

2026-27

Saskatoon Public Schools Budget Report



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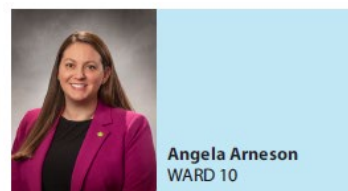
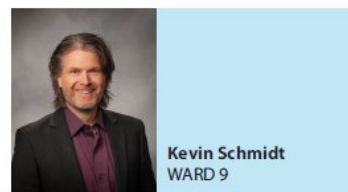
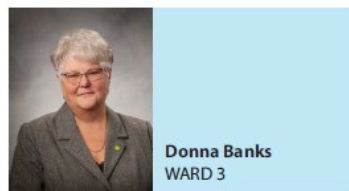
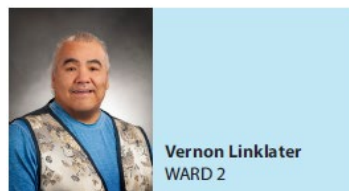
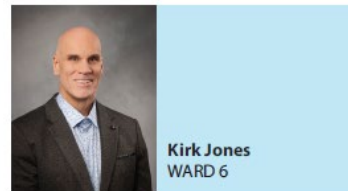
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THE BOARD OF EDUCATION

Saskatoon Public Schools is governed by a 10-person elected Board of Education. *The Education Act, 1995* gives the Board of Education the authority to govern the school division.

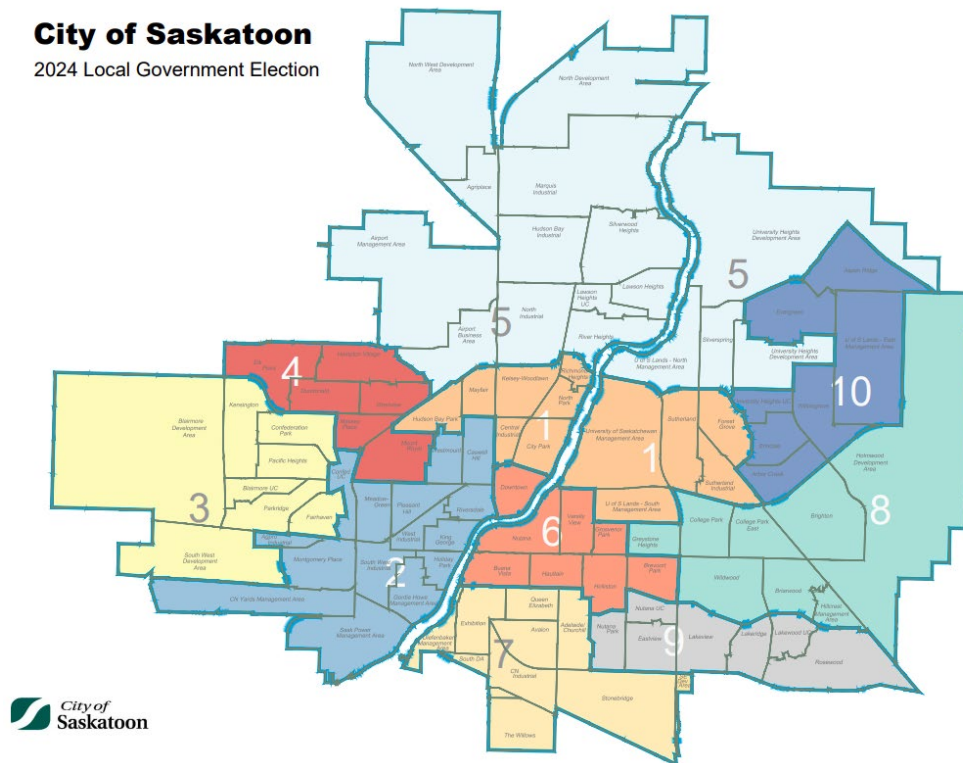
The school division is organized into 10 wards for the purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for every student.

The current Board of Education was elected on November 13, 2024 and is serving a four-year term. Board of Education members are:

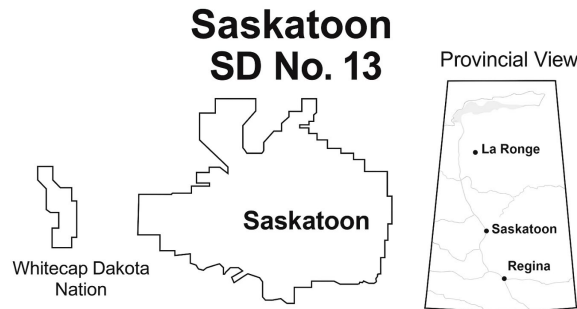


SCHOOL DIVISION PROFILE

Saskatoon Public Schools is the largest school division in Saskatchewan, serving nearly 29,000 students with the support of more than 3,300 dedicated professional and support staff. Our division includes 48 elementary schools and 10 secondary schools, including a flexible learning program for artists and athletes, and a unique partnership school — Charles Red Hawk Elementary School located on Whitecap Dakota Nation. The school division is organized into 10 wards for election purposes.



