

2025-26

# Saskatoon Public Schools Budget Report



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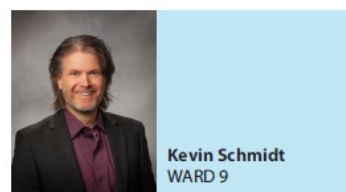
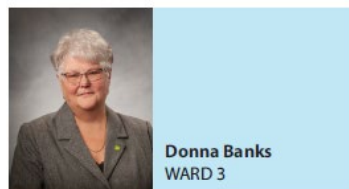
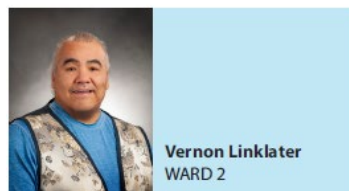
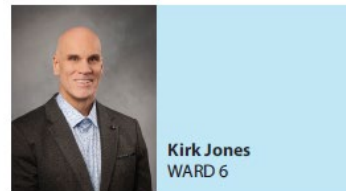
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## THE BOARD OF EDUCATION

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.

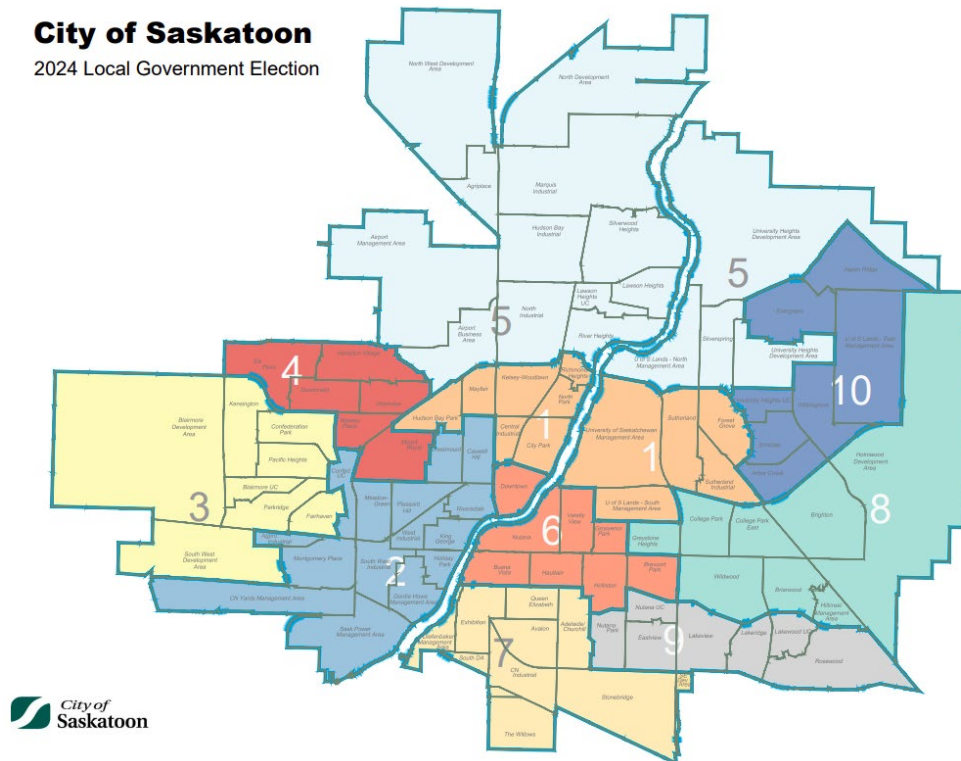
The school division is organized into 10 wards for the purpose of elections, but once elected, the members of the Board of Education represent all students in the division and are committed to providing the very best education possible for every student.

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 with more than 28,000 students and upwards of 3,300 professional and support staff in 47 elementary schools, 10 secondary schools and one Whitecap Dakota partnership school. 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.





### BUDGETARY IMPACTS

The March 19, 2025 provincial budget increased Saskatoon Public Schools' operating funding by 9.6% or \$27.1 million, with an operating grant of \$308.4 million<sup>1</sup> compared to \$281.3 million in 2024-25.

The projected enrolment for September 2025 is 29,554 students. Student enrolment as of September 2024 was 28,878. Enrolment has increased significantly due primarily to newcomers to Canada. The division is proud to welcome so many additional students. However, growth does provide challenges, especially in terms of student need and facility space.

