.6%	182	0.50
Transit	5.8%	140	0.38
Sanitation & Environment	5.4%	130	0.35
Growth, Economic Development, & Housing	9.9%	238	0.65
Capital Funding	10.8%	259	0.71
		\$ 2,406	\$ 6.59

2025 Tax Requirement to Fund Proposed Budget

TAX INCREASE

MUNICIPAL TAX

\$6.2M

2025 Levy

\$58.4M

2024 Levy

\$52.2M

Municipality of The City of Brandon

For the Year Ending 31 December 2024

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	90,714,889	90,714,889	96,985,829	102,264,830
Grants in Lieu of Taxes - Page 8	5,497,040	5,497,040	5,783,989	6,527,543
Sub-total	96,211,929	96,211,929	102,769,818	108,792,373
Requisitions (deduct) - Page 8	48,965,386	48,965,386	50,612,326	50,612,326
Net Municipal Taxes and Grants in Lieu of Taxes	47,246,543	47,246,543	52,157,492	58,180,047
Other Revenue - Page 2	50,275,368	52,392,600	54,554,170	55,749,331
Transfers from Accumulated Surplus and Reserves - Page 2	8,019,408	6,836,763	3,751,285	1,598,241
Total Revenue	105,541,319	106,475,906	110,462,947	115,527,619

Increase Breakdown

	Change	
2024 Requirement	\$52.2M	
Base	\$1.8M	3.4%
Capital/Reserve Funding	\$2.3M	4.4%
Maple Leaf Foods Sports Complex	\$583k	1.1%
Budget Enhancements	\$918k	1.8%
WMCA Enhanced Funding	\$341k	0.7%
Provincial Operating Funding	(\$817k)	-1.6%
Staffing Enhancements	\$1.2M	2.3%
2025 Requirement	\$58.4M	12.0%

Base

Item	Change	YOY%	Tx Req Impact
Salaries & Wages	\$2.6M	4.4%	5.0%
Contract Services	499k	6.4%	1.0%
Overtime & Benefits	95k	3.5%	0.2%
Materials & Supplies	410k	12.3%	0.8%
Other Expenditures	167k	1.1%	0.3%
User Fees	1.3M	8.9%	-2.6%
Other Revenues	649k	2.8%	-1.2%
Base	\$1.8M	3.6%	3.4%

Budget Enhancements

- 🌱 Targeted Restoration Initiative
- 🌱 Improved Transit security
- 🌱 Low-income Water Audit/Fixture Subsidy program
- 🌱 Transit bus refurbishments, Rider application, increased Access service
- 🌱 Police Constable
- 🌱 Drainage Upgrades
- 🌱 Completion of Maple Leaf Foods Sports Complex
- 🌱 Reopening of Brandon Community Sportsplex ice

Budget Enhancements

- ✦ Annual crosswalk enhancement program
- ✦ Transportation Infrastructure
- ✦ Water/Wastewater infrastructure upgrades
- ✦ Replacement of fleet assets with EV
- ✦ Solid Waste Collection AI System
- ✦ Improved communications framework
- ✦ Bus Shelter glass upgrades
- ✦ Downtown Initiatives – Art Installation Program, encampment support

New Funding - \$817k

🌱 Municipal Operating Grant

- 🌱 2024 Budget - \$8.39M

- 🌱 2024 Actual - \$8.55M (2% increase)

- 🌱 2025 Budget - \$8.73M (2% increase over 2024)

🌱 One Manitoba Revenue Growth Fund

- 🌱 2025 Budget - \$479k

Reserve Appropriations

	2024	2025	YOY %
Reserve Appropriations	\$13,996	\$18,857	34.7%
General Appropriations	\$8,753	\$10,837	23.8%
Specific Appropriations	\$4,282	\$4,957	15.8%
Inter Reserve Transfer	\$961	\$3,063	218.6%

Transfers From Reserves

	2024	2025	YOY %
Transfers from Reserves	\$3,629	\$6,199	70.8%
Tax Reducing	\$122	\$47	-61.1%
Expense Offsetting	\$2,668	\$3,136	17.5%
Inter Reserve Transfer	\$961	3,063	218.6%

Debt Servicing

🌱 No new debt issued in 2024 = no new servicing costs for 2025

🌱 Outdoor Sports Field Complex

🌱 RCMP OCC

🌱 Southeast Drainage

🌱 Sportsplex Arena Project

Budgetary Risk

🌱 Vacancy Allowance:

- 🌱 \$2.11M (reduced \$60k)
- 🌱 \$1.60M Corp, \$510k Police
- 🌱 \$147.5k one-time allowance

🌱 Supplemental Tax Revenue

- 🌱 \$800k for 2025
- 🌱 2024 Net Supplemental Revenue – \$873k

Tax Revenue Requirement

Forecasted 4-year budget (General Operating)

Tax Revenue Requirement: 2024 Projection:

2025: \$58.4M (12.0%) 11.5%

2026: \$66.0M (12.9%) 11.0%

2027: \$72.4M (9.7%) 9.9%

2028: \$76.2M (5.4%)

Property tax increases will be lower considering growth

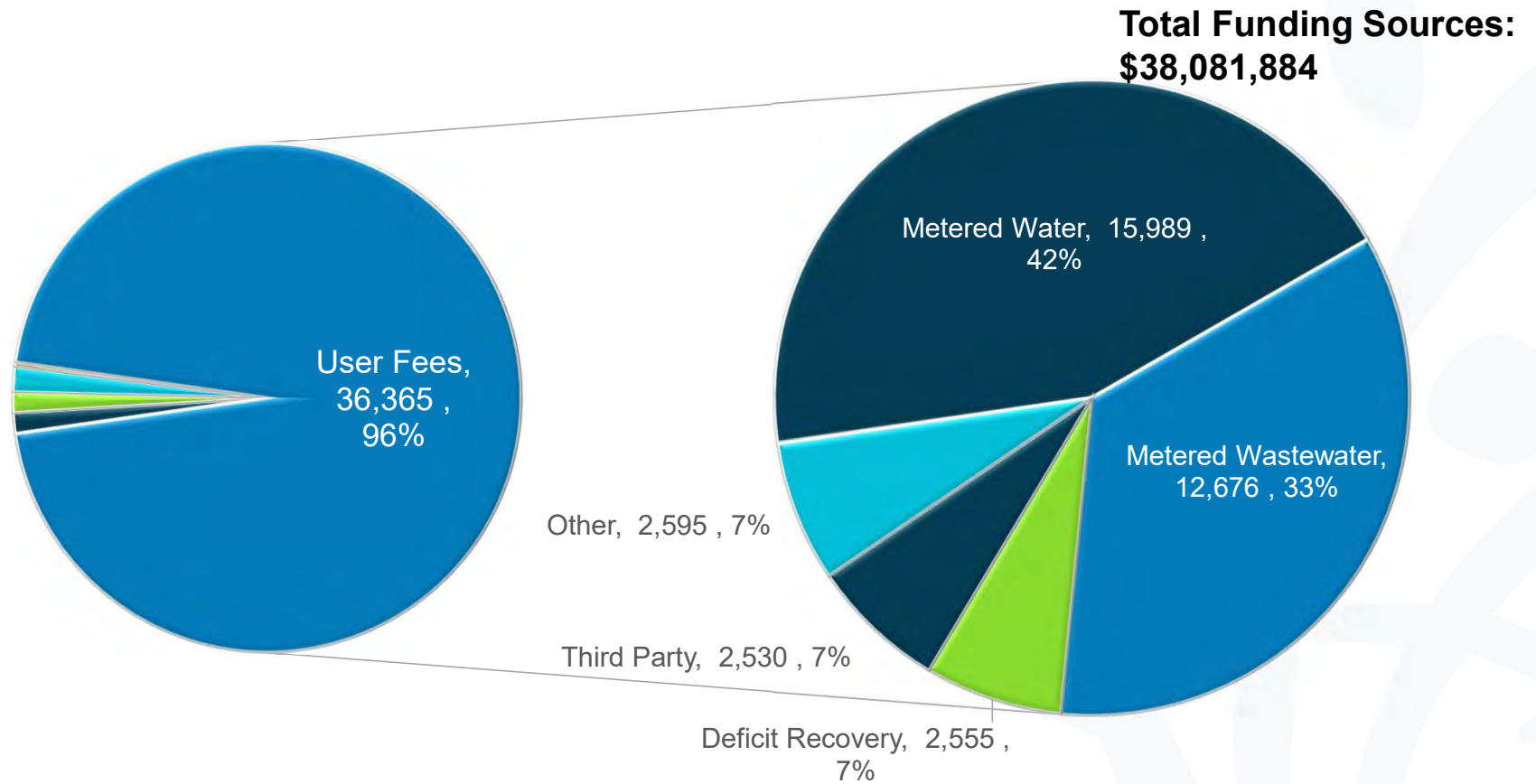
Budget Forecast Methodology

- ✍ Basis
- ✍ Increases of 2-5% for most expenditures/revenues
- ✍ Upcoming debt servicing costs
- ✍ Capital Funding
- ✍ Development Charges rate study
- ✍ Provincial Funding

Property Tax

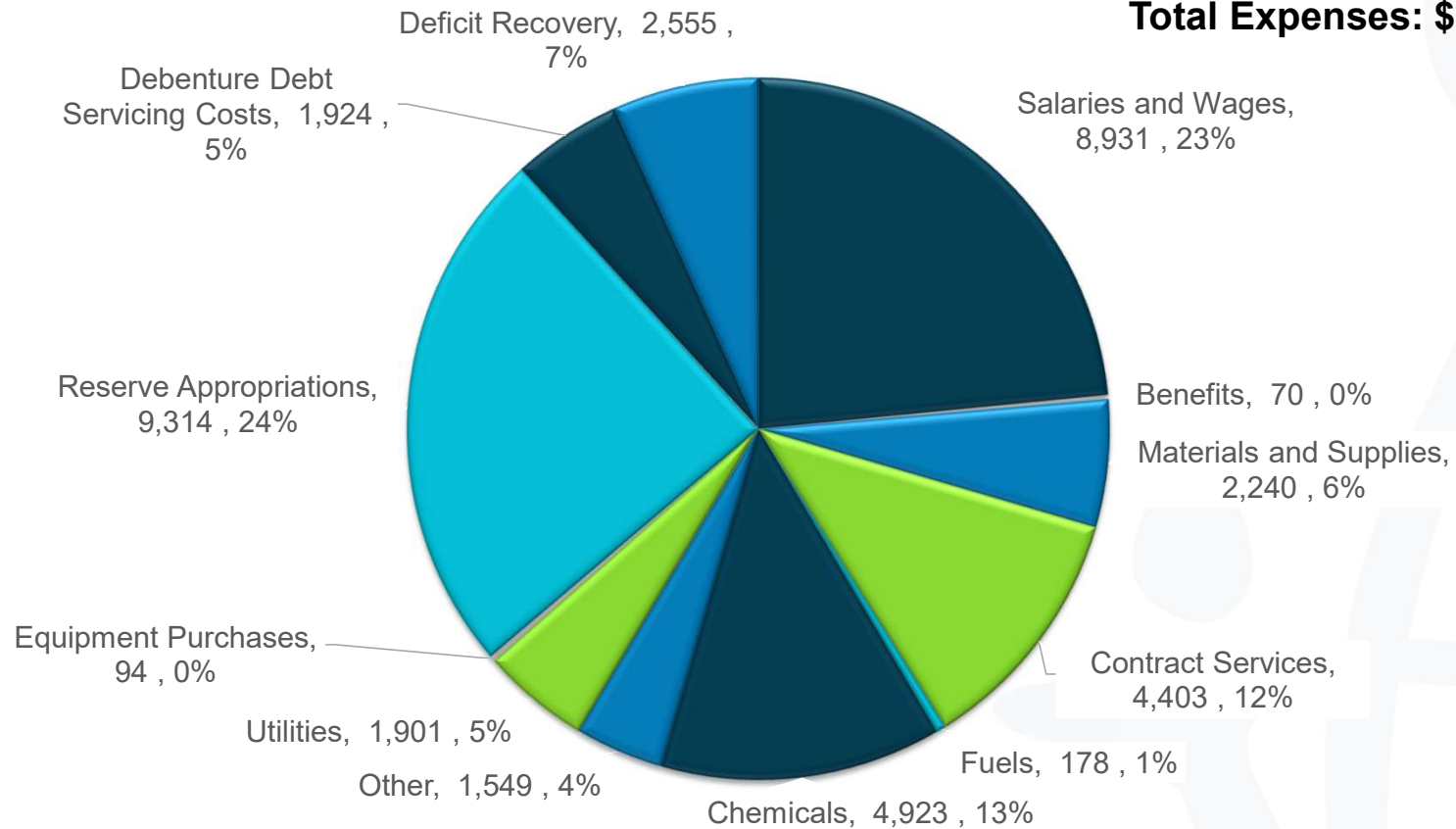
- ✍ Mill rate derived by assessment and net budget
- ✍ Portioned assessment distributes tax burden
- ✍ 2025 reassessment year
- ✍ 2025 assessment base increase – approx. 7.4%
- ✍ Estimated mill rate increase – 4.3% +/-

Utility Revenues



Utility Expenses

Total Expenses: \$38,081,884



Next Steps

- ✦ Post budget to website
- ✦ Pre-budget Meetings:
 - ✦ Jan 8, 13 (Capital)
 - ✦ Jan 16 (Open House)
 - ✦ Jan 21 (Tbd)
- ✦ Councillor Enquiries through Teams
- ✦ Public Feedback: budget@brandon.ca
- ✦ Budget Deliberations
 - ✦ Jan 24: Department Presentations
 - ✦ Jan 25: Deliberations