Each school is also represented by a school community council that works closely with the school administrative team to facilitate parent and community participation.



STRATEGIC PLAN

Saskatoon Public Schools' strategic plan prioritizes academic excellence, character development, student engagement and well-being as the four student goals. The vision is clearly articulated and resonates with students, staff, parents, caregivers and the broader community. The current strategic plan will conclude in 2026.

Saskatoon Public Schools
STRATEGIC PLAN

OUR VISION
Every Student is
Known • Valued • Believed In

 ACADEMIC EXCELLENCE Students will achieve success in their learning goals	 CHARACTER Students will demonstrate respect, responsibility, and perseverance	 ENGAGEMENT Students will actively participate in relevant and meaningful learning	 WELL-BEING Students will develop the skills to make healthy choices
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OUR COMMITMENT
We will create learning experiences that inspire all students to reach their potential.



Saskatoon Public Schools
STRATEGIC PLAN

FULFILLING OUR COMMITMENT

RELATIONSHIPS We will

- foster caring and supportive relationships
- honour diversity
- create welcoming and joyful spaces
- develop and grow community partnerships

EQUITY We will

- be open to all
- maintain high expectations for all
- enact anti-racist/anti-oppressive practices
- pursue a representative workforce

ACCOUNTABILITY We will

- respond to student needs through evidence-based practices
- focus on Indigenous student success
- pursue continuous improvement
- ensure safe, caring, and accepting environments

