**Minutes – Council – September 24, 2026**

**Minute No. 490**
**Report – Standing Policy Committee on Finance and Economic Development – September 14, 2026**

**Item No. 1 Entertainment Funding Tax Annual Report - 2025**

COUNCIL DECISION:

Council concurred in the recommendation of the Standing Policy Committee on Finance and Economic Development and adopted the following:

1. That this report to be received as information.

**Report – Standing Policy Committee on Finance and Economic Development – September 14, 2026**

DECISION MAKING HISTORY:

Moved by Councillor Browaty,

That the recommendation of the Standing Policy Committee on Finance and Economic Development be adopted by consent.

Carried

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On September 15, 2026, the Executive Policy Committee concurred in the recommendation of the Standing Policy Committee on Finance and Economic Development and submitted the matter to Council.

STANDING COMMITTEE RECOMMENDATION:

On September 14, 2026, the Standing Policy Committee on Finance and Economic Development concurred in the recommendation of the Winnipeg Public Service and submitted the matter to the Executive Policy Committee and Council.

# ADMINISTRATIVE REPORT

**Title:** Entertainment Funding Tax Annual Report - 2025

**Critical Path:** Standing Policy Committee on Finance and Economic Development - Executive Policy Committee - Council

## AUTHORIZATION

| Author | Department Head | CFO | CAO |
|---|---|---|---|
| J. Speidel | T. Graham | T. Graham | M. Dryburgh<br>Acting for J. Dunford |

## EXECUTIVE SUMMARY

Total grants paid to arts and cultural organizations for 2025 was $6,407,126 compared to net Entertainment Funding Tax revenues of $2,162,437.

## RECOMMENDATIONS

That this report to be received as information.

## REASON FOR THE REPORT

On March 22, 2006, Council approved By-law 125/2006. By-law 125/2006 section 10 requires annual reporting on actual net revenues generated relating to the Entertainment Funding Tax and total value of grants or other disbursements to arts and cultural organizations.

## IMPLICATIONS OF THE RECOMMENDATIONS

Annual reporting requirement of the by-law will be met.

## HISTORY/DISCUSSION

On March 22, 2006, Council passed By-law 125/2006 – The Simplified Entertainment Funding By-law. By-law 125/2006 section 10 requires annual reporting on actual net revenues generated relating to the Entertainment Funding Tax and total value of grants or other disbursements to arts and cultural organizations.

*Report on Use of Funds Raised*
*10. As the purpose of this tax is to provide a source of funding for arts and culture in the City of Winnipeg, the City Treasurer shall report annually to Council with a comparison of net actual revenues generated by this tax in the previous fiscal year to the total value of grants or other disbursements to arts and cultural organizations in that same fiscal year.*

Entertainment Funding Tax is 10 percent on an admission price of $5.00 or more for those attending:

- A cinema to view a film or motion picture; or
- An entertainment facility with a total fixed seating capacity of 5,000 people or more to view an amusement. An amusement means a contest, dance entertainment, exhibition, game performance, program or show and includes a film or motion picture.

Net actual Entertainment Funding Tax revenues generated for the year ending December 31, 2025, were $2,162,437. This is broken down as follows:

| | |
|---|---|
| Total revenue | $15,464,817 |
| Taxes refunded to 5,000+ seating facilities [1] | 13,302,380 |
| Total net actual revenues | $ 2,162,437 |

1. Organizations include True North Inc., Winnipeg Goldeyes and Winnipeg Football Club.

In 2025, net actual revenues decreased by $4,859 compared to 2024. Net actual revenues are returning to normal, post the COVID-19 pandemic, as reflected in the table below:

| | |
|---|---|
| 2024 | $2,167,295 |
| 2023 | 2,174,669 |
| 2022 | 1,538,279 |
| 2021 | 611,119 |
| 2020 | 367,540 |

Arts and Culture grants paid for the year ending December 31, 2025, were $6,407,126. A listing of Arts and Culture 2025 grant payments is attached. Excluded from the attachment are Entertainment Taxes refunded to True North Inc., Winnipeg Goldeyes and Winnipeg Football Club as these amounts offset against refundable entertainment funding tax revenue and therefore not part of net revenue generated.

True North Inc. has a long-term arrangement, approved by Council, which expires November 16, 2029. Under this agreement, the City refunds the full amount of the entertainment tax they remitted during the year to the organization at the end of the season.

The Winnipeg Goldeyes have a long-term arrangement, approved by Council, expiring December 31, 2038. Under this agreement, the City refunds the full amount of the entertainment tax they remitted during the year to the organization at the end of the season - conditional upon all aspects of an amateur access/community use agreement with the City being honored.

The Winnipeg Football Club has a long-term arrangement, subject to annual operating budget approval by Council. Under this arrangement, the City refunds the full amount of the entertainment tax they remitted during the year to the organization at the end of the season.

Any grants paid out of Councilors' Per Capita grants or the Mayor's Office funding have been excluded from the attachment due to their discretionary nature. There may be some grants within this funding provided for arts and culture purposes.

In analyzing the actual grants paid, some judgement is required to determine if the grants are for arts and culture related initiatives. The items listed in the attachment are consistent with the grants presented as Arts, Culture and Entertainment in the 2025 Adopted Budget.

**FINANCIAL IMPACT**

## Financial Impact Statement

**Date:** July 14, 2026

## Project Name:

## Entertainment Funding Tax Annual Report - 2025

**COMMENTS:**

There are no financial implications associated with receiving this report as information.

*Randy Bernard*

Randy Bernard, CPA
Manager of Finance & Administration (Campus)
Corporate Finance Department

## CONSULTATION

This Report has been prepared in consultation with:

- All City of Winnipeg Departments

## OURWINNIPEG POLICY ALIGNMENT

**Leadership and Good Governance**

**1.8 Accountable Revenue Generation**
Pursue municipal revenue generation based on a predictable, equitable and evidence-informed methodology that offsets service costs while achieving this Plan's sustainability goals.

## WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

Consideration was given as to whether this report connects to the Winnipeg Climate Action Plan (CLA) and its Goals and Objectives, and it was determined that the CLA is not applicable to this specific report.

## WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

Consideration was given as to whether this report connects to the Winnipeg Poverty Reduction Strategy (PRS) and its Goals and Objectives, and it was determined that the PRS is not applicable to this specific report.

## SUBMITTED BY

Department: Corporate Finance
Division: Corporate Controller
Prepared by: Helen Hasiuk
Date: July 17, 2026

Attachment: