



BRANDON
SCHOOL DIVISION
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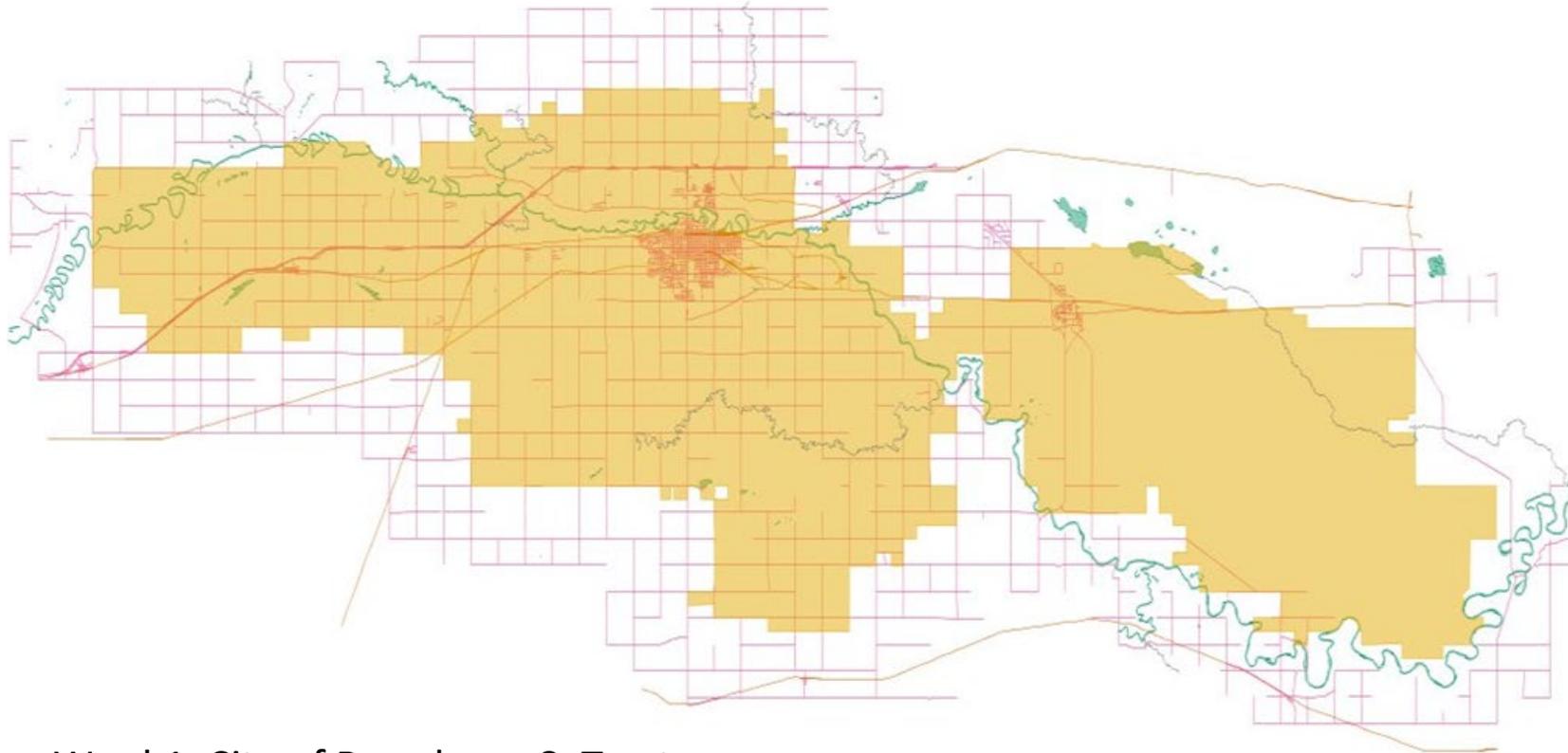
Public Budget Presentation and Consultation

Monday, March 2, 2026, 7:30 p.m.

