OFFICE OF THE MAYOR

Mayor’s Budget Report – 2026

1. Legislative Context and Timeline

Pursuant to the Municipal Act, 2001, the Mayor is required to submit a proposed municipal budget for Council’s consideration on or before February 1, 2026. This document constitutes the Mayor’s Budget for the 2026 fiscal year and is submitted in compliance with that statutory requirement.

2. Overview of the Staff Proposed Budget

The Staff Proposed Budget, presented in December 2025, recommended a 5.17% property tax increase to fund City-controlled municipal services (“Controllable City Costs”).

When the budgets of external agencies—such as Police Services, the Grand Erie Public Health, the Library Board, and the John Noble Home—are included (“Uncontrollable Costs”), the total projected property tax increase rises to 5.81% for 2026.

3. Summary of the Mayor’s Budget

The Mayor’s Budget reduces both the City-controlled and overall tax impacts while preserving essential services and infrastructure priorities.

Key outcomes include:

- Reduction of the tax increase attributable to Controllable City Costs from 5.17% to 2.6%
- Reduction of the overall property tax increase from 5.81% to 4.22%
- Total City budget savings and adjustments of $3,628,612

From a taxpayer perspective, this results in:

- A reduction in the average residential annual tax increase from $229.02 under the Staff Proposed Budget to $166.26

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- A monthly reduction from $19.08 to $13.86

4. Preservation of Key Service Enhancements

The Staff Proposed Budget included several important service enhancements, notably:

- $1,347,250 for continued improvements to the public transit system
- $524,500 in operational funding for the new Shellard Lane Library Branch

Collectively, these enhancements represent approximately 0.87% of the proposed 2026 tax increase.

While removing these enhancements would have reduced the overall tax increase to 3.35%, I determined that these investments are essential to maintaining service reliability, accessibility, and the effective operation of facilities already constructed or expanded. Accordingly, these enhancements remain in the Mayor's Budget.

5. Development of the Mayor's Budget

The Mayor's Budget was prepared following extensive consultation with the City's Chief Administrative Officer, Mr. Bradley, and members of the senior leadership team. I am grateful for their professional input and assistance throughout this process.

A detailed spreadsheet outlining the Staff Proposed Budget and the specific adjustments reflected in the Mayor's Budget is attached.

6. Operating Budget Adjustments – Rationale and Principles

In preparing the Mayor's Budget, the following considerations guided the operating budget adjustments:

6.1 Staffing Adjustments

Several proposed new staff positions have been removed based on Mr. Bradley's categorization of proposed hires into Critical, Strategic, and Best Management priorities. None of the positions classified as Critical have been removed.

To mitigate impacts, the CAO and Commissioners are encouraged to consider internal staffing reassignments where operationally appropriate.

6.2 Budgeting Assumptions and Revenue Forecasting

Adjustments under the heading Staff Budgeting Assumptions reflect two overarching principles:

a) Treatment of Non-Recurring Costs

Certain one-time costs associated with the relocation and opening of the Provincial Offences Administration (POA) and the Blanche E. Williams Community Centre have been moved from the operating budget to the capital budget, where they more appropriately belong.

b) Revenue Realism and Fiscal Discipline

While conservative revenue forecasting reduces the risk of an operating deficit, the City has experienced substantial annual operating surpluses—often in the millions of dollars—over consecutive terms of Council.

Sustained surpluses, while prudent in moderation, also carry drawbacks, including:

- Overtaxation of residents
- Reduced incentive for fiscal discipline across departments
- Normalization of chronic departmental operating deficits

Accordingly, the Mayor’s Budget reflects a more balanced and realistic approach to revenue forecasting, including adjustments to:

- Supplemental Tax Revenues
- Investment Revenues
- Surplus Carry Forward

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- Overall inflationary adjustments

To reinforce accountability, I also recommend that Council consider reinstating annual Value for Money audits of select City departments.

6.3 Administrative Supports and AI Efficiencies

The Mayor’s Budget reflects a reduction in administrative support costs, based on the reasonable assumption that the increasing adoption of artificial intelligence and digital tools will incrementally reduce administrative workload requirements over time. These adjustments assume efficiency gains rather than immediate workforce reductions.

6.4 WSIB Rebate Allocation

The City has received a one-time WSIB Benefit Claims Record rebate of $4.3 million. These funds have been allocated as follows:

- Partial funding of the HR Recruiter position
- Establishment of a second Tax Stabilization Reserve

The Tax Stabilization Reserve will be used to mitigate future tax increases through equal annual contributions of $845,105 over the next five years.

7. Capital Budget Adjustments

Capital budget adjustments were guided by the following considerations:

- Public engagement through the Let’s Talk 2026 Budget Engagement Campaign identified road conditions as a top community priority
- The declining condition of City road surfaces is evident and frequently raised by residents
- The Mohawk Pavilion project is deferred pending clearance from the Survivor’s Secretariat

- Provincial policy changes and Council's decision regarding Tollgate Road make further bike lane installations in built-up areas highly unlikely

Given these factors, the Mayor's Budget prioritizes:

- A pause in the expansion of splash pad installations
- A redirection of capital funding to double the investment in road resurfacing

7.1 Splash Pad Inventory and Operating Impacts

Including new facilities opening in 2026, the City will operate seven splash pads, each with an approximate $50,000 annual operating cost:

- Anderson Road Park (Ward 1)
- Harmony Square (Ward 5)
- Bridal Path Park (Ward 4)
- Tutela Park (Ward 5)
- Arrowdale Park (Ward 4)
- Blanche E. Williams Centre (Ward 1 / Shellard Lane area)

Future splash pads in new subdivisions, such as Sienna Woods (Ward 2), will be funded through development charges.

8. Council Consideration Under Strong Mayor Legislation

Under the Strong Mayor provisions of the Municipal Act, Council may amend or adjust the Mayor's Budget. A special Council meeting for that purpose has been scheduled for January 21, 2026.

To ensure transparency, I will make a formal presentation at that meeting and respond to questions from Council members.

To ensure fiscal certainty and budget stability, I have decided to retain my statutory authority to veto Council amendments to the Mayor's Budget, except with respect to the Tax Ratio Reduction Policy.

9. Tax Ratio Reduction Policy (TRRP)

Application of the Tax Ratio Reduction Policy would increase the average residential tax impact from $166.26 to $186.63.

The TRRP does not reduce total spending; rather, it shifts a portion of the tax burden from commercial and industrial properties to residential taxpayers to achieve greater tax fairness. I leave it to Council to determine whether to proceed with or defer the application of the TRRP for 2026.

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Mayor’s Budget Summary – 2026 Operating			
	City Services	Local Boards	Total Budget
Starting Point – 2026 Operating Budget			
Base Staff Prepared 2026 Operating Budget	$146,175,335	$80,187,591	$226,362,926
Planned Strategic Budget Investments			
Licensing Compliance Officer	$60,397		$60,397
Cemeteries Staffing Resources	$50,533		$50,533
Parks Playground Inspector	$82,240		$82,240
Horticulture Staffing Resources (2)	$149,302		$149,302
Project Management Specialist (85% Capital)	$14,795		$14,795
Senior Project Coordinator (85% Capital)	$20,970		$20,970
Operators/Drivers (2)	$135,008		$135,008
Traffic Maintenance - Signs	$76,742		$76,742
Construction Inspector (85% Capital)	$16,445		$16,445
By-Law Officer (convert Part-time to Full-time)	$63,058		$63,058
Transit Operators (2) and 1 Mechanic (Transit Optimization)	$191,199		$191,199
Information Security Analyst (report 2023-683)	$108,468		$108,468
HR Recruitment Specialist (report 2023-411)	$74,475		$74,475
Shared Services Base Budget Investments			
Community Resource Navigators (3)	$200,832		$200,832
Maintenance Servicer	$80,333		$80,333
Senior Project Manager	$111,833		$111,833
Transit Optimization approved through 2025 Budget			
Additional Transit Operators (12)	$694,649		$694,649
Staff Prepared 2026 Operating Budget	$148,306,614	$80,187,591	$228,494,205
Budget Impact After Assessment Growth	4.66%	7.92%	5.78%
Suggestions made by the Estimates Committee			
Reduce Brant County Health Unit Budget to a 1% Increase		$ (190,491)	$ (190,491)
2026 Operating Budget Update After Estimates Process			
Staff Prepared 2026 Operating Budget with Estimates Suggestions	$148,306,614	$79,997,100	$228,303,714
Budget Impact After Assessment Growth	4.66%	7.66%	5.69%
Include additional Budget Investments from City Services			
Junior Business Analyst	$77,284		$77,284
Parks Maintenance Park-time Seasonal and Student	$54,777		$54,777
Great Lakes Cities Initiative Membership	$7,700		$7,700
Summer Festival	$50,000		$50,000
Winter Fun Fest	$50,000		$50,000
Snow Clearing City Trails and Park Paths	$60,000		$60,000
Staff Prepared Budget Including Additional Items from City Budget	$148,606,375	$79,997,100	$228,603,475
Budget Impact After Assessment Growth	4.87%	7.66%	5.83%