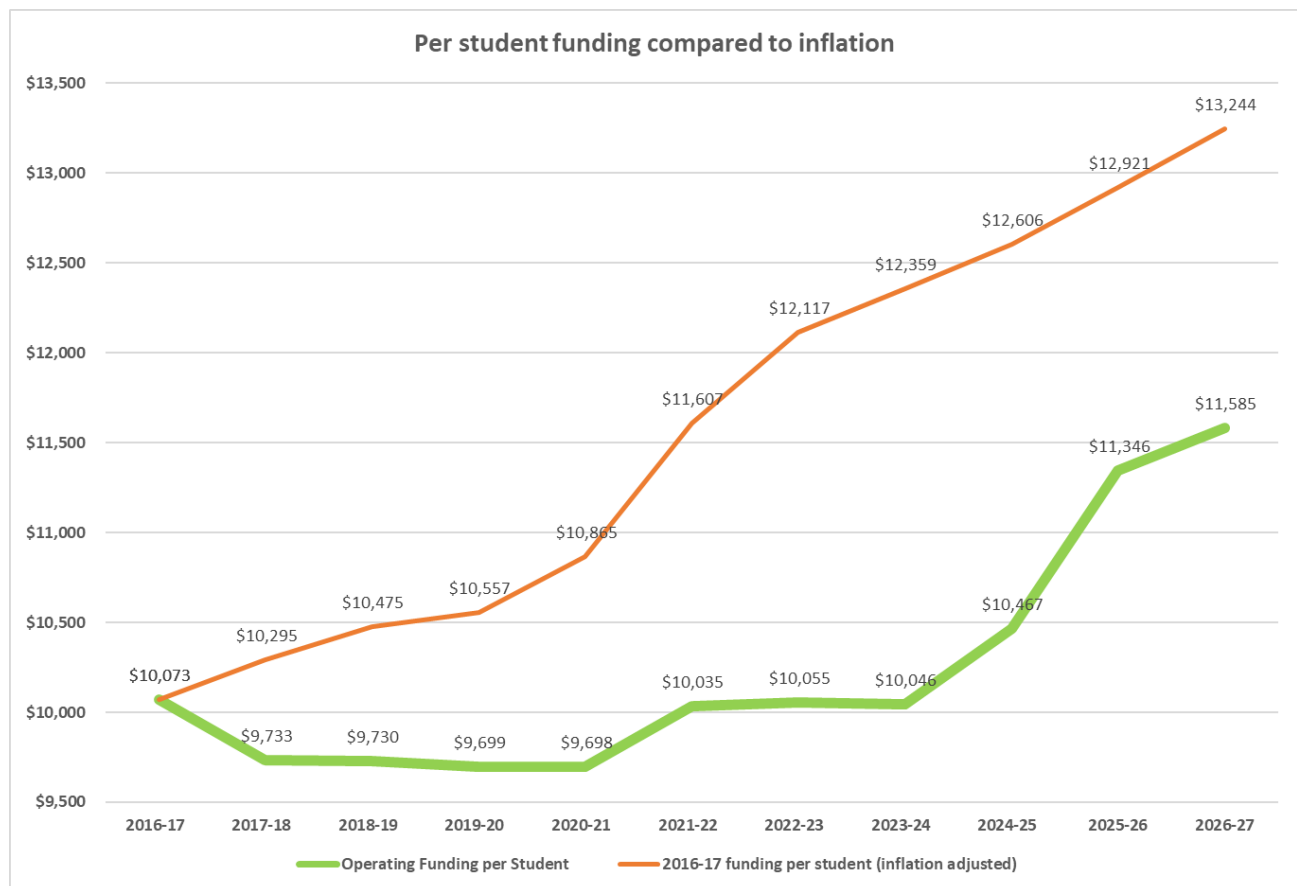


BUDGETARY IMPACTS

The March 18, 2026 provincial budget increased Saskatoon Public Schools' operating funding by 3.2% or \$9.9 million, with an operating grant of \$318.6 million compared to \$308.7 million in 2025-26.

The projected enrolment for September 2026 is 29,103 students. Student enrolment as of September 2025 was 28,853. This represents an increase of 250 students or 0.9% growth in student enrolment.

The division has also faced significant inflationary pressures for salaries, benefits and other expenditures. The following graph shows the per student funding from 2016-17 to 2026-27 and compares it to an inflation adjusted per student funding amount over that period. For many of the historical years there is a significant gap between the inflation adjusted per student funding and the actual per student funding received. Not being funded for inflation in previous years has led to expenditure reductions and increased fees for families to balance the budget. It has also resulted in a continued reduction in investment in school buildings. For 2026-27, the school division received funding that helped address current inflationary pressures and enrolment growth. However, as illustrated in the following graph, the division continues to experience the long-term impacts of historical funding increases that did not keep pace with inflation, resulting in reductions to programs, services and other expenditures over time. Continued investment beyond inflationary and enrolment growth pressures will be required to adequately address growing student need and avoid future reductions.



Funding provided to the school division in 2026-27 has allowed for some investments in student supports including teaching professionals, educational assistants, special education programs and other operating costs. Reductions were also made in order to repurpose resources to best support students. Budget changes for 2026-27 are outlined below.

Budget additions/reductions:

- Increased salaries for non-teaching staff - \$1.8 million
- Increased costs for CPP, EI and other benefits - \$1.5 million
- Facilities operating costs - \$0.3 million
- Transportation contracted costs - \$0.7 million
- Tuitions for Saskatchewan Distance Learning Centre - \$0.5 million
- 3.0 FTE educational assistants - \$0.15 million
- 0.7 FTE elementary resource teacher - \$0.07 million
- 0.5 FTE elementary counsellor - \$0.06 million
- 2.0 FTE restorative action workers - \$0.17 million
- 1.0 FTE project services support position - \$0.1 million

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- 1.0 FTE Saskatoon International Education homestay coordinator - \$0.09 million
- One new secondary functional life skills program (1.0 FTE teacher, 4.0 FTE EA, program costs, transportation) - \$0.38 million
- A reduction to an elementary functional academics program - \$0.27 million
- A reduction to an elementary senior balance program - \$0.27 million

Saskatoon Public Schools will receive funding for 16 specialized support classrooms (SSC) at \$325,000 each for a total of \$5.2 million in funding. The school division will also employ 55.5 FTE classroom complexity teachers, with 15.0 FTE funded out of the specialized support classroom budget and the remaining 40.5 FTE funded separately. This is one teacher per school with enrolment of over 150 students, and a 0.5 teacher per school with enrolment of 75-150 students.

The net increase in the specialized support classroom budget is \$2.28 million. These funds will be allocated as follows:

- One new elementary functional life skills program (1.0 FTE teacher, 4.0 FTE EA and program costs) - \$0.3 million
- 12.0 FTE educational assistants - \$0.6 million
- 15.0 FTE classroom complexity teachers - \$1.5 million

ADVOCACY

To ensure adequate funding to meet the outcomes detailed in the strategic plan, the board and administration will continue to advocate for sufficient, sustainable and predictable funding. Specific priorities are as follows:

- Conduct additional analysis to strengthen the Advocacy Plan including consideration of the equal application of instructional unit funding for urban elementary schools.
- Supports for Learning funding for students with special needs as well as those with complex needs - expenditures in this area exceeded funding by approximately \$12.2 million in 2024-25. Included in this shortfall is a \$3.0 million financial deficit from operating John Dolan School. This school offers a specialized learning environment for students ages 5 to 21 with multiple disabilities. Approximately 1/3 of the current student population is originally from outside the school division and are residing in the city with their families or in the care of the Ministry of Social Services in group homes.
- Sufficient funding to adequately address the significant learning disparity for First Nation, Inuit and Métis students.