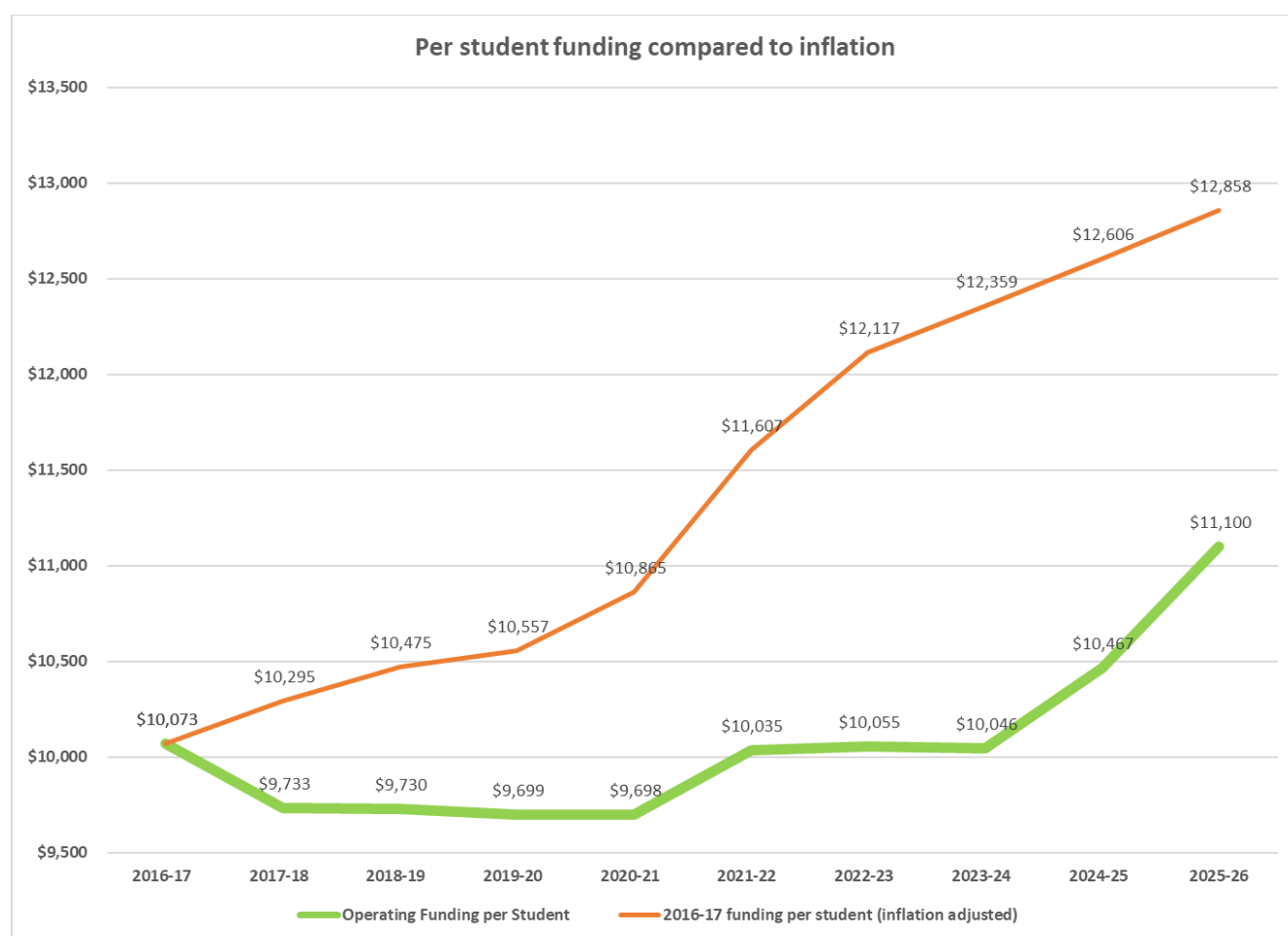
The division has also faced significant inflationary pressures for salaries, benefits and other expenditures. The following graph shows the per student funding from 2016-17 to 2025-26 and compares it to an inflation adjusted per student funding amount over that period. For many of the historical years 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 2025-26, the school division received funding that covered the provincial teacher's collective bargaining agreement, inflationary increases, enrolment increases and additional resources to partially address increasing student need. It is critical that future funding continues to reflect inflation, enrolment growth and student need to avoid future reductions in services or increased fees for families.

