

2026/27

Multi-Year Budget

Preliminary 2026/2027 Multi-Year Business Plan and Budget



FOR CITY COUNCIL REVIEW
November 25, 26, 27, 2025

Land Acknowledgement

We acknowledge that our community is located on **Treaty 6 Territory** and the **Traditional Homeland of the Métis**.

Indigenous peoples including Cree, Dakota and Saulteaux have called the area now referred to as Saskatoon home for thousands of years. Today, Saskatoon is home to Indigenous peoples from a diversity of cultures and language groups.

The City of Saskatoon recognizes the distinct order of government of First Nations and Métis and is committed to maintaining strong relationships through meaningful dialogue with Indigenous communities and organizations.

Strengthening cooperation and mutual support by working in partnership with Indigenous communities toward respective community goals and objectives is vital to fostering more inclusive communities.





Saskatoon: By the Numbers

- Population – **308,626** (Source: July 2025 COS Estimate – based on Table 17-10-0155-01 Stats Canada July 1 Population Estimates)
- **36,100** new residents expected between 2023 and 2027.
(Source: COS Mapping and Research Estimate)
- By the end of 2025, Saskatoon is projected to add an additional **4,629** – 10,802 residents (~1.5–3.5%). (Source: COS Mapping and Research Estimate)
- As of May 2025, employment in the Saskatoon CMA rose by about (+0.5%) compared to the same month last year, based on the three-month moving average (seasonally unadjusted), continuing the trend seen in August 2025. (Source: Labour Force Survey, Statistics Canada, August 2025)
- An unemployment rate of **4.6%** (seasonally adjusted) in May 2025, compared with 5.1% in May 2024. (Source: May 2025, Labour Force Survey, Statistics Canada)
- **1,887** Housing Starts (includes Single, Semi-Detached, Row & Apartment)
(Source: CMHC, June 2025)
- **3,875** building permits issued by the City,
with a construction value over **\$1,135 million**
(Source: City of Saskatoon. Building Standards Monthly Build Permit Report. December 31, 2024)
- **5,809** Fire and Property Maintenance Inspections
by Saskatoon Fire Department in 2024
(Source: SFD 2024 Year in Review)
- **1,781** development permits issued by the City in 2022
(Source: COS 2024 Annual Report)
- **4,408** Full-Time Equivalent City of Saskatoon employees (Source: 2025 Budget)
(Details, Page 28)

MESSAGE FROM THE CITY MANAGER



On behalf of the civic Administration, I am pleased to present the City of Saskatoon's Preliminary 2026-2027 Multi-Year Business Plan and Budget for Council's consideration.

Disciplined Budget Development Process

Administration has prepared this budget in the context of significant fiscal pressures. Pressures include inflation affecting material and contract costs and the pressures associated with growth. The budget maintains service levels while planning for continued population growth and infrastructure demands.

This budget also incorporates the use of new technologies to maximize operational efficiencies. Specifically, the Administration has been deploying Artificial Intelligence models where possible so that we can streamline processes and minimize future expenditure increases.

With that in mind, and in response to Governance & Priorities Committee direction, Administration developed multiple budget scenarios to provide Council with clear options and their core tradeoffs during deliberations. These scenarios demonstrate how the preliminary municipal property tax rate could be reduced by an additional one to four percentage points, beyond the one percentage point reduction already incorporated into the base proposal. Each scenario outlines the corresponding service and program adjustments required.

Strategic Focus on Core Services

The preliminary budget focuses on core civic infrastructure and services:

Transportation Infrastructure – Roadway maintenance and rehabilitation programs totaling \$84.4M (2026) and \$89.4M (2027) address aging infrastructure and support network reliability.

Public Safety – Staffing additions for Fire Hall No. 11 and enhanced Fire Apparatus Reserve funding support emergency response capacity as the city expands.

Transit Development – The Transit Implementation Plan includes \$52.7M in capital investment for fleet expansion and LINK construction, advancing the approved long-range transit strategy to better connect our city.

Operations & Community Services – Funding maintains existing service standards across recreation, community support, and civic operations.

Strong Financial Position

The Administration is presenting this budget anchored by a very strong financial position. The City has maintained its AAA/Stable credit rating for 23 consecutive years, reflecting disciplined financial management practices and long-term fiscal planning. This rating provides favorable borrowing terms for necessary capital investments. Further, as per S&P Global's September 25, 2025 [comparative statistics report](#), Saskatoon remains the only city in Canada to achieve the highest scores in all 6 rating factors including institutional framework, economy, financial management, budgetary performance, liquidity and debt burden.

Next Steps

This preliminary budget represents Administration's best assessment of the resources required to maintain service delivery and support Council's strategic priorities. Final budget decisions rest with City Council through the deliberation process.

The 2025 Civic Services Survey provides Council with resident feedback on service priorities and preferences. This data is available for Council's review prior to budget deliberations scheduled for November 25–27, 2025.

In closing, thank you to the financial management team for their extensive efforts in the development of this document, and to all City employees for their continued commitment to exceptional service delivery.



Jeff Jorgenson
City Manager

2026/2027 **OPERATING AND CAPITAL** **BUDGET SUMMARY**



SUMMARY OF THE 2026/2027 OPERATING AND CAPITAL BUDGETS

The City of Saskatoon invests in the community to deliver the infrastructure, programs, and services that support a high quality of life for all residents.

From roads, bridges, pathways, and public transit that connect people, to police, fire, and bylaw services that keep our communities safe — and parks, waste management, and drainage systems that ensure clean and healthy neighbourhoods — these essential services reflect the priorities of both the City and the public we serve.

To achieve these priorities, the City allocates financial, human, and technological resources to support infrastructure and service delivery. Each year, the City prepares two distinct budgets:

- **Operating Budget** – which funds day-to-day civic services and programs such as transit services, snow and ice management, police and fire services.
- **Capital Budget** – which supports long-term investments in infrastructure and the city's future growth. This can include new infrastructure or major repairs to facilities, roadways, and bridges to name a few examples.

While the City makes efforts every year to find efficiencies and savings; with tens of millions of savings and cost avoidances highlighted in the City's annual [Service Savings & Sustainability Report](#) over the past several years, these alone cannot offset the increasing costs the City has experienced in recent years required to maintain service levels. **These increasing costs are largely from two key areas:**

1. Inflationary Pressures.

The City continues to face rising expenditures due to inflationary pressures, including cost-of-living adjustments to wages, contractually obligated increases for contractors and higher utility rates. This continues to be a nationwide challenge as illustrated by the following Statistics Canada data which highlights costs increases for common items purchased by the City over the past 5 years the City.

- From January 1, 2021 to September, 2025 the cost across Canada of Cement, Asphalt and Metal Building and Construction Materials have increased 42.1%, 39.1% and 44.3% respectively ([Source: Industrial Product Price Index, Statistics Canada Table 18-10-0266-01](#))
- From January 1, 2021 to July, 2025 the cost across Canada of Buses and Heavy Duty Trucks have increased 29.6% and 22.2% respectively ([Source: Machinery & Equipment Price Index, Statistics Canada Table 18-10-0283-01](#))

These factors contribute to the overall increase in operating costs required to sustain our current service levels.

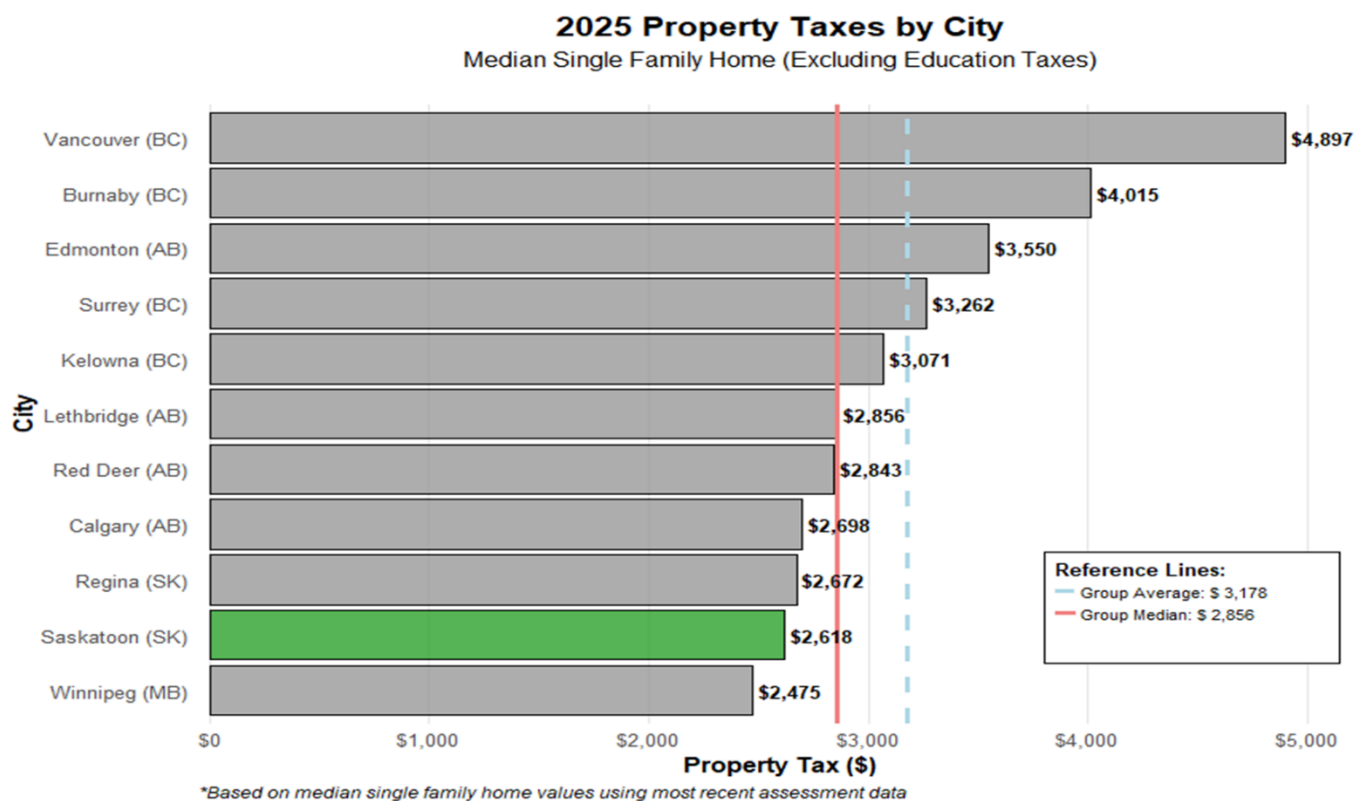
2. The cost of serving a growing city.

As Saskatoon continues to grow, the City must extend existing service levels across a larger geographic area. New neighbourhoods require transit service, street sweeping, roadway and park maintenance, garbage collection, and other essential services.

Without budget increases to account for inflation and growth pressures, the City would be unable to maintain current service standards across all communities.

For reference, the City of Saskatoon grew from 275,202 residents in 2021 to 308,626 in 2024 - **an increase of 33,424 residents or roughly the size of Moosejaw, Saskatchewan.** ([Source: Population Estimates, Statistics Canada Table 17-10-0155-01](#))

Despite these pressures, **the City of Saskatoon continues to maintain one of the lowest municipal property tax levels in Western Canada** through its continued focus on investment prioritization, continuous improvement and finding new efficiencies.



To largely address inflation and growth pressures, the preliminary 2026/2027 civic operating budget includes total expenditure increases of \$29.2 million in 2026 and \$32.1 million in 2027 — excluding Saskatoon Police Services, Utilities and Saskatoon Public Library.

As required by *The Cities Act*, the City must pass a balanced operating budget each year.

Legislation mandates that the City cannot budget for an operating surplus or deficit unlike federal and provincial governments. Each year, the City must collect the necessary amount of property tax required to balance the budget after applying all other revenue sources.

If a revenue gap exists, then a municipal property tax increase fills this gap as shown below.



To help pay for the City's day-to-day operations and to ensure the budget is balanced, **the preliminary Operating Budget includes a municipal property tax increase of 8.23% and 5.95% for 2026 and 2027, respectively.**

The following table represents a summary of the total gross operating and capital expenditure budgets for the City's civic services, including Saskatoon Police Service, Saskatoon Land, Utilities and the Saskatoon Public Library (SPL).

2026/2027 Operating and Capital Expenditure Budget

City Expenditure Budgets	2025	2026	2027
OPERATING EXPENDITURES			
Civic Services	\$507,901,250	\$536,945,300	\$567,142,250
Saskatoon Police Service (SPS)	145,491,100	158,033,200	167,762,500
Saskatoon Land	9,562,800	9,743,400	11,618,700
Utilities	449,526,000	471,787,800	489,136,000
Saskatoon Public Library (SPL)	34,345,300	36,027,300	38,341,000
Total City Operating Budget	\$1,146,826,450	\$1,212,537,000	\$1,274,000,450
CAPITAL EXPENDITURES			
Civic Services	209,140,800	182,475,600	156,419,800
Saskatoon Police Service (SPS)	5,431,000	4,607,000	3,852,000
Saskatoon Land	89,053,600	136,992,350	73,339,500
Utilities	97,909,300	161,892,000	182,430,400
Saskatoon Public Library (SPL)	200,000	200,000	500,000
Total City Capital Budget	\$401,734,700	\$486,166,950	\$416,541,700
TOTAL CITY EXPENDITURE BUDGET	\$1,548,561,150	\$1,698,703,950	\$1,690,542,150

The table below provides a summary of the City's overall gross operating revenue and expenditure budgets. This table depicts the City's balanced budget represented by the Net Budget column balancing to zero.

City Section	2026			2027		
	Gross Revenues	Gross Expenditures	Net Budget	Gross Revenues	Gross Expenditures	Net Budget
OPERATING						
Civic Services	(\$679,181,200)	\$536,945,300	(\$142,235,900)	(\$717,102,550)	\$567,142,250	(\$149,960,300)
Saskatoon Police Service (SPS)	(15,797,300)	158,033,200	142,235,900	(17,802,200)	167,762,500	149,960,300
Saskatoon Land	(9,743,400)	9,743,400	0	(11,618,700)	11,618,700	0
Utilities	(471,787,800)	471,787,800	0	(489,136,000)	489,136,000	0
Saskatoon Public Library (SPL)	(36,027,300)	36,027,300	0	(38,341,000)	38,341,000	0
Total City Operating Budget	(\$1,212,537,000)	\$1,212,537,000	\$0	(\$1,274,000,450)	\$1,274,000,450	\$0

Aligning the City's Budget to Accrual-Based Reporting

The City ensures the budgeting process is a transparent process that is integrated into operations with a clear link to the Strategic Plan. The City's budget documents tie together the priority areas from the Strategic Plan, the City's financial structure, financial policies and summarized financial information.

To achieve this robust and transparent reporting, the City's budgets are prepared using a modified-accrual basis which illustrates the economic impacts of the financial policies by showing citizens' cash inflows as well as outflows.

The modified-accrual basis accounts for some accruals for expenditures incurred during the fiscal year but paid out after year-end as well as accounts for transfers to reserves for the future and debt principal payments but does not include such non-cash expenditures such as amortization of tangible capital assets, post-employment benefits and solid waste landfill closure and post-closure expenditures.

In accordance with Public Sector Accounting Standards (PSAS), the City's financial statements must be prepared using full-accrual basis which includes these non-cash expenditures.

The City's Annual Report reflects the requirement with a PSAS prepared consolidated financial statement that is compared to a PSAS budget. However, budgets are not required to use full-accrual accounting and the City uses a balanced modified-accrual basis for its budgeting process, budget document and subsequent setting of property tax rates to ensure:

1. That citizens are not overcharged in property taxes for expenditures that are not cash related;
2. That funds are available in reserves when required to minimize the use of debt for large capital projects; and
3. That there are not large swings in property taxes for these large projects as funds were not phased-in appropriately.

To contrast the impact of the non-cash adjustments that would be included if preparing the annual budgets using PSAS full accrual basis, the following table shows the net surplus from these non-cash adjustments.

The net surplus is mainly due to the City's investment in its tangible capital expenditures which are capitalized under PSAS and contribution of assets from developers which are considered revenue under PSAS. This is for information only and does not impact the balanced budget as presented in this document.

Budget to PSAS Accrual Reconciliation ('000)	2026	2027
Budgeted Expenditures	1,176,509.7	1,235,659.5
PSAS Adjustments:		
Estimated Amortization	162,479.7	165,154.7
Estimated Change in Asset Retirement Obligation	(15,685.0)	(19,304.6)
Estimated Change in Employment Liabilities	(4,531.6)	(9,465.0)
Estimated Change in Liability for Contaminated Sites	(9,944.9)	(12,701.1)
Deduct Transfers to Reserves	(164,316.5)	(164,314.8)
Deduct Debt Principal Payments	(27,156.9)	(28,437.6)
Intercompany and Consolidation of Controlled Corporations	(128,844.5)	(140,449.1)
PSAS Gross Expenditures	988,509.9	1,026,141.9
Budgeted Revenue	1,176,509.7	1,235,659.5
PSAS Adjustments:		
Add Estimated Contributed Assets	20,011.2	19,628.9
Add Estimated Capital Government Transfers	155,745.1	167,029.7
Add Capital Contribution from Developers	128,177.4	138,968.4
Intercompany and Consolidation of Controlled Corporations	(189,237.2)	(216,172.3)
PSAS Gross Revenues	1,291,206.1	1,345,114.2
Budgeted PSAS Surplus	302,696.2	318,972.3

BUDGET BUILDING BLOCKS



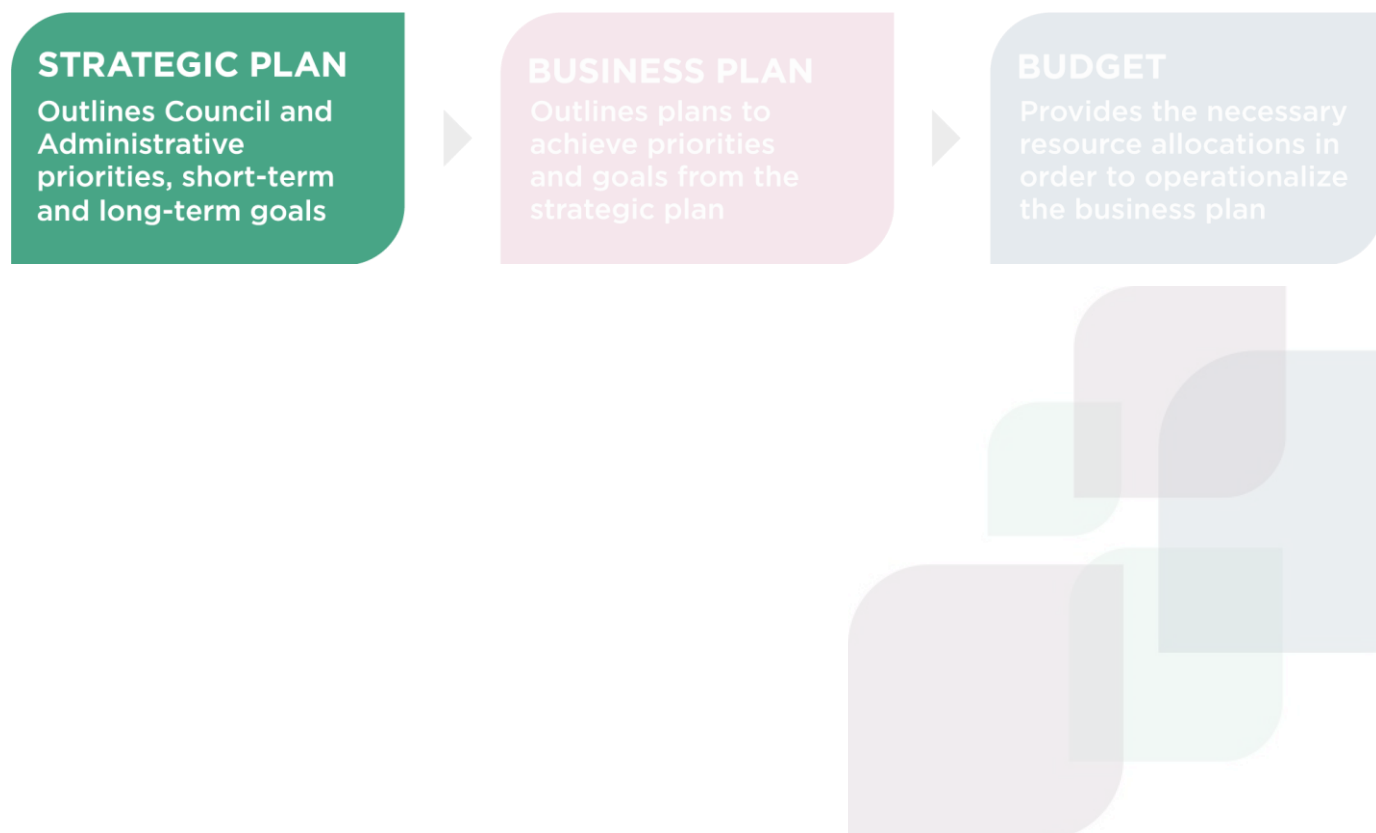
Planning the Multi-Year Business Plan and Budget

The City's approach to multi-year budget planning and budgeting is intended to:

- **Improve transparency and decision-making** by providing City Council and citizens with more information about where City funds are used. This approach links service costs to service levels and outcomes, and better connects long-term goals to short-term spending decisions;
- **Increase the City's accountability** in delivering civic services to citizens effectively and efficiently, while maintaining its focus on a sustainable future; and
- **Help the City transform** by providing for more regular, ongoing, and thorough examination of civic services to ensure that services are relevant to citizens' needs and priorities.

Through this approach, the City's 2022-2025 Strategic Plan will continue to drive the business planning and budget process. The 2026-2029 Strategic Plan is expected to be finalized in early 2026 and will be used for future budgets.

Collectively, the City's 2022-2025 Strategic Plan, and the 2026/2027 Business Plan and Budget are the foundational building blocks that provide the framework to support the City's multi-year budget approach. These pieces help ensure the City's budgeted investments are deliberate, purposeful, and supportive of the high quality of life we have in Saskatoon today - and for the future:



STRATEGIC PLAN

The City of Saskatoon's Strategic Plan Alignment is in Transition

The City's 2026/2027 financial planning continues to be guided by the **2022–2025 Strategic Plan**, which outlines key council priorities and service goals.

At the time of this document's writing, this City Council's new **2026-2029 Strategic Plan** is currently in development. The new strategic plan's emerging themes and priority areas of focus informed the City's early budget planning discussions and helped shape future proposed investments.

Though there is an overlap of the two strategic plans, this approach ensures continuity of our budget planning process and service delivery, while allowing flexibility to adapt to evolving community needs and this current City Council's (elected in 2024) new priority areas and ongoing direction to Administration.

Budget planning in alignment with the City's Strategic Plan helps to ensure our programs and services continue to address the needs of the community and our changing city, while staying within our financial means.

Both strategic plans are guided by the City of Saskatoon's Vision, Mission and Values:

Three pillars form the City's 2022-2025 Strategic Plan's framework:

- Advance City Council's Priorities;
- Deliver Excellence in Core Services and Operational Priorities; and
- Drive Corporate Transformational Change.

For more information on the priorities outlined within each pillar, review the 2022-2025 Strategic Plan at saskatoon.ca/strategicplan.



THE 2026/2027 MULTI-YEAR BUSINESS PLAN

The 2026/2027 Business Plan includes initiatives and projects aligned with the 2022-2025 Strategic Plan. The Business Plan guides the investments, projects, and service levels the City will implement and achieve over the course of the next two years.



The 2026/2027 Business Plan supports service outcomes, performance measures, strategic outcomes, and actions planned within the **City's 14 Business Lines**:

- Arts, Culture and Events Venues
- Community Support
- Corporate Asset Management
- Corporate Governance and Finance
- Environmental Health
- Land Development
- Recreation and Culture
- Saskatoon Fire
- Saskatoon Public Library
- Saskatoon Police Service
- Taxation and General Revenues
- Transportation
- Urban Planning and Development
- Utilities

In addition, the City of Saskatoon regularly conducts two civic services surveys to measure resident's perspectives on quality of life in Saskatoon, satisfaction with civic services, areas for improvement and future priorities.

The results of the City's two 2025 surveys help inform decisions related to strategic priorities, budgeting, and service delivery, while also identifying opportunities for continuous improvement.

Snapshot results for the surveys are presented below.

- [2025 Civic Satisfaction & Performance Survey](#)
- [2025 Civic Services Survey: Performance, Priorities & Preferences](#)

2025 Civic Satisfaction & Performance Survey

2025 SNAPSHOT OF RESULTS

87%

Digital Experience

87% agree that the City is effectively providing online services.

82%

Quality of Life & Satisfaction

82% of respondents say they are satisfied with living in Saskatoon.

68% of respondents rate the quality of life in Saskatoon as good or very good.

80%

Quality & Value of Services

80% agreed they are satisfied with the quality of services provided by the City of Saskatoon.

79% say they receive very good or good value from the services provided by the City.

77%

Customer Service/Contact with the City

77% of respondents agreed that City Staff were professional and courteous.

72% agreed staff were knowledgeable and understood what they needed.

67% agreed that overall, they received good service.

68%

Public Engagement

68% of respondents agreed they were given the information needed to participate in meaningful engagement and had the opportunity to share their thoughts and perspectives.

67%

Communications

67% of respondents are satisfied with the efforts of the City to communicate information about its services, programs and plans.

31%

Balancing the Budget

31% of respondents prefer a combination of both property tax and user fee increases to balance the City's budget.

17% prefer to stop providing a particular service.

15% prefer to reduce service levels.

2025 Civic Satisfaction & Performance Survey

2025 SNAPSHOT OF RESULTS

Strategic Goal Performance Indicators



Quality of Life

- 86%** of respondents agreed the City is effectively providing a good mix of recreation, sport & cultural facilities year-round.
- 70%** reported that a friend or colleague would feel safe living in Saskatoon.
- 68%** of respondents said Saskatoon is an inclusive and welcoming city.



Environmental Leadership

- 67%** said the City does a good job preserving natural resources and protecting the environment.



Sustainable Growth

- 65%** agreed the City is effectively balancing growth throughout the city.
- 34%** of respondents said the City is making downtown an appealing destination.
- 33%** said the City is making downtown an appealing place to live.



Moving Around

- 53%** of respondents said the City is investing in a mix of transportation options for moving around.

2025 Civic Services Performance, Priorities and Preferences Survey

2025 SNAPSHOT OF RESULTS

PERFORMANCE



Transportation & Utilities

Respondents were most satisfied with:

- **reliability of electrical services*** (8.5)
- **quality of drinking water** (8.2)
- **speed of water main break repairs** (7.5)

* Reliability of electrical services* is reported for Saskatoon Light & Power customers only.



Community & Public Services

Respondents were most satisfied with:

- **fire protection** (7.8)
- **maintenance of City parks** (7.7)
- **maintenance of City trees** (7.4)
- **police services** (7.0)



Waste Management

Respondents were most satisfied with:

- **recycling collection – blue bins** (7.9)
- **garbage collection – black bins** (7.7)
- **compost collection – green bins** (7.5)
- **landfill services** (7.3)



Recreation & Culture

Respondents were most satisfied with:

- **outdoor sports fields** (7.7)
- **indoor Leisure Centres** (7.6)
- **indoor ice rinks** (7.6)
- **recreation programs and services** (7.5)

City residents were asked to rate services provided by the City on a **10-point scale**.

2025 Civic Services Performance, Priorities and Preferences Survey

2025 SNAPSHOT OF RESULTS

SERVICE PRIORITIES



Key Strengths (Maintain)

- Reliability of electrical services*
- Quality of drinking water
- Fire protection
- Garbage collection
- Speed of water main break repairs

* Reliability of electrical services' is reported for Saskatoon Light & Power customers only.



Key Weaknesses (Improve)

- Police Services
- Snow & Ice Road Maintenance
- Traffic Management

PREFERENCES FOR SERVICE LEVELS



More Services

- The top four services where respondents would like the City to **provide more service** include:
 - Affordable Housing **(73%)**
 - Road Maintenance **(65%)**
 - Snow & Ice Management **(62%)**
 - Transit **(52%)**

PRELIMINARY 2026/2027 BUDGET



THE PRELIMINARY 2026/2027 OPERATING BUDGET

The overall vision for the preliminary 2026/2027 Business Plan and Budget is to have a more integrated process whereby the City's 2022-2025 Strategic Plan drives the business planning process and is the basis for budget preparation. This concept is illustrated below:



To begin the 2026/2027 Business Plan and Budget public process, at the June 11, 2025, Governance and Priorities Committee (GPC) meeting a report on the Preliminary 2026 and 2027 Financial Forecast was presented. This report provided information surrounding the financial requirements to maintain existing services levels due to growth and inflation as well as financial estimates needed to advance City Council priorities such as the opening of new firehalls and operationalizing the LINK Bus Rapid Transit system. The report estimated that, without further adjustments, property taxes may need to rise 9.90% in 2026 and 7.34% in 2027.

Although administration was confident the figures in the June 11, 2025, report, including the property tax impact, would not be what is approved at November's budget deliberations it provided a fully transparent early forecast as a critical starting point to understand the financial requirements facing the City for 2026 and 2027.

At the June 1, 2025, meeting, City Council made resolutions for Administration to prepare a preliminary business plan and budget that lowered the property tax requirement by at least 1 percentage point and prepare a report to be considered at Budget Deliberations that could lower the property tax requirement to as low as 4.90% and 2.34% in 2026 and 2027, respectively.

Since the June 11, 2025, meeting Administration has been working to address the resolutions made at the June 11, 2025, GPC meeting and as presented within this document the property tax revenue required was lowered to \$27.3 million in 2026 and \$21.4 million in 2027; equivalent to a 8.23% and 5.95% increase in each year.

Administration will also present a report at the 2026/2027 Business Plan and Budget Deliberation Meeting with operating budget reduction options for City Council's consideration that could lower the property tax even further.

Expenditures

The City's preliminary 2026 and 2027 Operating Budgets include total expenditures of \$704.7 and \$746.5 million, respectively, excluding Utilities and Saskatoon Public Library. Schedule II of the 2026/2027 Preliminary Detailed Operating and Capital Summary Budget provides additional detail on the breakdown of these expenditures.

Within the preliminary 2026 and 2027 Operating Budgets, mill-rate program expenditures are increasing by 6.37% and 5.74%, respectively.

The following table provides an overview of the increase in all City expenditures, including the City's Non-Mill Rate programs; however, it is important to note that these programs do not impact the Municipal Property Tax. Utility expenditures are self-funded through utility rates (user fees), Land Development is funded via an administrative fee from Land Sales and the Saskatoon Public Library (SPL) charges its own Mill-Rate separate from that of the City.

Mill Rate vs. Non-Mill Rate Gross Expenditure Changes

Item	2025 Budget	2026 Budget	2026 (\$) Increase	2026 (%) Increase	2027 Budget	2027 (\$) Increase	2027 (%) Increase
<u>Mill-Rate Programs:</u>							
All Other Civic Operations	507.90	536.95	29.05	5.72%	567.14	30.20	5.62%
Saskatoon Police	145.49	158.03	12.54	8.62%	167.76	9.73	6.16%
Total Mill-Rate Programs	653.39	694.98	41.59	6.37%	734.90	39.93	5.74%
<u>Non Mill-Rate Programs:</u>							
Land Development	9.56	9.74	0.18	1.92%	11.62	1.88	19.25%
Utilities	449.53	471.79	22.26	4.95%	489.14	17.35	3.68%
Saskatoon Public Library	34.35	36.03	1.68	4.88%	38.34	2.31	6.42%
Total Non Mill-Rate Programs	493.44	517.56	24.12	4.89%	539.10	21.54	4.16%
Total Expenditures	1,146.83	1,212.54	65.71	5.73%	1,274.00	61.46	5.07%

In addition to the increase in expenditures included in the preliminary budget, it is important to highlight that nearly 70% of the City's property tax supported operating spending in 2026 and 2027 is dedicated towards Police, Transportation, Fire, Transit and Corporate Support such as IT, HR and Finance to support these operations.

A detailed breakdown of the City's 2026 and 2027 proposed investment priorities is below:

POLICE 22.42%



Police Services	22.42%

TRANSPORTATION 16.53%



Road Maintenance	9.19%
Snow & Ice Management	2.82%
Transportation Services	1.45%
Bridges & Structures	1.39%
Street Cleaning & Sweeping	0.76%
Parking	0.66%
Engineering	0.18%
Impound Lot	0.08%

CORPORATE SUPPORT 10.45%



Information Tech	3.44%
Other Corporate Support	1.43%
Corporate Expenditures	1.22%
Human Resources	1.09%
Assessment & Taxation	0.58%
City Clerk's Office	0.62%
Financial Services	0.61%
City Solicitor's Office	0.39%
Revenue Services	0.37%
Office of the Mayor and Councillors	0.32%
Service Saskatoon	0.26%
City Manager's Office	0.12%

FIRE 10.01%



Fire Services	9.06%
Community Risk Reduction	0.68%
Emergency Management	0.26%

TRANSIT 9.42%



Access Transit	1.08%
Transit Operations	8.34%

RECREATION 7.15%



Leisure Centres - Program	1.89%
Leisure Centres - Rentals	1.75%
Golf Courses	0.77%
Forestry Farm Park & Zoo	0.55%
Indoor Rinks	0.41%
Outdoor Sport Fields	0.25%
Outdoor Pools	0.23%
Rec - River Landing	0.30%
River Landing	0.17%
Community Partnerships	0.16%
Playground & Recreation areas	0.16%
Nutrien Playland	0.10%
Gordon Howe Campground	0.12%
Targeted Programming	0.10%
Marketing Services	0.08%
Albert Community Centre	0.04%
Program Research & Design	0.03%
Spectator Ballfields	0.03%

OTHER 6.70%



Facilities Management	2.57%
Saskatoon Land	1.38%
Street Lighting	1.22%
Fines and Penalties	0.85%
Animal Services	0.35%
Cemeteries	0.26%
Property Levy	0.09%
City Accommodation	0.00%
Fleet Services	0.00%
General Revenue	-0.02%

DEBT SERVICING 4.21%



Debt Servicing	4.21%

PARKS 3.97%



Parks Maintenance & Design	3.08%
Urban Biological Services	0.16%
Urban Forestry	0.73%

URBAN PLANNING 2.76%



Building & Plumbing Permits & Standards	1.14%
Development Review	0.36%
Urban Design	0.32%
Licenses & Permits	0.25%
Bylaw Compliance	0.15%
Neighbourhood Planning	0.13%
Regional Planning	0.11%
Planning Project Services	0.09%
Research & Mapping	0.09%
Long Range Planning	0.07%
Business Improvement Districts	0.05%

PLANNING & COMMUNITY DEVELOPMENT 2.68%



Community Development	0.57%
Community Investments & Supports	1.97%
Attainable Housing	0.14%

GARBAGE & WASTE REDUCTION 2.31%



Waste Handling Service	1.74%
Sustainability	0.40%
Waste Reduction	0.17%

ARTS, CULTURE AND EVENT VENUES 1.44%



Remai Modern Art Gallery	1.09%
TCU Place	0.26%
SaskTel Centre	0.10%

*Other Corp Support includes: Supply Chain, Indigenous Initiatives, Community and Public Engagement, Organization Strategy, Reconciliation and Equity Div Inclusion
**Corporate Expenditures includes: Audit, Gen Payroll Expenses & Banking Services

POLICE 22.47%



Police Services	22.47%

TRANSPORTATION 16.39%



Road Maintenance	9.19%
Snow & Ice Management	2.80%
Transportation Services	1.42%
Bridges & Structures	1.36%
Street Cleaning & Sweeping	0.74%
Parking	0.64%
Engineering	0.17%
Impound Lot	0.07%

CORPORATE SUPPORT 10.45%



Information Tech	3.60%
Other Corporate Support	1.42%
Corporate Expenditures	1.15%
Human Resources	1.08%
Assessment & Taxation	0.57%
City Clerk's Office	0.60%
Financial Services	0.59%
City Solicitor's Office	0.38%
Revenue Services	0.36%
Office of the Mayor and Councillors	0.31%
Service Saskatoon	0.27%
City Manager's Office	0.12%

FIRE 10.15%



Fire Services	9.23%
Community Risk Reduction	0.67%
Emergency Management	0.25%

TRANSIT 9.16%



Access Transit	1.05%
Transit Operations	8.11%

RECREATION 6.98%



Leisure Centres - Program	1.85%
Leisure Centres - Rentals	1.71%
Golf Courses	0.73%
Forestry Farm Park & Zoo	0.54%
Indoor Rinks	0.40%
Outdoor Sport Fields	0.24%
Outdoor Pools	0.23%
Rec - River Landing	0.30%
River Landing	0.16%
Community Partnerships	0.16%
Playground & Recreation areas	0.16%
Nutrien Playland	0.09%
Gordon Howe Campground	0.12%
Targeted Programming	0.10%
Marketing Services	0.08%
Albert Community Centre	0.06%
Program Research & Design	0.03%
Spectator Ballfields	0.02%

OTHER 6.79%



Facilities Management	2.57%
Saskatoon Land	1.56%
Street Lighting	1.19%
Fines and Penalties	0.80%
Animal Services	0.34%
Cemeteries	0.25%
Property Levy	0.09%
City Accommodation	0.01%
Fleet Services	0.00%
General Revenue	-0.02%

DEBT SERVICING 4.30%



Debt Servicing	4.30%

PARKS 3.90%



Parks Maintenance & Design	3.02%
Urban Biological Services	0.16%
Urban Forestry	0.72%

URBAN PLANNING 2.69%



Building & Plumbing Permits & Standards	1.06%
Development Review	0.41%
Urban Design	0.29%
Licenses & Permits	0.24%
Bylaw Compliance	0.15%
Neighbourhood Planning	0.13%
Regional Planning	0.11%
Planning Project Services	0.09%
Research & Mapping	0.09%
Long Range Planning	0.07%
Business Improvement Districts	0.05%

GARBAGE & WASTE REDUCTION 2.67%



Waste Handling Service	1.70%
Sustainability	0.39%
Waste Reduction	0.58%

PLANNING & COMMUNITY DEVELOPMENT 2.65%



Community Development	0.55%
Community Investments & Supports	1.96%
Attainable Housing	0.14%

ARTS, CULTURE AND EVENT VENUES 1.42%



Remai Modern Art Gallery	1.05%
TCU Place	0.26%
SaskTel Centre	0.11%

*Other Corp Support includes: Supply Chain, Indigenous Initiatives, Community and Public Engagement, Organization Strategy, Reconciliation and Equity Div Inclusion
**Corporate Expenditures includes: Audit, Gen Payroll Expenses & Banking Services

As previously highlighted, prior to presenting the preliminary 2026 and 2027 Budget, City Administration undertook efforts to maximize the efficiency and effectiveness of tax dollars invested. As such, the Executive Leadership undertakes an extensive multi-day review of departmental budget requests with the goal of presenting *the minimum* operating budget amount to maintain services.

Through this review, the Executive Leadership Team removed approximately \$9.4 million in 2026 and \$4.2 million in 2027 from departmental requests, prior to its June 11, 2025, presentation to Committee.

Some examples of the budget reductions made through the Executive Leadership Team review include:

- Removal of approximately 61.4 new FTE requests (43.6 in 2026 and 17.80 in 2027)
- Reductions to the requested phase-ins for the future East Side Leisure Centre (\$700,000) and part of the 6th Snow Event operating requirements (\$500,000)
- Maintaining the \$3.25 million targeted savings amount included in the current budget as opposed to reducing it by the requested \$960,000
- Reductions to the system requests for licensing, future upgrades and replacements of approximately \$1.1 million

While some of these adjustments introduce risk to the City's ability to achieve a balanced budget or defer certain requirements to future years, many also challenge Administration to stretch funding further. This is achieved by re-evaluating priorities and exploring creative solutions to deliver consistent outcomes with fewer resources—adjusted for inflation and growth.

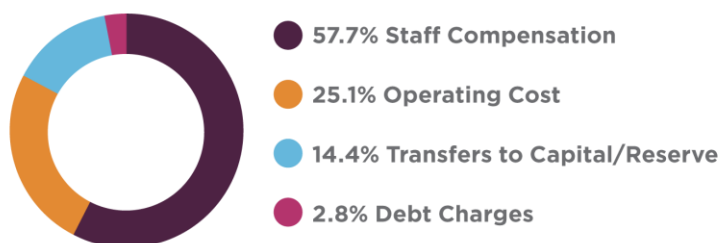
The City's commitment to continuous improvement is showcased annually in the [Service, Savings and Sustainability Report](#).



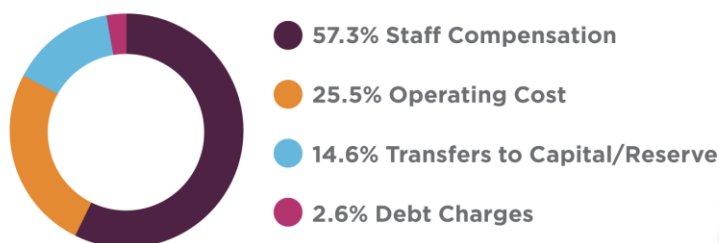
The chart below details the percentage share of major expense categories within the preliminary 2026/2027 Operating Budget.

- The majority of expenditures within the preliminary Operating Budget, \$406.3 million in 2026 and \$427.6 million in 2027, are for staff salaries and payroll costs.
- Transfers to Capital Reserves account for \$101.6 million in 2026 and \$109.2 million in 2027 of the Operating Budget (includes capital down payments for funding plans).
- Debt servicing costs (principal and interest) excluding utilities are \$19.7 million in 2026 and \$19.7 million in 2027 of the Operating Budget. These are funded by \$7.4 million in 2026 and \$7.4 million in 2027 from re-allocated Canada Community Building Funds (Formerly Gas Tax), and \$12.3 million in 2026 and \$12.3 million in 2027 from municipal property taxation.

2026 OPERATING EXPENDITURES BY CATEGORY



2027 TOTAL OPERATING EXPENDITURES BY CATEGORY



Staffing

The City typically benchmarks Full-Time Equivalent (FTE) growth to population growth.

As Saskatoon's population increases, the City adds more roadways, sidewalks and parks to be maintained as well as the required expansion in transit, fire and snow & ice management services. These are just a few examples of the pressure's growth places on the City's maintenance network and service delivery. The City requires additional resources in order to avoid eroding service levels over time.

Including the proposed new FTE's and assuming a 3.00% population growth rate in 2026 and 2027, the City's FTE/1,000 population would be 13.15 for 2026 and 13.03 in 2027. **This continues the downward trend from the 2014 FTE/1,000 population which was 14.26.**

The preliminary **2026 Budget** includes an additional 98.2 FTEs over 2025 and includes the following highlights:

- Saskatoon Police Service – 20.4 or 2.61% new FTE's
- Saskatoon Public Library – 4.0 or 1.85% new FTE's
- Civic Operations and Capital – 58.4 or 2.10% new FTE's
- Civic Utilities – 16.4 or 3.61% new FTE's

The preliminary **2027 Budget** includes an additional 95.3 FTEs over 2026 and includes the following highlights:.

- Saskatoon Police Service – 29 or 3.62% new FTE's
- Saskatoon Public Library – 10.0 or 4.53% new FTE's
- Controlled Corporations – 1.0 or 0.58% new FTE's
- Civic Operations and Capital – 49.7 or 1.75% new FTE's
- Civic Utilities – 5.6 or 1.19% new FTE's

The following table details the total staffing requirements and change over 2026 and 2027:

Summary of Full-Time Equivalents (FTEs)

(FTEs)	2025	2026	2026 Change	2027	2027 Change
CIVIC, POLICE & CONTROLLED CORPORATIONS					
Civic Operations					
Community Support	30.1	30.0	(0.1)	30.0	-
Corporate Asset Management	259.4	269.4	10.0	275.9	6.5
Corporate Governance & Finance	485.2	494.8	9.6	503.8	9.0
Environmental Health	95.3	98.4	3.1	110.8	12.4
Fire	371.0	384.0	13.0	390.0	6.0
Recreation & Culture	327.9	329.3	1.4	330.8	1.5
Transportation	668.4	678.6	10.2	687.4	8.8
Urban Planning & Development	73.0	76.0	3.0	80.4	4.4
Total Civic Operations	2,310.3	2,360.5	50.2	2,409.1	48.6
Police:					
Police	780.3	800.7	20.4	829.7	29.0
Total Police	780.3	800.7	20.4	829.7	29.0
Controlled Corporations:					
Rimai Modern	53.1	53.1	-	53.1	-
SaskTel Centre	51.8	51.8	-	51.8	-
TCU Place	68.8	68.5	-	69.5	-
Total Controlled Corporations	173.4	173.4	-	174.4	1.0
TOTAL CIVIC, POLICE & CONTROLLED CORPORATIONS	3,264.0	3,334.6	70.6	3,413.2	78.6
NON-TAX-SUPPORTED SERVICES:					
Building and Plumbing	58.0	58.0	-	58.0	-
Licenses and Permits	12.3	12.3	-	12.3	-
Golf Courses	24.8	24.8	-	24.8	-
Impound Lot	0.8	0.8	-	0.8	-
Nutrien Playland	3.8	3.8	-	3.8	-
Gordon Howe Campsite	2.8	2.8	-	2.8	-
Land Development	19.4	19.4	-	19.4	-
Sub-total	121.9	121.9	1.7	121.9	-
Utilities:					
Utilities	454.3	454.3	-	470.7	-
New FTEs	-	13.5	-	5.6	-
Transfer to Operating	-	2.9	-	-	-
Transfer to Capital (Utilities)	-	-	-	-	-
Total Utilities	454.3	470.7	16.4	476.3	5.6
TOTAL NON-TAX-SUPPORTED SERVICES	576.2	592.6	16.4	598.2	5.6
Capital:					
Capital	349.8	351.8	-	359.0	-
New	2.0	8.5	-	1.1	-
Transferred to Operating	-	(1.3)	-	-	-
Transferred from Operating (Utilities)	-	-	-	-	-
Total Capital	351.8	359.0	7.2	360.1	1.1
FTE TOTAL	4,192.0	4,286.2	94.2	4,371.5	85.3
LIBRARY	216.8	220.8	4.0	230.8	10.0
FTE TOTAL WITH LIBRARY	4,408.8	4,507.0	98.2	4,602.3	95.3

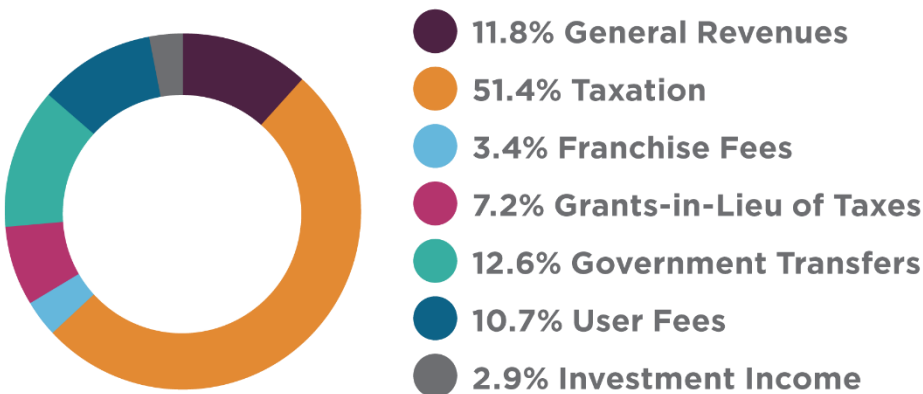
*Due to rounding, the numbers in the table may be slightly different than actuals.

Revenues: Where the Money Comes From

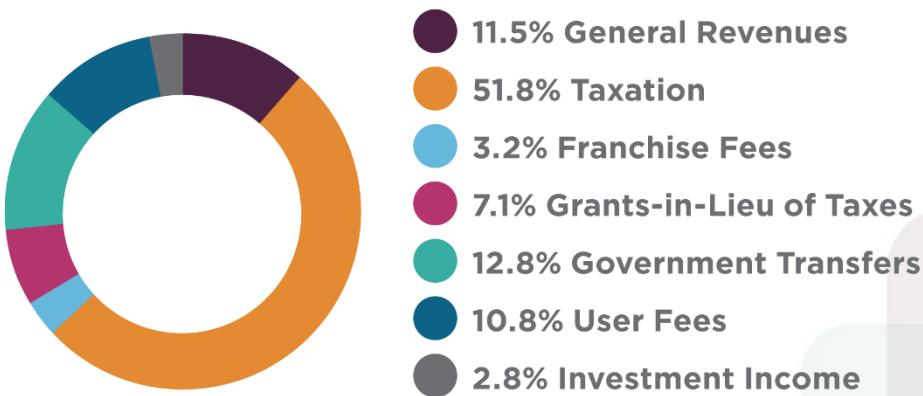
The City of Saskatoon **generates operating revenues from five main sources** to pay for the delivery of its programs and services: taxation, general revenues, user fees, government transfers, and grants-in-lieu of taxes. Franchise fees and investment income also contribute to a lesser degree.

The percentage of revenue sources that pay for all civic programs and services in the City’s 2026 and 2027 Operating Budget are shown in the graphs below.

SOURCES OF 2026 OPERATING REVENUES



SOURCES OF 2027 OPERATING REVENUES



As illustrated, approximately half (51.4% and 51.8%) of the City’s 2026 and 2027 operating revenues come from taxation. Of these amounts, the majority is from the municipal property tax.

Taxation has been steadily rising as a share of operating revenues for two reasons:

- Tax-supported expenditures have been consistently increasing due to inflation, growth and service level increases; and
- Other non-tax revenues have not been keeping pace with rising costs, putting more pressure on the property tax to fund the shortfall.

The following section addresses each of the **City's primary revenue sources** in more detail.

General Revenues

For 2026 and 2027 respectively, general revenues make up 11.8% and 11.5% of the City's total operating revenue, which include the following:

- investment income;
- franchise fees;
- fines and penalties;
- licenses and permits; and
- revenues from utilities.

General revenues from utilities include a return on the City's investment from the Saskatoon Light & Power (SL&P), Saskatoon Water and Wastewater utilities. Each of the utilities is also charged an administrative fee to cover the costs of providing certain corporate support services (e.g., legal, payroll, purchasing, accounts payable, etc.).

The City owns and operates five utilities (Water, Wastewater, Stormwater, SL&P and Waste Services, which are self-funded programs that form an important source of revenue for the City. The SL&P, Saskatoon Water and Wastewater utilities each pay a grant-in-lieu of property taxes.

The following table summarizes the utility contributions to City revenues for the 2026 and 2027 budget years.



Utility Contributions

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Recycling	50,500	50,500	-	50,500	-
Admin. Recovery	50,500	50,500	-	50,500	-
SL&P	50,577,700	50,606,400	28,700	50,749,200	142,800
Admin. Recovery	431,100	431,100	-	431,100	-
GIL	26,406,900	26,930,600	523,700	27,568,400	637,800
ROI	23,739,700	23,244,700	(495,000)	22,749,700	(495,000)
Storm	51,300	51,300	-	51,300	-
Admin. Recovery	51,300	51,300	-	51,300	-
Wastewater	15,595,800	16,218,200	622,400	16,909,400	691,200
Admin. Recovery	3,945,100	3,945,100	-	3,945,100	-
GIL	5,407,900	5,473,200	65,300	5,633,200	160,000
ROI	6,242,800	6,799,900	557,100	7,331,100	531,200
Water	20,641,100	22,559,200	1,918,100	24,159,400	1,600,200
Admin. Recovery	3,159,100	3,159,100	-	3,159,100	-
GIL	8,993,900	10,009,800	1,015,900	10,876,500	866,700
ROI	8,488,100	9,390,300	902,200	10,123,800	733,500
Grand Total	86,916,400	89,485,600	2,569,200	91,919,800	2,434,200

Grants-in-Lieu of Taxes and Franchise Fees

Grants-in-lieu of taxes and franchise fees are typically grant payments to municipalities from the federal and provincial government. Although these orders of government are exempt from paying local property taxes, they do make grant payments in place of property taxes for government-owned/managed properties.

These two revenue sources total \$74.6 million in 2026 and \$77.0 million in 2027 and comprise of 10.6% and 10.3% of the City's projected revenues.

A grant-in-lieu is also paid by the City's utilities, as indicated in the Utility Contributions Table, and by Saskatoon Land.

Municipal User Fees

User fee revenue from services comprises 10.7% and 10.8% of the total 2026 and 2027 Operating Budgets.

Various services provided by the City are funded in whole or in part through fees paid directly by the user. Some services are expected to be self-sufficient, while others are only expected to recover a portion of their total cost from users. For those services that directly benefit a particular user, in most cases user fees are charged.

However, for those services that have social or community benefits, and where the cost to the user would be prohibitive, then the City will subsidize a portion of the cost of the service, such as public transit and memberships to civic leisure centres.

The following **Municipal User Fees Rate** Table provides a 2025-2027 comparative summary for some of the City’s significant user fee changes. This information includes the proposed fee changes effective January 1, 2026, unless otherwise noted.



Municipal User Fees Rate Table – Comparative Summary

	2025 Rates	2026 Rates	Change (\$)	Change (%)	2027 Rates	Change (\$)	Change (%)
Indoor Rink Admission:							
Adult	\$6.75	\$6.75	\$0.00	0.0%	\$6.75	\$0.00	0.0%
Youth	\$4.75	\$4.75	\$0.00	0.0%	\$4.75	\$0.00	0.0%
Family	\$13.50	\$13.50	\$0.00	0.0%	\$13.50	\$0.00	0.0%
Forestry Farm Park & Zoo:							
Adult	\$16.50	\$17.00	\$0.50	3.0%	\$17.50	\$0.50	2.9%
Youth	\$10.00	\$10.25	\$0.25	2.5%	\$10.50	\$0.25	2.4%
Family ⁽¹⁾	\$33.00	\$34.00	\$1.00	3.0%	\$35.00	\$1.00	2.9%
Adult Season Pass	\$65.00	\$70.00	\$5.00	7.7%	\$75.00	\$5.00	7.1%
Youth Season Pass	\$39.00	\$42.00	\$3.00	7.7%	\$45.00	\$3.00	7.1%
Family Season Pass	\$130.00	\$140.00	\$10.00	7.7%	\$150.00	\$10.00	7.1%
Leisure Cards:							
Adult	\$10.50	\$10.80	\$0.30	2.9%	\$11.10	\$0.30	2.8%
Youth	\$6.30	\$6.50	\$0.20	3.2%	\$6.65	\$0.15	2.3%
Family	\$21.00	\$21.60	\$0.60	2.9%	\$22.20	\$0.60	2.8%
Adult 1 Month	\$63.00	\$64.90	\$1.90	3.0%	\$66.85	\$1.95	3.0%
Youth 1 Month	\$37.80	\$39.00	\$1.20	3.2%	\$40.00	\$1.00	2.6%
Family 1 Month	\$126.00	\$129.80	\$3.80	3.0%	\$133.70	\$3.90	3.0%
Nutrien Playland:							
General Admission	\$3.25	\$3.50	\$0.25	7.7%	\$3.50	\$0.00	0.0%
Playpack	\$32.50	\$21.00	(11.50)	-35.4%	\$21.00	\$0.00	0.0%
Outdoor Pools:							
Adult	\$9.45	\$9.75	\$0.30	25.0%	\$10.00	\$0.25	0.0%
Youth	\$5.70	\$5.85	\$0.15	25.0%	\$6.00	\$0.15	0.0%
Family	\$18.90	\$19.50	\$0.60	25.0%	\$20.00	\$0.50	0.0%
Parking							
Hourly Rate	\$2.50	\$2.50	\$0.00	25.0%	\$2.50	\$0.00	0.0%
Waste Services Utilities:							
Residential Recycling: (per 30 days of service)	\$7.37	\$7.37	\$0.00	0.0%	\$7.37	\$0.00	0.0%
Multi-unit Recycling: (per 30 days of service)	\$4.17	\$4.17	\$0.00	0.0%	\$4.17	\$0.00	0.0%
Curbside Organics cart (per 30 days of service)	\$7.67	\$7.67	\$0.00	0.0%	\$7.25	(\$0.42)	-5.5%
Garbage Cart - small (per 30 days of service)	\$3.77	\$4.09	\$0.32	8.5%	\$4.13	\$0.04	1.0%
Garbage Cart - medium (per 30 days of service)	\$7.13	\$7.73	\$0.60	8.4%	\$7.80	\$0.07	0.9%
Garbage Cart - large (per 30 days of service)	\$10.69	\$11.60	\$0.91	8.5%	\$11.70	\$0.10	0.9%
Add'l Garbage Cart - large (per 30 days of service)	\$15.67	\$16.65	\$0.98	6.3%	\$16.75	\$0.10	0.6%
Cart Exchange	\$30.00	\$38.00			\$38.00	\$0.00	0.0%
Storm Water:							
Single Family Residential Property (1 ERU per month per property)	\$8.90	\$8.90	\$0.00	0.0%	\$8.90	\$0.00	0.0%
Commercial, Industrial & Multi-Unit Residential Properties - (per ERU per month; minimum 2 ERUs, maximum 100 ERUs)	\$8.90	\$8.90	\$0.00	0.0%	\$8.90	\$0.00	0.0%
Saskatoon Light & Power (Electrical): (yearly increase)⁽²⁾							
	0%	0%			0%	0%	0.0%
Water/Wastewater: (yearly increase)							
	5.40%	5.00%			5.00%	-	-

- (1) Family is defined as a group of up to seven individuals related by birth, legal status or marriage, with a maximum of two adults.
- (2) Saskatoon Light & Power rates have historically been set to match SaskPower rates. The date of the next proposed SaskPower rate increase is not known at this time.



Government Transfers

To provide necessary and essential public services and programs for residents, the City receives funding from other orders of government. For 2026 and 2027, government transfers account for 12.6% and 12.8% of the City's total operating revenues.

The bulk of the City's operating transfers comes from the Government of Saskatchewan's flagship program, Municipal Revenue Sharing (MRS).

The MRS is an unconditional transfer payment made to Saskatchewan municipalities to help them deliver services that reflect the provincial interest. For the last decade, the program has been linked to the performance of the Provincial Sales Tax (PST) revenues, wherein the government has shared the equivalent of one percentage point of PST revenues.

The City is currently projecting to receive \$72.2 million and \$77.6 million in MRS in 2026 and 2027 respectively; this is an increase of \$5.7 million (8.5%) and an increase of \$5.4 million (7.5%) in 2026 and 2027 respectively.



Proposed Municipal Property Taxes for the Typical Homeowner in 2026 & 2027

As required by provincial legislation, the City must balance its operating revenues with its operating expenditures.

The City has a limited number of revenue sources, and any revenue shortfalls must be balanced through the collection of municipal property tax, which may require an increase.

The preliminary 2026/2027 Operating Budget proposes a municipal property tax increase of 8.23% in 2026, and 5.95% in 2027, respectively.

These municipal property tax increases would generate an additional \$27.3 million in 2026 and \$21.4 million in 2027.

A homeowner who owns a single-family detached home with an average assessed value of \$394,200 would have their municipal property taxes change by the approximate amounts shown below.

Proposed 2026/2027 Municipal Property Tax Increase

2026/2027 PROPOSED PROPERTY TAX INCREASE		2026	2027
TOTAL ADJ CIVIC SERVICES INCREASE		8.23%	5.95%
Municipal Tax Increase Per Average Household with a \$394,200 Assessment	Approximate Total Increase (\$ / Year)	\$194.45	\$152.02
	Approximate Total Increase (\$ / Month)	\$16.20	\$12.67

Important to note: the proposed municipal property tax increases are by no means finalized; City Council will finalize the 2026/2027 Budget and property tax rates for 2026 and 2027, at its budget deliberations November 25, 26 and 27, 2025.

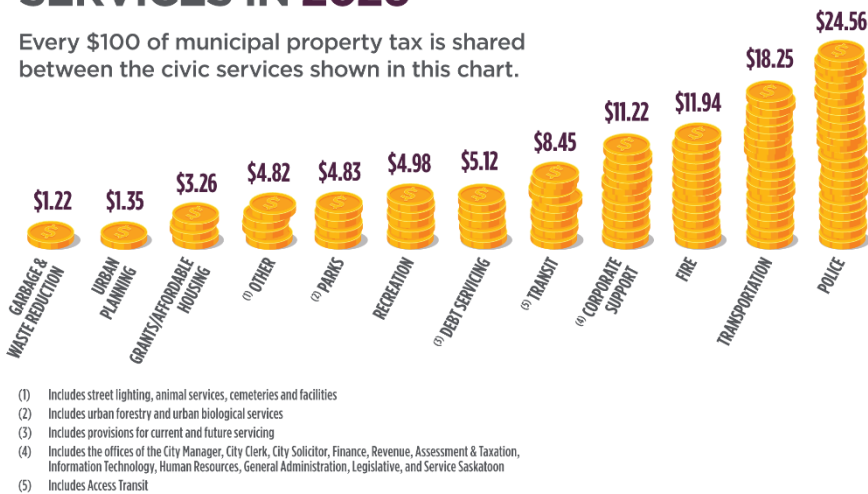
Municipal Property Tax Distribution

The following shows how the municipal property tax portion (City tax only) is proposed to be shared between the various services the City provides in both 2026 and 2027.

Current and historical property tax, assessment information and additional property details can be found by entering a Saskatoon address into the **Property Assessment and Tax Tool** at saskatoon.ca/taxtool

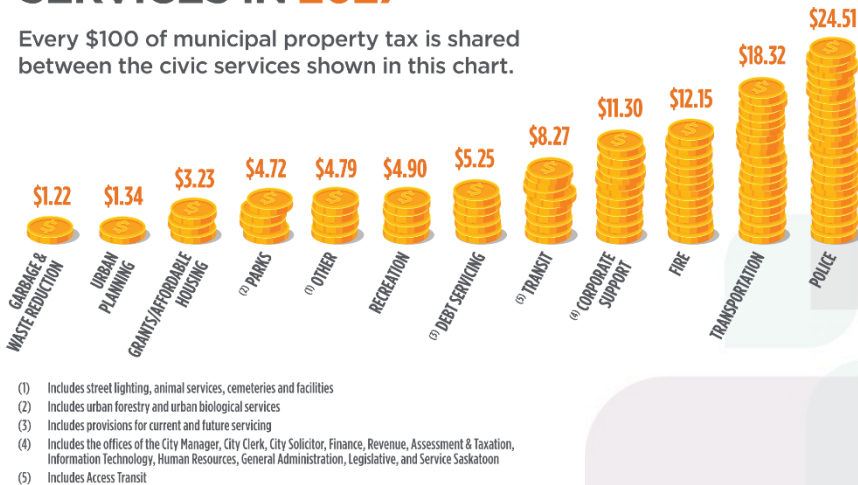
PROPOSED DISTRIBUTION OF MUNICIPAL TAX TO SERVICES IN 2026

Every \$100 of municipal property tax is shared between the civic services shown in this chart.

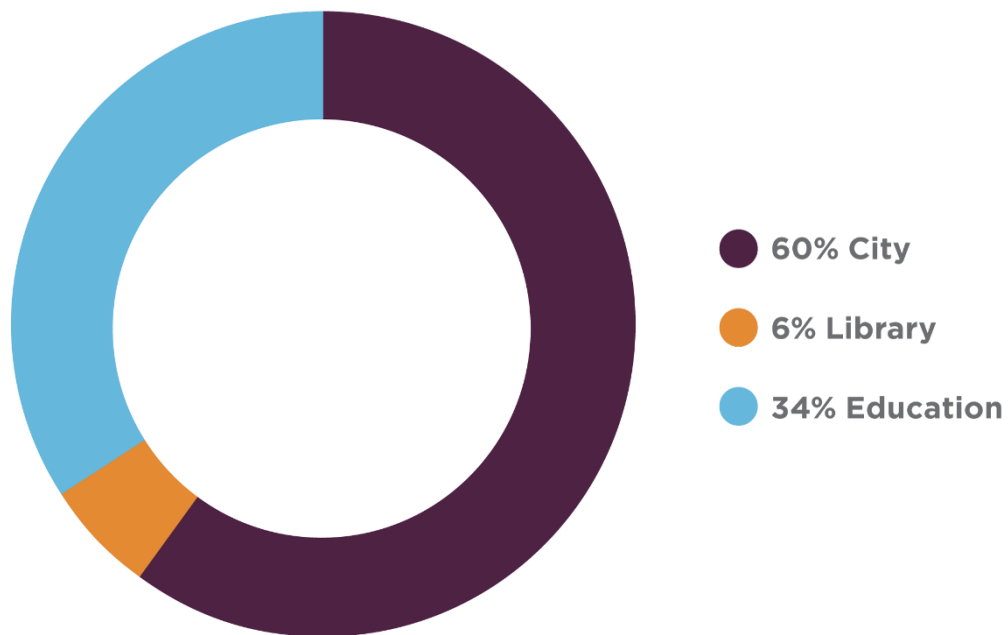


PROPOSED DISTRIBUTION OF MUNICIPAL TAX TO SERVICES IN 2027

Every \$100 of municipal property tax is shared between the civic services shown in this chart.



DISTRIBUTION OF PROPERTY TAX (2025)



In **2025**, 60% of all property tax collected was allocated to the City for the delivery of key services such as road maintenance, policing, fire protection, and public transit.

Of the total property tax collected by the City, in 2025, 34% was remitted to the **Province of Saskatchewan** for education tax.

The remaining 6% of property tax collected in 2025 went to the **Saskatoon Public Library**.

THE PRELIMINARY 2026/2027 CAPITAL BUDGET

2026/2027 Capital Budget

The City's Capital Budget focuses on long-term investments that shape the future of Saskatoon.

It provides funding for the construction, major repairs, and replacement of critical infrastructure and assets — including bridges, buildings, roads, technology, and equipment. These investments ensure the City can continue to meet the needs of a growing population while maintaining the quality and reliability of essential services.

The City's preliminary Capital Budget proposes investing \$486.2 million and \$416.5 million in 2026 and 2027 respectively in various capital projects.

The City uses a variety of revenue sources and financial tools to fund the projects outlined in the Capital Budget, including borrowing, government grants, utility rates, and reserves.

Connecting Capital Investments to Operating Costs

While the Capital and Operating Budgets serve different purposes — with one focused on long-term infrastructure and the other on day-to-day services — they are closely connected.

For example, to fund certain capital projects, the City transfers money from the Operating Budget into various reserves. These reserves are then used to cover the capital costs of infrastructure and asset investments. Similarly, when the City borrows funds for capital projects, the debt repayment obligations are managed through the Operating Budget.

Once a capital investment is made — such as the purchase or construction of a new asset — it enters into active use and begins to generate ongoing operating costs. While the Capital Budget includes funding for the major repair and eventual replacement of assets, the Operating Budget must also allocate resources for regular maintenance and day-to-day operations as these assets age.

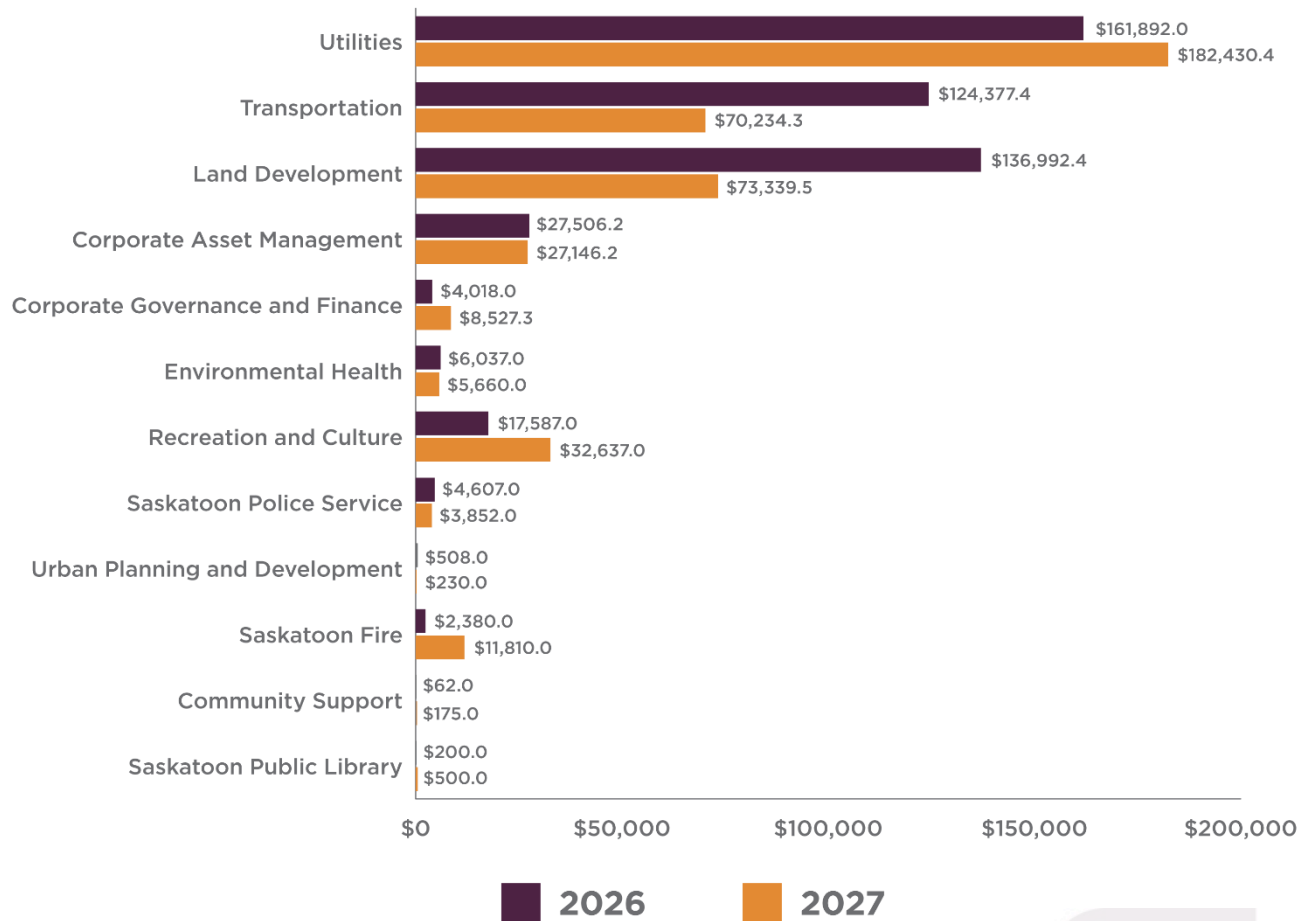
For example:

- A **new bridge** requires ongoing inspections, maintenance, and repairs to ensure safety and longevity.
- A **new recreation centre** must be staffed and maintained to provide services to the community.
- A **new transit vehicle** needs a driver, fuel, and annual maintenance to remain operational.

These ongoing obligations directly impact the Operating Budget and must be carefully considered during the City's planning and budgeting process.

The City's preliminary 2026/2027 Capital Budget provides for a total capital investment of \$902.7 million, including \$486.2 million in 2026 and \$416.5 million in 2027. An overview of the capital investment by Business Line is shown below.

CAPITAL INVESTMENT BY BUSINESS LINE (\$000'S)



Utility-related projects make up 33.3% of the total capital investment in 2026, and 43.7% in 2027 including:

- \$26.7 million (2026) and \$26.6 million (2027) for Saskatoon Light & Power's new installations or upgrades to electrical distribution, street lighting, substations and equipment
- \$9.3 million (2026) and \$9.3 million (2027) to address the City's storm water assets, including maintenance and replacement of existing assets
- \$50.2 million (2026) and \$29.5 million (2027) for upgrades and maintenance to the Wastewater Treatment Plant

- \$75.0 million (2026) and \$116.7 million (2027) in upgrades and maintenance at the Water Treatment Plant, including the rehabilitation and replacement of the water distribution system and the capital development expansion plan.

Land Development represents 28.8% of the total capital investment for 2026 and 17.6% for 2027.

There is a significant amount of offsite servicing infrastructure required to open up new development in the Holmwood Sector, University Sector, University Heights III neighborhood, and the North Industrial area which will allow the City to extend services into the Riel Sector.

As well, there is continued focus on a primary/fillmain project that will bolster available servicing capacity provided to the west and into the Blairmore Sector.

The Land Development program continues to experience growth and supports development in various neighborhoods including Brighton, Aspen Ridge, Rosewood, Kensington, Marquis Industrial, Hampton Village Business Park, and the Willows.

Transportation represents 25.6% of the total capital investment for 2026, and 16.9% for 2027. Some of the notable investments include:

- \$52.8 million (2026) for the implementation of Link - Bus Rapid Transit system
- \$46.0 million (2026) and \$48.0 million (2027) for paved roadway and sidewalk preservation
- \$5.3 million (2026) and \$5.4 million (2027) for Saskatoon Transit bus replacements

The remaining 12.9% in 2026, and 21.7% in the 2027 Capital Budget is allocated among various smaller projects.



FUNDING THE PRELIMINARY 2026/2027 CAPITAL BUDGET

The largest source of funding for the 2026/2027 Multi-Year Capital Budget comes from **Reserves**.

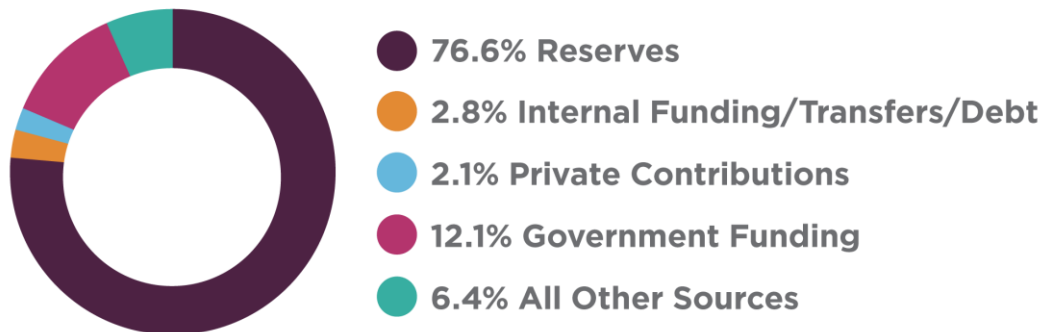
For the 2026/2027 budget cycle, approximately \$639.0 million (70.8%) of the entire Capital Budget is funded through reserves that the City has set aside for capital replacement, enhancement, and new capital work.

Approximately \$92.9 million (10.3%) in Government Funding is planned for 2026 and 2027 combined, which will largely be used for the Bus Rapid Transit System.

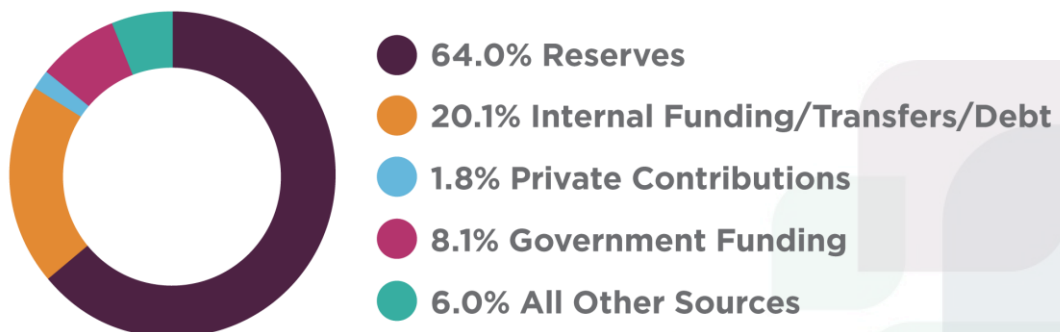
The remaining \$170.8 million (18.9%) of the Capital Budget is split among various other sources including private contributions, internal funding/transfers, and debt.

An overview of all budget funding sources is shown in the following graphs.

2026 CAPITAL BUDGET FUNDING SOURCES



2027 CAPITAL BUDGET FUNDING SOURCES



2026/2027 Preliminary Capital Budget Funding Summary

GENERAL CAPITAL: (\$000's)	2026	2027
Reserves	89,159	93,690
Borrowing	7,754	7,750
Provincial Government	13,168	5,848
Federal Government	45,352	27,484
Private/External Contributions	750	550
Operating Contributions	50	50
Other	30,851	24,900
Saskatoon Public Library Reserve	200	500
TOTAL GENERAL CAPITAL	187,283	160,772
UTILITY CAPITAL: (\$000's)		
Reserves	148,180	107,295
Borrowing	5,700	67,750
Provincial Government	-	-
Federal Government	538	538
Private/External Contributions	7,475	6,847
Operating Contributions	-	-
Other	-	-
TOTAL UTILITY CAPITAL	161,892	182,430
TOTAL GENERAL & UTILITY CAPITAL	349,175	343,202
LAND DEVELOPMENT: (\$000's)		
Reserves/Developers	-	-
Operating Contributions	136,992	73,340
TOTAL LAND DEVELOPMENT	136,992	73,340
TOTAL CAPITAL FUNDING	486,167	416,542

General Capital refers to capital projects that are non-utilities, transportation capital projects are one example of such. The following pages provide more detail on each of these funding sources.

Reserves

Reserves accumulate funds from various sources and are used to fund many capital projects.

Annual contributions are made to designated capital reserves based on formulas and provisions as described in *Bylaw No. 6774, The Capital Reserve Bylaw*, and Council Policy No. C03-003, Reserves for Future Expenditures.

Schedule XI (Capital Reserve Sufficiency) of the 2026/2027 Preliminary Detailed Operating and Capital Summary Budget reflects the sufficiency of these reserves.

The balances of the City's reserves remain healthy with a 2024 year-end balance of \$359.4 million as reported in the [2024 Annual Report](#).



External Borrowing

The 2026 and 2027 preliminary Capital Budget includes \$12.9 and \$76.2 million respectively in projected borrowing requirements to fund the Transit Implementation Plan (2026), the Water Capital Program Project (2026 and 2027), COLT Norseman Fit up & Ave P Warehouse Project (2026), Water New Water Mains Project (2027), Indoor Recreation Facilities (2027) and Land Development Primary Watermains University Sector Project (2027).

The total outstanding long-term debt as of December 31, 2024, was \$298.7 million.

The forecasted borrowing is projected to peak at approximately \$729.4 million in 2031 including:

- \$284.8 million for the Water Treatment Plan Capital Program;
- \$29.1 million for the Bus Rapid Transit Funding Plan;
- \$56.4 million for projects under the Major Capital Funding Plan.

In 2025, City Council approved Administration to apply to the Saskatchewan Municipal Board for an increase in the City's debt limit to \$973.0 million. Most of this increase in project debt is associated with utility projects, such as the Water Treatment Capital Program, and the Water New Water Mains Projects. The total debt projections, including utility debt, would be within the City's debt limit if approved.

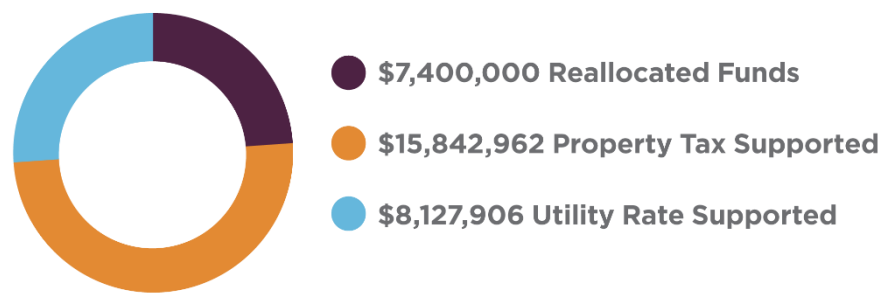
Borrowing related to the utility projects will be repaid through utility rates. The repayment of the debt related to the other projects is funded through the general Operating Budget and through the overall borrowing strategy, using capital reallocation funds.

In 2026 and 2027 respectively, total debt servicing costs, including internal debt, are budgeted at \$31.4 million and \$30.4 million. These are made up of principal payments of \$18.5 million and \$18.3 million in 2026 and 2027 respectively, and interest payments of \$12.9 million and \$12.1 million in 2026 and 2027 respectively.

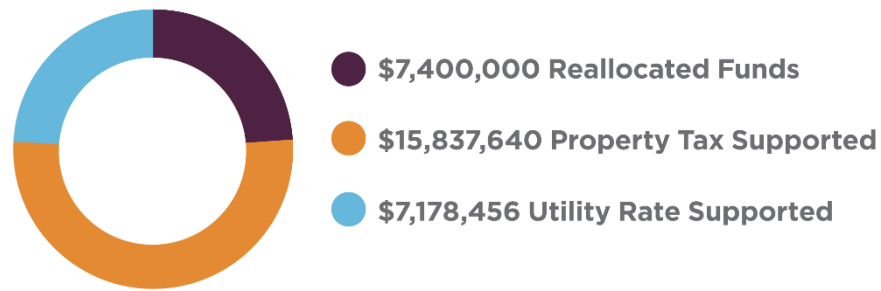
The 2026/2027 property tax-supported funding source is \$15.9 million and \$15.8 respectively; \$7.4 million in 2026 and \$7.4 million in 2027 is capital re-allocation funded, with the remaining \$8.1 million in 2026 and \$7.2 million in 2027 being utility rate supported.

The following graphs illustrate the total funding sources for all City debt servicing costs in 2026 and 2027.

**2026 BUDGETED DEBT SERVICING
COST BY FUNDING SOURCE**



**2027 BUDGETED DEBT SERVICING
COST BY FUNDING SOURCE**



Operating Budget Impact of Proposed Capital Investments

Capital projects contained in the preliminary 2026/2027 Capital Budget will impact future City operating programs. The additional operating costs resulting from proposed capital projects are summarized below.

Operating Impacts of Proposed 2026/2027 Capital Projects (\$000's)

Business Line	2026	2027	2028	2029	2030
Corporate Asset Management	-	-	(12.0)	-	3,350.0
Corporate Governance and Finance	-	-	50.0	-	-
Environmental Health	-	-	925.0	-	140.0
Land Development	-	-	-	-	-
Recreation and Cultural Services	-	-	7.4	2,501.7	908.9
Saskatoon Fire	-	-	407.0	15.0	15.0
Transportation	-	-	10.0	-	-
Urban Planning and Development	-	-	280.0	-	-
Utilities	-	-	150.0	-	-
Policing	249.3	533.9	29.5	-	-
Total	\$249.3	\$533.9	\$1,846.9	\$2,516.7	\$4,413.9

Definitions/Explanations

The **2026/2027 Preliminary Business Plan and Budget** document contains key terms, titles, and references as defined below.

Base Adjustment: The budgetary change from the prior year's budget that would include all inflationary changes, transfers, and other adjustments to deliver the same service levels as in the previous year (excludes growth and service level adjustments).

Business Line: The higher categorization of major businesses that the City undertakes for its citizens.

Cost Recovery: The recovery of expenses by one business line that is charged out to other business lines to recoup the costs of providing a service to that unit. The recovery is meant to be charged out at cost (in other words there should not be a mark-up in costs, otherwise this would be reclassified as revenue) and may be direct and indirect costs for that service.

FTE: This refers to a Full Time Equivalent which is a metric that puts hours worked by employees into measurable full-time units.

Growth: A budgetary change as a result of population, workload, or capital growth, usually aimed at providing the same service level as in the previous year.

Reserve for Capital Expenditures: A reserve that is funded through an annual contribution from the Operating Budget as well as any other discretionary funds allocated to it that is used to fund capital projects at the discretion of City Council. These projects would normally not have a dedicated reserve as the source for funding.

Service Level Adjustment: A budgetary change to address an increase or decrease in a program's service level.

Service Line: A program or service which falls within the broader business line (see definition above) and has its own program definition, budget, and outcomes.

Staff Compensation: Includes items such as salaries, payroll costs, car allowance, uniform allowance, and other direct employee costs.

Unfunded Capital Projects: Projects that have been proposed but there is no source of funding, or a lack of reserve funding available. These projects are presented at the annual Business Plan and Budget Review for consideration if other funding becomes available.



2026²⁶ 27

Multi-Year Budget

2026/2027 **PRELIMINARY DETAILED OPERATING & CAPITAL BUDGET**



FOR CITY COUNCIL REVIEW
November 25, 26, 27, 2025

City of Saskatoon

2026/2027 PRELIMINARY CORPORATE BUSINESS PLAN AND OPERATING AND CAPITAL BUDGETS

PREPARED FOR CITY COUNCIL
NOVEMBER 25, 26, 27, 2025

This document contains the details for the 2026/2027 Preliminary Corporate Business Plan and Operating Budget.

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Notes:

- (1) *All figures presented in the 2026-2027 Multi-Year Budget are presented in thousand (000's), this includes figures discussed throughout the narrative of the report.*
- (2) *The values represented by the 2024 Actuals within the Revenue and Expenditure Account Categories shown throughout the various Financial Plan Tables are rounded to one decimal place. As such, the consolidated addition of these account categories may not add up to the Total Revenue and Expenditure balances, due to rounding.*

The Saskatoon Police Service Business Line focuses on a variety of community safety initiatives including traditional police services, community partnerships and alternative response delivery.