AGENDA



- Welcome and Introduction
 - Dr. Linda Ross, Board Chairperson
- 2026-2027 Budget Presentation
- Public Presentations and Feedback
- Next Steps
- Closing Comments



- Ward 1 City of Brandon - 8 Trustees
- Ward 2 Rural Area – 1 Trustee
- Staff Complement over 1,800
- Student Enrollment of 10,080 (Oct. 1, 2025)
- Facilities
 - 24 Schools
 - 2 Additional Buildings
 - 1,195,416 sq. ft. building space
- Transport over 3,700 students
 - 48 School Buses
 - 20 Division Vehicles

Comparison to Provincial Average & Similar Divisions



2024-2025 Frame Budget Report	Provincial Average 2024-2025	Seven Oaks SD 2024-2025	St. James SD 2024-2025	Brandon SD 2024-2025	Brandon SD 2025-2026	Brandon SD 2026-2027
Total Operating Expenses Related to Pupils		\$ 174,657,286	\$ 128,740,523	\$ 131,929,185	\$ 139,831,670	\$ 149,009,840
K-12 F.T.E. Enrollment		11,827.5	8,056.5	9,460.5	9,889.0	9,889.0
Operating Fund Expenditure/Pupil	\$ 15,645	\$ 14,767	\$ 15,980	\$ 13,945	\$ 14,140	\$ 15,068
<i>**7th lowest in Province</i>						
Pupil/Teacher Ratios - Regular Instruction	16.7	16.8	17.5	16.5	16.8	16.6
- Educator	13.2	13.8	13.4	13.0	13.4	13.3
Salaries & Employee Benefits	83.7%	85.3%	84.2%	86.0%	86.2%	86.6%
Divisional Administration Cost/Pupil	\$ 491	\$ 423	\$ 490	\$ 361	\$ 370	\$ 388
Administration Cost as % of Total Expenses	2.73%	2.66%	2.64%	2.45%	2.47%	2.39%
<i>**3rd lowest in Province</i>						
Special Levy Mill Rate	12.31	15.10	12.46	14.15	14.09	15.11
Assessment Per Resident Pupil	\$ 537,220	\$ 415,673	\$ 684,453	\$ 386,442	\$ 403,375	\$ 401,800



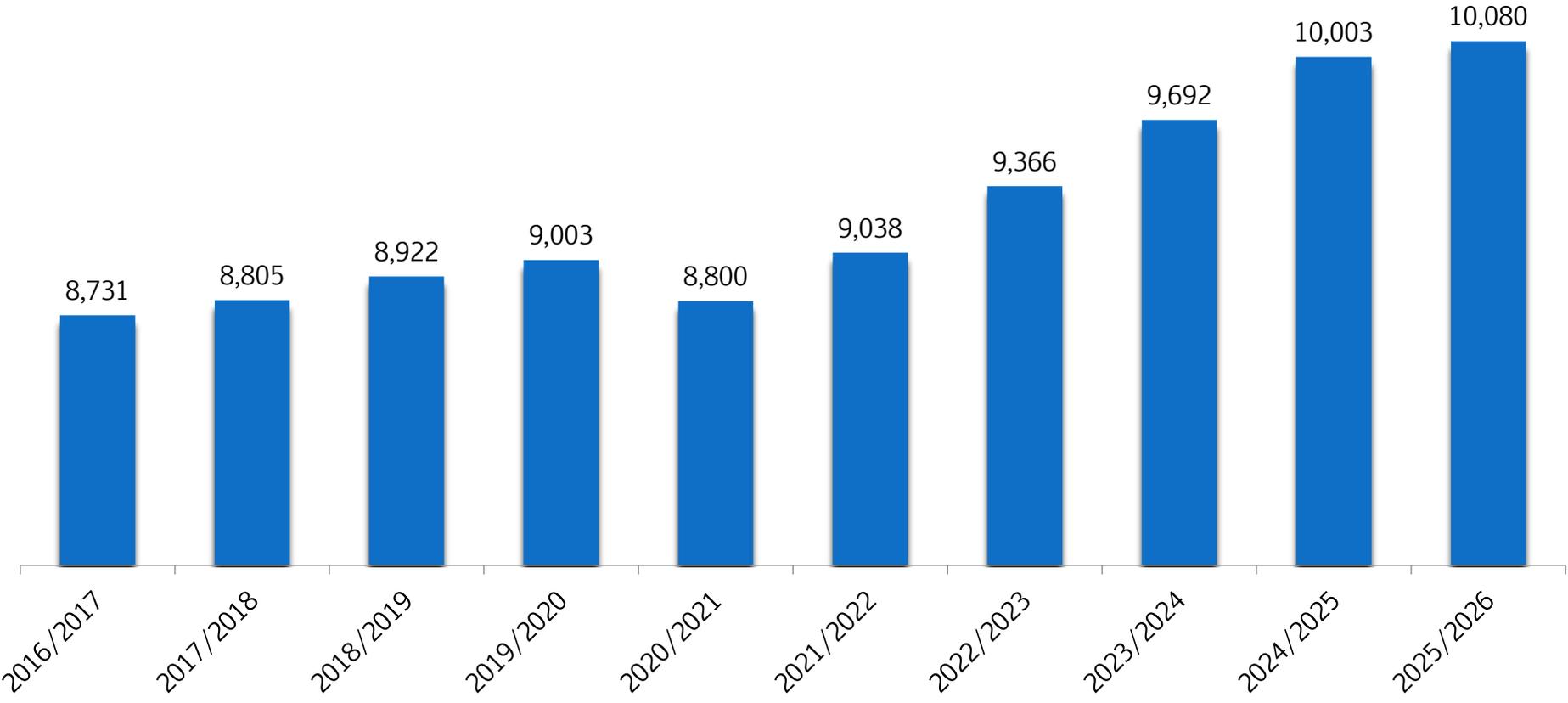
Guidelines for the 2026-2027 Preliminary Budget Preparation