Saskatoon Public Schools will receive funding for nine specialized support classrooms at \$325,000 each for a total of \$2.925 million in funding. The school division will also receive funding for 47 intervention teachers. 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. This number included a reduction of eight teachers that are imbedded in the specialized support classroom funding, however the school division has allocated separate funding to add these eight teachers back.

In previous years the division received federal government grants for Jordan's Principle which funded educational assistants for First Nations students. In 2024-25, \$8.8 million in funding was budgeted and \$6.5 million is expected to be recognized. Provincial school divisions are no longer eligible to receive these grants and accordingly, nothing is included in the 2025-26 budget.

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<sup>1</sup> Excluding debt funding and complementary services (pre-kindergarten).



Funding provided to the school division in 2025-26 has allowed for significant investments in student supports including teaching professionals, educational assistants, special education programs, professional development and other operating costs. The funding provided was insufficient to address class size but will provide some supports for increased classroom complexity. Budget changes for 2025-26 are outlined below.

Budget additions:

- Increased salaries and benefits of \$4.3 million for additional teachers to support enrolment growth
- Increased salary cost of \$5.3 million resulting from the new provincial collective bargaining agreement (CBA)
- Increased teacher and educational assistant substitute costs - \$0.7 million
- Increased salaries for non-teaching staff - \$0.5 million
- Increased costs for CPP, EI and other benefits - \$1.5 million

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- Software licensing and cybersecurity - \$0.3 million
- Facilities operating costs - \$0.2 million
- Transportation contracted costs - \$0.5 million
- Insurance costs - \$0.1 million
- Tuitions for Saskatchewan Distance Learning Centre - \$0.7 million
- 55.0 FTE intervention teachers - \$5.7 million
- 65.0 FTE educational assistants - \$3.1 million
- 2.0 FTE elementary resource teachers - \$0.2 million
- 2.0 FTE secondary English as an Additional Language (EAL) teachers - \$0.2 million
- 3.0 FTE discretionary teachers - \$0.3 million
- 1.0 FTE education technology consultant - \$0.13 million
- 1.0 FTE Edsby support technician - \$0.07 million
- 8.0 FTE caretakers - \$0.48 million
- 1.0 FTE painter - \$0.08 million
- 1.0 FTE human resources supervisor - \$0.15 million
- 1.0 FTE educational superintendent - \$0.2 million. This position was hired in 2024-25.
- 1.0 FTE payroll assistant - \$0.07 million. This position was hired in 2024-25.
- 1.0 FTE vision support educational assistant - \$0.05 million
- School operating budgets for enrolment growth and inflation - \$0.25 million
- Two new secondary alternative education programs (2.0 FTE teacher and 3.0 FTE educational assistant) - \$0.37 million
- One new elementary functional life skills program (1.0 FTE teacher, 1.0 FTE EA, program costs, transportation) - \$0.21 million
- School Connections program - \$0.11 million
- High school - Stabilization behavioural support classroom program (1.0 FTE teacher, 1.0 FTE EA, program costs) - \$0.16 million
- High school - Mental health classroom (1.0 FTE teacher, 1.0 FTE EA) - \$0.16 million
- Professional development for teaching staff - \$0.1 million

Saskatoon Public Schools will also receive \$2.925 million to fund a total of nine specialized support classrooms – eight of which will be new in 2025-26 and one which was an existing pilot project. These funds will be allocated as follows:

- Two development learning programs - \$0.55 million
- One stabilization behavioural support program - \$0.20 million
- One mental health classroom - \$0.20 million
- One transitional support and reintegration program - \$0.20 million
- Three behaviour support classrooms - \$0.58 million



- Four itinerant teachers for class complexity and intervention - \$0.40 million
- Coordinator – class complexity and intervention - \$0.14 million
- Consultants – class complexity and intervention (2.0 FTE) - \$0.26 million
- Professional development, materials and resources - \$0.14 million
- Occupational therapy - \$0.16 million
- Indigenous student support - \$0.1 million

## ADVOCACY

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

- Supports for Learning funding for students with special needs as well as those with complex needs - expenditures in this area exceeded funding by \$11.0 million in 2023-24. Included in this shortfall is a \$2.7 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. The school division is no longer eligible to receive Jordan's Principle funding, which in prior years supported educational assistants for First Nations students.
- Locally negotiated and provincial collective agreements.
- Inflation increases in facilities, transportation, utilities and technology.
- Capital funding to accommodate the significant increase in student enrolment in Saskatoon, ensuring that projects currently in early planning or approval stages become operational as quickly as possible.
- 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 replace technology infrastructure.
- Funding to accomplish the goals of the approved Provincial Education Plan.
- Support the Saskatoon Public Schools Foundation advocacy for full day, everyday kindergarten.