Policing

Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Saskatoon Police Service Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goal
 QUALITY OF LIFE A warm, welcoming place Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Annual Decrease in Crime Rates	≥ -5.0% Over Previous 5-Year Average	6.70%	9.20%	-11.80%	Improvement	Needs Improvement
Annual Decrease in Traffic Collisions	≥ -5.0%	9.60%	-3.10%	10.90%	Decline	Needs Improvement
Representative Workforce	Indigenous = 14.0%	10.86%	10.34%	10.46%	Neutral	On-Track
	Visible Minority = 16.8%	6.80%	6.39%	7.19%	Improvement	
	People with Disabilities = 22.2%	4.70%	5.71%	6.80%	Improvement	
	Women = 47.0%	43.87%	43.87%	42.74%	Decline	

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Policing	(16,287.2)	(12,862.4)	(15,411.6)	(15,797.3)	(385.7)	2.5%	(17,802.2)	(2,004.9)	12.7%
Total Revenues	(16,287.2)	(12,862.4)	(15,411.6)	(15,797.3)	(385.7)	2.5%	(17,802.2)	(2,004.9)	12.7%
Gross Expenses									
Policing	137,880.5	134,455.7	145,491.1	158,033.2	12,542.1	8.6%	167,762.5	9,729.3	6.2%
Total Gross Expenses	137,880.5	134,455.7	145,491.1	158,033.2	12,542.1	8.6%	167,762.5	9,729.3	6.2%
Tax Support	121,593.3	121,593.3	130,079.5	142,235.9	12,156.4	9.3%	149,960.3	7,724.4	5.4%

Summary of 2026-2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	780.33	800.70	20.37	829.70	29.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	130,079.5	142,235.9	
Revenue Changes:			
Revenue	(385.7)	(2,004.9)	(2,390.6)
Total Revenue Change	(385.7)	(2,004.9)	(2,390.6)
Expenditure Changes:			
Inflation & Transfer	9,747.0	5,723.5	15,470.5
Growth	2,795.1	4,005.8	6,800.9
Service Level Changes	-	-	-
Total Expenditure Change	12,542.1	9,729.3	22,271.4
Total Budget	142,235.9	149,960.3	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Policing	4,607.0	3,852.0	11,239.0	4,453.0	4,942.0
Total	4,607.0	3,852.0	11,239.0	4,453.0	4,942.0

Financing for Capital Investments

Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	4,607.0	3,852.0	11,239.0	4,453.0	4,942.0
Total	4,607.0	3,852.0	11,239.0	4,453.0	4,942.0

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Policing	249.3	533.9	29.5	-	-
Total	249.3	533.9	29.5	-	-

Policing

Overview



This service line provides the policing required to maintain law and order, protect lives and property, and prevent and detect crime. In partnership with the community, the SPS strives to provide service based on excellence to ensure a safe and secure environment. The SPS is responsible for the preservation of the public peace, prevention of crime, detection and apprehension of law offenders, protection of the rights of persons and property, and enforcement of federal and provincial laws and City bylaws.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(733.5)	(768.0)	(779.6)	(745.8)	33.8	(4.3%)	(762.3)	(16.5)	2.2%
Government Transfers	(13,401.5)	(10,249.8)	(12,624.5)	(12,788.3)	(163.8)	1.3%	(14,594.3)	(1,806.0)	14.1%
User Fees	(2,152.2)	(1,844.6)	(2,007.5)	(2,263.2)	(255.7)	12.7%	(2,445.6)	(182.4)	8.1%
Total Revenues	(16,287.2)	(12,862.4)	(15,411.6)	(15,797.3)	(385.7)	2.5%	(17,802.2)	(2,004.9)	12.7%
Gross Expenses									
Wages and Benefits	108,716.5	105,163.7	113,213.0	122,781.6	9,568.6	8.5%	129,832.7	7,051.1	5.7%
Contracted and General Services	16,715.5	17,048.9	18,146.3	19,948.3	1,802.0	9.9%	21,278.5	1,330.2	6.7%
Heating, Lighting, Power, Water and Telephone	655.3	813.2	850.6	857.7	7.1	0.8%	897.4	39.7	4.6%
Material, Goods and Supplies	6,680.6	7,524.2	8,591.9	9,270.6	678.7	7.9%	10,570.2	1,299.6	14.0%
Other Expenses	71.1	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	497.9	562.0	580.0	585.8	5.8	1.0%	590.8	5.0	0.9%
Cost Recoveries	(699.8)	(170.7)	(170.7)	(205.4)	(34.7)	20.3%	(202.1)	3.3	(1.6%)
Transfers to Reserves	5,248.5	3,514.4	4,280.0	4,794.6	514.6	12.0%	4,795.0	0.4	-

Saskatoon Police Service

City of Saskatoon

Operating & Capital Budget Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Finance Charges	(5.2)	-	-	-	-	-	-	-	-
Total Gross Expenditure	137,880.5	134,455.7	145,491.1	158,033.2	12,542.1	8.6%	167,762.5	9,729.3	6.2%
Tax Support	121,593.3	121,593.3	130,079.5	142,235.9	12,156.4	9.3%	149,960.3	7,724.4	5.4%

2024 Actual Results:

In 2024 the Saskatoon Police Service had savings of \$1,721.2 transferred to the Police Stabilization and Capital Reserves. Revenue was over budget by \$3,435.0 from additional Government funding and increase in general revenue. Expenses were over budget by \$1,713.8 primarily from overtime call out in compensation expenses which were offset by savings in operating budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	780.33	800.70	20.37	829.70	29.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	130,079.5	142,235.9	
Revenue Changes:			
Revenue	(385.7)	(2,004.9)	(2,390.6)
Total Revenue Change	(385.7)	(2,004.9)	(2,390.6)
Expenditure Changes:			
Inflation & Transfer	9,747.0	5,723.5	15,470.5
Growth	2,795.1	4,005.8	6,800.9
Total Expenditure Change	12,542.1	9,729.3	22,271.4
Total Change, Net	12,156.4	7,724.4	19,880.8
Total Budget	142,235.9	149,960.3	

2026 Changes

Revenue Change:

Overall revenues increased by \$385.7 in 2026. Provincial Government funding increased by \$183.4 for various programs including the Safer Communities and Neighbourhoods program. Federal Government funding increased by \$13.7 for various programs including the National Weapons Enforcement Support Team. An increase to general revenue of \$185.6 reflects the projected revenue increases including fees, false alarm response, criminal record checks/fingerprinting, lost and found, and Family Services Interpersonal Violence Response Team.

Growth:

An increase of \$771.6 (9.67 FTE) to respond to the increase in service call volumes. This includes the addition of four Special Constables in the Communications Unit to be available to take the calls 24/7/365 as well as the addition of one support staff in Central Records, two full time and one part time support staff in Court Preparation, and two support staff in Digital Disclosure Units to ensure accurate and timely information is sent to the Crown for prosecution.

An increase of \$793.8 (5.00 FTE) to have sufficient operational and investigative resources to respond to crime complexity. This includes two Constables for the full implementation of the third Air Support Unit team, plus one Constable and two Sergeants to increase the resources in Criminal Investigations specifically in the areas of Cyber Crimes, Sex Crimes and in the Special Intelligence Investigative Unit.

An increase of \$369.3 (3.00 FTE) to respond to increasing cybersecurity risk for police services. This includes three support staff resources to further strengthen cybersecurity and overall approach to the information technology infrastructure in the Information Technology Division.

An increase of \$338.2 (2.70 FTE) is added to support people in the organization. This includes an incremental increase to full-time from both part-time positions of the Physical Fitness Coordinator and Learning and Development Coordinator, and the addition of one HR Consultant, and one Public Relations and Strategic Communications Consultant to support employees, managers, and the organization.

An increase of \$8.1 is added for operational costs to support the new FTE's..

Capital Contributions:

A growth increase of \$514.1 is required to provide sufficient reserves for capital equipment expansion projects. These projects include increasing the number of carbines, IT security systems, remotely monitoring prisoner health, and additional fleet as additional officers are added to the service. Saskatoon Police Services' share of the Information Technology Digital Data Reserve required an inflationary increase of \$0.5.

Other Significant Item(s):

An increase of \$4,700.0 is required for increased costs for collective agreements from 2023-2025. An increase of \$2,295.7 is required for increased costs of collective agreements in 2026. An increase of \$300.0 is required to closer align the budget with actual overtime costs .

An increase of \$2,135.0 to operating costs comprising of \$578.0 for various software with additional licenses and inflationary increases including Microsoft and evidence software, \$504.0 for services and supplies with increases in Commissionaires fees, legal fees, investigation and security services, \$539.0 for training with increase for recruits, Canada Police College, Saskatchewan Police College, security, and wellness training, \$401.0 for uniforms and equipment with increases for inflation and roll out of new gear and replacement of tactical equipment, and \$113.0 for aircraft fuel and maintenance with the growth of a third air support team.

An inflationary increase of \$315.8 in cross charges for services from the city including the reserve contribution, overhead for headquarters, radio systems, insurance premiums, operating maintenance, mail service and parking.

2027 Changes

Revenue Change:

Overall revenues increase by \$2,004.9 in 2027. Provincial Government funding increased by \$1,806.0 for various programs including the Safer Communities and Neighbourhoods program for 13 Patrol Constables. An increase to general revenue of \$198.9 reflects the projected revenue increases including fees, false alarm response, criminal record checks/fingerprinting, lost and found, and Family Services Interpersonal Violence Response Team.

Growth:

An increase of \$2,833.9 (27.00 FTE) to respond to the increase in service call volumes. This includes the addition of four Special Constables in the Communications Unit to be available to take the calls 24/7/365 as well as the addition of one support staff in Central Records, three support staff in the Digital Disclosure Units and one support staff in legal services necessary to ensure accurate and timely information is sent to the Crown for prosecution. This includes the addition of one School Resource Constable to meet the increased need in schools for intervention and handling matters that require serious attention. This includes 13 Patrol Constables for the Safer Communities and Neighbourhoods provincially funded positions, which increases front line officers and requires an addition of four Patrol Sergeants within the four platoons.

An increase of \$148.3 (1.00 FTE) to have sufficient operational and investigative resources to respond to crime complexity. This includes the addition of one Special Constable Analyst providing timely, strategic and tactical analysis that directly informs problem-solving and resource allocation for intelligence-led policing for crime prevention and community safety.

An increase of \$106.9 (1.00 FTE) to respond to increasing cybersecurity risk for police services. This includes one support staff resource to further strengthen cybersecurity and overall approach to the information technology infrastructure in the Information Technology Division.

An increase of \$916.6 is for operational costs to support the new FTE primarily in patrol.

Capital Contributions:

Saskatoon Police Services' share of the Information Technology Digital Data Reserve increased by \$0.4.

Other Significant Item(s):

An increase of \$3,661.9 is required for increased costs of collective agreements in 2027 and an increase of \$300.0 is required to closer align the budget with actual overtime costs .

An increase of \$1,516.7 to operating costs comprising of \$810.0 for various software with additional licenses and inflationary increases for Microsoft, evidence and security software, and expansion licenses for body worn camera software, \$187.7 for services and supplies, \$17.0 for training, \$21.0 for uniforms and equipment, and \$481.0 for fuel and maintenance for the additional fleet and aircraft utilization.

An inflationary increase of \$244.5 in cross charges for services from the city including the reserve contribution, overhead for headquarters, radio systems, operating maintenance, mail service and parking.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01389: Notebook Replacement (In-Car)	-	-	900.0	-	-
P.02119: Radio Replacement	611.0	751.0	751.0	681.0	585.0
P.02389: Fleet Additions	766.0	463.0	592.0	420.0	480.0
P.02497: Equipment Replacement	1,224.0	805.0	996.0	1,147.0	1,294.0
P.02498: Equipment Expansion	110.0	200.0	200.0	200.0	170.0
P.02499: Technology Replacement	1,201.0	1,427.0	1,565.0	1,673.0	2,178.0
P.02610: Technology Expansion	464.0	146.0	497.0	101.0	4.0
P.02618: Facility Renovation	60.0	60.0	3,060.0	60.0	60.0
P.02619: Aircraft Equipment Replacement	171.0	-	2,678.0	171.0	171.0
Total	4,607.0	3,852.0	11,239.0	4,453.0	4,942.0

The 2026-2027 Saskatoon Police Service capital investments include eight funded projects totaling \$4,607.0 in 2026 and \$3,852.0 in 2027. These include Notebook Replacement, Radio Replacement, Fleet Additions, Equipment Replacement, Equipment Expansion, Technology Replacement, Technology Expansion, Facility Renovation, and Aircraft Equipment Replacement.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.02499 Technology Replacement	81.3	105.9	8.6	-	-
P.02389 Fleet Additions	168.0	-	-	-	-
P.02610 Technology Expansion	-	428.0	20.9	-	-
Total	249.3	533.9	29.5	-	-

The estimated operating impact for Technology Replacement (P.02499) is \$81.3, \$105.9, and \$8.6 in 2026, 2027, and 2028 respectively and primarily relates to the support and licensing costs of the equipment storage, server, network and backup equipment.

The estimated operating impact for Fleet Additions (P.02389) is \$168.0 in 2026 and primarily relates to fuel and maintenance for additional vehicles.

The estimated operating impact for Technology Expansion (P.02610) is \$428.0 in 2027 and \$20.9 in 2028 and primarily relates to the support and licensing costs of information security system, detection, response system and remote prisoner monitoring.

Saskatoon Police Service



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SASKATOON FIRE

City of Saskatoon



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The Saskatoon Fire Business Line is a collection of various emergency response services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Saskatoon Fire Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals
 CULTURE OF CONTINUOUS IMPROVEMENT Saskatoon Is the best- managed city in Canada.
We provide high-quality services to meet the dynamic needs and expectations of residents, focusing on continuous improvement and innovative approaches. As a preferred employer, we attract skilled and diverse talent, representative of our community. We work together in a safe, healthy, and productive environment, knowing our roles and feeling empowered to build a better city. We commit to high performance standards and take responsibility for our actions daily.



Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Response Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Fire Response time	≥ 90% responded to within 6 minutes and 20 seconds	72.10%	73.90%	69.60%	Decline	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Emergency Management	(54.0)	(48.0)	(48.0)	(48.0)	-	-	(48.0)	-	-
Fire Services	(1,159.3)	(1,105.9)	(1,116.6)	(1,196.5)	(79.9)	7.2%	(1,207.9)	(11.4)	1.0%
Community Risk Reduction	(151.1)	(113.4)	(113.4)	(151.1)	(37.7)	33.2%	(151.1)	-	-
Total Revenues	(1,364.4)	(1,267.3)	(1,278.0)	(1,395.6)	(117.6)	9.2%	(1,407.0)	(11.4)	0.8%
Gross Expenses									
Emergency Management	1,582.2	1,556.9	1,584.1	1,851.7	267.6	16.9%	1,896.4	44.7	2.4%
Fire Services	57,692.3	56,799.3	58,860.5	63,842.5	4,982.0	8.5%	68,877.6	5,035.1	7.9%
Community Risk Reduction	3,657.9	3,875.6	4,380.8	4,824.8	444.0	10.1%	5,006.3	181.5	3.8%
Total Gross Expenses	62,932.5	62,231.8	64,825.4	70,519.0	5,693.6	8.8%	75,780.3	5,261.3	7.5%
Tax Support	61,568.0	60,964.5	63,547.4	69,123.4	5,576.0	8.8%	74,373.3	5,249.9	7.6%

Summary of 2026-2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	371.00	384.00	13.00	390.00	6.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	63,547.4	69,123.4	
Revenue Changes:			
Revenue	(117.6)	(11.4)	(129.0)
Total Revenue Change	(117.6)	(11.4)	(129.0)
Expenditure Changes:			
Inflation & Transfer	4,748.6	3,277.1	8,025.7
Growth	945.0	1,984.2	2,929.2
Service Level Changes	-	-	-
Total Expenditure Change	5,693.6	5,261.3	10,954.9
Total Budget	69,123.4	74,373.3	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Emergency Management	75.0	-	-	-	-
Fire Services	2,380.0	11,810.0	5,005.0	7,485.0	4,110.0
Total	2,455.0	11,810.0	5,005.0	7,485.0	4,110.0

Financing for Capital Investments

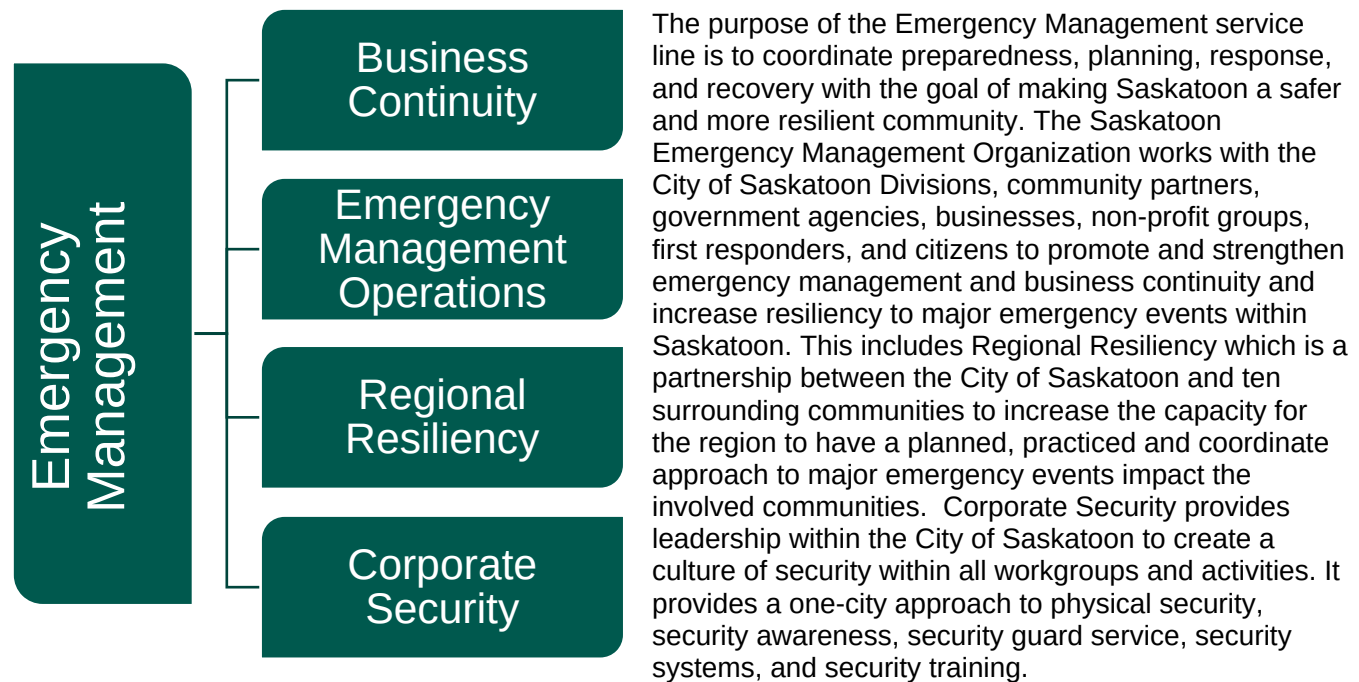
Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	1,030.0	4,410.0	4,680.0	3,810.0	4,110.0
Funding Plan Contribution	1,350.0	7,400.0	-	-	-
Unfunded	75.0	-	325.0	3,675.0	-
Total	2,455.0	11,810.0	5,005.0	7,485.0	4,110.0

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Fire Services	-	-	407.0	15.0	15.0
Total	-	-	407.0	15.0	15.0

Emergency Management

Overview



Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(48.0)	(48.0)	(48.0)	(48.0)	-	-	(48.0)	-	-
User Fees	(6.0)	-	-	-	-	-	-	-	-
Total Revenues	(54.0)	(48.0)	(48.0)	(48.0)	-	-	(48.0)	-	-
Gross Expenses									
Wages and Benefits	1,114.1	1,122.7	1,149.9	1,394.7	244.8	21.3%	1,439.4	44.7	3.2%
Contracted and General Services	347.9	372.3	372.3	369.3	(3.0)	(0.8%)	369.3	-	-
Heating, Lighting, Power, Water and Telephone	9.0	16.7	16.7	17.3	0.6	3.6%	17.3	-	-
Material, Goods and Supplies	123.1	45.2	45.2	70.4	25.2	55.8%	70.4	-	-
Other Expenses	0.9	-	-	-	-	-	-	-	-
Cost Recoveries	(14.8)	-	-	-	-	-	-	-	-
Transfers to Other Operating	2.0	-	-	-	-	-	-	-	-

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Total Gross Expenditure	1,582.2	1,556.9	1,584.1	1,851.7	267.6	16.9%	1,896.4	44.7	2.4%
Tax Support	1,528.2	1,508.9	1,536.1	1,803.7	267.6	17.4%	1,848.4	44.7	2.5%

2024 Actual Results:

In 2024, Emergency Management had a \$19.3 unfavourable variance from budget. This included unfavorable variances for expenditures of \$71.4 for a transit security advisor, office space rental, an external review of the City of Saskatoon Emergency Operations Center, and training. This was offset by staff vacancies of \$23.5, additional sponsorship revenue of \$6.0, underspending on the corporate security contract of \$15.0 and reduced spending on advertising of \$7.6.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	9.00	10.00	1.00	10.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,536.1	1,803.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	62.1	44.7	106.8
Growth	205.5	-	205.5
Total Expenditure Change	267.6	44.7	312.3
Total Change, Net	267.6	44.7	312.3
Total Budget	1,803.7	1,848.4	

2026 Changes

Growth:

An increase of \$180.3 (1.0 FTE) for an EMO Coordinator is needed to manage the rising workload and complexity of the department. This increase is driven by population growth, higher call volumes, and more frequent activations of Mobile Command 9 and the Emergency Operations Center, as well as the need for coordinated responses to events such as homelessness and northern evacuations caused by forest fires.

An amount of \$25.2 has been added for office rent. The original office space at Fire Hall No. 9 was reassigned to the Dispatch Department resulting in the Emergency Management Operations group relocating to a leased building.

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Other Significant Items:

An amount of \$67.6 has been included for increased costs of collective agreements. This is partially offset by \$5.5 reduction for savings achieved from printer lease buyouts.

2027 Changes

Other Significant Item:

An amount of \$44.7 has been included for increased costs of collective agreements.

Summary of Capital Investments

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10170: Access Control System Consultant Review	75.0	-	-	-	-
Total	75.0	-	-	-	-

P.10170: Access Control System Consultant Review is unfunded and is contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed. The request includes \$75.0 in 2026 to engage a third party to conduct comprehensive gap analysis and develop a five-year technology roadmap for the City's physical security platforms. The project will also assess the feasibility of transferring operational control of the CCTV Video Management System from a third-party vendor to the city, with the goal of implementing a unified, enterprise-level security management system.

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Fire Services

Overview



Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(496.6)	(993.7)	(1,004.4)	(1,030.4)	(26.0)	2.6%	(1,041.8)	(11.4)	1.1%
Taxation	(502.0)	-	-	(41.4)	(41.4)	-	(41.4)	-	-
User Fees	(160.6)	(112.2)	(112.2)	(124.7)	(12.5)	11.1%	(124.7)	-	-
Total Revenues	(1,159.3)	(1,105.9)	(1,116.6)	(1,196.5)	(79.9)	7.2%	(1,207.9)	(11.4)	1.0%
Gross Expenses									
Wages and Benefits	49,363.0	48,540.6	49,939.1	54,558.7	4,619.6	9.3%	58,391.5	3,832.8	7.0%
Contracted and General Services	4,936.4	5,056.3	5,324.1	5,449.9	125.8	2.4%	6,233.1	783.2	14.4%
Heating, Lighting, Power, Water and Telephone	67.0	51.8	52.7	53.9	1.2	2.3%	54.5	0.6	1.1%
Material, Goods and Supplies	1,133.5	767.9	963.1	903.9	(59.2)	(6.1%)	908.8	4.9	0.5%
Other Expenses	(12.3)	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	0.3	-	-	-	-	-	-	-	-

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Cost Recoveries	(184.1)	-	-	-	-	-	-	-	-
Transfers to Reserves	2,352.3	2,352.3	2,555.9	2,854.4	298.5	11.7%	3,270.9	416.5	14.6%
Transfers to Other Operating	37.6	30.4	25.6	21.7	(3.9)	(15.2%)	18.8	(2.9)	(13.4%)
Finance Charges	(1.3)	-	-	-	-	-	-	-	-
Total Gross Expenditure	57,692.3	56,799.3	58,860.5	63,842.5	4,982.0	8.5%	68,877.6	5,035.1	7.9%
Tax Support	56,533.0	55,693.4	57,743.9	62,646.0	4,902.1	8.5%	67,669.7	5,023.7	8.0%

2024 Actual Results:

In 2024, Fire Services had a \$839.6 unfavourable variance from budget. Revenue was favorable by \$54.5 due to a contractual increase of the Corman Park service agreement, partially offset by reduced charge out revenue due to fire bans. Staffing was unfavourable by \$696.8 due to higher than anticipated staffing compensation, offset by favorable variances from staff vacancies and new staff starting at lower than budgeted step. A delay in implementation of the NG911 software caused a favorable variance of \$262.5. Apparatus repairs exceeded budget by \$439.3 due to higher inflation than included in the budget, and an increase in needed repairs for an aging fleet, offset by fuel savings of \$24.0. The remaining \$44.5 unfavorable variance was due to building maintenance needed for Fire Station No. 1.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	327.00	339.00	12.00	345.00	6.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	57,743.9	62,646.0	
Revenue Changes:			
Revenue	(79.9)	(11.4)	(91.3)
Total Revenue Change	(79.9)	(11.4)	(91.3)
Expenditure Changes:			
Inflation & Transfer	4,242.5	3,050.9	7,293.4
Growth	739.5	1,984.2	2,723.7
Total Expenditure Change	4,982.0	5,035.1	10,017.1
Total Change, Net	4,902.1	5,023.7	9,925.8
Total Budget	62,646.0	67,669.7	

2026 Changes

Revenue Changes:

The newly negotiated agreement with the Rural Municipality of Corman Park has resulted in increased revenue of \$41.4 for automatic response protection. This agreement covers services provided such as automatic response protection, variable incident charges and the cost of a Fire Inspector position within the Community Risk Reduction Service Line.

An increase in revenue of \$12.5 based on the Dispatch Agreements with surrounding cities, Rural Municipalities and towns is due to an increase in the dispatch rate from \$1.5 to \$2.0 per resident, offset by a decrease in the population supported by the agreements. Also included is a \$26.0 increase for variable incident charge-out rates to SGI, Corman Park, other town/cities and private incidents.

Growth:

As the city expands, and call volumes continue to increase, additional fire Stations are required to maintain response times set out by standard 1710 of the National Fire Protection Association. Capital funding to build Fire Station No. 11 was approved during the 2024/2025 budget deliberations. To ensure efficient recruitment for the 20.0 FTEs required to staff this new Station, a phased in approach has been used resulting in 5.0 FTEs being approved in the 2022/2023 budget deliberations. An increase of \$379.2 for an additional 10.0 FTEs (starting Sept 1st, 2026) and \$20.0 for training costs have been included, with the remaining 5.0 FTEs included in the 2027 growth increase.

An increase of \$177.5 (1.0 FTE) and related operating costs of \$3.1 is required for a Fire Service Instructor, specializing in officer development, to provide delivery of certification training to the NFPA 1021 Standard. Recent changes from the Saskatchewan Public Safety Agency have highlighted the need for a dedicated FTE to coordinate and implement this program.

An increase of \$108.6 (1.0 FTE) and related operating costs of \$3.1 is required for a Maintenance Technician to address growing equipment maintenance needs. The number of incidents the department is responding to has increased significantly. This has led to more wear and tear on personal protective equipment and tools. As service demands continue to rise, it's critical to ensure equipment is operational and available for frontline crews.

To enhance operational comfort and safety during winter months, the department has incorporated winter jackets into the standard firefighter uniform. This initiative is aimed at reducing the time personnel spend in turnout gear during cold weather conditions. As a result, the Uniform Reserve has been increased by \$33.0.

An increase of \$15.0 to the Small Equipment Replacement Reserve is a capital impact of P.02405 New Fire Equipment and is required to fund the future replacement of new equipment.

Capital Contributions:

Due to rising costs in fire apparatus, the contribution to the Fire Apparatus Reserve has increased by \$196.6 in the current budget cycle. This reserve is used to fund the replacement of large apparatus. To fully fund the replacement strategy which includes replacement of a typical pumper truck every 18 years, a total increase of \$1,210.0 is required. The remaining funding is planned to be phased in over the next three years at \$196.6 per year.

The contribution to the Small Equipment Replacement reserve has increased by \$50.0 and is required to provide for the replacement of the radio system.

Other Significant Items:

An amount of \$3,954.4 has been included for increased costs of collective agreements.

Inflationary increases include \$50.0 for maintenance of apparatus and equipment, which is the first year of a two-year phase-in to align the budget with the actual level of expenditures required for an aging fleet.

Other changes include increases of \$94.9 for building maintenance, \$12.8 for administrative support and Information Technology support and \$7.3 for the department's share of corporate insurance. Also included, decreases of \$35.5 for lower fuel rates, \$26.4 for savings achieved from printer lease buyouts, and \$63.3 mainly due to the removal of the carbon tax on energy charges.

2027 Changes

Revenue Changes:

A revenue increase of \$11.4 has been included for incident charge-out rate increases.

Growth:

An increase of \$184.5 (1.0 FTE) and related operating costs of \$3.1 is required for a Fire Service Instructor to provide the specialized expertise necessary for training, certification, and coordination in water response. Proper program oversight is critical to ensure compliance with National Fire Protection Association 1006, ERDI Public Safety Dive Standards.

Operating impacts associated with the opening of Fire Station No. 11 in 2027 include: Staffing costs of \$791.1 to provide for the remaining 8 months of salary for the 10.0 FTEs hired Sept 1, 2026. An increase of \$721.7 (5.0 FTEs) has been added for the remaining Firefighters needed to reach the 20.0 FTEs required to staff a Fire Station. Also included is \$152.0 in reserve contributions to the uniform, major apparatus and small equipment replacement reserves, \$4.8 in fuel costs, \$102.0 in building equipment maintenance costs, and \$10.0 in training.

An increase of \$15.0 to the Small Equipment Replacement Reserve is a capital impact of P.02405 New Fire Equipment and is required to fund the future replacement of new equipment.

Capital Contributions:

Due to rising costs in fire apparatus, the contribution to the Fire Apparatus Reserve has increased by \$196.6 in the current budget cycle. This reserve is used to fund the replacement of large apparatus.

To fully fund the replacement strategy which includes replacement of a typical pumper truck every 18 years, a total increase of \$1,210.0 is required. The remaining funding is planned to be phased in over the next two years at \$196.6 per year.

The contribution to the Small Equipment Replacement Reserve has increased by \$50.0 and is required to provide for the replacement of the radio system.

Other Significant Items:

An amount of \$2,135.7 has been included for increased costs of collective agreements.

Inflationary increases include \$50.0 for maintenance of apparatus and equipment, which is the second of a two-year phase-in, required to align the budget with the actual level of expenditure needed for an aging fleet.

Other items include \$609.9 for Civic Buildings Comprehensive Maintenance Reserve contribution, building maintenance and utility increases for additions of Fire Station 10 & 11, \$8.5 for administrative support and \$0.2 for the department's share of corporate insurance.

Summary of Capital Investments

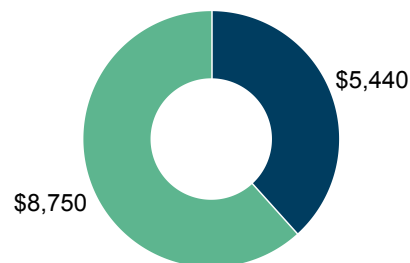
Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02509: Fire - Uniforms	330.0	310.0	360.0	320.0	360.0
P.00582: Fire-Equipment & Small Vehicle Replacement	600.0	280.0	500.0	1,530.0	850.0
P.02379: Fire - Major Apparatus Replacement	-	3,720.0	3,720.0	1,860.0	2,800.0
P.02504: Fire - New Equipment	100.0	100.0	100.0	100.0	100.0
P.10133: SFD Fleet & Equipment Maint Facility	1,350.0	7,400.0	-	-	-
Total	2,380.0	11,810.0	4,680.0	3,810.0	4,110.0

The 2026-2027 Fire Services Capital Investments includes \$1,030.0 in 2026 and \$4,410.0 in 2027, required for the planned replacements of the Fire Department equipment, major apparatus and uniforms, and a provision for new equipment. These investments are funded through established reserves.

P.10133: SFD Fleet & Equipment Maintenance Facility Project is prioritized and funded through the Major Capital Funding Plan and includes \$1,350.0 in 2026 for the purchase of land, and design of the new facility, and \$7,400.0 in 2027 for construction.

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10074: New Fire Stations and Upgrades	-	-	325.0	3,675.0	-
Total	-	-	325.0	3,675.0	-

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve ■ Reallocation

Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.10133 SFD Fleet & Equipment Maint Facility	-	-	392.0	-	-
P.02504 Fire - New Equipment	-	-	15.0	15.0	15.0
Total	-	-	407.0	15.0	15.0

P.10133 SFD Fleet & Equipment Maintenance facility will require \$392.0 in 2028 for facilities maintenance and utilities, and increased reserve contributions for equipment replacement.

P.02504 Fire-New Equipment will require \$15.0 in each year from 2028-2030 for increased replacement reserve contributions for new equipment.

Community Risk Reduction

Overview



Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(151.1)	(113.4)	(113.4)	(151.1)	(37.7)	33.2%	(151.1)	-	-
Total Revenues	(151.1)	(113.4)	(113.4)	(151.1)	(37.7)	33.2%	(151.1)	-	-
Gross Expenses									
Wages and Benefits	3,384.6	3,754.0	4,245.0	4,683.4	438.4	10.3%	4,861.9	178.5	3.8%
Contracted and General Services	343.0	94.3	98.0	98.0	-	-	98.0	-	-
Heating, Lighting, Power, Water and Telephone	4.2	12.3	14.3	14.3	-	-	14.3	-	-
Material, Goods and Supplies	372.9	92.9	100.6	106.2	5.6	5.6%	109.2	3.0	2.8%
Cost Recoveries	(451.7)	(82.9)	(82.9)	(82.9)	-	-	(82.9)	-	-
Transfers to Reserves	5.0	5.0	5.8	5.8	-	-	5.8	-	-
Total Gross Expenditure	3,657.9	3,875.6	4,380.8	4,824.8	444.0	10.1%	5,006.3	181.5	3.8%

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Tax Support	3,506.8	3,762.2	4,267.4	4,673.7	406.3	9.5%	4,855.2	181.5	3.9%

2024 Actual Results:

In 2024 Community Risk Reduction had a \$255.4 favorable variance from budget, \$217.7 is due to temporary staff vacancies and cost recovery of Overdose Outreach staffing from Saskatchewan Health Authority, partially offset by increased overtime, and higher than budgeted RM of Corman Park service agreement revenue of \$37.7.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	35.00	35.00	-	35.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	4,267.4	4,673.7	
Revenue Changes:			
Revenue	(37.7)	-	(37.7)
Total Revenue Change	(37.7)	-	(37.7)
Expenditure Changes:			
Inflation & Transfer	444.0	181.5	625.5
Total Expenditure Change	444.0	181.5	625.5
Total Change, Net	406.3	181.5	587.8
Total Budget	4,673.7	4,855.2	

2026 Changes

Revenues:

The newly negotiated agreement with the Rural Municipality of Corman Park has generated an increase in revenue of \$37.7 for the portion relating to funding for a dedicated Fire Inspector Position.

Other Significant Items:

An amount of \$438.4 has been included for increased costs of collective agreements and \$5.6 for GIS licenses.

2027 Changes

Other Significant Item:

An amount of \$178.5 has been included for increased costs of collective agreements and \$3.0 for GIS licenses.

Summary of Capital Investments

There are no capital investments for Community Risk Reduction.

The Saskatoon Public Library (SPL) provides library services to meet the needs of residents. SPL provides services to all community members by effectively using resources, creating positive community benefits, and contributing to a vibrant and healthy city.

The Figure below provides an illustration of the services:



Connecting to the 2022-2027 Strategic Plan

Our Strategic Plan focuses on increasing inclusion, community connection and changing lives through innovative services and programs. This commitment to providing innovative and transformational services and programming in response to community needs and interests remains at the heart of the new central library, which is slated for opening in 2027.

Strategic Goals

1. Inspire Community Learning
2. Improve the Quality of Life for All Residents
3. Celebrate Community History
4. Enhance Library Service by Opening the New Central Library
5. Maximize the Community's Investment

Performance Measures

The library's current strategic plan (2022 – 2027) lays out a series of key performance indicators to measure and track progress on key goals. These include inspiring community learning, improving the quality of life for all residents, celebrating community history, enhancing library services by opening the new central library, and maximizing the community's investment. The Board of Trustees receives regular reports on progress and measures of success. SPL continues to add value and make important contributions to the health of the city, and as noted, also enhances the overall satisfaction residents have with Civic Services.

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	N/A	81%	75%	Decline	Needs Improvement

Key Risks and Mitigation Strategies

SPL works to ensure effective and responsive risk monitoring and mitigation strategies. SPL has identified the following key risks as they relate to the 2026 & 2027 budgets:

New central library budget

Risk: That unforeseen expenses require additional funding.

Impact/Mitigation: The project includes specified contingency funds, and robust cost-control measures are in place to keep the project on budget.

Changes to City of Saskatoon Benefits

Risk: That changes to the benefits plan may result in additional costs to SPL.

Mitigation: The impact on SPL is currently not quantified, so mitigation cannot be adequately developed at this time.

Changes to City of Saskatoon Services Contracted by SPL

Risk: That changes in how the City facilities manage keys and access cards, as well as security monitoring, result in services no longer being contracted to SPL.

Mitigation: SPL may need to contract directly with external firms, which could increase expenditure.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Public Library	(2,613.5)	(843.4)	(848.4)	(878.4)	(30.0)	3.5%	(878.4)	-	-
Library Property Levy	(32,289.8)	(32,134.8)	(33,496.9)	(35,148.9)	(1,652.0)	4.9%	(37,462.6)	(2,313.7)	6.6%
Total Revenues	(34,903.3)	(32,978.2)	(34,345.3)	(36,027.3)	(1,682.0)	4.9%	(38,341.0)	(2,313.7)	6.4%
Gross Expenses									
Public Library	34,817.3	32,886.3	34,250.3	35,929.4	1,679.1	4.9%	38,240.2	2,310.8	6.4%
Library Property Levy	86.0	91.9	95.0	97.9	2.9	3.1%	100.8	2.9	3.0%
Total Gross Expenses	34,903.3	32,978.2	34,345.3	36,027.3	1,682.0	4.9%	38,341.0	2,313.7	6.4%
Tax Support	-	-	-	-	-	-	-	-	-

Summary of 2026-2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	216.83	220.83	4.00	230.83	10.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(1,682.0)	(2,313.7)	(3,995.7)
Total Revenue Change	(1,682.0)	(2,313.7)	(3,995.7)
Expenditure Changes:			
Inflation & Transfer	1,506.9	1,958.8	3,465.7
Growth	175.1	354.9	530.0
Service Level Changes	-	-	-
Total Expenditure Change	1,682.0	2,313.7	3,995.7
Total Budget	-	-	

Summary of Capital Investments

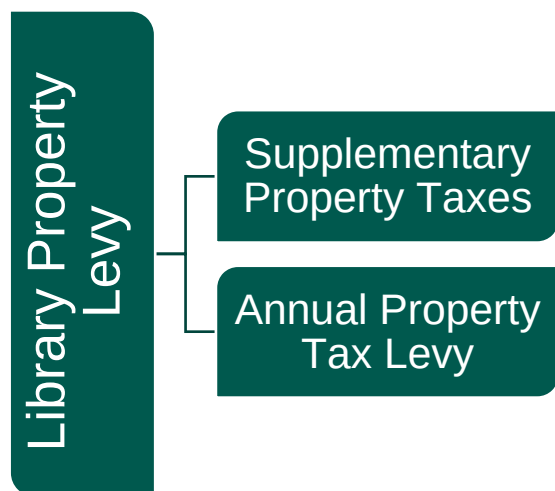
Service Line	2026	2027	2028	2029	2030
Public Library	200.0	500.0	200.0	200.0	200.0
Total	200.0	500.0	200.0	200.0	200.0

Financing for Capital Investments

Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	200.0	500.0	200.0	200.0	200.0
Total	200.0	500.0	200.0	200.0	200.0

Library Property Levy

Overview



The Library Levy is the amount of taxation required to balance the library's operating budget. The levy includes an amount for growth in the assessment roll over from the previous year. Supplementary taxes are levied on properties that were changed in the current taxation year and are not part of the original levy.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Taxation	(32,289.8)	(32,134.8)	(33,496.9)	(35,148.9)	(1,652.0)	4.9%	(37,462.6)	(2,313.7)	6.6%
Total Revenues	(32,289.8)	(32,134.8)	(33,496.9)	(35,148.9)	(1,652.0)	4.9%	(37,462.6)	(2,313.7)	6.6%
Gross Expenses									
Donations, Grants and Subsidies	86.0	91.9	95.0	97.9	2.9	3.1%	100.8	2.9	3.0%
Total Gross Expenditure	86.0	91.9	95.0	97.9	2.9	3.1%	100.8	2.9	3.0%
Tax Support	(32,203.8)	(32,042.9)	(33,401.9)	(35,051.0)	(1,649.1)	4.9%	(37,361.8)	(2,310.8)	6.6%

2024 Actual Results:

In 2024 the Library Property Levy had no significant variance from budget.

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(33,401.9)	(35,051.0)	
Revenue Changes:			
Revenue	(1,652.0)	(2,313.7)	(3,965.7)
Total Revenue Change	(1,652.0)	(2,313.7)	(3,965.7)
Expenditure Changes:			
Inflation & Transfer	2.9	2.9	5.8
Total Expenditure Change	2.9	2.9	5.8
Total Change, Net	(1,649.1)	(2,310.8)	(3,959.9)
Total Budget	(35,051.0)	(37,361.8)	

2026 Changes

Revenue Change:

Net property tax revenue for the library levy increased by \$1,499.1 and is required to balance the 2026 budget. This represents a 4.5% property tax increase for the library levy.

In addition, revenue resulting from assessment growth of \$138.9, property supplementary tax of \$230.0 and municipal service agreements of \$120.0 are estimated for 2026 and are calculated based on actual assessment values being received. The property tax, assessment growth, property supplementary tax, plus municipal service agreements equal the \$1,652.0 total revenue change.

Expenditure Change:

The Tax Abatements increased by \$2.9.

2027 Changes

Revenue Change:

Net property tax revenue for the library levy increased by \$2,033.6 and is required to balance the 2027 budget. This represents a 5.8% property tax increase for the library levy.

In addition, revenue resulting from assessment growth of \$280.1, property supplementary tax of \$230.0 and municipal service agreements of \$120.0 are estimated for 2027 and are calculated based on actual assessment values being received. The property tax levy, assessment growth, supplementary property tax plus, municipal service agreements equal the \$2,313.7 total revenue.

Expenditure Change:

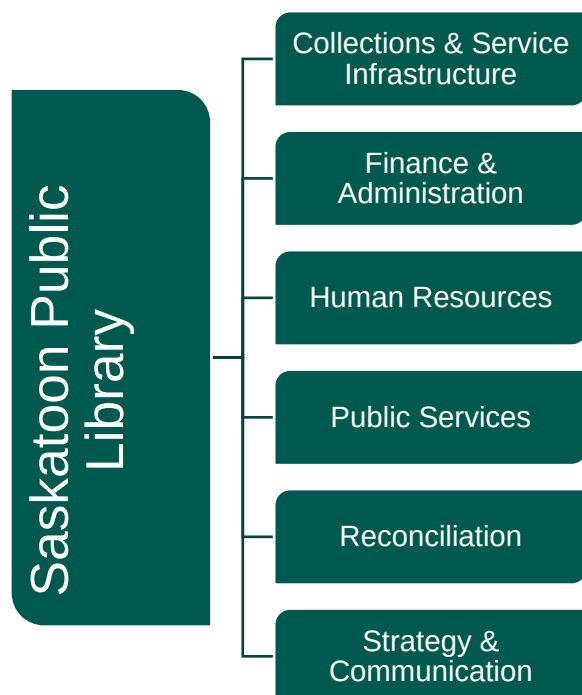
The Tax Abatements increased by \$2.9.

Summary of Capital Investments

There are no capital investments for Library Property Levy.

Saskatoon Public Library

Overview



SPL consists of the central library and eight branches located throughout the City of Saskatoon. SPL's vision is to change lives through community connections, engagement and inclusivity. SPL offers programs and services to meet the educational, informational, recreational, and cultural needs of all residents of Saskatoon. The library provides access to over 500,000 items, including books, magazines, newspapers, DVDs, music, and video games, as well as an ever-growing and expanding collection of digital resources, including eBooks, music, and databases. In 2024, 53% of Saskatoon residents were members, and there were over 1.5 million visits to library locations.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(1,758.7)	-	-	-	-	-	-	-	-
Government Transfers	(702.0)	(714.4)	(719.4)	(719.4)	-	-	(719.4)	-	-
User Fees	(152.8)	(129.0)	(129.0)	(159.0)	(30.0)	23.3%	(159.0)	-	-
Investment Income	-	-	-	-	-	-	-	-	-
Total Revenues	(2,613.5)	(843.4)	(848.4)	(878.4)	(30.0)	3.5%	(878.4)	-	-
Gross Expenses									
Wages and Benefits	16,606.4	16,135.4	17,013.4	18,422.3	1,408.9	8.3%	20,399.2	1,976.9	10.7%
Contracted and General Services	4,067.4	4,901.1	5,011.8	5,070.5	58.7	1.2%	5,726.6	656.1	12.9%
Heating, Lighting, Power, Water and Telephone	477.3	587.5	614.1	599.3	(14.8)	(2.4%)	670.3	71.0	11.8%

City of Saskatoon

Operating & Capital Budget Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Material, Goods and Supplies	991.6	1,259.3	1,310.0	1,205.8	(104.2)	(8.0%)	1,324.8	119.0	9.9%
Other Expenses	(3.4)	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	50.0	40.0	40.0	55.0	15.0	37.5%	30.0	(25.0)	(45.5%)
Cost Recoveries	(52.5)	-	-	-	-	-	-	-	-
Transfers to Reserves	12,683.3	9,963.0	10,261.0	10,576.5	315.5	3.1%	10,089.3	(487.2)	(4.6%)
Finance Charges	(2.6)	-	-	-	-	-	-	-	-
Total Gross Expenditure	34,817.3	32,886.3	34,250.3	35,929.4	1,679.1	4.9%	38,240.2	2,310.8	6.4%
Tax Support	32,203.8	32,042.9	33,401.9	35,051.0	1,649.1	4.9%	37,361.8	2,310.8	6.6%

2024 Actual Results:

In 2024 the Saskatoon Public Library had no significant variance from the budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	216.83	220.83	4.00	230.83	10.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	33,401.9	35,051.0	
Revenue Changes:			
Revenue	(30.0)	-	(30.0)
Total Revenue Change	(30.0)	-	(30.0)
Expenditure Changes:			
Inflation & Transfer	1,504.0	1,955.9	3,459.9
Growth	175.1	354.9	530.0
Total Expenditure Change	1,679.1	2,310.8	3,989.9
Total Change, Net	1,649.1	2,310.8	3,959.9
Total Budget	35,051.0	37,361.8	

The 2026 and 2027 budgets are aligned with both SPL's operations and strategic plan.

2026 Changes

Revenue Change:

Revenue changes reflect anticipated minor increases in Rental Revenue \$20.0 and User Fees \$10.0

Growth:

In 2026, SPL is adding two new positions, Indigenous Programming Librarian and Information Technology Support Technician, which are required to support operations and service delivery. SPL is also converting two existing FTE's through operational dollar transfers, which has no budget impact.

Capital Contribution:

As per the approved funding plan, there is an increase in capital contributions to the New Central Library reserve of \$208.0. 2026 is the final year of the capital funding plan for the new central library.

Other Significant Item(s):

Inflationary impacts across all areas, along with negotiated compensation increases, are included in the budget

2027 Changes

Revenue Change:

No additional adjustments were made to other revenue items for 2027.

Growth:

In 2027, SPL is adding four new public-facing service delivery specialist positions to support the new central library.

SPL will also be adding previously approved positions (6) as articulated in the new central library funding plan, so these positions have no budget impact.

Capital Contribution:

In 2027, the portion of the levy which was previously transferred to the New Central Library reserve as per the funding plan is now transferred to operating. The funds are earmarked to service the estimated \$67.5 million in debt and offset the increase in operating costs.

Other Significant Item(s):

Inflationary impacts across all areas, along with negotiated compensation increases, are included in the budget.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00838: Library-Equipment Replacement	200.0	500.0	200.0	200.0	200.0
Total	200.0	500.0	200.0	200.0	200.0

\$200.0 in 2026 and 2027 pertains to regular equipment replacement. An additional \$300.0 in 2027 is designated for the replacement of equipment for the transition to the New Central Library.

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve

Operating Budget Impacts of 2026/2027 Capital Projects

There are no annual operating budget costs associated with this budget request.

ARTS, CULTURE AND EVENTS VENUES



City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

The Arts, Culture and Events Venues Business Line consists of venues providing related services. The Figure below provides an illustration of the venues contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Arts, Culture, and Events Venue Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals



Saskatoon is the best-managed city in Canada.

We strive to meet the dynamic needs and high expectations of Saskatoon's residents by providing high-quality services through continuous improvement and innovative approaches. As a preferred employer, we attract skilled and diverse talent, representative of our community. Our collaborative, safe, and productive work environment empowers us to build a better city, uphold high performance standards, and take responsibility for our actions daily.



Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	N/A*	81%	75%	Decline	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

Arts, Culture and Events Venues

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Total Revenues	-	-	-	-	-	-	-	-	-
Gross Expenses									
TCU Place	1,745.7	1,745.7	1,758.9	1,816.1	57.2	3.3%	1,923.8	107.7	5.9%
SaskTel Centre	630.9	630.9	641.6	702.7	61.1	9.5%	791.8	89.1	12.7%
Rimai Modern Art Gallery	7,462.9	7,496.5	7,636.1	7,651.1	15.0	0.2%	7,848.0	196.9	2.6%
Total Gross Expenses	9,839.5	9,873.1	10,036.6	10,169.9	133.3	1.3%	10,563.6	393.7	3.9%
Tax Support	9,839.5	9,873.1	10,036.6	10,169.9	133.3	1.3%	10,563.6	393.7	3.9%

Summary of 2026-2027 FTE Changes

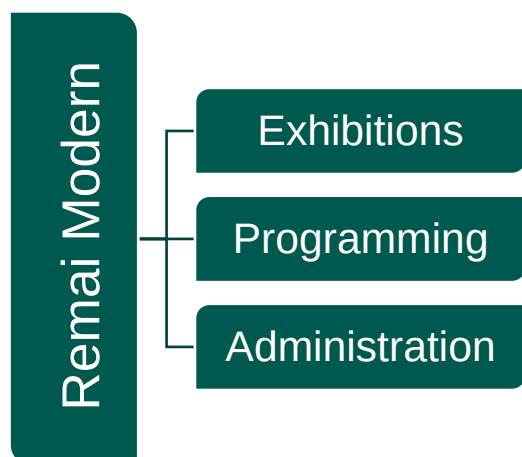
	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	173.30	173.30	-	174.30	1.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	10,036.6	10,169.9	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	133.3	393.7	527.0
Growth	-	-	-
Service Level Changes	-	-	-
Total Expenditure Change	133.3	393.7	527.0
Total Budget	10,169.9	10,563.6	

Remai Modern

Overview



To operate and maintain a public museum of modern and contemporary art. Remai Modern supports the collection, exhibition, preservation, and interpretation of works of art, and seeks to provide transformative experiences by connecting art with local and global communities.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Contracted and General Services	2,854.9	2,888.5	2,913.1	2,833.1	(80.0)	(2.7%)	2,933.5	100.4	3.5%
Donations, Grants and Subsidies	4,608.0	4,608.0	4,723.0	4,818.0	95.0	2.0%	4,914.5	96.5	2.0%
Total Gross Expenditure	7,462.9	7,496.5	7,636.1	7,651.1	15.0	0.2%	7,848.0	196.9	2.6%
Tax Support	7,462.9	7,496.5	7,636.1	7,651.1	15.0	0.2%	7,848.0	196.9	2.6%

2024 Actual Results:

A positive variance of \$33.6 was realized between budget and actuals, due to actual insurance costs coming in lower than anticipated.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	53.05	53.05	-	53.05	-

Arts, Culture and Events Venues

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	7,636.1	7,651.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	15.0	196.9	211.9
Total Expenditure Change	15.0	196.9	211.9
Total Change, Net	15.0	196.9	211.9
Total Budget	7,651.1	7,848.0	

2026 Changes

Other Significant Item(s):

A decrease of \$164.0 in anticipated utility costs and a \$29.1 reduction in risk management expenses from decreased insurance costs have been incorporated. Offsetting these savings are increases of \$29.6 for facilities management and \$83.5 for the Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution.

Additionally, a \$95.0 or 2.0% increase in the general subsidy provided to the Rемаi Modern has been included. This increase is intended to support expenditures that are not offset by self-generated revenue.

2027 Changes

Other Significant Item(s):

A decrease of \$9.7 in anticipated utility costs is reflected, along with increases of \$2.2 for risk management and \$23.0 for facilities management.

An additional \$84.9 has been included for inflation for the Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution bringing the total annual allocation to \$1,122.5.

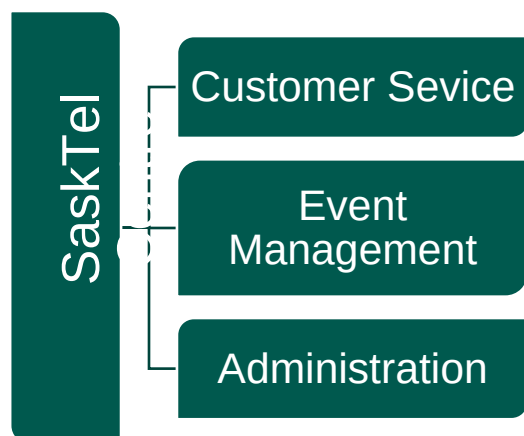
A \$96.5 or 2.0% increase in the general subsidy provided to the Rемаi Modern by the City of Saskatoon is also included. This increase is intended to support programming and expenditures that are not offset by self-generated revenue.

Summary of Capital Investments

There are no capital investments for Rемаi Modern Art Gallery.

SaskTel Centre

Overview



To provide world-class culture, sport, and live entertainment experiences for the social and cultural enrichment of the region. This includes exemplary customer service, high quality events, strong fiscal management, and excellence in safety, engaged workforce, positive community partnerships, and environmental stewardship.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Contracted and General Services	1,015.9	1,015.9	1,026.6	1,087.7	61.1	6.0%	1,176.8	89.1	8.2%
Cost Recoveries	(385.0)	(385.0)	(385.0)	(385.0)	-	-	(385.0)	-	-
Total Gross Expenditure	630.9	630.9	641.6	702.7	61.1	9.5%	791.8	89.1	12.7%
Tax Support	630.9	630.9	641.6	702.7	61.1	9.5%	791.8	89.1	12.7%

2024 Actual Results:

There was no variance from budget in 2024.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	51.77	51.77	-	51.77	-

Arts, Culture and Events Venues

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	641.6	702.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	61.1	89.1	150.2
Total Expenditure Change	61.1	89.1	150.2
Total Change, Net	61.1	89.1	150.2
Total Budget	702.7	791.8	

2026 Changes

Other Significant Item(s):

A \$61.1 increase towards the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution is included. This allocation would increase the annual contribution to \$1,087.7.

2027 Changes

Other Significant Item(s):

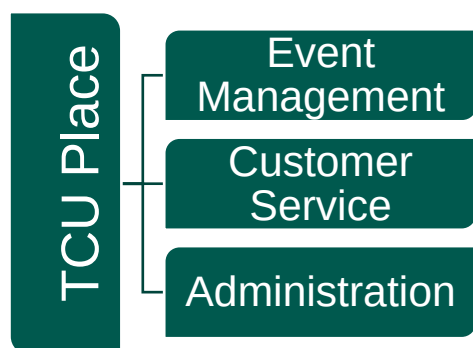
A \$89.1 increase towards the required CBCM reserve contribution is included. This allocation would increase the annual contribution to \$1,176.8.

Summary of Capital Investments

There are no capital investments for SaskTel Centre.

TCU Place

Overview



To provide for the operation of TCU Place which is a multi-purpose cultural and entertainment facility that includes a theatre for the performing arts and convention hall.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Contracted and General Services	1,245.7	1,245.7	1,258.9	1,316.1	57.2	4.5%	1,423.8	107.7	8.2%
Donations, Grants and Subsidies	500.0	500.0	500.0	500.0	-	-	500.0	-	-
Total Gross Expenditure	1,745.7	1,745.7	1,758.9	1,816.1	57.2	3.3%	1,923.8	107.7	5.9%
Tax Support	1,745.7	1,745.7	1,758.9	1,816.1	57.2	3.3%	1,923.8	107.7	5.9%

2024 Actual Results:

There was no variance from budget in 2024.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	68.48	68.48	-	69.48	1.00

Arts, Culture and Events Venues

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,758.9	1,816.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	57.2	107.7	164.9
Total Expenditure Change	57.2	107.7	164.9
Total Change, Net	57.2	107.7	164.9
Total Budget	1,816.1	1,923.8	

2026 Changes

Other Significant Item(s):

A \$57.2 increase towards the required Civic Buildings Comprehensive Maintenance (CBCM) reserve contribution. This allocation would increase the annual contribution to \$1,316.1.

2027 Changes

Other Significant Item(s):

A \$107.7 increase towards the required CBCM reserve contribution. This allocation would increase the annual allocation to \$1,423.8.

Summary of Capital Investments

There are no capital investments for TCU Place.

Arts, Culture and Events Venues



City of Saskatoon

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ENVIRONMENTAL HEALTH

City of Saskatoon

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The Environmental Health Business Line is a collection of various environmental related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Environmental Health Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goal
 ENVIRONMENTAL LEADERSHIP Growing in harmony with nature Saskatoon grows in harmony with its natural environment, conserving resources and demonstrating environmental leadership. Our air and water are clean, and we have reduced water and energy consumption. We rely on renewable energy and green technology, constructing energy-efficient buildings suited to our cold climate. Residents frequently use transit, walk, or cycle, and our compact neighbourhoods produce less waste, with most being recycled or composted. We grow more food locally and protect the South Saskatchewan River Valley, supporting biodiversity. Our commitment to urban and grassland parks and a healthy urban forest ensures ample green space per resident.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Waste Diverted from the Landfill	Divert 70% of Saskatoon's waste from landfills by 2023	24.55%	33.38%	34.20%	Improvement	Needs Improvement
Reduce the City of Saskatoon's Greenhouse Gas Emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	N/A	-7% relative to the baseline	Pending	N/A	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Urban Biological Services	(2.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
Urban Forestry	(86.8)	-	-	-	-	-	-	-	-
Waste Handling Service	(9,119.7)	(8,783.7)	(8,639.4)	(9,105.1)	(465.7)	5.4%	(9,205.6)	(100.5)	1.1%
Waste Reduction	(156.2)	(95.5)	(95.5)	(95.5)	-	-	(3,307.4)	(3,211.9)	3,363.2%
Total Revenues	(9,364.6)	(8,881.2)	(8,736.9)	(9,202.6)	(465.7)	5.3%	(12,515.0)	(3,312.4)	36.0%
Gross Expenses									
Sustainability	2,342.5	2,454.1	2,570.8	2,840.3	269.5	10.5%	2,924.1	83.8	3.0%
Urban Biological Services	881.7	1,051.9	1,098.7	1,130.6	31.9	2.9%	1,169.7	39.1	3.5%
Urban Forestry	4,539.0	4,549.5	4,861.7	5,124.3	262.6	5.4%	5,384.6	260.3	5.1%
Waste Handling Service	11,311.9	12,055.5	12,120.9	12,244.9	124.0	1.0%	12,689.0	444.1	3.6%
Waste Reduction	1,048.1	1,009.8	1,115.8	1,193.2	77.4	6.9%	4,331.0	3,137.8	263.0%
Total Gross Expenses	20,123.3	21,120.8	21,767.9	22,533.3	765.4	3.5%	26,498.4	3,965.1	17.6%
Tax Support	10,758.6	12,239.6	13,031.0	13,330.7	299.7	2.3%	13,983.4	652.7	4.9%

Summary of 2026-2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	95.29	98.44	3.15	110.84	12.40

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	13,031.0	13,330.7	
Revenue Changes:			
Revenue	(465.7)	(3,312.4)	(3,778.1)
Total Revenue Change	(465.7)	(3,312.4)	(3,778.1)
Expenditure Changes:			
Inflation & Transfer	614.4	(27.5)	586.9
Growth	151.0	3,992.6	4,143.6
Service Level Changes	-	-	-
Total Expenditure Change	765.4	3,965.1	4,730.5
Total Budget	13,330.7	13,983.4	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Sustainability	2,981.0	4,431.0	37,320.0	8,030.0	10,650.0
Urban Forestry	230.0	130.0	130.0	130.0	130.0
Waste Handling Service	3,426.0	1,976.0	2,273.0	2,003.0	4,657.0
Waste Reduction	125.0	375.0	-	-	-
Total	6,762.0	6,912.0	39,723.0	10,163.0	15,437.0

Financing for Capital Investments

Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	5,037.0	4,660.0	2,553.0	2,133.0	4,787.0
Funding Plan Contribution	1,000.0	1,000.0	-	-	-
Unfunded	725.0	1,252.0	37,170.0	8,030.0	10,650.0
Total	6,762.0	6,912.0	39,723.0	10,163.0	15,437.0

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Sustainability	-	-	660.0	-	140.0
Waste Handling Service	-	-	265.0	-	-
Total	-	-	660.0	-	140.0

Sustainability

Overview



Corporate and community performance are tracked through progress reports and the Climate Dashboard.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Student Action for a Sustainable Future	Participating classes and teachers receive in-class audits, teaching sustainability and climate science lessons, PD events and individual support for teachers, and an annual Student Showcase event to support their environmental action projects	12 classes per year		
Healthy Yards and Compost Coaches	In-person and online education (events, classes, workshops) on composting, water conservation, pesticide-free, and other environmentally-friendly yard and garden maintenance	80 events per year	Moved to Water Utility	
Healthy Yards and Compost Coaches	Rain Barrels and Compost Bin Rebates	200 rebates available per year	Moved to Water Utility	
Healthy Yards and Compost Coaches	Compost coach home visits/inquiries	200 visits/inquiries per year	Service Level has ended	
Environmental Dashboard		25 indicators updated annually	Integrated into Climate Action Reporting	
Climate Action Reporting	Climate Action Progress Report, GHG inventory, and Climate Budget	Every-second year progress report which includes a verified Climate Budget chapter included in the multi-year business plan and budget.	Integrate Climate Dashboard, update every second year with: -Climate action progress -Corporate & Community greenhouse gas inventories -KPI's on energy, water, waste, transportation, and climate adaptation -Climate Action Progress update (Admin Report) every second year. -Climate Budget chapter included in the multi-year business plan and budget.	
Integrated Waste Management Report	Calculate annual waste diversion rate and other waste reduction and diversion program performance data	1 bi-annual report alternating with 1 bi-annual advertising campaign.		

Environmental Health

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Environmental Awareness Survey	Statistically representative survey to measure community environmental awareness and behaviours	Previously funded on a +/- 5 year cycle	One survey every other year of residential and commercial sectors	
Industrial, Commercial and Institutional Waste Diversion Support	Communications and education on the waste diversion regulations, process regulation exemptions, and collect ICI waste data	No previously documented service level, work carried out was similar to that outlined in 2026/2027	Annual communications plan and awareness campaign. Self-declaration exemption. Biennial sector engagement – survey. Collect material types and volume data from waste haulers.	
Environmental Cash Grant	Grants to support community environmental projects by non-profit groups.	No defined service level but work carried out was similar to that outlined in 2026/2027	\$64,000 in grant funding allocated.	\$65,000 in grant funding allocated.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	1,381.5	1,659.6	1,698.6	1,815.3	116.7	6.9%	1,864.8	49.5	2.7%
Contracted and General Services	172.6	237.2	283.4	256.2	(27.2)	(9.6%)	259.6	3.4	1.3%
Heating, Lighting, Power, Water and Telephone	6.6	11.8	11.8	9.5	(2.3)	(19.5%)	9.5	-	-
Material, Goods and Supplies	29.3	30.6	30.6	80.7	50.1	163.7%	83.7	3.0	3.7%
Other Expenses	0.9	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	17.6	16.0	16.0	44.0	28.0	175.0%	45.0	1.0	2.3%
Cost Recoveries	(41.9)	(280.7)	(283.6)	(343.6)	(60.0)	21.2%	(336.6)	7.0	(2.0%)
Transfers to Reserves	242.5	242.5	242.5	274.5	32.0	13.2%	280.5	6.0	2.2%
Transfers to Other Operating	(148.7)	(153.5)	(156.4)	(165.4)	(9.0)	5.8%	(170.3)	(4.9)	3.0%
Finance Charges	682.1	690.6	727.9	869.1	141.2	19.4%	887.9	18.8	2.2%

Environmental Health

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Total Gross Expenditure	2,342.5	2,454.1	2,570.8	2,840.3	269.5	10.5%	2,924.1	83.8	3.0%
Tax Support	2,342.5	2,454.1	2,570.8	2,840.3	269.5	10.5%	2,924.1	83.8	3.0%

2024 Actual Results:

In 2024 the Sustainability service line had a positive variance of \$111.6 when compared to budget. Savings were attributed to reductions in salaries from targeted hiring practices and a change in work from operations to capital (\$26.0), training costs (\$17.0), advertising (\$19.0), special services (\$16.0) and program materials (\$18.0). Savings were also noted on the Energy Performance Contracting internal loan as repayments are based on utility savings realized and delays in construction and scope re-adjustment throughout 2024 resulted in lower loan repayments than budgeted.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	13.05	13.05	-	13.05	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	2,570.8	2,840.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	228.5	73.8	302.3
Growth	41.0	10.0	51.0
Total Expenditure Change	269.5	83.8	353.3
Total Change, Net	269.5	83.8	353.3
Total Budget	2,840.3	2,924.1	

2026 Changes

Growth:

Growth of \$41.0 includes formalizing the ongoing survey activities, addressing impacts of the new waste bylaw, aligning communications budgets, and increased grant funding. The 2026 budget includes \$25.0 to formalize surveys and data collection previously performed on an ad hoc basis into a biennial cycle. The growth in environmental strategies necessitates more frequent data collection to effectively monitor and develop programs that influence residents' behavior and address their needs.

Other growth impacts include \$6.0 for a new waste bylaw requiring civic facilities to provide diversion options for organic materials, \$7.0 to account for communications work being more operations focused as more programs come online, and a \$3.0 increase in grants due to population growth.

Capital Contribution:

The 2026 budget includes an inflationary increase of \$32.0 contributed to the Environmental Sustainability Reserve. This is a 13% increase over the base contribution of \$242.5 to address inflationary impacts as contributions to the reserve have remained unchanged since the reserve's inception in 2020.

Other Significant Item(s):

Other inflation accounts for an increase of \$55.3 in 2026 of which \$44.3 is for increased costs of collective agreements.

In addition, a transfer of \$141.2 is included in 2026 to account for Energy Performance Contracting loan repayments (balanced by utility savings in civic facilities service lines). This increase accounts for utility savings realized from rate escalation and additional measures that have been completed.

2027 Changes

Growth:

An increase of \$10.0 is included in 2027 for organics collections in civic facilities, as per bylaw; operating allocations for communications work previously funded from capital for programs such as climate reporting and green network and an increase in grants due to population growth.

Capital Contribution:

The 2027 budget includes an inflationary increase of \$6.0 contributed to the Environmental Sustainability Reserve representing a 2% increase over the base contribution of \$274.5.

Other Significant Item(s):

Other inflation accounts for an increase of \$49.0 in 2027 of which \$43.6 is for increased cost of collective agreements.

In addition, a transfer of \$18.8 is included in 2027 to account for Energy Performance Contracting loan repayments (balanced by utility savings in civic facilities). The increase accounts for utility savings realized from rate escalation.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01964: Waste Reduction Initiatives	164.0	167.0	-	-	-
P.02650: Integrated Solar/Renewable Energy Strtgy	-	250.0	-	-	-
P.10015: EV Adoption Roadmap	250.0	-	-	-	-

Environmental Health

City of Saskatoon

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10016: Solid Waste R&DP Development + Plan Impl	219.0	131.0	-	-	-
P.10019: Multi-Unit Organics	220.0	1,070.0	150.0	-	-
P.10034: Integrated Civic Energy Mgmt Program	70.0	-	-	-	-
P.10084: Material Recovery Centre	62.0	205.0	-	-	-
P.10088: Special/Bulky Waste	60.0	60.0	-	-	-
P.10090: Public Space & Event Waste Reduction	211.0	296.0	-	-	-
P.10093: Natural Areas' Protection and Health	1,000.0	1,000.0	-	-	-
Total	2,256.0	3,179.0	150.0	-	-

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01956: Property Assessed Clean Energy Fin Prog	-	-	30,040.0	1,005.0	1,005.0
P.02650: Integrated Solar/Renewable Energy Strtgy	-	190.0	-	-	-
P.10016: Solid Waste R&DP Development + Plan Impl	-	-	575.0	575.0	600.0
P.10031: Deep Energy Civic Bldg Retrofits	145.0	-	2,000.0	2,000.0	1,000.0
P.10033: ICI Energy Efficiency + Generation	-	-	260.0	-	-
P.10034: Integrated Civic Energy Mgmt Program	-	110.0	505.0	610.0	710.0
P.10035: Residential Enrgy Efficiency+ Generation	165.0	50.0	-	50.0	-
P.10081: District Energy	-	287.0	-	-	-
P.10084: Material Recovery Centre	-	-	225.0	225.0	-
P.10090: Public Space & Event Waste Reduction	-	-	315.0	315.0	335.0
P.10092: Equitable and Sustainable Food System	-	200.0	-	-	-
P.10093: Natural Areas' Protection and Health	415.0	415.0	-	-	-
P.10162: Corp Conservation, Efficiency, and Savin	-	-	2,250.0	2,250.0	3,000.0
P.10159: Green Pathways Implementation	-	-	-	-	3,000.0
P.10160: Climate Action Plan	-	-	1,000.0	1,000.0	1,000.0

Environmental Health

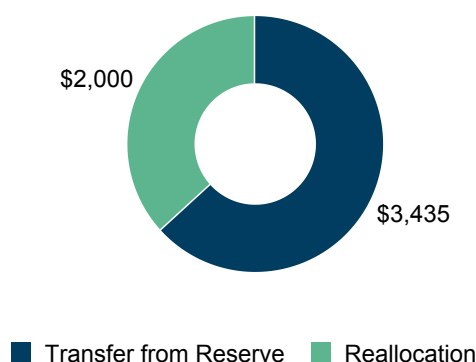
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Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
Total	725.0	1,252.0	37,170.0	8,030.0	10,650.0

The 2026-2027 Preliminary capital investments for Sustainability include nine funded projects totaling \$2,256.0 in 2026 and eight totaling \$3,179.0 in 2027. The majority of funded projects in 2026 and 2027 address actions from the City's Solid Waste Reduction and Diversion Plan by developing pilots and program design to increase diversion of specific waste materials and conducting research on waste behaviors to help enhance the long-term waste management strategy. Other funded projects will support the Natural and Naturalized Areas portfolio development and implementation, installation of Solar Photovoltaics on Civic buildings, and design and plan electric vehicle infrastructure for City Fleet vehicles.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.01964 Waste Reduction Initiatives Solid Waste R&DP	-	-	109.0	-	-
P.10016 Development + Plan Impl ICI Energy Efficiency +	-	-	131.0	-	-
P.10033 Generation Residential Energy	-	-	-	-	140.0
P.10035 Efficiency Generation Public Space & Event	-	-	115.0	-	-
P.10090 Waste Reduction Natural Areas' Protection	-	-	135.0	-	-
P.10093 and Health	-	-	170.0	-	-
Total	-	-	660.0	-	140.0

The estimated operating impacts for the funded capital projects, if approved, are anticipated to require \$660.0 for the 2028-2029 budget cycle and \$140.0 for the 2030 budget cycle. These costs are driven by several initiatives expected to begin within this timeframe. As these capital projects advance, and operational requirements are more defined, there may be opportunities to integrate existing resources and reduce the overall operating impact.

By 2028, P.01964 will require \$109.0 to support resource needs and materials for oversight of the Leading Green Program. This program will provide a coordinated corporate waste strategy and lead the development and implementation of sustainable procurement policies.

P.10090 includes an operating impact of \$135.0 to support program oversight, communications and education, policy development for public events and spaces, and provision of waste sorting infrastructure.

Similarly, P.10016 includes \$131.0 to expand functional capacity for implementing and overseeing actions from the Solid Waste Reduction and Diversion Plan, including supervision of communication and education activities. The operating impacts of these three projects will support waste reduction and diversion, and as such, operational funding may be available through the waste utilities.

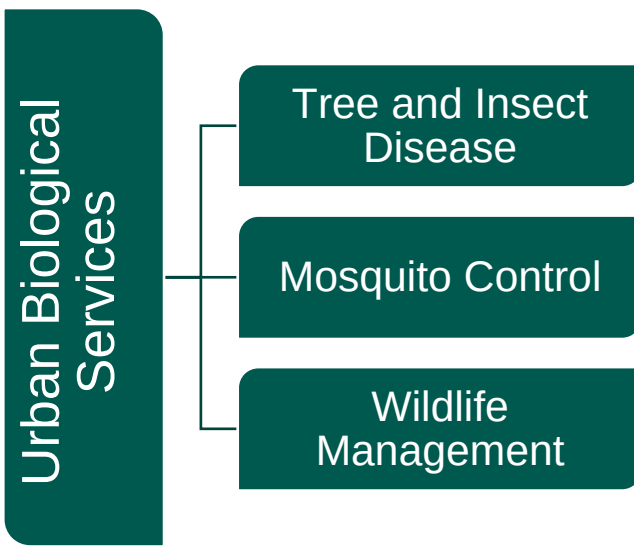
Other impacts in 2028 include P.10035 which requires \$115.0 to enhance the existing residential Energy Map through virtual auditing and education support for program intake and energy coaching.

Additionally, P.10093 is expected to require \$170.0 to advance the naturalization program. This includes support for developing and implementing standards, policies, and procedures for naturalized areas, coordination with the City's Naturalized Parks Program, and delivery of education, monitoring and reporting activities.

In 2030, P.10033 will require \$140.0 in operating costs for software to host a commercial building energy platform to provide education, and intake support for energy coaching.

Urban Biological Services

Overview



Urban Biological Services is responsible for monitoring and, where necessary, controlling urban pest populations. This includes mosquitoes, nuisance wildlife (e.g. ground squirrels), and tree insects and diseases (e.g. Dutch elm disease). In addition, this program provides consultation services to the public pertaining to tree related insects, diseases, and urban wildlife.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Mosquito Control		The City conducts mosquito control inside City Limits as a main priority. Mosquito control efforts are highly dependent on precipitation rates. If there are repeated rainfall events, treatment efforts remain focused within City limits. Adult mosquitos are tested for the presence of West Nile Virus, and these results are communicated publicly. In addition, adult mosquito populations are assessed and reported weekly on the City's website.		
		Up to 2km outside City Limits is conducted as time permits.		

Environmental Health

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Tree and Insect Disease	Dutch Elm Disease, Emerald Ash Borer, Ash Bark Beetle, Forest Tent Caterpillar, European Elm Scale, Cottony Ash Psyllid	City and private trees are inspected as requested, invasive insects are trapped. Requests to inspect city-owned trees are completed within 5 business days. All pests are identified, however no further service is provided for non-detrimental pests. All nursery stock is inspected for invasive insect and diseases. All private and city-owned elm are inspected for Dutch elm disease twice per year.
Wildlife Management	Skunks, Raccoons, Crows, Coyotes, Rabbits	Wildlife management follows a complaint-based model and are prioritized as follows: Injured, trapped, and diseased. Service is focused on unprotected animals (skunks, gophers, racoons, beavers) on public property and no larger than a coyote. Larger animals such as moose, deer, and bear are handled by the Ministry of Environment.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(2.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
Total Revenues	(2.0)	(2.0)	(2.0)	(2.0)	-	-	(2.0)	-	-
Gross Expenses									
Wages and Benefits	712.6	760.9	780.2	806.2	26.0	3.3%	827.2	21.0	2.6%
Contracted and General Services	104.5	67.2	67.6	67.6	-	-	78.3	10.7	15.8%
Heating, Lighting, Power, Water and Telephone	3.6	3.8	3.8	3.8	-	-	3.8	-	-
Material, Goods and Supplies	107.1	201.6	205.5	211.4	5.9	2.9%	218.8	7.4	3.5%
Other Expenses	1.2	-	-	-	-	-	-	-	-
Cost Recoveries	(65.7)	-	-	-	-	-	-	-	-
Transfers to Reserves	18.4	18.4	41.6	41.6	-	-	41.6	-	-
Total Gross Expenditure	881.7	1,051.9	1,098.7	1,130.6	31.9	2.9%	1,169.7	39.1	3.5%
Tax Support	879.7	1,049.9	1,096.7	1,128.6	31.9	2.9%	1,167.7	39.1	3.5%

2024 Actual Results:

In 2024, Urban Biological Services had a \$170.2 favorable variance, primarily due to \$97.6 in staffing savings from seasonal vacancies and higher than anticipated ground squirrel control charge-out work. Additional savings came from a reduction in chemical purchases due to sufficient stock of \$30.0, reduced emergency response needs \$35.5, and lower fuel rates \$7.1.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	10.74	10.74	-	10.74	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,096.7	1,128.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	31.9	29.0	60.9
Growth	-	10.1	10.1
Total Expenditure Change	31.9	39.1	71.0
Total Change, Net	31.9	39.1	71.0
Total Budget	1,128.6	1,167.7	

2026 Changes

Other Significant Items:

An amount of \$26.0 has been included for increased costs of collective agreements.

A reduction of \$3.7 has been included for lower fuel rates.

Other inflationary increases totaling \$9.6 are for vehicle rental and maintenance, and occupational health and safety support.

2027 Changes

Growth:

As the city expands and more parks, open space areas and trees are added, additional funding is required to maintain service levels. In 2027, 7.89 hectares of new green spaces will be added and \$10.1 has been added to provide urban biological services to the growth areas.

Other Significant Items:

An amount of \$21.0 has been included for increased costs of collective agreements.

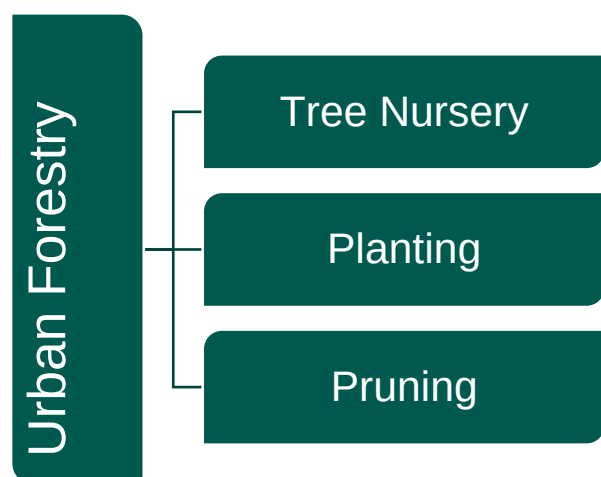
Other inflationary increases totaling \$8.0 are for vehicle rental and maintenance, and occupational health and safety support.

Summary of Capital Investments

There are no capital investments for Urban Biological Services.

Urban Forestry

Overview



Urban Forestry is responsible for tree maintenance including a pruning cycle, tree planting, disease control and prevention (e.g. Dutch elm disease, Emerald ash borer), and nursery production for the management of the urban forest on the City's parks, boulevards, medians, and other programs.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Tree Maintenance	Service Requests	Trees that pose an immediate safety risk are inspected and pruned within 24 hours		
		All other tree maintenance service requests are inspected within 10 days and service, if required is provided by the end of the year		
	Cyclical Pruning	Pruning cycles for street trees are 1:7 years		
		Pruning cycles for park trees are 1:13 years		
Tree Planting	Tree Planting in new communities and industrial areas	All identified planting sites in new communities and industrial areas that meet criteria have a tree planted		
	Tree Replacement	Requests for tree replacement received by June 30th will be planted within that season		
Tree Nursery	Tree Production	Provision of a variety of trees for tree planting programs		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(86.8)	-	-	-	-	-	-	-	-
Total Revenues	(86.8)	-	-	-	-	-	-	-	-
Gross Expenses									
Wages and Benefits	2,174.5	2,163.2	2,217.4	2,293.1	75.7	3.4%	2,352.6	59.5	2.6%
Contracted and General Services	1,486.7	1,389.7	1,478.2	1,543.7	65.5	4.4%	1,622.0	78.3	5.1%
Heating, Lighting, Power, Water and Telephone	15.7	28.8	29.3	30.0	0.7	2.4%	30.7	0.7	2.3%
Material, Goods and Supplies	647.1	632.1	651.1	693.8	42.7	6.6%	737.6	43.8	6.3%
Other Expenses	(167.9)	-	-	-	-	-	-	-	-
Cost Recoveries	(94.1)	(149.5)	(149.5)	(149.5)	-	-	(149.5)	-	-
Transfers to Reserves	477.0	477.0	628.3	707.3	79.0	12.6%	786.1	78.8	11.1%
Transfers to Other Operating	-	8.2	6.9	5.9	(1.0)	(14.5%)	5.1	(0.8)	(13.6%)
Total Gross Expenditure	4,539.0	4,549.5	4,861.7	5,124.3	262.6	5.4%	5,384.6	260.3	5.1%
Tax Support	4,452.3	4,549.5	4,861.7	5,124.3	262.6	5.4%	5,384.6	260.3	5.1%

2024 Actual Results:

In 2024, Urban Forestry had a \$97.2 favorable variance of which \$102.3 was due to unexpected staffing vacancies, and \$21.0 was due to favorable fuel rates and volume, partially offset by inflation relating to equipment maintenance of \$26.1.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	26.65	26.65	-	26.65	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	4,861.7	5,124.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	231.1	214.7	445.8
Growth	31.5	45.6	77.1
Total Expenditure Change	262.6	260.3	522.9
Total Change, Net	262.6	260.3	522.9
Total Budget	5,124.3	5,384.6	

2026 Changes

Growth:

As the city expands and more parks, open space areas, trees, shrubs and amenities are added, additional funding is required to maintain service levels. In 2026, trees, shrubs, pathways and amenities have been added to existing parks through P.00901 Park Upgrades, Enhancements & Repairs resulting in a budget increase of \$31.5 for contractual services to provide urban forestry services to the growth areas.

Capital Contribution:

The contribution to the Urban Forestry and Pest Management Capital Reserve increased by \$78.0, bringing the annual contribution to \$667.5. The purpose of this reserve is to provide a funding source for the response to insect and disease infestations that may threaten the City's urban forest.

Other Significant Items:

An amount of \$75.7 has been included for increased costs of collective agreements.

A reduction of \$14.4 has been included for lower fuel rates.

Other inflationary adjustments due to rising prices totaling \$91.8 are for contracted services, vehicle rental, maintenance, administrative support, a GIS license, and utility rate increases.

2027 Changes

Growth:

As the city expands, more parks, open space areas and trees are added, and additional funding is required to maintain service levels. In 2027, 7.89 hectares of new green spaces will be added and contracted services have been increased by \$45.6 to provide urban forestry services to the growth areas.

Capital Contribution:

The contribution to the Urban Forestry and Pest Management Capital Reserve increased by \$78.0, which would bring the annual contribution to \$745.5. The purpose of this reserve is to provide a funding source for the response to insect and disease infestations that may threaten the City's urban forest.

Other Significant Items:

An amount of \$59.5 has been included for increased costs of collective agreements.

Other inflationary adjustments due to rising prices totaling \$77.2 are for contracted services, vehicle rental, maintenance, administrative support, a GIS license, and utility rate increases.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10108: Tree replacement and UF management	100.0	-	-	-	-
P.10065:UF & Pest Mgmt Plan Implementation	130.0	130.0	130.0	130.0	130.0
Total	230.0	130.0	130.0	130.0	130.0

The 2026-2027 Urban Forestry Capital Investment includes \$230.0 for two funded projects in 2026 and \$130.0 for one funded project in 2027.

P.10108: Tree Replacement and UF Management includes \$100.0 in 2026 for a canopy assessment to help support the goal of canopy coverage and management. This project is funded by Tree Replacement Fund.

P.10065: Urban Forest Management Plan includes \$130.0 in each of 2026 and 2027 for the implementation of the Urban Forest Management plan and includes project management, communications, and engagement. This project is funded by the Urban Forest and Pest Management Capital Reserve.

2026-2027 Capital Budget by Funding Source

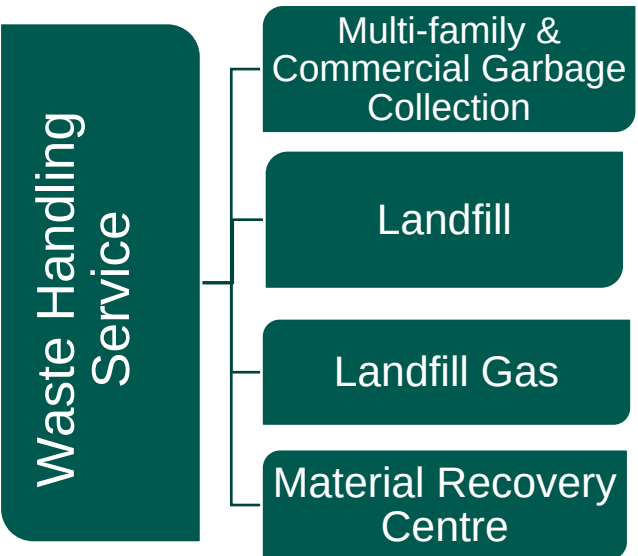


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Waste Handling Service

Overview



Waste Handling includes Commercial and Multi-Family solid waste collections, the Landfill Gas Collection facility and the operation of the Saskatoon Regional Waste Management Facility which includes the Landfill and the Material Recovery Centre to ensure solid waste is managed in a safe and environmentally sound manner. The design and operations of the Landfill are optimized to maximize the available space within the facility. The Material Recovery Centre is designed to be a one-stop facility that functions to provide easy, efficient and cost-effective waste diversion and landfill transfer.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Garbage Collection	Multi-Unit	Weekly collections year round		
	Commercial	Collections provided under contract with the City		
Landfill Operations	Customer Service	24/7 dedicated customer service call centre Emails acknowledged within 2 business days		
	Material Recovery Centre	Landfill and Material Recovery Centre Operations.		