- Locally negotiated and provincial collective agreements.
- Inflation increases in facilities, transportation, utilities and technology.
- Capital funding for an expansion at John Dolan School to accommodate the significant increase in students requiring intensive supports.
- Annual funding to address the backlog of needs for our school buildings to minimize the risk of breakdowns, insurance claims and service outages.
- Funding to accomplish the goals of the approved Provincial Education Plan.
- Support the Saskatoon Public Schools Foundation advocacy for full day, everyday kindergarten.

ASSUMPTIONS AND DEFINITIONS

The following are the most significant assumptions:

1. The ministry will approve the 2026-27 budget as presented.
2. The 2026-27 budget includes projected enrolment of 29,103 students. This is an increase of 250 students from the actual enrolment of September 2025 of 28,853 students. A material change in enrolment would significantly impact funding and expenditures.

The following are key definitions for the budget document:

1. **Inflation** – This is calculated using the Consumer Price Index (CPI) published by Statistics Canada for Saskatoon. The CPI represents changes in prices as experienced by Canadian consumers. It measures price change by comparing, through time, the cost of a fixed basket of goods and services.
2. **Student Enrolment** – Includes the total number of students prekindergarten to Grade 12.
3. **Supports for Learning (SFL) funding** – This allocates funding to boards of education for the salary costs of staff who provide services and related programming to ensure that all students have equal access to, and benefit from, the provincial education program and non-salary costs related to supports required for learning. These supports reflect a comprehensive array of services for all students at the classroom, school, and school division levels, such as:
 - resource/learning assistance services
 - English as an additional language supports for students whose first language is not English

- formative, summative, and diagnostic assessment to guide the planning and implementation of responsive instruction, interventions, and supports that meet the needs of all students
- psychologists, speech-language pathologists, occupational therapists, physical therapists, and social workers
- counselling and addictions supports
- interagency collaboration and settlement supports
- community engagement
- assistive technology

FINANCIAL INFORMATION

Statement of Operations

	Budget 2026-27	Budget 2025-26
<u>Revenues</u>		
Grants	\$ 383,524,208	\$ 360,357,901
Tuition and related fees	3,006,964	2,532,326
Complementary services	6,914,146	5,793,055
External services	10,164,392	11,608,346
School generated funds	5,740,000	4,655,000
Other	3,757,695	3,725,812
Total revenues	\$ 413,107,405	\$ 388,672,440
<u>Expenses</u>		
Governance	\$ 791,986	\$ 748,680
Administration	8,626,648	8,365,155
Instruction	275,557,202	270,352,240
Plant operation & maintenance	51,373,360	50,034,778
School generated funds	5,855,024	4,767,392
Student transportation	9,845,254	9,115,673
Tuition and related fees	580,112	574,426
Complementary services	6,951,043	5,774,358
External services	10,943,121	12,354,564
Other	719,408	770,089
Total expenses	\$ 371,243,158	\$ 362,857,354
Surplus/(deficit)	\$ 41,864,247	\$ 25,815,086

Cash Flow Requirements

	Budget 2026-27	Budget 2025-26
Total revenues	413,107,405	388,672,440
Total expenses	371,243,158	362,857,354
Surplus/(deficit)	41,864,247	25,815,086
<i>Tangible capital assets:</i>		
Purchases	(60,679,000)	(44,169,000)
<i>Long-term debt:</i>		
Debt repayments	(626,047)	(523,693)
<i>Non-cash items:</i>		
Amortization expense	15,015,000	14,533,747
Employee future benefits expenses	552,600	552,400
Asset Retirement Obligation/accretion	550,000	571,160
<i>Other cash requirements:</i>		
Employee future benefits expected payments	(511,800)	(504,700)
<i>Reserves:</i>		
Use of capital reserves	3,835,000	3,725,000
Surplus/deficit	\$ -	\$ -

CASH FLOW

The division has a budgeted surplus in the statement of operations of \$41.9 million. This includes cash and non-cash items including funds restricted for capital projects of \$56.6 million. The costs related to capital projects are expensed in future years through the recognition of amortization expense in the financial statements. Other significant adjustments to the projected cash flow include debt repayments, amortization expense, employee future benefits and accretion related to the asset retirement obligation. The division will also use funding of \$3.8 million for relocatable capital projects that was received in the prior year and held in a reserve for use on those projects. The net cash result for the division is a balanced budget with no use or return to operating reserves.