- Funding to offset tariff costs for construction materials and goods that are not readily available from Canadian suppliers.

### ASSUMPTIONS AND DEFINITIONS

The following are the most significant assumptions:

1. The ministry will approve the 2025-26 budget as presented.
2. The 2025-26 budget includes projected enrolment of 29,554 students. This is an increase of 676 students from the actual enrolment of September 2024 of 28,878 students. A material change in enrolment will 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 pre-kindergarten 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 First Nations, Métis, Hutterian, immigrant, and other learners who require support and 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 2025-26	Budget 2024-25
<u>Revenues</u>		
Grants	\$ 360,357,901	\$ 327,176,683
Tuition and related fees	2,532,326	2,249,869
Complementary services	5,793,055	5,710,408
External services	11,608,346	9,724,058
School generated funds	4,655,000	5,155,000
Other	3,725,812	3,851,312
Total revenues	\$ 388,672,440	\$ 353,867,329

	Budget 2025-26	Budget 2024-25
<u>Expenses</u>		
Governance	\$ 748,680	\$ 1,279,081
Administration	8,365,155	7,649,979
Instruction	270,352,240	253,202,555
Plant operation & maintenance	50,034,778	52,782,923
School generated funds	4,767,392	5,267,392
Student transportation	9,115,673	8,422,717
Tuition and related fees	574,426	812,825
Complementary services	5,774,358	5,828,498
External services	12,354,564	10,446,884
Other	770,089	877,255
Total expenses	\$ 362,857,354	\$ 346,570,108
Surplus/(deficit)	\$ 25,815,086	\$ 7,297,221

## Cash Flow Requirements

	Budget 2025-26	Budget 2024-25
Total revenues	388,672,440	353,867,329
Total expenses	362,857,354	346,570,108
Surplus/(deficit)	25,815,086	7,297,221
<i>Tangible capital assets:</i>		
Purchases	(44,169,000)	(31,060,000)
<i>Long-term debt:</i>		
Debt repayments	(523,693)	(1,385,874)
<i>Non-cash items:</i>		
Amortization expense	14,533,747	18,030,000
Employee future benefits expenses	552,400	640,800
Asset Retirement Obligation/accretion	571,160	658,000
<i>Other cash requirements:</i>		
Employee future benefits expected payments	(504,700)	(343,100)
<i>Reserves:</i>		
Use of capital reserves	3,725,000	4,700,000
Use of operating reserves	-	825,000
Use of technology reserves	-	637,953
Surplus/deficit	\$ -	\$ -

**CASH FLOW**

The division has a budgeted surplus in the statement of operations of \$25.8 million. This includes cash and non-cash items including funds restricted for capital projects of \$40.2 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 \$3.7 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 2025-26, revenues are estimated to be \$388.7 million, an increase of 9.8% compared to the previous year's budget.

	Budget 2025-26	Budget 2024-25	\$ Change	% Change
<b>Revenues</b>				
Grants (note 1)	\$ 360,357,901	\$ 327,176,683	33,181,218	10.1%
Tuition and related fees (note 2)	\$ 2,532,326	\$ 2,249,869	282,457	12.6%
Complementary services	\$ 5,793,055	\$ 5,710,408	82,647	1.4%
External services (note 3)	\$ 11,608,346	\$ 9,724,058	1,884,288	19.4%
School generated funds (note 4)	\$ 4,655,000	\$ 5,155,000	(500,000)	-9.7%
Other	\$ 3,725,812	\$ 3,851,312	(125,500)	-3.3%
<b>Total Revenues</b>	<b>\$ 388,672,440</b>	<b>\$ 353,867,329</b>	<b>\$ 34,805,111</b>	<b>9.8%</b>

### 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 \$25.8 million, increases to the preventative maintenance and renewal grant of \$1.7 million, increases to the P3 grant for contracted maintenance services \$0.3 million, and increases to provincial grants for capital projects \$14.1 million. This is partly offset by decreases to federal grants of \$8.8 million for Jordan's Principle funding.
2. Tuition and related fees increased mainly due to an increase in the estimated number of students attending the Saskatoon International Educational Program and students attending Saskatoon Public Schools from the alliance agreement with Whitecap Dakota Nation.
3. External grant funding has increased mainly due to funding increases for the Following Their Voices provincial program and increases estimated for Saskatoon Public Schools Foundation.
4. School generated revenues have decreased primarily due to budget revisions for estimated fees collected for grants and student activities and corresponds with a decrease in school generated expenses.

## EXPENSES

In 2025-26, expenses are estimated to be \$362.9 million, an increase of 4.7% compared to the previous year's budget.

	Budget 2025-26	Budget 2024-25	\$ Change	% Change
<u>Expenses</u>				
Governance (note 1)	\$ 748,680	\$ 1,279,081	\$ (530,401)	-41.5%
Administration (note 2)	\$ 8,365,155	\$ 7,649,979	715,176	9.3%
Instruction (note 3)	\$ 270,352,240	\$ 253,202,555	17,149,685	6.8%
Plant operation & maintenance (note 4)	\$ 50,034,778	\$ 52,782,923	(2,748,145)	-5.2%
School generated funds (note 5)	\$ 4,767,392	\$ 5,267,392	(500,000)	-9.5%
Student transportation (note 6)	\$ 9,115,673	\$ 8,422,717	692,956	8.2%
Tuition and related fees (note 7)	\$ 574,426	\$ 812,825	(238,400)	-29.3%
Complementary services	\$ 5,774,358	\$ 5,828,498	(54,140)	-0.9%
External services (note 8)	\$ 12,354,564	\$ 10,446,884	1,907,680	18.3%
Other (note 9)	\$ 770,089	\$ 877,255	(107,166)	-12.2%
 Total expenses	 \$ 362,857,354	 \$ 346,570,108	 \$ 16,287,246	 4.7%

### Notes:

1. Governance costs have decreased due to changes from the prior year budget which included expenses for school board election costs.
2. Administration costs increased primarily due to increases in salaries and benefits costs including new positions added to the budget in 2025-26.
3. Instruction cost increases are due to increases in salaries related to the teacher's provincial collective bargaining agreement and increases in teachers and non-teaching staff for enrolment growth and student needs. Additional positions have been included as noted in the budget impacts section of this document. This is partly offset by decreases to expenses of \$8.8 million for Jordan's Principle funding.
4. Plant costs decreased mainly due adjustments to budgeted amortization of \$4.5 million which is a non-cash expense. Decreases to natural gas costs of \$1.0 million are estimated due to the elimination of carbon taxes. This is partly offset by new caretaking and maintenance positions as well as increased inflationary pressures in facilities operating costs.
5. School generated expenses have decreased primarily due to budget revisions for estimated fees collected for grants and student activities and corresponds with an decrease in school generated revenues.



6. Transportation costs increased mainly due to enrolment growth and inflationary pressures in contractual costs.
7. Tuition and related fees expenses have decreased primarily due to decreases in tuition costs for students attending partner regional colleges.
8. External expenses have increased primarily due to expenses related to Following Their Voices provincial program and increases estimated for Saskatoon Public Schools Foundation.
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 2025-26, salaries and benefits are expected to cost \$280.9 million, an increase of approximately \$15.2 million or 5.7% compared to the 2024-25 budget. The increase is due to additional teaching staff to address enrolment growth and supports for classroom complexity, increased salary cost for teaching and non-teaching staff and benefit cost increases including Canada Pension Plan and Employment Insurance increases. A decrease of \$8.8 million in salary expense relates to decreased Jordan's Principle educational assistants salaries that are no longer funded by the federal government.