Landfill Operations	Operating Hours	The landfill is open from 8:00am to 4:45pm, seven days a week with the exception of Christmas Day and New Year's Day.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(9,119.7)	(8,783.7)	(8,639.4)	(9,105.1)	(465.7)	5.4%	(9,205.6)	(100.5)	1.1%
Total Revenues	(9,119.7)	(8,783.7)	(8,639.4)	(9,105.1)	(465.7)	5.4%	(9,205.6)	(100.5)	1.1%
Gross Expenses									
Wages and Benefits	3,676.7	3,565.5	3,655.6	3,879.5	223.9	6.1%	4,155.4	275.9	7.1%
Contracted and General Services	4,333.6	5,265.9	5,282.0	5,203.2	(78.8)	(1.5%)	5,343.6	140.4	2.7%
Heating, Lighting, Power, Water and Telephone	212.4	239.9	250.0	124.0	(126.0)	(50.4%)	126.7	2.7	2.2%
Material, Goods and Supplies	460.8	462.7	471.3	408.5	(62.8)	(13.3%)	408.5	-	-
Other Expenses	17.0	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	213.4	228.5	228.5	228.5	-	-	228.5	-	-
Cost Recoveries	(392.7)	(392.6)	(402.2)	(373.1)	29.1	(7.2%)	(381.3)	(8.2)	2.2%
Transfers to Reserves	2,735.1	2,483.8	1,992.6	2,040.0	47.4	2.4%	2,078.3	38.3	1.9%
Transfers to Other Operating	55.5	52.1	44.1	37.4	(6.7)	(15.2%)	32.4	(5.0)	(13.4%)
Finance Charges	-	149.7	599.0	696.9	97.9	16.3%	696.9	-	-
Total Gross Expenditure	11,311.9	12,055.5	12,120.9	12,244.9	124.0	1.0%	12,689.0	444.1	3.6%
Tax Support	2,192.3	3,271.8	3,481.5	3,139.8	(341.7)	(9.8%)	3,483.4	343.6	10.9%

2024 Actual Results:

This service line had a favourable variance of \$1,079.5 when compared to budget. Favourable revenue variances of \$336.0 were driven by increased tonnages and site visits at the Landfill and Material Recovery Centre. Increased activity was noted across the residential and commercial sectors, as well as the curbside garbage utility where household growth exceeded budget, resulting in increased tonnage.

This service line also noted expense savings of \$743.6, driven by lower tonnages in the multi-unit and commercial garbage programs, maintenance costs covered under warranty, and fuel savings from lower rates and decreased consumption. These savings were partially offset by increased transfers to reserves, attributed to tonnages received exceeding budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	39.15	42.00	2.85	44.25	2.25

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	3,481.5	3,139.8	
Revenue Changes:			
Revenue	(465.7)	(100.5)	(566.2)
Total Revenue Change	(465.7)	(100.5)	(566.2)
Expenditure Changes:			
Inflation & Transfer	45.5	201.1	246.6
Growth	78.5	243.0	321.5
Total Expenditure Change	124.0	444.1	568.1
Total Change, Net	(341.7)	343.6	1.9
Total Budget	3,139.8	3,483.4	

2026 Changes

Revenue Change:

The 2026 operating budget includes a total revenue increase of \$465.7 within this service line. The increase is due to expected growth in landfill revenues. As the population increases, there is an expected increase in tonnage from the garbage collections programs, which is projected to result in increased revenues of \$424.3. Increased landfill usage from commercial customers is also anticipated to result in increased revenues of \$41.4 in 2026.

Growth:

The 2026 budget includes \$78.5 in growth-related expenditures, including program growth, and increased transfers to reserve resulting from increased commercial and curbside utility tonnages.

These increases are partially offset by reductions for processing fees for the commercial and multi-unit garbage collection programs which saw lower volumes than budgeted.

Included in growth is the addition of 3.35 new FTEs required to support the continued growth of waste management and diversion programs and enhance the efficiency and effectiveness of customer facing operations. New FTEs include: Utility A (0.5 FTE) to maintain service levels within the multi-unit and commercial garbage collections programs, and Labourers (1.05 FTE) to support Landfill / MRC site upkeep through litter management, grass trimming, and general site maintenance. Lastly, Landfill Attendants (1.80 FTE) are required to maintain current service levels at the Saskatoon Regional Waste Management Centre, as the number of visitors has increased by 27% between 2022-2024 and is expected to continue to increase. These FTEs will direct the increased number of customers to the appropriate areas, thereby reducing wait times and contamination risks.

Capital Contribution:

Capital contributions to the Waste Processing Capital and Replacement Reserve in this service line increased by \$47.4 in 2026 to account for increases in estimated tonnage. Total contribution to the reserve from this service line is \$2,039.8 in 2026.

Other Significant Item(s):

Included in the 2026 budget is a net increase of \$45.5 for inflation. Inflationary increases include \$99.6 attributed to the increased costs of collective agreements. Other increases include vehicle lease and facilities maintenance costs. These increases are partially offset by a reduction of \$83.6 for lower fuel rates.

Included in the 2026 budget is a transfer of 0.5 existing FTEs to other service lines and capital to ensure consistency between work performed and resources budgeted. These transfers include 0.3 FTE for a Supervisor VI to Waste Reduction based on actual time required to supervise the recycling depots, and a transfer of 0.2 FTE to capital for an Environmental Projects and Projection Manager to capital based on expected time required to oversee capital projects.

2027 Changes

Revenue Change:

The 2027 operating budget includes a revenue increase of \$100.5 within this service line. The increase is due to expected growth in landfill revenues resulting from projected population increases.

Growth:

The 2027 budget includes \$243.0 in growth-related expenditures, which includes increases in staff resources, and increased transfer to reserve from increased budgeted tonnages.

Included in growth is the addition of 2.25 FTEs to support expanded operations, and expected growth. New FTEs include: Landfill Attendants (2.0 FTE) to support increased traffic anticipated from incorporating self-service compost pick up and organic material drop off on site, which is expected to result in 30,000 additional visits annually, as well as an Engineering Technologist (0.25 FTE) to oversee diversion contract administration, and support landfill field work and compliance with regulatory requirements.

Capital Contribution:

Capital contributions to the Waste Processing Capital and Replacement Reserve in this service line increased by \$38.3 in 2027 to account for increases in estimated tonnage. Total contribution to the reserve from this service line is \$2,078.1 in 2027.

Other Significant Item(s):

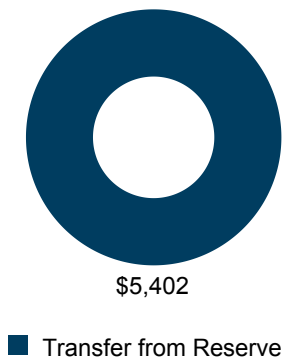
Included in the 2027 budget are inflationary and transfer increases of \$201.1. Inflationary increases include \$99.0 attributed to the increased cost of collective agreements. Other increases are attributed to facilities maintenance costs, vehicle and equipment charges, administrative charges, and other corporate costs.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01475: Auto'D Garbage Container Repl	-	-	583.0	602.0	622.0
P.02051: Landfill Optimization	1,550.0	-	-	-	-
P.10168: LFG Upgrades	-	-	1,330.0	-	335.0
P.10165: Commercial Organics	73.0	623.0	150.0	-	-
P.10167: SRWMC Capital Upgrades	1,550.0	325.0	60.0	951.0	-
P.10152: Landfill Closure	-	-	-	450.0	3,700.0
P.10155: Multi Unit Garbage Improvements	170.0	920.0	150.0	-	-
P.10157: Commercial Garbage Review	83.0	108.0	-	-	-
Total	3,426.0	1,976.0	2,273.0	2,003.0	4,657.0

The 2026-2027 Preliminary capital investments for Waste Handling Capital investment includes five funded projects totaling \$5,402.0. This funding is intended to maintain and replace assets to ensure current service levels are sustained without disruption, as well as to invest in new assets to meet customer needs and enhance service levels. The most significant capital initiatives for 2026-2027 include \$1,875.0 for investing in new assets at the Saskatoon Regional Waste Management Centre, \$1,550.0 to fund Landfill Gas infrastructure, and fleet expansion, and \$1,090.0 to improve the Multi-Unit garbage program.

2026-2027 Capital Budget by Funding Source



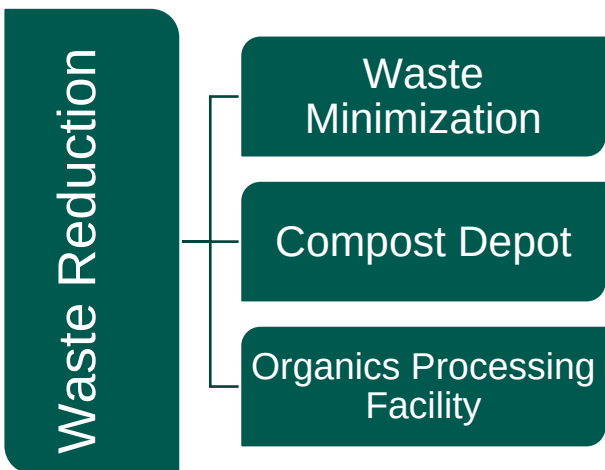
Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.10084 Material Recovery Centre	-	-	265.0	-	-
Total	-	-	265.0	-	-

Estimated future operating impacts include \$265.0 in 2028 to for the Saskatoon Regional Waste Management Centre to operate a landfill ban program and further expand waste diversion opportunities including diversion of construction and demolition waste.

Waste Reduction

Overview



This service line directly responds to Performance Targets that have been established for increased waste diversion (70% performance target for waste diversion) and greenhouse gas emissions reductions (40% reduction for corporate and 15% for community and 80% for corporate and community GHG reductions by 2050).

Current resources provide management services to recycling contracts for multi-unit dwellings, compost depot operations, waste bylaw enforcement program and community recycling depot operations.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Recycling Depots	City Operated Locations	3 Recycling Depot Locations		
	Acceptable Materials	All paper, cardboard, plastics (symbol 1 - 7), aluminum foil, tin cans, milk jugs, cartons, beverage containers, glass bottles and jars.		
Compost Depot	City Operated Location	1 Compost Depot Location	Transitioned to the Organics Processing Facility	
	Acceptable Materials	Leaves, Grass, Sod, Topsoil, Garden refuse, Halloween pumpkins and non-elm branches, stumps and tree trimmings	Transitioned to the Organics Processing Facility	

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Organics Processing Facility	Acceptable Materials	Organics Processing Facility Anticipated to be Open in 2027	Organics Processing Facility Anticipated to be Open in 2027	Food Waste, Leaves, Grass, Sod, Topsoil, Garden Refuse, non-elm branches, stumps and tree trimmings

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(156.2)	(95.5)	(95.5)	(95.5)	-	-	(3,307.4)	(3,211.9)	3,363.2%
Total Revenues	(156.2)	(95.5)	(95.5)	(95.5)	-	-	(3,307.4)	(3,211.9)	3,363.2%
Gross Expenses									
Wages and Benefits	621.5	672.8	687.0	749.8	62.8	9.1%	1,733.7	983.9	131.2%
Contracted and General Services	906.8	1,469.5	1,559.9	1,591.3	31.4	2.0%	1,099.4	(491.9)	(30.9%)
Heating, Lighting, Power, Water and Telephone	5.2	6.5	6.7	6.7	-	-	163.7	157.0	2,343.3%
Material, Goods and Supplies	700.6	80.8	82.0	65.2	(16.8)	(20.5%)	114.1	48.9	75.0%
Other Expenses	39.3	-	-	-	-	-	-	-	-
Cost Recoveries	(117.9)	(112.4)	(112.4)	(112.4)	-	-	(86.4)	26.0	(23.1%)
Transfers to Reserves	-	-	-	-	-	-	100.0	100.0	-
Transfers to Other Operating	(1,107.4)	(1,107.4)	(1,107.4)	(1,107.4)	-	-	(555.0)	552.4	(49.9%)
Finance Charges	-	-	-	-	-	-	1,761.5	1,761.5	-
Total Gross Expenditure	1,048.1	1,009.8	1,115.8	1,193.2	77.4	6.9%	4,331.0	3,137.8	263.0%
Tax Support	891.9	914.3	1,020.3	1,097.7	77.4	7.6%	1,023.6	(74.1)	(6.8%)

2024 Actual Results:

This service line had a favourable variance of \$22.4 in 2024 when compared to budget. Revenues for bulk compost sales exceeded budget by \$60.7 due to increased demand from commercial and internal customers. This was offset by increased operating expenses required for site maintenance, staffing, and equipment lease and maintenance.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	5.70	6.00	0.30	16.15	10.15

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,020.3	1,097.7	
Revenue Changes:			
Revenue	-	(3,211.9)	(3,211.9)
Total Revenue Change	-	(3,211.9)	(3,211.9)
Expenditure Changes:			
Inflation & Transfer	77.4	(546.1)	(468.7)
Growth	-	3,683.9	3,683.9
Total Expenditure Change	77.4	3,137.8	3,215.2
Total Change, Net	77.4	(74.1)	3.3
Total Budget	1,097.7	1,023.6	

2026 Changes

Other Significant Item(s):

Included in the 2026 budget is an increase of \$77.4 for inflation and transfer. Inflationary increases include \$19.2 attributed to the increased costs of collective agreements. Other increases include internal vehicle and equipment maintenance and replacement costs.

Included in the 2026 budget is a transfer of 0.3 FTE for a Supervisor VI from Waste Handling based on actual time required to supervise operations at the recycling depots.

2027 Changes

Revenue Change:

Budgeted revenues in this service line are projected to increase by \$3,211.9 in 2027. This increase is attributed to the planned opening of the Organics Processing Facility in 2027. Included in this increase is \$2,636.9 in revenue from the curbside organics utility. Other increases include \$275.0 in increased revenues from commercial haulers and \$300.0 in bulk compost sales.

Growth:

Included in 2027 is \$3,683.9 in growth-related expenditures attributed to the planned opening of the Organics Processing Facility. This increase includes \$1,761.5 in debt related charges to repay borrowing required for site construction, \$907.0 for additional staff resources, \$393.9 in equipment costs, \$157.0 in utility costs, and \$100.0 in transfers to reserves.

Increases for staff resources are driven by the addition of 9.75 new FTEs required to operate the Organics Processing Facility. The new FTEs include seasonal positions to ensure sufficient staffing during peak summer months and support effective schedule management. New FTEs include: an Operations Superintendent (1.0 FTE) to oversee daily operations including scheduling, safety, and workflow optimization, Supervisor IV (1.60 FTE) to supervise, train, and direct staff on site, an Engineering Technologist (0.75 FTE) to ensure compost quality control and adherence to industry

standards and regulatory requirements, Utility A (2.60 FTE) to operate equipment required to process organics, Waste Attendants (3.20 FTE) to manage monetary transactions, and support safe, customer-focused disposal of organic materials, and a Labourer (0.6 FTE) to support site upkeep through litter management, and general site maintenance.

Capital Contribution:

Included in the 2027 budget is a capital contribution of \$100.0 to the Waste Processing Capital and Replacement Reserve.

Other Significant Item(s):

Included in the 2027 budget is a reduction of \$646.1 for inflation and transfers. Inflationary increases include \$18.0 attributed to the increased cost of collective agreements.

Included in the 2027 budget is a transfer of 0.4 FTE from capital for an existing Environmental Projects and Protection Manager position to oversee operations of the new site.

Transfers also include the reallocation of the base budget for the compost depot to the new Organics Processing Facility, which includes adjustments to funding from SK Recycles. With these adjustments, a total of \$555.0 in funding from SK Recycles has been allocated to this service line. The allocation of existing budgets and stewardship funding, along with the revenues collected from the curbside organics utility, help offset the mill rate impacts required to operate the new facility.

During its April 24, 2024 City Council meeting, City Council approved the construction and operation of a City-owned facility to process organic materials. With the construction of this new Organics Processing Facility, the City of Saskatoon will be able to process 40,000 tonnes of organics annually.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10169: OPF Upgrades	125.0	375.0	-	-	-
Total	125.0	375.0	-	-	-

The 2026-2027 Preliminary capital investments for Waste Reduction includes one funded project totaling \$125.0 in 2026 and \$375.0 in 2027. The funding will be used to supplement the ongoing capital requirements of the Organics Processing Facility and will also be used to assist with closing of the existing compost depot.

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve

Operating Budget Impacts of 2026/2027 Capital Projects

There are no annual operating budget costs associated with this budget request.

UTILITIES

City of Saskatoon



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The Utilities Business Line is a collection of various utility related services.
The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Utilities Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals	
 ASSET & FINANCIAL SUSTAINABILITY Saskatoon Invests In what matters.	
Our planning philosophy, "we invest in what matters," guides the use of our financial and physical resources to meet residents' needs today and tomorrow, aiming for smart, sustainable city management. We align our services with residents' expectations and financial capacity, ensuring they see value in their tax investments. We actively seek diverse revenue streams, managing risk and debt responsibly. We maintain openness, accountability, and transparency in our resource allocation and collection decisions. Our well-managed and maintained infrastructure reflects the pride and priorities of a modern 21st-century city.	



ENVIRONMENTAL LEADERSHIP

**Growing in harmony
with nature**

Saskatoon grows in harmony with its natural environment, conserving resources and demonstrating environmental leadership. Our air and water are clean, and we have reduced water and energy consumption. We rely on renewable energy and green technology, constructing energy-efficient buildings suited to our cold climate. Residents frequently use transit, walk, or cycle, and our compact neighbourhoods produce less waste, with most being recycled or composted. We grow more food locally and protect the South Saskatchewan River Valley, supporting biodiversity. Our commitment to urban and grassland parks and a healthy urban forest ensures ample green space per resident

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Performance Compared to Target
Waste Diverted from the Landfill	70% Diversion	24.50%	33.38%	34.20%	Improvement	Needs Improvement
Reduce the City of Saskatoon's greenhouse gas emissions	Reduce GHG to Net-Zero by 2050	N/A	-7% relative to 2014 baseline	Pending	N/A	Needs Improvement
Assets in very good or good condition	70%	48%	Pending	Pending	N/A	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the

City of Saskatoon

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program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Saskatoon Light & Power	(192,289.1)	(197,467.0)	(196,694.6)	(201,052.3)	(4,357.7)	2.2%	(205,865.4)	(4,813.1)	2.4%
Storm Water Management	(14,155.2)	(14,202.5)	(14,315.6)	(14,411.2)	(95.6)	0.7%	(14,555.1)	(143.9)	1.0%
Waste Services Utility	(29,912.2)	(29,332.9)	(30,249.4)	(32,116.3)	(1,866.9)	6.2%	(31,808.2)	308.1	(1.0%)
Wastewater Utility	(86,596.2)	(84,910.0)	(87,698.4)	(90,626.5)	(2,928.1)	3.3%	(93,144.3)	(2,517.8)	2.8%
Water Utility	(110,979.3)	(110,807.4)	(120,568.0)	(133,581.5)	(13,013.5)	10.8%	(143,763.0)	(10,181.5)	7.6%
Total Revenues	(433,932.0)	(436,719.8)	(449,526.0)	(471,787.8)	(22,261.8)	5.0%	(489,136.0)	(17,348.2)	3.7%
Gross Expenses									
Saskatoon Light & Power	192,289.1	197,467.0	196,694.6	201,052.3	4,357.7	2.2%	205,865.4	4,813.1	2.4%
Storm Water Management	14,155.2	14,202.5	14,315.6	14,411.2	95.6	0.7%	14,555.1	143.9	1.0%
Waste Services Utility	29,912.2	29,332.9	30,249.4	32,116.3	1,866.9	6.2%	31,808.2	(308.1)	(1.0%)
Wastewater Utility	86,596.2	84,910.0	87,698.4	90,626.5	2,928.1	3.3%	93,144.3	2,517.8	2.8%
Water Utility	110,979.3	110,807.4	120,568.0	133,581.5	13,013.5	10.8%	143,763.0	10,181.5	7.6%
Total Gross Expenses	433,932.0	436,719.8	449,526.0	471,787.8	22,261.8	5.0%	489,136.0	17,348.2	3.7%
Tax Support	-	-	-	-	-	-	-	-	-

Summary of 2026-2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	454.28	470.68	16.40	476.23	5.55

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(22,261.8)	(17,348.2)	(39,610.0)
Total Revenue Change	(22,261.8)	(17,348.2)	(39,610.0)
Expenditure Changes:			
Inflation & Transfer	20,339.5	16,255.3	36,594.8
Growth	1,922.3	1,092.9	3,015.2
Service Level Changes	-	-	-
Total Expenditure Change	22,261.8	17,348.2	39,610.0
Total Budget	-	-	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Saskatoon Light & Power	26,729.5	26,597.0	25,205.0	26,882.0	29,200.0
Storm Water Management	9,328.0	9,270.0	7,501.0	11,238.0	11,134.0
Waste Services Utility	648.0	368.0	1,215.0	-	-
Wastewater Utility	50,156.5	29,480.4	27,554.6	22,472.0	21,937.0
Water Utility	75,030.0	116,715.0	168,764.0	152,404.0	160,672.0
Total	161,892.0	182,430.4	230,239.6	212,996.0	222,943.0

Financing for Capital Investments

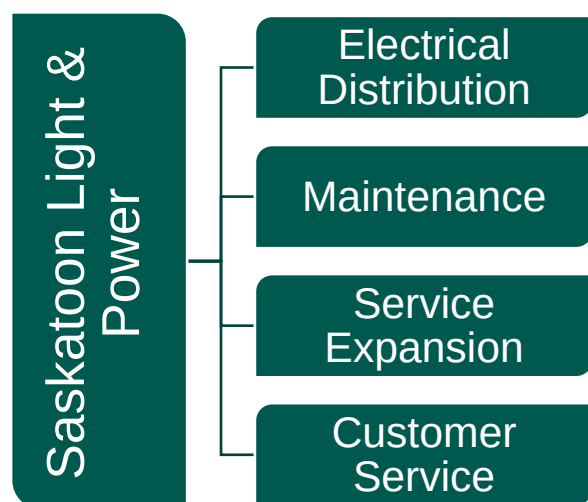
Funding Source	2026	2027	2028	2029	2030
Disaster Mitigation and Adaptaion	538.0	538.0	-	-	-
Transfer from Reserves	148,179.5	107,295.4	124,887.6	118,323.0	119,549.0
Customer Contribution	7,474.5	6,847.0	2,552.0	2,573.0	2,594.0
External Borrowing	5,130.0	60,975.0	92,520.0	82,890.0	90,720.0
Operating Down Payment to Capital	570.0	6,775.0	10,280.0	9,210.0	10,080.0
Total	161,892.0	182,430.4	230,239.6	212,996.0	222,943.0

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Saskatoon Light & Power	-	-	150.0	-	-
Total	-	-	150.0	-	-

Saskatoon Light & Power

Overview



Saskatoon Light & Power's (SL&P) mandate is to provide safe, reliable and cost-effective electricity in an environmentally responsible way. SL&P strives to minimize the number and duration of customer outages with a focus on system maintenance, staff training and safety.

Outside forces affecting SL&P include future bulk power rate negotiations with SaskPower as well as future increases to retail electricity rates established by SaskPower and matched by SL&P.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Electrical Utility	Maintain Distribution System	Maintain the distribution system in a condition that provides electrical reliability that meets or exceeds the Canadian Urban Average.		
	Respond to Power Outages	Provide 24 hour per day emergency service. Respond to power outages as quickly and safely possible and issue service alerts as quickly as possible.		
	Tree Trimming	Trim trees away from overhead power lines on a 7 year cycle to reduce risk of power outages from tree contacts.		
	Underground Utility Locates	Participate in Sask1st Call and provide underground utility locates upon request.		
	Safety & Awareness Education	Provide school tours upon request on electrical education and safety training (800-1,000 students per year).		
	Metering	Meet Measurement Canada's requirements as an Accredited testing facility. Ensure electricity meters meet national standards for accuracy.		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(349.0)	(728.0)	(728.0)	(408.0)	320.0	(44.0%)	(408.0)	-	-
Contribution from Develop & Others	3.2	-	-	-	-	-	-	-	-
User Fees	(191,943.3)	(196,739.0)	(195,966.6)	(200,644.3)	(4,677.7)	2.4%	(205,457.4)	(4,813.1)	2.4%
Total Revenues	(192,289.1)	(197,467.0)	(196,694.6)	(201,052.3)	(4,357.7)	2.2%	(205,865.4)	(4,813.1)	2.4%
Gross Expenses									
Wages and Benefits	14,422.9	9,894.3	10,137.8	10,795.8	658.0	6.5%	11,259.9	464.1	4.3%
Contracted and General Services	7,731.2	10,516.1	10,919.4	11,087.4	168.0	1.5%	11,386.7	299.3	2.7%
Heating, Lighting, Power, Water and Telephone	101,782.3	104,063.6	107,331.4	108,353.9	1,022.5	1.0%	110,733.9	2,380.0	2.2%
Material, Goods and Supplies	3,629.5	3,631.6	3,724.0	3,958.8	234.8	6.3%	4,072.0	113.2	2.9%
Other Expenses	(6,736.9)	8.9	9.1	9.1	-	-	9.1	-	-
Donations, Grants and Subsidies	25,746.1	26,502.6	26,406.9	26,930.6	523.7	2.0%	27,568.4	637.8	2.4%
Cost Recoveries	(522.7)	(3,179.6)	(3,283.8)	(3,124.7)	159.1	(4.8%)	(3,243.0)	(118.3)	3.8%
Transfers to Reserves	45,384.3	45,132.2	41,198.3	42,570.3	1,372.0	3.3%	43,538.8	968.5	2.3%
Transfers to Other Operating	297.0	288.9	243.1	206.5	(36.6)	(15.1%)	179.0	(27.5)	(13.3%)
Finance Charges	555.5	608.4	8.4	264.6	256.2	3,050.0%	360.6	96.0	36.3%
Total Gross Expenditure	192,289.1	197,467.0	196,694.6	201,052.3	4,357.7	2.2%	205,865.4	4,813.1	2.4%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

Saskatoon Light & Power (SL&P) recorded an unfavorable variance of \$145.8 in 2024, primarily due to lower-than-budgeted electricity sales. 2024 marked the lowest annual sales volume recorded in the past 20 years. Sales volumes declined due to increased energy conservation efforts and a mild winter and spring with weather-related demand days falling 3.3% below the five-year average. In addition, a planned 4% rate increase (budgeted at \$5,634.9 for nine months) did not occur. These shortfalls were partially offset by \$2,221.3 in bulk power savings, \$756.4 in reduced Grants-in-Lieu, and over \$1,450.0 in operational savings realized through staffing vacancies, reduced maintenance costs, and lower vehicle, equipment, and service expenses. Additional revenues, including \$219.6 from joint use, duct rentals, and penalties, further reduced the impact of lower revenues. The overall unfavorable variance was covered by the stabilization reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	83.30	88.10	4.80	89.60	1.50

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(4,357.7)	(4,813.1)	(9,170.8)
Total Revenue Change	(4,357.7)	(4,813.1)	(9,170.8)
Expenditure Changes:			
Inflation & Transfer	5,899.3	5,567.4	11,466.7
Growth	(1,541.6)	(754.3)	(2,295.9)
Total Expenditure Change	4,357.7	4,813.1	9,170.8
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Change:

The 2026 operating budget includes a total revenue increase of \$4,357.7, which includes an increase of \$5,903.6 primarily attributed to expected rate increases. This is offset by a \$1,837.1 reduction due to a projected 2.02% decrease in electricity volume sales. This reduction is to align budgeted sales volumes with long-term consumption trends which have shown consistent year-over-year declines.

Rate increases for SL&P rely on Provincial approval of SaskPower rates, which creates risk in these assumptions, as SL&P has historically matched SaskPower's rates. If rate increases are less than what is included in this budget or do not materialize, the Utility runs the risk of being in a deficit situation. A Stabilization Reserve is in place to offset any deficits or if this balance is insufficient, a reduction in capital contributions may also be used to offset the deficit which impacts the Utility's investment in its preservation of assets.

Smaller changes to revenues include the Dundonald Solar Farm which will begin operating in 2026 and is projected to generate revenues of \$266.3 as well as an additional \$24.9 from the Landfill Gas Facility from projected rate increases.

Growth:

The 2026 budget includes a net reduction of \$1,541.6, driven primarily by a \$2,164.7 reduction in purchased power costs and a \$250.6 reduction in Grants-in-Lieu due to declining sales volumes. Additionally, expenditure on contracted services and materials also decreased by \$81.6 and \$50.7, respectively, to align with actual cost trends.

Alongside these reductions, the 2026 budget incorporates growth-related changes, including a \$231.4 increase for debt repayment for the Dundonald Solar Farm, and a \$295.8 reduction in cost recoveries to align the budget with historical actuals.

Included in growth increases for 2026 is \$448.8 in staff resources. Of this amount, \$124.8 is due to reallocating 1.80 FTE from capital to operating to align the budget with actual costs and operational needs. There is also an increase of \$324.0 to account for 3.0 new FTEs required to meet the

City of Saskatoon

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operational needs of the Utility. Some of the new 3.0 FTEs requested have partial funding from capital budgets in line with work allocations for each position. New FTEs include a Clerk-Steno (1.0 FTE) to improve efficiency and service through streamlined processes, CRM, and additional administrative support, a Maintenance Engineer (1.0 FTE) to support asset management by planning and tracking maintenance, a Communication Technologist (0.5 FTE) to support growing operational and security needs, ensuring workload coverage and succession planning, and a Powerline Technician (0.5 FTE) to meet growing operating and capital workloads supporting asset management programs.

Capital Contribution:

Provisions to Capital Reserves increased by \$1,771.1 in 2026. These are transfers from the operating budget to fund capital projects, driven by inflationary and growth factors.

Capital repayments from the Landfill Gas Generation program increase by \$95.8 in 2026.

Other Significant Item(s):

Inflationary cost increases include the reserve contributions as noted above, as well as an expected increase in the cost to the purchase of power of \$3,138.0 and increased Grants-in-Lieu of \$774.3, which result from expected rate increases in 2026. As previously directed by Council, a decrease in the Return on Investment provided to the City for \$495.0 is also included, which supports the SL&P asset management plan and the ability to retain existing buying power due to rising material and supplies costs.

The Utility provides funding for all the operational, maintenance and administrative functions of the Department. An overall inflationary increase of \$602.4 is being realized through increased maintenance cost including increased costs of collective agreements, materials, supplies, cross charges, safety related clothing, licensing costs and staff training, as well as decreasing expected cost recoveries.

Included in the SL&P budget are expenditures that form an important source of revenue to the City's tax supported operating budget. SL&P's 2026 budget includes the following: \$790.8 administrative cross charge for services like HR, Finance and IT that are provided to the Utility, \$26,930.6 (Grants-in-Lieu) and \$23,244.7 (Return on Investment), for a total contribution to the City's tax supported operating budget is \$50,966.1.

2027 Changes

Revenue Change:

The 2027 operating budget includes a total revenue increase of \$4,813.1, which includes an increase of \$5,809.7 due to expected rate increases. This is offset by a \$1,134.0 reduction due to a projected 1.02% decrease electricity volume sales. This reduction is to align budgeted sales volumes with long-term consumption trends which have show consistent year-over-year declines. Miscellaneous revenues are anticipated to increase by \$23.7.

Rate increases for SL&P rely on Provincial approval of SaskPower rates, which creates risk in these assumptions, as SL&P has historically matched SaskPower's rates. If rate increases are less than what is included in this budget or do not materialize, the Utility runs the risk of being in a deficit situation. A Stabilization Reserve is in place to offset any deficits or if this balance is insufficient, a reduction in capital contributions may also be used to offset the deficit which impacts the Utility's investment in its preservation of assets.

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Smaller changes to revenue include the Dundonald Solar Farm which is projected to have revenue increases of \$88.7 in 2027 resulting from its first full year of operations as well as the projected rate increases.

In addition, revenue generated by the Landfill Gas Facility is expected to grow by \$25.4 to reflect projected rate increases.

Growth:

The 2027 budget includes a net reduction of \$754.3, driven primarily by a \$850.5 reduction in purchased power costs and \$154.7 in Grants-in-Lieu due to declining sales volumes.

Alongside these reductions, the 2027 budget incorporates growth-related increases of \$20.0 in contracted services and \$46.1 in materials to account for the impacts of growth on operations

Included in growth increases for 2027 is \$184.8 in staff compensation due to the addition of Powerline Technicians (1.50 FTE) to meet the operational needs of the utility. These positions are partially funded from capital budgets in line with work allocations.

Capital Contribution:

Provisions to Capital Reserves increased by \$1,457.3 in 2027. These are transfers from the operating budget to fund capital projects, driven by inflationary and growth factors.

Capital repayments from the Landfill Gas Generation program increased by \$6.2 in 2027.

Other Significant Item(s):

Inflationary cost increases include the reserve contributions as noted above, as well as an expected increase in the purchase of power of \$3,206.7 and Grants-in-Lieu of \$792.5, which result from expected rate increases in 2027. As previously directed by Council, a decrease in the Return on Investment provided to the City for \$495.0 is also included which supports the SL&P asset management plan and the ability to retain existing buying power due to rising material and supplies costs.

The Utility provides funding for all the operational, maintenance and administrative functions of the Department. An overall inflationary increase of \$603.4 is being realized through increased maintenance costs including increased costs of collective agreements, materials, supplies, cross charges, safety related clothing, licensing costs and staff training, as well as decreasing expected cost recoveries.

Included in the SL&P budget are expenditures that form an important source of revenue to the City's tax supported operating budget. SL&P's 2027 budget includes the following: \$795.3 administrative cross charge for services like HR, Finance and IT that are provided to the Utility, \$27,568.4 (Grant-in-Lieu) and \$22,749.7 (Return on Investment), for a total contribution to the City's tax supported operating budget is \$51,113.4.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00720: SL&P - Capacitor Installations	-	-	150.0	153.0	156.0
P.00724: SL&P - Revenue Meter - New & Replacement	-	-	300.0	300.0	700.0
P.00736: SL&P - Customer Upgrades And Extensions	2,632.0	2,632.0	2,685.0	2,738.0	2,793.0
P.00825: SL&P - Street Light Upgrade	1,550.0	1,550.0	1,570.0	1,571.0	1,573.0
P.01018: SL&P - Monitoring System Upgrade (Scada)	150.0	-	200.0	204.0	208.0
P.01174: SL&P Street Lights - Land Development	3,792.5	3,165.0	-	-	-
P.01255: SL&P - Distribution - Equipment Upgrade	-	-	750.0	765.0	780.0
P.01256: SL&P - Substation Upgrades	4,000.0	3,000.0	600.0	502.0	512.0
P.01257: SL&P - Security Improvements	50.0	50.0	51.0	52.0	53.0
P.01272: SL&P - Building & Grounds	2,350.0	2,000.0	2,000.0	2,400.0	3,448.0
P.01281: SL&P - Sustain Power Generation Options	330.0	350.0	300.0	300.0	300.0
P.01282: SL&P - Street Lights - Mitigation	2,600.0	2,400.0	2,612.0	2,664.0	2,718.0
P.01286: SL&P - Elec Sys Planning Studies	200.0	200.0	200.0	200.0	200.0
P.01295: SL&P - Network - Major Assets	2,000.0	1,800.0	500.0	410.0	510.0
P.01296: SL&P - Network - Civil Infrastructure	1,000.0	1,800.0	100.0	1,200.0	800.0
P.01297: SL&P - Network - Primary Lines	-	100.0	500.0	510.0	520.0
P.01298: SL&P - Network - Secondary Lines	-	-	75.0	77.0	78.0
P.01299: SL&P - Network - Protection & Control	650.0	650.0	45.0	60.0	-
P.01301: SL&P - Substation Communication Upgrade	-	120.0	200.0	204.0	208.0
P.01305: SL&P - Feeder Upgrade/Replacement	1,200.0	1,800.0	3,600.0	5,376.0	5,484.0
P.01308: SL&P - 15 Kv Conv - Intermed Substations	-	3,500.0	4,900.0	4,998.0	5,098.0
P.01316: SL&P - Transmis Pole/Structure Upgrades	75.0	945.0	747.0	78.0	430.0
P.01326: SL&P - Substation Monitoring Sys Upgrade	550.0	290.0	150.0	-	60.0
P.01329: SL&P - Substation Relay Upgrades	1,000.0	-	-	-	300.0

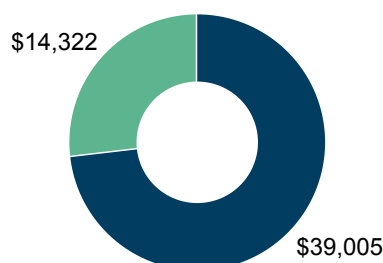
Utilities

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01332: SL&P - Substation Service Life Extension	250.0	-	-	-	150.0
P.01350: SL&P - Substation Building & Ground Reno	-	-	-	50.0	51.0
P.01352: SL&P - Life Cycle Management	200.0	75.0	75.0	75.0	75.0
P.01353: SL&P - Equipment Upgrade & Replacement	2,150.0	170.0	1,070.0	170.0	170.0
P.10078: SL&P - 138KV Transmission Line Upgrade	-	-	1,825.0	1,825.0	1,825.0
Total	26,729.5	26,597.0	25,205.0	26,882.0	29,200.0

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve ■ Contribution from Develop & Others

The 2026-2027 Saskatoon Light & Power Capital Investment includes funding for 23 projects totaling \$26,729.5 in 2026 and \$26,597.0 in 2027. This investment supports both the maintenance of existing assets and the development of new infrastructure to meet customer needs. Major initiatives planned for 2026–2027 include: \$5,264.0 for new and upgraded customer connections, \$15,057.5 for street lighting, including new installations, upgrades, and repairs, \$8,350.0 for substation upgrades, \$8,480.0 for distribution system improvements, \$680.0 for alternative energy projects, \$8,000.0 for network system improvements and \$7,495.0 for building and yard improvements, equipment upgrades, monitoring systems, and communication network upgrades.

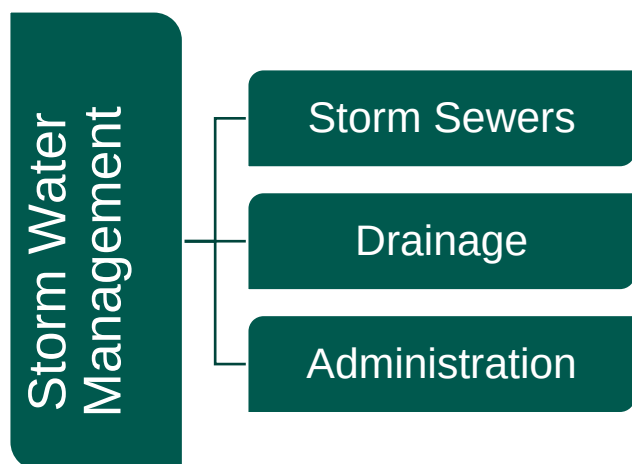
Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.01174 SL&P Street Lights - Land Development	-	-	150.0	-	-
Total	-	-	150.0	-	-

The estimated future operating impact from new street lighting installations is \$150.0 in 2028 for electricity costs.

Storm Water Management

Overview



The purpose of the Storm Water Utility is to provide for the operation, inspection and maintenance of the storm water management system and riverbank sub drain and monitoring systems. This includes piping, manholes, catch basins, outfall structures, culverts and overland storm drainage systems, storm ponds, slope monitoring devices and related engineering services.

This operating budget reflects the Storm Water Utility rate structure as approved by City Council in 2011. This rate structure establishes equality in storm water management fees through a user-pay utility. This utility charges property owners based on the amount of runoff they generate.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Storm Sewer Collection System Maintenance	Storm Sewer Mains	Provide 24 hour per day emergency service.		
		Flush storm sewers as required on an emergency basis.		
		Inspect and clean catch basins each year.		
		Inspect outfalls each year.		
	Storm Water Retention Ponds	Inspect locations on the Roadways Rehabilitation program.		
		Clean Storm Water Retention Ponds shorelines as required.		
Yellowfish Road and Sanitary Sewer Education	School and community group presentations and provision of yellowfish kits for storm sewer education	Operate and maintain aesthetic fountain features at storm water retention ponds		
			35 school groups and presentations	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(4.0)	(12.0)	(12.0)	(3.6)	8.4	(70.0%)	(3.5)	0.1	(2.8%)
User Fees	(14,151.2)	(14,190.5)	(14,303.6)	(14,407.6)	(104.0)	0.7%	(14,551.6)	(144.0)	1.0%
Total Revenues	(14,155.2)	(14,202.5)	(14,315.6)	(14,411.2)	(95.6)	0.7%	(14,555.1)	(143.9)	1.0%
Gross Expenses									
Wages and Benefits	642.3	2,067.7	2,149.7	2,372.6	222.9	10.4%	2,618.6	246.0	10.4%
Contracted and General Services	557.9	1,899.8	1,925.9	1,833.5	(92.4)	(4.8%)	1,865.8	32.3	1.8%
Heating, Lighting, Power, Water and Telephone	11.1	15.2	16.0	16.0	-	-	16.0	-	-
Material, Goods and Supplies	332.1	640.7	667.8	826.2	158.4	23.7%	826.9	0.7	0.1%
Other Expenses	3,159.8	-	-	-	-	-	-	-	-
Cost Recoveries	(379.3)	-	-	-	-	-	-	-	-
Transfers to Reserves	9,775.7	9,555.6	9,552.8	9,356.8	(196.0)	(2.1%)	9,229.8	(127.0)	(1.4%)
Transfers to Other Operating	84.5	77.8	57.7	60.4	2.7	4.7%	52.3	(8.1)	(13.4%)
Finance Charges	(28.9)	(54.3)	(54.3)	(54.3)	-	-	(54.3)	-	-
Total Gross Expenditure	14,155.2	14,202.5	14,315.6	14,411.2	95.6	0.7%	14,555.1	143.9	1.0%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

2024 resulted in a \$220.1 positive variance from budget. This variance was realized through operational cost savings throughout the program from completing work in-house and reducing external contractor costs as well as a small favourable revenue variance from growth exceeding expectations. The Storm Water Utility positive variance was transferred to its stabilization reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	20.60	21.88	1.28	22.29	0.41

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(95.6)	(143.9)	(239.5)
Total Revenue Change	(95.6)	(143.9)	(239.5)
Expenditure Changes:			
Inflation & Transfer	(34.6)	38.9	4.3
Growth	130.2	105.0	235.2
Total Expenditure Change	95.6	143.9	239.5
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Change:

A total revenue change of \$95.6 has been included in the 2026 budget to account for expected population and storm network growth.

Growth:

The increase attributed to growth includes \$36.6 for contracted services to support storm network growth as well as an increase of \$93.4 in staffing costs for 1.08 new FTEs to support the growth in the storm network as the City's population grows. These new FTEs are shared positions with the Water and Wastewater Utilities. This service line includes portions of new FTEs, as funding for new positions is allocated between multiple service lines and capital.

New FTEs include: a Special Projects Manager (0.16 FTE) to update processes and technologies leading to data driven results , a W&S Labourer (0.1 FTE) to optimize the crews that address trouble calls and repairs, an Operations Labourer (0.5 FTE) to ensure that the Storm Operations section can keep up with the growth of the City and meet regulatory requirements, a GIS Analyst (0.16 FTE) to provide support for asset management growth and KPI standardization for linear assets, and a Planning and Scheduling Maintenance Coordinator (0.16 FTE) to provide additional work management to help reduce overtime and support expanded weekend shifts.

Capital Contribution:

A decrease of \$196.0 or 2.1% in capital contributions is included in the 2026 budget to balance operational and capital requirements.

Other Significant Item(s):

Inflationary impacts are primarily attributed to the reduced reserve contributions as noted above, offset by increases in staff compensation, and contracted services. The 2026 budget includes an increase of \$129.5 for increased cost of collective agreements and to reflect the reallocation of 0.2 FTE for a Senior Project Management Engineer from capital to operating, aligning the budget with historical spend. An increase of \$31.9 is also included to account for inflationary increases in contracted services.

2027 Changes

Revenue Change:

A total revenue change of \$143.9 has been included in the 2027 budget to account for expected population and storm network growth.

Growth:

An increase of \$105.0 is included in 2027 to address staffing requirements. This increase accounts for an Operations Labourer (0.41 FTE) – shared with Water and Wastewater Utilities– as well as \$75.8 for temporary/pooled positions and overtime. These increases will provide staffing that supports the City's population growth and related growth in the storm network system.

Capital Contribution:

A decrease of \$127.0 or 1.4% in capital contributions is included in the 2027 budget to balance operational and capital requirements.

Other Significant Item(s):

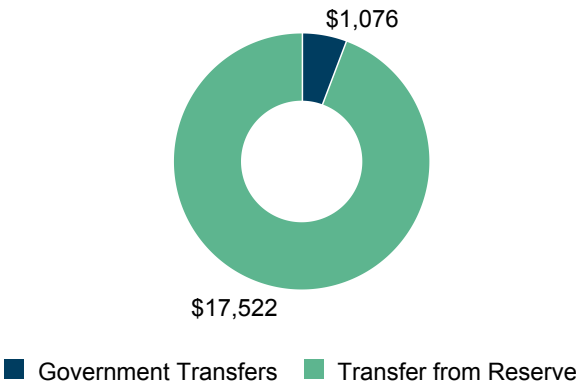
Inflationary impacts are primarily attributed to the reduced reserve contributions noted above, offset by increases in staff compensation and contracted services. A total of \$165.9 inflationary increases have been added to support material cost increases and internal expenditures necessary to support operations. Included in this amount is an inflationary increase of \$58.3 for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01493: East Riverbank Stabilization	260.0	268.0	276.0	284.0	292.0
P.01619: Storm Sewer Trunk And Collection	7,838.0	7,252.0	5,967.0	9,504.0	8,642.0
P.01621: Storm Sewer Pond Preservation	1,230.0	1,750.0	1,258.0	1,450.0	2,200.0
Total	9,328.0	9,270.0	7,501.0	11,238.0	11,134.0

The 2026-2027 Storm Water Management Capital Investment includes three funded projects totaling \$9,328.0 for 2026 and \$9,270.0 for 2027 to address the condition of the City's storm water assets. This entire investment is geared towards the maintenance and replacement of existing assets along with a continued monitoring, inspection and assessment of the storm water infrastructure. Funding for the 2026-2027 Capital Investment includes funds from the Federal Disaster Mitigation & Adaptation Fund in the amounts of \$538.0 in 2026 and \$538.0 in 2027 to support the City's Flood Control Strategy.

2026-2027 Capital Budget by Funding Source

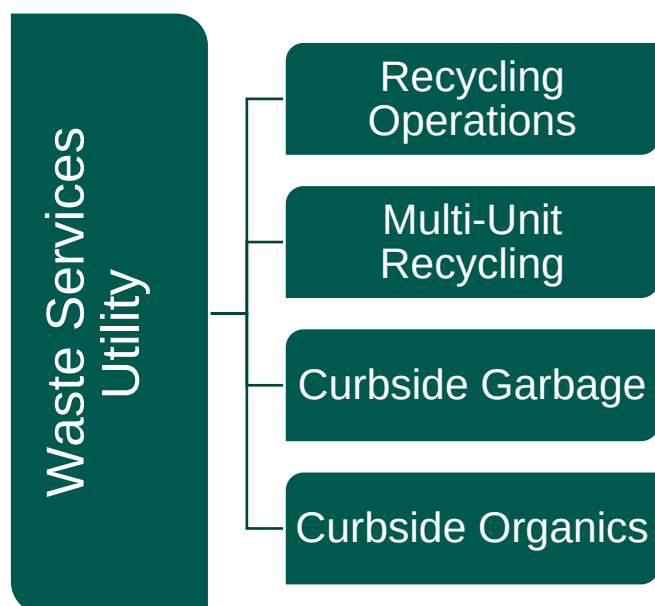


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Waste Services Utility

Overview



The purpose of the Waste Services Utility is to provide cost-effective, convenient, and efficient waste diversion programs that protect the asset life span of the Saskatoon Regional Waste Management Facility (Landfill).

Waste Services includes contracted recycling collections and City-provided composting and garbage programs. A third party has been contracted to provide bi-weekly recycling curbside service to all residential properties receiving black-cart garbage collections, as well as multi-unit residences having commercial waste bins. Both recycling collections programs offer convenient single-stream recycling (no sorting required).

The Curbside Garbage Collection service is a variable rate service provided to residential homes which provides an incentive for diversion and cost options for customers based upon usage.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Recycling Collection	Single Family Curbside	Bi-weekly collection year round		
	Multi-Unit	Collections occur at least bi-weekly		
Organics Collection	Single Family Curbside	Bi-weekly collection (April – November) and collection once every 4 weeks (December – March)		
Garbage Collection	Single Family Curbside	Bi-weekly collection year-round		
Waste & Recycling Education	Online Collection Calendar, App, and Game (with info)	Available to all residents online		
	Waste Reduction Wagon	30 events each year		

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Waste & Recycling Education	Blue & Green Cart Blitz	3,200 households	
	Educational materials for Multi-units	30,000 brochures delivered	
	Communications Campaigns	billboards, media outreach, social media, videos, website	
	Curbside Swap	Administered by the Sustainability department	2 City wide events, support for community events.
	School education at Recycling Facilities	95 class tours	
	Newcomer Workshops	40 workshops	
Green & Black Cart Distribution	Minor Damage	Repaired or replaced within 3 weeks	
	New Homes	Delivered within 3 business days	
	Unusable Carts	Replaced within 3 business days	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	8.8	-	-	15.3	15.3	-	15.9	0.6	3.9%
User Fees	(29,921.0)	(29,332.9)	(30,249.4)	(32,131.6)	(1,882.2)	6.2%	(31,824.1)	307.5	(1.0%)
Total Revenues	(29,912.2)	(29,332.9)	(30,249.4)	(32,116.3)	(1,866.9)	6.2%	(31,808.2)	308.1	(1.0%)
Gross Expenses									
Wages and Benefits	4,157.9	4,816.1	4,932.3	5,065.0	132.7	2.7%	5,189.4	124.4	2.5%
Contracted and General Services	13,304.4	18,365.4	19,161.2	20,896.4	1,735.2	9.1%	21,033.7	137.3	0.7%
Heating, Lighting, Power, Water and Telephone	6.8	12.1	12.3	10.3	(2.0)	(16.3%)	10.3	-	-
Material, Goods and Supplies	6,453.6	806.6	824.4	662.3	(162.1)	(19.7%)	662.3	-	-
Other Expenses	8.1	-	-	-	-	-	-	-	-
Cost Recoveries	2.7	-	-	-	-	-	-	-	-
Transfers to Reserves	4,077.9	3,320.9	3,308.6	3,582.2	273.6	8.3%	3,569.3	(12.9)	(0.4%)
Transfers to Other Operating	1,598.1	1,598.1	1,596.9	1,596.3	(0.6)	-	1,043.4	(552.9)	(34.6%)
Finance Charges	302.7	413.7	413.7	303.8	(109.9)	(26.6%)	299.8	(4.0)	(1.3%)
Total Gross Expenditure	29,912.2	29,332.9	30,249.4	32,116.3	1,866.9	6.2%	31,808.2	(308.1)	(1.0%)
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

This service line had a favourable variance of \$757.0 in 2024 when compared to budget. Utility revenues noted a positive variance of \$579.0 resulting from growth in billable units exceeding budget and cart sharing options not being utilized as much as anticipated. Expenditure savings of \$178.0 were achieved through deferred hiring, and intentional vacancies, targeted education and communication activities, and equipment and fuel savings. These savings were partially offset by increased processing costs for the garbage and organics utilities. The overall positive variance in this service line was transferred to its Stabilization Reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	52.60	52.40	(0.20)	52.40	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(1,866.9)	308.1	(1,558.8)
Total Revenue Change	(1,866.9)	308.1	(1,558.8)
Expenditure Changes:			
Inflation & Transfer	1,030.9	(483.2)	547.7
Growth	836.0	175.1	1,011.1
Total Expenditure Change	1,866.9	(308.1)	1,558.8
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Change:

A revenue increase of \$1,886.9 is included in the 2026 Waste Services Utility budget. This increase is primarily attributed to household growth which is projected to generate additional revenues of \$1,100.4, through utility billing and increased stewardship funding. Rate increases in the curbside garbage collections utility are budgeted to increase revenues by \$766.5.

Growth:

Included in 2026 is \$836.0 of growth-related expenditures. Population growth leads to increases in billing units and volumes of waste, causing an overall increase in processing costs and contracted services of \$787.1 and increased contributions to reserves of \$273.5. These increases are offset by reduced staff compensation of \$114.2 resulting from increased staff time required to support the growth in the multi-unit and commercial garbage collection streams, and a reduction of \$111.0 in debt related charges as borrowing for the waste utility work completed in 2024 was lower than originally budgeted.

Capital Contribution:

Capital contributions include increases of \$273.5 in 2026. Contributions of surplus SK Recycles funding to the Waste Minimization reserve increased by \$109.6 in 2026. Contributions to the Waste Container Replacement Reserve increased by \$163.9.

Other Significant Item(s):

Other inflationary increases include \$1,242.6 in contracted expenses, reflecting rate increases for the recycling collection and processing, as well as organics processing contracts. Inflationary increases also include \$137.3 attributed to increased cost of collective agreements. These increases were partially offset by a reduction of \$168.5 for lower fuel rates as well as reductions in materials and supplies, maintenance, and advertising to align budgets with historical spending.

The 2026 budget includes a transfer of 0.2 FTE for an Environmental Projects and Projection Manager to capital based on expected time required to oversee capital projects.

2027 Changes

Revenue Change:

A revenue decrease of \$308.1 is included in the 2027 Waste Services Utility budget which is comprised of growth increases of \$16.8 offset by inflationary reductions of \$324.9 which is further outlined below.

Growth includes increased revenues resulting from population growth of \$413.1, offset by reductions in stewardship funding. In December 2027, the interim agreement between the City and SK Recycles will end, resulting in a reduction of stewardship funding of \$396.3.

Rates for the curbside organics utility are decreasing in 2027 in line with lower processing costs achieved through the opening of City's Organics Processing Facility. Inflationary reductions of \$408.9 are expected from this change, while rate increases in the garbage collections program will generate additional revenues of \$84.0.

Growth:

The 2027 budget includes \$175.1 of growth-related expenditures for contracted services and processing due to projected growth in the number of households and volumes of waste.

Capital Contribution:

Contributions of surplus SK Recycles funding to the Waste Minimization Reserve decrease by \$12.9 in 2027.

Other Significant Item(s):

Inflationary increases include \$124.4 in staff compensation, primarily attributed to the increased cost of collective agreements. Inflationary impacts of contracted costs include an increase of \$202.5 for the recycling programs, offset by a reduction of \$397.7 in the organics utility as processing will be done in-house.

Increases of \$140.2 are included to account for annual vehicle and equipment costs, and administrative corporate cross charges. Inflationary impacts are offset by a reduction in transfers of SK Recycle funds to the Organic Processing Facility. As the Organics Processing Facility is projected to generate higher revenues than the existing Compost Depots, there is less reliance on SK Recycles funding to offset operating costs. This results in a reduced transfer of \$552.6.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10094: Waste Cart Asset Management	540.0	60.0	-	-	-
P.10164: Electric Side-Arms	-	-	1,200.0	-	-
P.10153: ERP Implementation Plan	48.0	48.0	15.0	-	-
P.10158: Waste Coll Cust Service and Tech Improv	60.0	260.0	-	-	-
Total	648.0	368.0	1,215.0	-	-

The 2026-2027 Waste Services Utility includes three capital investments totaling \$1,016.0. These investments are intended to provide funds to enhance the way in which the City receives inventories, deploys, documents and retires waste carts. Additionally, these funds will be used to improve the current service offerings that are available to the public, as well as expand new service offerings that will provide value to the community.

2026-2027 Capital Budget by Funding Source

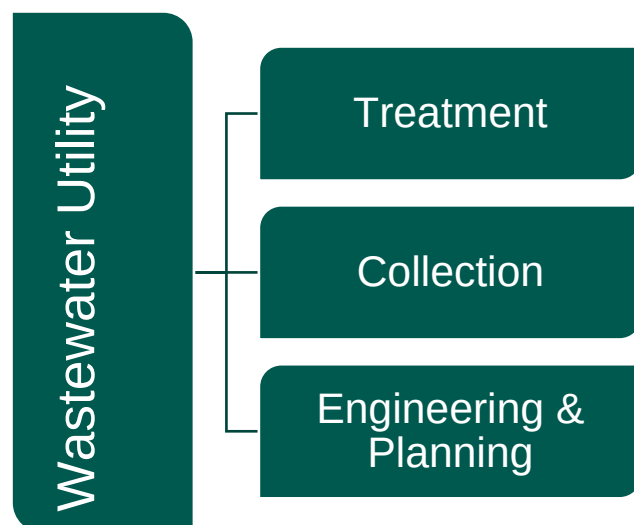


Operating Budget Impacts of 2026/2027 Capital Projects

There are no Operating Budget Impacts of 2026/2027 Capital Projects in this Service Line.

Wastewater Utility

Overview



The purpose of the Wastewater Utility is to provide for the operation and maintenance of the City's wastewater treatment plant including the wastewater collection system and remote pumping facilities, the handling and disposal of solids resulting from the treatment process and to provide related engineering and planning services.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Service Interruptions	Enquiries	24 hour per day emergency telephone service.		
	Response	To provide alternate service after 8 hours disruption. (i.e. set up a bypass and pumping shift)		
		To provide a residential emergency sewer connection cleaning service between 07:30 hours and 23:30 hours.		
		To respond to residential connection blockages within 8 business hours of report.		
Asset Management	Sanitary Sewer Mains	To provide regular cleaning and repairs to the sanitary sewage collection system to maintain it in a free-flowing condition for the protection of community health and property.		
		At current funding levels the backlog of Poor and Very Poor mains will decrease over time. The overall condition of sanitary mains is increasing slowly over time. Based on planned expenditure service level, there is no funding gap.		

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Asset Management	Sanitary Sewer Connections	To provide repairs to the sanitary sewer service connections to maintain free flowing sewage drainage from all properties.
Wastewater Standards	Wastewater Standards	Saskatoon currently meets or exceeds provincial and federal water quality standards. A copy of the standards can be found on Saskatchewan Water Security Agency's website.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(83.4)	(116.3)	(116.3)	(93.2)	23.1	(19.9%)	(93.2)	-	-
User Fees	(86,512.8)	(84,793.7)	(87,582.1)	(90,533.3)	(2,951.2)	3.4%	(93,051.1)	(2,517.8)	2.8%
Total Revenues	(86,596.2)	(84,910.0)	(87,698.4)	(90,626.5)	(2,928.1)	3.3%	(93,144.3)	(2,517.8)	2.8%
Gross Expenses									
Wages and Benefits	9,053.2	12,797.8	13,495.1	14,589.6	1,094.5	8.1%	15,378.6	789.0	5.4%
Contracted and General Services	6,891.0	11,692.7	12,370.8	11,235.1	(1,135.7)	(9.2%)	11,345.0	109.9	1.0%
Heating, Lighting, Power, Water and Telephone	2,785.2	3,751.2	3,814.7	3,498.3	(316.4)	(8.3%)	3,563.8	65.5	1.9%
Material, Goods and Supplies	2,389.2	1,635.4	1,701.9	3,450.1	1,748.2	102.7%	3,468.2	18.1	0.5%
Other Expenses	6,344.8	500.0	500.0	269.0	(231.0)	(46.2%)	269.0	-	-
Donations, Grants and Subsidies	5,239.5	5,347.1	5,544.5	5,473.2	(71.3)	(1.3%)	5,633.2	160.0	2.9%
Cost Recoveries	(219.9)	(483.2)	(488.2)	(509.9)	(21.7)	4.4%	(509.9)	-	-
Transfers to Reserves	48,566.6	44,150.8	45,892.5	45,094.9	(797.6)	(1.7%)	46,755.4	1,660.5	3.7%
Transfers to Other Operating	592.8	564.5	447.1	3,900.5	3,453.4	772.4%	3,844.5	(56.0)	(1.4%)
Finance Charges	4,953.7	4,953.7	4,420.0	3,625.7	(794.3)	(18.0%)	3,396.5	(229.2)	(6.3%)
Total Gross Expenditure	86,596.2	84,910.0	87,698.4	90,626.5	2,928.1	3.3%	93,144.3	2,517.8	2.8%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

2024 resulted in a \$4,099.2 favorable variance from budget. Favourable revenue variances were primarily driven by metered revenues which had a favorable variance of \$1,580.1 due to sales volumes exceeding budget by approximately 1.39%. Operational savings of \$2,519.1 were realized in overtime, contract support costs, special services equipment and materials, utilities expenses. These savings were in part due to new initiatives implemented to optimize energy consumption and staffing. These savings were partially offset by increased transfers to reserve. The Wastewater Utility's positive variance was transferred to its stabilization reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	125.16	130.92	5.76	132.56	1.64

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	(2,928.1)	(2,517.8)	(5,445.9)
Total Revenue Change	(2,928.1)	(2,517.8)	(5,445.9)
Expenditure Changes:			
Inflation & Transfer	1,505.1	1,899.2	3,404.3
Growth	1,423.0	618.6	2,041.6
Total Expenditure Change	2,928.1	2,517.8	5,445.9
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Change:

The 2026 operating budget reflects the 2026 wastewater rate increase necessary to maintain operations and fund capital projects related to wastewater quality, infrastructure requirements and regulatory matters. The metered revenue increase of \$2,761.0 includes revenues realized by a rate increase as well as growth in the number of billed meters and volumes sold. The other major revenue changes included in user fees is a total increase of \$190.2 in miscellaneous revenue.

Growth:

The increase attributed to growth includes an increased transfer of \$284.8 to Infrastructure Levy reserve and increased Grants-in-Lieu of \$37.4 and Return on Investment of \$605.9. Other increases include \$748.2 for materials, goods and supplies, and security for \$55.0. Offsetting growth reductions include lower contracted and general services cost of \$660.9 to align budget with historical spend and increase in cost recovery of \$13.9 primarily due to Engineering & Planning work.

An increase of \$414.2 includes staff compensation for the addition of 4.51 new FTEs required to support the continued growth of the utility. This service line includes portions of new FTEs, as funding for new positions is allocated between multiple service lines, and capital. New FTEs include: a Material and Services Planning Superintendent (0.5 FTE) to manage the warehouses for the Utility, an Operations Superintendent (0.5 FTE) to manage delivery of staff training and support health and safety, a Water and Sewer Labourer (0.5 FTE) to optimize the crews that address sewer main breaks and repairs, an Operations Labourers (2.0 FTE) to ensure that the Sewer Operations section can keep up with the growth of the City and meet regulatory requirements, a Sustainability Specialist (0.5 FTE) to

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implement the updated environmental protection program, a Special Projects Manager (0.17 FTE) to update processes and technologies leading to data driven results, a GIS Analyst (0.17 FTE) to provide support for asset management growth and KPI standardization for linear assets, and a Planning and Scheduling Maintenance Coordinator (0.17 FTE) to provide additional work management to help reduce overtime and support expanded weekend shifts.

Capital Contribution:

As per policy, reserve transfers include a \$1,034.0 decrease in contribution to the Wastewater Supply Replacement Reserve, a \$6.7 increase in the contribution to the Wastewater Capital Reserve due to growth in volumes sold, a \$592.3 increase in the supplemental contribution to the Wastewater Capital Reserve and a \$2,504.2 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):

Inflationary increases to rates, and budget adjustments to actuals result in a required inflationary increase for Return on Investment of \$61.6 and a reduction to Grants-in-Lieu of Taxes of \$108.7. Other inflationary increases include \$1,000.0 for materials, goods and supplies, and \$888.1 for the increased cost of collective agreements offset by reduction of \$207.8 in overtime due to scheduling efficiencies. Inflationary reductions include \$281.6 in contracted and general services to align with historical spend, as well as reduction of \$223.3 in energy costs due to energy optimization and carbon tax adjustments. Debt related charges have also decreased by \$794.3 due to reduced borrowing required to support the capital plan.

Included in the Wastewater budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Wastewater Utilities 2026 budget includes the following: \$465.1 (Admin Recovery), \$5,473.2 (Grants-in-Lieu), and \$6,799.9 (Return on Investment). In the 2026 budget, Wastewater's total contribution to the City is \$12,738.2.

The ROI from both the Water and Wastewater Utilities consists of 10% of metered revenues for both utilities (including the Infrastructure Levy) less a \$6 million allocation to Building Better Roads. Grants-in-Lieu of Taxes is included in both the Water and Wastewater Utilities and consists of 9% of metered revenues for both utilities (not including the Infrastructure Levy).

2027 Changes

Revenue Change:

The 2027 operating budget reflects the 2027 wastewater rate increase necessary to maintain operations and fund capital projects related to wastewater quality, infrastructure requirements and regulatory matters. The metered revenue increase includes \$2,472.8 of additional revenues realized by a rate increase as well as growth in the number of billed meters and volumes sold, and an increase of \$45.0 in miscellaneous revenues.

Growth:

An increase of \$276.8 includes staff compensation for the addition of Operations Labourers (1.64 FTE) to ensure that the Sewer Operations section can keep up with the growth of the City and meet regulatory requirements. Other increases due to growth include increased transfer of \$213.5 to the Infrastructure Levy reserve, increases to Grants-in-Lieu of \$37.6 and Return on Investment of \$64.2.

Capital Contribution:

As per policy, reserve transfers include a \$14.4 decrease in contribution to the Wastewater Supply Replacement Reserve, a \$6.8 increase in contribution to the Wastewater Capital Reserve due to

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increased volumes sold, a \$413.5 increase in the supplemental contribution to the Wastewater Capital Reserve and a \$700.4 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):

Inflationary increases include the reserve contributions as noted above. Inflationary increases to rates result in required increases for Return on Investment of \$467.0 and Grants-in-Lieu of Taxes of \$122.4. An inflationary increase of \$512.2 has been included for the increased cost of collective agreements. Other increases include \$103.1 for contracted and general services, \$63.4 for utility costs, and \$28.1 for chemicals, materials, and supplies. Debt related charges have decreased by \$229.2 due to reduced borrowing to support the capital plan.

Included in the Wastewater budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Wastewater Utilities 2027 budget includes the following: \$465.1 (Admin Recovery), \$5,633.2 (Grants-in-Lieu), and \$7,331.1 (Return on Investment). In the 2027 budget, Wastewater's total contribution to the City is \$13,429.4.

The ROI from both the Water and Wastewater Utilities consists of 10% of metered revenues for both utilities (including the Infrastructure Levy) less a \$6 million allocation to Building Better Roads. Grants-in-Lieu of Taxes is included in both the Water and Wastewater Utilities and consists of 9% of metered revenues for both utilities (not including the Infrastructure Levy).

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10120: WW Digester Tank B Refurbishment	4,150.0	-	-	-	-
P.10123: WW Second Bio-Trickling Filter Expansion	-	-	109.0	1,136.0	-
P.10128: WW Bioreactor MCC	-	-	-	-	2,340.0
P.10110: Infill & Redev Wtr & Swr Capacit Improve	3,789.5	3,830.4	3,871.6	3,900.0	3,900.0
P.02578: WW-Downstream User Study	-	-	-	114.0	-
P.00687: WW - Asset Replacement	1,780.0	1,612.0	2,628.0	2,367.0	3,543.0
P.01243: WW - Lift Station Upgrades	10,350.0	1,523.0	1,600.0	1,533.0	702.0
P.02224: WW-Liquid Waste Haulers Station	200.0	53.0	-	-	-
P.02227: WW - Security/Surveillance	-	53.0	-	-	-
P.02230: WW-Infrastructure Upgrades	2,793.0	1,662.0	-	397.0	614.0
P.02255: W&S Cap Analysis For Redev & Master Plan	100.0	100.0	100.0	100.0	100.0
P.02581: WW-Facility Upgrade N40	-	-	-	1,931.0	-
P.02585: WW-Bioreactor Expansion	8,105.0	8,510.0	8,851.0	-	-
P.10008: WW - Biogas Energy System	9,150.0	-	-	-	-

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10060: Waste Water Preservation	9,192.0	9,469.0	9,753.0	10,046.0	10,347.0
P.10163: Wastewater - Capital Operations	347.0	358.0	369.0	380.0	391.0
P.10119: WW Digester Ponds Relocation	200.0	2,310.0	273.0	568.0	-
Total	50,156.5	29,480.4	27,554.6	22,472.0	21,937.0

The 2026-2027 Wastewater Utility Capital Investment includes 12 capital expansion and replacement/rehabilitation projects for a total of \$50,156.5 in 2026 and 11 totaling \$29,480.4 in 2027.

The asset replacement project, at \$3,392.0 over both years, is comprised of 11 components with major replacements consisting of Secondary Clarifiers Pumps and Processes for \$581.0, Fermentor Pumps and Processes for \$383.0 and Utility Building for \$509.0, Labs, Server for \$748.0 and Bioreactors Pumps and Processes for \$410.0.

The growth and capital expansion projects for the Wastewater Utility total \$76,244.9. Major capital investments include \$18,661.0 for Rehabilitation and Replacement of the wastewater collection system, \$11,873.0 for lift station upgrade, \$4,455.0 for infrastructure upgrades, \$16,615.0 for Bioreactor Expansion, \$9,150.0 for the Biogas Energy System and \$7,619.9 for Infill & Redevelopment Improvements.

2026-2027 Capital Budget by Funding Source

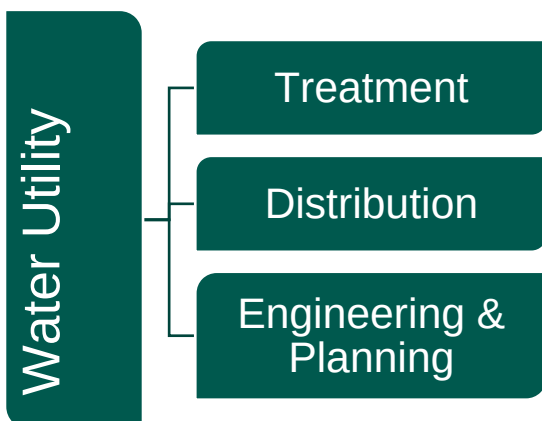


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Water Utility

Overview



The purpose of the Water Utility is to provide for the operation and maintenance of the City's water treatment plant, and the water distribution system including reservoirs, the testing and maintenance of water meters, and related engineering and planning services.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Service Interruptions	Notification	Any disruption in the system will result in a Drinking Water Advisory (DWA) and lab testing before the advisory can be lifted.		
	Response	Alternative water supply is provided to those affected within 8 hours if the issue remains unresolved		
		Water will be restored in 1-2 days except for extenuating cases.		
Saskatoon Fire Department Requirements	Pressure	American Water Works Association (AWWA) pressure recommendations are maintained when the hydrants are in operation.		
	Winter Inspections	100% of Hydrants are inspected		
	Summer Inspections	50% of Hydrants are inspected		
Lead Service Lines	Replacement	All lead service lines in water distribution system will be replaced by 2027.	All lead service lines in water distribution system will be replaced by end of 2028.	
Water Standards	Water Standards	Saskatoon currently meets or exceeds provincial and federal water quality standards. A copy of the		

		standards can be found on Saskatchewan Water Security Agency's website.	
Water Standards	Enquiries	80% of water quality enquiries are addressed over the phone. If an enquiry is not resolved over the phone, a home visit will be arranged to test the water within 48 hours. A sample is collected and tested within 48 hours to ensure water is safe for consumption.	
	Pressure and Flow	Adequate water pressure and flow for home and business use is maintained in periods of peak demand.	
Environmental Standards	Water Conservation	Water conservation initiatives are made available to engage the public through communications on the website, YouTube Videos, conservation education and water week awareness.	
Asset Management	Water Main Replacement	With current approved funding levels for water main replacement, the number of water mains in poor condition is getting smaller over time. Water main replacement is prioritized based on capacity (volume of water), the number of people serviced and the number of historic breaks (last 25 years), the number of recent breaks (last 5 years), as well as optimizing the use of our resources by working with Roadways and Operations and other service areas.	
Healthy Yards	In-person and online education (events, classes, workshops) on composting, water conservation, pesticide-free, and other environmentally-friendly yard and garden maintenance	Administered by the Sustainability department	30 events per year
	Rain Barrels Rebates	Administered by the Sustainability department	250 rebates available per year

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(135.3)	(173.4)	(173.4)	(136.3)	37.1	(21.4%)	(136.3)	-	-
User Fees	(110,844.0)	(110,634.0)	(120,394.6)	(133,445.2)	(13,050.6)	10.8%	(143,626.7)	(10,181.5)	7.6%
Total Revenues	(110,979.3)	(110,807.4)	(120,568.0)	(133,581.5)	(13,013.5)	10.8%	(143,763.0)	(10,181.5)	7.6%
Gross Expenses									
Wages and Benefits	23,057.9	17,945.0	18,747.8	19,703.3	955.5	5.1%	21,261.3	1,558.0	7.9%
Contracted and General Services	11,881.3	15,125.2	15,529.7	12,507.6	(3,022.1)	(19.5%)	12,586.4	78.8	0.6%
Heating, Lighting, Power, Water and Telephone	5,013.3	5,178.6	5,019.3	5,084.6	65.3	1.3%	5,084.6	-	-
Material, Goods and Supplies	9,400.0	8,799.8	9,099.4	10,453.0	1,353.6	14.9%	10,457.8	4.8	-
Other Expenses	(7,042.8)	-	-	590.0	590.0	-	8,420.4	7,830.4	1,327.2%
Donations, Grants and Subsidies	8,144.3	8,530.9	9,538.2	10,009.8	471.6	4.9%	10,876.5	866.7	8.7%
Cost Recoveries	(1,439.4)	(986.4)	(990.1)	(1,173.2)	(183.1)	18.5%	(1,178.2)	(5.0)	0.4%
Transfers to Reserves	52,626.8	46,902.2	56,568.3	66,556.6	9,988.3	17.7%	67,191.6	635.0	1.0%
Transfers to Other Operating	665.4	639.6	517.9	2,989.2	2,471.3	477.2%	2,926.6	(62.6)	(2.1%)
Finance Charges	8,672.5	8,672.5	6,537.5	6,860.6	323.1	4.9%	6,136.0	(724.6)	(10.6%)
Total Gross Expenditure	110,979.3	110,807.4	120,568.0	133,581.5	13,013.5	10.8%	143,763.0	10,181.5	7.6%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

2024 resulted in a \$5,803.7 favourable variance from budget. Favourable revenue variances were primarily driven by metered revenues which showed a favourable variance of \$291.1 due to volumes sold exceeding budget by approximately 1.39%. Operating expenses were less than the budget by \$5,631.9. Saskatoon Water has been implementing several initiatives to reduce operating costs. Optimization initiatives provided savings through reduced energy and chemical costs, while scheduling and staff initiatives resulted in savings from lower overtime, training, and contractor costs. These savings are partially offset by overages in vehicle costs, and increased transfers to reserves which exceeded the budget. The Water utility was balanced by a transfer to its Stabilization Reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	172.62	177.38	4.76	179.38	2.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(13,013.5)	(10,181.5)	(23,195.0)
Total Revenue Change	(13,013.5)	(10,181.5)	(23,195.0)
Expenditure Changes:			
Inflation & Transfer	11,938.8	9,233.0	21,171.8
Growth	1,074.7	948.5	2,023.2
Total Expenditure Change	13,013.5	10,181.5	23,195.0
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Change:

The 2026 operating budget reflects the 2026 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. A total Water Utility overall revenue increase of \$13,013.5 includes revenues realized by a rate increase as well as growth in the number of billed meters and the estimated volume of water sold.

The 2026 estimated yearly water consumption of 34.9 million cubic meters is consistent with the recent increased demand levels resulting from population increases.

Growth:

Included in growth is \$262.2 for contracted services and materials, goods and supplies as well as increased contributions of \$44.2 to the Infrastructure Levy reserve and increased Grants-in-Lieu of \$56.8 and Return on Investment of \$84.5.

Most of the growth increases in 2026 are due to \$574.0 in staff resource costs. This increase is driven by 4.91 new FTEs required to support the continued growth of this utility and enhance the effectiveness of operational programs. This service line includes portions of the new FTEs, as funding for new positions is allocated between multiple service lines, and capital.

New FTEs include: a Meter Shop Planner (1.0 FTE) to plan AMI module and meter change outs and increase revenue through meter replacements, a Material and Services Planning Superintendent (0.5 FTE) to manage the warehouses for the Utility, an Operations Superintendent (0.5 FTE) to manage delivery of staff training and support health and safety, an Infrastructure Engineer I (0.5 FTE) to assist in developing and maintaining the utility monitoring program, Water and Sewer Labourers (1.4 FTE) to optimize the crews that address water main breaks and repairs, a Sustainability Specialist (0.5 FTE) to implement the updated environmental protection program, a Special Projects Manager (0.17 FTE) to update processes and technologies leading to data driven results, a GIS Analyst (0.17 FTE) to provide support for asset management growth and KPI standardization for linear assets, and a Planning and

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Scheduling Maintenance Coordinator (0.17 FTE) to provide additional work management to help reduce overtime and support expanded weekend shifts.

Capital Contribution:

As per policy, reserve transfers include a \$2,299.2 increase in contribution to the Water Supply Replacement Reserve, a \$7,514.8 increase in the supplemental contribution to the Water Capital Reserve, a \$6.7 increase in the volume-based contribution to the Water Capital Reserve and a \$2,033.1 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):

Inflationary increases to rates result in a required increase for Grants-in-Lieu of Taxes of \$968.4 and Return on Investment of \$836.8. Inflationary increases of \$630.0 have been included for increased cost of collective agreements. Other inflationary increases include \$486.7 for materials, goods, and supplies, \$72.0 for electricity for pumping, high lift UV and reservoirs, as well as \$527.6 allocated for contracted services including security. The 2026 debt related charges have increased by \$323.1 due to increased borrowing to support the capital plan. These increases are offset by reductions in chemicals of \$1,114.5 due to anticipated pricing and chemical savings noted recently, \$44.0 in natural gas savings, and \$787.7 in maintenance replacement costs for meters costs shifting to capital. Transfers in 2026 include the reallocation of an existing 0.15 FTEs to align budget with actual costs.

Included in the Water budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities' 2026 budget includes the following: \$639.1 (Admin Recovery), \$10,009.8 (Grant-in-Lieu), and \$9,390.3 (Return on Investment). In the 2026 budget, Water's total contribution to the city is \$20,039.2.

The ROI from both the Water and Wastewater Utilities consists of 10% of metered revenues for both utilities (including the Infrastructure Levy) less a \$6,000.0 allocation to Building Better Roads. Grants-in-Lieu of Taxes is included in both the Water and Wastewater Utilities and consists of 9% of metered revenues for both utilities (not including the Infrastructure Levy).

2027 Changes

Revenue Change:

The 2027 operating budget reflects the 2027 water rate increase necessary to maintain operations and fund capital projects related to water quality, infrastructure requirements and regulatory matters. A total Water Utility overall revenue increase of \$10,181.5 includes revenues primarily realized by a rate increase as well as growth in both the number of billed meters and the estimated volume of water sold.

The 2027 estimated yearly water consumption of 35.1 million cubic meters is consistent with the demand levels experienced in the preceding years which have shown increased consumption due to increased demand resulting from population increases.

Growth:

Increases for growth are primarily attributed to increases in staff compensation of \$610.2 which consists of \$441.6 in temporary staffing and overtime, as well as \$168.6 for the addition of Water System Operators (2.0 FTE) to ensure maintenance of service levels for valve and hydrant operations and to meet regulatory requirements on weekends. Increased growth also provides an increased transfer of \$167.7 to Infrastructure Levy reserve and results in increases of \$62.1 to Grants-in-Lieu and \$88.7 in Return on Investment.

Capital Contribution:

As per policy, reserve transfers include a \$66.5 increase in contribution to the Water Supply Replacement Reserve, a \$738.4 decrease in the supplemental contribution to the Water Capital Reserve, a \$6.8 increase in the volume-based contribution to the Water Capital Reserve and a \$548.5 increase in the contribution to the Infrastructure Reserve – Water and Sewer.

Other Significant Item(s):

In 2027, the Water Utility budget includes \$7,830.4 in downpayment on the projects that require borrowing. Inflationary increases to rates result in a required increase for Grants-in-Lieu of Taxes of \$804.6 and Return on Investment of \$644.8. An estimated inflationary increase of \$947.1 has been included for increased costs of collective agreements. Other increases include \$83.6 in inflationary increases for materials, goods, supplies and contracted services. In addition, the 2027 debt related charges have decreased by \$724.6 due to reduced borrowing to support the capital plan.

Included in the Water Utility budget are expenditures that form an important source of revenue to the City's tax supported operating budget. The Water Utilities' 2027 budget includes the following: \$639.1 (Admin Recovery), \$10,876.5 (Grant-in-Lieu), and \$10,123.8 (Return on Investment). In the 2027 budget, Water's total contribution to the city is \$21,639.4.

The ROI from both the Water and Wastewater Utilities will consist of 10% of metered revenues for both utilities (including the Infrastructure Levy) less a \$6,000.0 allocation to Building Better Roads. Grants-in-Lieu of Taxes is included in both the Water and Wastewater Utilities and consists of 9% of metered revenues for both utilities (not including the Infrastructure Levy).

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10121: WTR Screen Chamber Overhaul	-	263.0	1,911.0	-	-
P.10122: WTR Residual Handling Facility	-	4,725.0	-	-	-
P.01054: WTR - Asset Replacement	5,776.0	4,377.0	3,790.0	3,726.0	1,885.0
P.01210: WTR - Filter Plant Upgrade/Expansion	-	-	5,460.0	5,678.0	-
P.02197: WTR - Water & Energy Conserv Initiatives	235.0	246.0	286.0	295.0	339.0
P.02263: WTR - Watershed Mgmt And Assessment Prog	290.0	305.0	314.0	324.0	333.0
P.02561: WTR - Infrastructure Upgrades	1,775.0	-	1,092.0	1,136.0	-
P.02572: WTR - Engineered Wtr Drawings	200.0	211.0	219.0	227.0	233.0
P.02573: WTR - Roof Repair	1,800.0	-	-	-	-
P.02594: WTR-Meter Shop/Receiving Building	-	2,625.0	2,730.0	-	-

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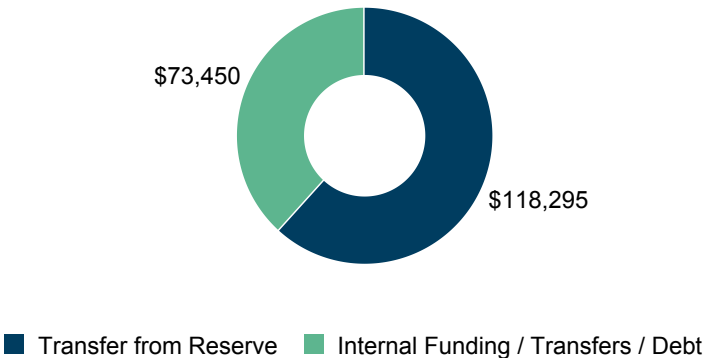
Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10003: WTR Laboratory Upgrade & Expansion	700.0	-	-	-	-
P.10004: Energy Management Program	200.0	210.0	218.0	227.0	234.0
P.10005: WTR Quality Management Program	150.0	158.0	164.0	170.0	175.0
P.10006: WTR Capital Development Expansion Plan	30,014.0	57,750.0	77,532.0	79,498.0	81,883.0
P.10059: Water Preservation	30,143.0	31,049.0	31,980.0	29,339.0	30,219.0
P.10161: WTR - Capital Operations	297.0	306.0	316.0	325.0	335.0
P.10127: WTR 11th St Screen & Intake Upgrade	-	-	-	-	2,340.0
P.10124: WTR Twin Raw Water Pipeline	-	-	-	114.0	-
P.10125: WTR Acadia Pumphouse Replacement	-	-	-	-	2,340.0
P.02591: WTR - New Wtr Mains	3,450.0	14,490.0	35,217.0	-	-
P.02595: WTR-Fill Mains/Internal Pwm'S - Se Phs 1	-	-	7,535.0	31,345.0	40,356.0
Total	75,030.0	116,715.0	168,764.0	152,404.0	160,672.0

The 2026-2027 Water Utility Capital Investment includes 13 capital expansion and replacement/rehabilitation projects for a total of \$75,030.0 in 2026 and 13 totaling \$116,715.0 in 2027.

The asset replacement project totaling \$5,776.0 is comprised of seven components with major replacements including \$1,150.0 for Clarifier Refurbishment, \$1,000.0 for the Residual Handling Facility, \$775.0 for Facility Repairs and Replacements, \$700.0 for Electrical and Mechanical Replacement, \$1,500.0 for the Process Control System and \$551.0 for Meter Replacement.