Motion 64/2025

That the following guidelines be initiated for the 2026-2027 Preliminary Budget Preparation:

- a) Inflationary increases be provided as advised by suppliers for non-controllable expenditures, e.g.: employee benefits, insurance, fuel/propane, support agreements and utilities;
- b) A 2.5% increase for controllable expenditures;
- c) A 2.5% increase for the school instructional budgets;
- d) A 2.5% increase for the capital and maintenance budget;
- e) The 2026-2027 budget provide for enrolment change.

Enrolment





Summary of Staff FTE for 2026-2027 Budget

Function	<u>Teaching</u>		<u>Support Staff</u>		<u>Total</u>	
	2025-2026	2026-2027	2025-2026	2026-2027	2025-2026	2026-2027
Regular Instruction	625.78	632.17	93.86	96.37	719.64	728.54
Student Support Services	134.10	131.61	316.61	326.42	450.71	458.03
Community Education and Services	0.25	0.25	10.41	10.00	10.66	10.25
Divisional Administration	2.00	2.00	20.10	20.10	22.10	22.10
Instructional & Pupil Support Services	10.10	11.60	8.73	30.96	18.83	42.56
Transportation	-	-	43.65	44.46	43.65	44.46
Operations and Maintenance	-	-	95.50	99.56	95.50	99.56
	772.23	777.63	588.86	627.87	1,361.09	1,405.50

FTE = Full Time Equivalent



Accumulated Surplus

Accumulated Surplus - Operating Fund	
Accumulated Surplus – July 1, 2025	\$4,702,453
Less: Transfers from/(to) Capital Reserve	0
Less: Designated Surplus	(365,597)
Less: Non-vested Sick Leave	(1,018,046)
Undesignated Surplus Net of Non-Vested Sick Leave as of January 31, 2026	\$3,318,810
2025-2026 Budget - Operating Fund Expenses	\$140,489,465
Accumulated Surplus as a % of Operating Expenses – 2025-2026 Budget	3.35%
% of Undesignated Surplus on 2025-2026 Budget - Operating Fund	2.36%



Capital Reserves

<u>Capital Reserve</u>	<u>January 31, 2026 Balance</u>
School Bus	\$ 1,586,224
Building - Administration	202,884
Building - Schools	411,557
Emergency Equipment/Systems Replacement	100,000
New School	1,204,278
Access/Barrier Free - Facility Improvements	5,324
Accessible Washrooms	235,583
Total	<u>\$ 3,745,849</u>