## CAPITAL EXPENDITURES

### Capital Plan

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

#### Facilities department:

##### Capital projects:

School relocatables  
 City Centre Consolidation project  
 New East Collegiate (Holmwood)  
 New Elementary School (Aspen Ridge)  
 New Elementary School (Brighton)  
 New Elementary School (Kensington)

##### Subtotal

#### Other departments:

Special education - technical aids

Total capital projects - all departments

Source of Funding		
Funding from the Ministry	Capital Plan	Total Capital Costs
-	3,725,000	\$ 3,725,000
13,250,000	-	\$ 13,250,000
19,125,000	-	\$ 19,125,000
3,200,000	-	\$ 3,200,000
3,021,000	-	\$ 3,021,000
1,600,000	-	\$ 1,600,000
\$ 40,196,000	\$ 3,725,000	\$ 43,921,000
-	248,000	248,000
\$ 40,196,000	\$ 3,973,000	\$ 44,169,000

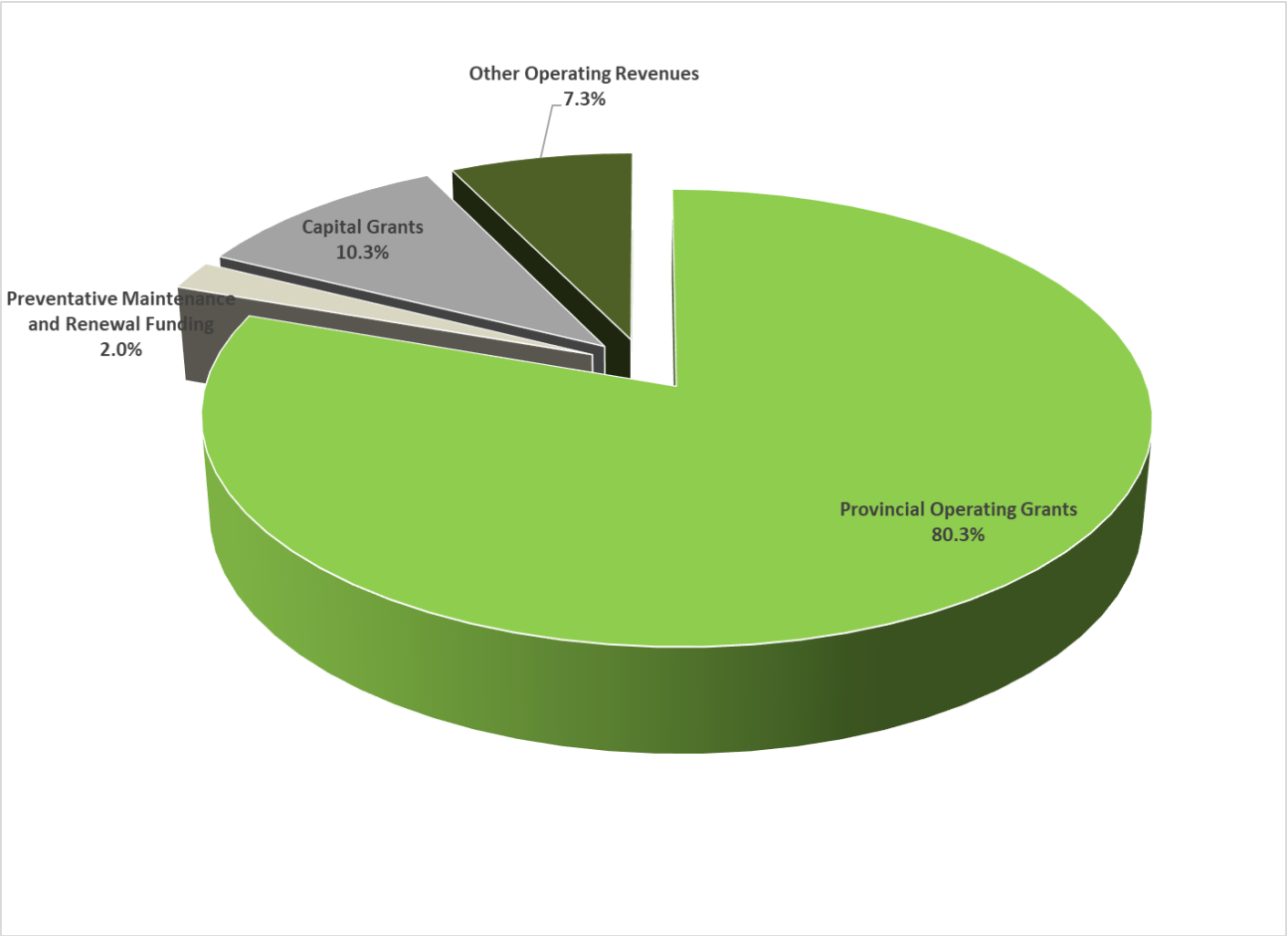
Note: A specific site for the Kensington elementary school has not yet been determined.