The growth and capital expansion projects for the Water Utility total \$181,592.0. Major capital investments include \$61,192.0 for Rehabilitation and Replacement of the water distribution system, \$87,764.0 for Capital Development Expansion Plan, \$17,940.0 for New Water Mains, \$4,725.0 for Residual Handling Facility and \$2,625.0 for the Metershop/Receiving Building. The water conservation project totaling \$235.0 continues to fund projects to promote water conservation including non-potable water projects, water-loss audit and Be Water Wise communications and promotions.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

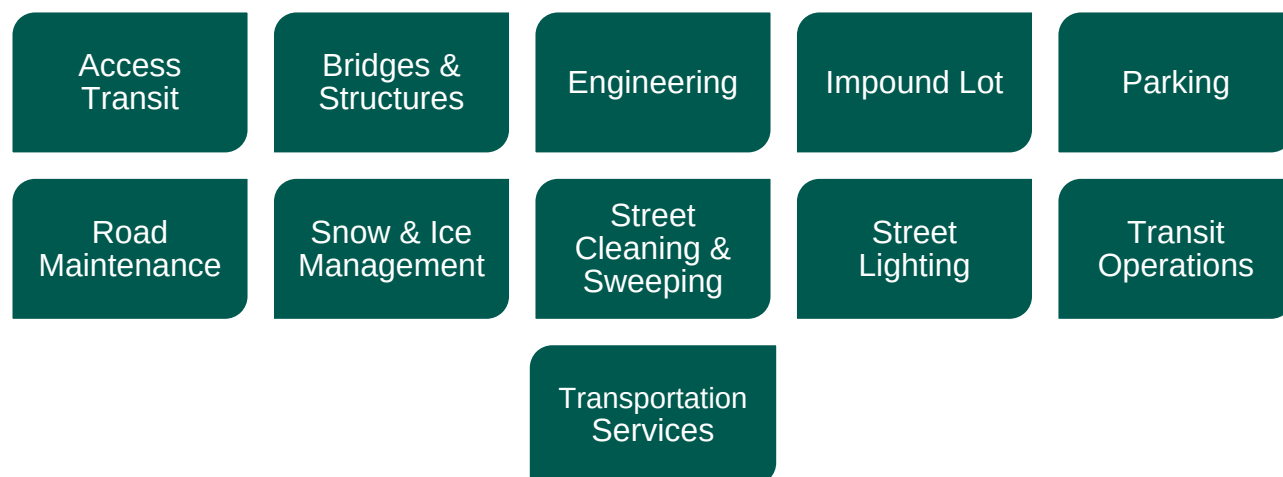
There are no known annual operating budget costs associated with this budget request.

TRANSPORTATION

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The Transportation Business Line is a collection of various transportation related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Transportation Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals	
	 ASSET & FINANCIAL SUSTAINABILITY
	Saskatoon Invests In what matters.

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Our planning philosophy, "we invest in what matters," guides the use of our financial and physical resources to meet residents' needs today and tomorrow, aiming for smart, sustainable city management. We align our services with residents' expectations and financial capacity, ensuring they see value in their tax investments. We actively seek diverse revenue streams, managing risk and debt responsibly. We maintain openness, accountability, and transparency in our resource allocation and collection decisions. Our well-managed and maintained infrastructure reflects the pride and priorities of a modern 21st-century city.



Our investments in infrastructure and transportation have transformed how people navigate the city. Our network includes accessible and efficient transit systems and comprehensive active transportation facilities. While cars are still used, public transit, walking, and cycling are increasingly popular. New roads and bridges enhance connectivity for all travel modes, and improved streetscapes and well-planned neighbourhoods encourage walking and cycling. These attractive alternatives to driving alleviate congestion, ensuring quick and easy movement of people and goods throughout the city.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
No. of Public Transit Rides taken in the city	N/A	10.4M	12.3M	13.2M	Improvement	N/A
Transit on-time performance rate	85%	81.90%	86.53%	84.10%	Neutral	On-Track
Assets in very good or good condition	70%	48%	Pending	Pending	N/A	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Access Transit	(1,229.1)	(1,191.1)	(1,216.6)	(1,246.4)	(29.8)	2.4%	(1,246.4)	-	-
Impound Lot	(542.7)	(555.5)	(555.5)	(557.6)	(2.1)	0.4%	(557.6)	-	-
Parking	(6,555.7)	(7,408.9)	(7,518.7)	(7,691.4)	(172.7)	2.3%	(7,714.3)	(22.9)	0.3%
Road Maintenance	(1,147.9)	(1,119.1)	(1,119.1)	(1,119.1)	-	-	(1,119.1)	-	-
Snow & Ice Management	(671.3)	(661.3)	(661.3)	(661.3)	-	-	(661.3)	-	-
Street Lighting	(79.2)	(98.7)	(98.7)	(77.5)	21.2	(21.5%)	(77.5)	-	-
Transit Operations	(16,154.0)	(14,050.9)	(14,800.9)	(16,133.9)	(1,333.0)	9.0%	(16,484.3)	(350.4)	2.2%
Transportation Services	(414.1)	(282.6)	(282.6)	(355.4)	(72.8)	25.8%	(355.4)	-	-
Total Revenues	(26,794.0)	(25,368.1)	(26,253.4)	(27,842.6)	(1,589.2)	6.1%	(28,215.9)	(373.3)	1.3%
Gross Expenses									
Access Transit	6,844.9	7,264.7	7,522.7	7,584.7	62.0	0.8%	7,807.9	223.2	2.9%
Bridges & Structures	8,881.0	8,974.9	9,487.8	9,826.7	338.9	3.6%	10,144.1	317.4	3.2%
Engineering	984.6	1,058.7	1,142.2	1,241.3	99.1	8.7%	1,294.4	53.1	4.3%
Impound Lot	542.7	555.5	555.5	557.6	2.1	0.4%	557.6	-	-
Parking	3,907.8	4,182.5	4,212.1	4,630.4	418.3	9.9%	4,801.8	171.4	3.7%
Road Maintenance	53,951.2	53,699.6	59,340.2	64,336.8	4,996.6	8.4%	68,608.4	4,271.6	6.6%
Snow & Ice Management	23,025.8	16,532.2	18,127.5	19,885.6	1,758.1	9.7%	20,921.3	1,035.7	5.2%
Street Cleaning & Sweeping	4,747.3	4,919.5	5,068.4	5,361.2	292.8	5.8%	5,542.8	181.6	3.4%
Street Lighting	7,958.3	8,914.5	8,353.7	8,603.0	249.3	3.0%	8,916.8	313.8	3.6%
Transit Operations	51,993.4	54,852.1	57,806.9	58,768.5	961.6	1.7%	60,559.6	1,791.1	3.0%
Transportation Services	7,997.2	9,166.8	9,502.2	10,219.6	717.4	7.5%	10,614.1	394.5	3.9%
Total Gross Expenses	170,834.1	170,121.0	181,119.2	191,015.4	9,896.2	5.5%	199,768.8	8,753.4	4.6%
Tax Support	144,040.1	144,752.9	154,865.8	163,172.8	8,307.0	5.4%	171,552.9	8,380.1	5.1%

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Summary of 2026-2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	669.19	679.42	10.23	688.20	8.78

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	154,865.8	163,172.8	
Revenue Changes:			
Revenue	(1,589.2)	(373.3)	(1,962.5)
Total Revenue Change	(1,589.2)	(373.3)	(1,962.5)
Expenditure Changes:			
Inflation & Transfer	5,124.8	5,613.1	10,737.9
Growth	4,771.4	3,140.3	7,911.7
Service Level Changes	-	-	-
Total Expenditure Change	9,896.2	8,753.4	18,649.6
Total Budget	163,172.8	171,552.9	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Bridges & Structures	4,854.0	4,626.0	42,650.0	4,620.0	6,153.0
Parking	525.0	350.0	-	-	-
Road Maintenance	50,300.0	52,850.0	53,100.0	54,600.0	54,600.0
Transit Operations	60,265.4	7,627.3	6,944.2	7,510.6	7,167.2
Transportation Services	9,633.0	7,700.0	6,242.0	6,476.0	6,502.0
Total	125,577.4	73,153.3	108,936.2	73,206.6	74,422.2

Transportation

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Financing for Capital Investments

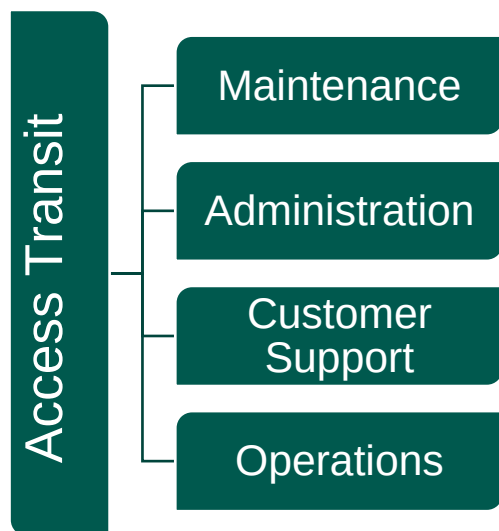
Funding Source	2026	2027	2028	2029	2030
Province Of Sask	110.0	110.0	110.0	110.0	110.0
Canada Community Building Fund	16,925.0	17,244.0	17,564.0	17,564.0	17,564.0
Investing in Canada Infrastr Program - Federal	17,154.0	-	-	-	-
Investing in Canada Infrastr Program - Provincial	12,699.0	-	-	-	-
Federal Transit Funding Program	3,353.0	3,353.0	3,353.1	3,353.0	3,353.0
Transfer from Reserves	48,969.4	49,527.3	49,409.1	52,179.6	53,395.2
Private Contribution	200.0	-	38,500.0	-	-
External Borrowing	6,000.0	-	-	-	-
Funding Plan Contribution	18,967.0	-	-	-	-
Unfunded	1,200.0	2,919.0	-	-	-
Total	125,577.4	73,153.3	108,936.2	73,206.6	74,422.2

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Road Maintenance	-	-	10.0	-	-
Total	-	-	10.0	-	-

Access Transit

Overview



Access Transit provides demand response public transit service to our community of citizens with special needs. This service is provided as an accessible door to door service for persons with special needs who cannot use our fixed route service with safety and dignity. A fleet of 29 buses serve customers within the city limits of Saskatoon.

Access and conventional transit are working to integrate their services more to help define and build a Family of Services approach to public transportation. This model will provide all Saskatoon residents with improved, more spontaneous, and reliable public transportation service because people will have more options available to them.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Customer Service	Customer Care Line	Monday to Saturday 6:00 a.m. to 11:45 p.m. Sunday and Holidays 8:00 a.m. to 11:00 p.m.		
Access Transit On Demand Trip	Booking Window	Book 3 days in advance. Goal of accomodating all requests made with 1 day's notice		
	Pick up Window	20 minutes		
	Ride Length	<=75 minutes		
	Denial Rate	SHRC indicates <1% (2024 = 9.08%)	SHRC indicates <1% (2025 YTD = 8.04%)	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(992.3)	(934.6)	(934.6)	(957.3)	(22.7)	2.4%	(957.3)	-	-
User Fees	(236.7)	(256.5)	(282.0)	(289.1)	(7.1)	2.5%	(289.1)	-	-
Total Revenues	(1,229.1)	(1,191.1)	(1,216.6)	(1,246.4)	(29.8)	2.4%	(1,246.4)	-	-
Gross Expenses									
Wages and Benefits	4,852.4	5,073.8	5,224.5	5,361.6	137.1	2.6%	5,552.0	190.4	3.6%
Contracted and General Services	781.2	1,094.3	1,123.6	1,074.8	(48.8)	(4.3%)	1,094.4	19.6	1.8%
Heating, Lighting, Power, Water and Telephone	15.0	31.3	32.0	32.0	-	-	32.0	-	-
Material, Goods and Supplies	882.6	747.7	817.0	773.9	(43.1)	(5.3%)	780.2	6.3	0.8%
Other Expenses	(10.7)	-	-	-	-	-	-	-	-
Transfers to Reserves	317.6	317.6	325.6	342.4	16.8	5.2%	349.3	6.9	2.0%
Transfers to Other Operating	2.2	-	-	-	-	-	-	-	-
Finance Charges	4.7	-	-	-	-	-	-	-	-
Total Gross Expenditure	6,844.9	7,264.7	7,522.7	7,584.7	62.0	0.8%	7,807.9	223.2	2.9%
Tax Support	5,615.9	6,073.6	6,306.1	6,338.3	32.2	0.5%	6,561.5	223.2	3.5%

2024 Actual Results:

In 2024, Access Transit Operations had a \$457.7 favorable variance from budget. This was primarily the result of salary savings of \$221.4 due to staff vacancies, and savings of \$123.0 due to less taxi usage and vehicle maintenance, and lower license premiums. Actual expenses came in under budget by \$419.8. Access transit realized \$38.0 more than budgeted revenues due to increased provincial grant revenue.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	55.90	56.40	0.50	56.90	0.50

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	6,306.1	6,338.3	
Revenue Changes:			
Revenue	(29.8)	-	(29.8)
Total Revenue Change	(29.8)	-	(29.8)
Expenditure Changes:			
Inflation & Transfer	5.5	183.5	189.0
Growth	56.5	39.7	96.2
Total Expenditure Change	62.0	223.2	285.2
Total Change, Net	32.2	223.2	255.4
Total Budget	6,338.3	6,561.5	

2026 Changes

Revenue Change:

Fare revenues are projected to increase by \$29.8 in 2026, primarily due to ongoing efforts to reduce denial rates and increased ridership.

Growth:

A total of \$39.5 has been added to the Access Transit budget in 2026 for growth including 0.5 FTE for an Operator.

Capital Contributions:

An increase of \$16.8 for access capital reserve contribution is required due to the increased costs of buses.

Other Significant Item(s):

A total of \$5.5 has been added to the Saskatoon Transit budget in 2026 primarily due to \$108.3 for increased cost of collective agreements, offset by \$50.0 decreased cost of fuel, and \$65.1 for natural gas cost decrease.

2027 Changes

Revenue Change:

For 2027, fare revenues are expected to remain unchanged from 2026.

Growth:

A total of \$39.7 has been added to the Access Transit budget in 2027 for growth including 0.5 FTE for an Operator.

Other Significant Item(s):

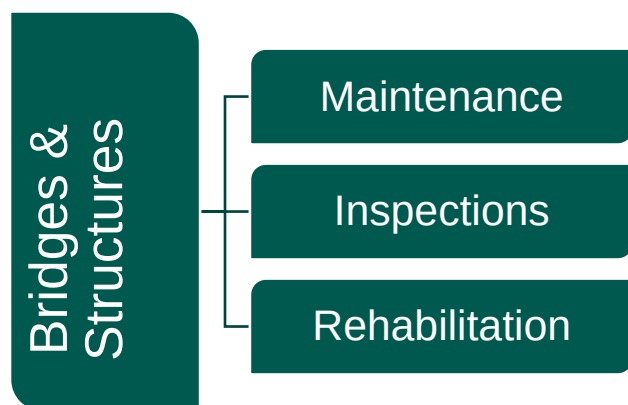
A total of \$183.5 has been added to the Saskatoon Transit budget in 2027 primarily due to \$150.7 for increased cost of collective agreements, and \$32.8 for various contracted costs and maintenance increases required to maintain the fleet.

Summary of Capital Investments

Access Transit's Replacement Bus Purchases (formerly P.02095) is now part of the consolidated Saskatoon Transit Fleet Renewal Strategy (P.10142) listed under the Capital Investments section of the Transit Operations service line.

Bridges & Structures

Overview



This program provides funding for bridges and structures to remain safe, resulting in a reduction of structure deficiencies, unanticipated emergency repairs, rehabilitation down-time and accidents, working towards a safe and economical transportation system.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Asset Management	Washing	Structures are cleaned annually.		
	Sealing	A penetrating sealer is added on a 5 year cycle.		
	Minor Maintenance	Completed on an annual basis, dealing with repairs and maintenance on structures as determined by the internal and external inspections.		
	Major Rehabilitations	The City uses inspection and deck testing data, recommendations and scenarios to select the rehabilitations and timing. The City developed the program to improve condition slowly over time by targeting the most cost effective future treatment, performing major bridge rehabilitations approximately once every 25 years. With the current inventory an average of 2 rehabilitations are targeted to be completed each year.		
Inspections	Safety Inspections	Each structure is inspected annually for safety concerns, maintenance programs, and to identify defects for additional investigation.		

Inspections	Bridge Inspections & Deck testing	Consultant inspections done every 3 years and deck testing on a 6 year cycle for bridges and overpasses that are over 10 years old.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	172.5	387.1	396.8	408.8	12.0	3.0%	419.7	10.9	2.7%
Contracted and General Services	322.2	442.2	472.6	526.2	53.6	11.3%	545.0	18.8	3.6%
Heating, Lighting, Power, Water and Telephone	-	-	-	-	-	-	-	-	-
Material, Goods and Supplies	58.1	36.6	39.6	40.1	0.5	1.3%	41.3	1.2	3.0%
P3	4,521.4	4,496.7	4,962.5	4,773.8	(188.7)	(3.8%)	5,015.6	241.8	5.1%
Other Expenses	302.3	-	-	-	-	-	-	-	-
Cost Recoveries	(83.2)	-	-	-	-	-	-	-	-
Transfers to Reserves	3,513.5	3,538.2	3,554.0	4,024.9	470.9	13.2%	4,076.7	51.8	1.3%
Transfers to Other Operating	74.1	74.1	62.3	52.9	(9.4)	(15.1%)	45.8	(7.1)	(13.4%)
Total Gross Expenditure	8,881.0	8,974.9	9,487.8	9,826.7	338.9	3.6%	10,144.1	317.4	3.2%
Tax Support	8,881.0	8,974.9	9,487.8	9,826.7	338.9	3.6%	10,144.1	317.4	3.2%

2024 Actual Results:

In 2024, Bridges & Structures had a \$93.9 favourable variance from budget mainly due to SGI claims to be received for Bridge impacts and soundwalls throughout the year.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	4.56	4.56	-	4.56	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	9,487.8	9,826.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Expenditure Changes:			
Inflation & Transfer	187.5	196.1	383.6
Growth	151.4	121.3	272.7
Total Expenditure Change	338.9	317.4	656.3
Total Change, Net	338.9	317.4	656.3
Total Budget	9,826.7	10,144.1	

2026 Changes

Growth:

A growth increase of \$54.4 has been added for the maintenance of sound walls, pedestrian crossings, and bridges largely due to increased traffic from a growing population as well as increased encampment maintenance.

Capital Contributions:

A total of \$183.2 has been added to the Bridge Major Repair Reserve representing \$97.0 for growth and \$86.2 for inflation to support the City's Bridge program.

Other Significant Item(s):

An increase of \$72.6 is required due to the inflationary increases for the Chief Mistawasis Bridge and Traffic Bridge in accordance with the P3 Contract Agreement.

An increase of \$16.7 is required due to the inflationary pressures to the Bridge Program for annual testing, structures, sound preservation, pedestrian crossing as well as graffiti removal.

Additionally, an amount of \$12.0 has been included for increased costs of collective agreements.

2027 Changes

Growth:

An increase of \$20.1 has been added for the addition of sound walls and structures to the Bridge program as well as increased graffiti requests.

Capital Contributions:

A total of \$191.2 has been added to the Bridge Major Repair Reserve representing \$101.2 for growth and \$90.0 for inflation to support the City's Bridge program.

Other Significant Item(s):

An increase of \$77.4 is required due to the inflationary increases for the Chief Mistawasis Bridge and Traffic Bridge in accordance with the P3 Contract Agreement.

An increase of \$17.8 is required due to the inflationary pressures to the Bridge program for annual testing, structures, sound walls as well as increased graffiti removal.

Additionally, an amount of \$10.9 has been included for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01527: University Bridge Rehab	2,000.0	-	-	-	-
P.02273: 108th St over Circle Drive	1,404.0	-	-	-	-
P.02393: Taylor/Circle Drive	-	576.0	-	-	-
P.02402: Hwy 16 Eastbound Over Hwy 11 Overpass	250.0	3,500.0	-	-	-
P.02433: 8Th Street & Cpr Grade Separation	-	-	38,500.0	-	-
P.10000: College Drive WB over CPR Overpass	-	250.0	3,500.0	-	-
P.10058: Minor Bridge Repairs	1,200.0	300.0	300.0	750.0	300.0
P.10140: Circle Drive/Idylwyld	-	-	350.0	3,460.0	-
P.10141: Circle Drive over 33rd St NB&SB	-	-	-	260.0	3,750.0
P.10001: Idylwyld Drive over 51st Overpass	-	-	-	150.0	2,000.0
P.01562: College Dr. Eastbound Over Cpr Overpass	-	-	-	-	103.0
Total	4,854.0	4,626.0	42,650.0	4,620.0	6,153.0

The 2026-2027 Preliminary capital investments for Bridges & Structures includes four funded projects totaling \$4,854.0 in 2026 and four totaling \$4,626.0 in 2027. These projects are geared towards the capital rehabilitation or replacement of existing assets. Projects include the repair and rehabilitation of the 108th Street over Circle Drive overpass, University Bridge arches, Highway 16 Eastbound over Highway 11 overpass and minor bridge repairs at various locations throughout the City.

2026-2027 Capital Budget by Funding Source

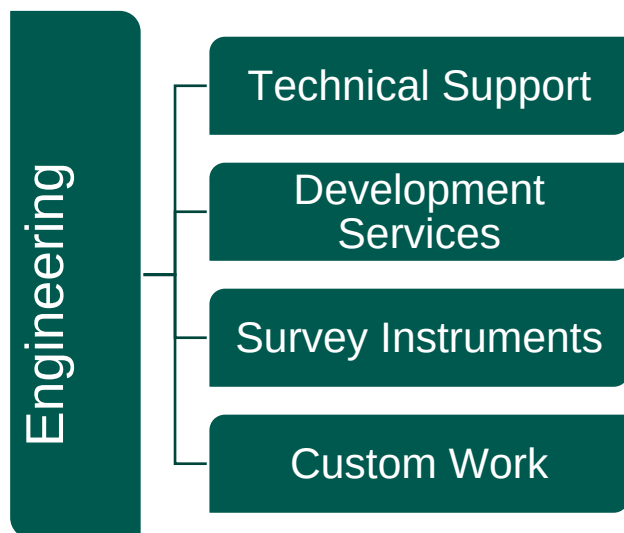


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Engineering

Overview



This program provides engineering services for the technical planning, design, review and inspection of general development/redevelopment projects contemplated to occur in the City, outside of the City's on-going land development program. The program includes development review for subdivision applications, rezoning applications, building permit applications, discretionary use applications, MVA proposals, noise attenuation requests, private developer designs of public roadways, project scheduling and liaison with the general public and other departments. Also provided are specification/standards development and review/inspection services for development projects.

Drafting and design services are provided for operating and capital projects, as is the preparation and maintenance of infrastructure plan records including underground services. Other services include maintenance of the Department and Corporate GIS, co-ordination of information regarding road and lane use concerning buried facilities and providing contractors or individuals with grade level information for construction on building sites. The City's survey instruments and equipment for the operating and capital construction programs are included in this service line.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	1,161.8	1,448.8	1,541.6	1,609.8	68.2	4.4%	1,661.7	51.9	3.2%
Contracted and General Services	1,863.9	643.0	648.5	677.4	28.9	4.5%	682.6	5.2	0.8%
Heating, Lighting, Power, Water and Telephone	0.8	-	-	-	-	-	-	-	-
Material, Goods and Supplies	19.8	17.7	17.7	22.7	5.0	28.2%	27.7	5.0	22.0%
Other Expenses	(327.3)	-	-	-	-	-	-	-	-
Cost Recoveries	(1,734.5)	(1,050.8)	(1,065.6)	(1,068.6)	(3.0)	0.3%	(1,077.6)	(9.0)	0.8%
Total Gross Expenditure	984.6	1,058.7	1,142.2	1,241.3	99.1	8.7%	1,294.4	53.1	4.3%

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Tax Support	984.6	1,058.7	1,142.2	1,241.3	99.1	8.7%	1,294.4	53.1	4.3%

2024 Actual Results:

In 2024, Engineering Services had a \$74.1 favourable variance from budget due to more capital work being performed this year, an accounting position vacancy, and the surveyors and equipment vacating the Bus Barns in Caswell Hill in October.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	15.78	15.78	-	15.78	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,142.2	1,241.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	25.9	42.9	68.8
Growth	73.2	10.2	83.4
Total Expenditure Change	99.1	53.1	152.2
Total Change, Net	99.1	53.1	152.2
Total Budget	1,241.3	1,294.4	

2026 Changes

Growth:

An increase of \$73.2 has been added to allow the surveyors to locate another building lease for staff and equipment, additional survey equipment, professional memberships dues and rental of a field engineering trailer rent on a construction site that was not previously budgeted.

Other Significant Item(s):

A total of \$39.3 has been transferred back to Sustainability for the energy management cross charge for surveyors and equipment located at the Old Transit Bus Barn Building as they vacated the building.

Additionally, \$47.0 has been included for increased costs of collective agreements.

2027 Changes

Growth:

An increase of \$10.2 has been added to keep up with the additional demands for survey equipment and professional membership dues.

Other Significant Item(s):

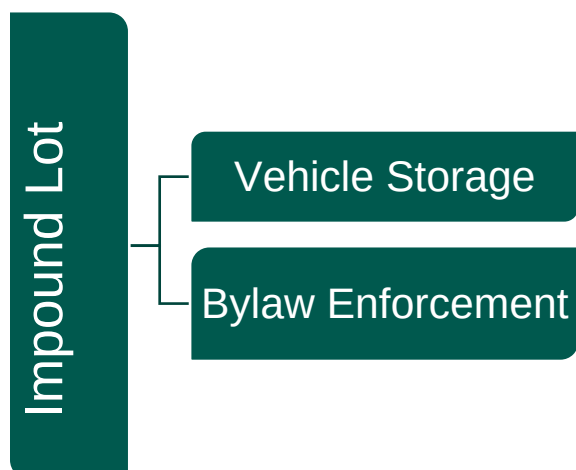
A total of \$40.9 has been included for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments in Engineering.

Impound Lot

Overview



The Impound Lot program administers, operates, and maintains the impound lot located in the Holiday Park Industrial area and provides impoundment services as required by the Saskatoon Police Service and Parking Services. The fiscal principle for the impound lot is to operate on a full cost recovery basis.

The primary objective of the lot is to facilitate the storage of vehicles seized because of bylaw contraventions. The City has the authority to seize, immobilize, and impound vehicles with delinquent parking violations or those vehicles in violation of the Traffic Bylaw.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Vehicle Impoundment	Vehicle Retrieval	A minimum of 80% of impounded vehicles are returned to the owner		
Impound Lot Operations	Sunday and Holiday Hours	Closed		
	Monday to Friday Hours	11:00 a.m. to 7:00 p.m.		
	Saturday Hours	12:00 p.m. to 4:00 p.m.		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	-	(14.7)	(14.7)	-	14.7	(100.0%)	-	-	-
User Fees	(542.7)	(540.8)	(540.8)	(557.6)	(16.8)	3.1%	(557.6)	-	-
Total Revenues	(542.7)	(555.5)	(555.5)	(557.6)	(2.1)	0.4%	(557.6)	-	-
Gross Expenses									
Wages and Benefits	75.7	76.7	78.6	82.5	3.9	5.0%	84.9	2.4	2.9%
Contracted and General Services	522.1	533.7	541.5	657.2	115.7	21.4%	666.6	9.4	1.4%
Heating, Lighting, Power, Water and Telephone	13.2	19.3	20.1	16.0	(4.1)	(20.4%)	16.3	0.3	1.9%
Material, Goods and Supplies	59.0	53.1	56.0	20.0	(36.0)	(64.3%)	20.4	0.4	2.0%
Donations, Grants and Subsidies	4.5	7.0	7.0	9.0	2.0	28.6%	9.0	-	-
Cost Recoveries	(193.6)	(151.1)	(151.1)	(180.1)	(29.0)	19.2%	(180.1)	-	-
Transfers to Reserves	60.7	16.8	3.4	(47.0)	(50.4)	(1,482.4%)	(59.5)	(12.5)	26.6%
Transfers to Other Operating	0.9	-	-	-	-	-	-	-	-
Total Gross Expenditure	542.7	555.5	555.5	557.6	2.1	0.4%	557.6	-	-
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

In 2024, Impound Lot had no overall variance from budget as this program is fully cost recovered. Revenues were \$12.8 below budget due to lower impound fees offset by higher auction proceeds. Expenditures were \$56.7 below budget largely due to a reduction in commissionaire hours. This resulted in a \$43.9 increased transfer to the Impoundment Program Stabilization Reserve

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	0.75	0.75	-	0.75	-

Revenue

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(2.1)	-	(2.1)
Total Revenue Change	(2.1)	-	(2.1)
Expenditure Changes:			
Inflation & Transfer	4.0	-	4.0
Growth	(1.9)	-	(1.9)
Total Expenditure Change	2.1	-	2.1
Total Change, Net	-	-	-
Total Budget	-	-	

2026 Changes

Revenue:

An increase of \$2.1 has been included for proposed volume increases for vehicle impounds.

Growth:

An amount of \$1.9 has been removed mainly due to the removal of the carbon tax portion of natural gas.

Other Significant Changes:

An amount of \$3.9 has been included for increased costs of collective agreements.

Inflationary expenditure increases of \$50.5 are for rate increases for the commissionaire contract, software licensing fees, utilities and vehicle rentals.

In accordance with the reserve policy, there is a transfer from the Impoundment Program Stabilization Reserve of \$47.0, required to balance the program.

2027 Changes

Other Significant Changes:

An amount of \$2.4 has been included for increased costs of collective agreements.

Inflationary expenditure increases of \$10.1 are for rate increases for the commissionaire contract, software licensing fees, utilities, and vehicle rentals.

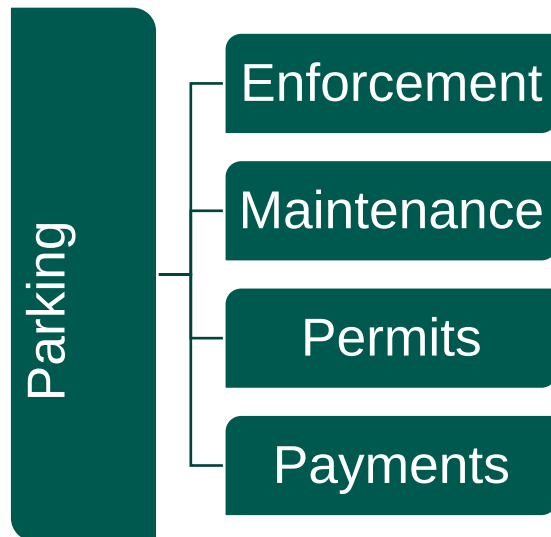
In accordance with the reserve policy, there is a transfer from the Impoundment Program Stabilization Reserve of \$59.5, required to balance the program.

Summary of Capital Investments

There are no capital investments for the Impound Lot.

Parking

Overview



The Parking program is responsible for the planning, design, coordination, administration, and enforcement of the City's on-and-off street parking facilities, as well as various parking initiatives, policies, and projects, such as the temporary reserved parking program and residential parking permit programs. In addition to contributing to general revenues, the parking program supports the Streetscape Reserve under the Urban Design service line and Parking Capital Reserve, as well as distributes a portion of parking revenues to DTN YXE, Riversdale Business Improvement District, the Broadway Business Improvement District and the Sutherland Business Improvement District.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Parking Permit Operations	Residential Parking Program (RPP) / Limited Residential Parking Program (LRPP)	Deliver residential parking programs in 7 zones covering approximately 200 city blocks. Review of additional appropriate expansion areas will occur through 2025. Issue approximately 3100-3500 permits annually.	Further expansions may occur in 2026/27. Program review being undertaken in 2026 for potential program changes.	
	Parking Program for People with Accessibility Needs	Oversee the program to issue and track approximately 3000 permits annually.		

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Parking Permit Operations	Fringe Festival Parking Zone	Annual zone establishment and issue approximately 4000 permits annually.	Fringe Festival zone may change in 2026/2027.
	Exhibition Parking Zone	Annual zone establishment and issue approximately 4000 permits annually.	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(91.2)	(85.2)	(86.0)	(109.4)	(23.4)	27.2%	(110.2)	(0.8)	0.7%
Contribution from Develop & Others	(26.4)	(26.4)	(26.4)	(26.4)	-	-	(26.4)	-	-
User Fees	(6,438.1)	(7,297.3)	(7,406.3)	(7,555.6)	(149.3)	2.0%	(7,577.7)	(22.1)	0.3%
Total Revenues	(6,555.7)	(7,408.9)	(7,518.7)	(7,691.4)	(172.7)	2.3%	(7,714.3)	(22.9)	0.3%
Gross Expenses									
Wages and Benefits	974.2	940.2	962.4	1,018.3	55.9	5.8%	1,045.9	27.6	2.7%
Contracted and General Services	2,317.6	2,526.5	2,549.2	2,777.5	228.3	9.0%	2,851.5	74.0	2.7%
Heating, Lighting, Power, Water and Telephone	26.9	37.4	37.3	36.5	(0.8)	(2.1%)	36.8	0.3	0.8%
Material, Goods and Supplies	595.2	716.4	731.6	749.3	17.7	2.4%	776.0	26.7	3.6%
Other Expenses	51.3	-	-	-	-	-	-	-	-
Cost Recoveries	(520.1)	(498.7)	(529.1)	(461.9)	67.2	(12.7%)	(469.1)	(7.2)	1.6%
Transfers to Reserves	460.7	460.7	460.7	510.7	50.0	10.9%	560.7	50.0	9.8%
Transfers to Other Operating	1.9	-	-	-	-	-	-	-	-
Total Gross Expenditure	3,907.8	4,182.5	4,212.1	4,630.4	418.3	9.9%	4,801.8	171.4	3.7%
Tax Support	(2,647.9)	(3,226.4)	(3,306.6)	(3,061.0)	245.6	(7.4%)	(2,912.5)	148.5	(4.9%)

2024 Actual Results:

In 2024, Parking had a \$578.5 unfavourable variance from budget. Revenues were \$853.2 below budget with parking terminal revenue and late ticket fees achieving about 86% of budget. Temporary reserved parking achieved 138% and permits achieved 112% of budget. Expenditure savings of \$274.7 due to lower parking terminal maintenance, commissionaire hours, vehicle rentals partially offset by increased parking app convenience fee cost recovery.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	9.75	9.75	-	9.75	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(3,306.6)	(3,061.0)	
Revenue Changes:			
Revenue	(172.7)	(22.9)	(195.6)
Total Revenue Change	(172.7)	(22.9)	(195.6)
Expenditure Changes:			
Inflation & Transfer	335.1	156.4	491.5
Growth	83.2	15.0	98.2
Total Expenditure Change	418.3	171.4	589.7
Total Change, Net	245.6	148.5	394.1
Total Budget	(3,061.0)	(2,912.5)	

2026 Changes

Revenue:

Parking revenue has increased by \$172.7, driven by a \$7.4 increase in temporary reserved permits, \$24.2 from residential permit rate increases, and \$166.0 from accessibility permit rate adjustments. This is partially offset by a \$13.1 reduction in permit sales and a \$11.8 reduction in parking card revenue as new cards are required to work with the new EMV parking terminals.

Growth:

Included is \$39.0 is required for new parking software licensing, \$26.7 for office lease costs for the Parking operations team, and \$25.0 for external parking stall line painting and signage due to Roadways no longer having capacity to provide internal service. These are offset by a \$7.5 reduction for non-Europay, Mastercard and Visa (EMV) compliant fees due to installation of EMV compliant pay stations.

Capital Contribution:

The transfer to the Parking Capital Reserve is increasing by \$50.0. This increase is needed to fund future capital projects.

Other Significant Items:

An amount of \$55.9 has been included in increased costs of collective agreements.

A reduction of \$17.1 has been included for lower fuel rates.

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Cost recovery declined by \$67.2, largely due to an \$86.0 reduction for a parking lot lease removed from the budget in previous years and no further cost recovery will be received, partially offset by \$8.8 increased recoveries from River Landing and Saskatoon Police Service for service provided by Parking Services and \$10.0 cost recovery increase for parking app convenience fee charged on each parking reservation through the app.

The new rental lease agreement for Parking to relocate to the City owned 1st Ave building includes an increase of \$50.0 for office lease payments paid to Property Realized Reserve to pay back the cost of the property acquisition. Also included is an increase of \$46.0 for office renovations. The \$96.0 budget was transferred from City Accommodation service line.

Expenditures have decreased by \$3.9 for savings achieved from printer lease buyouts.

Other inflationary increases totaling \$87.0 are for commissionaires, vehicle leases, computer software license fees, administrative support, snow clearing and utilities.

2027 Changes

Revenue:

Parking Revenue will increase by \$22.9 due to volume increase for temporary residential parking permits, accessibility parking permits and parking terminal cards.

Growth:

An increase of \$15.0 is required for external parking stall line painting due to Roadways no longer having capacity to provide internal service.

Capital Contribution:

The transfer to the Parking Capital Reserve is increasing by \$50.0. This increase is needed to fund the capital program, which includes projects necessary to ensure effective operation of the parking program and the replacement and upgrade of future parking terminals.

Other Significant Items:

An amount of \$27.6 has been included for increased costs of collective agreements.

Included is a \$7.2 cost recovery increase for parking app convenience fee charged on each parking reservation through the app. Also included is \$86.0 in inflation increases for commissionaires, vehicle leases, computer software license fees, administrative support and snow clearing.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02642: Parking Pay Station Card Payment Sys Upg	300.0	-	-	-	-
P.10145: Curbside Management Strategy	75.0	-	-	-	-
P.10146: Parking Lot Rehabilitation	50.0	-	-	-	-
P.10147: Parking Services Office and Garage	100.0	100.0	-	-	-

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10148: Parking Sensor Occupancy Management	-	250.0	-	-	-
Total	525.0	350.0	-	-	-

P.02642: Pay Parking Infrastructure Upgrades requires \$300.0 in 2026 for the purchase of the hardware needed to complete the retrofits, installation, and where necessary, costs to refurbish external pay station frames, to comply with new laws related to credit card fraud protection and to provide improved parking pay station performance. This project is funded by the Parking Capital Reserve.

P.10145: Curbside Management Strategy requires \$75.0 in 2026 to create a curbside management strategy to: set goals for curbside use in different areas of the city; manage limited curbside space in a way that contributes to other city plans and objectives; ensure existing programs and policies are aligned with established goals; and incorporate emerging trends in a coordinated way. This project is funded by the Parking Capital Reserve.

P.10146: Parking Lot Rehabilitation requires \$50.0 in 2026 for rehabilitation of public pay parking lots, including maintenance and installation of public facing signage for parking. This project is funded by the Parking Capital Reserve.

P.10147: Parking Services Office and Garage requires \$100.0 in 2026 and \$100.0 in 2027 for design, review and planning associated with construction of an office and garage building to accommodate future workspace needs for Parking Services. This project is funded by the Parking Capital Reserve and the Impound Lot Stabilization Reserve.

P.10148: Parking Sensor Occupancy Management requires \$250.0 in 2027 for implementation of a sensor network to provide real-time occupancy of parking stalls. The project reduces traffic congestion by identifying empty parking spots. This project is funded by the Parking Capital Reserve.

2026-2027 Capital Budget by Funding Source

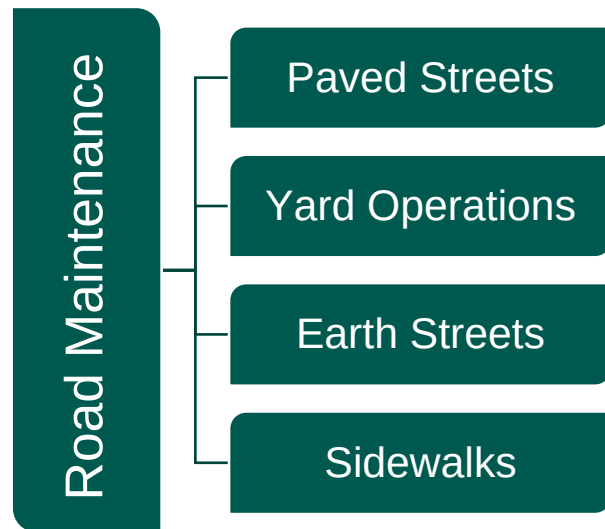


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Road Maintenance

Overview



This service line includes the maintenance, inspection, preservation and rehabilitation of the existing street, lane and sidewalk systems. Also included is the maintenance and security of City yards.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Road Surface Maintenance	Emergency Pothole	Potholes with the potential for causing damage are considered an emergency and will be repaired as quickly as possible.		
	Routine Pothole	Routine potholes are responded to and repaired on a complaint basis from May to November. Until the full spring and summer pothole blitzes are underway, only potholes that cause concern in the driving lanes of priority one and two streets will be repaired with a temporary fill.		

Road Surface Maintenance	Paving	Paving activities are completed between May and October.
	Paved Back Lanes	Maintenance will be performed as crews are made available depending upon the priority of those lanes requiring maintenance.
Drainage & Flooding	Emergency	Inspect on the same business day (within 24 hours).
	Non-emergency	Inspect as soon as time permits. Typically within 2-5 days.
Earth Streets	Condition Assessment	Inspect and evaluate the gravel lane network annually.
	Gravel Lane, Street, and Rural Road Maintenance	All back lanes receive at least one maintenance treatment annually (i.e., grading).
	Gravel Lane Reconstruction	Reconstruct and rehabilitate gravel lanes where current condition exceeds that which can be rectified through maintenance. Tree trimming of gravel lane reconstruction locations.
Paved Roadway and Lane Development, Roadway Preservation, and Rehabilitation	Development Services	Land development design review of new neighbourhood and subdivision pavement structures for compliance with design and development standards
	Asset Management	Asset management of paved asphalt network, including inventory, condition, and preservation planning. Administer condition assessment of all asphalt surfaces on a three-year cycle.
	Asphalt Preservation and Rehabilitation	Maintain and slowly improve roadway network condition over time through annual preservation and rehabilitation of 5% of the roadway network annually (approximately a 1-in-20-year return cycle). Maintain condition of the paved lane network through annual preservation and rehabilitation treatments.

Sidewalk & Curb Preservation	Asset Management	Asset management of sidewalk and curb network including inventory, condition, preservation planning. Inspect and complete condition assessment of 15% of network annually.
	Preservation and Rehabilitation	Maintain and slowly improve the sidewalk and curb network over time through annual preservation and rehabilitation activities.
Sidewalk & Curb Maintenance	Various safety treatments	Inspect complaints for safety as soon as possible, if warranted safety treatments are applied until the standard sidewalk preservation program arrives.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(1,124.1)	(1,119.1)	(1,119.1)	(1,119.1)	-	-	(1,119.1)	-	-
User Fees	(23.8)	-	-	-	-	-	-	-	-
Total Revenues	(1,147.9)	(1,119.1)	(1,119.1)	(1,119.1)	-	-	(1,119.1)	-	-
Gross Expenses									
Wages and Benefits	2,577.8	5,885.7	6,077.0	6,818.5	741.5	12.2%	7,507.5	689.0	10.1%
Contracted and General Services	1,408.7	3,572.5	4,178.8	5,012.2	833.4	19.9%	5,193.5	181.3	3.6%
Heating, Lighting, Power, Water and Telephone	213.3	299.4	312.9	252.9	(60.0)	(19.2%)	257.3	4.4	1.7%
Material, Goods and Supplies	1,527.4	1,873.8	1,939.3	2,225.1	285.8	14.7%	2,328.5	103.4	4.6%
Other Expenses	5,951.2	3.6	3.6	0.6	(3.0)	(83.3%)	0.6	-	-
Cost Recoveries	(43.7)	(275.3)	(275.3)	(275.3)	-	-	(275.3)	-	-
Transfers to Reserves	41,527.0	41,527.0	46,420.0	49,722.2	3,302.2	7.1%	53,093.2	3,371.0	6.8%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Transfers to Other Operating	823.4	812.9	683.9	580.6	(103.3)	(15.1%)	503.1	(77.5)	(13.3%)
Finance Charges	(33.9)	-	-	-	-	-	-	-	-
Total Gross Expenditure	53,951.2	53,699.6	59,340.2	64,336.8	4,996.6	8.4%	68,608.4	4,271.6	6.6%
Tax Support	52,803.3	52,580.5	58,221.1	63,217.7	4,996.6	8.6%	67,489.3	4,271.6	6.8%

2024 Actual Results:

In 2024, Road Maintenance had a \$222.8 unfavorable variance from budget due to a higher than average number of potholes to inspect and repair.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	66.93	71.90	4.97	76.50	4.60

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	58,221.1	63,217.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	2,716.8	2,511.5	5,228.3
Growth	2,279.8	1,760.1	4,039.9
Total Expenditure Change	4,996.6	4,271.6	9,268.2
Total Change, Net	4,996.6	4,271.6	9,268.2
Total Budget	63,217.7	67,489.3	

2026 Changes

Growth:

An increase of \$2,279.8 has been added which includes \$300.0 for a heated vehicle storage facility to store summer units during the winter months so equipment doesn't freeze and potentially cause damage, \$122.0 for annual preventative maintenance of corporate fuel infrastructure (operating impact of the approved 2024/2025 P.10076 Corporate Fuel and Fueling Infrastructure Management capital budget project), and \$198.0 for the increased work due to abandoned encampment cleanups and related operational impacts.

Additionally, \$439.7 was added as growth for 3.97 FTEs to support increased resourcing requirements due to network and population growth. The positions and amount of FTE funded through Road Maintenance are 1.0 FTE Corporate Fuel Management Administrator for \$143.8, 0.6 FTE Operations Superintendent for \$77.9, 0.5 FTE Utility B for \$38.0, 0.45 FTE GIS Analyst for \$48.0, 0.45 FTE Municipal Operations Maintenance Coordinator for \$36.4, and 0.97 FTE Engineering Technologist 15 for \$95.6.

Capital Contribution:

A total of \$2,904.6 has been added to the Paved Roadways Infrastructure Reserve representing \$874.5 for inflation, \$983.8 for growth of the city's roadway network and \$1,046.3 to continue the City Council directed phase-in to return to a 1 in 20 year treatment cycle.

Additionally, a total of \$294.3 has been added to the Transportation Infrastructure Reserve representing \$87.0 for 2026 inflation, \$106.1 for growth of the city's roadway network and \$101.2 for to continue the City Council directed phase-in to enhance service levels that were impacted by significant inflation in 2023.

Other Significant Item(s):

There was an inflationary increase of \$83.8 for internal vehicle maintenance and replacement charges, \$80.9 for materials and supplies, and \$79.3 for contract special services inflationary increase to deliver on approved road maintenance service levels.

An increase of \$231.5 has been included for increased costs of collective agreements. Due to the removal of the federal carbon tax, there was a decrease of (\$64.3) in the gas utility expense budget and a (\$42.0) reduction to fuel expenses. Additionally, 1.0 FTE Secretary II is being recommended as part of the 2026 budget and is funded through reallocation of savings realized in various accounts in order to have a \$0 mill-rate impact for this position.

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2027 Changes

Growth:

An increase of \$1,760.1 has been added to support the growth of the network and includes \$509.5 for 4.6 FTEs to support a growing City. The positions are 1.0 FTE Trainer for \$92.3, 1.0 Supervisor VI for \$99.4, 0.5 FTE Customer Support Coordinator for \$54.7, 0.5 FTE Engineering Technologist 15 for \$50.3, and 1.6 FTE Operations Superintendent for \$212.8.

Capital Contribution:

A total of \$2,983.3 has been added to the Paved Roadways Infrastructure Reserve representing \$911.6 for 2027 inflation, \$1,025.6 for growth of the city's roadway network and \$1,046.1 to continue the City Council directed phase-in to return to a 1 in 20-year treatment cycle.

In addition, a total of \$310.2 has been added to the Transportation Infrastructure Reserve representing \$94.1 for inflation and \$114.7 for growth of the city's roadway network and \$101.4 to continue the City Council directed phase-in to enhance service levels that were impacted by significant inflation in 2023.

Other Significant Item(s):

An increase of \$62.5 for internal vehicle maintenance and replacement charges and \$41.6 of inflationary impacts has been added to materials and supplies to deliver on approved road maintenance service levels. An increase of \$179.2 has been included for increased costs of collective agreements.

Summary of Capital Investments

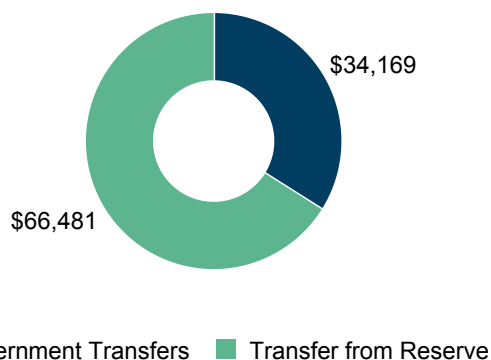
Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10112: Curb Replacement/Rehabilitation	600.0	600.0	600.0	600.0	600.0
P.00837: Lane Rehab & Drainage Improv	1,900.0	2,000.0	2,100.0	2,100.0	2,100.0
P.00959: Upgrade Boundary Roads	400.0	400.0	400.0	500.0	500.0
P.10056: Paved Roads And Sidewalk Preservation	46,000.0	47,950.0	49,600.0	51,000.0	51,000.0
P.10166: Localized Asphalt Repair Program	400.0	400.0	400.0	400.0	400.0
Total	49,300.0	51,350.0	53,100.0	54,600.0	54,600.0

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02647: City Yards Operations Rehabilitation	500.0	500.0	-	-	-
P.10096: Storage for Winter Safety Materials	500.0	1,000.0	-	-	-
Total	1,000.0	1,500.0	-	-	-

The 2026-2027 preliminary capital investments for Road Maintenance includes five funded projects totaling \$49,300.0 in 2026 and totaling \$51,350.0 in 2027 for planned investment to primarily address the condition of the roadways and sidewalks.

In addition to these Roadways Initiatives, funding is also requested for City Yards Rehabilitation and Storage for Winter Safety Materials which are included as part of the capital expenditures options.

2026-2027 Capital Budget by Funding Source



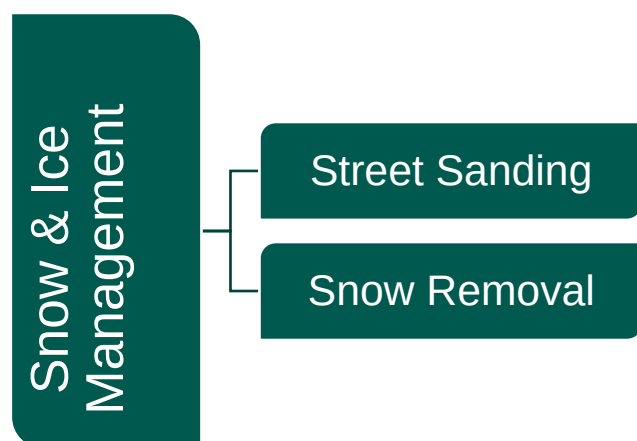
Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.10096 Storage for Winter Safety Materials	-	-	10.0	-	-
Total	-	-	10.0	-	-

\$10.0 is the annual estimated future operating impact from the unfunded Storage for Winter Safety Materials project consisting of utility costs.

Snow & Ice Management

Overview



The City's Snow and Ice Management program focuses on public safety, ensuring citizen mobility, and environmental responsibility. The program typically runs from November to April and provides snow and ice management through regular maintenance and targeted response strategies. Regular snow and ice maintenance includes activities such as regular ice inspections, sanding and salting of high-traffic intersections and streets, snow grading and removal in high-use and high-traffic areas based on mobility standards, and other snow management activities. Targeted response strategies include the focused and time-based response system to maintain and restore mobility during and after snow events.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Snow Grading (Snow Event > 5cm)	Priority 1 Streets	Snow graded within 12 hours after a snowstorm ends		
	Priority 2 Streets	Snow graded within 36 hours after a snowstorm ends	Snow graded within 48 hours after a snowstorm ends	
	Priority 3 Streets	Snow graded within 72 hours after a snowstorm ends		
Sidewalk Snow Clearing	Sidewalks adjacent to City-owned facilities, pedestrian overpasses, bridge ways and downtown	Cleared within 48 hours after a snowstorm ends		
School & Business Districts	Snow Removal	Windrows are removed if they exceed a height of 60 cm	Windrows are removed if they exceed an average height of 60 cm, or within 72 hours after a snow event (snowfall > 5cm) from high priority school zones.	
		Windrows will be removed outside of school hours		
Ice Maintenance	Priority 1 Streets	Ice Inspections every 4 hours		
	Priority 2 Streets	Ice Inspections every 8 hours		
	Priority 3 Streets	Ice Inspections every 12 hours		

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Ice Maintenance	De-icer & Sanding	De-icer and sanding is applied as needed based on inspections

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(671.3)	(661.3)	(661.3)	(661.3)	-	-	(661.3)	-	-
Total Revenues	(671.3)	(661.3)	(661.3)	(661.3)	-	-	(661.3)	-	-
Gross Expenses									
Wages and Benefits	943.6	5,898.7	6,172.9	6,817.7	644.8	10.4%	7,148.0	330.3	4.8%
Contracted and General Services	8,329.3	7,174.6	8,213.9	8,886.0	672.1	8.2%	9,374.8	488.8	5.5%
Heating, Lighting, Power, Water and Telephone	0.8	-	-	-	-	-	-	-	-
Material, Goods and Supplies	1,780.3	2,529.0	2,632.9	2,953.4	320.5	12.2%	3,056.7	103.3	3.5%
Other Expenses	11,040.3	-	-	-	-	-	-	-	-
Cost Recoveries	-	(1.6)	(1.6)	(1.6)	-	-	(1.6)	-	-
Transfers to Reserves	931.5	931.5	1,097.4	1,217.6	120.2	11.0%	1,330.3	112.7	9.3%
Contributions to Capital	-	-	12.0	12.5	0.5	4.2%	13.1	0.6	4.8%
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	23,025.8	16,532.2	18,127.5	19,885.6	1,758.1	9.7%	20,921.3	1,035.7	5.2%
Tax Support	22,354.5	15,870.9	17,466.2	19,224.3	1,758.1	10.1%	20,260.0	1,035.7	5.4%

2024 Actual Results:

In 2024, Snow & Ice Management had a \$6,483.6 unfavorable variance from budget due to a higher-than-average number of snow events and partial activation of the Roadways Emergency Response Plan (ERP) in March 2024. Additionally, due to the high quantity of snowfall in the 2024-2025 winter season, there were additional efforts to begin the removal of snow from all priority streets in 2024 as well as completed residential street grading in 2024.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	67.25	69.93	2.68	72.18	2.25

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	17,466.2	19,224.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	678.0	555.7	1,233.7
Growth	1,080.1	480.0	1,560.1
Total Expenditure Change	1,758.1	1,035.7	2,793.8
Total Change, Net	1,758.1	1,035.7	2,793.8
Total Budget	19,224.3	20,260.0	

2026 Changes

Growth:

An increase of \$1,080.1 has been added with \$500.0 to continue to build up funding for a fully funded operational response to a sixth snow event (which will require future funding to be fully funded), \$100.0 to increase the contribution to the Snow and Ice Management Contingency Reserve, \$77.5 for contract management, as well as funds to support the network growth.

Additionally, \$229.4 was added for 2.68 FTE to support a growing network. The positions are 1.95 FTE Labourers for \$151.0, 0.25 FTE Operations Superintendent for \$32.4, 0.05 FTE GIS Analyst for \$5.3, 0.05 FTE Municipal Operations Maintenance Coordinator for \$4.0, and 0.38 FTE Engineering Technologist 15 for \$36.7.

Other Significant Items:

A total of \$335.2 has been included for increased costs of collective agreements, \$262.5 to support inflationary impacts of contracted services and \$144.6 of internal vehicle maintenance and replacement charges to manage snow and ice service levels. These increases have been partially offset with \$90.0 fuel price reductions.

2027 Changes

Growth:

An increase of \$480.0 has been added, with \$100.0 to increase the contribution to the Snow and Ice Management Contingency Reserve, \$186.1 to support the network growth for maintenance, and \$165.4 for 2.25 FTE to support a growing network.

The positions and amount of FTE funded through Snow & Ice Management are 0.5 FTE Utility B (funded through \$19.05 growth and \$19.05 of reallocated contract management funding to reduce impact on mill-rate), 0.5 FTE Operations Engineer (funded through \$33.25 growth and \$33.25 of reallocated contract management funding to reduce impact on mill-rate), 0.5 FTE Customer Support Coordinator for \$54.7, 0.5 FTE Engineering Technologist (funded through \$25.2 growth and \$25.2 of reallocated contract management funding to reduce impact on mill-rate), and 0.25 FTE Operations Superintendent for \$33.2.

Other Significant Item(s):

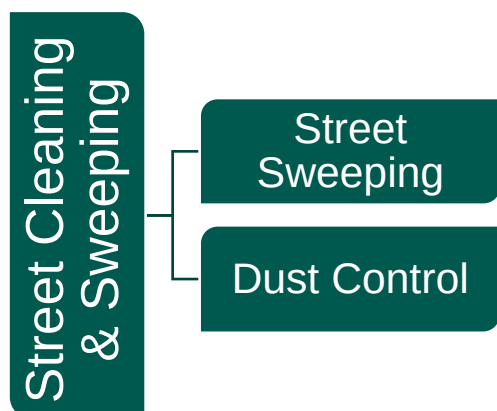
A total of \$163.9 has been included for increased costs of collective agreements, \$237.7 to support inflationary impacts of contracted services and \$107.5 of internal vehicle maintenance and replacement charges to manage snow and ice service levels.

Summary of Capital Investments

There are no capital investments for Snow & Ice Management.

Street Cleaning & Sweeping

Overview



This service line provides for the removal of sand, gravel, leaves, and debris from paved streets, medians and paved lanes which will result in safer and more aesthetically pleasing streets for pedestrians and vehicles.

This service line also provides services to reduce dust which is generated by wind and traffic on unpaved streets which will result in safer streets for pedestrians and vehicles and a dust-reduced environment.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Street Sweeping	Median Sweep	Annually complete 50% of soft medians in the city prior to the Residential sweeping program.		
	Priority Street Sweep	Performed once every three weeks or as needed.	Performed once per month from May to September.	
	Expressway Sweep	Once per year beginning in May and estimated to finish at the end of June.	Once per year beginning in May and estimated to finish at the end of May.	
	Residential Sweep	Once per year beginning in early May and completed by the end of June.		
	Business Improvement District Sweep	The sweeping takes place once per month in May (weather dependent) and ending in October.		
	Summer Maintenance Sweep	Work is performed on an as needed, complaint driven basis.		
	Bridge Wash	Structures swept and washed annually.		

Dust Palliation	Dust Palliation	Strategic application of dust suppressant on high traffic gravel roads at least twice per summer season and along Beef Research Road every month during summer.	Strategic application of dust suppressant on high traffic gravel roads at least twice per summer season and along Beef Research Road more frequently if required.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	229.2	1,833.7	1,877.4	2,035.3	157.9	8.4%	2,106.2	70.9	3.5%
Contracted and General Services	387.6	2,466.3	2,554.5	2,687.1	132.6	5.2%	2,789.6	102.5	3.8%
Heating, Lighting, Power, Water and Telephone	3.0	-	-	-	-	-	-	-	-
Material, Goods and Supplies	123.4	601.2	618.2	620.0	1.8	0.3%	627.6	7.6	1.2%
Other Expenses	3,978.8	-	-	-	-	-	-	-	-
Cost Recoveries	-	(7.0)	(7.0)	(7.0)	-	-	(7.0)	-	-
Transfers to Reserves	5.4	5.4	8.6	11.6	3.0	34.9%	14.1	2.5	21.6%
Transfers to Other Operating	19.9	19.9	16.7	14.2	(2.5)	(15.0%)	12.3	(1.9)	(13.4%)
Total Gross Expenditure	4,747.3	4,919.5	5,068.4	5,361.2	292.8	5.8%	5,542.8	181.6	3.4%
Tax Support	4,747.3	4,919.5	5,068.4	5,361.2	292.8	5.8%	5,542.8	181.6	3.4%

2024 Actual Results:

In 2024, Street Cleaning and Sweeping had a \$172.2 favorable variance due to final year-end cost allocations and savings from fuel rates being below budgeted rates.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	20.05	20.85	0.80	21.00	0.15

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	5,068.4	5,361.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	191.9	130.4	322.3
Growth	100.9	51.2	152.1
Total Expenditure Change	292.8	181.6	474.4
Total Change, Net	292.8	181.6	474.4
Total Budget	5,361.2	5,542.8	

2026 Changes

Growth:

An increase of \$100.9 has been added to support the existing service level for a growing roadway network, which includes \$72.5 for 0.8 FTE growth. The positions and amount of FTE funded through Street Cleaning & Sweeping are 0.15 FTE Operations Superintendent for \$19.5, 0.5 FTE Utility B for \$38.2, and 0.15 FTE Engineering Technologist 15 for \$14.8.

Other Significant Items:

A total of \$126.3 has been added to support inflationary impacts of contracted services for sweeping services and \$85.4 has been included for increased costs of collective agreements. These increases are partially offset with a \$51.2 fuel price reduction.

2027 Changes

Growth:

An increase of \$51.2 has been added to support the existing service level to a growing roadway network. Included in this growth is \$20.0 to fund 0.15 FTE of an Operations Superintendent.

Other Significant Item:

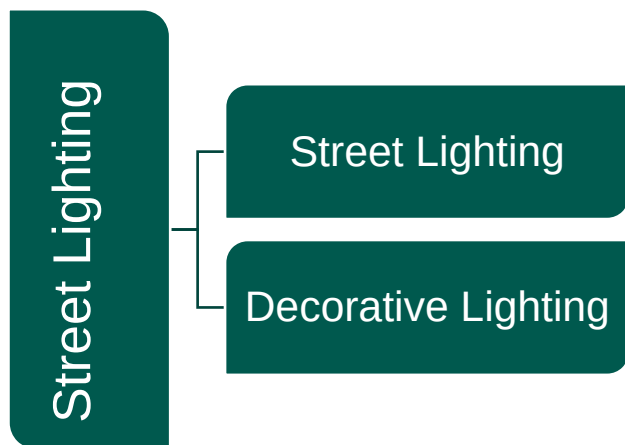
An increase of \$52.7 of internal vehicle/equipment maintenance and replacement charges and \$50.9 has been included for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments in Street Cleaning and Sweeping.

Street Lighting

Overview



This service line provides for the operation of the street lights within the Corporate limits. Saskatoon Light & Power (SL&P) provides new street lighting on all major roadways and new subdivisions city-wide. Existing street light systems are maintained by either SaskPower or SL&P depending on location. The two utilities work collaboratively to maintain their respective systems. This service line also provides seasonal decorations and lighting on designated streets and bridges and banner installation/removal services for various events within the city.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Street Lighting	Street Lighting	Maintain roadway and park lighting to illuminate surfaces for vehicle and pedestrian safety.		
	Seasonal Decorations	Maintain seasonal decorations. Winter-based decorations will be illuminated between November 15 and March 21.		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(37.3)	(36.7)	(36.7)	(36.7)	-	-	(36.7)	-	-
User Fees	(42.0)	(62.0)	(62.0)	(40.8)	21.2	(34.2%)	(40.8)	-	-
Total Revenues	(79.2)	(98.7)	(98.7)	(77.5)	21.2	(21.5%)	(77.5)	-	-
Gross Expenses									
Wages and Benefits	5.9	189.7	193.8	195.6	1.8	0.9%	198.9	3.3	1.7%
Contracted and General Services	7.7	40.4	40.0	42.4	2.4	6.0%	44.3	1.9	4.5%
Heating, Lighting, Power, Water and Telephone	7,771.8	8,631.0	8,066.4	8,308.0	241.6	3.0%	8,616.2	308.2	3.7%

Transportation

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Material, Goods and Supplies	7.4	53.4	53.5	57.0	3.5	6.5%	57.4	0.4	0.7%
Other Expenses	165.4	-	-	-	-	-	-	-	-
Total Gross Expenditure	7,958.3	8,914.5	8,353.7	8,603.0	249.3	3.0%	8,916.8	313.8	3.6%
Tax Support	7,879.0	8,815.8	8,255.0	8,525.5	270.5	3.3%	8,839.3	313.8	3.7%

2024 Actual Results:

In 2024, Street Lighting had a \$936.7 favorable variance from budget. This was primarily due to the budgeted 4% utility rate increase that did not occur, and reduced electricity costs from having less street lights installed than expected.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	1.20	1.20	-	1.20	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	8,255.0	8,525.5	
Revenue Changes:			
Revenue	21.2	-	21.2
Total Revenue Change	21.2	-	21.2
Expenditure Changes:			
Inflation & Transfer	95.8	164.0	259.8
Growth	153.5	149.8	303.3
Total Expenditure Change	249.3	313.8	563.1
Total Change, Net	270.5	313.8	584.3
Total Budget	8,525.5	8,839.3	

Transportation

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2026 Changes

Revenue Change:

A decrease of \$21.2 has been included due to lower-than-expected banner installation revenue in previous years.

Growth:

An increase of \$153.5 has been added to account for the increased number of street lights installed on the City's expanding roadways. Street lights are expected to increase by 689 new fixtures in 2026.

Other Significant Item(s):

A total of \$152.5 has been added due to an expected increase in electricity costs, \$7.7 added due to inflationary pressures in the Decorative Lighting program. These increases are offset by a reduction of \$64.4 based on the prior year's actual street lights installed.

2027 Changes

Growth:

An increase of \$149.8 has been added to account for the increased number of street lights installed on the City's expanding roadways. Street lights are expected to increase by 671 new fixtures in 2027.

Other Significant Item(s):

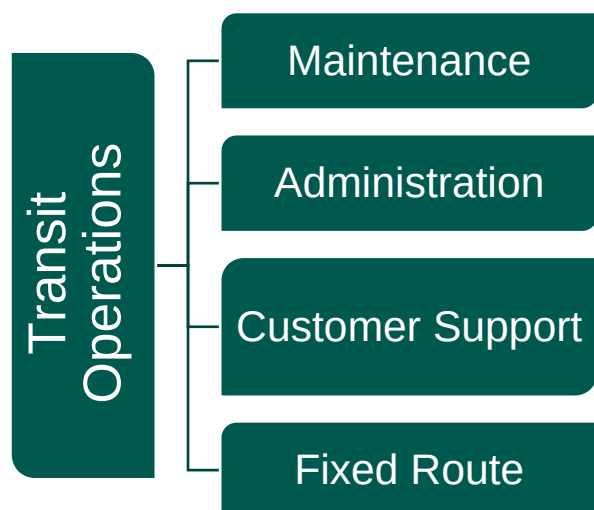
A total of \$158.4 has been added due to an expected increase in electricity costs and \$5.6 for inflationary pressures in the Decorative Lighting program.

Summary of Capital Investments

There are no capital investments for Street Lighting.

Transit Operations

Overview



Saskatoon Transit provides a safe, reliable, easy to use public transit system that is accessible and responsive to the needs of customers as it links people and places. Saskatoon Transit uses innovative technologies and a customer service approach to offer people an alternative mode of transportation. As Saskatoon Transit continues to grow its ridership, congestion and greenhouse gas emissions are reduced.

Saskatoon Transit provides a fixed route service that serves 1,500 bus stops across 42 bus routes and approximately 276 km of road. The current fleet of 133 low floor buses is comprised of 7 30-foot buses, 115 40-foot buses, 9 articulating 60-foot buses, and 2 40-foot battery electric buses.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
On Time Performance (Conventional)	Departures within 0 to 3 minutes from scheduled departure	85% of total trips.		
Introducing New Service	Tier 1	Neighbourhood is populated to at least 25%		
	Tier 2	Neighbourhood is populated to at least 50%		
	Tier 3	Neighbourhood is populated to nearly 100%		
Walking Distances	Residential areas	450 meters (to a maximum of 1000 meters).		
	Employment areas	Maximum 1000 meters		
	High Frequent Corridor (HFC)	600 meters		
Frequency	Residential	15 to 60 minutes		
	Employment areas	15 to 60 minutes		
	High Frequent Corridor (HFC)	10 to 30 minutes		
	Community bus routes	60 minutes max		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(611.6)	(544.3)	(575.9)	(631.5)	(55.6)	9.7%	(645.7)	(14.2)	2.2%
User Fees	(15,542.4)	(13,506.6)	(14,225.0)	(15,502.4)	(1,277.4)	9.0%	(15,838.6)	(336.2)	2.2%
Total Revenues	(16,154.0)	(14,050.9)	(14,800.9)	(16,133.9)	(1,333.0)	9.0%	(16,484.3)	(350.4)	2.2%
Gross Expenses									
Wages and Benefits	32,450.3	34,118.7	34,866.0	35,888.0	1,022.0	2.9%	37,008.1	1,120.1	3.1%
Contracted and General Services	4,297.2	6,451.7	8,072.3	8,037.6	(34.7)	(0.4%)	8,328.3	290.7	3.6%
Heating, Lighting, Power, Water and Telephone	730.8	744.7	786.7	722.1	(64.6)	(8.2%)	740.5	18.4	2.5%
Material, Goods and Supplies	10,394.5	9,507.4	9,889.8	9,685.5	(204.3)	(2.1%)	9,792.7	107.2	1.1%
P3	3,097.8	2,636.3	2,244.5	2,924.1	679.6	30.3%	3,386.6	462.5	15.8%
Other Expenses	9.4	-	-	-	-	-	-	-	-
Cost Recoveries	(291.5)	(391.0)	(391.0)	(386.5)	4.5	(1.2%)	(382.6)	3.9	(1.0%)
Transfers to Reserves	1,322.8	1,784.3	2,338.6	1,897.7	(440.9)	(18.9%)	1,686.0	(211.7)	(11.2%)
Transfers to Other Operating	11.3	-	-	-	-	-	-	-	-
Finance Charges	(29.2)	-	-	-	-	-	-	-	-
Total Gross Expenditure	51,993.4	54,852.1	57,806.9	58,768.5	961.6	1.7%	60,559.6	1,791.1	3.0%
Tax Support	35,839.4	40,801.2	43,006.0	42,634.6	(371.4)	(0.9%)	44,075.3	1,440.7	3.4%

2024 Actual Results:

In 2024, Transit Operations had a \$4,961.8 favorable variance from budget. This favorable variance was primarily because of increased fare revenue resulting from increased ridership. Actual revenues were \$2,103.1 more than budgeted targets. Actual expenses also came under budget and resulted in overall savings of \$2,858.7. Mainly, contracted and general services, and salaries expense were less than budget by \$2,154.5 and \$1,668.4 respectively. These expense savings were mainly offset by unfavourable variances in material, goods, and supplies, and P3 Contract Payments totaling \$1,348.6.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	371.11	372.39	1.28	373.67	1.28

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	43,006.0	42,634.6	
Revenue Changes:			
Revenue	(1,333.0)	(350.4)	(1,683.4)
Total Revenue Change	(1,333.0)	(350.4)	(1,683.4)
Expenditure Changes:			
Inflation & Transfer	448.3	1,348.4	1,796.7
Growth	513.3	442.7	956.0
Total Expenditure Change	961.6	1,791.1	2,752.7
Total Change, Net	(371.4)	1,440.7	1,069.3
Total Budget	42,634.6	44,075.3	

2026 Changes

Revenue Change:

Fare revenues are projected to increase by \$1,277.4 driven by anticipated growth in ridership levels following the upward trend observed in 2024.

Growth:

A total of \$513.3 has been added to the Saskatoon Transit budget in 2026 as growth. This consists of \$266.7 including 1.28 FTE's for Evergreen tier 3 service, \$106.2 for transfers to Transit Capital Projects and Transit Vehicles Replacement Reserves, \$85.8 for equipment maintenance, and \$50.0 for mobile fare (digital passes) processing due to the increased demand.

Other Significant Item(s):

A total of \$448.3 has been added to the Saskatoon Transit budget primarily due to \$833.3 for increased cost of collective agreements, \$59.0 for technology licensing, warranty and maintenance fee increases, \$93.0 for maintenance cost inflation, and \$70.5 for transfer to Transit Capital Projects and Transit Vehicles Replacement Reserves. These expenses are partially offset with a decrease of \$700.0 in the assumed fuel rate as this has been over budgeted in recent years.

In addition, an increase of \$61.9 is required for the contract payment of Civic Operations Centre P3 project and is offset by a decrease of (\$78.0) from the removal of the carbon tax on utilities at COC.

2027 Changes

Revenue Change:

Fare revenues are expected to rise by an additional \$336.2, reflecting a projected 2.25% increase in ridership as growth continues into 2027.

Growth:

A total of \$442.7 has been added to the Saskatoon Transit budget in 2027 as growth. This consists of \$266.7 including 1.28 FTE's for Aspen Ridge tier 2 service, \$119.9 for transfers to Transit Capital Projects and Transit Vehicles Replacement Reserves, and \$50.0 for mobile fare (digital passes) processing due to increased demand.

Other Significant Item(s):

A total of \$1,348.4 has been added to the Saskatoon Transit budget in 2027 primarily due to \$1,006.1 for increased cost of collective agreements, \$55.0 for technology licensing, warranty and maintenance fee increases, and \$82.9 for transfer to Transit Capital Projects and Transit Vehicles Replacement Reserves.

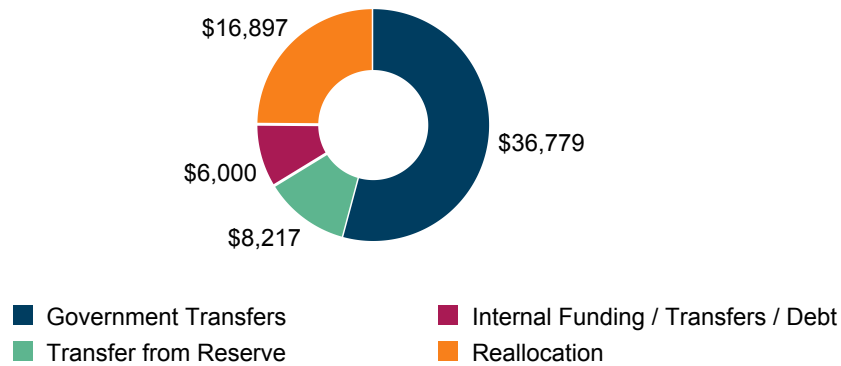
In addition, an increase of \$47.9 is required for the P3 contract payment for the Civic Operations Centre (COC) and \$15.6 for other inflationary increases for the operations of COC.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00537: Transit Terminals	80.0	80.0	80.0	80.0	80.0
P.00671: Auxiliary Veh/Equip	130.0	130.0	130.0	130.0	130.0
P.01194: Engine Overhaul	1,000.0	1,000.0	800.0	700.0	600.0
P.02097: Bus Seat Replacement	-	-	80.0	-	-
P.02317: Transit Shelters/Benches	400.0	400.0	100.0	200.0	200.0
P.02323: Ridership Growth Initiatives	100.0	100.0	100.0	600.0	200.0
P.02328: Transit Implementation Plan	52,750.0	-	-	-	-
P.02589: Transit Technology Plan	500.0	500.0	100.0	100.0	100.0
P.10142: Saskatoon Transit Fleet Renewal Strategy	5,305.4	5,417.3	5,554.2	5,700.6	5,857.2
Total	60,265.4	7,627.3	6,944.2	7,510.6	7,167.2

The 2026-2027 preliminary capital investment plan for Transit Operations includes a total of eight funded projects, with investments totaling \$60,265.4 in 2026 and \$7,627.3 in 2027. These projects span both fiscal years and focus on key areas such as \$160.0 for transit terminals, \$260.0 for auxiliary equipment, \$2,000.0 for engine overhauls, \$800.0 for shelters and benches, and \$200.0 for ridership initiatives. The largest allocation is \$52,750.0 for the Transit Implementation Plan (BRT-Link), along with \$1,000.0 for technology replacement and \$10,722.7 for the Transit Fleet Renewal Plan. These investments are designed to support infrastructure improvements, enhance service delivery, and ensure long-term sustainability of transit operations.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Transportation Services

Overview



Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(117.2)	(100.8)	(100.8)	(100.8)	-	-	(100.8)	-	-
Government Transfers	(118.4)	(97.8)	(97.8)	(116.6)	(18.8)	19.2%	(116.6)	-	-
User Fees	(178.5)	(84.0)	(84.0)	(138.0)	(54.0)	64.3%	(138.0)	-	-
Total Revenues	(414.1)	(282.6)	(282.6)	(355.4)	(72.8)	25.8%	(355.4)	-	-
Gross Expenses									
Wages and Benefits	6,576.3	5,591.5	5,717.6	5,932.8	215.2	3.8%	6,089.8	157.0	2.6%
Contracted and General Services	1,698.1	2,020.3	2,064.9	2,050.3	(14.6)	(0.7%)	2,089.5	39.2	1.9%
Heating, Lighting, Power, Water and Telephone	286.1	269.9	269.9	285.3	15.4	5.7%	301.7	16.4	5.7%
Material, Goods and Supplies	1,670.4	2,283.7	2,387.9	2,562.1	174.2	7.3%	2,664.2	102.1	4.0%
Other Expenses	(2,839.5)	3.5	3.5	3.5	-	-	3.5	-	-
Donations, Grants and Subsidies	2.3	-	-	-	-	-	-	-	-
Cost Recoveries	(2,577.7)	(4,173.8)	(4,173.8)	(4,084.8)	89.0	(2.1%)	(4,084.8)	-	-
Transfers to Reserves	2,847.4	3,110.6	3,180.2	3,160.0	(20.2)	(0.6%)	3,245.2	85.2	2.7%
Transfers to Other Operating	61.5	57.1	48.0	51.5	3.5	7.3%	46.1	(5.4)	(10.5%)
Finance Charges	272.1	4.0	4.0	258.9	254.9	6,372.5%	258.9	-	-
Total Gross Expenditure	7,997.2	9,166.8	9,502.2	10,219.6	717.4	7.5%	10,614.1	394.5	3.9%
Tax Support	7,583.1	8,884.2	9,219.6	9,864.2	644.6	7.0%	10,258.7	394.5	4.0%

2024 Actual Results:

In 2024, Transportation Services had a \$1,301.1 favorable variance from budget. This favorable variance was the result of staffing vacancies and a shift in the balance of operational work versus cost recoverable and capital work. This shift reduced both the amounts of materials used for operations and the reliance on contracted services and other externally sourced work.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	55.91	55.91	-	55.91	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	9,219.6	9,864.2	
Revenue Changes:			
Revenue	(72.8)	-	(72.8)
Total Revenue Change	(72.8)	-	(72.8)
Expenditure Changes:			
Inflation & Transfer	436.0	324.2	760.2
Growth	281.4	70.3	351.7
Total Expenditure Change	717.4	394.5	1,111.9
Total Change, Net	644.6	394.5	1,039.1
Total Budget	9,864.2	10,258.7	

2026 Changes

Other Revenue Impacts:

An increase of \$54.0 has been added to boulevard leases to account for increased lease rates, and \$18.8 to account for changes in the Urban Highway Connector Program agreement.

Growth:

An increase of \$215.6 has been added to operational costs to support increased materials expenses, as well as changes to the standby and manager call out processes to support the overall growth in the traffic network. An addition of \$50.4 has been included for higher fuel usage to adjust to historical trends.

Capital Contributions:

A total of \$84.7 has been added to transfers to reserve to support Transportation Capital Reserves including Active Transportation, Dedicated Roadway and Transportation Infrastructure Expansion Reserves. A repurpose of \$100.0 from contracted services to reserve transfers for traffic safety audits has adjusted the budget to align the program to capital.

Additionally, \$258.9 has been transferred from reserve transfers to finance charges to properly reflect the debt payments for prior sound wall attenuation borrowing aligning budgets to actuals with final payment in 2033.

Other Significant Item(s):

A total of \$200.4 inflationary increase has been added to support operations and maintenance of the traffic network. An amount of \$173.8 has been included for increased costs of collective agreements.

2027 Changes

Growth:

An increase of \$54.2 has been added to operational costs for materials and supplies to support the growth in the traffic network.

Capital Contributions:

A total of \$85.2 has been added to transfers to reserve to support Transportation capital reserves including Active Transportation, Dedicated Roadway and Transportation Infrastructure Expansion Reserves.

Other Significant Item(s):

A total of \$55.7 inflationary increase has been added to operational costs to support operations and maintenance of the traffic network. An amount of \$155.3 has been included for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10143: 22nd St W & Confed Dr Improvements	2,970.0	-	-	-	-
P.01504: Neigh.Traffic Review Perm Installation	850.0	650.0	500.0	600.0	300.0
P.01512: Neighbourhood Traffic Management	350.0	350.0	350.0	350.0	350.0
P.01522: Traffic Noise Attenuation	50.0	-	-	50.0	-
P.01556: System Upgrades/Replacements	100.0	100.0	110.0	110.0	110.0
P.02234: Walkway Management	30.0	30.0	50.0	50.0	50.0
P.02265: Transportation Equipment Acquisitions	65.0	70.0	75.0	75.0	75.0
P.02288: Transportation Safety	1,150.0	1,100.0	1,450.0	1,400.0	1,800.0
P.02289: Transportation Planning	225.0	200.0	225.0	225.0	225.0
P.02290: Traffic Control Systems	1,060.0	985.0	825.0	950.0	800.0
P.02409: Traffic Operations & Management	748.0	860.0	760.0	760.0	760.0
P.02468: Active Transportation Plan Implement	1,685.0	1,586.0	1,547.0	1,556.0	1,657.0
P.10095: Wayfinding	150.0	350.0	350.0	350.0	375.0
Total	9,433.0	6,281.0	6,242.0	6,476.0	6,502.0

The 2026-2027 Preliminary capital investments for Transportation Services include 13 funded projects totaling \$9,433.0 in 2026 and \$6,281.0 in 2027. Four of these projects, totaling \$3,625.0 in 2026 and \$3,251.0 in 2027 involve capital rehabilitation or replacement of existing assets. There are nine projects totaling \$5,808.0 in 2026 and eight projects totaling \$3,030.0 in 2027, geared toward improving traffic safety and traffic management.

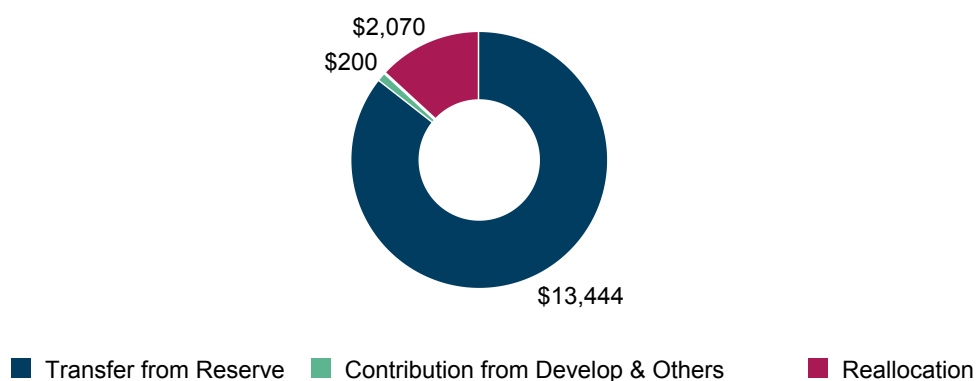
Transportation

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02409: Traffic Operations & Management	200.0	-	-	-	-
P.02468: Active Transportation Plan Implement	-	1,419.0	-	-	-
Total	200.0	1,419.0	-	-	-

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Transportation

City of Saskatoon



Operating & Capital Budget
Preliminary 2026/2027

The Urban Planning and Development Business Line is a collection of various related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Urban Planning and Development Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals
 QUALITY OF LIFE A warm, welcoming place

Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together.



ECONOMIC DIVERSITY & PROSPERITY

**A thriving, diverse
local economy**

Saskatoon's regional economy is growing and diversifying, showcasing long-term sustainability. Globally recognized for education, innovation, and creativity, the city offers a business-friendly environment supported by strong institutions and entrepreneurial spirit. All economic sectors are thriving, with new pillars emerging. People from across the province, Canada, and the world are attracted to Saskatoon for its quality of life, opportunities, and skilled workforce. Saskatoon is celebrated as a bustling, business-friendly city.