Change in Provincial Funding Support



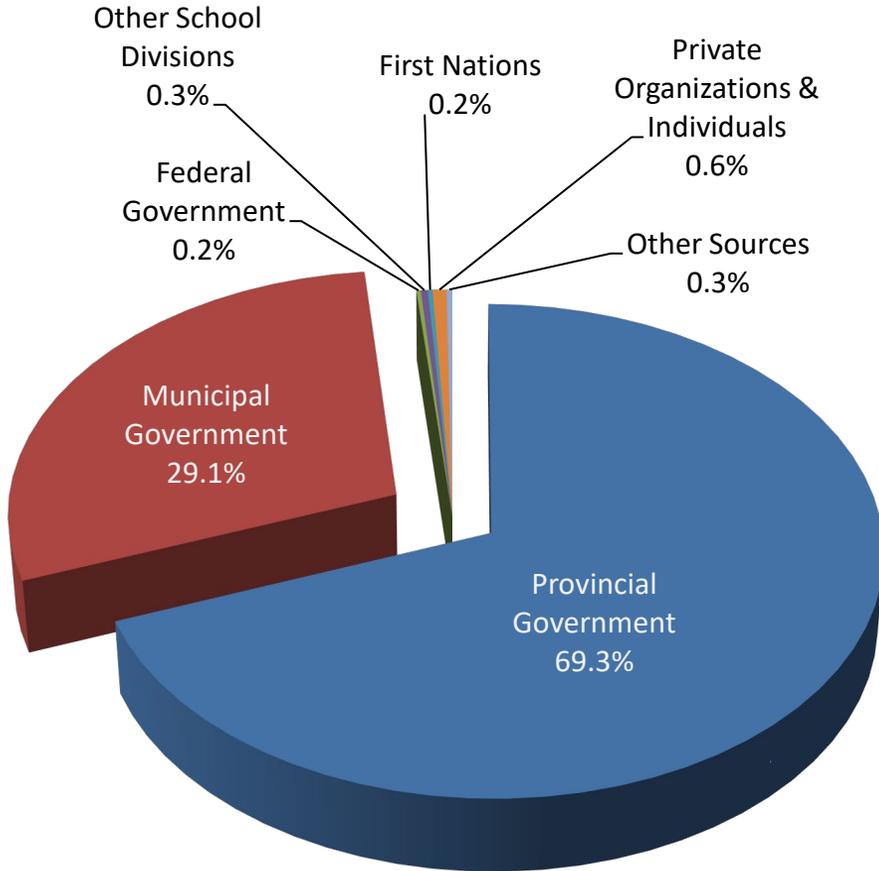
	DSF2024-25E2	DSF2025-26E2	2025-2026		DSF2026-27E2	2026-2027	
	2024/2025 ESTIMATE	2025/2026 ESTIMATE	Difference to Prior Year Amount	%	2026/2027 ESTIMATE	Difference to Prior Year Amount	%
Base Support	27,894,510	29,320,380	1,425,870	5.1%	29,623,789	303,409	1.0%
Categorical Support	8,116,783	7,846,226	(270,557)	(3.3%)	7,791,231	(54,995)	(0.7%)
Equalization Support	26,948,253	32,025,970	5,077,717	18.8%	35,313,512	3,287,542	10.3%
School Building (D-Grant) Support	211,560	211,020	(540)	(0.3%)	211,980	960	0.5%
Technology Enhancement Equipment	95,400	95,400	0	0.0%	148,800	53,400	56.0%
Total Operating Support (Funding of Schools)	63,266,506	69,498,996	6,232,490	9.9%	73,089,312	3,590,316	5.2%
Tax Incentive Grant (TIG) / TIG Guarantee (TIGG) / Property Tax Offset Grant	3,342,631	3,342,631	0	0.0%	3,342,631	0	0.0%
Total Operating including TIG, TIGG, PTOG	66,609,137	72,841,626	6,232,490	9.4%	76,431,943	3,590,316	4.9%
Additional Special Needs	861,393	861,393	0	0.0%	861,393	0	0.0%
Wage & Enrolment Growth Redistribution	3,586,303	913,192	(2,673,111)	(74.5%)	913,192	0	0.0%
Support for Enrolment Growth	366,000	0	(366,000)	(100.0%)	0	0	0.0%
Student Engagement and Presence	959,000	959,000	0	0.0%	959,000	0	0.0%
Additional Operating Support**	1,839,000	1,839,000	0	0.0%	1,839,000	0	0.0%
Nutrition Funding	1,020,000	1,123,000	103,000	10.1%	1,123,000	0	0.0%
Harmonization Grant					1,071,746	1,071,746	100.0%
Total including Additional Funding	75,240,833	78,537,212	3,296,379	4.4%	83,199,274	4,662,062	5.9%