## PROPOSED RESOLUTION

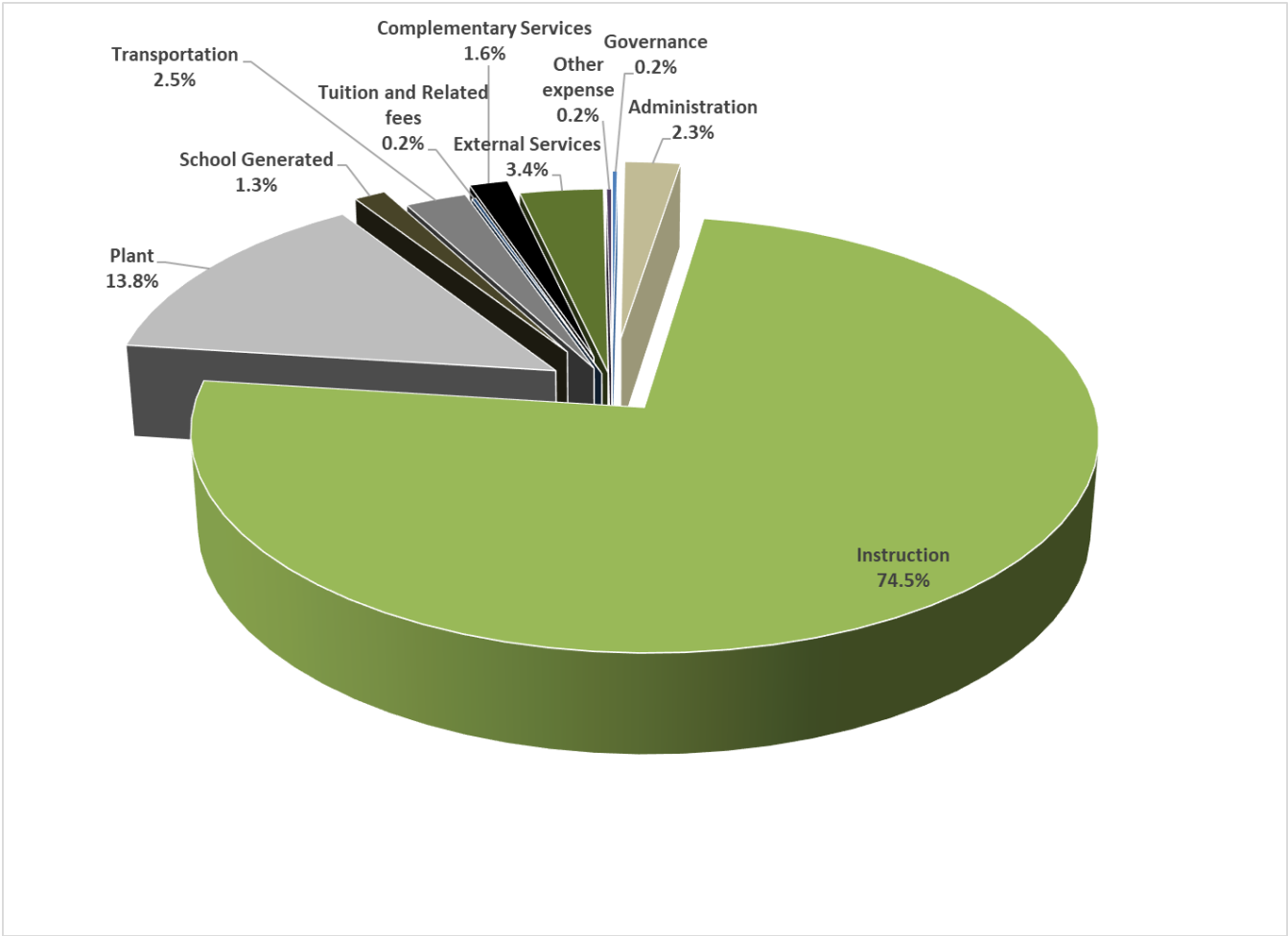
That the board approve its annual operating and capital budget estimates for the fiscal year September 1, 2025, to August 31, 2026 as detailed in the *2025-26 Budget Report* subject to minor final edits.