SUSTAINABLE GROWTH

**Ensuring smart &
sustainable growth**

Saskatoon's growth is both environmentally and economically sustainable, enhancing the quality of life. The city balances greenfield and infill development, creating efficient and attractive spaces that reinforce community. Downtown is bustling, with main streets and community hubs acting as urban villages. New neighbourhoods are walkable and well-planned, while older ones are revitalized. The City Centre is a vibrant hub for culture, commerce, and civic life, with easy, safe, and enjoyable access.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Infill Development over the last 5 years	2018-2022 13.8%	2019-2023 13.6%	2020-2024 13.85%	Improvement	Needs Improvement
Number of New Attainable Housing Units	≥ 200 New Units Annually across Housing Continuum	117	N/A	70	Decline	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

Urban Planning and Development

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2026– 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Building & Plumbing Permits & Standards	(10,982.0)	(7,415.2)	(7,442.0)	(8,022.1)	(580.1)	7.8%	(7,944.1)	78.0	(1.0%)
Bylaw Compliance	(137.4)	(157.2)	(163.7)	(152.9)	10.8	(6.6%)	(155.4)	(2.5)	1.6%
Development Review	(1,226.3)	(1,439.1)	(1,596.1)	(1,651.6)	(55.5)	3.5%	(2,009.6)	(358.0)	21.7%
Licenses & Permits	(1,813.2)	(1,608.4)	(1,657.2)	(1,787.7)	(130.5)	7.9%	(1,815.8)	(28.1)	1.6%
Long Range Planning	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
Research & Mapping	(1.8)	(27.3)	(27.3)	(3.7)	23.6	(86.4%)	(3.7)	-	-
Total Revenues	(14,160.7)	(10,648.1)	(10,887.2)	(11,618.9)	(731.7)	6.7%	(11,929.5)	(310.6)	2.7%
Gross Expenses									
Attainable Housing	880.0	880.0	1,006.4	1,016.0	9.6	1.0%	1,027.5	11.5	1.1%
Building & Plumbing Permits & Standards	10,982.0	7,415.2	7,442.0	8,022.1	580.1	7.8%	7,944.1	(78.0)	(1.0%)
Business Improvement Districts	341.5	341.5	350.1	357.0	6.9	2.0%	364.1	7.1	2.0%
Bylaw Compliance	921.2	893.1	913.2	1,040.9	127.7	14.0%	1,111.5	70.6	6.8%
Development Review	1,985.9	2,218.6	2,392.9	2,510.1	117.2	4.9%	3,029.0	518.9	20.7%
Licenses & Permits	1,813.2	1,608.4	1,657.2	1,787.7	130.5	7.9%	1,815.8	28.1	1.6%
Long Range Planning	464.0	477.5	488.7	509.1	20.4	4.2%	524.2	15.1	3.0%
Neighbourhood Planning	709.2	852.4	867.4	945.9	78.5	9.1%	967.0	21.1	2.2%
Planning Project Services	616.6	630.8	653.4	626.1	(27.3)	(4.2%)	641.7	15.6	2.5%
Regional Planning	652.7	747.4	762.1	793.2	31.1	4.1%	810.8	17.6	2.2%
Research & Mapping	479.3	561.0	577.4	645.2	67.8	11.7%	673.1	27.9	4.3%
Urban Design	1,783.4	2,176.3	2,213.4	2,225.7	12.3	0.6%	2,175.2	(50.5)	(2.3%)
Total Gross Expenses	21,628.9	18,802.2	19,324.2	20,479.0	1,154.8	6.0%	21,084.0	605.0	3.0%
Tax Support	7,468.2	8,154.1	8,437.0	8,860.1	423.1	5.0%	9,154.5	294.4	3.3%

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	143.30	146.25	2.95	150.70	4.45

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	8,437.0	8,860.1	
Revenue Changes:			
Revenue	(731.7)	(310.6)	(1,042.3)
Total Revenue Change	(731.7)	(310.6)	(1,042.3)
Expenditure Changes:			
Inflation & Transfer	852.6	136.3	988.9
Growth	302.2	468.7	770.9
Service Level Changes	-	-	-
Total Expenditure Change	1,154.8	605.0	1,759.8
Total Budget	8,860.1	9,154.5	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Attainable Housing	500.0	500.0	-	-	-
Building & Plumbing Permits & Standards	400.0	180.0	-	-	-
Development Review	-	90.0	-	-	-
Licenses & Permits	58.0	-	-	-	-
Neighbourhood Planning	50.0	50.0	50.0	50.0	50.0
Planning Project Services	990.0	990.0	-	-	-
Total	1,998.0	1,810.0	50.0	50.0	50.0

Financing for Capital Investments

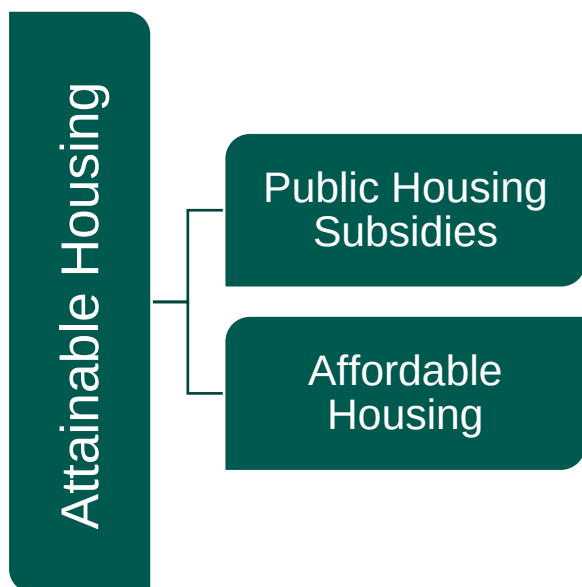
Funding Source	2026	2027	2028	2029	2030
Operating Fund Contribution	50.0	50.0	50.0	50.0	50.0
Transfer from Reserves	458.0	180.0	-	-	-
Unfunded	1,490.0	1,580.0	-	-	-
Total	1,998.0	1,810.0	50.0	50.0	50.0

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Long Range Planning	-	-	280.0	-	-
Total	-	-	280.0	-	-

Attainable Housing

Overview



The Attainable Housing program works with the community to meet identified housing needs and to facilitate the development of appropriate civic policies and incentive programs to address the need for attainable and special needs housing. This program is partially funded through the City's Affordable Housing Reserve.

Attainable Housing is a fundamental aspect of the quality of life in Saskatoon. The rationale and initiatives associated with the Attainable Housing Program are documented in the Innovative Housing Incentives Policy and subject to annual funding approvals by City Council.

A new Housing Strategy is currently being developed for the City of Saskatoon to guide future activities, investments, and programs.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	372.6	489.9	617.2	619.0	1.8	0.3%	636.1	17.1	2.8%
Contracted and General Services	5.2	13.3	17.4	24.8	7.4	42.5%	24.8	-	-
Heating, Lighting, Power, Water and Telephone	0.5	0.8	0.8	0.5	(0.3)	(37.5%)	0.5	-	-
Material, Goods and Supplies	-	-	-	3.5	3.5	-	3.5	-	-
Donations, Grants and Subsidies	14.5	90.0	90.0	126.0	36.0	40.0%	126.0	-	-
Transfers to Reserves	487.2	252.0	247.0	242.2	(4.8)	(1.9%)	236.6	(5.6)	(2.3%)
Contributions to Capital	-	34.0	34.0	-	(34.0)	(100.0%)	-	-	-
Total Gross Expenditure	880.0	880.0	1,006.4	1,016.0	9.6	1.0%	1,027.5	11.5	1.1%

City of Saskatoon

Operating & Capital Budget Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Tax Support	880.0	880.0	1,006.4	1,016.0	9.6	1.0%	1,027.5	11.5	1.1%

2024 Actual Results:

In 2024, Attainable Housing had no overall variance from budget as the policy stipulates that any favourable variance shall be transferred to the Affordable Housing Reserve. The favourable variance in expenditures is due to completion of the Pleasant Hill revitalization project, on-going operating contributions were no longer required and lower than budgeted share of loss from the Public Housing Subsidies program, resulted in a \$235.2 increase in the transfer to the Affordable Housing Reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	5.33	5.00	(0.33)	5.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,006.4	1,016.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	9.6	11.5	21.1
Total Expenditure Change	9.6	11.5	21.1
Total Change, Net	9.6	11.5	21.1
Total Budget	1,016.0	1,027.5	

2026 Changes:

A transfer of \$59.5, representing 0.33 FTE of the Neighbourhood Planning Manager, to the Neighbourhood Planning Service Line, as the position is no longer required to support Attainable Housing section with the creation of an Affordable Housing Manager position. This position was created through a redeployment of an approved FTE.

Increase in training, memberships and office expenses of \$12.5 for the 3.0 Housing FTEs approved through the 2024/2025 Multi-Year Business Plan & Budget team to allow for implementation of a new Housing Strategy.

An amount of \$61.4 has been included for increased costs of collective agreements. This is partially offset by a \$4.8 transfer from the Affordable Housing Reserve which partially funds positions.

2027 Changes:

An amount of \$17.1 has been included for increased costs of collective agreements. This is partially offset by a \$5.6 transfer from the Affordable Housing Reserve which partially funds positions.

Summary of Capital Investments

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10113: Affordable Housing Incentives - Capital	500.0	500.0	-	-	-
Total	500.0	500.0	-	-	-

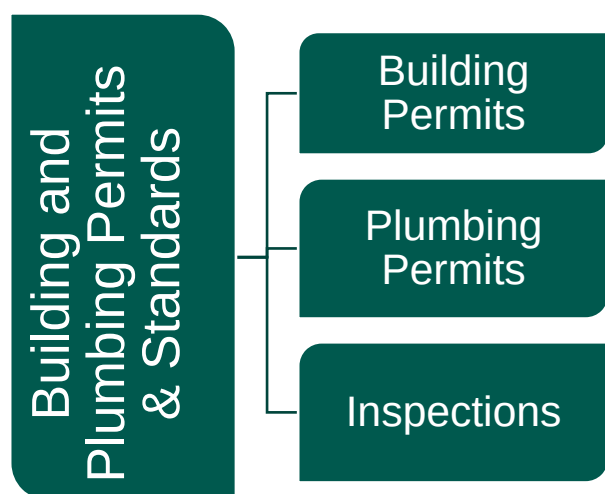
P.10113: Affordable Housing Incentives- Capital is an unfunded project, contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed. The request includes \$500.0 in 2026 and \$500.0 in 2027 to provide capital grant incentives for the development of affordable housing units (\$27,000 per unit) which combined with a potential annual contribution from the Neighbourhood Land Development Fund, and an operating contribution, will determine the annual unit target for new units.

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Building and Plumbing Permits & Standards

Overview



The Building and Plumbing Permits & Standards Program provides for the review, issuance, and inspection of building, plumbing, and demolition permits. This process ensures individuals and groups have safe and healthy places to live, work and play. The Program also processes requests for Property Information Disclosures, Encroachment Agreements, and Civic Addresses. The Program, when in a favorable year, contributes to the Building Standards Stabilization Reserve. Conversely, this reserve stabilizes the program during periods of less activity.

This program is not subsidized by the mill rate. All expenditures are funded through the generation of fees. Fees in excess of expenses are held in the Building Standards Stabilization Reserve.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Building and Development Permits	Residential Applications	One and Two Unit Dwellings within 5 days, 10 days during peak periods		
	Commercial Applications	1 to 5 weeks, 2 to 6 weeks during peak periods		
Building Inspections	Residential Building Inspections	Next day inspections		
	Commercial Building Inspections	Cyclic inspections to suit stage of construction approximately every 3 weeks		
Plumbing Permits and Inspections	Plumbing Applications	1 day processing		
	Plumbing Inspections	Next day inspections		
Property Information Disclosures	Applications	Complete within 3 days		
	Building Drawing Requests	Same day service		

Summary of Operating Changes

Summary of 2026 –2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(10,894.2)	(7,369.9)	(7,396.7)	(7,976.6)	(579.9)	7.8%	(7,898.6)	78.0	(1.0%)
User Fees	(87.8)	(45.3)	(45.3)	(45.5)	(0.2)	0.4%	(45.5)	-	-
Total Revenues	(10,982.0)	(7,415.2)	(7,442.0)	(8,022.1)	(580.1)	7.8%	(7,944.1)	78.0	(1.0%)
Gross Expenses									
Wages and Benefits	5,680.0	5,988.4	6,131.5	6,501.9	370.4	6.0%	6,575.7	73.8	1.1%
Contracted and General Services	1,265.3	1,409.8	1,433.1	1,453.9	20.8	1.5%	1,447.3	(6.6)	(0.5%)
Heating, Lighting, Power, Water and Telephone	30.9	40.2	40.2	40.2	-	-	40.2	-	-
Material, Goods and Supplies	99.1	107.1	107.1	91.9	(15.2)	(14.2%)	91.9	-	-
Transfers to Reserves	3,905.7	(130.3)	(269.9)	(65.8)	204.1	(75.6%)	(211.0)	(145.2)	220.7%
Transfers to Other Operating	1.0	-	-	-	-	-	-	-	-
Total Gross Expenditure	10,982.0	7,415.2	7,442.0	8,022.1	580.1	7.8%	7,944.1	(78.0)	(1.0%)
Tax Support	-	-	-	-	-	-	-	-	(100.0%)

2024 Actual Results:

In 2024, Building and Plumbing Permits & Standards had no overall variance from budget as this program is fully cost recovered. Revenues from building and plumbing permits were \$3.57 million or 32.5% higher than budget. Expenditure savings of \$469.2 were realized from staff vacancies and operational savings of \$469.2. The surplus was balanced by a \$4.04 million increased transfer to the Building Standards Stabilization Reserve bringing the balance in the reserve to \$8,432.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	58.00	58.00	-	58.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(580.1)	78.0	(502.1)
Total Revenue Change	(580.1)	78.0	(502.1)
Expenditure Changes:			
Inflation & Transfer	580.1	(78.0)	502.1
Total Expenditure Change	580.1	(78.0)	502.1
Total Change, Net	-	-	-
Total Budget	-	-	

2026 Changes

Revenue:

Revenue increases of \$580.1 represent proposed rate decrease to commercial and residential building permits of \$208.8 and proposed rate increase for plumbing permits of \$24.4, offset by increases in volume of commercial and residential building permits of \$764.5.

Other Significant Items:

Internal rent paid for the use of office space has decreased by \$26.2 as the office space needs of the Building Standards Department have decreased, with all applicable staff now accommodated in City Hall.

Expenditure decrease of \$31.2 for the Senior Planner position is being phased out over two years from Building Standards to full mill rate support, reflecting a shift in responsibilities to fully support Development Review.

Inflationary increases of \$63.0 have been included for office expenses, bank fees, administrative support, and advertising partially offset by a reduction in publications to align budget to actuals.

An amount of \$370.4 has been included for increased costs of collective agreements.

In accordance with the reserve policy, the transfer from the stabilization reserve decreased by \$204.1, resulting in a \$65.8 draw from the reserve.

2027 Changes

Revenue:

Revenue decrease of \$78.0 represent proposed rate decrease to commercial and residential building permits of \$104.5 and proposed rate increase for plumbing permits of \$26.5.

Other Significant Items:

Inflationary increases of \$26.9 have been included for administrative support and building and maintenance and reserve contribution.

An amount of \$173.8 has been included for increased costs of collective agreements.

Expenditure decrease of \$100.0 reduction due to removal of the flat car allowance under the collective agreement.

Expenditure decrease of \$33.5 for the Senior Planner position is being phased out over two years from Building Standards to full mill rate support, reflecting a shift in responsibilities to fully support Development Review.

In accordance with the reserve policy, the transfer from the stabilization reserve increased by \$145.2, resulting in a \$211.0 draw from the reserve.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02169: Urban Planning & Dev Prog Enhancements	400.0	180.0	-	-	-
Total	400.0	180.0	-	-	-

P.02169 Urban Planning & Dev Prog Enhancements capital project includes initiatives such as model build plan review program, a comprehensive review program, further enhancement to the ePermitting system and the upgrade of the POSSE LMS system. This project is funded through Building Standards Stabilization Reserve, Business License Stabilization Reserve and Housing Accelerator funding.

2026-2027 Capital Budget by Funding Source

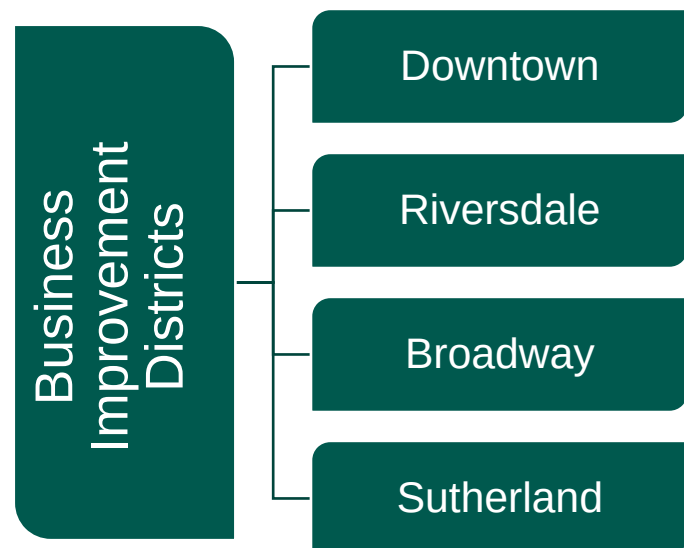


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Business Improvement Districts

Overview



Funding provided to Business Improvement Districts (BIDs) helps to bolster the administrative and financial capability of these organizations, which in turn assists the City Administration to plan and make improvements in these areas. This program provides each of the DTN YXE, the Riversdale Business Improvement District, the Broadway Business Improvement District, and the Sutherland Business Improvement District, with a grant based on an allocation of parking revenues, adjusted annually by the Consumer Price Index.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Donations, Grants and Subsidies	341.5	341.5	350.1	357.0	6.9	2.0%	364.1	7.1	2.0%
Total Gross Expenditure	341.5	341.5	350.1	357.0	6.9	2.0%	364.1	7.1	2.0%
Tax Support	341.5	341.5	350.1	357.0	6.9	2.0%	364.1	7.1	2.0%

2024 Actual Results:

In 2024, Business Improvement Districts had no variance from budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	350.1	357.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	6.9	7.1	14.0
Total Expenditure Change	6.9	7.1	14.0
Total Change, Net	6.9	7.1	14.0
Total Budget	357.0	364.1	

2026 Changes

Other Significant Item:

The BID operating grants increased by \$6.9 based on the increase in the Consumer Price Index (CPI), in compliance with the approved parking revenue distribution formula.

2027 Changes

Other Significant Item:

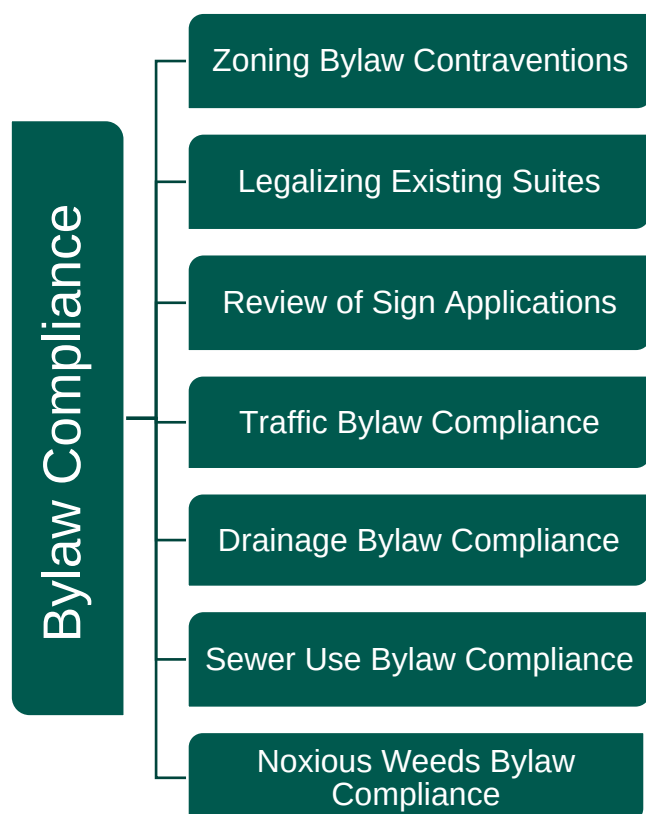
The BID operating grants increased by \$7.1 based on the increase in the CPI, in compliance with the approved parking revenue distribution formula.

Summary of Capital Investments

There are no capital investments for Business Improvement District.

Bylaw Compliance

Overview



The Community Standards Department exists to provide an effective delivery model for bylaw enforcement and related activities. Within the Department, the Bylaw Compliance section serves to ensure, through education and enforcement measures, adherence to the regulations set out in a number of municipal Bylaws. The Bylaw Compliance service line continues to grow as the Department brings together a number of bylaw groups under one delivery method.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Sign Permit Review	Standard	15 - 20 days		
	Billboard	20 - 25 days		
Complaint Response	Right-of-Way Complaints		Initial inspection within 5-7 business days of initial complaint receipt (may vary depending on seasonal workload - i.e. major snow events)	

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Complaint Response	All	90% within 2 business days	E-mail response - 75% within 2 business days (not including day of receipt); Phone response - 50% within 2 business days (not including day of receipt).
Inspections	Sewer Use	95% of businesses are inspected for compliance with the sewer use bylaw.	
	Development Permits	95% completion based on site checks in accordance with site/landscaping plans.	
	Vegetation Management	All complaints are followed up on; most complaints are addressed within one week. During the peak season, investigation time ranges from 1-10 days.	
	Zoning Inspections		Initial contact with homeowner within 5-7 business days

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(122.4)	(137.8)	(144.3)	(124.0)	20.3	(14.1%)	(126.5)	(2.5)	2.0%
User Fees	(14.9)	(19.4)	(19.4)	(28.9)	(9.5)	49.0%	(28.9)	-	-
Total Revenues	(137.4)	(157.2)	(163.7)	(152.9)	10.8	(6.6%)	(155.4)	(2.5)	1.6%
Gross Expenses									
Wages and Benefits	1,421.1	1,378.7	1,411.1	1,561.0	149.9	10.6%	1,646.2	85.2	5.5%
Contracted and General Services	111.0	28.5	28.5	72.7	44.2	155.1%	73.3	0.6	0.8%
Heating, Lighting, Power, Water and Telephone	6.4	9.3	9.3	7.7	(1.6)	(17.2%)	7.4	(0.3)	(3.9%)
Material, Goods and Supplies	5.9	15.4	15.4	16.6	1.2	7.8%	16.6	-	-
Cost Recoveries	(624.4)	(538.8)	(551.1)	(617.1)	(66.0)	12.0%	(632.0)	(14.9)	2.4%
Transfers to Other Operating	1.2	-	-	-	-	-	-	-	-
Total Gross Expenditure	921.2	893.1	913.2	1,040.9	127.7	14.0%	1,111.5	70.6	6.8%
Tax Support	783.8	735.9	749.5	888.0	138.5	18.5%	956.1	68.1	7.7%

2024 Actual Results:

In 2024, Bylaw Compliance had a \$47.9 unfavourable variance from budget. Revenues were \$19.8 below budget due to fewer sign applications, occupancy permits and sewer use permits. Portable sign revenue reached 128% of budget. Expenditures were \$28.1 higher than budget due to staffing

compensation adjustments, offset by savings in discretionary spending of car allowances, printing and snow clearing cost recovery was \$6.7 higher than snow clearing costs.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	13.85	14.60	0.75	15.05	0.45

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	749.5	888.0	
Revenue Changes:			
Revenue	10.8	(2.5)	8.3
Total Revenue Change	10.8	(2.5)	8.3
Expenditure Changes:			
Inflation & Transfer	50.9	25.3	76.2
Growth	76.8	45.3	122.1
Total Expenditure Change	127.7	70.6	198.3
Total Change, Net	138.5	68.1	206.6
Total Budget	888.0	956.1	

2026 Changes

Revenue:

Revenue decreases of \$10.8 includes volume reductions of portable sign permits, sign fees, occupancy permits and sewer permits. There have been no rate changes, budget adjusted to reflect prior year actuals.

Growth:

Included is a Customer Service Representative position to be shared between Bylaw Compliance (0.75 FTE, \$48.4 mill rate funded and \$11.9 utility funded) and Business License (0.25 FTE, \$19.9 non-mill rate funded). This position is required to manage webmail, respond to customer inquiries within approved service levels, data management and administration. The remaining \$16.5 relates to growth in training and development for the new positions, postage and staff compensation step adjustments.

Other Significant Items:

An amount of \$70.1 has been included for increased costs of collective agreements.

Included is \$26.2 (\$13.1 mill rate funded and \$13.1 utility funded) for an increase to the Civic Buildings Comprehensive Maintenance Reserve contribution and building maintenance to reflect the Bylaw Compliance team's occupancy of office space at City Hall. This space was previously occupied by the Building Standards Department.

Inflationary increases totaling \$9.6 are for Civic Buildings Comprehensive Maintenance reserve contribution, building maintenance, training, uniforms, and legal searches/registrations offset by budget reductions for printing and telephone to align budget to actuals.

Cross recovery charges to the Wastewater and Storm Water Utilities have increased by \$55.0 to fully fund the Environmental and Infrastructure Compliance program.

2027 Changes

Revenue:

Portable sign revenue volume increased by \$2.5.

Growth:

The Weed Inspector position was reclassified to a Bylaw Inspector position (0.55 FTE), and an additional 0.45 FTE (\$45.3) is included to create a full 1.0 FTE position.

Other Significant Items:

An amount of \$9.9 has been included for increased costs of collective agreements.

Inflationary increases totaling \$0.30 are for Civic Buildings Comprehensive Maintenance reserve contribution.

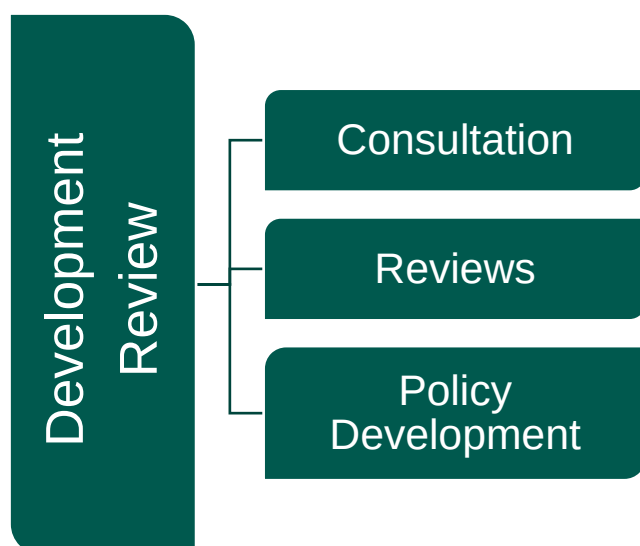
Cross recovery charges to the Wastewater and Storm Water Utilities have increased by \$14.9 to fully fund the Environmental and Infrastructure Compliance program.

Summary of Capital Investments

There are no capital investments for Bylaw Compliance.

Development Review

Overview



The Development Review program facilitates the orderly use and development of property in Saskatoon in accordance with accepted community standards, as outlined in the City's Official Community Plan, Zoning Bylaw and Subdivision Bylaw, as well as numerous Council and Administrative Policies. The program serves as a resource to pursue development proposals, interpretations on bylaws and policies, and information on approval processes and timelines. The program reviews neighbourhood concept plans and direct control applications, architectural reviews and design standards, subdivision, condominium conversions, rezoning, discretionary use and development permit applications, as well as applications for both new and converted condominiums.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(734.1)	(641.6)	(726.3)	(803.6)	(77.3)	10.6%	(1,007.1)	(203.5)	25.3%
User Fees	(492.2)	(797.5)	(869.8)	(848.0)	21.8	(2.5%)	(1,002.5)	(154.5)	18.2%
Total Revenues	(1,226.3)	(1,439.1)	(1,596.1)	(1,651.6)	(55.5)	3.5%	(2,009.6)	(358.0)	21.7%
Gross Expenses									
Wages and Benefits	1,683.8	1,843.0	1,888.2	2,179.0	290.8	15.4%	2,650.9	471.9	21.7%
Contracted and General Services	263.4	312.0	316.0	347.0	31.0	9.8%	360.9	13.9	4.0%
Heating, Lighting, Power, Water and Telephone	2.7	4.9	4.9	5.3	0.4	8.2%	6.0	0.7	13.2%
Material, Goods and Supplies	18.8	6.0	6.0	5.0	(1.0)	(16.7%)	5.7	0.7	14.0%
Cost Recoveries	(58.4)	(91.8)	(93.2)	(62.0)	31.2	(33.5%)	(28.5)	33.5	(54.0%)
Transfers to Reserves	(3.4)	65.9	192.4	35.8	(156.6)	(81.4%)	34.0	(1.8)	(5.0%)
Transfers to Other Operating	0.4	-	-	-	-	-	-	-	-
Finance Charges	78.6	78.6	78.6	-	(78.6)	(100.0%)	-	-	-
Total Gross Expenditure	1,985.9	2,218.6	2,392.9	2,510.1	117.2	4.9%	3,029.0	518.9	20.7%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Tax Support	759.6	779.5	796.8	858.5	61.7	7.7%	1,019.4	160.9	18.7%

2024 Actual Results:

In 2024, Development Review had a \$19.9 favourable variance from budget. Revenues from permits, subdivision and discretionary use and zoning applications were \$212.8 or 15% lower than budget. Expenditures were \$232.7 below budget, primarily due to staffing vacancies.

As expenditures exceeded revenues within the portion of Development Review that is cost recovered, the \$69.0 budgeted transfer to the Development Review Program Stabilization Reserve did not take place.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	17.00	19.25	2.25	23.25	4.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	796.8	858.5	
Revenue Changes:			
Revenue	(55.5)	(358.0)	(413.5)
Total Revenue Change	(55.5)	(358.0)	(413.5)
Expenditure Changes:			
Inflation & Transfer	(108.2)	95.5	(12.7)
Growth	225.4	423.4	648.8
Total Expenditure Change	117.2	518.9	636.1
Total Change, Net	61.7	160.9	222.6
Total Budget	858.5	1,019.4	

2026 Changes

Revenue:

Revenue decreases of \$55.5 are comprised of proposed development permit applications rate increases of \$194.4, offset by a reduction in the budgeted number of permits and applications of \$138.9.

Growth:

New positions include a Senior Planner 21 (\$119.9, 1.0 FTE) to focus on review of new Concept Plans and major land use applications, a Bylaw Inspector 13 (\$91.1, 1.0 FTE) to assist with review of minor development permits and build entry level capacity and a seasonal Clerk 4 summer student (\$14.4, 0.25 FTE) to assist with permits during high volume times.

Other Significant Items:

The cross charge for senior planner has been reduced by \$31.2. The cross charge was from Building Standards Department and is being phased out over 2026 and 2027 as the responsibilities have shifted to 100% Development Review.

An amount of \$69.3 has been included for increased costs of collective agreements.

Inflationary increases totaling \$27.0 are for memberships, administrative support partially offset by a reduction in car allowance to align budget to actuals.

Expenditures have decreased by \$1.0 for savings achieved from printer lease buyouts.

In 2025, the Productivity Loan (PIL) was fully repaid resulting in a reduction of \$78.6 in expenditures. The PIL funded P.02169 Urban Planning & Development Program Enhancements in the 2021 Capital Budget and was required to explore methods to increase technological capabilities for Development Review functions. This is offset by a reduction in the stabilization reserve transfer.

The transfer to the Development Review Program Stabilization Reserve is budgeted to decrease by \$156.1, resulting in a total contribution of \$39.6.

2027 Changes

Revenue:

Revenue increases of \$358.0 are comprised of proposed development permit and application rate increases of \$214.4 and an increase in the number of permits and applications issued of \$143.6.

Growth:

New positions include a Planner 16 position (\$105.3; 1.0 FTE), required to meet service level targets for review of Development Permits and response to Zoning Bylaw inquiries, two Bylaw Inspector 16 (\$212.0, 2.0 FTE), to review development permits and a temporary to permanent Planner 16 (\$106.1, 1.0 FTE), to focus on review of land use applications. One of the new Bylaw Inspector 16 and Planner 16 are current temporary positions funded by the Housing Accelerator Fund requesting to become permanent. The Housing Accelerator Fund funding ends in 2026.

Other Significant Items:

The cross charge for senior planner has been reduced by \$33.5. The cross charge was from Building Standards Department and is being phased out over 2026 and 2027 as the responsibilities have shifted to 100% Development Review.

An amount of \$56.0 has been included for increased costs of collective agreements.

Inflationary increases of \$7.1 for staff training, administrative support and memberships.

The transfer to the Development Review Program Stabilization Reserve is budgeted to decrease by \$1.1, resulting in a total contribution of \$38.5.

Summary of Capital Investments

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10156: Office Development Policy Review	-	90.0	-	-	-
Total	-	90.0	-	-	-

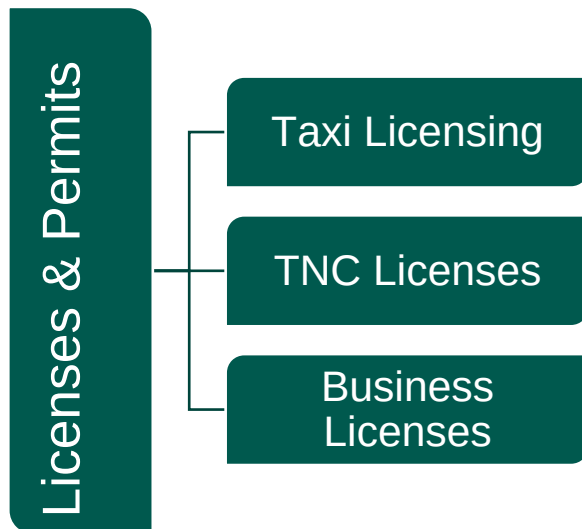
P.10156: Office Development Policy Review is unfunded and is contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed. The request includes \$90.0 in 2027 to assess, engage stakeholders, develop an Office Development Framework and policy & regulation development and implementation to clarify and update where office development can occur in the city. This review and policy development will support the goals of maintaining the Downtown as a primary office employment area, while still creating opportunities in other strategic locations in the city.

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Licenses & Permits

Overview



The Licenses & Permits service line provides a licensing service for all commercial and home-based enterprises in Saskatoon. Business start-up assistance is also offered as a value-added service. All street vending services (parking patios, sidewalk cafes, mobile food trucks, and food carts), policy, and licensing are conducted from this service line. Business activity data from licensing is compiled and provided to the business community as a value added indicator to the health and growth of our commercial sector.

Also included is the Taxi and Rideshare program which oversees the regulation, licensing and enforcement of vehicles for hire including taxis and transportation network companies (TNCs). Business Licensing and Taxi and Rideshare programs are not subsidized by the mill rate. All expenditures are funded through the generation of fees.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Business License	Review Home Based and Commercial Business License Applications	Complete applications are reviewed within 10 business days. Approximately 12,000 applications reviewed per year.	Complete applications are reviewed in approximately 2-3 weeks. Approximately 13,000 applications are reviewed annually.	

Business License	Review street-use business applications, including mobile food trucks, mobile vendors, sidewalk cafes and parking patios	Complete applications are reviewed within 10 business days. Approximately 50 applications reviewed per year.	Complete applications are reviewed in approximately 2-3 weeks. Approximately 50 applications reviewed annually.
	Business License Inspection	Respond to enquiries from residents about unlicensed businesses within two business days. Conduct inspection within 10 business days.	
Taxi and Rideshare	Review taxi driver, taxi license, taxi broker, and transportation network company licenses	Complete applications are reviewed within 10 business days. Approximately 650 applications reviewed per year.	Complete applications are reviewed within 30 business days, in alignment with the standards outlined in the Bylaw. Approximately 650 applications are reviewed annually.
	Taxi and Rideshare Inspections	Respond to enquiries from residents about taxis and ridesharing within two business days. Conduct inspection within 10 business days.	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(465.1)	(359.9)	(382.9)	(460.0)	(77.1)	20.1%	(468.1)	(8.1)	1.8%
User Fees	(1,348.1)	(1,248.5)	(1,274.3)	(1,327.7)	(53.4)	4.2%	(1,347.7)	(20.0)	1.5%
Total Revenues	(1,813.2)	(1,608.4)	(1,657.2)	(1,787.7)	(130.5)	7.9%	(1,815.8)	(28.1)	1.6%
Gross Expenses									
Wages and Benefits	1,061.3	1,180.7	1,210.1	1,261.6	51.5	4.3%	1,295.4	33.8	2.7%
Contracted and General Services	343.3	343.5	350.3	366.8	16.5	4.7%	373.9	7.1	1.9%
Heating, Lighting, Power, Water and Telephone	3.1	3.9	3.9	3.6	(0.3)	(7.7%)	3.6	-	-
Material, Goods and Supplies	20.0	20.1	20.1	27.3	7.2	35.8%	29.7	2.4	8.8%
Other Expenses	0.8	-	-	-	-	-	-	-	-
Transfers to Reserves	383.6	60.2	72.8	128.4	55.6	76.4%	113.2	(15.2)	(11.8%)

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Transfers to Other Operating	1.1	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,813.2	1,608.4	1,657.2	1,787.7	130.5	7.9%	1,815.8	28.1	1.6%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

In 2024, Licenses & Permits had no overall variance from budget as this program is fully cost recovered. Revenue overall was \$204.8 favorable compared to budget. Business License revenue was \$28.2 under budget, achieving 98% of budget. Transportation Network Company was \$211.0 favorable due to 154.0 trips over budget. Taxi revenue was \$22.0 above budget due to additional wheelchair accessible and enterprise licenses. Expenditures were \$118.6 below budget primarily due to \$115.2 staff vacancies and \$28.0 savings in discretionary expenditures, including car allowance, training and office expenses. Offset by \$24.6 in over spending in business license postage for renewal notices, bank charges and computer purchases. The net impact was balanced through an increased contribution of \$323.4 to the stabilization reserves.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	12.30	12.25	(0.05)	12.25	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	(130.5)	(28.1)	(158.6)
Total Revenue Change	(130.5)	(28.1)	(158.6)
Expenditure Changes:			
Inflation & Transfer	130.5	28.1	158.6
Total Expenditure Change	130.5	28.1	158.6
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue:

Revenue increases of \$130.5 have been included. This change is comprised of a decrease in business license volume of \$36.3 and increase in volume for taxi license of \$13.4.

The budget reflects a proposed adjustment to the composition of the Transportation Network fee. While the total trip fee remains unchanged, the allocation between the base trip fee and the accessibility component has been revised.

Other Significant Items:

Included is a Customer Service Representative position to be shared between Business License (.25 FTE, \$19.9 non-mill rate funded) and Bylaw Compliance (0.75 FTE, \$48.4 mill rate funded and \$11.9 utility funded). This position is required to manage webmail, respond to customer inquiries within approved service levels, data management and administration. This FTE increase was offset by a reduction of Clerk 4 position (0.30 FTE, \$16.9).

Inflationary increases totaling \$23.5 are for administrative support, payment processing fees, training and office supplies offset by decreases in police for support in adult services and pawn shops, taxi contracts enforcement now delivered by internal staff, GIS licenses, printing and advertising.

An amount of \$48.4 has been included for increased costs of collective agreements.

In accordance with reserve policy, the transfer from the Business Licensing Stabilization Reserve has decreased by \$86.6, resulting in a draw of \$104.5; the transfer to the Vehicles for Hire Stabilization Reserve, related to the taxi and TNC operation, decreased by \$34.8, resulting in an \$7.1 draw on the reserve. The transfer related to the Accessibility Levy increased by \$177.0, due to an increase in the number of TNC trips, resulting in a total contribution of \$240.0.

2027 Changes

Revenue:

Revenue increases of \$28.1 are comprised of a volume increase for business license of \$20.0 and TNC accessibility levy and trip fee of \$8.1.

Other Significant Items:

Inflationary increases of \$11.5 have been included, primarily for administrative support and GIS licenses.

An amount of \$31.8 has been included for increased costs of collective agreements.

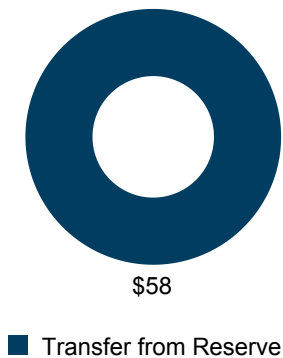
In accordance with reserve policy, the transfer from the Business Licensing Stabilization Reserve has decreased by \$14.6, resulting in a draw of \$119.1; the transfer to the Vehicles for Hire Stabilization Reserve, related to the taxi and TNC operation, decreased by \$5.1, resulting in a \$12.2 draw on the reserve. The transfer related to the Accessibility Levy increases \$4.5 resulting in \$244.5 contribution to the reserve.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10144: Taxi and TNC Safety Media Campaign	58.0	-	-	-	-
Total	58.0	-	-	-	-

P.10144: Taxi and TNC Safety Media Campaign requires \$58.0 in 2026 to develop and deliver a media campaign to increase awareness about taxi and transportation network company safety. This project is funded by the Vehicle for Hire Reserve.

2026-2027 Capital Budget by Funding Source

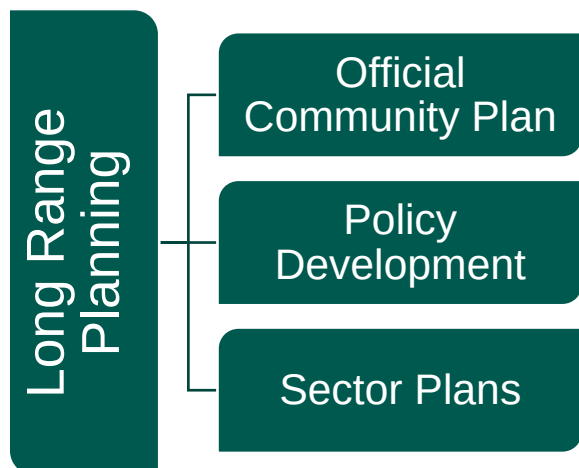


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Long Range Planning

Overview



The key function of the Long Range Planning section is policy development related to the sustainable growth of Saskatoon. With a planning horizon of 500,000 people, staff is engaged in two primary roles – the ongoing development of policy and maintenance of the adopted Official Community Plan, and for the creation and amendment of major Sector Plans.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
Total Revenues	-	(0.9)	(0.9)	(0.9)	-	-	(0.9)	-	-
Gross Expenses									
Wages and Benefits	646.3	619.9	635.4	659.0	23.6	3.7%	677.5	18.5	2.8%
Contracted and General Services	14.6	32.2	32.2	32.2	-	-	32.2	-	-
Heating, Lighting, Power, Water and Telephone	1.2	1.9	1.9	1.3	(0.6)	(31.6%)	1.3	-	-
Material, Goods and Supplies	1.3	4.9	4.9	9.4	4.5	91.8%	11.8	2.4	25.5%
Cost Recoveries	(35.0)	(5.3)	(5.3)	(5.3)	-	-	(5.3)	-	-
Transfers to Reserves	(164.6)	(176.1)	(180.4)	(187.5)	(7.1)	3.9%	(193.3)	(5.8)	3.1%
Transfers to Other Operating	0.2	-	-	-	-	-	-	-	-
Total Gross Expenditure	464.0	477.5	488.7	509.1	20.4	4.2%	524.2	15.1	3.0%
Tax Support	464.0	476.6	487.8	508.2	20.4	4.2%	523.3	15.1	3.0%

2024 Actual Results:

In 2024, Long Range Planning had a \$12.6 favourable variance from budget, primarily due to temporary staff vacancies and reduced training, advertising and car allowance expenditures.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	5.00	5.00	-	5.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	487.8	508.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	20.4	15.1	35.5
Total Expenditure Change	20.4	15.1	35.5
Total Change, Net	20.4	15.1	35.5
Total Budget	508.2	523.3	

2026 Changes

Other Significant Items:

Expenditures have increased for GIS licenses of \$4.4. This is partially offset by savings achieved from printer lease buyouts of \$0.5.

An amount of \$23.6 has been included for increased costs of collective agreements. This is partially offset by a \$7.1 increase in the transfer from the Planning Levy which partially funds positions.

2027 Changes

Other Significant Items:

Expenditures have increased for GIS licenses of \$2.4.

An amount of \$18.5 has been included for increased costs of collective agreements. This is partially offset by a \$5.8 increase in the transfer from the Planning Levy which partially funds positions.

Summary of Capital Investments

There are no capital investments for Long Range Planning.

Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.10093 Natural Areas' Protection and Health	-	-	280.0	-	-
Total	-	-	280.0	-	-

The annual operating impact associated with P.10093 Natural Areas' Protection and Health is \$280.0 beginning in 2028 for staffing to oversee the roll-out and implementation of the natural area policy and related procedures.

Neighbourhood Planning

Overview



Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	612.0	755.9	774.6	850.4	75.8	9.8%	871.5	21.1	2.5%
Contracted and General Services	40.5	45.2	41.5	48.6	7.1	17.1%	48.6	-	-
Heating, Lighting, Power, Water and Telephone	1.9	2.8	2.8	1.9	(0.9)	(32.1%)	1.9	-	-
Material, Goods and Supplies	6.8	8.5	8.5	5.0	(3.5)	(41.2%)	5.0	-	-
Other Expenses	0.3	-	-	-	-	-	-	-	-
Cost Recoveries	(3.5)	(10.0)	(10.0)	(10.0)	-	-	(10.0)	-	-
Contributions to Capital	50.0	50.0	50.0	50.0	-	-	50.0	-	-
Transfers to Other Operating	1.2	-	-	-	-	-	-	-	-
Finance Charges	0.1	-	-	-	-	-	-	-	-
Total Gross Expenditure	709.2	852.4	867.4	945.9	78.5	9.1%	967.0	21.1	2.2%
Tax Support	709.2	852.4	867.4	945.9	78.5	9.1%	967.0	21.1	2.2%

2024 Actual Results:

In 2024, Neighbourhood Planning had a \$143.2 favourable variance from budget, primarily due to temporary staff vacancies, and reduced office, training, and travel expenditures.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	6.82	6.15	(0.67)	6.15	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	867.4	945.9	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	78.5	21.1	99.6
Total Expenditure Change	78.5	21.1	99.6
Total Change, Net	78.5	21.1	99.6
Total Budget	945.9	967.0	

2026 Changes

Other Significant Items:

Included is an inflationary increase of \$1.8 for training, membership and office expenses. Expenditures have decreased by \$2.3 for savings achieved from printer lease buyouts.

Included is the transfer of the Neighbourhood Planning Manager (0.33 FTE, \$58.0) previously allocated to Attainable Housing, as the role is no longer responsible for overseeing the Attainable Housing program following the hiring of a dedicated Housing Manager.

Transfer of 1.0 FTE to Planning Project Services to be funded through capital. The staffing budget was retained within Neighbourhood Planning to still deliver the program through temporary resources.

An amount of \$21.0 has been included for increased costs of collective agreements.

2027 Changes

Other Significant Item:

An amount of \$21.1 has been included for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02034: Lap Implementation	50.0	50.0	50.0	50.0	50.0
Total	50.0	50.0	50.0	50.0	50.0

P.02034 LAP Implementation capital project is funded through a transfer of operating funds. This project provides for the implementation of various recommendations included in the approved LAP reports.

2026-2027 Capital Budget by Funding Source

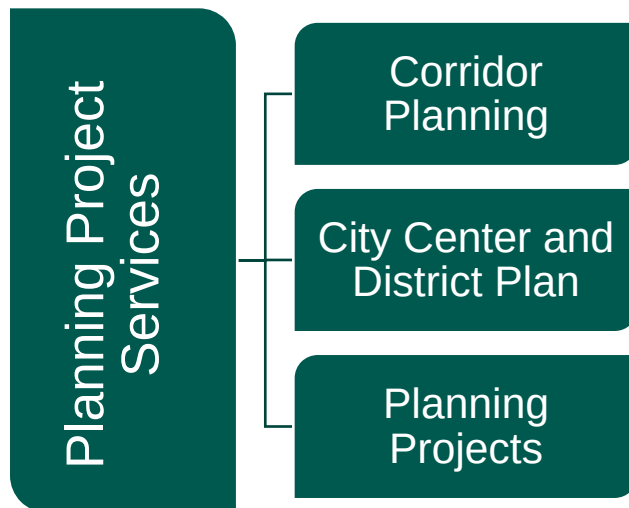


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Planning Project Services

Overview



The Planning Project Services service line manages planning and design of major land use planning and development projects. In addition to the Growth Plan, initiatives currently include the implementation of the Corridor Planning and City Center and District Plan.

Summary of Operating Changes

2026 – 2027 Financial Plan Changes

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	571.1	922.2	944.8	1,106.3	161.5	17.1%	1,137.7	31.4	2.8%
Contracted and General Services	35.4	159.9	159.9	162.0	2.1	1.3%	162.4	0.4	0.2%
Heating, Lighting, Power, Water and Telephone	0.5	1.0	1.0	1.0	-	-	1.0	-	-
Material, Goods and Supplies	9.6	12.8	12.8	18.2	5.4	42.2%	19.4	1.2	6.6%
Cost Recoveries	-	(465.1)	(465.1)	(661.4)	(196.3)	42.2%	(678.8)	(17.4)	2.6%
Total Gross Expenditure	616.6	630.8	653.4	626.1	(27.3)	(4.2%)	641.7	15.6	2.5%
Tax Support	616.6	630.8	653.4	626.1	(27.3)	(4.2%)	641.7	15.6	2.5%

2024 Actual Results:

In 2024, Planning Project Services had a \$14.2 favourable variance from budget primarily due to minimal use of special services budget which is in place to fund consulting services or work done by other departments partially offset by staffing step differences.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	8.00	9.00	1.00	9.00	-

Summary of 2026 – 2027 Financial Plan by Category

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	653.4	626.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(27.3)	15.6	(11.7)
Total Expenditure Change	(27.3)	15.6	(11.7)
Total Change, Net	(27.3)	15.6	(11.7)
Total Budget	626.1	641.7	

2026 Changes

Cost Recovery is increasing by \$196.3 to reflect an increase in staffing and other expenditures that are recovered from capital projects.

Included is a transfer of an FTE from Neighbourhood Planning redeployed to a Senior Planner 2 position (\$139.4; 1.0 FTE), required to ensure there are sufficient staffing resources to complete the project workload. This position is fully funded through capital projects.

Inflationary increases totaling \$6.9 are for training, memberships, and a GIS license.

An amount of \$22.7 has been included for increased costs of collective agreements.

2027 Changes

Cost Recovery is increasing by \$17.4 to reflect an increase in staffing and other expenditures that are recovered from capital projects.

Inflationary increases totaling \$1.6 are for training, memberships, and a GIS license.

An amount of \$31.4 has been included for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
Total	-	-	-	-	-

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10126: Response to Homelessness	990.0	990.0	-	-	-
Total	990.0	990.0	-	-	-

P.10126: Response to Homelessness is an unfunded project that is contingent on an allocation of the Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process in order to proceed. The request includes \$900.0 in 2026 and 2027 for a Summer washroom facility, drop-in centre facilities and water bottle distribution.

2026-2027 Capital Budget by Funding Source

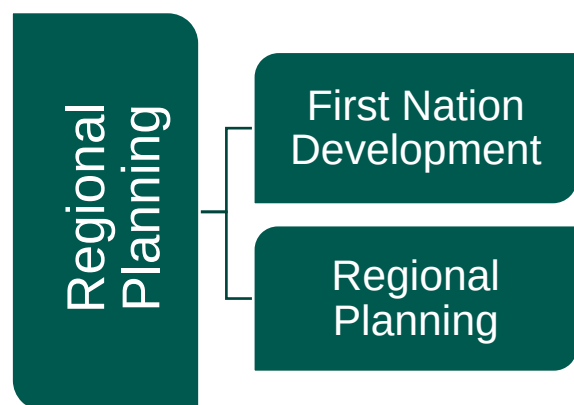


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Regional Planning

Overview



The primary role of Regional Planning is to form and maintain working partnerships with other jurisdictions to ensure sustainable growth in the Saskatoon region. The section maintains a lead role in working with regional partners to implement the Saskatoon North Partnership for Growth Official Community Plan, including working with the joint Planning District, undertaking boundary alterations (when necessary) to achieve the City's growth objectives; and maintaining effective working relationships with First Nations with Reserves and land development interests in the Saskatoon region.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	514.6	600.1	614.8	631.6	16.8	2.7%	649.2	17.6	2.8%
Contracted and General Services	8.5	13.4	13.4	14.4	1.0	7.5%	14.4	-	-
Heating, Lighting, Power, Water and Telephone	0.7	1.1	1.1	0.7	(0.4)	(36.4%)	0.7	-	-
Material, Goods and Supplies	4.2	10.9	10.9	10.3	(0.6)	(5.5%)	10.3	-	-
Donations, Grants and Subsidies	124.6	121.9	121.9	136.2	14.3	11.7%	136.2	-	-
Total Gross Expenditure	652.7	747.4	762.1	793.2	31.1	4.1%	810.8	17.6	2.2%
Tax Support	652.7	747.4	762.1	793.2	31.1	4.1%	810.8	17.6	2.2%

2024 Actual Results:

In 2024, Regional Planning had a \$94.7 favourable variance from budget, due to temporary staff vacancies, and reduced training, office supplies, and advertising.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	5.00	5.00	-	5.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	762.1	793.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	31.1	17.6	48.7
Total Expenditure Change	31.1	17.6	48.7
Total Change, Net	31.1	17.6	48.7
Total Budget	793.2	810.8	

2026 Changes

Other Significant Items:

An amount of \$16.8 has been included for increased costs of collective agreements and \$14.3 for the P4G operating grant.

2027 Changes

Other Significant Item:

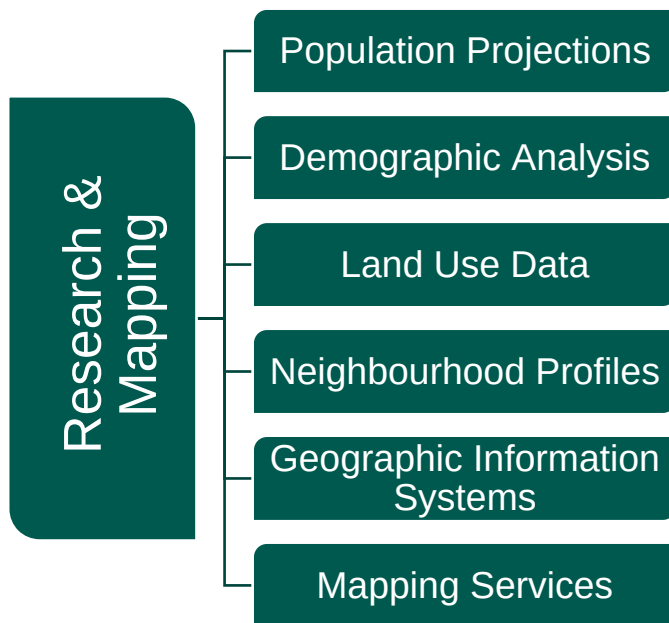
An amount of \$17.6 has been included for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments for Regional Planning.

Research & Mapping

Overview



The Research & Mapping unit, which is part of the Long Range Planning Section, serves as the Corporate resource center for planning, demographic, and quality of life research. Information is available for use by customers within the City Administration and the general public.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(1.8)	(27.3)	(27.3)	(3.7)	23.6	(86.4%)	(3.7)	-	-
Total Revenues	(1.8)	(27.3)	(27.3)	(3.7)	23.6	(86.4%)	(3.7)	-	-
Gross Expenses									
Wages and Benefits	547.9	659.0	675.4	697.9	22.5	3.3%	716.1	18.2	2.6%
Contracted and General Services	18.3	39.0	39.0	39.8	0.8	2.1%	39.8	-	-
Heating, Lighting, Power, Water and Telephone	1.6	2.4	2.4	1.6	(0.8)	(33.3%)	1.6	-	-
Material, Goods and Supplies	16.8	24.1	24.1	39.4	15.3	63.5%	49.1	9.7	24.6%
Cost Recoveries	(111.8)	(169.0)	(169.0)	(139.0)	30.0	(17.8%)	(139.0)	-	-
Transfers to Reserves	5.5	5.5	5.5	5.5	-	-	5.5	-	-

Urban Planning and Development

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Transfers to Other Operating	0.9	-	-	-	-	-	-	-	-
Total Gross Expenditure	479.3	561.0	577.4	645.2	67.8	11.7%	673.1	27.9	4.3%
Tax Support	477.5	533.7	550.1	641.5	91.4	16.6%	669.4	27.9	4.3%

2024 Actual Results:

In 2024, Research & Mapping had a \$56.2 favourable variance from budget, primarily due to lower map printing revenue, temporary staff vacancies, and reduced office, training, and travel expenditures.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	7.00	7.00	-	7.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	550.1	641.5	
Revenue Changes:			
Revenue	23.6	-	23.6
Total Revenue Change	23.6	-	23.6
Expenditure Changes:			
Inflation & Transfer	67.8	27.9	95.7
Total Expenditure Change	67.8	27.9	95.7
Total Change, Net	91.4	27.9	119.3
Total Budget	641.5	669.4	

2026 Changes

Revenue Change:

Revenue for sale of maps and publications have reduced by \$23.6 to align budget with actuals.

Other Significant Item:

Included is an increase of \$17.6 for GIS licenses and a reduction in map printing volumes charged to capital projects of \$30.0 partially offset by \$2.3 for savings achieved from printer lease buyouts.

An amount of \$22.5 has been included for increased costs of collective agreements.

2027 Changes

Other Significant Item:

Included is an increase of \$9.7 for GIS licenses.

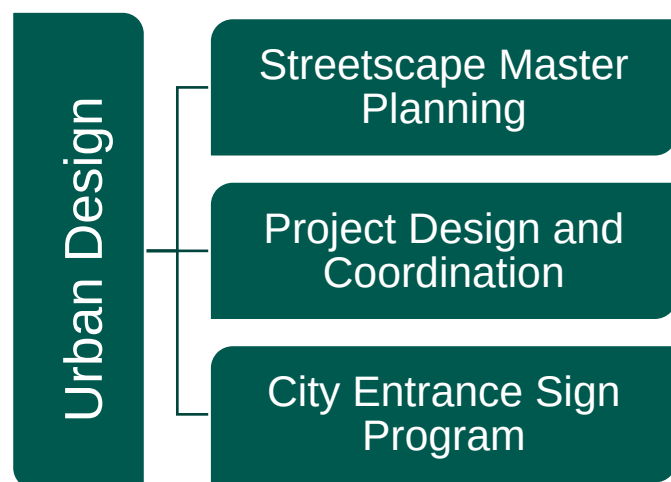
An amount of \$18.2 has been included for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments for Research & Mapping.

Urban Design

Overview



The Urban Design Program is responsible for the preparation of streetscape master plans; designing, constructing, and coordinating urban design projects. The aim is to improve the public realm in key urban areas. Founded on a core program based in the Downtown, Broadway, and Riversdale Business Improvement Districts (BID), the Urban Design Program is also responsible for maintaining the City Entrance Sign program.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	457.2	513.4	526.1	547.5	21.4	4.1%	561.9	14.4	2.6%
Contracted and General Services	263.8	592.5	592.7	601.3	8.6	1.5%	602.1	0.8	0.1%
Heating, Lighting, Power, Water and Telephone	7.9	1.4	1.4	11.1	9.7	692.9%	11.4	0.3	2.7%
Material, Goods and Supplies	9.6	10.1	10.1	20.1	10.0	99.0%	25.3	5.2	25.9%
Other Expenses	54.0	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	5.3	15.0	15.0	15.0	-	-	15.0	-	-
Transfers to Reserves	985.1	1,043.9	1,068.1	1,030.7	(37.4)	(3.5%)	959.5	(71.2)	(6.9%)
Transfers to Other Operating	0.6	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,783.4	2,176.3	2,213.4	2,225.7	12.3	0.6%	2,175.2	(50.5)	(2.3%)
Tax Support	1,783.4	2,176.3	2,213.4	2,225.7	12.3	0.6%	2,175.2	(50.5)	(2.3%)

2024 Actual Results:

In 2024, Urban Design had a \$392.9 favourable variance from budget. This was primarily due to a reduction of \$377.6 in the transfer to the BID Streetscape reserve, due to reduced parking revenues.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	5.00	5.00	-	5.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	2,213.4	2,225.7	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	12.3	(50.5)	(38.2)
Total Expenditure Change	12.3	(50.5)	(38.2)
Total Change, Net	12.3	(50.5)	(38.2)
Total Budget	2,225.7	2,175.2	

2026 Changes

Capital Contributions:

The total transfers to reserves for Urban Design is budgeted at \$1,030.7 for 2026 and is comprised of the following:

A \$2,085.2 transfer to the Streetscape BID Reserve is funded through an allocation of parking revenues, based on the approved parking revenue distribution formula. The reserve then funds the cost of streetscape projects within established BID areas. In 2026, the contribution to the reserve decreased by \$2.9.

The Urban Design BID program's operating budget reflects projects costing less than \$50.0 as well as continuing programs and operational administration costs; the 2026 transfer from the Streetscape BID reserve is \$1,049.5 to fund this program, the draw on the reserve increased by \$34.5.

The Urban Design City-Wide program's operating budget reflects projects costing less than \$50.0 and is funded from the City-Wide Streetscape Reserve. The 2026 transfer from this reserve is \$65.0.

Both the Urban Design BID and Urban Design City-Wide programs support the Façade Grant Program through an annual contribution of \$30.0 each, for a total of \$60.0.

Other Significant Items:

An amount of \$21.4 has been included for increased costs of collective agreements. Also included is an increase of \$28.3 for electricity, GIS licenses, training and administrative support.

2027 Changes

Capital Contributions:

The total transfers to reserves for Urban Design is budgeted at \$959.5 for 2027 and is comprised of the following:

A \$2,031.9 transfer to the Streetscape BID Reserve is funded through an allocation of parking revenues, based on the approved parking revenue distribution formula. The reserve then funds the cost of streetscape projects within established BID areas. In 2027, the contribution to the reserve decreased by \$53.3.

The Urban Design BID program's operating budget reflects projects costing less than \$50.0 as well as continuing programs and operational administration costs; the 2025 transfer from the Streetscape BID reserve is \$1,067.4 to fund this program, the draw on the reserve increased by \$17.9.

The Urban Design City-Wide program's operating budget reflects projects costing less than \$50.0 and is funded from the City-Wide Streetscape Reserve. The 2027 transfer from this reserve is \$65.0.

Both the Urban Design BID and Urban Design City-Wide programs support the Façade Grant Program through an annual contribution of \$30.0 each, for a total of \$60.0.

Other Significant Item:

An amount of \$14.4 has been included for increased costs of collective agreements. Also included is an increase of \$6.3 for electricity, GIS licenses, training and administrative support.

Summary of Capital Investments

There are no capital investments for Urban Design.

Urban Planning and Development



City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

COMMUNITY SUPPORT

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

The Community Support Business Line is a collection of various community support related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Community Support Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goal
 QUALITY OF LIFE A warm, welcoming place

Community Support

City of Saskatoon

Operating & Capital Budget Preliminary 2026/2027

Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Performance Compared to Target
Total Number of Leisure Access Card Issued and Drop	N/A	8,634	12,056	12,315	Improvement	N/A
Admission Rate at City Cultural and Recreational Facilities per 1,000 people	7,000	5,128	5,149	5,704	Improvement	On-Track

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Animal Services	(830.6)	(919.3)	(946.8)	(965.8)	(19.0)	2.0%	(985.7)	(19.9)	2.1%
Cemeteries	(1,632.1)	(1,673.1)	(1,758.5)	(1,797.9)	(39.4)	2.2%	(1,838.5)	(40.6)	2.3%
Community Development	(711.6)	(386.7)	(386.7)	(10.0)	376.7	(97.4%)	(10.0)	-	-
Total Revenues	(3,174.2)	(2,979.1)	(3,092.0)	(2,773.7)	318.3	(10.3%)	(2,834.2)	(60.5)	2.2%
Gross Expenses									
Animal Services	2,374.2	2,315.4	2,374.3	2,433.9	59.6	2.5%	2,515.2	81.3	3.3%
Cemeteries	1,835.4	1,690.0	1,760.0	1,802.5	42.5	2.4%	1,855.5	53.0	2.9%
Community Development	3,978.2	4,219.0	4,299.5	4,003.1	(296.4)	(6.9%)	4,086.1	83.0	2.1%
Community Investments & Supports	13,398.4	13,620.2	13,603.1	13,866.5	263.4	1.9%	14,628.2	761.7	5.5%
Total Gross Expenses	21,586.2	21,844.6	22,036.9	22,106.0	69.1	0.3%	23,085.0	979.0	4.4%
Tax Support	18,412.0	18,865.5	18,944.9	19,332.3	387.4	2.0%	20,250.8	918.5	4.8%

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	30.11	30.01	(0.10)	30.01	-

Community Support

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	18,944.9	19,332.3	
Revenue Changes:			
Revenue	318.3	(60.5)	257.8
Total Revenue Change	318.3	(60.5)	257.8
Expenditure Changes:			
Inflation & Transfer	31.2	924.3	955.5
Growth	37.9	54.7	92.6
Service Level Changes	-	-	-
Total Expenditure Change	69.1	979.0	1,048.1
Total Budget	19,332.3	20,250.8	

Summary of Capital Investments

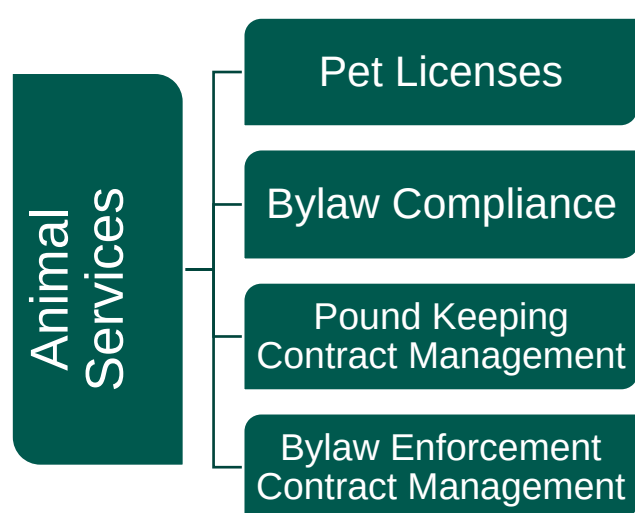
Service Line	2026	2027	2028	2029	2030
Cemeteries	-	380.0	-	-	-
Community Development	85.0	185.0	-	-	-
Community Investments & Supports	187.5	-	-	-	-
Total	272.5	565.0	-	-	-

Financing for Capital Investments

Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	62.0	175.0	-	-	-
Unfunded	210.5	390.0	-	-	-
Total	272.5	565.0	-	-	-

Animal Services

Overview



The Animal Services Program is responsible for: collection of pet license revenue; bylaw enforcement through the management of contracts for the provisions of pound keeping services and bylaw enforcement; program development including the subsidized spay/neuter program, programs to encourage the purchase of licenses and educating the public on animal control bylaws. Animal Services is also responsible for the development and maintenance of the City's off leash dog parks.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Off Leash Recreational Areas (Dog Parks)	Dog Poop Bag Dispensers Servicing	2 times per week April through October and 1 time a week November through March.	2 times per week May through October and 1 time a week November through April.	
	General Waste Collection	2 times per week April through October and 1 time a week November through March.		
	Avalon and Sutherland Waste Collection	2 times per week throughout the year.	1 time per week throughout the year.	
	Parking Lot Snow Clearing	As required after heavy snow falls.		
Bylaw Enforcement	Customer Service	Office hours 9am to 5pm weekdays and telephone service 24/7.		

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Bylaw Enforcement	April through October	7am to 10pm weekdays with 3 animal control officers and 1 dispatch on duty. 7am to 10pm weekends with 2 animal control officers and 1 dispatch on duty.	
	November through March	7 days a week 8am to 8pm with 1.6 FTE animal control officers and 1 FTE dispatch on duty.	
Pound Keeping	Pound Services	Minimum of 56 hours per week with the expectation that the Pound would maintain regular business hours. Telephone services 24/7.	10 am to 6 pm, 7 days a week excluding statutory holidays. Telephone services 24/7.
Licensing	Licensing Locations	On-line, City Hall and any participating pet license vendors.	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(830.6)	(919.3)	(946.8)	(965.8)	(19.0)	2.0%	(985.7)	(19.9)	2.1%
Total Revenues	(830.6)	(919.3)	(946.8)	(965.8)	(19.0)	2.0%	(985.7)	(19.9)	2.1%
Gross Expenses									
Wages and Benefits	97.8	102.7	105.2	108.6	3.4	3.2%	111.4	2.8	2.6%
Contracted and General Services	2,115.6	2,094.7	2,143.1	2,183.2	40.1	1.9%	2,261.0	77.8	3.6%
Heating, Lighting, Power, Water and Telephone	0.5	0.2	0.2	0.5	0.3	150.0%	0.5	-	-
Material, Goods and Supplies	3.9	1.0	1.0	0.8	(0.2)	(20.0%)	0.8	-	-
Other Expenses	27.1	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	76.7	81.0	89.0	88.2	(0.8)	(0.9%)	89.9	1.7	1.9%
Cost Recoveries	(10.9)	(7.8)	(7.8)	(11.0)	(3.2)	41.0%	(12.0)	(1.0)	9.1%
Transfers to Reserves	63.6	43.6	43.6	63.6	20.0	45.9%	63.6	-	-
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	2,374.2	2,315.4	2,374.3	2,433.9	59.6	2.5%	2,515.2	81.3	3.3%
Tax Support	1,543.6	1,396.1	1,427.5	1,468.1	40.6	2.8%	1,529.5	61.4	4.2%

Community Support

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2024 Actual Results:

In 2024, Animal Services had an overall unfavourable variance of \$147.5. Revenues had a \$88.7 unfavourable variance from budget due to achieving 90% of license and 57% of pound fee revenue. Expenses were \$58.8 over budget due to the new fee for services within SACA agreement for medical emergencies, dangerous animal holding, police service callouts to SACA to retrieve animals, along with Revenue Services support higher than budget partially offset by savings in Subsidized Spay Neuter Program (SSNP) due to low participation.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	1.00	1.00	-	1.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,427.5	1,468.1	
Revenue Changes:			
Revenue	(19.0)	(19.9)	(38.9)
Total Revenue Change	(19.0)	(19.9)	(38.9)
Expenditure Changes:			
Inflation & Transfer	51.4	81.3	132.7
Growth	8.2	-	8.2
Total Expenditure Change	59.6	81.3	140.9
Total Change, Net	40.6	61.4	102.0
Total Budget	1,468.1	1,529.5	

2026 Changes

Revenue Changes:

Animal license revenue is budgeted to increase by \$19.0 due to a 2% rate increase for pet licensing.

Growth:

Increase of \$5.8 for the implementation of animal training programs and services working group as previously approved by City Council. Training Program was launched as part of the City's continuing education for responsible pet ownership and to support complaints from residents about untrained animals in City dog parks.

Increase of \$2.4 for projected participation in the Subsidized Spay and Neuter program.

Reserve Contribution:

The transfer to the Animal Services Reserve increased by \$20.0 for the addition of the dangerous dog investigations.

Other Significant Items:

Expenditures have increased by \$81.3 for animal control enforcement and poundkeeping services, based on the contractual agreement with SACA, online animal license payment transaction fees, and Revenue Services support for animal license processing.

Expenditures have decreased by \$33.3 for maintenance of pound building, reduction in dog off leash recreational area maintenance and signage to align budget with actuals.

Also an amount of \$3.4 has been included for increased costs of collective agreements.

2027 Changes**Revenue Changes:**

Animal license revenue is budgeted to increase by \$19.9 due to a 2% rate increases for pet licensing.

Other Significant Items:

Expenditures have increased by \$69.9 for animal control enforcement and poundkeeping services, based on the contractual agreement with SACA.

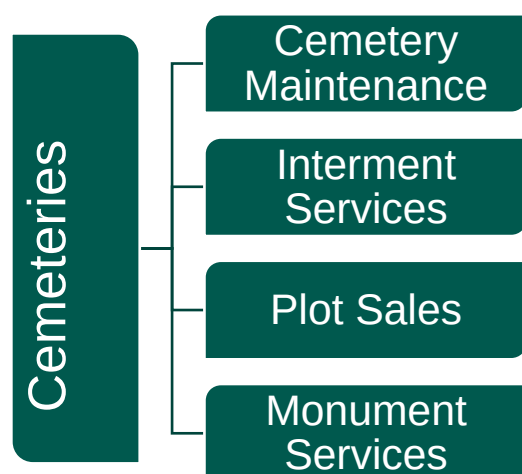
Inflationary increases of \$8.6 have been included for the maintenance of the pound building, maintenance of the dog parks, and veterinary costs for the subsidized spay and neuter program. Also included is an amount of \$2.8 for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments for Animal Services.

Cemeteries

Overview



The Cemetery program operates the Woodlawn Cemetery and maintains the Nutana (Pioneer) Cemetery. The civic-owned cemetery also provides interment rights free of charge for an unclaimed body or for a deceased person with limited financial means. The City has established a Perpetual Care Fund. All revenues collected as perpetual care fees are transferred to this fund, and all interest earned on the fund is transferred back to the program as revenue. The Cemetery Assurance Fund is required to hold funds received through the sale of prepaid cemetery contracts. A Cemetery Stabilization Reserve was established under Policy C03-003. Transfers to/from the reserve are based on year-end surpluses/deficits realized in the program.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(1,410.8)	(1,450.3)	(1,529.5)	(1,568.9)	(39.4)	2.6%	(1,609.5)	(40.6)	2.6%
Investment Income	(221.2)	(222.8)	(229.0)	(229.0)	-	-	(229.0)	-	-
Total Revenues	(1,632.1)	(1,673.1)	(1,758.5)	(1,797.9)	(39.4)	2.2%	(1,838.5)	(40.6)	2.3%
Gross Expenses									
Wages and Benefits	813.7	717.9	735.6	754.4	18.8	2.6%	773.8	19.4	2.6%
Contracted and General Services	383.7	395.2	400.1	414.0	13.9	3.5%	432.8	18.8	4.5%
Heating, Lighting, Power, Water and Telephone	128.5	129.5	133.7	135.4	1.7	1.3%	141.3	5.9	4.4%
Material, Goods and Supplies	154.4	99.1	101.1	104.1	3.0	3.0%	107.7	3.6	3.5%
Other Expenses	1.1	-	-	-	-	-	-	-	-
Cost Recoveries	(59.4)	(50.0)	(50.0)	(50.0)	-	-	(50.0)	-	-
Transfers to Reserves	412.9	398.3	439.5	444.6	5.1	1.2%	449.9	5.3	1.2%
Transfers to Other Operating	0.7	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,835.4	1,690.0	1,760.0	1,802.5	42.5	2.4%	1,855.5	53.0	2.9%
Tax Support	203.4	16.9	1.5	4.6	3.1	206.7%	17.0	12.4	269.6%

2024 Actual Results:

In 2024, Cemeteries reported a \$186.5 unfavorable variance from budget. While revenues from perpetual care fees and vault sales were slightly favorable, they were offset by lower than expected monument installation revenue, resulting in a net unfavorable revenue variance of \$36.4. The increase in perpetual care fees led to a higher contribution to the Perpetual Care reserve, creating a \$14.5 unfavorable variance. Salaries rose by \$84.6 due to the need to address increased maintenance demands and additional work for after-hours internments. Inflation contributed to higher costs, with material and supplies exceeding budget by \$31.6 and equipment maintenance by \$19.4.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	9.26	9.16	(0.10)	9.16	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1.5	4.6	
Revenue Changes:			
Revenue	(39.4)	(40.6)	(80.0)
Total Revenue Change	(39.4)	(40.6)	(80.0)
Expenditure Changes:			
Inflation & Transfer	42.5	53.0	95.5
Total Expenditure Change	42.5	53.0	95.5
Total Change, Net	3.1	12.4	15.5
Total Budget	4.6	17.0	

2026 Changes

Revenue Changes:

Cemetery rates and fees will be increasing by approximately 2.6% resulting in additional revenue of \$39.4.

Capital Contributions:

An increase of \$5.1 to the Perpetual Care Fund is necessitated by the increase in Perpetual Care Fund fees.

Other Significant Items:

An amount of \$27.4 has been included for increased costs of collective agreements.

A reduction of \$8.6 (-0.10 FTE) has been included for a transfer to the Financial Services service line for a position that no longer supports the Cemeteries service line.

An amount of \$3.9 has been removed mainly due to the removal of the carbon tax portion of energy changes.

A reduction of \$1.0 has been included for lower fuel rates.

Other inflationary adjustments totaling \$23.5 are for vehicle rental, maintenance, administrative support GIS licenses, insurance and utility rate increases.

2027 Changes

Revenue Changes:

Cemetery rates and fees will be increasing by approximately 2.6% resulting in additional revenue of \$40.6.

Capital Contributions:

An increase of \$5.3 to the Perpetual Care Fund is necessitated by the increase in Perpetual Care Fund fees.

Other Significant Items:

An amount of \$19.4 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$28.3 are for vehicle rental, maintenance, administrative and GIS support, fuel, and utility rate increases.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10066: Woodlawn Cemetery North Burial Dev't	-	175.0	-	-	-
Total	-	175.0	-	-	-

P.10066: Woodlawn Cemetery North Burial Dev't requires \$175.0 in 2027 to design and construct a green burial site and future cultural ceremonial space and is funded by the Cemetery Development Fund.

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Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10066: Woodlawn Cemetery North Burial Dev't	-	205.0	-	-	-
Total	-	205.0	-	-	-

P.10066: Woodlawn Cemetery North Burial Dev't is partially unfunded and is contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed. The request includes \$205.0 in 2027 to design and construct a green burial site and future cultural ceremonial space.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Community Development

Overview



The City's role in community development is to ensure a safe environment for people to live in, and to facilitate and/or encourage access to a broad range of programs and services which contribute to a quality lifestyle for the purpose of healthier individuals and stronger communities. Included in this, the City provides coordination of programs designed to enhance cultural harmony and improve intercultural collaborations, provide support to the Indigenous community with respect to sport, culture, and recreation initiatives through leadership development, grant funding, and program delivery and support to community associations. The supports from the City of Saskatoon are provided through financial and human resources, including staff that work directly with the community based organizations to facilitate their growth and development and to create a network of volunteers capable of addressing issues that affect the quality of life in their community. The City also has a key role to play in ensuring that Saskatoon's diverse heritage is conserved and interpreted in a planned, selective, and cost-feasible manner for Saskatoon residents and visitors.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Community Associations Support (47 total associations)	Staff Support	8 community consultants		
	Operating Grant	Annual financial support to cover insurance, financial administration and program advertising.		
	Fall & Winter Program Supports	Fall & Winter program financial grants and rentals for elementary school gymnasiums.	Fall & Winter program financial grants and access to program spaces in elementary schools via Joint Use Agreement.	

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Other Support	Supports to sport, culture, recreation and social serving agencies and organizations	Consultative support and advice to settlement serving agencies, arts, culture and festival organizations, social serving agencies and representing the City at partnership tables.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(711.6)	(386.7)	(386.7)	(10.0)	376.7	(97.4%)	(10.0)	-	-
Total Revenues	(711.6)	(386.7)	(386.7)	(10.0)	376.7	(97.4%)	(10.0)	-	-
Gross Expenses									
Wages and Benefits	1,986.4	2,066.6	2,116.7	2,204.7	88.0	4.2%	2,235.2	30.5	1.4%
Contracted and General Services	1,266.5	1,475.9	1,505.6	1,218.4	(287.2)	(19.1%)	1,237.6	19.2	1.6%
Heating, Lighting, Power, Water and Telephone	24.7	28.7	29.4	27.5	(1.9)	(6.5%)	28.5	1.0	3.6%
Material, Goods and Supplies	55.9	26.0	26.0	40.2	14.2	54.6%	40.2	-	-
Donations, Grants and Subsidies	653.2	585.1	585.1	475.6	(109.5)	(18.7%)	507.9	32.3	6.8%
Transfers to Reserves	(10.8)	36.7	36.7	36.7	-	-	36.7	-	-
Transfers to Other Operating	2.4	-	-	-	-	-	-	-	-
Total Gross Expenditure	3,978.2	4,219.0	4,299.5	4,003.1	(296.4)	(6.9%)	4,086.1	83.0	2.1%
Tax Support	3,266.6	3,832.3	3,912.8	3,993.1	80.3	2.1%	4,076.1	83.0	2.1%

2024 Actual Results:

In 2024, Community Development had a \$565.7 favourable variance from budget. Government transfers were \$324.9 favourable mainly due to Building Safer Communities federal grant program fully offset by expenditures. The use by schools of recreational facilities, through the Joint Use Agreement, was under budget by \$102.4 and discretionary spending, other program costs and engagements, and staffing vacancies for a portion of the year were underspent by \$463.3.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	18.85	18.85	-	18.85	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	3,912.8	3,993.1	
Revenue Changes:			
Revenue	376.7	-	376.7
Total Revenue Change	376.7	-	376.7
Expenditure Changes:			
Inflation & Transfer	(293.6)	83.0	(210.6)
Growth	(2.8)	-	(2.8)
Total Expenditure Change	(296.4)	83.0	(213.4)
Total Change, Net	80.3	83.0	163.3
Total Budget	3,993.1	4,076.1	

2026 Changes

Revenue:

The five year agreement with Immigration, Refugees and Citizenship Canada concluded in 2025 reducing revenue by \$251.7 which has a net zero impact as expenditures were adjusted by the same amount.

The Indigenous grant revenue of \$125.0 is no longer being received and was removed from the budget. Both revenue reductions are offset by a corresponding decrease in expenditures, resulting in no net impact to the overall budget.

Growth:

An amount of \$2.8 has been removed mainly due to the removal of the carbon tax portion of energy charges.

Other Significant Items:

As per above, the five year agreement with Immigration, Refugees and Citizenship Canada concluded in 2025 reducing expenditures by \$251.7.

The Indigenous grant honorarium budget of \$125.0 was removed as part of a budget realignment. Both expenditure reductions are offset by a corresponding decrease in revenues, resulting in no net impact to the overall budget.

There is \$17.8 in inflationary increases for community association operating and rink grants, and programming for targeted and inclusion initiatives delivered by Community Development and an increase of \$3.5 for internal rental of office space at Cosmo Civic Centre.

The Master Joint Use Agreement provides for the discounted use of the Leisure Centres by the School Divisions, in exchange for providing community associations' access to the school facilities for programming. The associated admission and rental costs are captured within this Service Line. Changes in admission rates, volumes and rental rates at leisure facilities have resulted in a decrease of \$10.3, offset by revenue decreases of the same amount, reflected in the Leisure Centre budgets.

An amount of \$88.0 has been included for increased costs of collective agreements.

Expenditures have decreased by \$4.9 for savings achieved from printer lease buyouts.

Overall other operating expenditures have decreased by \$11.0 through an adjustment of expenditures based on actuals. Examples include a reduction in postage, material and advertising due to a change in business practices.

2027 Changes

Other Significant Items:

The Master Joint Use Agreement provides for the discounted use of the Leisure Centres by the School Divisions, in exchange for providing community associations access to the school facilities for programming. The associated admission and rental costs are captured within this Service Line. Changes in admission rates and volumes and rental rates at leisure facilities have resulted in an increase of \$15.3, offset by revenue increases of the same amount, reflected in the Leisure Centre budgets.

Inflationary increases totaling \$33.0 are for community association operating and rink grants, and programming for targeted and inclusion initiatives delivered by Community Development, \$0.6 increase for grant management software and an increase of \$3.5 for internal rental of office space at Cosmo Civic Centre.

An amount of \$58.2 has been included for increased costs of collective agreements partially offset by a reduction of \$27.6 for removal of the flat car allowance under the collective agreement.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10055: Heritage Program Updates	62.0	-	-	-	-
Total	62.0	-	-	-	-

P.10055: Heritage Program Enhancements is a funded project of \$62.0 for the implementation of the Civic Heritage Program enhancements through new incentive programs. This project is funded from the Façade and Enhancement Reserve along with existing capital funding of \$100.0.

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10055: Heritage Program Updates	23.0	185.0	-	-	-
Total	23.0	185.0	-	-	-

P.10055: Heritage Program Enhancements is an unfunded project that is contingent on an allocation of the Reserve for Capital expenditures funding through the 2026/2027 Business Plan and Budget process in order to proceed. The request includes \$23.0 in 2026 and \$185.0 in 2027 to allow for the implementation of the Civic Heritage Program enhancements through new incentive programs.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Community Investments & Supports

Overview



Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Cash Grants and Tax Abatements	Culture and Heritage	Major cultural organizations (\$2 per capita target), Wanuskewin Heritage Park Partnership; Provision of civic services, tax abatements and Heritage Facade Grant		

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Cash Grants and Tax Abatements	Social	Cash grants to 48 social serving organizations (\$2 per capita target) and tax abatements to 22 agencies	Cash grants to 47 social serving organizations (\$2 per capita target) and tax abatements to 22 agencies
Grants	Sport	Grants to support youth sport subsidy (at a rate of 40% rental subsidy for eligible organizations) and for sport organizations to offer accessible sport programs.	
	Economic Development	Funding for economic incentives and SREDA	
	Tourism	Discover Saskatoon Grant	
	Special Events	Grants to support special events and gatherings that provide an economic benefit to the city and showcase Saskatoon's hosting capacity.	
	General	Funding to support Meewasin Valley Authority; Saskatoon Prairieland Park	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	1.5	-	-	-	-	-	-	-	-
Contracted and General Services	2,589.7	1,498.7	1,515.1	1,515.1	-	-	1,515.1	-	-
Material, Goods and Supplies	(2.3)	-	-	-	-	-	-	-	-
Other Expenses	272.5	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	10,409.0	11,964.1	11,359.0	11,697.4	338.4	3.0%	12,459.1	761.7	6.5%
Transfers to Reserves	128.0	157.4	729.0	654.0	(75.0)	(10.3%)	654.0	-	-
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	13,398.4	13,620.2	13,603.1	13,866.5	263.4	1.9%	14,628.2	761.7	5.5%
Tax Support	13,398.4	13,620.2	13,603.1	13,866.5	263.4	1.9%	14,628.2	761.7	5.5%

2024 Actual Results:

In 2024, Community Investments & Supports had a \$221.8 favourable variance from budget. This was the result of several programs: tax incentives were underspent by \$349.2 due to differences in project timing and associated forecasts; Waste as a Utility Subsidy program was underspent by \$135.3 due to low uptake in the first year; Recreation & Sport Facilities Grants and Green Gardner fund were underbudget by \$63.9 due to lower volume of applications compared to budget; Leisure Centre Accessibility Subsidy program was overspent by \$290.3 due to increased use of the Leisure Access Program by low-income individuals and families; and, the Provision for Civic Services was overspent by \$46.3 due to more outdoor events and higher costs for events compared to budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	1.00	1.00	-	1.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	13,603.1	13,866.5	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	230.9	707.0	937.9
Growth	32.5	54.7	87.2
Total Expenditure Change	263.4	761.7	1,025.1
Total Change, Net	263.4	761.7	1,025.1
Total Budget	13,866.5	14,628.2	

2026 Changes

Growth:

The Youth Sport Subsidy program offers subsidies on the rental cost of facilities required to deliver sports programs to youth who are 18 years of age and under. Due to increased participant levels the cost of delivering this program has increased by \$24.3.