2026-2027 Operating Budget Summary



	2025-2026 BUDGET	2026-2027 BUDGET	BUDGET INCREASE (DECREASE)	% Change
Revenue				
Provincial Government	97,941,808	103,847,588	5,905,780	6.0%
Federal Government	28,000	291,000	263,000	939.3%
Municipal Government	40,306,553	43,614,632	3,308,079	8.2%
Other School Divisions	477,520	463,510	(14,010)	-2.9%
First Nations	438,650	312,480	(126,170)	-28.8%
Private Organizations and Individuals	1,027,084	920,500	(106,584)	-10.4%
Other Sources	413,150	386,690	(26,460)	-6.4%
Total Revenue	140,632,765	149,836,400	9,203,635	6.5%
Expenses				
Regular Instruction	85,179,914	91,414,490	6,234,576	7.3%
Student Support Services	28,564,600	29,610,670	1,046,070	3.7%
Community Education and Services	586,295	608,060	21,765	3.7%
Divisional Administration	3,655,370	3,838,970	183,600	5.0%
Instructional & Other Support Services	4,521,937	5,321,890	799,953	17.7%
Transportation	3,294,200	3,402,070	107,870	3.3%
Operations and Maintenance	12,265,935	12,911,240	645,305	5.3%
Fiscal	2,421,214	2,575,510	154,296	6.4%
Total Expenses	140,489,465	149,682,900	9,193,435	6.5%
Operating Surplus (Deficit)	143,300	153,500	10,200	
Net Transfers from (to) Capital Fund	(143,300)	(153,500)	(10,200)	
Net Surplus (Deficit)	-	-	-	

Revenue By Source

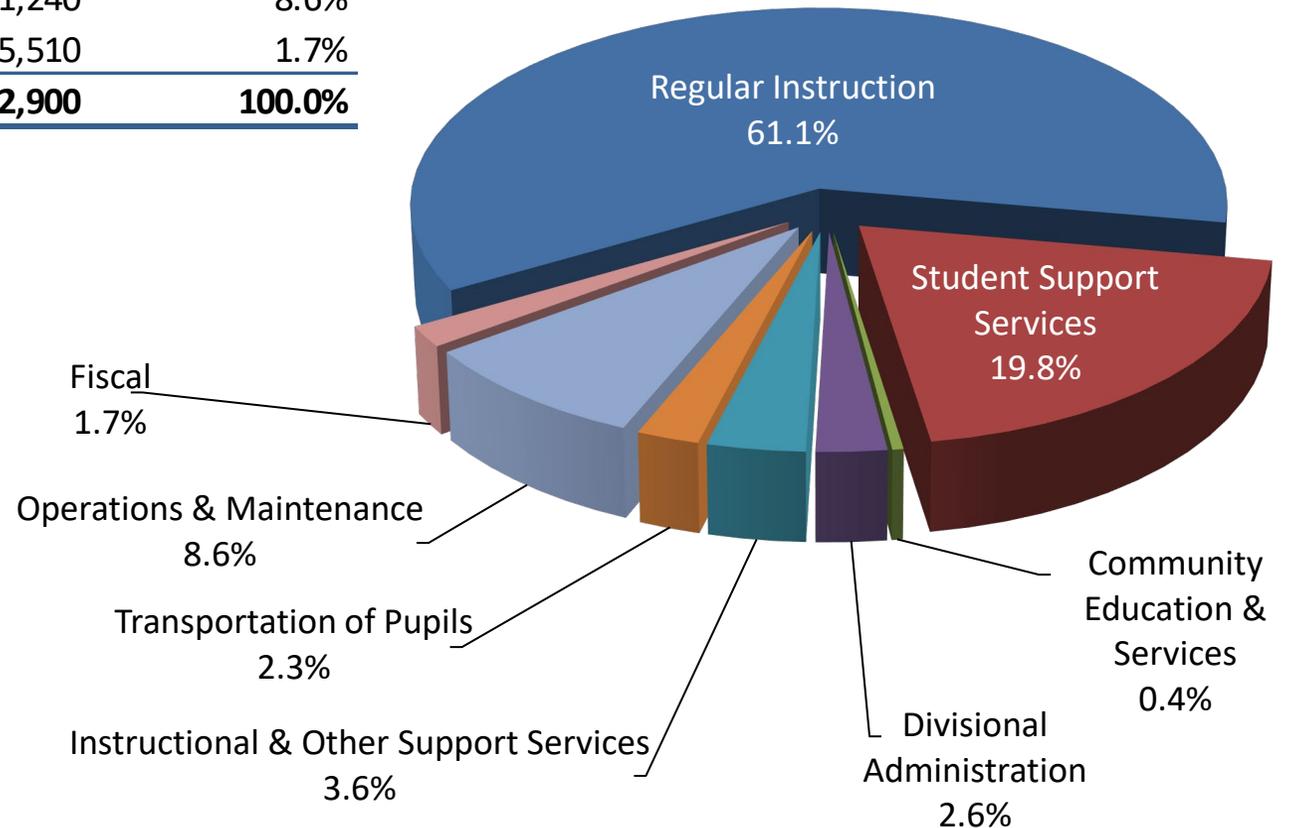


Revenue By Source	Budget	% of Total
Provincial Government	103,847,588	69.3%
Municipal Government	43,614,632	29.1%
Federal Government	291,000	0.2%
Other School Divisions	463,510	0.3%
First Nations	312,480	0.2%
Private Organizations & Individuals	920,500	0.6%
Other Sources	386,690	0.3%
Total	149,836,400	100.0%