Mayor’s Budget Summary – 2026 Operating			
	City Services	**Local Boards**	**Total Budget**
Include additional Budget Investments from Shared Services			
Housing Stability Workers (4)	$274,733		$274,733
Community Initiatives Coordinators (2)	$145,375		$145,375
Staff Prepared Budget Including Additional Items from SS Budget	$149,026,483	$79,997,100	$229,023,583
Budget Impact After Assessment Growth	5.17%	7.66%	6.02%
Police Board Amendment approved December 18		($467,515)	($467,515)
Staff Prepared Budget Including Police Board Amendment	$149,026,483	$79,529,585	$228,556,068
Budget Impact After Assessment Growth	5.17%	7.04%	5.81%
Mayoral Budget Amendments			
Add back reduction in Health Unit Budget		$ 190,491	
Amended staff budget to includeHealth Unit adjustment	$149,026,483	$79,720,076	$228,746,559
Adjusting Staff Budgeting Assumptions (which reduces staff prepared budget)			
Increase Supplemental Tax Assessement based on past record	($250,000)		($250,000)
Increase Investment Revenue based on past record	($300,000)		($300,000)
Increase Surplus Carry Forward based on past record	($300,000)		($300,000)
Reduce overall adjustment for inflationary increases	($150,000)		($150,000)
Reduce Administrative Support Budget	($200,000)		($200,000)
Transfer to capital non-recurring opening costs for new facilities (POA/Blanche E Williams Community Centre)	($275,000)		($275,000)
Allocate an appropriate portion of Environmental Staffing to Capital	($51,000)		($51,000)
Eliminate Manager of Real Estate (80%)	($160,000)		($160,000)
Adjustments to Planned Strategic Budget Investments			
Remove Licensing Compliance Officer	($60,397)		($60,397)
Remove Cemetery Staffing	($50,533)		($50,533)
Remove Traffic Sign Maintainer	($76,742)		($76,742)
Fund HR Recruiter from WSIB Rebate (see note below)	($74,475)		($74,475)
Remove 1 Horticultural Staff	($74,651)		($74,651)
Adjustments to Shared Social Services			
Remove Maintenance Servicer	($80,333)		($80,333)
Remove 1 of 3 Community Resource Navigators	($66,944)		($66,944)
Remove 1 of 4 Housing Stability Workers	($68,683)		($68,683)
Remove 1 of 2 Community Initiatives Coordinator	($72,688)		($72,688)
Adjustments to Proposed Service Enhancements			
Remove Junior Business Analyst Customer Services	($77,284)		($77,284)
Remove Part Time Seasonal Parks Maintenance	($54,777)		($54,777)
Add to Summer Festival	$10,000		$10,000
Remove Winter Fun Fest	($50,000)		($50,000)

Mayor’s Budget Summary – 2026 Operating			
	City Services	**Local Boards**	**Total Budget**
Other Revenue Adjustments			
Add 1/5 of WSIB Tax Stabilization Reserve to Fund New Staffing	($845,105)		($845,105)
Add Increased Contribution from Tax Stabilization Reserve	($300,000)		($300,000)
Total of Mayor’s 2026 Operating Budget Adjustments	**($3,628,612)**	**$ 190,491**	**($3,438,121)**
Mayor’s 2026 Operating Budget	**$145,397,871**	**$79,720,076**	**$225,117,947**
Budget Impact After Assessment Growth	**2.60%**	**7.29%**	**4.22%**
Average Residential Property Tax Increase			**$166.26** **$13.86/month**