REVENUES

In 2026-27, revenues are estimated to be \$413.1 million, an increase of 6.3% compared to the previous year's budget.

	Budget 2026-27	Budget 2025-26	\$ Change	% Change
Revenues				
Grants (note 1)	\$ 383,524,208	\$ 360,357,901	23,166,307	6.4%
Tuition and related fees (note 2)	\$ 3,006,964	\$ 2,532,326	474,638	18.7%
Complementary services (note 3)	\$ 6,914,146	\$ 5,793,055	1,121,091	19.4%
External services (note 4)	\$ 10,164,392	\$ 11,608,346	(1,443,954)	-12.4%
School generated funds (note 5)	\$ 5,740,000	\$ 4,655,000	1,085,000	23.3%
Other	\$ 3,757,695	\$ 3,725,812	31,883	0.9%
Total Revenues	\$ 413,107,405	\$ 388,672,440	\$ 24,434,965	6.3%

Notes:

1. Increases to the provincial grant funding for education and projected enrolment growth in the division. This includes an increase to the operating grant of \$6.7 million and increases to provincial grants for capital projects of \$16.4 million.
2. Tuition and related fees increased mainly due to an increase in the estimated number of students attending the Saskatoon International Education Program and students attending Saskatoon Public Schools from the alliance agreement with Whitecap Dakota Nation.
3. Complementary services consists of funding for prekindergarten, nutrition programs and alternative grant funding. The increase for 2026-27 is mainly due to additional funding for nutrition programs from the National School Food Program and additional alternative grant funding.
4. External grant funding has decreased mainly due to estimated revenues for the Saskatoon Public School Foundation. This is partly offset by funding increases for the Following Their Voices provincial program and the driver's education program.
5. School generated revenues have increased primarily due to budget revisions for estimated fees collected for grants and student activities and corresponds with an increase in school generated expenses.

EXPENSES

In 2026-27, expenses are estimated to be \$371.2 million, an increase of 2.3% compared to the previous year's budget.

	Budget 2026-27	Budget 2025-26	\$ Change	% Change
<u>Expenses</u>				
Governance (note 1)	\$ 791,986	\$ 748,680	\$ 43,306	5.8%
Administration (note 2)	\$ 8,626,648	\$ 8,365,155	261,493	3.1%
Instruction (note 3)	\$ 275,557,202	\$ 270,352,240	5,204,962	1.9%
Plant operation & maintenance (note 4)	\$ 51,373,360	\$ 50,034,778	1,338,582	2.7%
School generated funds (note 5)	\$ 5,855,024	\$ 4,767,392	1,087,632	22.8%
Student transportation (note 6)	\$ 9,845,254	\$ 9,115,673	729,581	8.0%
Tuition and related fees	\$ 580,112	\$ 574,426	5,687	1.0%
Complementary services (note 7)	\$ 6,951,043	\$ 5,774,358	1,176,685	20.4%
External services (note 8)	\$ 10,943,121	\$ 12,354,564	(1,411,443)	-11.4%
Other (note 9)	\$ 719,408	\$ 770,089	(50,681)	-6.6%
Total expenses	\$ 371,243,158	\$ 362,857,354	\$ 8,385,804	2.3%

Notes:

1. Governance costs have increased due to estimated cost increases for trustee indemnity, travel and professional development. There are increases to school community council budgets to match government funding increases.
2. Administration costs increased primarily due to increases in salaries and benefits costs.
3. Instruction cost increases are due to increases in salaries for non-teaching staff and increases in benefits including CPP, EI and other benefits. Additional positions have been included as noted in the budget impacts section of this document. Additional specialized support classroom expenses for programs and EAs have also been included in the budget for instruction expenses.
4. Plant costs increased mainly due to inflationary pressures in facilities operating budgets as well as adjustments to budgeted amortization which is a non-cash expense. Decreases to utilities budgetary estimates were made to reflect cost savings from LED lighting and other facilities project improvements that have been implemented to save costs on electricity and natural gas.

5. School generated expenses have increased primarily due to budget revisions for estimated fees collected for grants and student activities and corresponds with an increase in school generated revenues.
6. Transportation costs increased mainly due to enrolment growth and inflationary pressures in contractual costs.
7. Complementary services consists of expenses for prekindergarten, nutrition programs and alternative grant funding. The increase for 2026-27 is mainly due to additional funding for nutrition programs from the National School Food Program and additional alternative grant funding.
8. External expenses have decreased primarily due to estimated expenses for the Saskatoon Public Schools Foundation. This is partly offset by increased expenses related to Following Their Voices provincial program and increases estimated for the driver's education program.
9. Other expenses have decreased due to estimated accretion cost for the asset retirement obligation for asbestos removal and reduced interest costs on loans.

SALARIES AND BENEFITS

In 2026-27, salaries and benefits are expected to cost \$286.9 million, an increase of approximately \$6.0 million or 2.2% compared to the 2025-26 budget. The increase is primarily due to increased salary cost for non-teaching staff and benefit cost increases including Canada Pension Plan and Employment Insurance increases. Salary costs related to funding for Specialized Support Classrooms have increased \$2.4 million.

CAPITAL EXPENDITURES

Capital Plan

Source of Funding and Total Cost of Annual and Multi-Year Projects

Facilities department:

Capital projects:

School relocatables

misiwe-kisik | One Sky school

New East Collegiate (Holmwood)

New Elementary School (Aspen Ridge)

New Elementary School (Brighton)

Subtotal

Other departments:

Special education - technical aids

Total capital projects - all departments

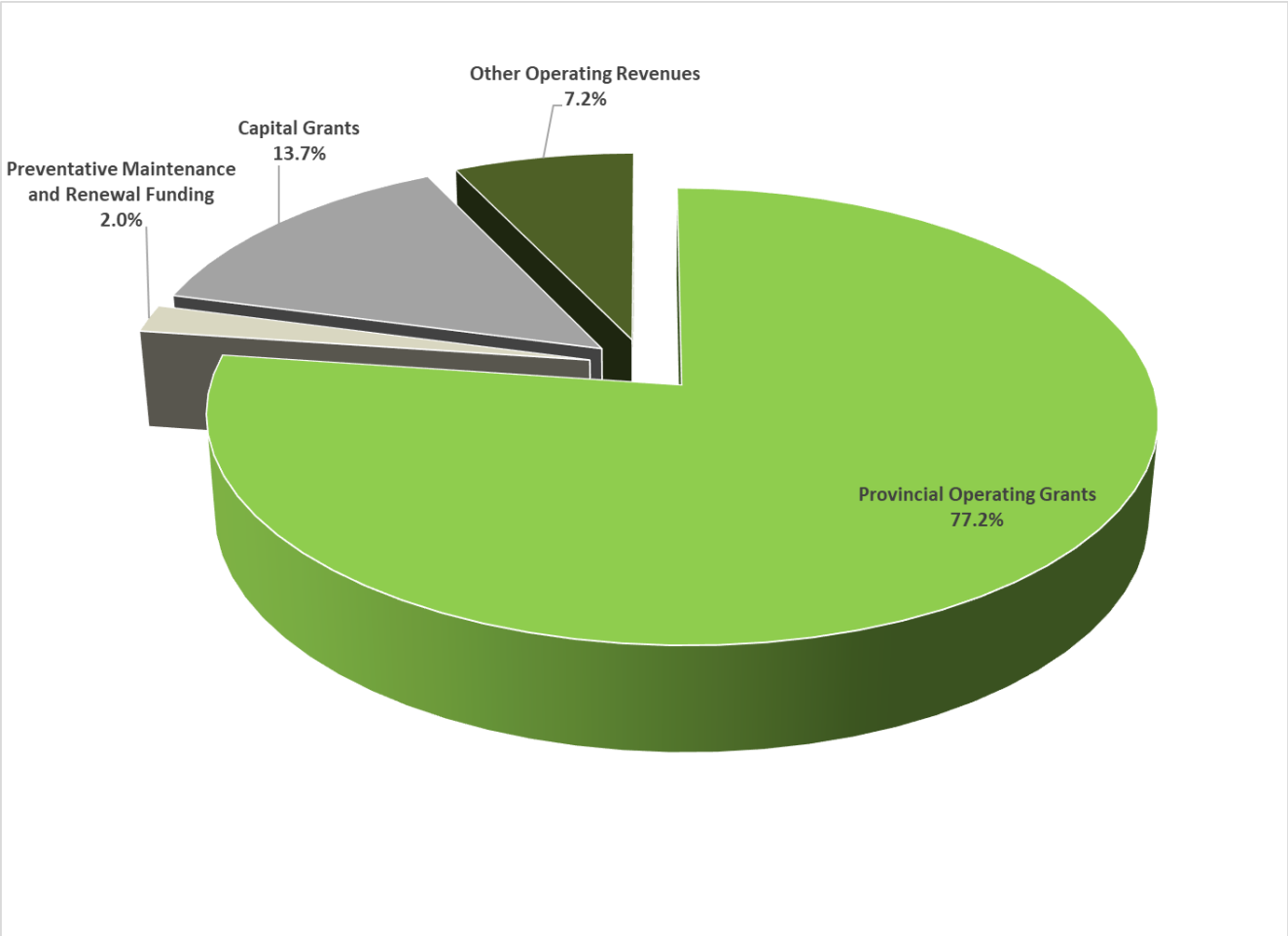
Source of Funding		
Funding from the Ministry	Capital Plan	Total Capital Costs
-	3,835,000	\$ 3,835,000
15,100,000	-	\$ 15,100,000
22,548,000	-	\$ 22,548,000
1,615,000	-	\$ 1,615,000
17,333,000	-	\$ 17,333,000
\$ 56,596,000	\$ 3,835,000	\$ 60,431,000
-	248,000	248,000
\$ 56,596,000	\$ 4,083,000	\$ 60,679,000