The City provides many grants through the form of tax abatements. As a result of formula adjustments based on assessments, there are increases in the tax abatement portion of the Cultural Grant of \$41.6 and an increase to the Social Grant of \$41.6.

Additionally, the Mortgage Support Program is nearing completion, with associated costs decreasing by \$28.0 and the Vacant Lot Adaptive Reuse reserve transfer is decreasing by \$47.0 due to declining use in the program.

Other Significant Items:

An inflationary increase is included for the transfer to the Youth Sport Subsidy of \$96.4 for anticipated rental cost increases.

The Leisure Centre Accessibility Subsidy program has increased by \$395.6 to reflect the change in usage and rate increases for the Leisure Access Program available to low-income individuals and families. This expenditure increase is offset by increased revenues recognized in the various leisure facilities.

Civic Hospitality for Professional Gatherings provides grant funding to support the attraction of professional events to Saskatoon. Eligible expenses include facility rentals, equipment rentals, transportation, catering, and other related costs. To better align the City's governance structure, the program's annual budget of \$48.0 was transferred from the General Services Service Line.

The City provides an annual grant to the Meewasin Valley Authority (Meewasin) which increases by Consumer Price Index (CPI) on a yearly basis. The CPI increase is \$30.3.

The City of Saskatoon delivers civic services such as waste collection and street cleaning for outdoor events primarily through the Provision of Civic Services budget. Included is an increase of \$64.0 as an alignment to actuals and the increased cost to deliver these services. Included in this increase is a \$16.0 increase for the Remembrance Day service at SaskTel Centre.

A \$1.0 reduction was included for site cleanup at Shakespeare on the Saskatchewan, as the associated contract has ended.

The City provides a range of incentives delivered through tax abatements. Overall, the cost of delivering these incentives will decrease by \$402.4 in 2026. Costs increased within the following programs: the Cultural and Social Grants rose by \$26.0, SREDA Economic Business Incentives by \$75.8, Affordable Housing Incentives by \$29.2, and various other council-approved incentives by \$27.2. These increases are attributable to a combination of changes in assessed property value due to the 2025 reassessment, estimated mill-rate increase and changes in program participants.

These increases are offset by a \$560.6 decrease within the Vacant Lot Adaptive Reuse Incentive program. This reduction is driven by fluctuations in assessed values following the 2025 property reassessment and the completion of previously approved incentive agreements, most notably, the conclusion of a substantial Riverlanding incentive in 2025.

2027 Changes

Growth:

An increase in the transfer to the Youth Sport Subsidy of \$25.9 for projected increase in participant volumes and additional clubs applying for funding. and anticipated rental cost increases.

The City provides many grants through the form of tax abatements. As a result of formula adjustments based on assessments, there are increases in the tax abatement portion of the Cultural Grant of \$14.4 and an increase to the Social Grant of \$14.4.

Other Significant Items:

An inflationary increase in the transfer to the Youth Sport Subsidy of \$104.4 for anticipated rental cost increases.

The City provides an annual grant to the Meewasin which increases by Consumer Price Index (CPI) on a yearly basis. The CPI increase is \$30.3.

The Leisure Centre Accessibility Subsidy program has increased by \$41.1 to reflect the change in usage and increased rates for the of the Leisure Access Program available to by low-income individuals and families. This expenditure increase is offset by increased revenues recognized in the various leisure facilities.

The cost of delivering the tax abatement incentives has increased by \$530.8 in 2027. The Cultural and Social Grants rose by \$33.5, Affordable Housing Incentives by \$476.7, the Vacant Lot Adaptive Reuse Incentive program by \$25.4, and various other council-approved incentives by \$21.8. These increases are attributable to a combination of increased mill-rate and changes in program participants. Most notably the Affordable Housing Incentive program is anticipated to experience a considerable increase in cost as projects built for the Housing Accelerator Fund mark completion.

These increases are partially offset by a \$26.6 decrease within SREDA Economic Business Incentives.

Summary of Capital Investments

There are no funded capital investments for Community Investments.

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10026: Meewasin Trail Expansion/Upgrades	187.5	-	-	-	-
Total	187.5	-	-	-	-

P.10026: Meewasin Trail Expansion/Upgrades is unfunded and is contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed. The request is \$187.5 in 2026, to complete the City's contribution to the project. This project involves expanding and upgrading the downtown section of the Meewasin Trail, in partnership with the Meewasin Valley Authority.

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

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Community Investments and Supports by Type of Grants (\$000s)

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Cultural and Heritage							
Cultural Grant Capital Reserve	120.0	120.0	120.0	120.0	-	120.0	-
Cultural Participation Grants	660.2	660.2	669.0	710.6	41.6	725.0	14.4
Provision of Civic Services	291.9	245.0	245.0	309.0	64.0	309.0	-
Site Services - Shakespeare on the Sask.	-	1.0	1.0	-	(1.0)	-	-
Tax Abatements	165.1	196.3	203.1	187.5	(15.6)	194.1	6.6
Transfer to Façade Grant Reserve	10.0	10.0	10.0	10.0	-	10.0	-
Transfer to Heritage Reserve Fund	102.7	102.7	105.6	105.6	-	105.6	-
Wanuskewin Heritage Park	214.4	214.4	214.4	214.4	-	214.4	-
	1,564.3	1,549.6	1,568.1	1,657.1	89.0	1,678.1	21.0
Social							
Burial of the Impoverished	57.7	50.0	50.0	50.0	-	50.0	-
Cash Grants	590.2	590.2	599.0	640.6	41.6	655.0	14.4
CSWB & SCAA Partnerships	50.0	50.0	50.0	25.0	(25.0)	25.0	-
CSWB Strategic Planning Framework Devm't	75.0	75.0	75.0	100.0	25.0	100.0	-
Detoxification Centre	108.2	108.2	108.2	108.2	-	108.2	-
Downtown Youth Centre	129.8	129.8	129.8	129.8	-	129.8	-
Green Gardening Fund	4.5	7.5	10.5	10.5	-	10.5	-
Kinsmen Telemiracle	2.5	2.5	2.5	2.5	-	2.5	-
Leisure Centre Accessibility Subsidy	1,171.3	881.0	915.6	1,311.2	395.6	1,352.3	41.1
Tax Abatements	672.1	703.5	728.0	769.6	41.6	796.5	26.9
Waste Utility Subsidy	14.7	150.0	150.0	150.0	-	150.0	-
White Buffalo Youth Lodge	190.5	190.5	190.5	190.5	-	190.5	-
	3,066.5	2,938.2	3,009.1	3,487.9	478.8	3,570.3	82.4
Sport							
Community Grant Program	9.8	9.8	9.8	9.8	-	9.8	-
Recreation & Sport Facilities Grant Reserve	140.2	200.0	200.0	200.0	-	200.0	-
Sport Participation Grants	64.5	64.5	64.5	64.5	-	64.5	-
Youth Sport Subsidies	2,304.6	2,304.6	2,442.1	2,562.8	120.7	2,693.1	130.3
	2,519.1	2,578.9	2,716.4	2,837.1	120.7	2,967.4	130.3
Economic Development							
Discover Saskatoon	604.3	604.3	619.2	619.1	(0.1)	619.1	-
Economic Incentives	2,926.8	3,213.4	2,850.4	2,347.0	(503.4)	2,844.3	497.3
SREDA	885.4	885.4	885.4	885.5	0.1	885.5	-
	4,416.5	4,703.1	4,355.0	3,851.6	(503.4)	4,348.9	497.3
Recreation & Parks Facilities Game Plan							
Merlis Belsher Place (U of S Rink)	500.0	500.0	-	-	-	-	-
Transfer from Rec & Parks Funding Plan	(500.0)	(500.0)	-	-	-	-	-
	-	-	-	-	-	-	-
General							
Cash Grants- Environmental	10.0	10.0	10.0	10.0	-	10.0	-
Community Initiative - Contingency	4.8	4.8	4.8	4.8	-	4.8	-
Meewasin Valley Authority	1,471.3	1,471.3	1,508.2	1,538.5	30.3	1,569.2	30.7
Saskatoon Prairieland Park	89.3	106.5	106.5	106.5	-	106.5	-
SPCA- Cruelty Investigations	43.2	-	-	-	-	-	-
Transfer to Special Events Reserve	231.3	231.3	300.0	300.0	-	300.0	-
Civic Hospitality Fund	48.0	48.0	48.0	48.0	-	48.0	-
Winter City Grant Program	25.0	25.0	25.0	25.0	-	25.0	-
	1,922.9	1,896.9	2,002.5	2,032.8	30.3	2,063.5	30.7
	13,489.3	13,666.7	13,651.1	13,866.5	215.4	14,628.2	761.7

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RECREATION AND CULTURE

The Recreation and Culture Business Line is a collection of various recreation, sports and culture related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Recreation and Culture Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goal
 Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Total Number of Leisure Access Card Issued and Drop	N/A	8,634	12,056	12,315	Improvement	Improvement
Admission Rate at City Cultural and Recreational Facilities per 1,000 people	7,000	5,128	5,149	5,704	Improvement	On-Track
Kilometres of park pathways per 1,000 residents	N/A	195.7	199.8	202.4	Improvement	Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of

Recreation and Culture

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the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Albert Community Centre	(181.3)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
Community Partnerships	(29.2)	(24.4)	(24.4)	(23.7)	0.7	(2.9%)	(23.7)	-	-
Forestry Farm Park & Zoo	(1,644.4)	(1,554.8)	(1,660.3)	(1,779.0)	(118.7)	7.1%	(1,869.1)	(90.1)	5.1%
Golf Courses	(5,374.5)	(4,724.1)	(4,822.0)	(5,450.9)	(628.9)	13.0%	(5,468.9)	(18.0)	0.3%
Gordon Howe Campground	(611.0)	(649.7)	(687.4)	(875.0)	(187.6)	27.3%	(892.9)	(17.9)	2.0%
Indoor Rinks	(2,497.7)	(2,535.8)	(2,694.2)	(2,799.5)	(105.3)	3.9%	(2,865.2)	(65.7)	2.3%
Leisure Centres - Program	(6,090.2)	(6,163.3)	(6,615.1)	(6,992.8)	(377.7)	5.7%	(7,223.9)	(231.1)	3.3%
Leisure Centres - Rentals	(6,518.4)	(7,763.2)	(7,942.8)	(8,105.0)	(162.2)	2.0%	(8,514.5)	(409.5)	5.1%
Marr Residence	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Nutrien Playland	(430.2)	(694.1)	(750.5)	(693.6)	56.9	(7.6%)	(693.6)	-	-
Outdoor Pools	(620.8)	(462.9)	(480.8)	(576.0)	(95.2)	19.8%	(590.8)	(14.8)	2.6%
Outdoor Sport Fields	(830.3)	(774.0)	(801.2)	(849.2)	(48.0)	6.0%	(849.8)	(0.6)	0.1%
Parks Maintenance & Design	(191.6)	(176.3)	(176.3)	(176.3)	-	-	(176.3)	-	-
River Landing	(1,128.9)	(1,223.0)	(1,223.0)	(1,173.9)	49.1	(4.0%)	(1,213.9)	(40.0)	3.4%
Targeted Programming	(26.0)	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
Total Revenues	(26,174.3)	(26,972.3)	(28,104.7)	(29,721.6)	(1,616.9)	5.8%	(30,609.3)	(887.7)	3.0%
Gross Expenses									
Albert Community Centre	222.0	301.1	306.2	312.1	5.9	1.9%	436.1	124.0	39.7%
Community Partnerships	1,128.5	1,148.2	1,163.6	1,155.7	(7.9)	(0.7%)	1,173.3	17.6	1.5%
Forestry Farm Park & Zoo	3,659.8	3,493.9	3,611.9	3,852.0	240.1	6.6%	4,004.1	152.1	3.9%
Golf Courses	5,374.5	4,724.1	4,822.0	5,450.9	628.9	13.0%	5,468.9	18.0	0.3%
Gordon Howe Campground	611.0	649.7	687.4	875.0	187.6	27.3%	892.9	17.9	2.0%
Indoor Rinks	2,920.8	2,967.1	3,019.4	2,897.2	(122.2)	(4.0%)	2,994.0	96.8	3.3%
Leisure Centres - Program	10,999.2	12,781.8	12,806.6	13,330.6	524.0	4.1%	13,820.0	489.4	3.7%
Leisure Centres - Rentals	10,866.9	12,217.9	12,382.4	12,343.7	(38.7)	(0.3%)	12,746.8	403.1	3.3%
Marketing Services	396.0	511.7	524.1	548.6	24.5	4.7%	563.3	14.7	2.7%
Marr Residence	19.8	23.4	24.1	24.3	0.2	0.8%	24.8	0.5	2.1%

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Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Nutrien Playland	569.3	694.1	750.5	693.6	(56.9)	(7.6%)	693.6	-	-
Outdoor Pools	1,536.5	1,552.6	1,587.7	1,626.0	38.3	2.4%	1,682.3	56.3	3.5%
Outdoor Sport Fields	1,602.4	1,662.5	1,721.4	1,744.2	22.8	1.3%	1,807.1	62.9	3.6%
Parks Maintenance & Design	20,000.9	19,985.6	20,814.4	21,712.1	897.7	4.3%	22,532.0	819.9	3.8%
Playground & Recreation Areas	1,033.4	1,087.0	1,109.5	1,155.8	46.3	4.2%	1,182.8	27.0	2.3%
Program Research & Design	198.9	207.8	212.7	222.0	9.3	4.4%	227.5	5.5	2.5%
River Landing	1,128.9	1,223.0	1,223.0	1,173.9	(49.1)	(4.0%)	1,213.9	40.0	3.4%
Spectator Ballfields	168.7	168.7	171.2	177.0	5.8	3.4%	186.5	9.5	5.4%
Targeted Programming	598.7	672.0	685.1	704.5	19.4	2.8%	720.6	16.1	2.3%
Total Gross Expenses	63,036.2	66,072.2	67,623.2	69,999.2	2,376.0	3.5%	72,370.5	2,371.3	3.4%
Tax Support	36,861.9	39,099.9	39,518.5	40,277.6	759.1	1.9%	41,761.2	1,483.6	3.7%

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	359.26	360.65	1.39	362.22	1.57

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	39,518.5	40,277.6	
Revenue Changes:			
Revenue	(1,616.9)	(887.7)	(2,504.6)
Total Revenue Change	(1,616.9)	(887.7)	(2,504.6)
Expenditure Changes:			
Inflation & Transfer	1,941.3	2,081.8	4,023.1
Growth	434.7	289.5	724.2
Service Level Changes	-	-	-
Total Expenditure Change	2,376.0	2,371.3	4,747.3
Total Budget	40,277.6	41,761.2	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Community Partnerships	4,750.0	28,625.0	38,525.0	11,250.0	6,250.0
Forestry Farm Park & Zoo	1,000.0	1,000.0	-	-	-
Golf Courses	325.0	325.0	325.0	325.0	325.0
Indoor Rinks	8,791.0	-	-	-	-
Leisure Centres - Rentals	371.0	282.0	242.0	293.0	121.0

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Service Line	2026	2027	2028	2029	2030
Outdoor Sport Fields	-	-	640.0	6,090.0	-
Parks Maintenance & Design	2,350.0	2,405.0	2,350.0	2,350.0	2,350.0
Total	17,587.0	32,637.0	42,082.0	20,308.0	9,046.0

Financing for Capital Investments

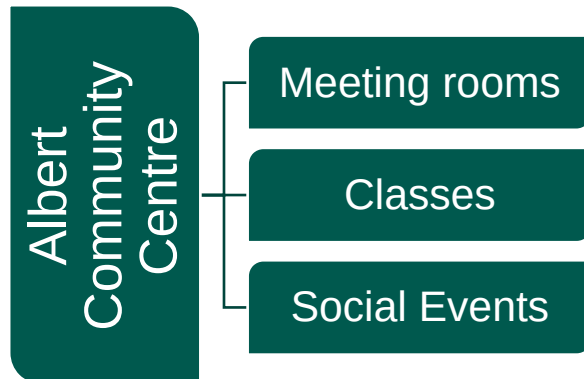
Funding Source	2026	2027	2028	2029	2030
Government Of Canada	7,488.5	-	-	-	-
Investing in Canada Infrastr Program - Federal	431.0	6,887.0	6,887.0	-	-
Investing in Canada Infrastr Program - Provincial	358.5	5,738.0	5,738.0	-	-
Transfer from Reserves	3,721.0	4,462.0	4,417.0	2,968.0	2,796.0
Private Contribution	550.0	550.0	-	-	-
External Borrowing	-	7,750.0	7,750.0	-	-
Funding Plan Contribution	5,038.0	7,250.0	6,250.0	-	-
Unfunded	-	-	11,040.0	17,340.0	6,250.0
Total	17,587.0	32,637.0	42,082.0	20,308.0	9,046.0

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Community Partnerships	-	-	-	2,446.2	885.0
Parks Maintenance & Design	-	-	7.4	55.5	23.9
Total	-	-	7.4	2,501.7	908.9

Albert Community Centre

Overview



To provide for a community centre that is available for meetings, classes, displays, socials, fundraising events, etc., as well as a meeting place for interaction with city-wide organizations.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(181.3)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
Total Revenues	(181.3)	(215.8)	(215.8)	(215.8)	-	-	(215.8)	-	-
Gross Expenses									
Contracted and General Services	111.8	145.5	149.9	152.7	2.8	1.9%	155.8	3.1	2.0%
Heating, Lighting, Power, Water and Telephone	54.3	98.0	98.5	100.5	2.0	2.0%	102.5	2.0	2.0%
Material, Goods and Supplies	4.8	6.6	6.8	6.9	0.1	1.5%	7.0	0.1	1.4%
Transfers to Reserves	51.0	51.0	51.0	52.0	1.0	2.0%	170.8	118.8	228.5%
Total Gross Expenditure	222.0	301.1	306.2	312.1	5.9	1.9%	436.1	124.0	39.7%
Tax Support	40.7	85.3	90.4	96.3	5.9	6.5%	220.3	124.0	128.8%

2024 Actual Results:

In 2024 the Albert Community Centre had a \$44.6 favorable variance from budget as savings in operating and maintenance costs were partially offset by lower than anticipated revenues.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	90.4	96.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	5.9	6.2	12.1
Growth	-	117.8	117.8
Total Expenditure Change	5.9	124.0	129.9
Total Change, Net	5.9	124.0	129.9
Total Budget	96.3	220.3	

2026 Changes

There are no significant 2026 operating changes in the Albert Community Centre.

2027 Changes

Growth:

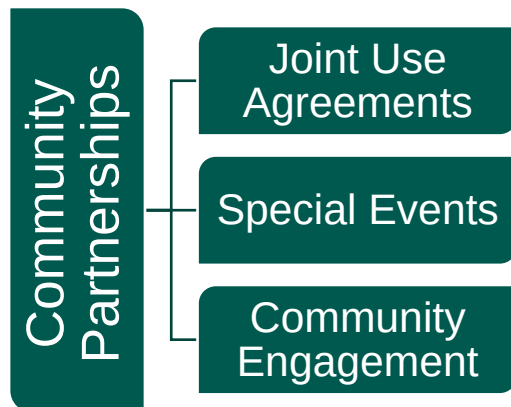
An increase of \$117.8 is included in 2027 for the required contributions to the Civic Building Comprehensive Maintenance (CBCM) capital reserve. In 2026, the Albert Community Centre will be moved under the scope of the CBCM program. This change is related to the major capital investment at the Albert Community Centre which brought the building to standards required to be included in the CBCM program. The 2027 amount represents approximately half of the required annual CBCM contribution with the remainder to be phased in during future budget cycles.

Summary of Capital Investments

There are no capital investments for Albert Community Centre. Beginning in 2026, all capital investments for the Albert Community Centre will fall under the CBCM program.

Community Partnerships

Overview



Developing and sustaining partnerships to ensure sport and recreation facilities are available to the community is important to a successful sport and recreation delivery system. This is accomplished through the development of partnership and joint use agreements at civic and school facilities, working with external sport organizations in the development of outdoor sports facilities that are used by minor and adult sport leagues, and securing sponsorship agreements for specified community program assets. In addition, partnerships are established between various civic departments and external provincial agencies to develop emergency response plans for the City.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Special Events	Event Booking of Public Space	On-line application forms, submission and support materials. In person or by phone support provided Monday to Friday 8:00am to 5:00pm.		
	Event Monitoring	As required, both pre and post event in the field staff support. Post event evaluation.		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(29.2)	(24.4)	(24.4)	(23.7)	0.7	(2.9%)	(23.7)	-	-
Total Revenues	(29.2)	(24.4)	(24.4)	(23.7)	0.7	(2.9%)	(23.7)	-	-
Gross Expenses									
Wages and Benefits	616.1	623.0	638.4	632.7	(5.7)	(0.9%)	650.0	17.3	2.7%
Contracted and General Services	7.5	20.6	20.6	19.5	(1.1)	(5.3%)	19.7	0.2	1.0%
Heating, Lighting, Power, Water and Telephone	4.2	4.3	4.3	4.8	0.5	11.6%	4.9	0.1	2.1%
Material, Goods and Supplies	2.2	2.6	2.6	1.0	(1.6)	(61.5%)	1.0	-	-

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Other Expenses	-	-	-	-	-	-	-	-	-
Transfers to Reserves	497.7	497.7	497.7	497.7	-	-	497.7	-	-
Transfers to Other Operating	0.8	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,128.5	1,148.2	1,163.6	1,155.7	(7.9)	(0.7%)	1,173.3	17.6	1.5%
Tax Support	1,099.3	1,123.8	1,139.2	1,132.0	(7.2)	(0.6%)	1,149.6	17.6	1.6%

2024 Actual Results:

In 2024, Community Partnerships had a \$24.5 favourable variance due to \$4.8 event revenue over budget and expenditure savings of \$19.7 in staffing vacancies and reduced discretionary spending.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	5.70	5.40	(0.30)	5.40	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,139.2	1,132.0	
Revenue Changes:			
Revenue	0.7	-	0.7
Total Revenue Change	0.7	-	0.7
Expenditure Changes:			
Inflation & Transfer	(7.9)	17.6	9.7
Total Expenditure Change	(7.9)	17.6	9.7
Total Change, Net	(7.2)	17.6	10.4
Total Budget	1,132.0	1,149.6	

2026 Changes

Revenue Changes:

A net volume decrease in revenue of \$0.7 is due to motor vehicle park permit revenue added to the budget of \$2.5 offset by a \$3.2 volume decrease for special event and block party permits to align budget with actuals.

Other Significant Items:

An amount of \$15.0 has been included for increased costs of collective agreements.

A vacant Clerk 9 position (\$21.8, -0.3 FTE) was transferred to Customer Service within Leisure Centres- Program service line to assist with the administration of grants such as Special Event and Civic Hospitality.

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Expenditures have decreased by \$1.6 for savings achieved from printer lease buyouts.

Inflationary increases of \$0.5 due to increases in car allowance, telephone, and grants partially offset by reductions in training and development, postage and advertising to align budget to actuals.

2027 Changes

Other Significant Item:

An amount of \$17.6 has been included for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02600: Indoor Recreation Facilities	4,750.0	28,625.0	27,625.0	-	-
Total	4,750.0	28,625.0	27,625.0	-	-

The 2026-2027 Community Partnerships Capital Investments include one funded project totaling \$4,750.0 in 2026 and \$28,625.0 in 2027.

P.02600: Indoor Recreation Facilities capital project includes \$4,750.0 in 2026 for the design of the new East Side Leisure Centre and \$27,625.0 in 2027 for the construction of the new East Side Leisure Centre. Also included in 2027, is \$1,000.0 for the design of the new White Buffalo Youth Lodge, funded from the Civic Buildings Comprehensive Maintenance Reserve.

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02114: Riverbank Parks Upgrades	-	-	1,400.0	-	5,500.0
P.02471: Kinsmen Park & Area - Master Plan	-	-	-	1,250.0	-
P.02474: Hudson Bay Area District Parks	-	-	500.0	1,000.0	750.0
P.02600: Indoor Recreation Facilities	-	-	9,000.0	9,000.0	-
Total	-	-	10,900.0	11,250.0	6,250.0

There are no funded projects in 2026/2027. All projects above will be requested in future budgets.

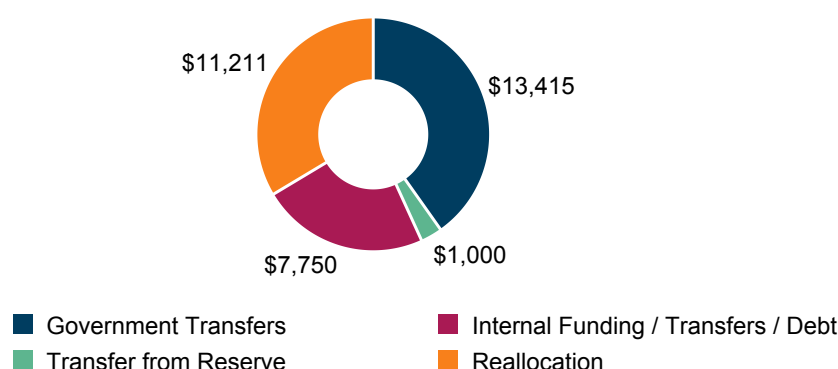
P.02114: Riverbank Parks Upgrade capital project includes \$1,400.0 in 2028 for detailed design of Phase Two of the permanent outdoor festival site in Friendship Park and Kiwanis Memorial Park South. In 2030, \$5,500.0 is for the construction of Phase Three; Friendship Park.

P.02741: Kinsmen Park & Area – Master Plan capital project includes \$1,250.0 in 2029 to develop East-West pathway connections through the northern portion of the park to improve connectivity and accessibility, continue to upgrade irrigation systems and community areas as well as replacement of the picnic shelter building and staffing building (former train tunnel).

P.02474: Hudson Bay Area District Parks project includes \$500.0 in 2028 for construction of Pierre Radisson Park Phase 2 (Parking lot developments North and South, sidewalks and ramps, dog park reconfiguration). The 2029 plan includes \$1,000.0 for Phase 3 (accessible pathways, grading and educational node base). The 2030 plan includes \$750.0 for Phase 4 (trees/shrubs, educational node, lighting and site furnishings).

P.02600 Indoor Recreation Facilities includes \$9,000.0 in both 2028 & 2029 to complete the construction of the new White Youth Buffalo Lodge. The Administration is optimistic that once the design portion of the project is complete, this project could qualify for potential government funding opportunities.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.02600 Indoor Recreation Facilities	-	-	-	2,446.2	885.0
Total	-	-	-	2,446.2	885.0

The estimated operating impact beginning the year after construction for P.02600 Indoor Recreation Facilities- East Side Leisure centre in 2029 is \$2,446.2 for reserve contributions, facility maintenance and utilities.

The estimated operating impact beginning the year after construction for P.02600 Indoor Recreation Facilities- WBYL in 2030 is \$885.0 for reserve contributions, facility maintenance and utilities.

Forestry Farm Park & Zoo

Overview



The Forestry Farm Park & Zoo educates residents and tourists on the importance of sustaining animal and plant species native to Saskatchewan through the delivery of a variety of zoological, horticultural, and conservational heritage programs. To increase awareness, the Forestry Farm Park & Zoo provides a natural environment for people to learn about and appreciate nature as well as the variety of native mammals, birds, and tree species. This facility provides a setting for recreation activities such as picnics, fishing, walking, and creative play.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Customer Service	Admissions	Open daily from April 1 to October 31.	Open daily April 1 to December 31 (except Christmas Day)	Open daily January 1 to December 31 (except Christmas Day)
	Parking	Available daily during operating season for a fee.	Available daily from May to September for a fee. No charge October to April.	
Recreation Facilities	Rentals	Lions Events Pavillion available daily for rental from May through September	Lions Pavilion, Hall, Superintendent's Residence and Gazebo available for rent subject to seasonal availability.	
	Exhibits	Numerous and variety of animal exhibits.		
	Kinsmen Express Train		Guided Train Tour of Zoo June to September	

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Recreation Facilities	Playground	Accessible playground facility	Two accessible playground facilities
	Support Services	Food and beverage, washrooms, stroller rentals, powered mobility scooter, and other related services.	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(1,644.4)	(1,554.8)	(1,660.3)	(1,779.0)	(118.7)	7.1%	(1,869.1)	(90.1)	5.1%
Total Revenues	(1,644.4)	(1,554.8)	(1,660.3)	(1,779.0)	(118.7)	7.1%	(1,869.1)	(90.1)	5.1%
Gross Expenses									
Wages and Benefits	1,593.8	1,600.6	1,666.1	1,817.1	151.0	9.1%	1,879.5	62.4	3.4%
Contracted and General Services	1,062.4	893.9	919.7	1,003.7	84.0	9.1%	1,058.3	54.6	5.4%
Heating, Lighting, Power, Water and Telephone	436.1	460.4	478.9	440.9	(38.0)	(7.9%)	459.0	18.1	4.1%
Material, Goods and Supplies	369.0	315.5	322.9	355.4	32.5	10.1%	363.5	8.1	2.3%
Other Expenses	(0.2)	-	-	-	-	-	-	-	-
Cost Recoveries	(36.1)	(5.0)	(5.0)	(10.0)	(5.0)	100.0%	(10.0)	-	-
Transfers to Reserves	233.9	228.5	229.3	244.9	15.6	6.8%	253.8	8.9	3.6%
Transfers to Other Operating	0.8	-	-	-	-	-	-	-	-
Finance Charges	0.1	-	-	-	-	-	-	-	-
Total Gross Expenditure	3,659.8	3,493.9	3,611.9	3,852.0	240.1	6.6%	4,004.1	152.1	3.9%
Tax Support	2,015.4	1,939.1	1,951.6	2,073.0	121.4	6.2%	2,135.0	62.0	3.0%

2024 Actual Results:

In 2024, Forestry Farm Park & Zoo reported an unfavorable budget variance of \$76.3. Revenues exceeded budget by \$89.6, with admissions reaching approximately 93% of the budget target and gift shop sales achieving 144% of budget. However, expenditures were \$165.9 over budget, primarily due to significant inflationary pressures in feed, supplies, medications, and veterinary care for the animals.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	19.09	20.34	1.25	20.59	0.25

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,951.6	2,073.0	
Revenue Changes:			
Revenue	(118.7)	(90.1)	(208.8)
Total Revenue Change	(118.7)	(90.1)	(208.8)
Expenditure Changes:			
Inflation & Transfer	151.3	130.3	281.6
Growth	88.8	21.8	110.6
Total Expenditure Change	240.1	152.1	392.2
Total Change, Net	121.4	62.0	183.4
Total Budget	2,073.0	2,135.0	

2026 Changes

Revenue Changes:

Revenue at Forestry Farm Park & Zoo is projected to increase by \$118.7. This includes \$25.0 in increased volume from gift shop sales, and \$129.7 from admission and rental rate increases, which includes a new revenue stream from implementing winter admission fees. This is partially offset by a \$26.0 reduction in rental hours and a \$10.0 decrease in admission volumes to align budget with actuals.

Growth:

A Zookeeper position (1.0 FTE; \$83.4) has been added to support increased animal care needs resulting from expanded exhibits and animal populations, and to align with Canada's Accredited Zoos and Aquariums (CAZA) standards.

A phased-in Cashier Receptionist position (0.25 FTE; \$13.9) has been included to support the new winter admissions revenue stream.

An \$8.0 increase has been allocated for the phased expansion of security patrols and training, also required to align with CAZA standards.

Fuel volume costs have decreased by \$14.6 due to the use of onsite fuel tanks and the introduction of an electric train. Utility reduction of \$9.9 for lower gas consumption, partially offset by increased water usage.

Capital Contributions:

In accordance with funding formulas specified in the Reserve for Future Expenditures Policy, the transfer to various reserves related to the Forestry Farm Park & Zoo have increased by \$15.6. The policy specifies the percentage of applicable revenue that is transferred to the reserves.

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Other Significant Items:

An amount of \$53.6 has been included for increased costs of collective agreements.

Fuel rate reductions contributed \$0.8 in savings.

The Saskatoon Zoo Foundation operates the Enchanted Forest at the Forestry Farm Park and Zoo. As part of the budget, a \$5.0 cost recovery to the Saskatoon Zoo Foundation was introduced to offset increased fuel and equipment usage associated with the event.

An amount of \$45.4 has been removed mainly due to the removal of the carbon tax portion of energy charges. The savings are offset by \$16.3 increased rates for water and electricity utilities.

Included is an increase of \$61.8 for veterinary care and animal feed, reflecting rising prices and the ongoing commitment to maintaining high standards of animal health and welfare.

Expenditures have decreased by \$2.6 for savings achieved from printer lease buyouts.

Other inflationary increases of \$70.8 for: \$9.9 for building maintenance and reserve contributions; \$30.7 for materials and supplies. The remaining increases totally \$30.2 are for animal transportation, banking fees, vehicle rental, office expenses, and share of corporate insurance.

2027 Changes

Revenue Changes:

Revenue is projected to increase by \$90.1, driven by admission and rental rate increases.

Growth:

The remaining phase-in Cashier Receptionist position (0.25 FTE; \$14.3) has been added to support the winter admissions revenue stream.

Capital Contributions:

In accordance with funding formulas specified in the Reserve for Future Expenditures Policy, the transfer to various reserves related to the Forestry Farm Park & Zoo have increased by \$8.9. The policy specifies the percentage of applicable revenue that is transferred to the reserves.

Other Significant Items:

An amount of \$48.1 has been included for increased costs of collective agreements.

Other inflationary increases totaling \$95.0 are for building and equipment maintenance, reserve contributions, vehicle rental, veterinary services, animal feed, transportation, memberships, banking fees, and utility and fuel rates. These increases are partially offset by a \$14.2 reduction in discretionary office supplies.

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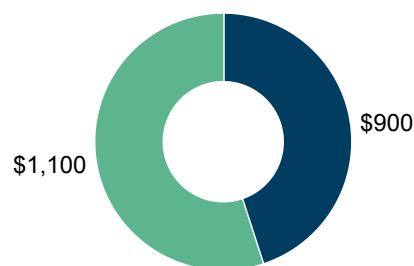
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Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02048: FFP & Zoo Master Plan Implementation	1,000.0	1,000.0	-	-	-
Total	1,000.0	1,000.0	-	-	-

P.02048 FFP & Zoo Master Plan Implementation capital project requires \$1,000.0 in 2026 and \$1,000.0 in 2027 for the design of the Bear and Wolf habitat. This project is funded by the Forestry Farm Park & Zoo Capital Reserve, Forestry Farm Park Development Reserve and Zoo Foundation.

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve ■ Contribution from Develop & Others

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget cost.

Golf Courses

Overview



Golfing is an activity enjoyed by all ages, and for many it becomes a lifelong recreation activity. To meet the needs of Saskatoon golfers, the City operates three municipal golf courses that challenge all playing abilities.

The City's three golf courses are operated on a full cost recovery basis. The financial objective for the golf course program is that revenues collected must be sufficient to fund all ongoing operating costs, capital and equipment replacement expenditures, all costs required to support future redevelopment, debt repayments, and a financial return based on a calculated Return on Assets.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Maintenance	Fertilizer and chemical	Applied as needed based on evaluation of turfgrass conditions.		
	Aeration	2-3 times per season	1-2 times per season	
	Mowing and Turfgrass care	Daily throughout season to maintain playing conditions		
	Over seeding	As required to maintain playing conditions.		
	Irrigation	Daily throughout operating season to maintain playing conditions.		
	Tree Maintenance	Annually and pruning as required for tree health and safety.		
Customer Service	Golf support services and food and beverage	Full range of services provided daily throughout operating season.		

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Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(319.3)	(310.6)	(320.7)	(296.6)	24.1	(7.5%)	(306.9)	(10.3)	3.5%
User Fees	(5,055.3)	(4,413.5)	(4,501.3)	(5,154.3)	(653.0)	14.5%	(5,162.0)	(7.7)	0.1%
Total Revenues	(5,374.5)	(4,724.1)	(4,822.0)	(5,450.9)	(628.9)	13.0%	(5,468.9)	(18.0)	0.3%
Gross Expenses									
Wages and Benefits	1,669.1	1,754.4	1,799.3	1,856.1	56.8	3.2%	1,907.5	51.4	2.8%
Contracted and General Services	1,852.5	1,502.3	1,516.0	1,689.1	173.1	11.4%	1,716.2	27.1	1.6%
Heating, Lighting, Power, Water and Telephone	264.6	298.8	311.1	308.0	(3.1)	(1.0%)	320.4	12.4	4.0%
Material, Goods and Supplies	290.6	294.8	301.1	300.2	(0.9)	(0.3%)	305.5	5.3	1.8%
Other Expenses	0.4	-	-	-	-	-	-	-	-
Transfers to Reserves	1,296.5	873.8	894.5	1,297.5	403.0	45.1%	1,219.3	(78.2)	(6.0%)
Transfers to Other Operating	0.7	-	-	-	-	-	-	-	-
Total Gross Expenditure	5,374.5	4,724.1	4,822.0	5,450.9	628.9	13.0%	5,468.9	18.0	0.3%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

In 2024, Golf Courses had no variance from budget as this program is fully cost recovered. Revenues reached \$650.4, achieving 111% of budget due to a favourable season.

Expenditures were \$227.7 above budget driven by \$266.2 of additional construction and course maintenance and \$34.4 in extra charges for contract staff. These overages were offset by \$28.0 fuel rate savings, \$24.4 in utility savings and \$20.5 in discretionary savings.

The strong season supported a \$180.3 increase to the Golf Course Capital Reserve. An additional \$250.0 was transferred to the Stabilization Reserve to bring it to the \$500.0 cap per policy. A \$7.6 reduction was made to the Holiday Park Golf Course Redevelopment Reserve based on the number of rounds played, in line with policy.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	24.80	24.80	-	24.80	-

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(628.9)	(18.0)	(646.9)
Total Revenue Change	(628.9)	(18.0)	(646.9)
Expenditure Changes:			
Inflation & Transfer	616.1	24.8	640.9
Growth	12.8	(6.8)	6.0
Total Expenditure Change	628.9	18.0	646.9
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Changes:

Golf Course revenue is projected to increase by \$628.9.

Volume-based increases include: \$153.2 from higher rounds played; \$160.0 from increased driving range usage and \$7.1 from reduced push/pull carts revenue.

Rate-based increases include: \$109.2 from green fee adjustments; \$236.7 from push/pull carts rate increases; \$14.5 from lounge sales.

Also included is a \$37.6 volume decrease in lounge and concession revenue.

Growth:

\$12.0 increase in water volumes and \$6.7 decrease in gas volumes.

Capital Contributions:

Due to the full cost recovery nature of this program, the contribution to the Golf Course Capital Reserve has increased by \$449.7, bringing the total annual contribution to \$1,171.0.

The contribution to the Holiday Park Golf Course Redevelopment Reserve increased by \$3.3, based on the increase to the budgeted number of rounds played to a total annual contribution of \$126.5.

Included is a \$50.0 reduction to the Golf Course Stabilization Reserve contribution as the reserve balance is at the cap of \$500.0, per C03-003 Reserve for Future Expenditures Policy.

Other Significant Items:

An amount of \$55.8 has been included for increased costs of collective agreements.

Included are reductions of \$29.3 for lower fuel rates, \$12.4 for removal of the carbon tax portion of energy charges, partially offset by \$11.6 in water and electricity rate increases.

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Other inflationary increases totaling \$218.6 are for power cart and pro-manager contracts for the 3 golf courses, building and equipment maintenance, building reserve contribution, vehicle leases grounds maintenance and supplies, payment processing fees, and share of corporate insurance. These increases are offset by \$23.7 in budget reductions for telephones, rentals, postage and memberships to align budget with actuals.

2027 Changes

Revenue Changes:

Revenue is projected to increase by \$18.0, driven by rate adjustments: \$6.3 for green fees, \$1.4 for trackage and \$10.3 for lounge sales.

Capital Contributions:

Due to the full cost recovery nature of this program, there is a \$78.3 reduction to the Golf Course Capital Reserve contribution bringing the total annual contribution to \$1,092.7.

The Holiday Park Golf Course Redevelopment Reserve contribution increased by \$0.1, based on higher budgeted rounds played, for a total of \$126.6.

No additional contribution was made to the Golf Course Stabilization Reserve, which remains at the cap of \$500.0 as per C03-003 Reserve for Future Expenditures Policy.

Other Significant Items:

An amount of \$51.4 has been included for increased costs of collective agreements.

A \$14.5 increase for building and equipment maintenance, reserve contributions, and grounds upkeep.

Utility rates increased \$9.7 for water and \$2.5 for electricity.

Remaining inflationary increases totaling \$18.2 are for power cart and pro-manager contracts, vehicle leases, and administrative support. These increases are partially offset by a \$0.1 reduction in the share of corporate insurance.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02101: Golf Course Improvemnts & Equip Repl.	325.0	325.0	325.0	325.0	325.0
Total	325.0	325.0	325.0	325.0	325.0

P.02101: Golf Course Improvements & Equipment Replacement capital project includes the planned replacement of major golf course equipment; this allows the civic golf courses to be maintained at the standard of play expected by the patrons. In addition to regular equipment replacements, both 2026 and 2027 include provisions for mowers, tarps and greens winter installation covers. This project is funded by the Golf Course Capital Reserve.

2026-2027 Capital Budget by Funding Source

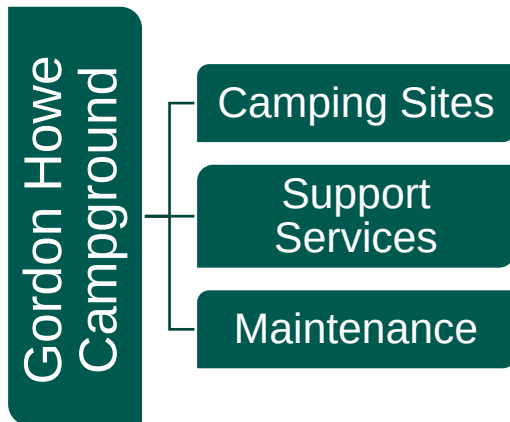


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Gordon Howe Campground

Overview



Saskatoon attracts many visitors looking for a motor-home, camp-trailer, and tenting experience in an urban setting. The Gordon Howe Campground provides sites with electrical services, basic tenting sites, and support services such as barbeque, laundry, washroom and shower facilities, picnic tables, and a confectionery. This very popular campsite is located near shopping centres, golf courses, the Riversdale outdoor swimming pool, the Gordie Howe Sports Complex and various parks. The Gordon Howe Campground is operated on a full cost recovery basis, meaning the operation has no impact on the mill rate.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Customer Service	Accessibility	On-line reservation and payment functionality.		
	On-site services	Campground Manager available 24 hours/day for the whole season.		
		Admin. Office & support staff open 8am-10pm daily during season.	Admin Office and support staff - May long weekend to Labour Day long-weekend: 8am to 8pm daily. Opening day to May long weekend and Labour day to closing - 8am to 6pm daily.	
		Laundry available on site. Free washrooms & showers. Site comes with BBQ pits & picnic tables.		
		Playground area, green space. Leashed dogs welcome.		
Facility Maintenance	Green maintenance	Tree pruning as required for patron/property safety and maintenance.		
	Sewer	On-site DIY sewer dump and trailer (RV) sewer pumping service available for a fee, by request.		

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Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(611.0)	(649.7)	(687.4)	(875.0)	(187.6)	27.3%	(892.9)	(17.9)	2.0%
Total Revenues	(611.0)	(649.7)	(687.4)	(875.0)	(187.6)	27.3%	(892.9)	(17.9)	2.0%
Gross Expenses									
Wages and Benefits	250.6	208.5	213.6	219.5	5.9	2.8%	225.5	6.0	2.7%
Contracted and General Services	206.8	203.9	205.6	236.2	30.6	14.9%	239.8	3.6	1.5%
Heating, Lighting, Power, Water and Telephone	80.1	123.9	129.6	87.2	(42.4)	(32.7%)	90.3	3.1	3.6%
Material, Goods and Supplies	9.1	33.3	34.2	34.4	0.2	0.6%	34.4	-	-
Other Expenses	0.2	-	-	-	-	-	-	-	-
Transfers to Reserves	64.1	80.1	104.4	297.7	193.3	185.2%	302.9	5.2	1.7%
Transfers to Other Operating	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	611.0	649.7	687.4	875.0	187.6	27.3%	892.9	17.9	2.0%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

In 2024, Gordon Howe Campground had no variance from budget as this program is fully cost recovered. Revenues were \$38.7 below budget, with campground rentals reached 93%. The shortfall was offset by strong performance in laundry and sewer, which achieve 140% of budgeted revenue. Expenditure savings of \$22.7 were realized, primarily from reduced utility costs and delays in construction project supplies. As a result, the transfer to the Campsite Reserve was \$64.1, a \$16.1 decrease from budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	2.80	2.80	-	2.80	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(187.6)	(17.9)	(205.5)
Total Revenue Change	(187.6)	(17.9)	(205.5)

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Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Expenditure Changes:			
Inflation & Transfer	207.4	18.6	226.0
Growth	(19.8)	(0.7)	(20.5)
Total Expenditure Change	187.6	17.9	205.5
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Changes:

Revenues are budgeted to increase by \$187.6 driven by proposed rate and volume adjustments. Rental volumes increased by \$167.4, and are based on prior year averages. A \$20.2 rate increase ensures the campground remains competitive within the current market.

Growth:

A \$21.0 decrease in water and gas utility volumes has been included.

Other Significant Items:

An increase of \$6.6 has been included for collective agreement adjustments.

Included is an increase of \$23.8 for on-site evening security and a manager on call 24/7 to enhance the safety at the campground.

An amount of \$21.9 has been removed mainly due to the removal of the carbon tax portion of energy charges and electricity, which are partially offset by increased rates for gas.

Inflationary increases of \$7.6 are for the share of corporate insurance, facilities building maintenance and reserve contributions, landscaping materials, garbage pickup & cleaning supplies offset by minor savings in postage and car allowance.

A reduction of \$0.8 has been included for lower fuel rates.

Due to the full cost recovery nature of this program, the contribution to the Campsite Reserve increased by \$193.3, bringing the annual contribution to \$297.7.

2027 Changes

Revenue Changes:

Revenues are budgeted to increase by \$17.9, driven by proposed rate increases.

Other Significant Items:

An amount of \$6.0 has been included in increased costs of collective agreements.

Inflationary increases of \$6.7 are included for a contractual increase for campground manager, security, facilities building maintenance and reserve contributions, water and electricity rate increases.

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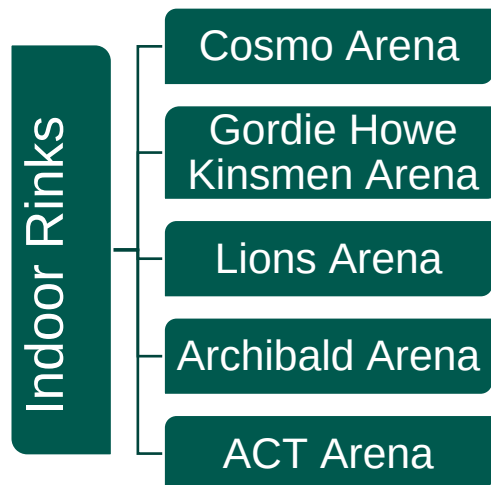
Due to the full cost recovery nature of this program, the contribution to the Campsite Reserve increased by \$5.2, bringing the annual contribution to \$302.9.

Summary of Capital Investments

There are no capital investments for Gordon Howe Campground.

Indoor Rinks

Overview



Minor hockey, figure skating, ringette and speed skating programs are a big part of Saskatoon's sport and recreation scene where people can participate, develop life skills that will be a benefit throughout their lives, have fun, and meet new friends. To support the minor sports organizations and the general public, the City operates six indoor ice surfaces in various locations throughout the city. Also offered are learn-to-skate and general public skating programs at City arenas. During the summer months indoor arenas are also used for youth and adult lacrosse and ball hockey.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Accessibility	Change Rooms	Multiple rooms, washrooms and shower facilities.		
Customer Service	Support Services	Food and beverage services, either vending or concession.		
	Allocations	In person or by phone: Monday to Friday 8:00am to 5:00pm.		
Facility Maintenance	Ice Maintenance	Weekly ice maintenance including edging, ice planing and building up trouble spots.		
		Ice flooded multiple times daily during operating season determined by usage.		
	Cleaning	Multiple times daily based on usage.		

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Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(15.0)	-	-	-	-	-	-	-	-
User Fees	(2,482.7)	(2,535.8)	(2,694.2)	(2,799.5)	(105.3)	3.9%	(2,865.2)	(65.7)	2.3%
Total Revenues	(2,497.7)	(2,535.8)	(2,694.2)	(2,799.5)	(105.3)	3.9%	(2,865.2)	(65.7)	2.3%
Gross Expenses									
Wages and Benefits	1,016.0	1,096.1	1,123.2	1,015.3	(107.9)	(9.6%)	1,042.5	27.2	2.7%
Contracted and General Services	987.8	960.3	976.3	1,075.6	99.3	10.2%	1,124.2	48.6	4.5%
Heating, Lighting, Power, Water and Telephone	730.1	821.1	829.5	732.4	(97.1)	(11.7%)	753.2	20.8	2.8%
Material, Goods and Supplies	43.6	30.0	30.8	14.3	(16.5)	(53.6%)	14.5	0.2	1.4%
Other Expenses	0.2	-	-	-	-	-	-	-	-
Cost Recoveries	83.3	-	-	-	-	-	-	-	-
Transfers to Reserves	59.6	59.6	59.6	59.6	-	-	59.6	-	-
Transfers to Other Operating	0.1	-	-	-	-	-	-	-	-
Total Gross Expenditure	2,920.8	2,967.1	3,019.4	2,897.2	(122.2)	(4.0%)	2,994.0	96.8	3.3%
Tax Support	423.1	431.3	325.2	97.7	(227.5)	(70.0%)	128.8	31.1	31.8%

2024 Actual Results:

In 2024, Indoor Rinks achieved a favorable budget variance of \$8.2. Revenues were \$38.1 below budget, reaching 97% of the external rentals target and 95% of the admission target. Expenditure savings of \$46.3 were primarily driven by reduced utility consumption and lower fuel rates. These savings were partially offset by unbudgeted expenses, including Zamboni maintenance, ice-making supplies, and additional security measures.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	14.25	13.60	(0.65)	13.60	-

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	325.2	97.7	
Revenue Changes:			
Revenue	(105.3)	(65.7)	(171.0)
Total Revenue Change	(105.3)	(65.7)	(171.0)
Expenditure Changes:			
Inflation & Transfer	(133.5)	96.8	(36.7)
Growth	11.3	-	11.3
Total Expenditure Change	(122.2)	96.8	(25.4)
Total Change, Net	(227.5)	31.1	(196.4)
Total Budget	97.7	128.8	

2026 Changes

Revenue Changes:

Indoor Rinks revenue is projected to increase by \$105.3, driven by higher rental and admission rates, along with board advertising gains totaling \$135.5. These increases are partially offset by a \$24.3 decline in rental volumes and a \$5.9 reduction in admission volumes through school and accessibility programs.

Growth:

Total savings of \$14.5 in utility volumes, gas has \$23.8 volume savings, offset by \$9.3 in volume increases.

Propane usage in the arenas increased by \$1.1 due to higher volume requirements.

The reduction of 0.65 FTE within this service line includes 1.0 FTE Facility Operator Supervisor that was transferred to Facilities Management as responsibility for arena maintenance and operations will shift from Indoor Rinks to Facilities Management. This is partially offset by a 0.35 new FTE request to be combined with a 0.65 existing FTE to create an Indoor Arena Supervisor to oversee all five arenas.

Other Significant Items:

An amount of \$21.1 has been included for increased costs of collective agreements.

An amount of \$93.8 has been removed mainly due to the removal of the carbon tax portion of energy charges. This savings was offset by rate increases of \$11.2 in water and electricity

A reduction of \$4.5 has been included for lower fuel rates and volume for implementation of electric Zambonis.

As mentioned within the Growth section above, 1.0 FTE of the Facility Operator Supervisor position—valued at \$95.4 was transferred to Facilities Management, along with a \$52.0 budget allocation for related expenses.

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Additional inflationary increases totaling \$86.6 were applied across building and equipment maintenance, building reserve contributions, corporate insurance, and construction-related expenses.

2027 Changes

Revenue Changes:

Indoor Rinks revenue is projected to increase by \$65.7, primarily due to a \$61.2 rise in admission rates. An additional \$4.5 increase stems from higher admission rates through school and accessibility programs.

Other Significant Items:

An expenditure amount of \$27.2 has been included for increased costs of collective agreements.

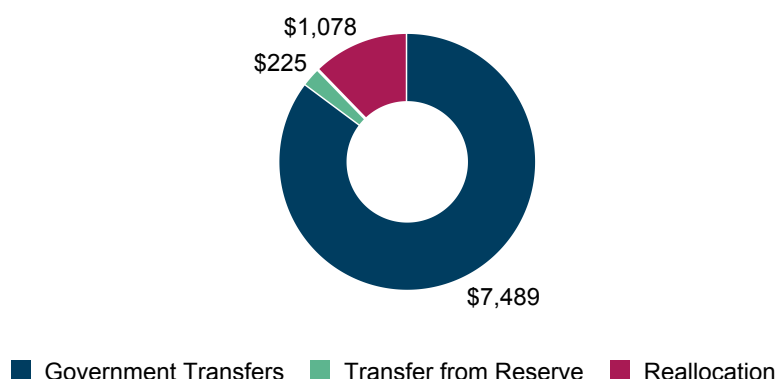
Inflationary adjustments totaling \$70.1 were applied across building and equipment maintenance, building reserve contributions, and utility and fuel rate increases. These were partially offset by a \$0.4 reduction in the share of corporate insurance

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10080: Archibald Arena Rehabilitation	8,791.0	-	-	-	-
Total	8,791.0	-	-	-	-

P.10080: Archibald Arena Rehabilitation capital project requires \$8,791.0 in 2026 for the retrofit, repair, and upgrade of Archibald Arena. This project was prioritized and will be funded through the Major Capital Project Funding Plan along with contribution from the Civic Buildings Comprehensive Maintenance Reserve and Government Funding.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Leisure Centres-Program

Overview



The City operates indoor leisure centres that offer a variety of program opportunities in recreation, aquatics (swim lessons, public swims), fitness and wellness (e.g. weight training, walking/jogging, yoga) for Saskatoon residents. These programs and services provide an opportunity for participants to learn and practice skills, meet new friends, become safer around water, be more active and physically fit, and enjoy a healthy life-style. The Recreation & Community Development Department delivers city-wide programs and services based on the changing needs and demands of the residents, where participants pay admission and/or program fees to recover a portion of the costs.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Programming Opportunities at Leisure Centres	Unstructured Recreation Programs	Programs include: swimming programs, recreation and sport programs, fitness classes for all ages and abilities. Child minding is provided at some of the Leisure Centres to allow parents or guardians to participate in an activity.		
	Structured Recreation Programs	Programs include: swimming lessons; preschool, children's, youth and adult recreation programs; specialized wellness/fitness programs; arts and cultural programs; family programs; training and certification. Registration for structured recreation programs is available online, over the phone and in-person on a seasonal basis.		

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Programming Opportunities at Leisure Centres	Facility Hours of Operation	Leisure Centre hours vary in different seasons, but are generally open from 6:00am to 10:00pm weekdays, hours are reduced on weekends and statutory holidays. Facilities are open 363 days per year.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(3.8)	-	-	-	-	-	-	-	-
User Fees	(6,086.5)	(6,163.3)	(6,615.1)	(6,992.8)	(377.7)	5.7%	(7,223.9)	(231.1)	3.3%
Total Revenues	(6,090.2)	(6,163.3)	(6,615.1)	(6,992.8)	(377.7)	5.7%	(7,223.9)	(231.1)	3.3%
Gross Expenses									
Wages and Benefits	5,516.3	6,042.8	6,176.4	6,466.3	289.9	4.7%	6,635.6	169.3	2.6%
Contracted and General Services	5,714.5	6,616.1	6,507.3	6,753.0	245.7	3.8%	7,073.1	320.1	4.7%
Heating, Lighting, Power, Water and Telephone	18.0	25.3	25.3	22.9	(2.4)	(9.5%)	22.9	-	-
Material, Goods and Supplies	74.0	100.8	100.8	91.6	(9.2)	(9.1%)	91.6	-	-
Other Expenses	4.5	-	-	-	-	-	-	-	-
Cost Recoveries	(340.0)	(11.5)	(11.5)	(11.5)	-	-	(11.5)	-	-
Transfers to Reserves	8.3	8.3	8.3	8.3	-	-	8.3	-	-
Transfers to Other Operating	3.5	-	-	-	-	-	-	-	-
Total Gross Expenditure	10,999.2	12,781.8	12,806.6	13,330.6	524.0	4.1%	13,820.0	489.4	3.7%
Tax Support	4,909.0	6,618.5	6,191.5	6,337.8	146.3	2.4%	6,596.1	258.3	4.1%

2024 Actual Results:

In 2024, the Leisure Centres Program reported a favorable budget variance of \$1,709.5. Revenues were \$73.1 below budget, primarily due to the closure of the Harry Bailey Leisure Facility, which resulted in a \$758.9 revenue loss. This was offset by \$685.8 in favorable revenue across remaining facilities, registration revenue, reaching 139% of the budget while admissions achieved 81% of the budget. Expenditures savings of \$1,782.6, were largely a result of the Harry Bailey closure along with savings in car allowances, training, uniforms, contract instruction, and armored bonded courier services.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	79.79	80.24	0.45	80.24	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	6,191.5	6,337.8	
Revenue Changes:			
Revenue	(377.7)	(231.1)	(608.8)
Total Revenue Change	(377.7)	(231.1)	(608.8)
Expenditure Changes:			
Inflation & Transfer	524.0	489.4	1,013.4
Total Expenditure Change	524.0	489.4	1,013.4
Total Change, Net	146.3	258.3	404.6
Total Budget	6,337.8	6,596.1	

2026 Changes

Revenue Change:

Program revenues are projected to increase by \$377.7, driven by \$128.3 from admission rate increases, \$37.6 in expected higher registration rates and \$211.8 from expected increase in registration volumes. The Harry Bailey Aquatic Centre is expected to reopen to the public in September 2026 following major renovations. The financial implications are included in the various revenues mentioned above and are adjusted to reflect an estimation of actual revenues that will be received upon re-opening.

Other Significant Items:

Staffing costs increased by \$31.7 due to the transfer of a 0.45 FTE Clerk 9 position—comprised of 0.30 FTE from Community Partnerships and 0.15 FTE from Corporate Support

A \$265.2 increase was included for increased cost of collective agreements.

Internal rental costs for facility space are set to rise by \$218.9 due to higher rental rates and expanded program hours. This cost is offset by revenues in Leisure Centres – Rentals and represents an allocation of operating costs tied to revenue-generating programs.

Inflationary increases totaling \$71.8 were applied to contract instructor rates, and swim award costs, which were partially offset by savings of \$63.6 for banking fees, administrative costs, office supplies, advertising, printing, telephone, car allowance, and the discontinuation of armed courier services.

The Harry Bailey Aquatic Centre is expected to reopen to the public in September 2026 following major renovations and includes a total increase of expenditures of \$233.3, which are already included in the various expenditure increases mentioned above.

2027 Changes

Revenue Change:

Program revenues are projected to increase by \$231.1, driven by \$59.6 from admission rate increases, \$128.9 from expected higher admission volumes, and \$42.6 from expected increased registration rates.

Other Significant Items:

A \$169.3 increase has been included to reflect higher costs associated with collective agreements.

Internal rental costs for facility space are expected to rise by \$291.6 due to increased rental rates and expanded program hours. This cost is offset by revenues in Leisure Centres – Rentals and represents an allocation of operating expenses tied to revenue-generating programs.

Inflationary increases totaling \$28.5 have been applied to contract instructor rates, staff training, and banking fees.

Summary of Capital Investments

There are no capital investments for Leisure Centres – Program.

Leisure Centres-Rentals

Overview



The operation of indoor leisure centres supports the delivery of recreation, sport, and wellness programs delivered by the Recreation and Community Development Department, community organizations, and private businesses. Indoor Leisure Centres provide safe, well-maintained, attractive, and accessible spaces for the delivery of competitive sport programs, public fitness and aquatic exercise classes, leased space for wellness businesses and sport groups. These facilities are also used to host community events. The Cosmo, Lakewood, Lawson, and Shaw Civic Centres, Harry Bailey Aquatic Centre, Saskatoon Field House, and Terry Fox Track (in Saskatoon Sports Centre), are located in the suburban areas. Rental rates are charged to recover a portion of the operating costs and are based on fair market value.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Leisure Centres - Rentals	Customer Service	Rental requests can be made via various means such as in-person, over the phone and via email.		
	Rental Spaces Available	Spaces include: meeting rooms, multi-purpose rooms, gymnasiums, pools, track, courts, theatre or entire buildings.		

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Leisure Centres - Rentals	Facility Hours of Operation	Leisure Centre hours vary in different seasons, but are generally open from 6:00am to 10:00pm weekdays, hours are reduced on weekends and statutory holidays. Facilities are open 363 days per year.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(21.7)	-	-	-	-	-	-	-	-
User Fees	(6,496.7)	(7,763.2)	(7,942.8)	(8,105.0)	(162.2)	2.0%	(8,514.5)	(409.5)	5.1%
Total Revenues	(6,518.4)	(7,763.2)	(7,942.8)	(8,105.0)	(162.2)	2.0%	(8,514.5)	(409.5)	5.1%
Gross Expenses									
Wages and Benefits	1,455.3	1,652.3	1,690.5	1,778.0	87.5	5.2%	1,823.2	45.2	2.5%
Contracted and General Services	7,115.6	7,508.0	7,591.6	7,849.2	257.6	3.4%	8,140.5	291.3	3.7%
Heating, Lighting, Power, Water and Telephone	1,988.8	2,949.9	2,999.6	2,620.2	(379.4)	(12.6%)	2,693.0	72.8	2.8%
Material, Goods and Supplies	52.7	85.3	85.3	75.7	(9.6)	(11.3%)	76.1	0.4	0.5%
Cost Recoveries	(225.4)	(205.3)	(212.3)	(220.1)	(7.8)	3.7%	(226.7)	(6.6)	3.0%
Transfers to Reserves	218.1	218.1	219.6	233.8	14.2	6.5%	234.7	0.9	0.4%
Contributions to Capital	250.0	-	-	-	-	-	-	-	-
Transfers to Other Operating	11.8	9.6	8.1	6.9	(1.2)	(14.8%)	6.0	(0.9)	(13.0%)
Total Gross Expenditure	10,866.9	12,217.9	12,382.4	12,343.7	(38.7)	(0.3%)	12,746.8	403.1	3.3%
Tax Support	4,348.5	4,454.7	4,439.6	4,238.7	(200.9)	(4.5%)	4,232.3	(6.4)	(0.2%)

2024 Actual Results:

In 2024, Leisure Centres-Rentals reported a favorable budget variance of \$106.2. Revenues were unfavourable by \$1,244.8 primarily due to the closure of the Harry Bailey Aquatic Centre. The lower revenues were partially offset by expenditure savings of \$997.9 due to the closure. Additional savings in utilities, and ground maintenance were also realized.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	18.77	18.77	-	18.77	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	4,439.6	4,238.7	
Revenue Changes:			
Revenue	(162.2)	(409.5)	(571.7)
Total Revenue Change	(162.2)	(409.5)	(571.7)
Expenditure Changes:			
Inflation & Transfer	(274.2)	401.3	127.1
Growth	235.5	1.8	237.3
Total Expenditure Change	(38.7)	403.1	364.4
Total Change, Net	(200.9)	(6.4)	(207.3)
Total Budget	4,238.7	4,232.3	

2026 Changes

Revenue Change:

Internal rental revenue is projected to increase by \$162.2, driven by higher rental rates and changes in program hours. This revenue reflects space allocated for programs and is offset by corresponding expenses under Leisure Centres – Programs and Community Development. Included in the revenue is a 3% increase in hourly rental rates which contributed \$65.8, partially offset by a \$35.9 decrease in rental volumes.

Growth:

A \$100.6 increase has been included to support enhanced security measures across all facilities.

Water usage has decreased, resulting in \$78.9 in volume savings. Gas and electricity volumes have increased, adding \$200.8 in costs.

Capital Contribution:

An additional \$13.0 is being contributed to the Leisure Services Equipment Replacement Reserve for the Indoor Leisure Centres/Outdoor Pools Security System future replacement.

Other Significant Change:

An amount of \$91.5 has been included for increased costs of collective agreements.

Energy management costs for gas and electricity have been reduced by \$205.8 due to expected savings.

A \$401.7 reduction was realized primarily due to the removal of the carbon tax portion of energy charges. These savings are partially offset by \$109.7 in rate increases for water and gas.

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Inflationary increases totaling \$146.0 are for building maintenance, reserve contributions, and administrative support. These are offset by \$16.9 in savings from car allowances, equipment, printing, and shared cost recoveries from libraries.

2027 Changes

Revenue Change:

Internal rental revenue is projected to increase by \$295.1, driven by higher rental rates and changes in program hours. This revenue reflects space allocated for programs and is offset by corresponding expenses under Leisure Centres – Programs and Community Development.

Rate increases contribute \$54.2, partially offset by a \$17.2 decrease in rental volumes.

The Harry Bailey Aquatic Centre lease agreements with Saskatchewan Polytechnic, previously reduced due to renovations, will be reinstated with a \$75.0 revenue increase once the facility reopens.

An additional \$2.4 increase is anticipated from non-mill rate revenue adjustments.

Growth:

A \$1.8 increase has been included to support enhanced security measures across all facilities.

Other Significant Change:

An amount of \$45.2 has been included for increased costs of collective agreements.

Other inflationary increases include \$72.6 for utility rate increases for water and electricity, \$283.5 for building and equipment maintenance, and security.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00706: Leis Serv-Facility Equip Repl	371.0	282.0	242.0	293.0	121.0
Total	371.0	282.0	242.0	293.0	121.0

The 2026-2027 Leisure Centres - Rentals Capital Investments includes \$371.0 for one funded project in 2026 and \$282.0 for one funded project in 2027.

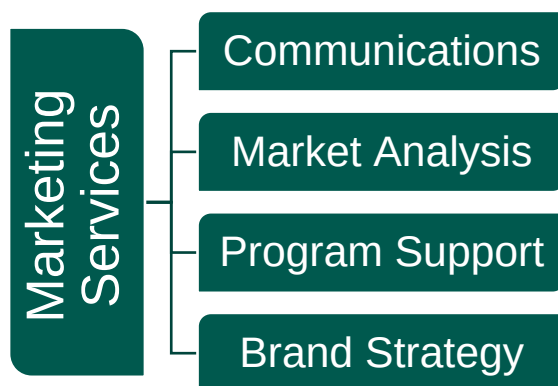
P.00706: Leisure Services-Facility Equipment Replacement capital project provides for the replacement of specialized program and fitness equipment used by the Recreation and Community Development Department. The type of equipment replaced is fitness equipment (e.g., treadmills, elliptical climbers), other recreational equipment, equipment required for hosting special events, and ice resurfacing machines used at the indoor arenas. \$371.0 is required in 2026 and \$282.0 in 2027 to replace fitness and specialized event equipment at the indoor leisure centres.

2026-2027 Capital Budget by Funding Source



Marketing Services

Overview



Success of any City of Saskatoon program or service is dependent on public awareness. To achieve this, the Marketing & Communication Section provides marketing expertise and communications support to the Divisions within Community Services Department, including Recreation & Community Development, Parks, Planning & Development, Building Standards, and Community Standards, in addition to Saskatoon Land which falls under Asset and Financial Management Department.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	748.2	662.4	681.4	705.9	24.5	3.6%	725.4	19.5	2.8%
Contracted and General Services	16.0	33.4	34.1	37.4	3.3	9.7%	37.9	0.5	1.3%
Heating, Lighting, Power, Water and Telephone	2.3	2.2	2.2	2.3	0.1	4.5%	2.4	0.1	4.3%
Material, Goods and Supplies	20.2	3.8	3.9	4.0	0.1	2.6%	4.1	0.1	2.5%
Cost Recoveries	(390.6)	(190.1)	(197.5)	(201.0)	(3.5)	1.8%	(206.5)	(5.5)	2.7%
Total Gross Expenditure	396.0	511.7	524.1	548.6	24.5	4.7%	563.3	14.7	2.7%
Tax Support	396.0	511.7	524.1	548.6	24.5	4.7%	563.3	14.7	2.7%

2024 Actual Results:

In 2024, Marketing Services had a \$115.7 favorable variance from budget due to higher than anticipated cost recoveries as a result of short-term government Natural Infrastructure Funding.

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Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	6.00	6.00	-	6.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	524.1	548.6	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	20.5	14.7	35.2
Growth	4.0	-	4.0
Total Expenditure Change	24.5	14.7	39.2
Total Change, Net	24.5	14.7	39.2
Total Budget	548.6	563.3	

2026 Changes

Growth:

A total of \$4.0 has been added for increased on-call requirements.

Other Significant Item(s):

A total of \$20.4 has been included for increased costs of collective agreements.

2027 Changes

Other Significant Item(s):

A total of \$19.4 has been included for increased costs of collective agreements. These increases are partially offset by increase in cost recovery of \$5.5, reducing the net budget impact.

Summary of Capital Investments

There are no capital investments for Marketing Services.

Marr Residence

Overview



To operate a community centre to provide continued historical displays, programs, and small workshops supporting Saskatoon's heritage.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Total Revenues	-	(0.5)	(0.5)	(0.5)	-	-	(0.5)	-	-
Gross Expenses									
Contracted and General Services	15.6	18.5	19.0	19.2	0.2	1.1%	19.7	0.5	2.6%
Heating, Lighting, Power, Water and Telephone	4.0	4.9	5.1	5.1	-	-	5.1	-	-
Material, Goods and Supplies	0.2	-	-	-	-	-	-	-	-
Total Gross Expenditure	19.8	23.4	24.1	24.3	0.2	0.8%	24.8	0.5	2.1%
Tax Support	19.8	22.9	23.6	23.8	0.2	0.8%	24.3	0.5	2.1%

2024 Actual Results:

In 2024 the Marr Residence had a \$3.1 favorable variance from budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	23.6	23.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	0.2	0.5	0.7
Total Expenditure Change	0.2	0.5	0.7
Total Change, Net	0.2	0.5	0.7
Total Budget	23.8	24.3	

2026 Changes

There are no significant 2026 operating changes for Marr Residence.

2027 Changes

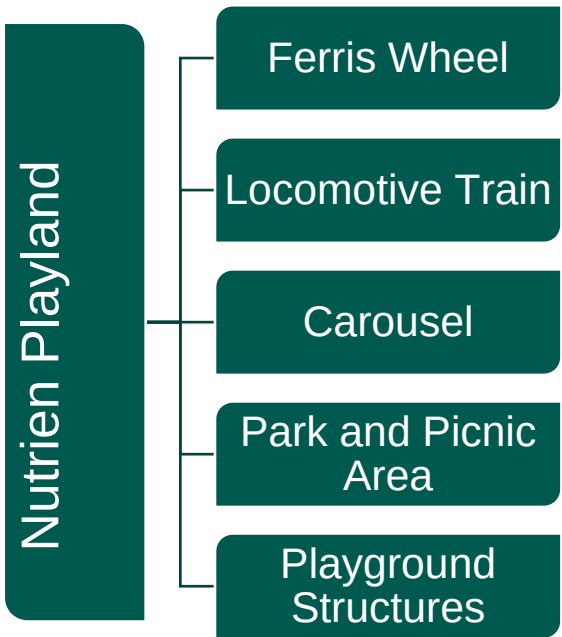
There are no significant 2027 operating changes for Marr Residence.

Summary of Capital Investments

There are no capital investments for Marr Residence.

Nutrien Playland

Overview



The Nutrien Playland at Kinsmen Park is a vibrant, one of a kind, recreation and tourist attraction that serves visitors of all ages and abilities, while continuing to support the local community and the growing downtown population. The Playland is comprised of three ride components including a miniature locomotive train with a train loop and train platform as well as an animal carousel and a Ferris wheel. The rides are supported by an entranceway and plaza as well as water features, sand play, and natural elements.

This program is not subsidized by the mill rate with all expenditures funded through the generation of revenues. Revenues in excess of expenditures are held in the Stabilization Reserve.

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Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Recreational Facility	Rides: train ride, carousel, ferris wheel.	Rides open daily from Mother's Day (Mid-May) to September long weekend. Hours of operation: Opening day to June 30; 10am to 8pm (Sat, Sun and holidays); 2:30pm to 8pm (M-F) After June 30 hours 2:30pm to 8pm.	Rides open daily from mid-May to September long weekend. Hours of operation: Opening day to June 30 - 10am to 8pm (Sat, Sun and holidays); 2:30pm to 8pm (Mon-Fri), After June 30 to closing day - 10am to 8pm daily.	
	Support Facilities	Washrooms and concession services.		
	Play Areas	Free play area including: Water play area, sand play, climbing play including log climber, zip line all in natural play space.		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(430.2)	(694.1)	(750.5)	(693.6)	56.9	(7.6%)	(693.6)	-	-
Total Revenues	(430.2)	(694.1)	(750.5)	(693.6)	56.9	(7.6%)	(693.6)	-	-
Gross Expenses									
Wages and Benefits	239.9	241.8	247.8	260.0	12.2	4.9%	267.1	7.1	2.7%
Contracted and General Services	180.5	183.5	183.9	190.3	6.4	3.5%	194.1	3.8	2.0%
Heating, Lighting, Power, Water and Telephone	12.8	17.6	18.4	14.0	(4.4)	(23.9%)	14.3	0.3	2.1%
Material, Goods and Supplies	5.0	17.4	17.5	14.5	(3.0)	(17.1%)	14.5	-	-

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Other Expenses	21.1	-	-	-	-	-	-	-	-
Transfers to Reserves	107.8	231.6	281.0	213.2	(67.8)	(24.1%)	202.2	(11.0)	(5.2%)
Transfers to Other Operating	2.2	2.2	1.9	1.6	(0.3)	(15.8%)	1.4	(0.2)	(12.5%)
Total Gross Expenditure	569.3	694.1	750.5	693.6	(56.9)	(7.6%)	693.6	-	-
Tax Support	139.1	-	-	-	-	-	-	-	-

2024 Actual Results:

In 2024, Nutrien Playland had a \$139.1 unfavourable variance from budget. Revenues reached 62% which equated to \$263.9 below budget due to reduced operating hours for inclement weather and ride breakdowns. Expenditures ended with \$1.0 favourable compared to budget from staff savings due to cooler weather and discretionary savings partially offset by overages in equipment maintenance and materials and supplies. The transfer to the Nutrien Playland Stabilization Reserve was reduced by \$123.8, depleting the reserve. The remaining \$139.1 was not able to be absorbed by the stabilization reserve and was funded by the mill rate.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	3.83	3.80	(0.03)	3.80	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	-
Revenue Changes:			
Revenue	56.9	-	56.9
Total Revenue Change	56.9	-	56.9
Expenditure Changes:			
Inflation & Transfer	(54.1)	1.4	(52.7)
Growth	(2.8)	(1.4)	(4.2)
Total Expenditure Change	(56.9)	-	(56.9)
Total Change, Net	-	-	-
Total Budget	-	-	-

2026 Changes

Revenue Changes:

To boost sales, play pack promotions were restructured in 2026 to offer greater discounts and drive volume. The new structure provides eight tickets for the price of six, replacing the previous twelve-for-ten offer. Combined with a rate-per-ticket increase, this change results in a \$274.9 revenue reduction, partially offset by a \$218.0 increase from higher volumes.

Growth:

A 0.3 FTE reduction, valued at \$1.3, was realized through position restructuring.

Included are volume reduction for water and gas of \$3.6.

Other Significant Items:

An increase of \$13.7 has been included for collective agreement adjustments.

Inflationary increases of \$10.8 for the building maintenance and reserve contributions; share of corporate insurance, annual licensing for rides and equipment maintenance.

Utilities decreased by \$0.9 mainly due to the removal of the carbon tax portion of energy charges partially offset by \$0.3 for electricity rate increases.

A reduction of \$7.8 has been included for lower fuel rates and adjustment to the ride maintenance contract and uniforms to align budget to actuals.

The transfer to the Nutrien Playland stabilization reserve is based on the anticipated surplus this program delivers. The transfer to the stabilization reserve is anticipated to decrease by \$68.1, bringing the annual contribution to \$104.8.

2027 Changes

Revenue Changes:

No anticipated changes to revenues.

Other Significant Items:

An amount of \$7.1 has been included for increased costs of collective agreements.

Other inflationary increases totaling \$4.1 are for building maintenance and reserve contributions, ride maintenance contract and electricity rate increase.

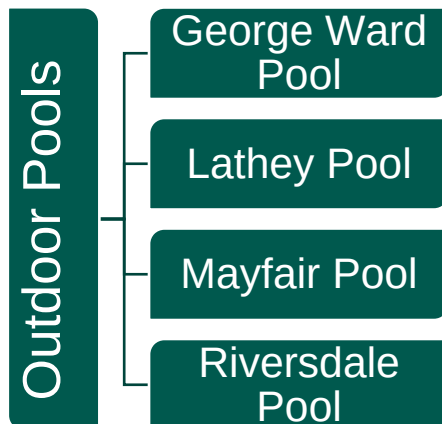
The transfer to the Nutrien Playland stabilization reserve is based on the anticipated surplus this program delivers. The transfer to the stabilization reserve is anticipated to decrease by \$11.2, bringing the annual contribution to \$93.6.

Summary of Capital Investments

There are no capital investments for Nutrien Playland.

Outdoor Pools

Overview



The City operates four outdoor pools, providing an opportunity for children and their families to find relief from the summer heat, have fun, play, and learn how to swim in a safe outdoor setting. George Ward, Lathey, Mayfair, and Riversdale outdoor pools are located in central neighbourhood suburban areas. The outdoor pools are open daily from mid-June until the end of August.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
George Ward, Lathey, Mayfair and Riversdale Outdoor Pools	Unstructured Programs	Variety of drop in programs are offered at each facility from approximately 12:00pm to 8:00pm and include: public swim, family swim, lane swim, parent and tot swim, and aquafitness.		
	Structured Programs	Swimming lessons are offered at each of the outdoor pools and are scheduled from approximately 9:00am to 1:00pm. Evening classes are also available from 6:00 to 8:00pm at George Ward Pool.		
		The opening and closing dates for the outdoor pools are staggered and are open daily for approximately 300 operational days from mid-June until the end of August.		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(620.8)	(462.9)	(480.8)	(576.0)	(95.2)	19.8%	(590.8)	(14.8)	2.6%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Total Revenues	(620.8)	(462.9)	(480.8)	(576.0)	(95.2)	19.8%	(590.8)	(14.8)	2.6%
Gross Expenses									
Wages and Benefits	697.3	604.6	620.0	640.3	20.3	3.3%	657.1	16.8	2.6%
Contracted and General Services	629.3	634.7	645.2	744.7	99.5	15.4%	777.3	32.6	4.4%
Heating, Lighting, Power, Water and Telephone	219.4	288.0	297.2	219.3	(77.9)	(26.2%)	226.2	6.9	3.1%
Material, Goods and Supplies	19.3	25.3	25.3	21.7	(3.6)	(14.2%)	21.7	-	-
Cost Recoveries	(29.0)	-	-	-	-	-	-	-	-
Transfers to Other Operating	0.2	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,536.5	1,552.6	1,587.7	1,626.0	38.3	2.4%	1,682.3	56.3	3.5%
Tax Support	915.7	1,089.7	1,106.9	1,050.0	(56.9)	(5.1%)	1,091.5	41.5	4.0%

2024 Actual Results:

In 2024, Outdoor Pools has a favourable variance of \$174.0 due to warm and extended season. Revenues achieved 129% of budget, or \$157.9 mainly in a strong registration season. Expenditures overall were \$16.1 favorable due to natural gas and water utilities savings of \$68.0, along with discretionary savings of \$12.7, partially offset by additional staffing costs of \$64.6 due to more lifeguards needed for increased admissions.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	8.99	8.99	-	8.99	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,106.9	1,050.0	
Revenue Changes:			
Revenue	(95.2)	(14.8)	(110.0)
Total Revenue Change	(95.2)	(14.8)	(110.0)
Expenditure Changes:			
Inflation & Transfer	83.1	56.3	139.4
Growth	(44.8)	-	(44.8)
Total Expenditure Change	38.3	56.3	94.6
Total Change, Net	(56.9)	41.5	(15.4)
Total Budget	1,050.0	1,091.5	

2026 Changes

Revenue Changes:

Outdoor Pool revenue has increased by \$95.2 and is comprised of an \$8.8 increase in admission rates, a \$24.1 increase in paid admission, a \$2.8 increase in registration rates and \$19.4 increase in registration revenue. There were increases in admission rates accessed through the school and accessibility programs of \$41.3 as well as a decrease in concession and rental revenue of \$1.2.

Growth:

An expenditure increase is required in the amount of \$1.3 for an additional aqua fitness class instructor. Decreases of \$50.3 in water and natural gas volumes offset by \$4.0 electricity volume increases.

Other Significant Items:

Other inflationary adjustments totaling \$100.1 are for pool and building maintenance, reserve contributions, share of corporate insurance, increased security, postage, printing and rates for water and electricity.

An amount of \$37.3 has been removed mainly due to the removal of the carbon tax portion of energy charges.

An amount of \$20.3 has been included for increased costs of collective agreements.

2027 Changes

Revenue Changes:

Outdoor Pool revenue has increased by \$14.8 and is comprised of a \$9.7 increase in admission rates, a \$3.6 increase in registration rates and an increase in admissions accessed through the school and accessibility programs of \$3.4, which are partially offset by a \$1.9 decrease in admission volumes.

Other Significant Items:

Other inflationary adjustments totaling \$39.5 are for pool and building maintenance, reserve contributions and utility rate increases.

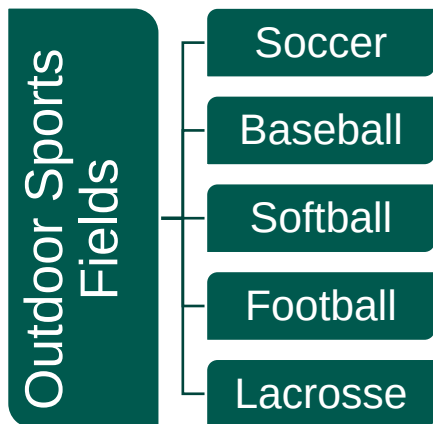
An amount of \$16.8 has been included for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments for Outdoor Pools.

Outdoor Sports Fields

Overview



Saskatoon has active minor and adult sport organizations that plan and coordinate league play and tournaments, providing an opportunity for participants to develop their skills, meet new friends, exercise, and have fun. To support these groups, the City makes outdoor sport facilities available for soccer, softball, slo-pitch, football, speed skating, baseball, lacrosse, cricket, ultimate frisbee and other programs. These facilities are also used for tournament play at the provincial, national, and international levels.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Customer Service	Allocations	Daily Monday to Friday 8:00am to 5:00pm		
	Engagement	Twice a year meetings with key user groups and stakeholders.	Annual meetings with key user groups and stakeholders	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(830.3)	(774.0)	(801.2)	(849.2)	(48.0)	6.0%	(849.8)	(0.6)	0.1%
Total Revenues	(830.3)	(774.0)	(801.2)	(849.2)	(48.0)	6.0%	(849.8)	(0.6)	0.1%
Gross Expenses									
Wages and Benefits	63.6	58.3	59.8	63.9	4.1	6.9%	66.0	2.1	3.3%
Contracted and General Services	1,161.3	1,191.5	1,250.8	1,285.5	34.7	2.8%	1,326.7	41.2	3.2%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Heating, Lighting, Power, Water and Telephone	0.6	38.1	37.5	19.7	(17.8)	(47.5%)	39.7	20.0	101.5%
Material, Goods and Supplies	6.1	7.9	8.0	10.8	2.8	35.0%	11.4	0.6	5.6%
Cost Recoveries	(26.8)	(30.8)	(32.2)	(33.2)	(1.0)	3.1%	(34.2)	(1.0)	3.0%
Transfers to Reserves	397.5	397.5	397.5	397.5	-	-	397.5	-	-
Transfers to Other Operating	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,602.4	1,662.5	1,721.4	1,744.2	22.8	1.3%	1,807.1	62.9	3.6%
Tax Support	772.1	888.5	920.2	895.0	(25.2)	(2.7%)	957.3	62.3	7.0%

2024 Actual Results:

In 2024, Outdoor Sports Fields reported a favorable budget variance of \$116.4. Revenues exceeded budget by \$56.3, with sports field rentals achieving 107% of the annual target. Expenditure savings totaled \$60.1, primarily from reduced parks maintenance, less shale purchases, and speedskating oval construction and upkeep, and utility savings were realized due to delays in constructing new facilities at Gordie Howe Bowl.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	0.80	0.80	-	0.80	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	920.2	895.0	
Revenue Changes:			
Revenue	(48.0)	(0.6)	(48.6)
Total Revenue Change	(48.0)	(0.6)	(48.6)
Expenditure Changes:			
Inflation & Transfer	40.1	44.0	84.1
Growth	(17.3)	18.9	1.6
Total Expenditure Change	22.8	62.9	85.7
Total Change, Net	(25.2)	62.3	37.1
Total Budget	895.0	957.3	

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2026 Changes

Sports field revenue is anticipated to increase by \$48.0 in 2026. This includes a \$14.2 increase for hourly rental rates and \$3.8 for increased usage hours and a \$31.5 increase for joint use rental revenue resulting from the rate increases.