APPENDIX – ADDITIONAL FINANCIAL INFORMATION

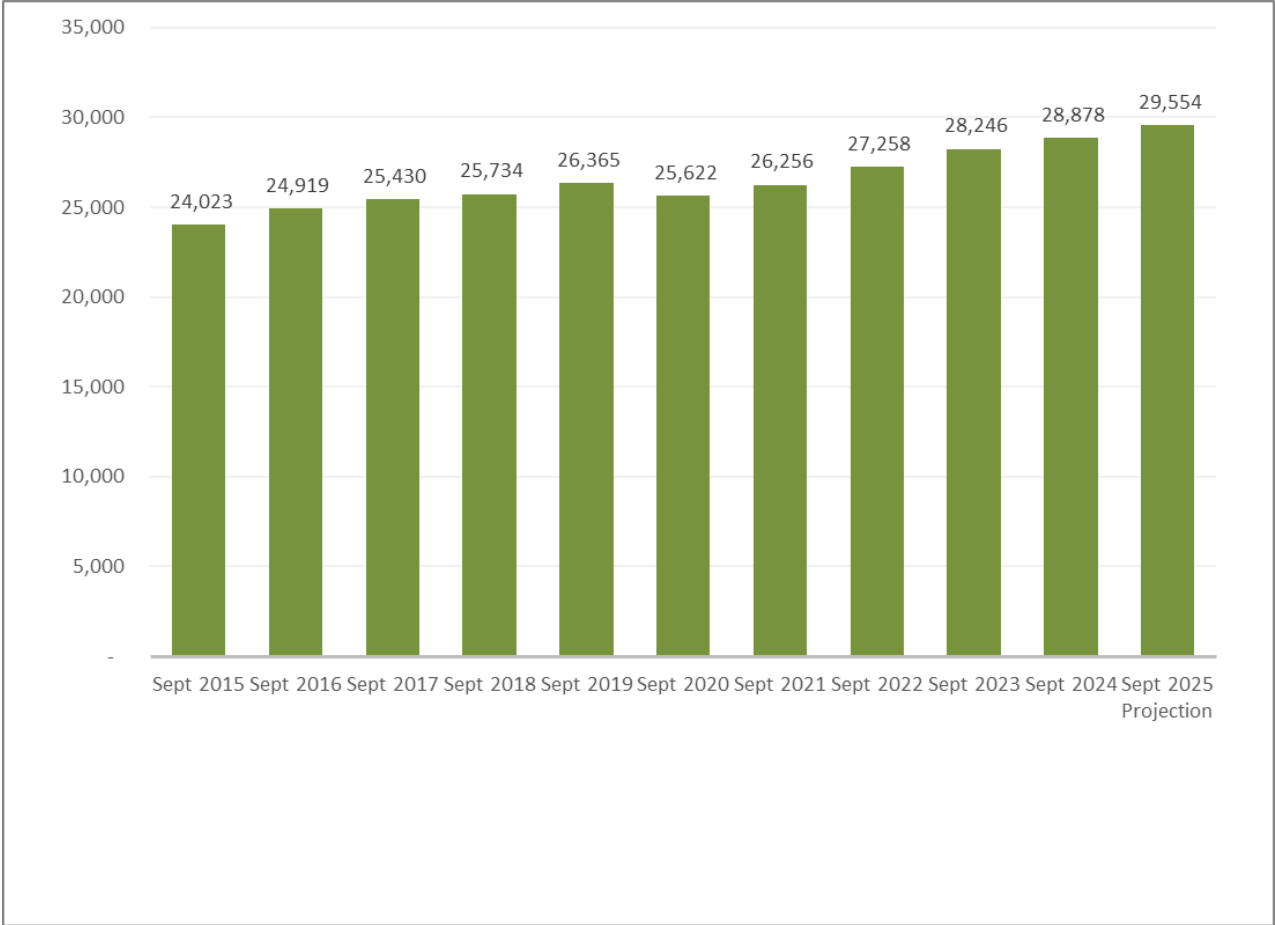
Total Revenue Sources for the Year Ending August 31, 2026



Total Expenses for the Year Ending August 31, 2026



Student Enrolment 2015-2025\*



\* Enrolment numbers are based on the total number of students, pre-kindergarten to grade 12. Funding is based on student FTE's which is lower than the total enrolment number.