PROPOSED RESOLUTION

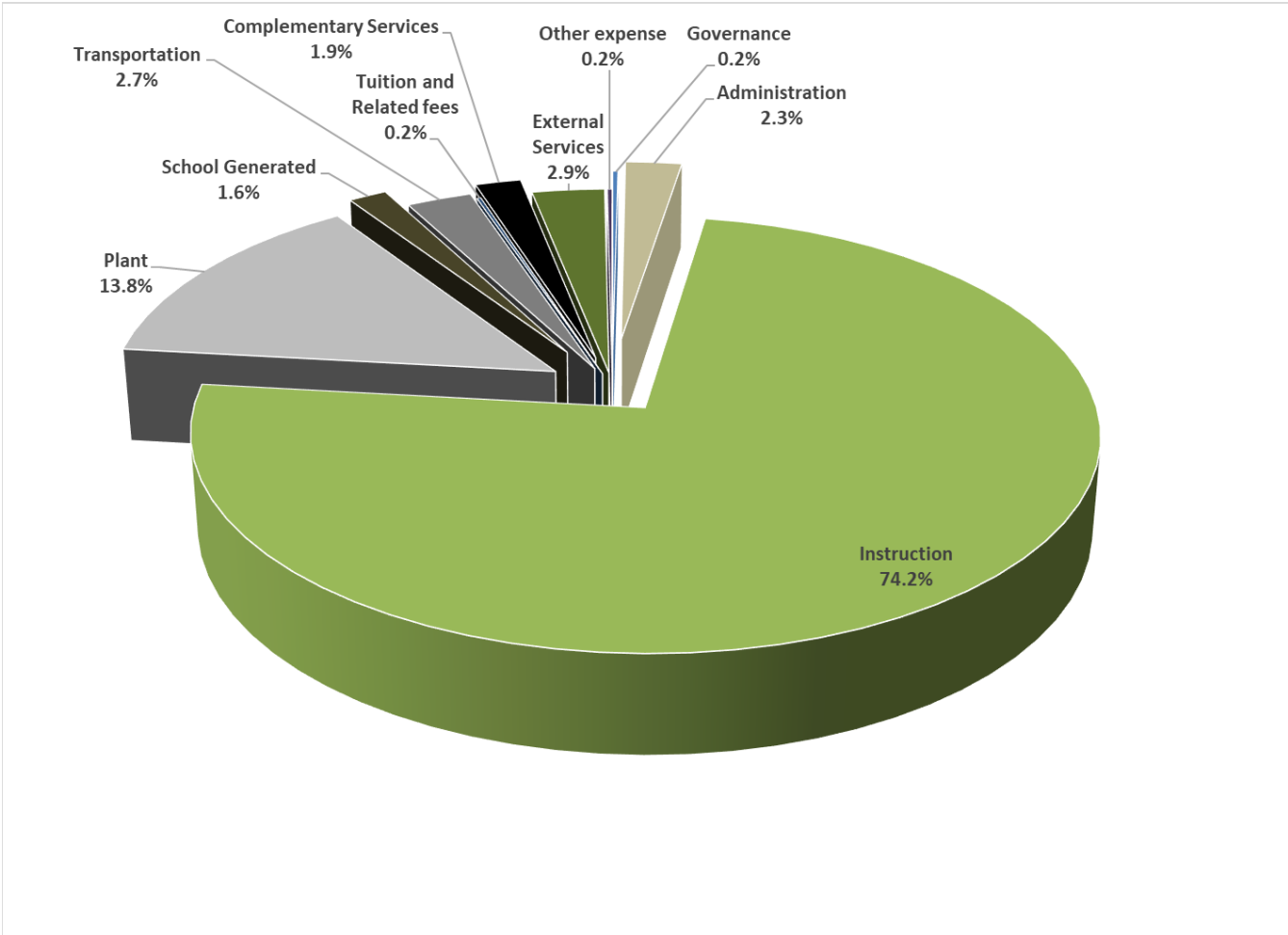
That the board approve its annual operating and capital budget estimates for the fiscal year September 1, 2026, to August 31, 2027 as detailed in the *2026-27 Budget Report* subject to minor final edits.