Growth:

Included is a phase in reduction of \$18.9 for the electricity regarding Gordon Howe Complex master plan, the electricity will be needed for the future development. A \$1.6 fuel budget has been added to support the vehicle leased for Sportsfields operations.

Other Significant Items:

An amount of \$4.1 has been included for increased costs of collective agreements.

Inflationary increases totaling \$36.0 are for sports field maintenance to improve infield quality, building maintenance and building reserve contribution, vehicle lease, electricity rates and share of corporate insurance offset by a \$0.4 reduction of fuel rates.

2027 Changes

Revenue Change:

Sport field revenue has increased by \$0.6 and is comprised of \$0.2 due to an increase in the number of hours played, and an increase in lease revenue of \$0.4.

Growth:

Included is the phase in of \$18.9 for electricity for Gordon Howe Complex which is required for lighting the pathways and around the new fields.

Other Significant Items:

An amount of \$1.9 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$42.1 are for parking lot and building maintenance, building reserve contribution, field maintenance, utilities and the Operating and Service Agreement with Gordie Howe Sports Complex Management Inc.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02102: Sportfield Development & Improvements	-	-	500.0	-	-
Total	-	-	500.0	-	-

There are no funded projects in 2026/2027. All projects above will be requested in future budgets.

P.02102: Sportfield Development & Improvements includes \$500.0 in 2028 to upgrade the field lighting at Umea park multi-purpose fields for greater energy efficiency and technology control. This project is funded through the Park Enhancement Reserve.

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Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01578: Silverwood Industrial Area Parks	-	-	140.0	1,860.0	-
P.02102: Sportfield Development & Improvements	-	-	-	4,230.0	-
Total	-	-	140.0	6,090.0	-

P.01578: Silverwood Industrial Area Parks is an unfunded project that is proposed for 2028 and 2029. The plan includes \$140.0 in 2028 for feasibility and design of a Cricket pitch and \$1,860.0 in 2029 for the construction of a Cricket Pitch.

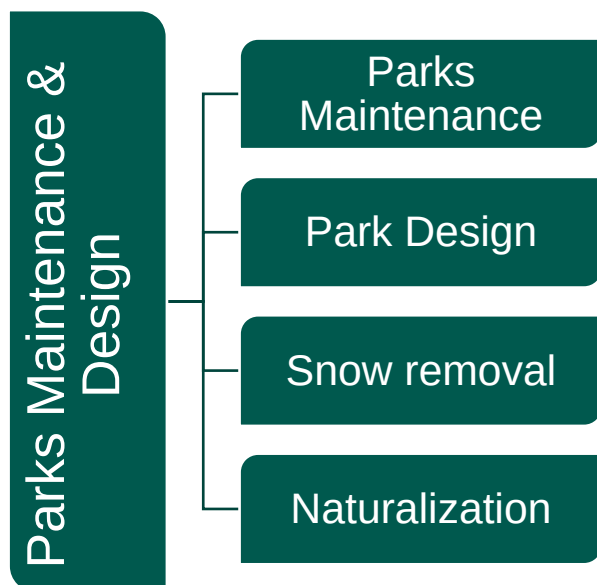
P.02102: Sportfield Development & Improvements includes an unfunded project of \$4,230.0 in 2029 for the design and construction of a ball complex.

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Parks Maintenance & Design

Overview



Parks Maintenance & Design provides required maintenance to horticultural and turf assets in parks, sport fields, and public open spaces including boulevards, medians, rights-of-way, and street beautification projects. Additional services include park pathway snow removal, grooming of cross country ski trails, flower pot program, the installation and maintenance of plant and floral displays, and the maintenance of irrigation systems. The Design section is involved in the development of public lands through the design of parks, buffers, civic building's grounds, and road right-of-ways. Responsibilities include planning, estimating, and administering the capital budgets; conceptual and detailed design; construction project management; public, interdepartmental and divisional consultation; development and implementation of landscape construction standards; and implementing program requirements as provided by other business units.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Mowing	Mowing Season	mid-May until mid-September		
	Irrigated Parks	up to 18 times/season		
	Non-Irrigated Parks	9 times/season		
	Berm Areas	4 times/season		
	Roadway Ditches, center medians and other right-of-ways	4-5 times/season		
	Circle Drive	Fully mowed twice/season		
	Highway Connectors	Once per season		
	Areas not mowed	Front boulevards, alleys, back lanes and slopes that exceed a 3:1 gradient.		
Circle Drive	Litter Contract	Litter pick begins mid-April and typically takes 3-4 weeks to complete.		
Irrigation	Park Systems	Application of 25 MM/week inclusive of precipitation from June 1 to Aug 31		
	Community Gardens	Water activation between May 15th and June 1st.		

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Shrub Beds	Tier 1 Shrub Beds	Serviced up to 8 times a season including park entrances, streetscapes, sign beds, facilities and riverbank areas
	Tier 2 Shrub Beds	Serviced 4 times a season and includes park frontages, irrigated parks, boulevards and center medians
	Tier 3 Shrub Beds	Serviced 1-2 times a season and includes bluffs, flankages, berms, right-of-ways and wetlands
Litter and Waste Management	Receptacles	Waste collected a minimum of once a week beginning of May to mid October. Waste collected a minimum of once every three weeks mid October to end of April
	Turf and Shrub Areas	Litter is picked up in conjunction with mowing and line trimming operations
Snow Clearing	Snow Clearing	Cleared within 48 hours of snowfall ending
Parks Design	Park Design	Design, review and consult park and open space projects, as well as all internal and external capital projects that impact park and open space.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(176.8)	(176.3)	(176.3)	(176.3)	-	-	(176.3)	-	-
User Fees	(14.8)	-	-	-	-	-	-	-	-
Total Revenues	(191.6)	(176.3)	(176.3)	(176.3)	-	-	(176.3)	-	-
Gross Expenses									
Wages and Benefits	10,671.8	10,687.7	11,058.5	11,510.7	452.2	4.1%	11,891.1	380.4	3.3%
Contracted and General Services	3,704.0	3,296.6	3,376.2	3,603.3	227.1	6.7%	3,742.0	138.7	3.8%
Heating, Lighting, Power, Water and Telephone	2,631.3	3,394.2	3,646.1	3,516.2	(129.9)	(3.6%)	3,726.6	210.4	6.0%
Material, Goods and Supplies	1,568.5	2,009.5	2,094.3	2,289.6	195.3	9.3%	2,380.2	90.6	4.0%
Other Expenses	(582.9)	-	-	-	-	-	-	-	-
Cost Recoveries	(1,284.4)	(1,724.4)	(1,762.7)	(1,959.0)	(196.3)	11.1%	(2,009.5)	(50.5)	2.6%
Transfers to Reserves	3,250.3	2,295.3	2,379.5	2,732.2	352.7	14.8%	2,785.0	52.8	1.9%
Transfers to Other Operating	42.3	26.7	22.5	19.1	(3.4)	(15.1%)	16.6	(2.5)	(13.1%)
Finance Charges	0.1	-	-	-	-	-	-	-	-
Total Gross Expenditure	20,000.9	19,985.6	20,814.4	21,712.1	897.7	4.3%	22,532.0	819.9	3.8%
Tax Support	19,809.3	19,809.3	20,638.1	21,535.8	897.7	4.3%	22,355.7	819.9	3.8%

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2024 Actual Results:

In 2024, Parks Maintenance & Design had no variance from budget. The impact of inflation on equipment maintenance costs, equipment rental rates, contractual expenses, building repairs and increased volume of encampment cleanups, were mitigated through staff vacancies, changes to the greenhouse operating model, favorable precipitation resulting in less irrigation costs and a \$952.0 transfer to the Parks Ground Maintenance Stabilization Reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	145.76	146.43	0.67	147.75	1.32

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	20,638.1	21,535.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	731.9	681.8	1,413.7
Growth	165.8	138.1	303.9
Total Expenditure Change	897.7	819.9	1,717.6
Total Change, Net	897.7	819.9	1,717.6
Total Budget	21,535.8	22,355.7	

2026 Changes

Growth:

As the city expands and more parks, open space areas, trees, shrubs and amenities are added, additional funding is required to maintain service levels. In 2026, trees, shrubs, pathways and amenities have been added to existing parks through P.00901 Park Upgrades, Enhancements & Repairs resulting in a budget increase of \$26.4 for material and supplies, vehicles, and includes \$16.5 (0.33 FTEs) for maintenance staff.

An increase of \$76.0 (1.0 FTE) for a Clerk 9 to manage the workload of a growing department, including an increased amount of customer inquiries and administration for the enterprise asset management processes.

Included is an increase of \$63.4 for external contractor park encampments cleanup costs. Encampment cleanups have become increasingly necessary in response to the growing prevalence of unsheltered homelessness.

Capital Contributions:

The contribution to the Parks Infrastructure Reserve has an inflationary increase of \$42.2 and a \$300.0 transfer from the irrigation budget for realized evapotranspiration (ET) water savings to replace park irrigation controllers through capital project P.10134 Park Upgrades, Enhancements & Repairs. The Parks Equipment Reserve has increased by \$7.1 based on inflation.

Other Significant Items:

An amount of \$349.3 has been included for increased costs of collective agreements.

A reduction of \$8.6 (0.10 FTE) has been included for a transfer to the Financial Services service line for a position that no longer supports the Parks Maintenance and Design service line.

An amount of \$19.2 has been included for staffing reclassifications to better suit operational requirements. This reclassification resulted in a reduction of 0.56 FTEs.

An amount of \$24.6 has been removed mainly due to the removal of the carbon tax portion of energy changes.

A reduction of \$34.8 has been included for lower fuel rates.

Other inflationary adjustments due to rising costs totaling \$206.9 are for vehicle rental, maintenance, administrative support and 2 advanced GIS licenses. \$175.2 for utility rate increases primarily for water used for the irrigation of park spaces.

2027 Changes

Growth:

As the city expands and more parks, open space areas, trees, shrubs and amenities are added, additional funding is required to maintain service levels. In 2027, 7.89 hectares of new green space, along with pathways roadways, and berms, will be added and the budget has been increased by \$138.1 for watering costs, material and supplies, vehicles, and includes \$74.8 (1.32 FTEs) for maintenance staff.

Capital Contributions:

The contribution to the Parks Infrastructure Reserve has an inflationary increase of \$43.1. The contribution to the Parks Equipment Reserve has increased by \$7.2 based on inflation.

Other Significant Items:

An amount of \$305.6 has been included for increased costs of collective agreements.

Other inflationary adjustments totaling \$143.0 are for vehicle rental, maintenance, administrative support and 2 advanced GIS licenses. \$182.9 for utility rate increases primarily for water used for the irrigation of park spaces.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01876: Tennis Court-Acrylic Surface	50.0	50.0	50.0	50.0	50.0
P.10134: Park Upgrades, Enhancements & Repairs	2,300.0	2,355.0	2,300.0	2,300.0	2,300.0
Total	2,350.0	2,405.0	2,350.0	2,350.0	2,350.0

The 2026-2027 Parks Maintenance & Design Capital Investments includes \$2,350.0 for two funded projects in 2026 and \$2,405.0 for two funded projects in 2027.

P.10134: Park Upgrades, Enhancements & Repairs capital project is funded by the Parks Infrastructure Reserve. The planned spending for 2026 of \$2,300.0 and 2027 of \$2,355.0 includes playgrounds, asphalt, irrigation, drainage, lighting, and grading repairs at various parks, along with asset management support.

P.01876: Tennis Court-Acrylic Surface capital project is funded by the Civic Buildings Comprehensive Maintenance Reserve with planned spending of \$50.0 in each of 2026 and 2027 for the reapplication of the acrylic protective coating on tennis courts to prevent deterioration of the asphalt base along with the reapplication of court lines.

2026-2027 Capital Budget by Funding Source



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Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.01570 Park Dev't-Kensington	-	-	-	5.0	23.9
P.01574 Park Dev't-Aspen Ridge	-	-	7.4	28.7	-
P.01576 Park Dev't-Brighton	-	-	-	21.8	-
Total	-	-	7.4	55.5	23.9

\$7.4 will be required in 2028 for the maintenance of a park to be constructed in 2026 in the Aspen Ridge neighbourhood. \$55.5 will be required in 2029 for maintenance of the parks to be constructed in 2027 in the Brighton, Aspen Ridge and Kensington neighbourhoods. \$23.9 will be required in 2030 for maintenance of a park to be constructed in 2028 in the Kensington neighbourhood.

Playground & Recreation Areas

Overview



Playgrounds & Recreation areas provide outdoor summer recreation programs for children and youth on a neighbourhood and district level, including playground programs, paddling pool programs, and outdoor water features.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Weekday Program	Programs	Drop in water play, sports, crafts games for children ages 2-12 years.		
	Number of Sites	48	47	
	Program Period	First week in July to third week in August		
	Hours	Monday to Thursday 10:30am to 6:00pm, Friday 12:00pm to 4:30pm. Closed August statutory holiday.		
Weekend Program	Programs	Free drop in water play, sports, crafts games for children ages 2-12 years.		
	Number of Sites	17	16	
	Program Period	First week in July to third week in August		
	Hours	Saturday and Sunday 12:00pm to 5:00pm. Open August statutory holiday.		

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Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	889.2	946.1	969.3	998.0	28.7	3.0%	1,023.8	25.8	2.6%
Contracted and General Services	49.3	54.9	54.0	51.3	(2.7)	(5.0%)	51.5	0.2	0.4%
Heating, Lighting, Power, Water and Telephone	8.0	7.0	7.0	8.2	1.2	17.1%	8.3	0.1	1.2%
Material, Goods and Supplies	44.3	29.0	29.2	48.3	19.1	65.4%	49.2	0.9	1.9%
Donations, Grants and Subsidies	42.5	50.0	50.0	50.0	-	-	50.0	-	-
Total Gross Expenditure	1,033.4	1,087.0	1,109.5	1,155.8	46.3	4.2%	1,182.8	27.0	2.3%
Tax Support	1,033.4	1,087.0	1,109.5	1,155.8	46.3	4.2%	1,182.8	27.0	2.3%

2024 Actual Results:

In 2024, Playground and Recreation Areas had a favorable variance of \$53.6, primarily due to staff savings and reduced operating expenditures resulting from scaled-back weekend programming.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	18.76	18.76	-	18.76	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,109.5	1,155.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	45.1	27.0	72.1
Growth	1.2	-	1.2
Total Expenditure Change	46.3	27.0	73.3
Total Change, Net	46.3	27.0	73.3
Total Budget	1,155.8	1,182.8	

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2026 Changes

Growth:

A \$1.2 increase has been included to reimburse summer Recreation Leaders for bring-your-own-device telephone usage at summer play programs.

Other Significant Items:

An amount of \$31.2 has been included for increased costs of collective agreements.

Other operating expenditures have increased by \$13.9 due to a realignment based on actuals. This includes \$23.8 in inflationary increases for vehicle rentals and safety equipment offset by \$9.9 in savings from training and car allowance reductions.

2027 Changes

Other Significant Items:

An amount of \$25.8 has been included for increased costs of collective agreements.

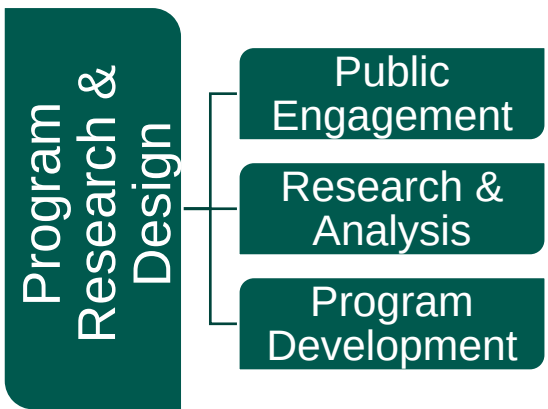
Inflationary increases totaling \$1.2 for materials and supplies, vehicle expenses, and telephone costs.

Summary of Capital Investments

There are no capital investments for Playground & Recreation Areas.

Program Research & Design

Overview



Program research involves gathering information which is used to make decisions on the design and delivery of programming that will meet the needs of our customers. This is accomplished by conducting research, surveys and collecting data to identify future program needs and trends, and by gathering information on specific issues to address and assess the effectiveness of sport, culture and recreation programming in achieving the intended outcomes. Regular customer satisfaction surveys are conducted and analyzed, with the goal of improving the quality of programs and services being delivered and designing new programs.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Program Research	Research for Recreation and Community Development Department	Market research, brand ambassador for new programs		
	Program Evaluations	Customer service, programs		
Program Design	Program planning for Leisure Centres	Drop in & Registered programs (public swims, lane swim, weight rooms, track, swimming lessons)		
	Program Planning for Outdoor Pools	Drop in & Registered programs (Public swims, lane swims, swimming lessons)		

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Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	194.1	201.4	206.3	211.6	5.3	2.6%	217.1	5.5	2.6%
Contracted and General Services	2.9	3.2	3.2	7.5	4.3	134.4%	7.5	-	-
Heating, Lighting, Power, Water and Telephone	0.8	0.8	0.8	0.8	-	-	0.8	-	-
Material, Goods and Supplies	1.0	2.4	2.4	2.1	(0.3)	(12.5%)	2.1	-	-
Total Gross Expenditure	198.9	207.8	212.7	222.0	9.3	4.4%	227.5	5.5	2.5%
Tax Support	198.9	207.8	212.7	222.0	9.3	4.4%	227.5	5.5	2.5%

2024 Actual Results:

In 2024, Program Research and Design had a \$8.9 favourable variance from budget. This was due to position restructuring and discretionary savings.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	2.00	2.00	-	2.00	-

2026 - 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	212.7	222.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	9.3	5.5	14.8
Total Expenditure Change	9.3	5.5	14.8
Total Change, Net	9.3	5.5	14.8
Total Budget	222.0	227.5	

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2026 Changes

Other Significant Item:

An amount of \$9.3 has been included for increased costs of collective agreements.

2027 Changes

Other Significant Item:

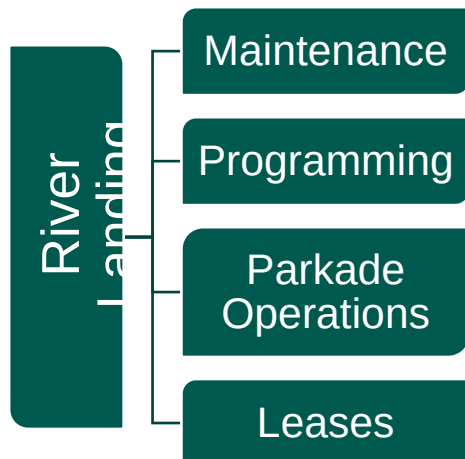
An amount of \$5.5 has been included for increased costs of collective agreements.

Summary of Capital Investments

There are no capital investments for Program Research & Design.

River Landing

Overview



To manage and operate River Landing facilities, parkade, amenities, and programs for the benefit of citizens and visitors to Saskatoon. This program reflects all costs associated with the management and operation of River Landing and River Landing Parkade. These services are paid for by the revenue generated within the boundary of River Landing and includes incremental property tax, parking revenue, and leases. On April 14, 2010, the Budget Committee resolved that River Landing Operating Program continue to be balanced through a transfer from the Reserve for Capital Expenditures (RCE) until the area is complete and self-sufficient. The total transfers from RCE to the operating program are to be accumulated with the expectation that RCE will be repaid from future surpluses in the program.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(0.1)	-	-	-	-	-	-	-	-
User Fees	(1,128.8)	(1,223.0)	(1,223.0)	(1,173.9)	49.1	(4.0%)	(1,213.9)	(40.0)	3.4%
Total Revenues	(1,128.9)	(1,223.0)	(1,223.0)	(1,173.9)	49.1	(4.0%)	(1,213.9)	(40.0)	3.4%
Gross Expenses									
Wages and Benefits	85.1	150.9	154.6	132.4	(22.2)	(14.4%)	135.9	3.5	2.6%
Contracted and General Services	1,426.1	1,500.5	1,512.9	1,743.0	230.1	15.2%	1,784.3	41.3	2.4%
Heating, Lighting, Power, Water and Telephone	15.8	19.9	21.0	21.6	0.6	2.9%	22.2	0.6	2.8%
Material, Goods and Supplies	0.5	2.5	2.5	2.5	-	-	2.5	-	-
Other Expenses	16.8	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	45.0	50.0	50.0	50.0	-	-	50.0	-	-
Cost Recoveries	(78.6)	(73.2)	(73.2)	(73.2)	-	-	(73.2)	-	-
Transfers to Reserves	16.2	(71.4)	681.4	1,058.5	377.1	55.3%	1,129.1	70.6	6.7%
Transfers to Other Operating	(774.4)	(732.6)	(1,502.7)	(2,137.3)	(634.6)	42.2%	(2,213.3)	(76.0)	3.6%
Finance Charges	376.4	376.4	376.5	376.4	(0.1)	-	376.4	-	-

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Total Gross Expenditure	1,128.9	1,223.0	1,223.0	1,173.9	(49.1)	(4.0%)	1,213.9	40.0	3.4%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

In 2024, River Landing had no variance from budget as the program is fully cost recovered through advances from the Reserve for Capital Expenditures, which are accumulated, to be repaid with future profits as per past direction of City Council.

Revenues from parking were \$94.1 below budget, expenses were \$221.4 below budget due to savings in staffing resulting from a temporary vacancy, lower parkade operating costs and lower marketing expenses, partially offset by \$81.5 for higher parking transaction fees and increased snow removal compared to budget. Revenues from property taxes were \$41.8 above budget. A \$173.3 draw from the Reserve for Capital Expenditures was required in 2024.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	1.00	1.00	-	1.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	49.1	(40.0)	9.1
Total Revenue Change	49.1	(40.0)	9.1
Expenditure Changes:			
Inflation & Transfer	(49.1)	40.0	(9.1)
Total Expenditure Change	(49.1)	40.0	(9.1)
Total Change, Net	-	-	-
Total Budget	-	-	

2026 Changes

Revenue Changes:

Parkade revenue has increased by \$40.0 due to an increase in monthly rates.

Street parking revenue has decreased by \$89.1 to reflect a more realistic estimate based on historical revenues.

Other Significant Items:

Property tax revenue generated from development in River Landing has been increased by \$634.4 due to incentives ending in 2025.

Included is a \$204.1 increase in Parkade for the contribution to the Civic Building Comprehensive Maintenance Reserve for future repairs. The contribution is based on 1.2% of the Parkade fair market value.

Inflationary adjustments totaling \$26.5 are for the maintenance of the River Landing green space and facilities, revenue collection services, maintenance of the parkade, and utilities.

An amount of \$4.9 has been included for increased costs of collective agreements offset by a staffing budget salary reduction of \$27.1.

The balancing transfer to the Reserve for Capital Expenditures is budgeted to increase by \$376.9, resulting in a total annual contribution to the reserve of \$868.2. This represents the repayment of the loan from the Reserve for Capital Expenditures.

2027 Changes

Revenue Changes:

Parkade revenue has increased by \$40.0 due to an increase in monthly rates.

Other Significant Items:

Property tax revenue generated from development in River Landing has been increased by \$75.9.

Inflationary adjustments totaling \$41.9 are for the maintenance of the River Landing green space and facilities, revenue collection services, maintenance of the parkade, Civic Building Comprehensive Maintenance reserve contribution and utilities.

An amount of \$3.5 has been included for increased costs of collective agreements.

The balancing transfer to the Reserve for Capital Expenditures is budgeted to increase by \$70.5, resulting in a total annual contribution to the reserve of \$938.7. This represents the repayment of the loan from the Reserve for Capital Expenditures.

Summary of Capital Investments

There are no capital investments for River Landing.

Spectator Ballfields

Overview

Spectator Ballfields

Maintenance

Saskatoon has active minor and adult softball and baseball groups that organize and provide league play, tournaments, and provide an opportunity for participants to develop their athletic skills, meet new people, exercise, and have fun. To support these groups, the City makes available outdoor spectator softball and baseball facilities located in the Gordie Howe Sports Complex. These facilities are also used for tournament play at the provincial, national, and international levels. The user groups undertake and fund all day-to-day operating costs. The City funds costs relating to the infrastructure.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
In Season Infield Grooming	Class 1 Fields	Checked and groomed daily		
	Class 2 Fields	5 x per week		
	Class 3 Fields	3 x per week		
Maintenance	Field Lining	Lines are painted twice per year, once in spring and again in late summer/early fall.		
	Topdressing/ Overseeding	All charged fields are topdressed and overseeded in fall.		
	Aeration/ Fertilization	Irrigated charged sport fields are fertilized 2 times per season and aerified 2 times per season. Re-seeded every four years.		
	Mowing	Irrigated sport fields are mowed 18 times/season.		

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Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Contracted and General Services	168.7	168.7	171.2	177.0	5.8	3.4%	186.5	9.5	5.4%
Heating, Lighting, Power, Water and Telephone	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	168.7	168.7	171.2	177.0	5.8	3.4%	186.5	9.5	5.4%
Tax Support	168.7	168.7	171.2	177.0	5.8	3.4%	186.5	9.5	5.4%

2024 Actual Results:

In 2024, Spectator Ballfields had no variance from budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	171.2	177.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	5.8	9.5	15.3
Total Expenditure Change	5.8	9.5	15.3
Total Change, Net	5.8	9.5	15.3
Total Budget	177.0	186.5	

2026 Changes

Other Significant Items:

An amount of \$5.4 has been included for building maintenance and reserve contributions along with an increase of \$0.4 for the share of corporate insurance.

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2027 Changes

Other Significant Items:

An amount of \$9.6 has been included for building maintenance and reserve contribution along with a reduction of \$0.1 for the share of corporate insurance.

Summary of Capital Investments

There are no capital investments in Spectator Ballfields.

Targeted Programming

Overview



Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Youth Centres	Number of Sites	8 sites	10 sites (includes a sport only site at Lakewood Civic Centre and one travelling site).	
	Programs	Drop in sports, games for youth ages 12-16 years are provided at no cost to the participant.		
	Operating Season	First week in July to mid-August		
	Hours of Operation	Monday to Thursday 11:30am to 7:00pm, Friday 1:30pm to 5:30pm (closed August stat)	Varies depending on the program, generally mid-day to early evening.	

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Indigenous Programs	Direct Programming	Direct delivery of youth-aged youth centres in neighbourhoods with vulnerable populations from Oct to Dec and Jan to March. Program support to White Buffalo Youth Lodge (WBYL). On average 5 Indigenous youth leadership programs and a summer van that promotes Indigenous culture in city parks in July and August.	
Skateboard Program	Hours of Operation	Travelling Program to various sites, 7 weeks (early July to mid August), Monday to Thursday 11:30am to 7:00pm, Friday 1:30pm to 5:30pm (closed August 5).	Travelling Program to various sites, 7 weeks (early July to mid August), Monday to Thursday 11:30am to 6:30pm, Friday 1:30pm to 5:30pm (closed August 5).
Youth Programming	Youth Programming	During non-summer months, low cost/no cost programs are offered to youth by the city and community agencies. Approximately 10 programs are offered which provide sports, games and fun activities.	

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(26.0)	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
Total Revenues	(26.0)	(10.4)	(10.4)	(10.4)	-	-	(10.4)	-	-
Gross Expenses									
Wages and Benefits	364.1	485.1	497.0	513.7	16.7	3.4%	527.3	13.6	2.6%
Contracted and General Services	122.0	73.1	73.1	74.7	1.6	2.2%	75.8	1.1	1.5%
Heating, Lighting, Power, Water and Telephone	2.0	2.4	2.4	2.3	(0.1)	(4.2%)	2.3	-	-
Material, Goods and Supplies	57.2	80.7	80.8	75.0	(5.8)	(7.2%)	75.2	0.2	0.3%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Donations, Grants and Subsidies	53.4	30.7	31.8	38.8	7.0	22.0%	40.0	1.2	3.1%
Total Gross Expenditure	598.7	672.0	685.1	704.5	19.4	2.8%	720.6	16.1	2.3%
Tax Support	572.7	661.6	674.7	694.1	19.4	2.9%	710.2	16.1	2.3%

2024 Actual Results:

In 2024, Targeted programming reported a favorable budget variance of \$88.9. This was primarily due to staff vacancies, fewer youth centre workers hired, and operating cost savings in maintenance, materials and supplies, travel, and advertising.

The City acted as a flow-through for the Urban Alliance on Race Relations Indigenous Internship initiative. The City received \$15.6 in additional grant funding. A total of \$31.8 was paid toward the internship program. The City of Saskatoon contributed \$15.0 to support the initiative.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	6.92	6.92	-	6.92	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	674.7	694.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	19.4	16.1	35.5
Total Expenditure Change	19.4	16.1	35.5
Total Change, Net	19.4	16.1	35.5
Total Budget	694.1	710.2	

2026 Changes

Other Significant Items:

An amount of \$19.4 has been included for increased costs of collective agreements.

2027 Changes

Other Significant Items:

An amount of \$13.6 has been included for increased costs of collective agreements along with increases of \$2.5 for community organization rental subsidies and supplies.

Recreation and Culture

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Summary of Capital Investments

There are no capital investments in Targeted Programming.

Recreation and Culture

City of Saskatoon



Operating & Capital Budget
Preliminary 2026/2027

CORPORATE ASSET MANAGEMENT

City of Saskatoon



Operating & Capital Budget
Preliminary 2026/2027

The Corporate Asset Management Business Line provides management services for the Corporation's extensive facilities and fleet in support of all civic programs and departments. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Corporate Asset Management Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals
 ASSET & FINANCIAL SUSTAINABILITY Saskatoon Invests In what matters. Our planning philosophy, "we invest in what matters," guides the use of our financial and physical resources to meet residents' needs today and tomorrow, aiming for smart, sustainable city management. We align our services with residents' expectations and financial capacity, ensuring they see value in their tax investments. We actively seek diverse revenue streams, managing risk and debt responsibly. We maintain openness, accountability, and transparency in our resource allocation and collection decisions. Our well-managed and maintained infrastructure reflects the pride and priorities of a modern 21st-century city.



Our neighbourhoods are vibrant, complete communities offering diverse housing, employment, and recreational opportunities. They promote active living and connect people through parks, trails, and the river valley. Saskatoon celebrates its rich cultural diversity, respecting all traditions, religions, and languages. We creatively showcase our city's heritage, fostering a strong sense of belonging and community spirit. Residents are actively engaged in shaping the city's future, working collaboratively to move forward together



Saskatoon grows in harmony with its natural environment, conserving resources and demonstrating environmental leadership. Our air and water are clean, and we have reduced water and energy consumption. We rely on renewable energy and green technology, constructing energy-efficient buildings suited to our cold climate. Residents frequently use transit, walk, or cycle, and our compact neighbourhoods produce less waste, with most being recycled or composted. We grow more food locally and protect the South Saskatchewan River Valley, supporting biodiversity. Our commitment to urban and grassland parks and a healthy urban forest ensures ample green space per resident.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	≥ 90%	N/A*	81%	85%	N/A	N/A
Reduce the City of Saskatoon's greenhouse gas emissions	≥ -40% from 2014 Levels by 2023; -80% Below 2014 Levels by 2050	N/A	-7% relative to baseline	Pending	Improvement	Needs Improvement

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
City Accommodation	(49.1)	(165.2)	(165.2)	(167.5)	(2.3)	1.4%	(202.5)	(35.0)	20.9%
Facilities Management	(101.6)	(72.5)	(72.5)	(72.5)	-	-	(72.5)	-	-
Total Revenues	(150.6)	(237.7)	(237.7)	(240.0)	(2.3)	1.0%	(275.0)	(35.0)	14.6%
Gross Expenses									
City Accommodation	151.8	183.3	98.9	34.7	(64.2)	(64.9%)	37.4	2.7	7.8%
Facilities Management	15,840.9	15,962.8	17,300.1	18,137.0	837.0	4.8%	19,222.6	1,085.6	6.0%
Total Gross Expenses	15,992.7	16,146.1	17,399.0	18,171.7	772.8	4.4%	19,260.0	1,088.3	6.0%
Tax Support	15,842.1	15,908.4	17,161.3	17,931.7	770.5	4.5%	18,985.0	1,053.3	5.9%

Corporate Asset Management

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	259.39	269.39	10.00	275.89	6.50

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	17,161.3	17,931.7	
Revenue Changes:			
Revenue	(2.3)	(35.0)	(37.3)
Total Revenue Change	(2.3)	(35.0)	(37.3)
Expenditure Changes:			
Inflation & Transfer	(3.9)	(490.2)	(494.1)
Growth	776.6	1,578.5	2,355.1
Service Level Changes	-	-	-
Total Expenditure Change	772.8	1,088.3	1,861.1
Total Budget	17,931.7	18,985.0	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Facilities Management	16,436.2	15,396.2	15,463.3	33,485.6	15,661.6
Fleet Services	12,445.0	11,750.0	10,240.0	10,240.0	10,240.0
Total	28,881.2	27,146.2	25,703.3	43,725.6	25,901.6

Financing for Capital Investments

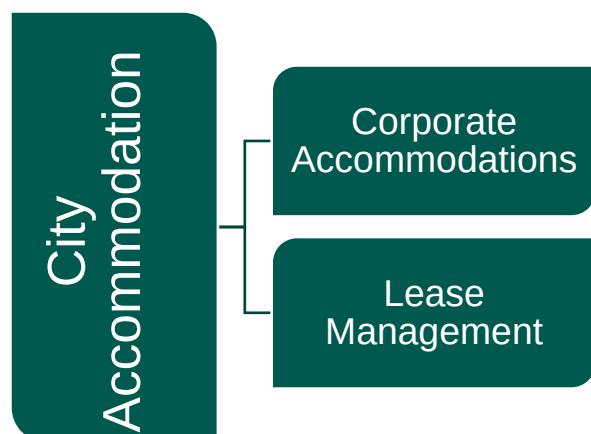
Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	22,256.2	23,896.2	25,203.3	25,725.6	25,901.6
External Borrowing	1,754.0	-	500.0	18,000.0	-
Funding Plan Contribution	3,496.0	3,250.0	-	-	-
Unfunded	1,375.0	-	-	-	-
Total	28,881.2	27,146.2	25,703.3	43,725.6	25,901.6

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Facilities Management	-	-	(12.0)	-	3,350.0
Total	-	-	(12.0)	-	3,350.0

City Accommodation

Overview



The City Accommodation service line manages the leasing of accommodation space required by various civic departments from external sources.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(49.1)	(165.2)	(165.2)	(167.5)	(2.3)	1.4%	(202.5)	(35.0)	20.9%
Total Revenues	(49.1)	(165.2)	(165.2)	(167.5)	(2.3)	1.4%	(202.5)	(35.0)	20.9%
Gross Expenses									
Contracted and General Services	126.4	90.4	6.0	6.0	-	(0.3%)	6.0	-	-
Heating, Lighting, Power, Water and Telephone	28.5	5.3	5.3	11.2	5.9	111.3%	13.4	2.2	19.6%
Material, Goods and Supplies	-	-	-	-	-	-	-	-	-
Other Expenses	(3.1)	87.8	87.8	17.5	(70.3)	(80.1%)	18.0	0.5	2.9%
Transfers to Reserves	-	(0.2)	(0.2)	-	0.2	(100.0%)	-	-	-
Total Gross Expenditure	151.8	183.3	98.9	34.7	(64.2)	(64.9%)	37.4	2.7	7.8%
Tax Support	102.8	18.1	(66.3)	(132.8)	(66.5)	100.3%	(165.1)	(32.3)	24.3%

2024 Actual Results:

In 2024, City Accommodation had a \$84.7 unfavorable variance from budget. This was primarily due to lower lease revenue resulting from tenant vacancies on the main floor of Civic Square East. The variance was further impacted by higher-than-budgeted utility costs and unbudgeted external lease expenses for Parking and By-law Services. These were partially offset by a favorable variance in property taxes following a tax status adjustment that eliminated the 2024 expense.

Corporate Asset Management

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(66.3)	(132.8)	
Revenue Changes:			
Revenue	(2.3)	(35.0)	(37.3)
Total Revenue Change	(2.3)	(35.0)	(37.3)
Expenditure Changes:			
Inflation & Transfer	(64.2)	2.7	(61.5)
Total Expenditure Change	(64.2)	2.7	(61.5)
Total Change, Net	(66.5)	(32.3)	(98.8)
Total Budget	(132.8)	(165.1)	

2026 Change

Revenue Change:

Lease revenue is projected to increase by \$2.3 in 2026 due to adjustments in external lessee agreements. Rent revenue from Saskatoon Land will resume in 2026, following a deferral period during which leasehold improvement costs were offset through reduced rent.

Other Significant Item(s):

Other expenses are projected to decrease by \$70.3, primarily due to the reallocation of \$96.0 in lease expenses to the Parking Services service line. This reallocation includes an \$8.2 increase from the prior year and removes rental expenses from this service line, helping better reflect the full cost of services in the appropriate area. The decrease is partially offset by a \$17.5 increase in property taxes resulting from reassessment. Electricity costs are also expected to rise by \$5.9, and no transfers to reserve are planned for 2026.

2027 Changes

Revenue Change:

Lease revenue is projected to increase by \$35.0 in 2027 due solely to contractual lease rate increases.

Other Significant Item(s):

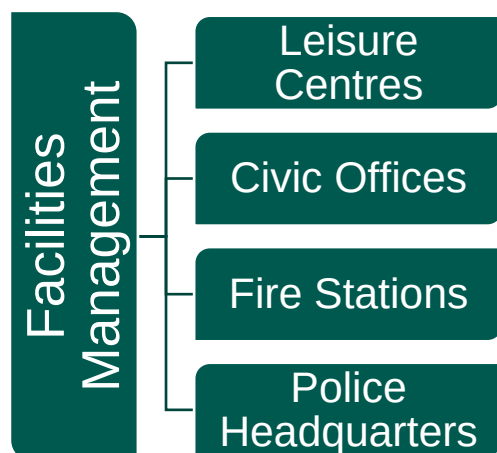
There are no other significant changes in the 2027 budget.

Summary of Capital Investments

There are no capital investments for City Accommodation.

Facilities Management

Overview



Facilities Management provides support and services for civic programs and departments including building operations and maintenance services for City buildings and structures. This includes leisure facilities, fire stations, transit buildings, civic offices, trunked radio communication systems, libraries and galleries, Saskatoon Police Service Headquarters, associated services for TCU Place and SaskTel Centre, and site appurtenances and play structures.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(101.6)	(72.5)	(72.5)	(72.5)	-	-	(72.5)	-	-
Total Revenues	(101.6)	(72.5)	(72.5)	(72.5)	-	-	(72.5)	-	-
Gross Expenses									
Wages and Benefits	17,963.4	17,271.9	17,837.9	18,340.7	502.8	2.8%	19,303.4	962.7	5.2%
Contracted and General Services	11,801.9	13,393.7	13,926.9	13,491.7	(435.2)	(3.1%)	13,979.1	487.4	3.6%
Heating, Lighting, Power, Water and Telephone	5,009.0	6,061.7	6,306.5	5,397.5	(909.0)	(14.4%)	5,387.3	(10.2)	(0.2%)
Material, Goods and Supplies	978.9	828.9	876.4	876.3	(0.1)	-	916.2	39.9	4.6%
Other Expenses	(183.2)	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	0.8	-	-	-	-	-	-	-	-
Cost Recoveries	(30,993.1)	(32,847.4)	(33,671.1)	(33,287.5)	383.6	(1.1%)	(35,055.3)	(1,767.8)	5.3%
Transfers to Reserves	10,984.2	10,984.2	11,785.3	13,072.5	1,287.2	10.9%	14,361.5	1,289.0	9.9%
Transfers to Other Operating	207.8	198.6	167.0	143.8	(23.2)	(13.9%)	126.4	(17.4)	(12.1%)
Finance Charges	71.2	71.2	71.2	102.0	30.8	43.3%	204.0	102.0	100.0%
Total Gross Expenditure	15,840.9	15,962.8	17,300.1	18,137.0	837.0	4.8%	19,222.6	1,085.6	6.0%

Corporate Asset Management

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Tax Support	15,739.3	15,890.3	17,227.6	18,064.5	837.0	4.9%	19,150.1	1,085.6	6.0%

2024 Actual Results:

In 2024 Facilities Management reported a favourable budget variance of \$151.0, primarily driven by savings in the energy management program due to utility rates coming in lower than budgeted and reduced energy consumption. This was partially offset by unfavourable variances related to increased cleaning and security requirements at civic facilities, unrealized cost recoveries, and higher snow clearing expenses due to significant snow events.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	192.19	197.19	5.00	201.69	4.50

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	17,227.6	18,064.5	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	763.3	92.6	855.9
Growth	73.6	993.0	1,066.6
Total Expenditure Change	836.9	1,085.6	1,922.6
Total Change, Net	836.9	1,085.6	1,922.6
Total Budget	18,064.5	19,150.1	

2026 Changes

Growth:

An increase of \$73.6 has been added to the Facilities Management budget in 2026 for growth which includes operating and maintenance costs related to changes in civic facilities, such as the addition of the garage and generator at Fire Hall 9, as well as addition of new FTEs required to sustain operations, and adjustments to energy costs which are further detailed below.

The 2026 budget includes \$250.4 in growth to support operations and maintenance of civic facilities. The increase includes maintenance, materials, supplies, and capital contributions to reserves for Fire Hall 9, and the Farmers Market building. The growth impact to provide service to these additional and existing facilities includes a Clerk 9 (1.0 FTE) to enhance administrative support and trades staff availability, and a Maintenance Planner (1.0 FTE) to improve planning, scheduling and work prioritization. The addition of these FTEs creates capacity of trades staff to focus on delivering service

levels as required. Additional trades staff capacity will support Facilities Management in meeting service levels, completing preventative maintenance, and more promptly addressing issues in both civic and customer-facing facilities.

To support the growing demands of civic operations, growth increases also include \$53.5 for a Radio Electronic Communication Technician (0.5 FTE) to support police services fleet expansion, and \$66.4 for an Electronic Communications Coordinator (0.5 FTE), a key position in managing the trunked radio and emergency radio system.

Utility decreases of \$402.7 are included in the 2026 budget. The reduction accounts for planned vacancies at the Transit North Mechanic Building, as well as removal of water and sewer charges on seasonal civic facility accounts. These reductions are offset by utility growth required for new civic facilities such as the Aspen Ridge spray park. Additional growth increases include \$10.0 for small project work to improve utility efficiency, \$20.0 to account for utility bill software upgrades and \$19.6 for contracted natural gas consultants who will negotiate bulk gas purchases and assist in projecting energy costs.

Capital Contribution:

Capital contributions to the Civic Building Comprehensive Maintenance (CBCM) reserve increased by \$1,170.7. The targeted annual provision to this reserve per bylaw is 1.2% of appraised building value. As the value of civic facilities increases, increased contributions are required. The 2026 contributions to this reserve include a phase-in of \$402.9 as directed by City Council, \$525.1 for inflation, \$204.1 to include the Riverlanding Parkade in the CBCM preventative maintenance program, and \$38.6 for new facilities as noted above. The increases in contributions to CBCM result in a contribution rate of 0.89% of building value in 2026.

Capital contributions to the Facility Site Replacement Reserve increased by \$0.8 in 2026.

The contribution to the Trunked Radio System Infrastructure Replacement Reserve has increased by \$108.8 for the Saskatoon Fire Radio Communication Encryption and the capital contribution to the Civic Radio Replacement and Expansion Reserve increased by \$6.9 for the annual replacement of Civic Radios.

Other Significant Item(s):

The 2026 budget includes \$275.5 in base budget adjustments to address historic budgetary shortfalls in Project Services and facility snow clearing. 2 additional FTEs have been added to this service line that do not require additional funding. 1.0 FTE is included for a Building Operator, with funding for this position reallocated from existing operating budgets. 1.0 FTE was transferred from the Recreation and Culture service line as responsibility for maintenance of arena ice plants have been transferred to Facilities Management.

Inflationary impacts include \$505.0 for increased costs of collective agreements, \$49.5 for increased cost of equipment maintenance and utility rate adjustments. Utility rate changes in water and electricity rates account for increases of \$87.3 and \$68.7 respectively. These are offset by rate reductions projected for natural gas and the removal of carbon tax which are budgeted to decrease by \$511.8 in 2026. Electricity was further affected by a base budget decrease of \$22.2 to account for differences between the actual and prior budget projected rates.

Corporate Asset Management

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

2026 includes transfers of \$30.8 related to the Energy Performance Contracting (EPC) debt repayment. This transfer represents utility savings noted by the EPC work completed.

Budget allocated within this service line is often recovered through cross-charges to other departments.

2027 Changes

Growth:

A total increase of \$993.0 has been added to the Facilities Management budget in 2027 for growth which includes operating and maintenance costs for new civic facilities, addition of new FTEs required to sustain operations, and energy management costs and is further detailed below.

The 2027 budget includes \$752.9 in growth to support operations and maintenance of civic facilities. This increase includes \$100.0 in maintenance, materials, supplies and \$215.0 and capital contributions to reserves for new Fire Halls 10 and 11. The 2027 budget includes \$437.9 for 4.0 new trades FTES including an Electrician (1.0 FTE), a Plumber (1.0 FTE), a Carpenter (1.0 FTE), and a Painter (1.0 FTE). These positions will expand and maintain operational readiness of civic facilities through routine and preventative maintenance, ensuring safety compliance, and promptly addressing issues to avoid service disruption. The scope of work for these positions is interrelated as the trades must collaborate with one another to maintain operations. Partial approval of these positions could create service gaps and disrupt the collaborative structure required to meet the increasing demands of this portfolio.

To support the growing demands of civic operations, growth increases of \$54.9 for a Radio Electronic Communication Technician (0.5 FTE) have been included to support the police services fleet expansion.

Utility increases of \$66.3 are also included in growth in 2027 to account for new facilities such as Fire Halls 10 & 11.

Capital Contribution:

Capital contributions to the CBCM reserve increased by \$1,167.2 in 2027. The 2027 contributions to this reserve include a phase-in of \$402.9 as directed by City Council, \$550.0 for inflation, and \$215.0 for new Fire Halls 10 and 11. The increases in contributions to CBCM result in a contribution rate of 0.91% of building value in 2027. Other capital contribution increases include the Facility Site Replacement Reserve which increased by \$0.6 and the contribution to the Trunked Radio System Infrastructure Replacement Reserve has increased by \$113.5 for the Radio Console Replacement which will be unsupported in 2030, and the capital contribution to the Civic Radio Replacement and Expansion Reserve increased by \$7.0 for the annual replacement of Civic Radios.

Other Significant Item(s):

The 2027 budget includes \$150.0 in base budget adjustments to address historic budgetary shortfalls related to Project Services and facility snow clearing.

Inflationary impacts include \$423.7 for the increased costs of collective agreements, \$38.5 for increased equipment maintenance, and utility rate increases. Utility rate escalations include \$89.3 for water and \$85.3 for electricity. 2027 includes transfers of \$8.1 to the Energy Performance Contracting (EPC) debt repayment. This transfer represents utility savings noted by the EPC work completed.

Budget allocated within this service line is often recovered through cross-charges to other departments.

Corporate Asset Management

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

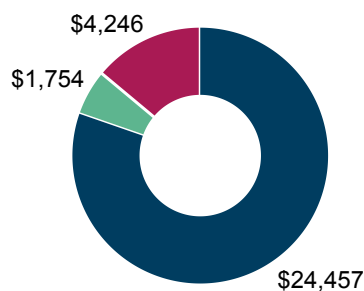
Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00877: Trunking Radio Infra Replacement	290.0	400.0	420.0	410.0	150.0
P.01135: Civic Bldgs Comprehensive Maint Program	9,580.0	12,081.0	13,655.0	14,187.0	14,623.0
P.01523: Trunking Radio Replacement	145.0	163.0	163.0	160.0	160.0
P.01557: Office Mods/Furniture Replace/Upgrades	131.0	141.0	131.0	131.0	131.0
P.02180: Civic Facility Site Maintenance	400.0	370.0	350.0	350.0	350.0
P.10101: Facilities Corporate Accommodations	240.2	2,241.2	244.3	247.6	247.6
P.10172: Vic Rempel Greenhouse Revitalization	275.0	-	-	-	-
P.10171: CA-COLT-Norseman Fit Up & AveP Warehouse	4,000.0	-	500.0	18,000.0	-
Total	15,061.2	15,396.2	15,463.3	33,485.6	15,661.6

The 2026-2027 Preliminary capital investments for Facilities Management includes 8 funded capital projects totaling \$15,061.2 in 2026 and \$15,396.2 in 2027. The purpose of these projects is to ensure City assets are properly maintained through preventative maintenance and facility upgrades, improvements, replacements and refurbishments, as well as ensure that the appropriate facilities are available for the delivery of core civic services.

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10172: Vic Rempel Greenhouse Revitalization	475.0	-	-	-	-
P.10131: Third Radio Repeater Site	900.0	-	-	-	-
Total	1,375.0	-	-	-	-

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve ■ Internal Funding / Transfers / Debt ■ Reallocation

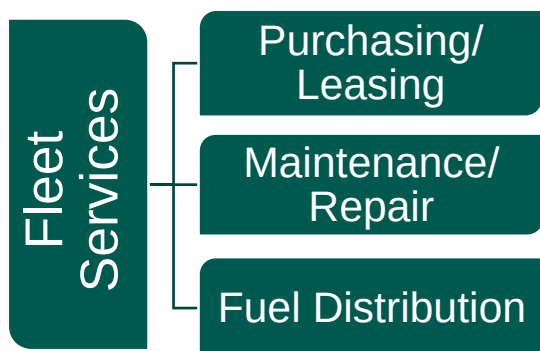
Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
CA-COLT-Norseman Fit Up					
P.10171 & AveP Warehouse	-	-	-	-	3,350.0
Integrated Solar /					
P.02650 Renewable Energy Strtgy	-	-	(12.0)	-	-
Total	-	-	(12.0)	-	3,350.0

Estimated future operating impacts include electrical savings net of operating costs in 2028 as well as operating costs for the Norseman facility once it is fully operational in 2030. Included in this amount are staffing requirements, currently estimated at 8.0 FTEs.

Fleet Services

Overview



Fleet Services provides equipment management services for the Corporation's vehicles and equipment fleet, including purchasing, leasing, maintenance and repair, fuel distribution, and operator training.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	6,601.0	6,997.0	7,166.2	7,903.8	737.6	10.3%	8,344.2	440.4	5.6%
Contracted and General Services	5,929.0	5,965.2	6,138.9	6,372.7	233.8	3.8%	6,547.9	175.2	2.7%
Heating, Lighting, Power, Water and Telephone	13.7	14.6	14.6	14.7	0.1	0.7%	14.9	0.2	1.4%
Material, Goods and Supplies	10,061.7	3,969.2	4,028.2	9,353.7	5,325.5	132.2%	9,493.8	140.1	1.5%
Other Expenses	(17.3)	-	-	-	-	-	-	-	-
Cost Recoveries	(30,909.5)	(24,504.8)	(25,218.7)	(32,209.9)	(6,991.2)	27.7%	(33,320.8)	(1,110.9)	3.4%
Transfers to Reserves	8,065.0	7,366.9	7,709.4	8,428.0	718.6	9.3%	8,801.2	373.2	4.4%
Transfers to Other Operating	195.5	191.9	161.4	137.0	(24.4)	(15.1%)	118.8	(18.2)	(13.3%)
Finance Charges	60.9	-	-	-	-	-	-	-	-
Total Gross Expenditure	-	-	-	-	-	-	-	-	-
Tax Support	-	-	-	-	-	-	-	-	-

Corporate Asset Management

City of Saskatoon

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2024 Actual Results:

In 2024 Fleet Services had no significant variance from budget. The significant variances in Material, Goods and Supplies as well as Cost Recoveries is due to a change in accounting practices for fuel being expensed with offsetting cost recoveries from internal clients in 2024. The 2026 budget has been adjusted accordingly to align to this practice.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	67.20	72.20	5.00	74.20	2.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(703.0)	(585.5)	(1,288.5)
Growth	703.0	585.5	1,288.5
Total Expenditure Change	-	-	-
Total Change, Net	-	-	-
Total Budget	-	-	

2026 Changes

Growth:

An increase of \$703.0 has been added with \$53.0 to support the repairs and maintenance of aging Parks equipment and \$436.5 for 5.0 additional FTEs to support workloads. The positions are 2.0 FTE Saskatoon Police Service Mechanics for \$192.4, 1.0 FTE Saskatoon Police Service Mechanic Supervisor for \$103.3 due to the growth in Police fleet units, and 2.0 FTE Wash Bay Attendants for \$140.8.

Capital Contributions:

A total of \$718.6 has been added to the Civic Vehicles and Equipment Replacement Reserve and the Grounds Maintenance Equipment Replacement Reserve, representing \$526.2 for inflation and transfers, and \$192.4 for growth of the City's fleet.

Other Significant Items:

There were inflationary impacts of \$174.2 for vehicle and equipment repairs and maintenance as well as an increase of \$441.9 has been included for increased costs of collective agreements. A total of \$5,196.0 has been put in for cost recovery due to fuel being moved to operations as an expensed item

Corporate Asset Management

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with a similar offsetting increase to Materials, Goods and Supplies line. As such, the total cost recovery has increased \$6,991.2 for vehicle and equipment rental rates to offset budget increases in growth and inflation, and the fuel expense inclusion.

2027 Changes

Growth:

An increase of \$585.5 has been added with \$53.0 to support the repairs and maintenance of aging Parks equipment and \$252.0 for 2.0 additional FTEs to maintain a growing fleet. The positions are 1.0 FTE Specification Engineer for \$132.2 and 1.0 FTE Civic Fleet Mechanic for \$119.8.

Capital Contributions:

A total of \$373.2 has been added to the Civic Vehicles and Equipment Replacement Reserve and the Grounds Maintenance Equipment Replacement Reserve, representing \$186.7 for inflation and transfers, and \$186.5 for growth of the City's fleet.

Other Significant Items:

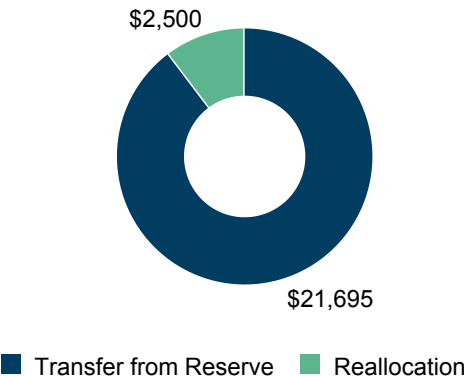
Increases to support inflationary demands of \$64.5 for vehicle and equipment repairs and maintenance, as well as an increase of \$188.4 has been included for increased costs of collective agreements. The total cost recovery has increased \$1,110.9 for vehicle and equipment rental rates to offset budget increases in growth and inflation.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00679: Grounds Mtnce-Equipment Repl	515.0	560.0	550.0	550.0	550.0
P.01356: V&E Additional Vehicles & Equipment	580.0	440.0	690.0	690.0	690.0
P.01357: V&E Replacement Vehicles & Equipment	10,100.0	9,500.0	9,000.0	9,000.0	9,000.0
P.10076: Corp Fuel and Fueling Infra Mgmt	1,250.0	1,250.0	-	-	-
Total	12,445.0	11,750.0	10,240.0	10,240.0	10,240.0

The 2026-2027 Fleet Services Capital Investment plan includes four funded projects totaling \$12,445.0 in 2026 and \$11,750.0 in 2026. These include V&E Replacement Vehicles and Equipment, Grounds Maintenance Equipment Replacement, V&E Additional Vehicles and Equipment, and Corporate Fuel and Fueling Infrastructure Management.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

The Corporate Governance and Finance Business Line is a collection of various corporate governance and finance related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Corporate Governance & Finance Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals
 CULTURE OF CONTINUOUS IMPROVEMENT Saskatoon Is the best- managed city in Canada.
We provide high-quality services to meet the dynamic needs and expectations of residents, focusing on continuous improvement and innovative approaches. As a preferred employer, we attract skilled and diverse talent, representative of our community. We work together in a safe, healthy, and productive environment, knowing our roles and feeling empowered to build a better city. We commit to high performance standards and take responsibility for our actions daily.



ASSET &
FINANCIAL
SUSTAINABILITY

Saskatoon Invests In what matters.

Our planning philosophy, "we invest in what matters," guides the use of our financial and physical resources to meet residents' needs today and tomorrow, aiming for smart, sustainable city management. We align our services with residents' expectations and financial capacity, ensuring they see value in their tax investments. We actively seek diverse revenue streams, managing risk and debt responsibly. We maintain openness, accountability, and transparency in our resource allocation and collection decisions. Our well-managed and maintained infrastructure reflects the pride and priorities of a modern 21st-century city.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	N/A*	81%	75%	Decline	Needs Improvement
Representative Workforce	Indigenous = 15.2%	8.20%	8.80%	8.70%	Neutral	Needs Improvement
	Visible Minority = 21.5%	13.40%	14.00%	15.00%	Improvement	
	People with Disabilities = 27.7%	2.60%	2.70%	2.80%	Neutral	
	Women = 47.5%	31.40%	31.40%	31.50%	Neutral	
Lost Time Injury Frequency	Zero	2.92	3.44	4.18	Decline	Needs Improvement
Annual Municipal Property Tax Increase	N/A	3.86%	3.93%	6.04%	N/A	N/A

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Assessment & Taxation	(9.7)	(10.0)	(10.0)	(10.0)	-	-	(10.0)	-	-
City Clerk's Office	(13.4)	(33.6)	(33.6)	(33.6)	-	-	(33.6)	-	-
City Solicitor's Office	(361.9)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
Corporate Support	(5.3)	(77.6)	(77.6)	-	77.6	(100.0%)	-	-	-
General Services	(8,263.9)	(8,562.4)	(8,271.3)	(8,271.3)	-	-	(8,271.3)	-	-
Revenue Services	(125.5)	(42.0)	(42.0)	(92.0)	(50.0)	119.0%	(92.0)	-	-
Total Revenues	(8,779.7)	(9,050.6)	(8,759.5)	(8,731.9)	27.6	(0.3%)	(8,731.9)	-	-
Gross Expenses									
Assessment & Taxation	3,794.0	4,018.0	4,179.5	4,117.5	(62.0)	(1.5%)	4,222.7	105.2	2.6%
City Clerk's Office	3,931.1	3,975.2	4,168.6	4,365.7	197.1	4.7%	4,485.8	120.1	2.8%
City Manager's Office	776.3	806.2	823.8	864.2	40.4	4.9%	884.0	19.8	2.3%
City Solicitor's Office	1,786.9	2,698.0	2,754.5	2,733.8	(20.7)	(0.8%)	2,802.6	68.8	2.5%
Corporate Support	31,661.9	34,529.4	37,373.7	42,013.6	4,639.9	12.4%	45,492.9	3,479.3	8.3%
Debt Servicing	26,409.9	26,409.9	27,218.7	29,668.7	2,450.0	9.0%	32,098.7	2,430.0	8.2%
Financial Services	3,527.2	3,815.6	3,996.1	4,281.3	285.2	7.1%	4,390.2	108.9	2.5%
General Services	13,073.7	8,219.2	9,721.3	8,576.6	(1,144.7)	(11.8%)	8,593.3	16.7	0.2%
Legislative	1,740.5	1,850.2	1,890.3	2,263.0	372.7	19.7%	2,327.4	64.4	2.8%
Revenue Services	2,045.6	2,243.2	2,375.2	2,610.3	235.1	9.9%	2,679.0	68.7	2.6%
Service Saskatoon	1,184.6	1,200.7	1,225.9	1,831.1	605.2	49.4%	2,051.2	220.1	12.0%
Total Gross Expenses	89,931.8	89,765.5	95,727.6	103,325.8	7,598.2	7.9%	110,027.8	6,702.0	6.5%
Tax Support	81,152.1	80,714.9	86,968.1	94,593.9	7,625.8	8.8%	101,295.9	6,702.0	7.1%

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	485.21	494.81	9.60	503.81	9.00

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2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	86,968.1	94,593.9	
Revenue Changes:			
Revenue	27.6	-	27.6
Total Revenue Change	27.6	-	27.6
Expenditure Changes:			
Inflation & Transfer	2,270.3	2,552.8	4,823.1
Growth	5,327.9	4,149.2	9,477.1
Service Level Changes	-	-	-
Total Expenditure Change	7,598.2	6,702.0	14,300.2
Total Budget	94,593.9	101,295.9	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Assessment & Taxation	100.0	4,100.0	100.0	100.0	100.0
Corporate Support	3,003.0	2,022.3	1,699.3	1,717.3	1,702.3
Financial Services	1,325.0	2,350.0	350.0	350.0	350.0
Legislative	50.0	50.0	-	-	-
Service Saskatoon	493.0	490.0	260.0	260.0	260.0
Total	4,971.0	9,012.3	2,409.3	2,427.3	2,412.3

Financing for Capital Investments

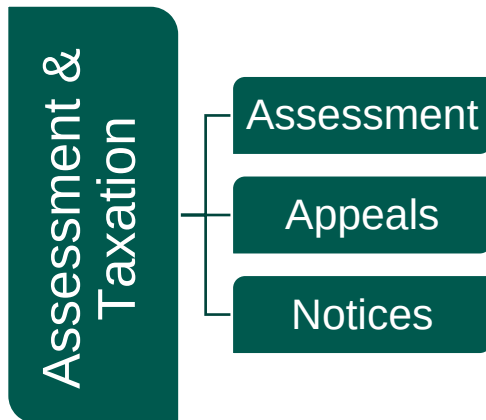
Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	3,018.0	2,527.3	2,409.3	2,427.3	2,412.3
Funding Plan Contribution	1,000.0	6,000.0	-	-	-
Unfunded	953.0	485.0	-	-	-
Total	4,971.0	9,012.3	2,409.3	2,427.3	2,412.3

Operating Budget Impacts of Capital Projects

	2026	2027	2028	2029	2030
Corporate Support	-	-	50.0	-	-
Total	-	-	50.0	-	-

Assessment & Taxation

Overview



The Assessment & Taxation service line prepares and defends the Assessment Roll based on the standards set out by The Saskatchewan Assessment Management Agency (SAMA), and produces and maintains the associated Taxation Roll on an annual basis as required by Provincial Legislation. Based on the legislation set out in *The Cities Act*, this service line issues the related Assessment & Taxation notices to property owners. Collection of tax revenue is handled by Corporate Revenue.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(9.7)	(10.0)	(10.0)	(10.0)	-	-	(10.0)	-	-
Total Revenues	(9.7)	(10.0)	(10.0)	(10.0)	-	-	(10.0)	-	-
Gross Expenses									
Wages and Benefits	3,331.9	3,474.2	3,612.1	3,463.8	(148.3)	(4.1%)	3,559.6	95.8	2.8%
Contracted and General Services	256.2	335.1	349.7	400.4	50.7	14.5%	400.4	-	-
Heating, Lighting, Power, Water and Telephone	15.0	16.7	16.7	16.7	-	-	16.7	-	-
Material, Goods and Supplies	181.0	185.3	194.3	229.9	35.6	18.3%	239.3	9.4	4.1%
Transfers to Reserves	6.7	6.7	6.7	6.7	-	-	6.7	-	-
Transfers to Other Operating	3.1	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	3,794.0	4,018.0	4,179.5	4,117.5	(62.0)	(1.5%)	4,222.7	105.2	2.6%
Tax Support	3,784.3	4,008.0	4,169.5	4,107.5	(62.0)	(1.5%)	4,212.7	105.2	2.6%

2024 Actual Results:

In 2024, Assessment and Taxation reported a favorable budget variance of \$224.0, primarily driven by staffing cost savings due to turnover, including vacancies and lower-step hires. There were also

City of Saskatoon

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savings from reduction in staff training and less mailing costs due to not sending out TIPPS notices in December 2024 as a result of the Canada Post strike.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	34.00	31.00	(3.00)	31.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	4,169.5	4,107.5	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(62.0)	105.2	43.2
Total Expenditure Change	(62.0)	105.2	43.2
Total Change, Net	(62.0)	105.2	43.2
Total Budget	4,107.5	4,212.7	

2026 Changes

Other Significant Item(s):

A total of \$94.3 has been included for the increased costs of collective agreements, \$71.5 for Mailing and printing expenses primarily due to higher postage rates and increased volume of mailed correspondence such as assessment notices resulting from a growing number of properties and \$18.0 for software cost increases.

These increases were offset by transfer of 3.0 FTE positions with associated costs of \$242.6. Of these, 1.0 FTE was transferred to Information Technology (IT) to support Corporate Revenue IT initiatives, while 2.0 FTE were moved to Revenue Services Administration to enhance alignment of work functions.

2027 Changes

Other Significant Item(s):

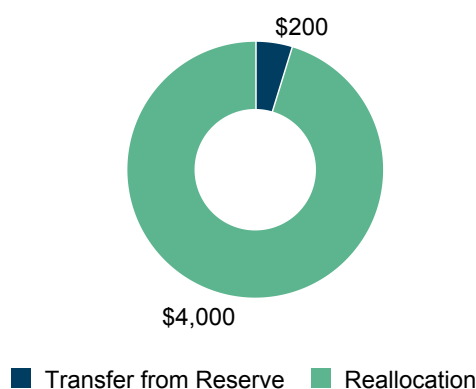
An amount of \$95.8 has been included for the increased costs of collective agreements and \$9.4 for computer software cost increases.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02079: Property Reassessment	100.0	100.0	100.0	100.0	100.0
P.10151: Computer Assisted Mass Appraisal System	-	4,000.0	-	-	-
Total	100.0	4,100.0	100.0	100.0	100.0

The 2026-2027 Assessment & Taxation Capital Investment includes two funded projects totalling \$100.0 in 2026 and \$4,100.0 in 2027. The Property Reassessment project invests in the defence of the new assessment roll that occurs every four years. The next reassessment is in 2029. This second project is to replace the current Computer-Assisted Mass Appraisal (CAMA) system with a modern platform to enhance operational efficiency. This project is funded under the Major Capital Prioritization Funding Plan.

2026-2027 Capital Budget by Funding Source

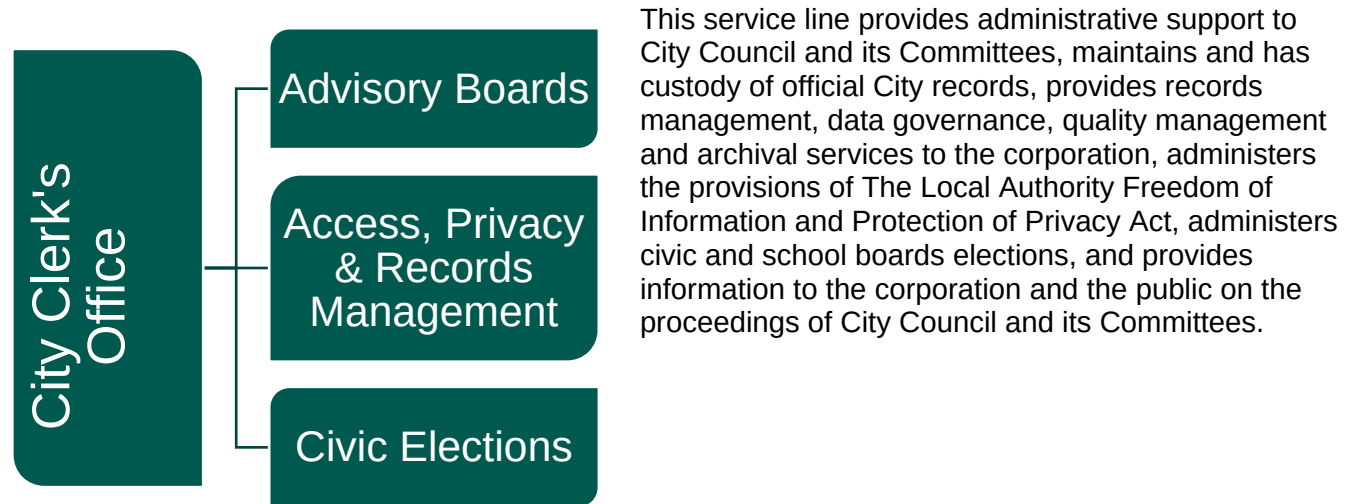


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

City Clerk's Office

Overview



Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	-	(33.6)	(33.6)	(33.6)	-	-	(33.6)	-	-
User Fees	(13.4)	-	-	-	-	-	-	-	-
Total Revenues	(13.4)	(33.6)	(33.6)	(33.6)	-	-	(33.6)	-	-
Gross Expenses									
Wages and Benefits	2,868.5	2,877.9	3,057.3	3,157.0	99.7	3.3%	3,248.7	91.7	2.9%
Contracted and General Services	763.4	237.4	172.8	243.3	70.5	40.8%	247.7	4.4	1.8%
Heating, Lighting, Power, Water and Telephone	13.2	16.4	16.4	12.9	(3.5)	(21.3%)	12.9	-	-
Material, Goods and Supplies	762.8	466.2	534.8	543.8	9.0	1.7%	543.8	-	-
Other Expenses	1.0	-	-	-	-	-	-	-	-
Cost Recoveries	(487.5)	(41.0)	(41.0)	(45.0)	(4.0)	9.8%	(45.0)	-	-
Transfers to Reserves	2.9	415.3	425.8	451.8	26.0	6.1%	476.8	25.0	5.5%
Transfers to Other Operating	6.8	3.0	2.5	1.9	(0.6)	(24.0%)	0.9	(1.0)	(52.6%)
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	3,931.1	3,975.2	4,168.6	4,365.7	197.1	4.7%	4,485.8	120.1	2.8%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Tax Support	3,917.7	3,941.6	4,135.0	4,332.1	197.1	4.8%	4,452.2	120.1	2.8%

2024 Actual Results:

2024 City Clerk's office had a favourable variance of \$23.9 due to savings in office expense and fewer Board of Revision appeals.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	28.24	28.24	-	28.24	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	4,135.0	4,332.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	122.6	120.1	242.7
Growth	74.5	-	74.5
Total Expenditure Change	197.1	120.1	317.2
Total Change, Net	197.1	120.1	317.2
Total Budget	4,332.1	4,452.2	

2026 Changes

Growth:

A total increase of \$74.5 includes additional budget for Postmedia Public meetings and public notices, and to maintain the Election database.

Other Significant Item(s):

A total of \$122.6 has been added to the City Clerk's Service Line for inflation. The increase primarily includes \$99.1 for increased cost of collective agreements and \$26.0 for transferred to the voting reserve to support next civic election.

To partially offset these increases, there was a decrease in printing expenses of \$6.7 due to savings achieved from printer lease buyout.

2027 Changes

Other Significant Items:

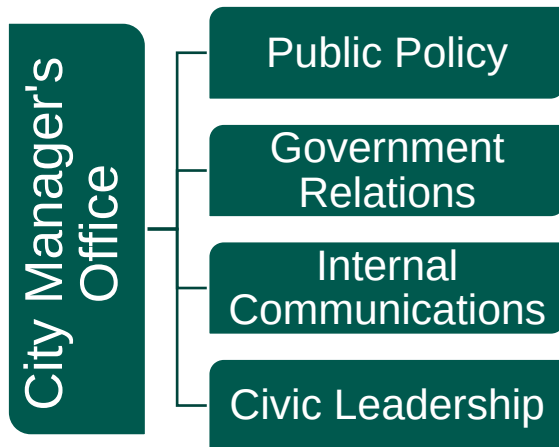
A total of \$120.1 has been added to the City Clerk's Service Line for inflation. The increase primarily includes \$91.7 for increased cost of collective agreements and \$25.0 for transferred to the voting reserve.

Summary of Capital Investments

There are no capital investments for City Clerks.

City Manager's Office

Overview



This service line provides direction and leadership to all civic departments, provides policy advice to City Council and its Committees, and acts as a liaison between the Administration, City Council, other levels of government, and the public.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	797.4	793.3	812.4	858.1	45.7	5.6%	883.4	25.3	2.9%
Contracted and General Services	16.7	40.6	40.6	40.6	-	-	40.6	-	-
Heating, Lighting, Power, Water and Telephone	4.5	5.6	5.6	5.6	-	-	5.6	-	-
Material, Goods and Supplies	14.3	24.3	24.3	22.4	(1.9)	(7.8%)	22.4	-	-
Other Expenses	0.1	-	-	-	-	-	-	-	-
Cost Recoveries	(67.3)	(67.3)	(68.8)	(72.2)	(3.4)	4.9%	(77.7)	(5.5)	7.6%
Transfers to Reserves	9.7	9.7	9.7	9.7	-	-	9.7	-	-
Transfers to Other Operating	1.1	-	-	-	-	-	-	-	-
Total Gross Expenditure	776.3	806.2	823.8	864.2	40.4	4.9%	884.0	19.8	2.3%
Tax Support	776.3	806.2	823.8	864.2	40.4	4.9%	884.0	19.8	2.3%

2024 Actual Results:

In 2024 the City Manager's Office had a favourable variance of \$29.9 primarily due to less use of external services, savings from travel and office expenses.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	4.00	4.00	-	4.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	823.8	864.2	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	40.4	19.8	60.2
Total Expenditure Change	40.4	19.8	60.2
Total Change, Net	40.4	19.8	60.2
Total Budget	864.2	884.0	

2026 Changes

A total of \$40.4 has been included for City Manager's office Service Line. The increase includes \$46.4 for increased costs of collective agreements and employment contracts offset by increase in cost recovery of \$6.0.

2027 Changes

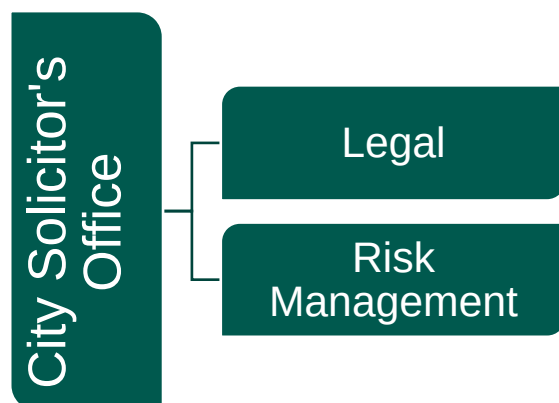
A total of \$19.8 has been included for City Manager's office Service Line. The increase includes \$25.3 for increased costs of collective agreements and employment contracts offset by increase in cost recovery of \$5.5.

Summary of Capital Investments

There are no capital investments for City Manager's Office.

City Solicitor's Office

Overview



The Office of the City Solicitor provides general and specialized legal services to City Council, Committees of Council, the City Manager, the City Clerk, and all other City Departments. Legal services are provided to the City's controlled corporations and the Saskatoon Public Library Board upon request. The wide variety of legal work performed by the Office of the City Solicitor includes governance advice, bylaw prosecutions, legislative drafting, land transactions, contracts, loans and debentures, expropriations and tax collections, representation at all levels of Court regarding municipal law matters, civil law matters and administrative law matters, arranging for the City's insurance needs, dealing with claims made by and against the City.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(361.9)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
Total Revenues	(361.9)	(325.0)	(325.0)	(325.0)	-	-	(325.0)	-	-
Gross Expenses									
Wages and Benefits	2,706.9	3,010.4	3,081.0	3,229.0	148.0	4.8%	3,322.3	93.3	2.9%
Contracted and General Services	2,608.1	3,775.7	3,775.7	2,971.7	(804.0)	(21.3%)	2,971.7	-	-
Heating, Lighting, Power, Water and Telephone	13.6	14.6	14.6	13.6	(1.0)	(6.8%)	13.6	-	-
Material, Goods and Supplies	63.0	81.7	81.7	101.9	20.2	24.7%	101.9	-	-
Cost Recoveries	(4,060.9)	(4,634.4)	(4,648.5)	(4,232.4)	416.1	(9.0%)	(4,256.9)	(24.5)	0.6%
Transfers to Reserves	450.0	450.0	450.0	650.0	200.0	44.4%	650.0	-	-
Transfers to Other Operating	6.3	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,786.9	2,698.0	2,754.5	2,733.8	(20.7)	(0.8%)	2,802.6	68.8	2.5%
Tax Support	1,425.0	2,373.0	2,429.5	2,408.8	(20.7)	(0.9%)	2,477.6	68.8	2.9%

2024 Actual Results:

In 2024, the City Solicitor's Office reported a favourable budget variance of \$947.9. This was primarily driven by lower-than-expected insurance premiums. Salary savings from vacancies totaled \$303.5, and revenue exceeded budget by \$36.9 due to a higher volume of tax enforcement files than expected. These favourable results were offset by a \$573.5 variance in cost recoveries, largely due to a refund issued following a reassessment of actual insurance costs compared to budgeted estimates.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	22.00	22.00	-	22.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	2,429.5	2,408.8	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(20.7)	68.8	48.1
Total Expenditure Change	(20.7)	68.8	48.1
Total Change, Net	(20.7)	68.8	48.1
Total Budget	2,408.8	2,477.6	

2026 Changes

Other Significant Item(s):

A total of \$148.0 is included to reflect increased costs of collective agreements and the reclassification of existing positions.

An increase of \$200.0 has been made to the transfer to the Self-Insured Retention Reserve.

The cost of insurance premiums is expected to decrease by \$815.0, reflecting lower estimated industry market prices and changes to the City's insurance program. After accounting for this decrease alongside the increases noted above, the net impact is a \$416.1 reduction in cost recovery within the Insurance Management Program.

2027 Changes

Other Significant Item(s):

A total of \$93.3 has been added to the 2027 budget to reflect increased costs of collective agreements and changes resulting from position reclassifications.

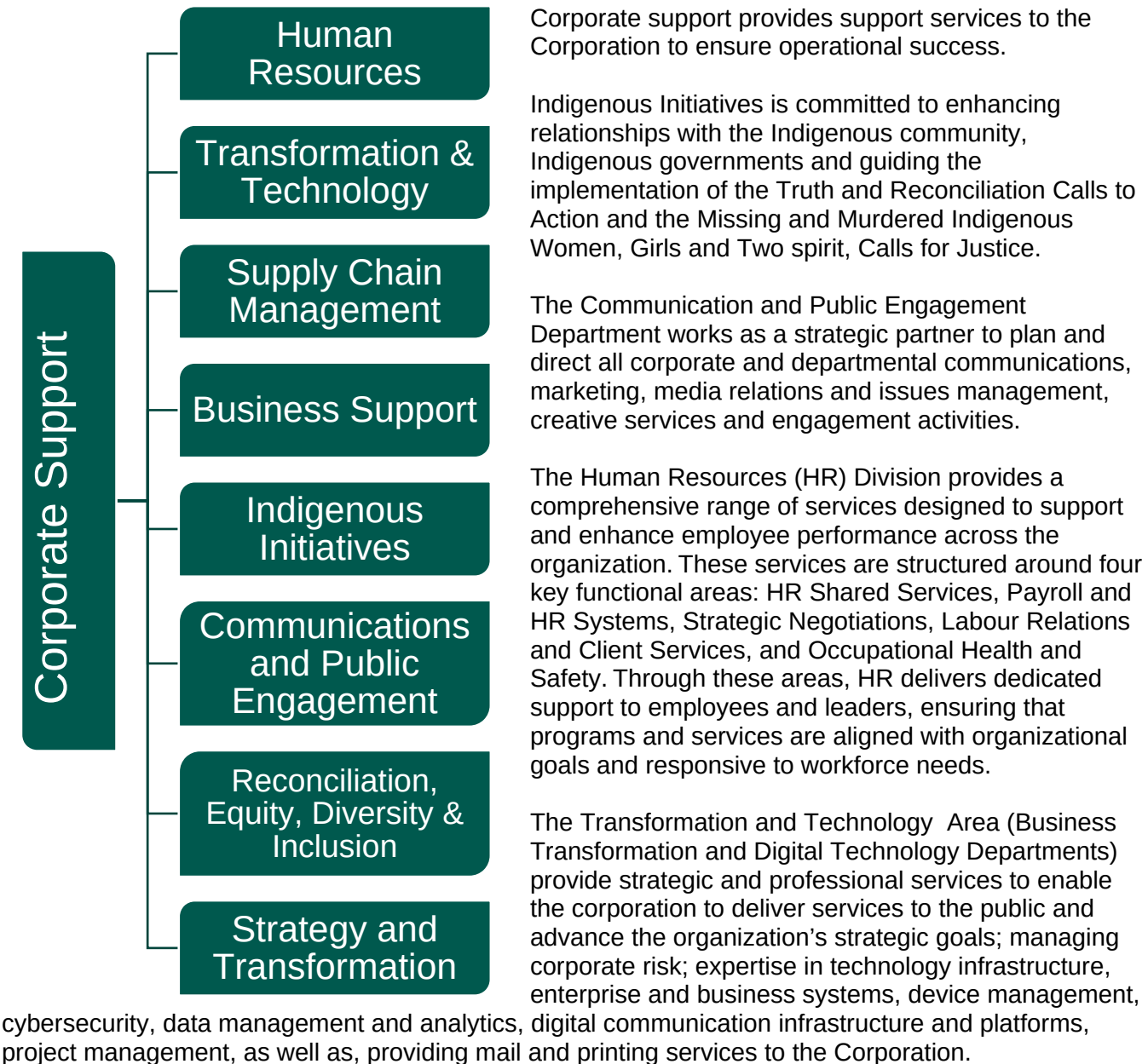
To partially offset these increases, the Insurance Management Program has seen a corresponding \$24.5 increase in cost recovery, reducing the net budget impact.

Summary of Capital Investments

There are no capital investments for City Solicitor's Office.

Corporate Support

Overview



The Supply Chain Management (SCM) Department is responsible for providing procurement, inventory management, and asset disposal services to the Corporation. SCM manages the competitive bidding process ensuring open, fair, and transparent procurement processes that focus on achieving best value procurement outcomes. SCM also supports the timely delivery of goods, services, and construction to

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support daily operations through inventory management, supplier performance, and spend management.

The Strategy and Transformation Division is committed to advancing the organization's strategic goals of transforming and improving its operations to meet the evolving needs of the community. Initiatives such as Business Transformation and Continuous Improvement focus on developing the foundational tools and processes that enable the organization to manage its performance, make data-based decisions and mitigate risks to improve service and maximize efficiency.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	-	(76.8)	(76.8)	-	76.8	(100.0%)	-	-	-
Government Transfers	1.7	-	-	-	-	-	-	-	-
Contribution from Develop & Others	(7.0)	-	-	-	-	-	-	-	-
User Fees	-	(0.8)	(0.8)	-	0.8	(100.0%)	-	-	-
Total Revenues	(5.3)	(77.6)	(77.6)	-	77.6	(100.0%)	-	-	-
Gross Expenses									
Wages and Benefits	34,926.3	36,967.0	38,430.0	41,025.4	2,595.4	6.8%	43,190.2	2,164.8	5.3%
Contracted and General Services	5,554.4	7,467.9	7,909.5	8,223.7	314.2	4.0%	8,894.6	670.9	8.2%
Heating, Lighting, Power, Water and Telephone	202.9	285.0	285.0	268.3	(16.7)	(5.9%)	270.1	1.8	0.7%
Material, Goods and Supplies	7,142.4	6,385.3	6,785.2	7,996.6	1,211.4	17.9%	8,569.5	572.9	7.2%
Other Expenses	34.2	1.0	1.0	2.2	1.2	120.0%	2.4	0.2	9.1%
Donations, Grants and Subsidies	7.9	-	-	-	-	-	-	-	-
Cost Recoveries	(14,645.5)	(15,002.2)	(15,238.7)	(15,837.0)	(598.3)	3.9%	(16,178.6)	(341.6)	2.2%
Transfers to Reserves	1,712.7	1,553.9	1,833.6	2,566.6	733.0	40.0%	2,677.4	110.8	4.3%
Transfers to Other Operating	(3,264.2)	(3,128.5)	(2,631.9)	(2,232.2)	399.7	(15.2%)	(1,932.7)	299.5	(13.4%)
Finance Charges	(9.1)	-	-	-	-	-	-	-	-
Total Gross Expenditure	31,661.9	34,529.4	37,373.7	42,013.6	4,639.9	12.4%	45,492.9	3,479.3	8.3%
Tax Support	31,656.6	34,451.8	37,296.1	42,013.6	4,717.5	12.6%	45,492.9	3,479.3	8.3%

2024 Actual Results:

In 2024, Corporate Support had \$2,795.2 favourable variance from budget. There was \$1,012.0 savings in software licensing and equipment maintenance, and \$1,778.3 savings in staff vacancies and training.

Summary of 2026 - 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	287.97	298.57	10.60	306.57	8.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	37,296.1	42,013.6	
Revenue Changes:			
Revenue	77.6	-	77.6
Total Revenue Change	77.6	-	77.6
Expenditure Changes:			
Inflation & Transfer	2,742.4	1,942.8	4,685.2
Growth	1,897.5	1,536.5	3,434.0
Total Expenditure Change	4,639.9	3,479.3	8,119.2
Total Change, Net	4,717.5	3,479.3	8,196.8
Total Budget	42,013.6	45,492.9	

2026 Changes

Growth:

A total of \$1,897.5 has been added to Corporate Support Service Line for growth which primarily includes 8.0 FTEs (3.5 New and 4.5 Temporary to Permanent) and increase in software related expenses. Details are as follows:

- \$109.8 (1.0 FTE) for continued security enhancements,
- \$127.7 (1.0 Temporary to Permanent FTE) for AV boardroom equipment replacement and repair,
- \$74.8 (0.5 FTE) for support of the NG911 services,
- \$108.3 (1.0 FTE) for client support to meet the growing demand for reliable, high-quality technology support at Council meetings and public events
- \$118.5 (1.0 Temporary to Permanent FTE) for Communications Consultant II to maintain current expected level of communication support for Saskatoon Transit in their various initiatives and strategies.
- \$117.9 (1.0 Temporary to Permanent FTE) for Public Engagement Consultant to address the increasing demand for engagement activities on high profile projects such as the 2026/29 Strategic Plan, Homelessness, Link, Climate Action Strategy, Bus Feeder Routes, Accessibility, and lesser-known projects.
- \$158.2 (1.0 FTE) for an Enterprise Architect for Business Systems for designing and overseeing the architecture of the Customer Experience Enterprise & Business Systems of the organization.