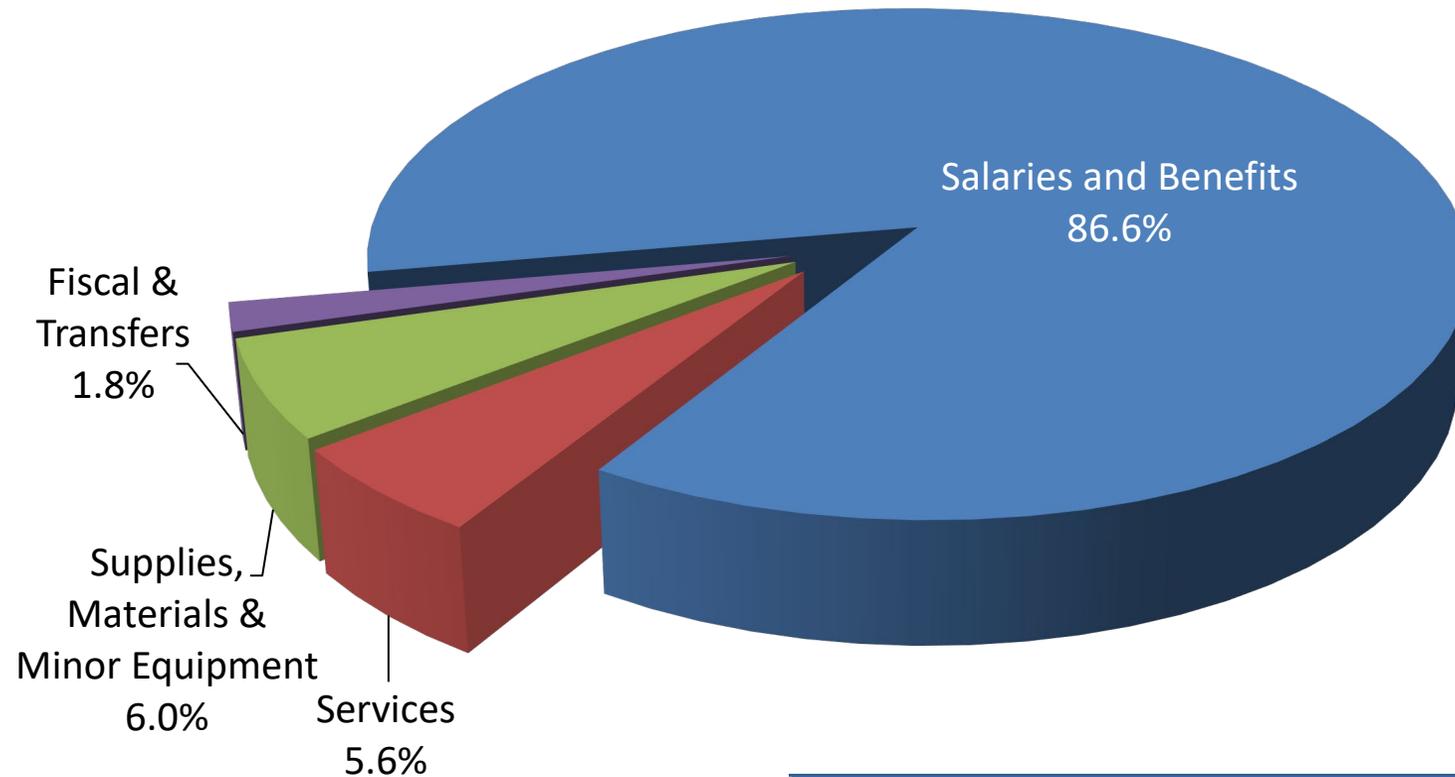
Expense by Function



Function	Budget	% of Total
Regular Instruction	91,414,490	61.1%
Student Support Services	29,610,670	19.8%
Community Education and Services	608,060	0.4%
Divisional Administration	3,838,970	2.6%
Instructional and Other Support Services	5,321,890	3.6%
Transportation	3,402,070	2.3%
Operations and Maintenance	12,911,240	8.6%
Fiscal	2,575,510	1.7%
Total	149,682,900	100.0%



Expense by Object



Object	Budget	% of Total
Salaries & Employee Benefits	129,682,290	86.6%
Services	8,331,290	5.6%
Supplies, Materials & Minor Equipment	9,028,810	6.0%
Fiscal & Transfers	2,640,510	1.8%
Total	149,682,900	100.0%

School Tax on a Principal Residence Assessed at \$301,300



	2025	2026-2027 Budget			2027 Mill Rate Commitment		
		2026	\$ Change	% Change	2027	\$ Change	Inc
Budget - Special Requirement	\$ 59,999,509	\$ 64,261,527	\$ 4,262,018	7.10%	\$ 64,261,527	\$ -	0.00%
Budget - Special Levy	\$ 54,894,623	\$ 59,274,199	\$ 4,379,576	7.98%	\$ 61,715,751	\$ 2,441,552	4.12%
Total School Assessment	\$ 3,896,199,690	\$ 3,922,655,250	\$ 26,455,560	0.68%	\$ 3,922,655,250	\$ -	0.00%
Brandon School Division Tax							
Assessed Value*	\$ 301,300	\$ 301,300	\$ -	0.00%	\$ 301,300	\$ -	0.00%
Portioned Value @ 45%	135,585	135,585			135,585		
Mill Rate	14.089	15.111	1.021	7.25%	15.733	0.622	4.12%
Total School Taxes	\$ 1,910.29	\$ 2,048.79	\$ 138.49	7.25%	\$ 2,133.18	\$ 84.39	4.12%
Homeowners Affordability Tax Credit (HATC)	(1,500.00)	(1,600.00)	(100.00)		(1,600.00)	-	
Total School Tax Rebates / Credits	\$ (1,500.00)	\$ (1,600.00)	\$ (100.00)		\$ (1,600.00)	\$ -	
Net School Taxes (After Provincial Tax Rebates / Credits)	\$ 410.29	\$ 448.79	\$ 38.49		\$ 533.18	\$ 84.39	
Net Annual Increase (After Provincial Tax Rebates/Credits)		\$ 38.49			\$ 84.39		
Net Monthly Increase (After Provincial Tax Rebates/Credits)		\$ 3.21			\$ 7.03		

*Average single family residential property



Public Budget Presentations and Feedback

1. Jamie Rose, President, CUPE Local 737
2. Sandra Thompson, President, BTA

Next Steps



- March 9, 2026 – Final Budget Approval (Regular Board Meeting)
- March 15, 2026 – 2026 Special Levy Submission to Municipalities
- March 31, 2026 – 2026-2027 Budget Submission to the Province



Thank you!