APPENDIX – ADDITIONAL FINANCIAL INFORMATION

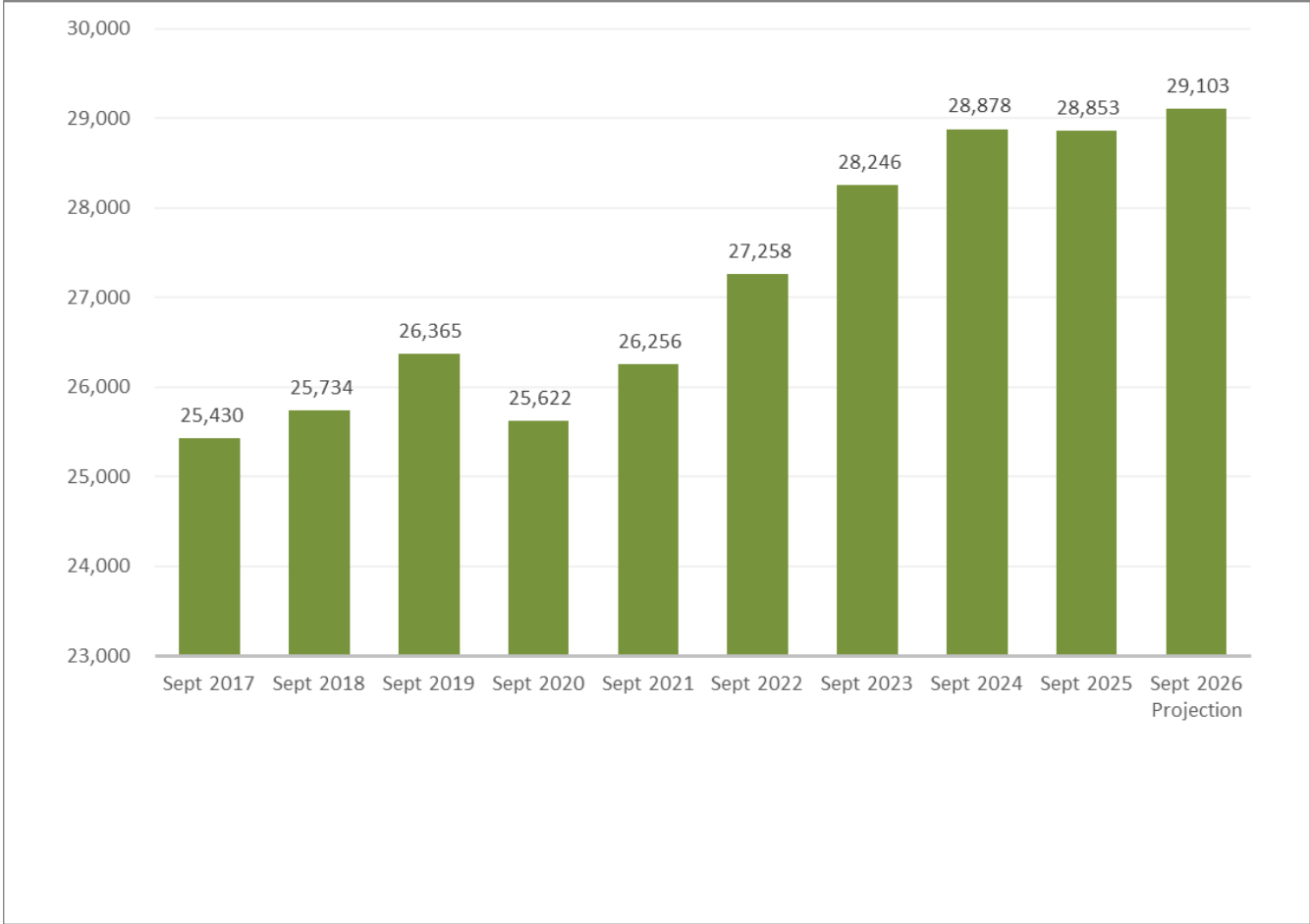
Total Revenue Sources for the Year Ending August 31, 2027



Total Expenses for the Year Ending August 31, 2027



Student Enrolment 2017-2026*



* Enrolment numbers are based on the total number of students, prekindergarten to Grade 12. Funding is based on student FTE's which is lower than the total enrolment number.