Mayor’s Budget Summary – 2026 Capital

	City Services	Local Boards	Total Budget
Starting Point – 2026 Capital Budget			
Staff Prepared 2026 Capital Budget	$165,437,128	$3,810,569	$169,247,697
No Suggestions made by the Estimates Committee			
Police Board Amendment approved Dec 18		($182,900)	($182,900)
Updated 2026 Capital Budget	$165,437,128	$3,627,669	$169,064,797
Mayoral Budget Amendments			
Remove any allocation for construction of bike lanes on existing roadways	($200,000)		($200,000)
Defer Princess Anne Park Splashpad to 2028	($815,000)		($815,000)
Defer Robert Moore Park Splashpad to 2028	($700,000)		($700,000)
Defer Mohawk Park Pavilions to 2028 require Survivor Sec clearance	($220,000)		($220,000)
Add to 2026 Road Resurfacing Budget	$1,935,000		$1,935,000
Mayor’s 2026 Capital Budget			
	$165,437,128	**$3,627,669**	**$169,064,797**
Total Mayor’s Budget Impact After Assessment Growth	**2.60%**	**7.29%**	**4.22%**
Average Residential Property Tax Increase			**$166.26**
			$13.86/month

Municipality	2026 budget status	2026	2025	2024	2023	2022	4-YR Avg
Windsor	N/A		2.98%	3.91%	4.48%	1.86%	3.31%
Kingston	N/A		5.30%	3.50%	3.35%	2.10%	3.56%
Haldimand	N/A		4.46%	4.43%	3.28%	2.29%	3.62%
Barrie	P	4.80%	4.31%	4.82%	2.89%	2.94%	3.74%
Brantford	**P**	**4.22%**	**5.75%**	**5.47%**	**2.73%**	**1.98%**	**3.98%**
Thunder Bay	N/A		3.77%	5.47%	4.40%	2.36%	4.00%
Greater Sudbury	A	3.90%	4.80%	5.90%	4.60%	3.10%	4.60%
Norfolk	N/A		4.30%	6.30%	5.70%	2.40%	4.68%
Chatham-Kent	A	4.63%	4.99%	5.53%	5.64%	2.79%	4.74%
Peterborough	A	6.56%	6.72%	7.00%	3.15%	2.87%	4.94%
Hamilton	P	7.00%	5.60%	5.79%	5.80%	2.80%	5.00%
Guelph	P	6.19%	3.78%	8.52%	4.46%	4.21%	5.24%
London**	P	3.60%	7.30%	8.70%	3.10%	2.80%	5.48%
County of Brant	P	4.70%	6.30%	8.70%	5.80%	1.81%	5.65%
Average Tax Increase		**5.07%**	**5.03%**	**6.00%**	**4.24%**	**2.59%**	**4.47%**

P = proposed

A = Adopted or Approved

N/'A = Not available

** City Services only

New Positions

Ranking	Position	FTE	Cost
Critical	Senior Project Manager (Housing)	1	111,833
	Operators/Drivers	2	135,008
	Information Sec. Analyst	1	108,466
	Parks Playground Inspector	1	82,240
	Senior Project Coordinator	1	20,970
	Project Mgmt Specialist	1	14,795
	Construction Inspector	1	16,445
	Bylaw Officer (PT to FT)	0.33	63,058
Strategic	Housing Stability Workers	4	274,733
	Community Resource Navigators	3	200,832
	HR Recruiter	1	74,475
	Traffic Maintainer - Signs	1	76,742
	Transit Optimization	3	191,199
	Community Initiatives Coordinators	2	145,375
	Transit Operators	12	694,649
	Horticulture Staffing	2	149,302
Best Management	Licensing Compliance Officer	1	60,397
	Cemeteries Staffing	1.02	50,533
	Maintenance Servicer	1	80,333
	Junior Business Analyst	1	77,284
	Parks Seasonal Maintenance		54,771

BRANTFORD

2026 Departmental Financial Summary

	2025 Budget	2026 Budget	2025/2026 Variance	Percentage Variance
CORPORATE FACILITIES & PROCUREMENT				
FACILITIES & PROCUREMENT ADMIN	230,426	241,421	10,995	4.77 %
FACILITIES	4,379,594	4,670,994	291,400	6.65 %
PURCHASING	1,109,204	1,186,248	77,044	6.95 %
TOTAL CORPORATE FACILITIES & PROCUREMENT	**5,719,224**	**6,098,663**	**379,439**	**6.63 %**

Budget Drivers - Tax Supported		$
Base Salary & Benefits		150,480
Operating Impacts From Capital		276,068
POA Court House relocation	247,363	
New Blanche E Williams Community Centre	28,705	
Inflation		56,820
Contractual increases		27,222
Professional Services increase		10,000
Reduce bid document fees under $100k (new purchasing policy)		8,000
Beckett Leisure Centre Closure		(90,430)
Leases & Rental revenue increase		(36,855)
100 Wellington - Old City Hall		(21,866)
Net Budget Increase (Decrease)		**379,439**