- \$63.2 (0.5 Temporary to Permanent FTE) for Strategy Lead for sustainment of strategic corporate performance management essential to maintain service level and continue the strategic momentum built over the past three years.
- \$69.7 (1.0 Temporary to Permanent FTE) for an Injury Prevention Supervisor to meet legislative requirements including effective management of the city's WCB account, with 50% funding from the Water and Sewer Utility Program.

In addition to FTE's, \$588.5 added for software related expenses including \$100.7 for software licenses, \$87.8 for continued security enhancements and \$400 for base budget increase of the City's Enterprise Resource Planning (ERP) System software cloud memory.

Capital Contributions:

A total of \$733.0 has been added to Corporate Support Service Line Reserves which primarily includes:

- \$192.9 added to Systems Development Reserve for the future replacement of the widely used GIS System,
- \$392.7 added to Printing and Mail Equipment Replacement Reserve primarily due to transfer of savings achieved from printer lease buyouts for future printing and mailing equipment replacements,
- \$23.8 added to Computer Equipment Replacement Reserve for Computer Equipment Replacement,
- \$2.8 added to IT Digital Data Reserve,
- \$25.0 added to Enterprise Resource Planning System Reserve for future SAP upgrades and improvements.
- \$10.0 added to Corporate Performance Reserve for future accessibility projects, and
- \$45.1 added to Community Services Capital Reserve to fund the Division's future capital needs including replacement of leisure centre point of sale system and employee scheduling system.

Other Significant Item(s):

A total of \$2,742.4 has been added for inflation and transfers to Corporate Support Service line which primarily include:

\$1,600.8 for the increased costs of collective agreements and position movements.

\$484.4 has been included for software licensing and equipment maintenance due to rising costs per user including Microsoft (\$163.4), SAP (\$82.6), VertiGIS (\$56.0), and ESRI (\$53.3), and \$108.9 for equipment maintenance of: server and storage, network, GIS software for mapping and spatial analysis, and printer equipment.

A total of 3.0 temporary to permanent FTE's has been added to Corporate Support Service Line that do not require any new funding which includes 1.0 Staff Accountant to support payroll, maintain financial control, and ensure legislative compliance and 2.0 positions including HCM Functional Analyst and Programmer Analyst for operational support and to meet internal audit recommendations.

The following transfers occurred to align costs more appropriately with the services provided:

- Corporate Support transferred \$63.6 (0.45 FTE) to the Utilities Service Line

- Corporate Support transferred \$67.0 (0.8 FTE) to the Financial Service Line.
- Corporate Support transferred \$9.9 (0.15 FTE) to Leisure Centers- Program
- Assessment and Taxation transferred \$104.0 (1.0 FTE) to Corporate Support.

Budgeted revenues under Business Support of \$77.6 have been reclassified with an offset of \$77.6 to align with actual cost recoveries being received.

2027 Changes

Growth:

A total of \$1,536.5 has been added to Corporate Support Service Line for growth which primarily includes 5.0 FTE's (3.0 New and 2.0 Temporary to Permanent) and increase in software related expenses. Details are as follows

- \$112.6 (1.0 FTE) for continued cyber security enhancements,
- \$112.6 (1.0 FTE) for network support of the NG911 services,
- \$145.5 (1.0 Temporary to Permanent FTE) for multi-project support for successful project delivery to sustain support to 43 departments,
- \$130.8 (1.0 FTE) for alignment with the Corporate Data Management Strategy and realization of data program
- \$140.6 (1.0 Temporary to Permanent FTE) to support the Corporate Asset Management initiative of planning and maintaining City's assets such a fleet, facilities, parks, roads, bridges, water and sewer.

In addition to FTE's, \$479.4 added for software and maintenance related expenses including \$190.0 for cyber security enhancements, \$115.3 for increase in number of Microsoft licenses, and \$75.0 for additional licensing tools to support business operations, \$50.0 for the increase in SAP users and \$49.1 for equipment maintenance and rentals.

Capital Contributions:

A total of \$110.8 has been added to Corporate Support Service Line Reserves which primarily includes:

- \$22.5 added to Systems Development Reserve for the future replacement of the widely used GIS System,
- \$18.7 added to Printing and Mail Equipment Replacement Reserve for future printing and mailing equipment replacements,
- \$24.4 added to Computer Equipment Replacement Reserve for Computer Equipment Replacement,
- \$2.9 added to IT Digital Data Reserve,
- \$25.0 added to Enterprise Resource Planning System Reserve for future SAP upgrades and improvements, and

\$10.0 added to Corporate Performance Reserve for future accessibility projects

Other Significant Items(s):

A total of \$1,942.8 has been added for inflation and transfers to Corporate Support Service line which primarily include:

\$1,386.1 included for the increased costs of collective agreements.

\$445.8 has been included for software licensing to address the growing cost per user including: ESRI – GIS Software for Mapping and Spatial Analytics licenses renewal \$200.0, Microsoft licensing \$126.6, and SAP licensing \$98.5, and Security threat detection and response \$12.9.

A total of 3.0 temporary to permanent FTE's has been added to Corporate Support Service Line that do not require any new funding which includes 1.0 WCB Compliance Specialist for management of workplace injury claims and improving employee well-being and 2.0 positions including Information Technology Coordinator (ABAP) and Functional Enterprise Asset Management Analyst for operational support and to meet the internal audit recommendations.

The General Services service line has transferred \$125.1 to the Corporate Support Services line to better align costs with the services provided.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01083: Corporate Network Equipment Repl	610.0	640.0	640.0	640.0	640.0
P.02368: Printing And Mail Services - Equipment	410.0	435.0	437.0	430.0	440.0
P.02516: Develop Enterprise Management Strategies	450.0	70.0	-	-	-
P.02626: Talent Management Framework	50.0	50.0	50.0	50.0	50.0
P.10130: IT Strategic Advancements and Innovation	200.0	245.0	250.0	275.0	250.0
P.10135: Aerial Photography	76.0	60.0	60.0	60.0	60.0
P.10136: CIS Assessment	250.0	-	-	-	-
P.10137: GIS Upgrade	175.0	178.5	178.5	178.5	178.5
P.10132: AV Boardroom Equipment	72.0	83.8	83.8	83.8	83.8
Total	2,293.0	1,762.3	1,699.3	1,717.3	1,702.3

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02625: COS & U Of S Research Partnership	50.0	50.0	-	-	-
P.10041: Corporate Equity, Diversity & Inclusion	160.0	160.0	-	-	-
P.10042: Indigenous Initiatives	200.0	-	-	-	-
P.10138: Customer Experience Strategy	250.0	-	-	-	-

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Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10139: Technology Solutions for City Socials	50.0	50.0	-	-	-
Total	710.0	260.0	-	-	-

The 2026-2027 Preliminary capital investment for Corporate Support included \$4,055.3 funded projects totaling \$2,293.0 in 2026 and \$1,762.3 in 2027. Most notably \$1,250.0 for the Computer Network Replacement replacement/upgrading of corporate servers for the ongoing operation of the corporate local area network, corporate Internet access and the corporate database server environment, \$520.0 for Enterprise Management Strategies for Digital Technology initiatives to advance the City programs, \$845.0 for the Mail and Print Services Equipment Replacement for the periodic replacement of printers and equipment, \$445 for IT Strategic Advancement and innovation, and \$353.5 for GIS Upgrade.

There are a total of \$970.0 of unfunded projects in this service line, contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed.

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve

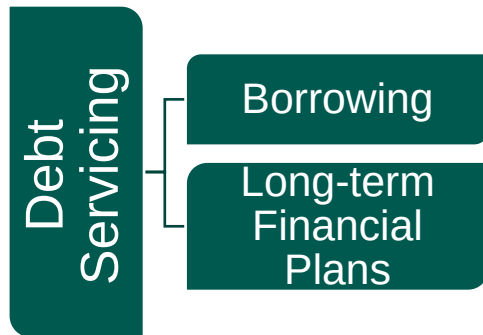
Operating Budget Impacts of 2026/2027 Capital Projects

Project	2026	2027	2028	2029	2030
P.02625 COS & U Of S Research Partnership	-	-	50.0	-	-
Total	-	-	50.0	-	-

\$50.0 is the future operating impact associated with P.02625 should the partnership become permanent and operationalized in 2026.

Debt Servicing

Overview



The Debt Servicing service line provides for the operation of the Corporation's debt management practices. The service line also provides for the management of the City's Major Financial Plans for capital projects, as well as the interest and principle payments related to the Corporation's debenture issues.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Transfers to Reserves	(14,486.1)	(14,486.1)	(13,570.5)	(12,487.2)	1,083.3	(8.0%)	(12,487.4)	(0.2)	-
Transfers to Other Operating	(485.0)	(485.0)	(485.0)	(485.0)	-	-	(485.0)	-	-
Finance Charges	41,381.0	41,381.0	41,274.2	42,640.9	1,366.7	3.3%	45,071.1	2,430.2	5.7%
Total Gross Expenditure	26,409.9	26,409.9	27,218.7	29,668.7	2,450.0	9.0%	32,098.7	2,430.0	8.2%
Tax Support	26,409.9	26,409.9	27,218.7	29,668.7	2,450.0	9.0%	32,098.7	2,430.0	8.2%

2024 Actual Results:

In 2024 Debt Servicing had no variance from budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	27,218.7	29,668.7	

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	-	-	-
Growth	2,450.0	2,430.0	4,880.0
Total Expenditure Change	2,450.0	2,430.0	4,880.0
Total Change, Net	2,450.0	2,430.0	4,880.0
Total Budget	29,668.7	32,098.7	

2026 Changes

Growth:

An increase of \$2,100.0 is required for the Bus Rapid Transit future operating impacts and will be used in the interim for project funding. An additional \$350.0 is required for the Major Capital Funding Plan to finance future debt servicing requirements.

Other Significant Item(s):

\$20,536.7 in capital project down payments is included in this service line in accordance with the City's Major Funding Plans (Major Transportation (LINK), Civic Facilities, and Capital Prioritization) for future debt payments, capital contributions or operating impacts. An additional transfer of \$500 was made to the new Major Civic Facility Reserve from the maturity of a loan.

Debt Servicing costs are \$31,370.8, which consists of \$12,857.6 in interest payments and \$18,513.2 in principal payments.

2027 Changes

Growth:

An increase of \$2,100.0 is required for the Bus Rapid Transit future operating impacts and will be used in the interim for project funding. An additional \$330.0 is required for the Major Capital Funding Plan to finance future debt servicing requirements.

Other Significant Item(s):

\$22,968.8 in capital project down payments is included in this service line in accordance with the City's Major Funding Plans (Major Transportation (LINK), Civic Facilities, and Capital Prioritization) for future debt payments, capital contributions or operating impacts.

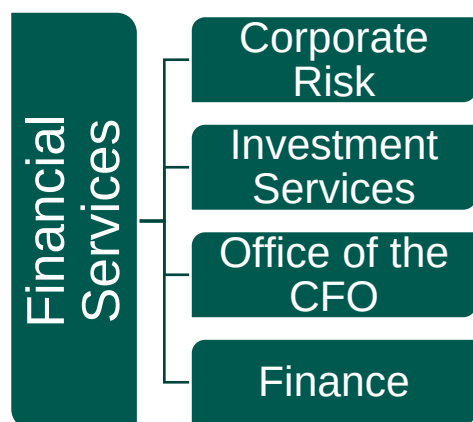
Debt Servicing costs are \$30,416.1, which consists of \$12,122.4 in interest payments and \$18,293.7 in principal payments.

Summary of Capital Investments

There are no capital investments for Debt Servicing.

Financial Services

Overview



The financial stewardship of the Corporation is a critical function which includes the leadership and guidance on financial matters facing the Corporation including the civic investment function. This area includes the general management, leadership, and control for the Corporate Financial Services department's operations, including policy development, inquiries from the public, and City Council relations. The Corporation's risk management, investment and borrowing decisions, financial recording, planning, reporting and control, corporate budgeting, supplier payments, and employee payroll and benefits are key services provided.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	3,133.0	3,375.4	3,556.2	3,840.5	284.3	8.0%	3,945.5	105.0	2.7%
Contracted and General Services	81.4	103.6	103.6	95.5	(8.1)	(7.8%)	99.1	3.6	3.8%
Heating, Lighting, Power, Water and Telephone	9.8	11.5	11.5	11.1	(0.4)	(3.5%)	11.2	0.1	0.9%
Material, Goods and Supplies	54.4	51.3	51.3	63.0	11.7	22.8%	64.1	1.1	1.7%
Cost Recoveries	(162.4)	(133.1)	(133.4)	(135.7)	(2.3)	1.7%	(136.6)	(0.9)	0.7%
Transfers to Reserves	391.3	391.3	393.8	395.8	2.0	0.5%	397.3	1.5	0.4%
Transfers to Other Operating	19.8	15.6	13.1	11.1	(2.0)	(15.3%)	9.6	(1.5)	(13.5%)
Total Gross Expenditure	3,527.2	3,815.6	3,996.1	4,281.3	285.2	7.1%	4,390.2	108.9	2.5%
Tax Support	3,527.2	3,815.6	3,996.1	4,281.3	285.2	7.1%	4,390.2	108.9	2.5%

2024 Actual Results:

In 2024, Financial Services had a favourable variance of \$288.4, primarily due to temporary salary vacancies of \$242.6, savings in training expense of \$16.0, and higher cost recovery of \$29.3.

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Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	26.30	28.30	2.00	28.30	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	3,996.1	4,281.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	148.4	108.9	257.3
Growth	136.8	-	136.8
Total Expenditure Change	285.2	108.9	394.1
Total Change, Net	285.2	108.9	394.1
Total Budget	4,281.3	4,390.2	

2026 Changes

Growth:

An increase of \$131.8 (1.0 FTE) Accounting Coordinator II to provide a dedicated Finance resource to the growing Fire department, where the addition of new programs, facilities, and revenue streams has outpaced current financial support capacity.

Other Significant Item(s):

A total of \$75.9 has been included for increased costs of collective agreements and position reallocations.

\$5.0 has been included for inflationary costs of investment software.

A total of \$80.5 (1.0 FTE) was transferred from the Corporate Support and Parks Maintenance and Design Service Lines to the Financial Services Line to align costs with the services provided.

These increases are partially offset by decrease in printing expenses of \$10.4 due to savings achieved from printer lease buyouts.

2027 Changes

Other Significant Item(s):

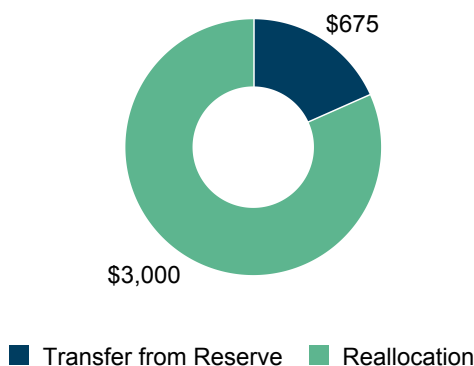
A total of \$105.0 has been included for increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01829: Enterprise Resource Planning System Improvements	325.0	350.0	350.0	350.0	350.0
P.10100: ERP Upgrades	1,000.0	2,000.0	-	-	-
Total	1,325.0	2,350.0	350.0	350.0	350.0

The 2026-2027 capital investments for Financial Services include \$675.0 for SAP upgrades and system improvements, and one funded project as prioritized through the 2026-2037 Major Project Capital Funding Plan prioritization totaling \$1,000.0 in 2026 and \$2,000.0 in 2027. This project is required for Fusion upgrades including budgeting module, and other required upgrades or enhancements.

2026-2027 Capital Budget by Funding Source

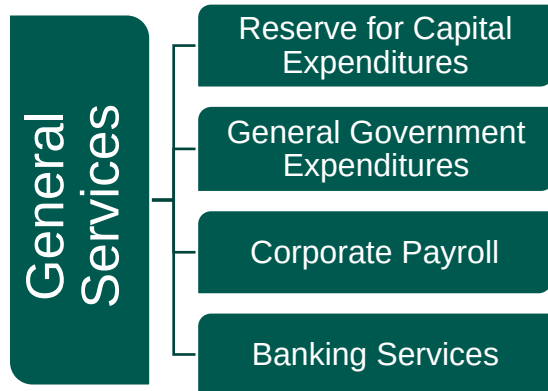


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

General Services

Overview



To provide for various provisions for revenues and expenditures related to the operation of the municipality but do not relate to specific programs. Examples of the revenues and expenditures include bank service costs, transfers to general reserves, administrative recoveries, corporate payroll expenditures, and working capital.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(8,263.9)	(8,562.4)	(8,271.3)	(8,271.3)	-	-	(8,271.3)	-	-
Total Revenues	(8,263.9)	(8,562.4)	(8,271.3)	(8,271.3)	-	-	(8,271.3)	-	-
Gross Expenses									
Wages and Benefits	7,769.7	11,800.3	12,208.5	7,169.5	(5,039.0)	(41.3%)	7,069.6	(99.9)	(1.4%)
Contracted and General Services	2,320.4	1,558.5	1,567.2	1,629.1	61.9	3.9%	1,647.7	18.6	1.1%
Heating, Lighting, Power, Water and Telephone	0.5	0.5	0.5	121.7	121.2	24,240.0%	121.7	-	-
Material, Goods and Supplies	11.2	32.3	32.3	2.5	(29.8)	(92.3%)	2.5	-	-
Other Expenses	-	(3,346.8)	(2,265.3)	(3,251.3)	(986.0)	43.5%	(3,251.3)	-	-
Donations, Grants and Subsidies	252.6	252.6	256.4	246.6	(9.8)	(3.8%)	246.6	-	-
Cost Recoveries	(52.9)	(5,255.3)	(5,255.3)	(618.5)	4,636.8	(88.2%)	(620.5)	(2.0)	0.3%
Transfers to Reserves	2,129.1	2,057.4	2,057.4	2,057.4	-	-	2,057.4	-	-
Transfers to Other Operating	0.1	-	-	-	-	-	-	-	-
Finance Charges	643.0	1,119.6	1,119.6	1,219.6	100.0	8.9%	1,319.6	100.0	8.2%
Total Gross Expenditure	13,073.7	8,219.2	9,721.3	8,576.6	(1,144.7)	(11.8%)	8,593.3	16.7	0.2%
Tax Support	4,809.9	(343.3)	1,450.0	305.3	(1,144.7)	(78.9%)	322.0	16.7	5.5%

2024 Actual Results:

In 2024, General Services had a \$5,153.1 unfavourable variance as this service line includes the corporate budgetary savings of \$3,750.0 which are recognized in other services lines. There were also higher than budgeted external audit fees, WCB and other payroll expenditures.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	1.00	2.00	1.00	2.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,450.0	305.3	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	(1,144.7)	16.7	(1,128.0)
Total Expenditure Change	(1,144.7)	16.7	(1,128.0)
Total Change, Net	(1,144.7)	16.7	(1,128.0)
Total Budget	305.3	322.0	

2026 Changes

Other Significant Item(s):

One FTE is required to make a Senior Audit Specialist permanent. There is no funding required for this position as it will be funded through the savings in the external resources required.

An increase of \$300.0 is required for additional costs for the pension plans based on expected actuarial changes as well as \$345.3 for increased costs of collective agreements and inflationary increases for staff compensation based on payroll tax remittance requirements.

To better align the City's governance structure, an amount of \$48.0 was transferred to the Community Investments and Supports service line for the Civic Hospitality for Professional Gatherings.

An increase of \$100.0 is required for additional working capital interest that is paid to the Utilities for use of funds and \$121.1 is required for additional storm charges for City owned land.

Other items include the transfer out of previous collective bargaining increases that were held corporately to the individual service lines and inflationary increases for staff compensation based on payroll tax remittance requirements with a net reduction in this service line of \$2,059.2.

An increase of \$71.7 is required for additional external audit fees due to the audit of additional accounting standards as well as inflationary increases.

An inflationary increase of \$12.4 is required for Moneris, armored car services and RBC service fees due to expected increased rates.

2027 Changes

Other Significant Item(s):

Inflationary increases are required for external auditing services of \$10.0 in accordance with the external contract, \$3.9 for an increase in Federation of Canadian Municipalities (FCM) and SUMA memberships, as well as a decrease of \$101.9 for costs of collective agreements and reductions for staff compensation that were transferred out of this service line.

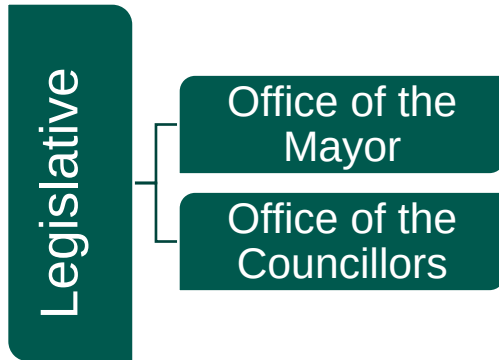
An increase of \$100.0 is required for additional working capital interest that is paid to the Utilities for use of funds.

Summary of Capital Investments

There are no capital investments for General Services.

Legislative

Overview



This service line provides for the operation of the Office of the Mayor and the Offices of the Councillors.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	1,373.9	1,401.8	1,441.9	1,530.5	88.6	6.1%	1,578.1	47.6	3.1%
Contracted and General Services	239.6	271.5	271.5	516.7	245.3	90.3%	529.5	12.8	2.5%
Heating, Lighting, Power, Water and Telephone	13.2	32.5	32.5	16.5	(16.0)	(49.2%)	16.5	-	-
Material, Goods and Supplies	86.5	134.5	134.5	189.3	54.9	40.8%	193.3	4.0	2.1%
Transfers to Reserves	10.0	10.0	10.0	10.0	-	-	10.0	-	-
Transfers to Other Operating	17.2	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,740.5	1,850.2	1,890.3	2,263.0	372.7	19.7%	2,327.4	64.4	2.8%
Tax Support	1,740.5	1,850.2	1,890.3	2,263.0	372.7	19.7%	2,327.4	64.4	2.8%

2024 Actual Results:

In 2024 the City Mayor and City Councilors had a \$109.7 favourable variance from budget due to staff vacancy, reduction in contractual services and office expenses.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	4.00	4.00	-	4.00	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,890.3	2,263.0	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-
Expenditure Changes:			
Inflation & Transfer	126.3	64.4	190.7
Growth	246.4	-	246.4
Total Expenditure Change	372.7	64.4	437.1
Total Change, Net	372.7	64.4	437.1
Total Budget	2,263.0	2,327.4	

2026 Changes

Growth:

A total of \$150.0 has been included for the Community and Constituency Relations Allowance (CCRA), and \$37.4 for travel costs as per City Council resolution from the [April 9, 2025](#) Governance and Priorities meeting. Additionally, \$59.0 was added for Integrity Commissioner support to reflect historical billing

Other Significant Item(s):

A total of \$88.6 has been included for increased costs of collective agreements as well as Council and Mayor's office staff inflationary increases, \$37.7 for CCRA and travel costs for inflationary increases.

2027 Changes

Other Significant Item(s):

A total of \$47.6 has been included for increased costs of collective agreements including Council and Mayor's office staff inflationary increases, \$ 7.8 for CCRA allowance and \$9.0 for travel costs for inflationary increases.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.02609: Council Strategic Priority Areas	50.0	50.0	-	-	-
Total	50.0	50.0	-	-	-

The 2026-2027 capital investment for the Legislative includes one funded project totaling \$50.0 in 2026 and \$50.0 for 2027 from the City Clerks Capital Reserve. The project will allow members of City Council to allocate funds to city wide work in their assigned priority areas. This is intended to maintain an annual project reserve balance of \$50.0.

2026-2027 Capital Budget by Funding Source

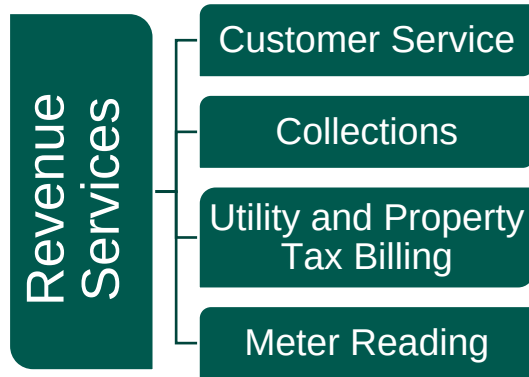


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Revenue Services

Overview



Revenue Services is responsible for the meter reading, billing, customer service, and collection functions for civic utility services. This service line is also responsible for collection and customer inquiries for property taxes, parking tickets, and other accounts receivable; the control and disbursement of all corporate funds. Further responsibilities include the administration of the General Licensing Bylaw regulation.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
User Fees	(125.5)	(42.0)	(42.0)	(92.0)	(50.0)	119.0%	(92.0)	-	-
Total Revenues	(125.5)	(42.0)	(42.0)	(92.0)	(50.0)	119.0%	(92.0)	-	-
Gross Expenses									
Wages and Benefits	5,476.5	5,918.6	6,067.4	6,093.1	25.7	0.4%	6,254.9	161.8	2.7%
Contracted and General Services	2,357.6	2,904.5	2,944.4	2,919.1	(25.3)	(0.9%)	2,965.7	46.6	1.6%
Heating, Lighting, Power, Water and Telephone	64.0	61.2	61.2	66.2	5.0	8.2%	66.2	-	-
Material, Goods and Supplies	1,002.5	838.1	838.1	1,040.8	202.7	24.2%	1,058.5	17.7	1.7%
Other Expenses	(1.4)	-	-	-	-	-	-	-	-
Donations, Grants and Subsidies	58.0	42.0	42.0	42.0	-	-	42.0	-	-
Cost Recoveries	(6,917.3)	(7,521.2)	(7,577.9)	(7,550.9)	27.0	(0.4%)	(7,708.3)	(157.4)	2.1%
Transfers to Other Operating	5.8	-	-	-	-	-	-	-	-
Finance Charges	-	-	-	-	-	-	-	-	-
Total Gross Expenditure	2,045.6	2,243.2	2,375.2	2,610.3	235.1	9.9%	2,679.0	68.7	2.6%
Tax Support	1,920.0	2,201.2	2,333.2	2,518.3	185.1	7.9%	2,587.0	68.7	2.7%

2024 Actual Results:

In 2024, Revenue Services reported a favorable budget variance of \$281.2, primarily driven by staffing cost savings due to turnover, including vacancies and lower-step hires. Revenue from property tax information billing experienced a \$33.2 favorable variance due to the 2024 rate increase. There were additional savings from printing and mailing coming in at less than originally anticipated. Savings experienced in 2024 are partially offset by a reduction in the transfer from the City Utilities.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	68.50	66.50	(2.00)	66.50	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	2,333.2	2,518.3	
Revenue Changes:			
Revenue	(50.0)	-	(50.0)
Total Revenue Change	(50.0)	-	(50.0)
Expenditure Changes:			
Inflation & Transfer	235.1	68.7	303.8
Growth	-	-	-
Total Expenditure Change	235.1	68.7	303.8
Total Change, Net	185.1	68.7	253.8
Total Budget	2,518.3	2,587.0	

2026 Changes

Other Significant Item(s):

In 2026, \$138.0 was added for 2.0 FTE transferred to Revenue Services Administration from Assessment and Taxation to improve the alignment of work functions. Due to business requirements and increased use of technology, 4.0 FTE Meter Reader positions with associated cost were abolished with no mill rate impact.

An increase of \$160.1 has been included for the increased costs of collective agreements, \$248.9 for Computer software and IT Services due to changes in the corporate payment software, charges for additional animal licensing accounts, and general software rate increases, and \$235.4 for increased mailing cost primarily due to higher postage rates.

These increases are partially offset by cost recovery adjustment of \$547.3 from utility and animal services.

2027 Changes

Other Significant Item(s):

An increase of \$161.8 has been included for the increased costs of collective agreements, \$62.4 for the increased cost of computer software and IT services. Cost recovery has been adjusted by \$157.4 from utility and animal services that partially offset some of the cost increases.

Summary of Capital Investments

There are no capital investments for Revenue Services.

Service Saskatoon

Overview

Service Saskatoon

Customer Service

Service Saskatoon is a coordinated approach to delivering services that will help citizens connect to answers and information – quickly, simply and seamlessly.

The model of citizen service is built upon four key pillars:

- 1) Citizen Input – A Citizen First approach to the design and delivery of services;
- 2) Staffing – Ensure dedicated customer service staff are trained, equipped and ready to respond;
- 3) Systems – Citizens will have easy access to information including the ability to request services and track the progress from start to finish; and
- 4) Standards – Commitment to deliver quality and consistent service to every citizen, every time.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Customer Service	Customer Care Centre	24/7 customer support through phone and email channels.		
	Customer Care Kiosk (Lobby City Hall)	In person customer support and social media responses Monday - Friday (8am -5pm)		
	Service Ambassadors Training	Culture of Service Level 1 - 1 day workshop, Culture of Service Level II - 1 day workshop, Creating an Exceptional Customer Service Team - half-day workshop, Customized Customer Service Training - 2 to 3 hour workshop		
	Councillor Inquires	Corporate support for Council and Mayor's office for citizen inquiries. Tracking, triage and responding.		
	Customer Relationship Management System	Track customer interactions and history, manage requests and reporting 24/7.		

Corporate Governance & Finance

City of Saskatoon

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Customer Service	Corporate Knowledge Base	24/7 access for internal staff to obtain information on corporate programs and services to support customer inquiries and internal requests.
	Website - saskatoon.ca	24/7 access to online services and program information

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Gross Expenses									
Wages and Benefits	1,645.7	957.9	980.8	1,166.2	185.4	18.9%	1,303.5	137.3	11.8%
Contracted and General Services	17.3	30.3	31.0	387.9	356.9	1,151.3%	454.9	67.0	17.3%
Heating, Lighting, Power, Water and Telephone	1.8	1.7	1.7	1.8	0.1	5.9%	1.9	0.1	5.6%
Material, Goods and Supplies	65.7	64.3	65.9	70.5	4.6	7.0%	73.4	2.9	4.1%
Cost Recoveries	(740.6)	(46.8)	(46.8)	(46.8)	-	-	(46.8)	-	-
Transfers to Reserves	193.3	193.3	193.3	251.5	58.2	30.1%	264.3	12.8	5.1%
Transfers to Other Operating	1.6	-	-	-	-	-	-	-	-
Total Gross Expenditure	1,184.6	1,200.7	1,225.9	1,831.1	605.2	49.4%	2,051.2	220.1	12.0%
Tax Support	1,184.6	1,200.7	1,225.9	1,831.1	605.2	49.4%	2,051.2	220.1	12.0%

2024 Actual Results:

In 2024 Service Saskatoon had a \$16.0 favorable variance from budget primarily due to temporary vacancies in Customer Care Agent staff required to support the Customer Care Centers 24/7 operations in the amount of \$6.1 and training deferrals for \$6.8.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	9.20	10.20	1.00	11.20	1.00

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	1,225.9	1,831.1	
Revenue Changes:			
Revenue	-	-	-
Total Revenue Change	-	-	-

Corporate Governance & Finance

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Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Expenditure Changes:			
Inflation & Transfer	82.5	37.4	119.9
Growth	522.7	182.7	705.4
Total Expenditure Change	605.2	220.1	825.3
Total Change, Net	605.2	220.1	825.3
Total Budget	1,831.1	2,051.2	

2026 Changes

Growth:

A growth increase of \$522.7 has been included for 2026. This includes:

- \$319.8 to operationalize the Customer Relationship Management (CRM) system which includes Annual Software Access and Licensing that are utilized by front line agents and departments to enter and manage customer cases and generate reporting.
- \$107.2 (1.0 Temporary to Permanent FTE) Programmer Analyst III – Web Services/CRM is critical for the ongoing maintenance and enhancement of the recently launched Customer Relationship Management (CRM) system through efficient code development, system integration, technical support, and performance optimization.

Capital Contributions:

The contribution to the Corporate Capital Reserve has increased by \$58.2 for the ongoing sustainment and growth of the Customer Relationship Management system.

Other Significant Item(s):

An amount of \$82.6 has been included for the increased costs of collective agreements and position movements.

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2027 Changes

Growth:

A growth increase of \$182.7 has been included for 2027. This includes:

- \$109.0 (1.0 Temporary to Permanent FTE) Customer Support Coordinator – KM Pro. This position supports KM Pro which is a module of the customer relationship management system. It is the corporate knowledge base for programs and services that is directly connected to CRM. This system provides knowledge and information for staff to support internal and external inquiries.
- \$65.5 for CRM Annual Software Access and Licensing that are utilized by front line agents and departments to enter and manage customer cases and generate reporting.

Capital Contributions:

The contribution to the Corporate Capital Reserve has increased by \$12.8 for the ongoing sustainment of the Customer Relationship Management system.

Other Significant Item(s):

An amount of \$29.6 has been included for the increased costs of collective agreements.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01364: Service Saskatoon-Citizen Input/Systems	250.0	265.0	260.0	260.0	260.0
Total	250.0	265.0	260.0	260.0	260.0

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.01364: Service Saskatoon-Citizen Input/Systems	243.0	225.0	-	-	-
Total	243.0	225.0	-	-	-

The 2026-2027 Preliminary capital investments for Service Saskatoon includes one funded project totaling \$250.0 in 2026 and \$265.0 in 2027. This project supports the corporate strategy of providing citizens with responsive and reliable services through the implementation of a Customer Relationship Management (CRM) system.

There are a total of \$468.0 of unfunded projects in this service line, contingent on the allocation of Reserve for Capital Expenditures funding through the 2026/2027 Business Plan and Budget process to proceed .

2026-2027 Capital Budget by Funding Source



■ Transfer from Reserve

Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

TAXATION AND GENERAL REVENUES



City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

The Taxation and General Revenues Business Line is a collection of various taxation related services. The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars to work towards; Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change.

The Taxation and General Revenues Business Line supports the following strategic priority areas:

Contributions to the City's Strategic Goals

Strategic Goals
 ASSET & FINANCIAL SUSTAINABILITY Saskatoon Invests In what matters.
Our planning philosophy, "we invest in what matters," guides the use of our financial and physical resources to meet residents' needs today and tomorrow, aiming for smart, sustainable city management. We align our services with residents' expectations and financial capacity, ensuring they see value in their tax investments. We actively seek diverse revenue streams, managing risk and debt responsibly. We maintain openness, accountability, and transparency in our resource allocation and collection decisions. Our well-managed and maintained infrastructure reflects the pride and priorities of a modern 21st-century city.



**ECONOMIC
DIVERSITY &
PROSPERITY**

**A thriving, diverse
local economy**

Saskatoon's regional economy is growing and diversifying, showcasing long-term sustainability. Globally recognized for education, innovation, and creativity, the city offers a business-friendly environment supported by strong institutions and entrepreneurial spirit. All economic sectors are thriving, with new pillars emerging. People from across the province, Canada, and the world are attracted to Saskatoon for its quality of life, opportunities, and skilled workforce. Saskatoon is celebrated as a bustling, business-friendly city.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Overall Satisfaction with Civic Services	> 90%	N/A*	81%	75%	Decline	Needs Improvement
Annual Municipal Property Tax Increase	N/A	3.86%	3.93%	6.04%	N/A	N/A

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition, key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

Taxation and General Revenues

City of Saskatoon

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Preliminary 2026/2027

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Fines and Penalties	(16,698.4)	(14,001.7)	(14,051.7)	(13,899.7)	152.0	(1.1%)	(13,899.7)	-	-
General Revenue	(86,048.3)	(74,997.3)	(82,731.7)	(84,216.0)	(1,484.3)	1.8%	(85,465.7)	(1,249.7)	1.5%
Grants in Lieu of Taxes	(48,101.1)	(48,904.9)	(50,066.3)	(50,828.2)	(761.9)	1.5%	(52,803.0)	(1,974.8)	3.9%
Municipal Revenue Sharing Grant	(62,528.1)	(62,553.5)	(66,520.8)	(72,180.9)	(5,660.1)	8.5%	(77,593.1)	(5,412.2)	7.5%
Other Levies	(5,494.9)	(4,886.4)	(4,936.4)	(5,522.0)	(585.6)	11.9%	(5,603.6)	(81.6)	1.5%
Property Levy	(313,516.9)	(312,328.6)	(332,324.5)	(361,007.5)	(28,683.1)	8.6%	(385,219.7)	(24,212.2)	6.7%
Total Revenues	(532,387.7)	(517,672.4)	(550,631.4)	(587,654.3)	(37,023.0)	6.7%	(620,584.8)	(32,930.5)	5.6%
Gross Expenses									
Fines and Penalties	10,181.3	5,983.5	5,983.5	5,981.9	(1.6)	0.0%	5,984.2	2.3	0.0%
General Revenue	13,243.9	(1,911.1)	(146.0)	(146.0)	-	-	(146.0)	-	-
Other Levies	780.6	768.8	1,538.8	2,144.1	605.3	39.3%	2,219.7	75.6	3.5%
Property Levy	646.0	665.0	665.0	646.0	(19.0)	(2.9%)	646.0	-	-
Total Gross Expenses	24,851.8	5,506.2	8,041.3	8,626.0	584.7	7.3%	8,703.9	77.9	0.9%
Tax Support	(507,535.9)	(512,166.2)	(542,590.1)	(579,028.3)	(36,438.3)	6.7%	(611,880.9)	(32,852.6)	5.7%

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

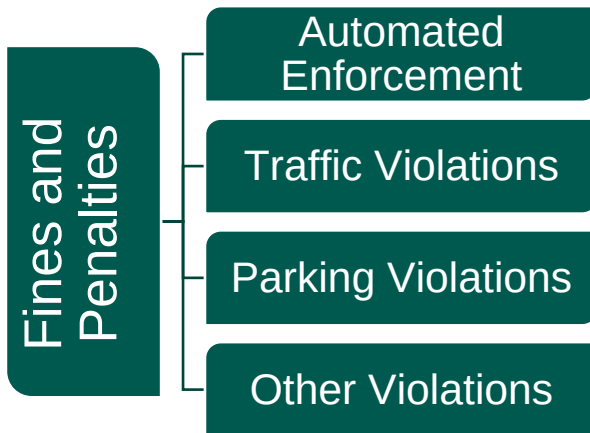
Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(542,590.1)	(579,028.3)	
Revenue Changes:			
Revenue	(37,023.0)	(32,930.5)	(69,953.4)
Total Revenue Change	(37,023.0)	(32,930.5)	(69,953.4)
Expenditure Changes:			
Inflation & Transfer	584.7	77.9	662.6
Growth	-	-	-
Service Level Changes	-	-	-
Total Expenditure Change	584.7	77.9	662.6
Total Budget	(579,028.3)	(611,880.9)	

Summary of Capital Investments

There are no capital investments for the Taxation and General Revenues Business Line.

Fines and Penalties

Overview



Fines and penalties resulting from violations of Federal and Provincial traffic laws as well as many City bylaws are distributed to the City for those fines collected for infractions within the City of Saskatoon. These are strategic deterrents to curtail and eliminate violations that are aimed at the protection of citizens and visitors to the City.

Summary of Operating

Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(16,698.4)	(14,001.7)	(14,051.7)	(13,899.7)	152.0	(1.1%)	(13,899.7)	-	-
Total Revenues	(16,698.4)	(14,001.7)	(14,051.7)	(13,899.7)	152.0	(1.1%)	(13,899.7)	-	-
Gross Expenses									
Wages and Benefits	24.7	-	-	-	-	-	-	-	-
Contracted and General Services	7,260.0	3,584.2	3,584.2	3,576.1	(8.1)	(0.2%)	3,578.4	2.3	0.1%
Heating, Lighting, Power, Water and Telephone	3.3	0.3	0.3	4.3	4.0	1,333.3%	4.3	-	-
Material, Goods and Supplies	847.1	-	-	2.5	2.5	-	2.5	-	-
Other Expenses	(205.4)	1,200.0	1,200.0	1,200.0	-	-	1,200.0	-	-
Transfers to Reserves	2,250.8	1,199.0	1,199.0	1,199.0	-	-	1,199.0	-	-
Transfers to Other Operating	0.7	-	-	-	-	-	-	-	-
Total Gross Expenditure	10,181.3	5,983.5	5,983.5	5,981.9	(1.6)	-	5,984.2	2.3	-
Tax Support	(6,517.1)	(8,018.2)	(8,068.2)	(7,917.8)	150.4	(1.9%)	(7,915.5)	2.3	-

Taxation and General Revenues

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2024 Actual Results:

In 2024, fines and Penalties had a \$1,501.1 unfavourable variance, parking ticket revenue ended \$573.0 below budget, achieving 87% of target, as well as additional expenditures for provincial administrative fees and collections.

Summary of 2022 – 2023 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(8,068.2)	(7,917.8)	
Revenue Changes:			
Revenue	152.0	-	152.0
Total Revenue Change	152.0	-	152.0
Expenditure Changes:			
Inflation & Transfer	(1.6)	2.3	0.7
Total Expenditure Change	(1.6)	2.3	0.7
Total Change, Net	150.4	2.3	152.7
Total Budget	(7,917.8)	(7,915.5)	

2026 Changes

Revenue Change:

Parking ticket revenue decreased by \$125.0 due to lower parking volumes and to reflect a more realistic estimate based on historical collections.

Animal bylaw violations revenue was adjusted downward by \$30.0 to reflect a more realistic estimate based on historical collections. This decrease was partially offset by a \$3.0 increase in other bylaw violations revenue, also based on historical trends.

2027 Changes

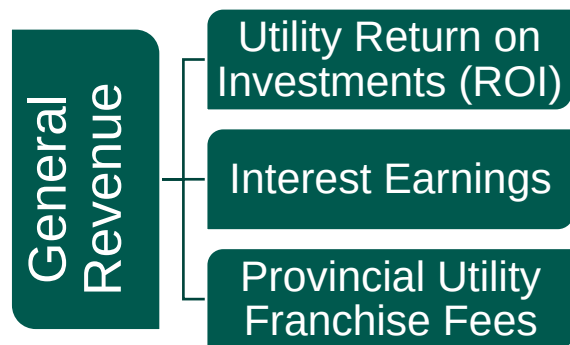
There are no significant 2027 operating changes in the Fines and Penalties service line.

Summary of Capital Investments

There are no capital investments for Fine and Penalties.

General Revenues

Overview



To provide for various provisions for revenues that relate to the operation of the municipality but do not relate to specific program.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(37,586.4)	(37,644.4)	(38,670.6)	(39,584.9)	(914.3)	2.4%	(40,354.6)	(769.7)	1.9%
Franchise Fees	(22,130.1)	(22,600.0)	(23,325.0)	(23,795.0)	(470.0)	2.0%	(24,175.0)	(380.0)	1.6%
User Fees	(592.2)	(966.2)	(970.6)	(870.6)	100.0	(10.3%)	(770.6)	100.0	(11.5%)
Investment Income	(25,739.7)	(13,786.7)	(19,765.5)	(19,965.5)	(200.0)	1.0%	(20,165.5)	(200.0)	1.0%
Total Revenues	(86,048.3)	(74,997.3)	(82,731.7)	(84,216.0)	(1,484.3)	1.8%	(85,465.7)	(1,249.7)	1.5%
Gross Expenses									
Contracted and General Services	0.2	-	-	-	-	-	-	-	-
Transfers to Reserves	12,063.5	(50.0)	-	-	-	-	-	-	-
Transfers to Other Operating	(2,470.0)	(2,448.6)	(2,483.5)	(2,483.5)	-	-	(2,483.5)	-	-
Finance Charges	3,650.2	587.5	2,337.5	2,337.5	-	-	2,337.5	-	-
Total Gross Expenditure	13,243.9	(1,911.1)	(146.0)	(146.0)	-	-	(146.0)	-	-
Tax Support	(72,804.4)	(76,908.4)	(82,877.7)	(84,362.0)	(1,484.3)	1.8%	(85,611.7)	(1,249.7)	1.5%

Taxation and General Revenues

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2024 Actual Results:

In 2024 General Revenues was in a surplus compared to budgeted by \$4,630.3. An amount of \$9,140.0 is mostly due to favourable amounts in investment income from a higher interest rate than anticipated. Lower than expected franchise fees from SaskEnergy partially offset by higher-than-expected franchise fees from SaskPower. Additionally, transfers to reserve to help offset the corporate deficit are in this Service Line and consist of \$11,697.0 transferred from the Fiscal Stabilization and \$414.5 to Self-Insured Retention Reserve.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(82,877.7)	(84,362.0)	
Revenue Changes:			
Revenue	(1,484.3)	(1,249.7)	(2,734.0)
Total Revenue Change	(1,484.3)	(1,249.7)	(2,734.0)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(1,484.3)	(1,249.7)	(2,734.0)
Total Budget	(84,362.0)	(85,611.7)	

2026 Changes

Revenue Change:

An increase in interest revenue of \$200.0 was made due to higher overall interest and bond rates.

A reduction of \$100.0 was made to begin reducing the carbon tax rebate of \$400.0 that was included in the budget in 2021 and was anticipated to be rebated but did not occur. With the elimination of the carbon tax, this rebate will need to be removed from the budget over time.

A reduction of the Return on Investment (ROI) from Saskatoon Light and Power (SL&P) was made in the amount of \$495.0 to help support the SL&P asset management plan to retain existing buying power due to inflationary pressures. Increases have been made to ROI of \$902.2 for Water and \$557.1 for Wastewater.

Provincial Franchise Fees increased by \$470.0 based on anticipated rate (Sask Power).

2027 Changes

Revenue Changes:

An increase in interest revenue of \$200.0 was made due to higher overall interest and bond rates.

A reduction of \$100.0 was made to begin reducing the carbon tax rebate of \$400.0 that was included in the budget of 2021 and was anticipated to be rebated but did not occur. With the elimination of the carbon tax, this rebate will need to be removed from the budget over time.

A reduction of the ROI from SL&P was made in the amount of \$495.0 to help support the SL&P asset management plan to retain existing buying power due to inflationary pressures. Increases have been made to ROI of \$733.5 for Water and \$531.2 for Wastewater.

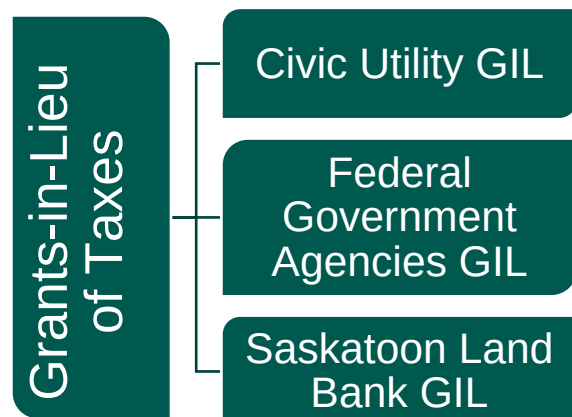
Provincial Franchise Fees increased by \$380.0 based on anticipated rate and usage increases (Sask Power and Trans Gas).

Summary of Capital Investments

There are no capital investments for General Revenues.

Grants-in-Lieu of Taxes

Overview



Grants-in-lieu (GIL) of taxation are received from Federal and Provincial governments for properties they own but are exempt from taxation. These grants are equivalent to the property taxes calculated on these properties and application is made to the governments to pay this amount. In addition, the most significant portion of GIL of taxation comes from civic utilities such as Saskatoon Light & Power, Water, Wastewater and Storm Water. Civic utilities are treated like utility corporations that would pay taxes for using property, both above and below the surface, to conduct its business.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Grants in lieu of Taxes	(48,101.1)	(48,904.9)	(50,066.3)	(50,828.2)	(761.9)	1.5%	(52,803.0)	(1,974.8)	3.9%
Total Revenues	(48,101.1)	(48,904.9)	(50,066.3)	(50,828.2)	(761.9)	1.5%	(52,803.0)	(1,974.8)	3.9%
Gross Expenses									
Tax Support	(48,101.1)	(48,904.9)	(50,066.3)	(50,828.2)	(761.9)	1.5%	(52,803.0)	(1,974.8)	3.9%

2024 Actual Results:

In 2024 Grants-in-Lieu of Taxes (GIL) had no significant variance.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

Taxation and General Revenues

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(50,066.3)	(50,828.2)	
Revenue Changes:			
Revenue	(761.9)	(1,974.8)	(2,736.7)
Total Revenue Change	(761.9)	(1,974.8)	(2,736.7)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(761.9)	(1,974.8)	(2,736.7)
Total Budget	(50,828.2)	(52,803.0)	

2026 Changes

Revenue Change:

A total of \$761.9 has been added to the 2026 budget. Civic Utilities GIL is expected to increase by \$523.7 from SL&P, \$1,015.9 from the Water Utility, \$65.3 from the Waste Water Utility partially offset by decreases in the Federal and Provincial GIL of taxation by \$624.0 due to a decrease in assessed value as a result of the 2025 reassessment, and a decrease in contributions from Saskatoon Land due to increased land sales by \$219.0.

2027 Changes

Revenue Change:

A total of \$1,974.8 has been added to the 2027 budget. Federal and Provincial GIL of taxation increased by \$310.3. Civic Utilities increased by \$637.8 from SL&P, \$866.7 from the Water Utility, \$160.0 from the Waste Water Utility.

Summary of Capital Investments

There are no capital investments for Grants-in-Lieu of Taxes.

Municipal Revenue Sharing Grant

Overview

Municipal Revenue
Sharing Grant

Provision from
Province of SK

To provide for the provision of the Municipal Revenue Sharing Grant revenue that relates to the operation of the municipality but do not relate to specific programs.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Government Transfers	(62,528.1)	(62,553.5)	(66,520.8)	(72,180.9)	(5,660.1)	8.5%	(77,593.1)	(5,412.2)	7.5%
Total Revenues	(62,528.1)	(62,553.5)	(66,520.8)	(72,180.9)	(5,660.1)	8.5%	(77,593.1)	(5,412.2)	7.5%
Gross Expenses									
Tax Support	(62,528.1)	(62,553.5)	(66,520.8)	(72,180.9)	(5,660.1)	8.5%	(77,593.1)	(5,412.2)	7.5%

2024 Actual Results:

In 2024 the Municipal Revenue Sharing Grant was lower than budgeted by \$25.4 due to less than anticipated PST revenue received from the Province of Saskatchewan.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

Taxation and General Revenues



City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(66,520.8)	(72,180.9)	
Revenue Changes:			
Revenue	(5,660.1)	(5,412.2)	(11,072.3)
Total Revenue Change	(5,660.1)	(5,412.2)	(11,072.3)
Expenditure Changes:			
Inflation & Transfer	-	-	-
Total Expenditure Change	-	-	-
Total Change, Net	(5,660.1)	(5,412.2)	(11,072.3)
Total Budget	(72,180.9)	(77,593.1)	

2026 Changes

Revenue Change:

An increase of \$5,660.1 has been added based on anticipated PST revenues to be received from the Province of Saskatchewan.

2027 Changes

Revenue Change:

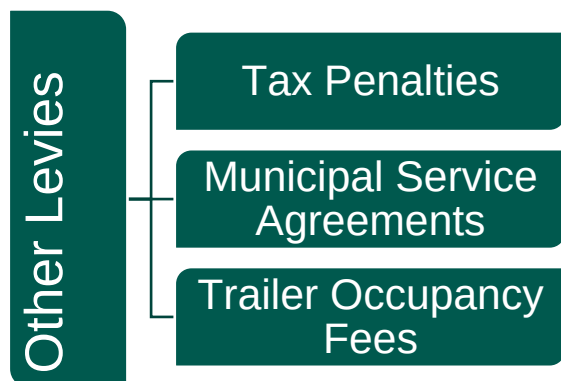
An increase of \$5,412.2 has been added based on anticipated PST revenues to be received from the Province of Saskatchewan.

Summary of Capital Investments

There are no capital investments for Municipal Revenue Sharing Grant.

Other Levies

Overview



Other levies include Trailer Occupancy Fees, Municipal Service Agreements with First Nation Reserves within city limits, Amusement Tax, Revenue from Property Tax Penalties and Commissions. An amount is also transferred to the River Landing program for property taxes levied in the River Landing area as part of the on-going funding arrangement for the program. Amusement tax is levied only on the Prairieland Exhibition which is returned to the Exhibition in the form of a grant for capital improvements.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	(4,050.2)	(3,622.0)	(3,622.0)	(4,080.0)	(458.0)	12.6%	(4,161.6)	(81.6)	2.0%
Taxation	(1,444.7)	(1,264.4)	(1,314.4)	(1,442.0)	(127.6)	9.7%	(1,442.0)	-	-
Total Revenues	(5,494.9)	(4,886.4)	(4,936.4)	(5,522.0)	(585.6)	11.9%	(5,603.6)	(81.6)	1.5%
Gross Expenses									
Contracted and General Services	4.7	5.6	5.6	5.6	-	-	5.6	-	-
Transfers to Other Operating	775.9	763.2	1,533.2	2,138.5	605.3	39.5%	2,214.1	75.6	3.5%
Total Gross Expenditure	780.6	768.8	1,538.8	2,144.1	605.3	39.3%	2,219.7	75.6	3.5%
Tax Support	(4,714.3)	(4,117.6)	(3,397.6)	(3,377.9)	19.7	(0.6%)	(3,383.9)	(6.0)	0.2%

2024 Actual Results:

In 2024 Other Levies had a favourable variance of \$596.7 due to higher assessed values of urban reserves and an increase in tax penalty revenue received throughout the year.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

Taxation and General Revenues

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(3,397.6)	(3,377.9)	
Revenue Changes:			
Revenue	(585.6)	(81.6)	(667.2)
Total Revenue Change	(585.6)	(81.6)	(667.2)
Expenditure Changes:			
Inflation & Transfer	605.3	75.6	680.9
Total Expenditure Change	605.3	75.6	680.9
Total Change, Net	19.7	(6.0)	13.7
Total Budget	(3,377.9)	(3,383.9)	

2026 Changes

Other Revenue Impacts:

An increase of \$458.0 was included to adjust penalty revenue closer to actual amounts collected.

An addition of \$130.0 was included for municipal servicing agreements based on an estimated property tax growth increase and an increase of \$10.1 for trailer occupancy fees to adjust revenue to actual amounts.

A reduction of \$12.5 was taken from the Amusement Tax revenue to reflect projected revenue from Prairieland Park. This full amount is offset through an expenditure to return these funds to Prairieland Park in the Community Investments and Support service line.

Other Significant Item(s):

An increase of \$605.3 has been added based on the estimated property tax increase relating to the River Landing taxation levies being transferred to River Landing and the end of the River Landing North Tower incentive which is offset by a reduction in abatements in Community Support.

2027 Changes

Other Revenue Impacts:

An addition of \$81.6 was included for municipal servicing agreements based on an estimated property tax growth increase.

Other Significant Item(s):

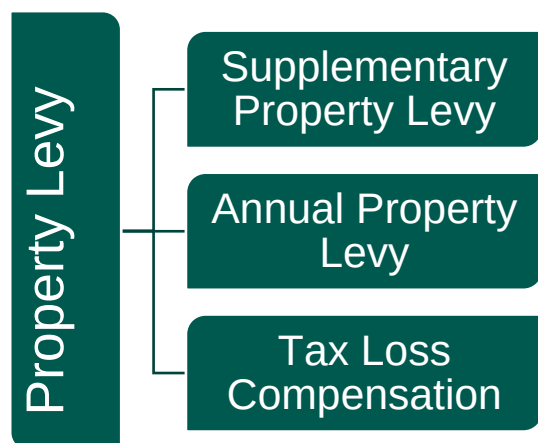
An increase of \$75.6 has been added based on the estimated property tax increase relating to the River Landing taxation levies being transferred to River Landing.

Summary of Capital Investments

There are no capital investments in Other Levies.

Property Levy

Overview



The Property Tax Levy is the amount of taxation required from tax payers to balance the City's operating budget. The levy includes an amount for growth in the assessment roll over the previous year. Supplementary taxes are levied on properties that were changed in the current taxation year and not a part of the original levy. The expenditures shown are related to Tax Loss Compensation for the annexation of properties into the city limits. The compensation is paid to the RM of Corman Park over the same term as the number of years included in the calculation of the initial payout to the RM at the time annexation took effect. This amount was based on the tax loss impact to the RM resulting from the annexation.

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Taxation	(313,516.9)	(312,328.6)	(332,324.5)	(361,007.5)	(28,683.1)	8.6%	(385,219.7)	(24,212.2)	6.7%
Total Revenues	(313,516.9)	(312,328.6)	(332,324.5)	(361,007.5)	(28,683.1)	8.6%	(385,219.7)	(24,212.2)	6.7%
Gross Expenses									
Contracted and General Services	646.0	665.0	665.0	646.0	(19.0)	(2.9%)	646.0	-	-
Total Gross Expenditure	646.0	665.0	665.0	646.0	(19.0)	(2.9%)	646.0	-	-
Tax Support	(312,870.9)	(311,663.6)	(331,659.5)	(360,361.5)	(28,702.1)	8.7%	(384,573.7)	(24,212.2)	6.7%

2024 Actual Results:

In 2024 Property Levy was higher than budget by \$1,194.9 due to additional supplementary assessments and supplementary property tax bills.

Taxation and General Revenues

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	-	-	-	-	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	(331,659.5)	(360,361.5)	
Revenue Changes:			
Revenue	(28,683.1)	(24,212.2)	(52,895.2)
Total Revenue Change	(28,683.1)	(24,212.2)	(52,895.2)
Expenditure Changes:			
Inflation & Transfer	(19.0)	-	(19.0)
Total Expenditure Change	(19.0)	-	(19.0)
Total Change, Net	(28,702.1)	(24,212.2)	(52,914.2)
Total Budget	(360,361.5)	(384,573.7)	

2026 Changes

Other Revenue Impacts:

An increase of \$1,400.0 has been added for 2026 resulting from an estimated increase for assessment growth.

Property Tax Levy changes are a direct result of changes to other areas of the operating budget, including growth impacts, inflation, and service level changes. In 2026, expenditures increased by \$41.5 million while operating revenue increased by \$14.2 million (including assessment growth). This created an overall funding gap of \$27,283.1, meaning that an increase of \$27,283.1 (or a 8.23% property tax increase over 2023) is required to balance the 2024 budget.

2027 Changes

Other Revenue Impacts:

An increase of \$2,800.0 has been added for 2027 due to an estimated increase for assessment growth.

Property Tax Levy changes are a direct result of changes to other areas of the operating budget, including growth impacts, inflation, and service level changes. In 2027, expenditures increased by \$41.5 million while operating revenue increased by \$20.1 million (including assessment growth). This created an overall funding gap of \$21,412.2, meaning that an increase of \$21,412.2 (or a 5.95% property tax increase over 2026) is required to balance the 2027 budget.

Summary of Capital Investments

There are no capital investments for Property Levy.

LAND DEVELOPMENT

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

The Land Development Business Line is a collection of two related services.
The Figure below provides an illustration of the services contained under this Business Line:



Connecting to the 2026-2029 Strategic Plan

To provide focused leadership as the City strives to achieve its Strategic Plan, City Council and the Administration have identified three key pillars, Advance City Council's Priorities, Deliver Excellence in Core Services and Operational Priorities, and Drive Corporate Transformational Change, to work towards.

The Land Development Business Line supports the following Strategic Goals:

Contributions to the City's Strategic Goals

Strategic Goals	
 ECONOMIC DIVERSITY & PROSPERITY A thriving, diverse local economy	Saskatoon's regional economy is growing and diversifying, showcasing long-term sustainability. Globally recognized for education, innovation, and creativity, the city offers a business-friendly environment supported by strong institutions and entrepreneurial spirit. All economic sectors are thriving, with new pillars emerging. People from across the province, Canada, and the world are attracted to Saskatoon for its quality of life, opportunities, and skilled workforce. Saskatoon is celebrated as a bustling, business-friendly city.



SUSTAINABLE GROWTH

Ensuring smart & sustainable growth

Saskatoon's growth is both environmentally and economically sustainable, enhancing the quality of life. The city balances greenfield and infill development, creating efficient and attractive spaces that reinforce community. Downtown is bustling, with main streets and community hubs acting as urban villages. New neighbourhoods are walkable and well-planned, while older ones are revitalized. The City Centre is a vibrant hub for culture, commerce, and civic life, with easy, safe, and enjoyable access.

Performance Measures

The City has established performance measures in order to measure the success towards achieving City Council's strategic priorities and outcomes. Progress on the measures within this Business Line are outlined below:

Measure	Target	2022	2023	2024	Year-Over-Year Progress	Long-Term Progress
Residential Infill Development	Average of 25% Infill Development Over the Last 5 Years	2018-2022 14.8%	2019-2023 14.2%	2020-2024 17.8%	Improvement	Needs Improvement
Supply of Residential Land (Units)	1-2 Year Supply Single and Multi-Family Units	3,618	3,296	3,722	Neutral	On-Track
Supply of Industrial Land (Acres)	2 Year supply	313	318	254	Improvement	On-Track

Key Risks and Mitigation Strategies

The Independent Office of the City Auditor recently completed an audit of the City's Risk Management Program. Several audit recommendations were made to improve the efficiency and effectiveness of the program. A key aspect of the implementation of the audit recommendations will be the development of an Enterprise Risk Management (ERM) strategy that will guide the evolution of the program over the next two years. The ERM strategy and its associated roadmap will include enhancements to risk governance, roles and responsibilities. As a result, during this time of transition,

Land Development

City of Saskatoon

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key risks and mitigation strategies are being reviewed and will be incorporated into future reporting to key stakeholders.

2026 – 2027 Financial Plan Summary

Service Line	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
Saskatoon Land	(12,099.7)	(10,243.7)	(9,562.8)	(9,743.4)	(180.6)	1.9%	(11,618.7)	(1,875.3)	19.2%
Total Revenues	(12,099.7)	(10,243.7)	(9,562.8)	(9,743.4)	(180.6)	1.9%	(11,618.7)	(1,875.3)	19.2%
Gross Expenses									
Saskatoon Land	12,099.7	10,243.7	9,562.8	9,743.4	180.6	1.9%	11,618.7	1,875.3	19.2%
Total Gross Expenses	12,099.7	10,243.7	9,562.8	9,743.4	180.6	1.9%	11,618.7	1,875.3	19.2%
Tax Support	-	-	-	-	-	-	-	-	-

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	19.40	19.40	-	19.40	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(180.6)	(1,875.3)	(2,055.9)
Total Revenue Change	(180.6)	(1,875.3)	(2,055.9)
Expenditure Changes:			
Inflation & Transfer	65.3	1,875.3	1,940.6
Growth	115.3	-	115.3
Service Level Changes	-	-	-
Total Expenditure Change	180.6	1,875.3	2,055.9
Total Budget	-	-	

Summary of Capital Investments

Service Line	2026	2027	2028	2029	2030
Land Development/Capital	136,184.4	73,339.5	74,299.0	47,346.0	26,545.0
Saskatoon Land	808.0	-	-	-	-
Total	136,992.4	73,339.5	74,299.0	47,346.0	26,545.0

Land Development

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Operating & Capital Budget
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Financing for Capital Investments

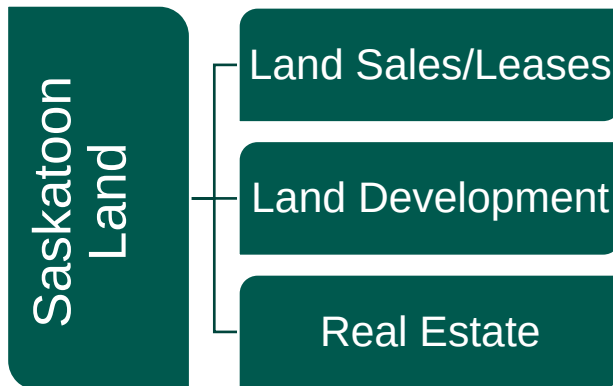
Funding Source	2026	2027	2028	2029	2030
Transfer from Reserves	76,922.8	48,592.0	73,099.0	47,346.0	26,545.0
Private Contribution	2,043.0	-	1,200.0	-	-
General Prepaid Services	58,026.6	16,397.5	-	-	-
External Borrowing	-	7,515.0	-	-	-
Operating Down Payment to Capital	-	835.0	-	-	-
Total	136,992.4	73,339.5	74,299.0	47,346.0	26,545.0

Operating Budget Impacts of Capital Projects

There are no known annual operating budget costs associated with these budget requests for the Land Development Business Line.

Saskatoon Land

Overview



Saskatoon Land is mandated to ensure an adequate supply of serviced land at competitive market values; provide innovation and leadership in design for new growth; and yield financial returns to the City for re-investment within the community. The division provides real estate services and acquires/secures property for future development and other corporate needs.

Service Levels

Service	Sub-Service	Service Levels		
		2025	2026	2027
Land Supply	Single Family	One year supply of single family lots.		
	Multi-family	Two year supply of multi-family units.		
	Industrial	Two year supply of industrial land		

Summary of Operating Changes

Summary of 2026 – 2027 Financial Plan by Category

	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Revenue									
General Revenues	-	(5,346.4)	(4,630.5)	(4,451.3)	179.2	(3.9%)	(6,323.4)	(1,872.1)	42.1%
Contribution from Develop & Others	(5,809.1)	-	-	-	-	-	-	-	-
User Fees	(6,290.6)	(4,897.3)	(4,932.3)	(5,292.1)	(359.8)	7.3%	(5,295.3)	(3.2)	0.1%
Total Revenues	(12,099.7)	(10,243.7)	(9,562.8)	(9,743.4)	(180.6)	1.9%	(11,618.7)	(1,875.3)	19.2%
Gross Expenses									
Wages and Benefits	1,926.4	2,254.7	2,312.4	2,364.5	52.1	2.3%	2,428.1	63.6	2.7%
Contracted and General Services	2,092.9	830.1	805.0	1,115.0	310.0	38.5%	987.4	(127.6)	(11.4%)
Heating, Lighting, Power, Water and Telephone	121.4	85.0	82.4	85.2	2.8	3.4%	87.2	2.0	2.3%

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	2024 Actuals	2024 Budget	2025 Budget	2026 Budget	2026 \$ Change	2026 % Change	2027 Budget	2027 \$ Change	2027 % Change
Material, Goods and Supplies	101.8	53.0	46.4	56.4	10.0	21.6%	48.4	(8.0)	(14.2%)
Other Expenses	65.1	55.0	55.0	55.0	-	-	55.0	-	-
Cost Recoveries	(234.0)	(124.8)	(126.8)	40.6	167.4	(132.0%)	40.6	-	-
Transfers to Reserves	5,000.7	4,609.8	4,431.3	3,910.1	(521.3)	(11.8%)	5,682.5	1,772.4	45.3%
Contributions to Capital	554.0	553.8	-	-	-	-	-	-	-
Transfers to Other Operating	2,471.3	1,927.1	1,957.1	2,116.7	159.6	8.2%	2,289.6	172.9	8.2%
Total Gross Expenditure	12,099.7	10,243.7	9,562.8	9,743.4	180.6	1.9%	11,618.7	1,875.3	19.2%
Tax Support	-	-	-	-	-	-	-	-	-

2024 Actual Results:

Saskatoon Land is a self-balanced service line and there was no significant variance from budget.

Summary of 2026 – 2027 FTE Changes

	2025 Budget	2026 Budget	2026 Change	2027 Budget	2027 Change
Full-Time Equivalents	19.40	19.40	-	19.40	-

2026 – 2027 Financial Plan Changes

Breakdown of Net Operating Budget Changes	2026	2027	Total Changes
Base	-	-	
Revenue Changes:			
Revenue	(180.6)	(1,875.3)	(2,055.9)
Total Revenue Change	(180.6)	(1,875.3)	(2,055.9)
Expenditure Changes:			
Inflation & Transfer	65.3	1,875.3	1,940.6
Growth	115.3	-	115.3
Total Expenditure Change	180.6	1,875.3	2,055.9
Total Change, Net	-	-	-
Total Budget	-	-	

2026 Changes

Revenue Change:

Saskatoon Lands General Revenues are generated from an administrative fee of 6% on land sales. This admin fee is expected to decrease by \$179.2 and has been applied due to expected reductions in single and multi-unit residential sales. This decline is partially offset by modest increases in commercial and industrial land sales.

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An increase of \$359.8 has been incorporated, driven by continued growth in lease revenue from city-owned lands administered by Saskatoon Land.

Capital Contribution:

A decrease of \$172.7 has been removed from transfers to the Land Operations Reserve due to an expected decrease in the administration fees collected for the sale of land.

In addition, \$750.0 is being transferred to the Property Realized Reserve from the revenue generated from the Downtown Event & Entertainment District properties in order to continue the payback of the land acquisitions.

Other Significant Item(s):

An amount of \$175.9 has been included for security and fencing improvements associated with various city-owned properties. An amount of \$52.1 has been included for increased costs of collective agreements.

2027 Changes

Revenue Change:

Saskatoon Lands General Revenues are generated from an administrative fee of 6% on land sales. This admin fee is expected to increase by \$1,872.1 and has been applied to revenues due to an anticipated increase in all categories of land sales.

An increase of \$3.2 in new lease revenue collected on city owned land managed by Saskatoon Land.

Capital Contribution:

An increase of \$1,772.4 has been added to transfers to the Land Operations Reserve as a result of an increase in the administration fees collected for the sale of land. In addition, \$750.0 is being transferred to the Property Realized Reserve from the revenue generated from the Downtown Event & Entertainment District properties in order to continue the payback of the land acquisitions.

Other Significant Item(s):

A total of \$175.9 has been removed from special services related to previously noted security and fencing costs for city-owned properties. An amount of \$63.6 has been included for increased costs of collective agreements.

Summary of Capital Investments

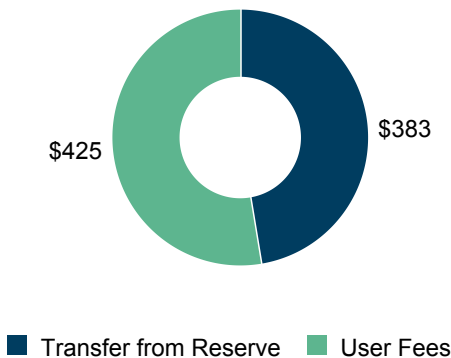
Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10115: DEED Auxiliary Properties – Repair and R	425.0	-	-	-	-
P.01420: Land Dev't - Infill Developments	383.0	-	-	-	-
Total	808.0	-	-	-	-

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In 2026, the capital investment of \$425.0 towards the repairs project includes HVAC and roof repairs to income generating properties. The capital investment towards infill projects includes \$230.0 towards the extension of a stormwater connection and \$153.0 towards various land use amendments, functional design work, and environmental site assessments.

2026-2027 Capital Budget by Funding Source

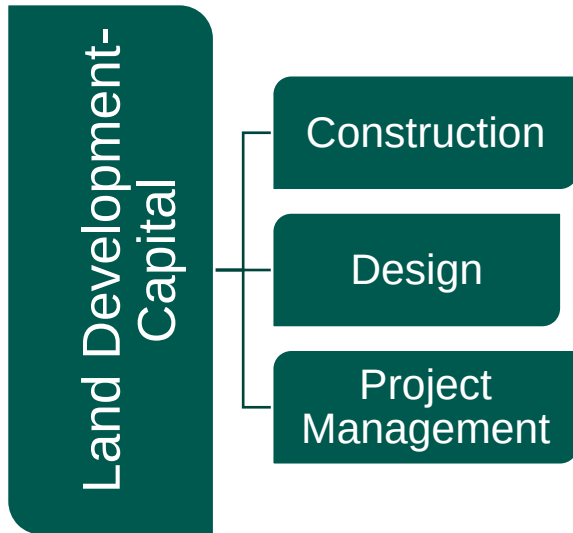


Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Land Development-Capital

Overview



The capital projects under the Land Development-Capital service line involve the design and construction of infrastructure required to facilitate urban residential, institutional, commercial and industrial growth in emerging suburban areas or major redevelopment areas. Major arterial roadways, park development, primary water mains and trunk sewers are funded primarily from developer paid off-site levies. Direct services identified by specific areas such as land development in Aspen Ridge, Brighton, Rosewood, Evergreen, Elk Point, and Kensington are funded from pre-paid direct service levies paid primarily by the City's Neighbourhood Land Development Fund or Property Realized Reserve and are supportive of Saskatoon Land servicing plans.

Summary of Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.10173: Land Dev't - Tr Swr - University Sector	7,176.0	-	-	-	3,000.0
P.10174: Land Dev't-Prim Wtrmn-University Sector	27,305.0	28,140.0	-	-	-
P.10176: Land Dev't - Arterial- Faithfull Ave	3,657.5	5,225.0	-	-	-
P.10177: Pedestrian Linkage and CPR Crossing	500.0	-	-	-	-
P.10175: Holmwood BP, NH2, Urban Centre	1,393.0	1,717.0	-	-	-
P.00616: Land Dev't-Prim Wtrmn-Northeast Sector	172.0	-	-	-	-
P.00619: Land Dev't-Artl Rd-Central Ave	625.0	-	-	-	-
P.00625: Land Dev't-Tr Swr-NorthEast Sector	12,040.0	2,871.0	-	-	-
P.00626: Land Dev't-Subdivis'N Warranty	170.0	193.0	-	-	-
P.00627: Land Dev't-Subdivis'N Fencing	135.0	143.0	-	-	-
P.00634: Land Dev't-Tr Swr-North Industrial	1,450.0	6,810.0	42,761.0	11,349.0	-
P.00639: Land Dev't-Subdivis'N Buffers	540.0	107.0	-	-	-

Land Development

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan
P.00655: Land Dev't-Artl Rd-Mcormond Dr	3,055.3	4,670.0	-	-	-
P.00668: Park Dev't-Boulevard Development	120.0	120.0	120.0	120.0	120.0
P.00681: Land Dev't-Artl Rd-Taylor St	-	-	4,367.0	-	-
P.00748: Land Dev't-Gen Admin-Old Areas	-	460.0	-	-	-
P.00778: Land Dev't-Tr Swr-Stonebridge	1,300.0	-	-	-	-
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	50.0	50.0	50.0	50.0	50.0
P.01391: Land Dev't-Parkridge Sub	55.0	43.0	-	-	-
P.01402: Land Dev't-Willows	141.0	270.0	-	-	-
P.01403: Land Dev't-Rosewood	1,001.0	772.0	-	-	-
P.01407: Land Dev't-Kensington	20,535.0	7,206.0	-	-	-
P.01408: Land Dev't-Airport Industrial Bus Park	7,516.0	4,045.0	-	-	-
P.01410: Land Dev't-Elk Point	40.0	43.0	-	-	-
P.01411: Land Dev't- Aspen Ridge	29,573.0	5,607.5	-	-	-
P.01417: Land Dev't-Tr Swr-Blairmore	1,670.0	-	4,100.0	-	-
P.01418: Land Dev't-Tr Swr-Holmwood	2,887.0	420.0	3,500.0	9,174.0	14,600.0
P.01419: Land Dev't-Brighton	4,117.6	36.0	-	-	-
P.01421: Land Dev't - University Heights #3	300.0	50.0	-	-	-
P.01435: Land Dev't-Prim Wtrmn-North Industrial	1,300.0	2,814.0	5,424.0	1,974.0	-
P.01437: Land Dev't-Prim Wtrmn-Holmwood Sector	-	-	75.0	3,839.0	-
P.01458: Land Dev't - Artl Rd - Claypool Dr	-	-	-	8,775.0	8,775.0
P.01460: Land Dev't - Artl Rd - Neault Rd	-	-	8,360.0	12,065.0	-
P.01468: Land Dev't-Art Rd-8Th Street East	6,840.0	-	4,577.0	-	-
P.01570: Park Dev't-Kensington	13.0	187.0	965.0	-	-
P.01574: Park Dev't-Aspen Ridge	247.0	893.0	-	-	-
P.01576: Park Dev't-Brighton	-	447.0	-	-	-
P.01769: Land Dev't-Marquis Industrial Area	260.0	-	-	-	-
Total	136,184.4	73,339.5	74,299.0	47,346.0	26,545.0

The 2026-2027 Land Development – Capital Investment includes:

2026

\$58,386.6 for direct servicing costs attributable to Saskatoon Land and Private development areas.

\$70,822.80 for offsite servicing costs of arterial roads, primary water mains, trunk sewers and lift stations.

\$430.0 for a variety of parks in Industrial area, Aspen Ridge, Rosewood and Kensington.

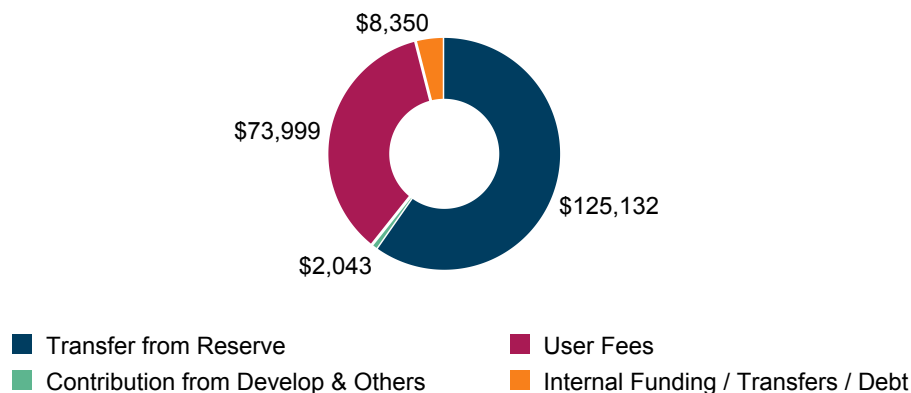
2027

\$26,794.50 for direct servicing costs attributable to Saskatoon Land and Private development areas.

\$51,393.0 for offsite servicing costs of arterial roads, primary water mains, trunk sewers and lift stations.

\$1,697.0 for a variety of parks in Aspen Ridge, Brighton, Rosewood and Kensington.

2026-2027 Capital Budget by Funding Source



Operating Budget Impacts of 2026/2027 Capital Projects

There are no known annual operating budget costs associated with this budget request.

Land Development

City of Saskatoon



Operating & Capital Budget
Preliminary 2026/2027

SCHEDULES & TABLES

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Schedule I – General Revenues

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
TAX-SUPPORTED SERVICES					
Taxation					
Amusement Tax	94.0	106.5	106.5	94.0	94.0
Municipal Service Agreements	1,744.8	1,061.0	1,111.0	1,282.4	1,282.4
Property Levy	313,516.9	312,328.6	332,324.5	361,007.5	385,219.7
Trailer Occupancy Fees	107.9	96.9	96.9	107.0	107.0
Taxation	315,463.6	313,593.0	333,638.9	362,490.9	386,703.1
Grants-In-Lieu of Taxes					
Civic Utilities	39,129.9	39,886.4	40,808.7	42,413.6	44,078.1
Federal/Provincial Government	8,006.8	8,136.5	8,380.6	7,756.6	8,066.9
Land Bank	964.4	882.0	877.0	658.0	658.0
Grants-In-Lieu of Taxes	48,101.1	48,904.9	50,066.3	50,828.2	52,803.0
General Revenue					
Administration Recovery	8,781.6	9,166.1	8,882.0	8,802.4	8,804.8
Fines & Penalties	20,748.6	17,623.7	17,673.7	17,979.7	18,061.3
Franchise Fees	22,130.1	22,600.0	23,325.0	23,795.0	24,175.0
Investment Income	25,960.9	14,009.5	19,994.5	20,194.5	20,394.5
License & Permits	1,997.6	2,020.9	2,139.2	2,202.9	2,428.3
Other Revenue	37,561.2	37,540.0	38,567.0	39,526.0	40,295.7
Special Duty Revenue	168.1	250.4	255.4	215.4	230.8
Variable Charge Out Revenue	688.3	687.0	697.7	761.4	772.8
Other Service Agreements	-	460.6	460.6	460.6	460.6
General Revenues	118,036.3	104,358.2	111,995.1	113,937.9	115,623.8
User Fees					
Access Transit	236.7	256.5	282.0	289.1	289.1
Albert Community Centre	181.3	215.8	215.8	215.8	215.8
Assessment & Taxation	9.7	10.0	10.0	10.0	10.0
Bylaw Compliance	14.9	19.4	19.4	28.9	28.9
Cemeteries	1,410.8	1,450.3	1,529.5	1,568.9	1,609.5
City Accommodation	49.1	165.2	165.2	167.5	202.5
City Clerk's Office	13.4	-	-	-	-
City Solicitor's Office	361.9	325.0	325.0	325.0	325.0
Community Partnerships	29.2	24.4	24.4	23.7	23.7

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Schedules & Tables

City of Saskatoon

Operating & Capital Budget

Preliminary 2026/2027

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Corporate Support	-	0.8	0.8	-	-
Development Review	492.2	797.5	869.8	848.0	1,002.5
Emergency Management	6.0	-	-	-	-
Facilities Management	101.6	72.5	72.5	72.5	72.5
Fire Services	160.6	112.2	112.2	124.7	124.7
Forestry Farm Park & Zoo	1,644.4	1,554.8	1,660.3	1,779.0	1,869.1
General Revenue	592.2	966.2	970.6	870.6	770.6
Indoor Rinks	2,482.7	2,535.8	2,694.2	2,799.5	2,865.2
Leisure Centres - Program	6,086.5	6,163.3	6,615.1	6,992.8	7,223.9
Leisure Centres - Rentals	6,496.7	7,763.2	7,942.8	8,105.0	8,514.5
Long Range Planning	-	0.9	0.9	0.9	0.9
Marr Residence	-	0.5	0.5	0.5	0.5
Outdoor Pools	620.8	462.9	480.8	576.0	590.8
Outdoor Sport Fields	830.3	774.0	801.2	849.2	849.8
Parking	6,438.1	7,297.3	7,406.3	7,555.6	7,577.7
Parks Maintenance & Design	14.8	-	-	-	-
Policing	2,152.2	1,844.6	2,007.5	2,263.2	2,445.6
Research & Mapping	1.8	27.3	27.3	3.7	3.7
Revenue Services	125.5	42.0	42.0	92.0	92.0
Road Maintenance	23.8	-	-	-	-
Street Lighting	42.0	62.0	62.0	40.8	40.8
Transit Operations	15,542.4	13,506.6	14,225.0	15,502.4	15,838.6
Transportation Services	178.5	84.0	84.0	138.0	138.0
Waste Handling Service	9,119.7	8,783.7	8,639.4	9,105.1	9,205.6
Waste Reduction	156.2	95.5	95.5	95.5	3,307.4
User Fees	55,615.9	55,414.2	57,382.0	60,443.9	65,238.9
Government Transfers	80,504.8	76,772.5	83,146.1	88,690.4	95,922.8
Contribution from Developers	33.4	26.4	26.4	26.4	26.4
TOTAL TAX-SUPPORTED SERVICES	617,755.2	599,069.2	636,254.8	676,417.7	716,318.0
NON TAX-SUPPORTED SERVICES					
Building & Plumbing Permits & Standards	10,982.0	7,415.2	7,442.0	8,022.1	7,944.1
Golf Courses	5,374.5	4,724.1	4,822.0	5,450.9	5,468.9
Gordon Howe Campground	611.0	649.7	687.4	875.0	892.9
Impound Lot	542.7	555.5	555.5	557.6	557.6
Licenses & Permits	1,813.2	1,608.4	1,657.2	1,787.7	1,815.8
Nutrien Playland	430.2	694.1	750.5	693.6	693.6
River Landing	1,128.9	1,223.0	1,223.0	1,173.9	1,213.9

Schedules & Tables

City of Saskatoon

Operating & Capital Budget Preliminary 2026/2027

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Saskatoon Land	12,099.7	10,243.7	9,562.8	9,743.4	11,618.7
TOTAL NON TAX- SUPPORTED SERVICES	32,982.1	27,113.7	26,700.4	28,304.2	30,205.5
TOTAL REVENUES	650,737.3	626,182.9	662,955.2	704,721.9	746,523.5

Schedules & Tables

City of Saskatoon

Operating & Capital Budget
Preliminary 2026/2027

Schedule II - General Expenditures

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
TAX-SUPPORTED SERVICES					
Arts, Culture & Event Venues					
Remai Modern Art Gallery	7,462.9	7,496.5	7,636.1	7,651.1	7,848.0
SaskTel Centre	630.9	630.9	641.6	702.7	791.8
TCU Place	1,745.7	1,745.7	1,758.9	1,816.1	1,923.8
Arts, Culture & Events Venues	9,839.5	9,873.1	10,036.6	10,169.9	10,563.6
Community Support					
Animal Services	2,374.2	2,315.4	2,374.3	2,433.9	2,515.2
Cemeteries	1,835.4	1,690.0	1,760.0	1,802.5	1,855.5
Community Development	3,978.2	4,219.0	4,299.5	4,003.1	4,086.1
Community Investments & Supports	13,398.4	13,620.2	13,603.1	13,866.5	14,628.2
Community Support	21,586.2	21,844.6	22,036.9	22,106.0	23,085.0
Corporate Asset Management					
City Accommodation	151.8	183.3	98.9	34.7	37.4
Facilities Management	15,840.9	15,962.8	17,300.1	18,137.0	19,222.6
Corporate Asset Management	15,992.7	16,146.1	17,399.0	18,171.7	19,260.0
Corporate Governance & Finance					
Assessment & Taxation	3,794.0	4,018.0	4,179.5	4,117.5	4,222.7
City Clerk's Office	3,931.1	3,975.2	4,168.6	4,365.7	4,485.8
City Manager's Office	776.3	806.2	823.8	864.2	884.0
City Solicitor's Office	1,786.9	2,698.0	2,754.5	2,733.8	2,802.6
Corporate Support	31,661.9	34,529.4	37,373.7	42,013.6	45,492.9
Financial Services	3,527.2	3,815.6	3,996.1	4,281.3	4,390.2
General Services	13,073.7	8,219.2	9,721.3	8,576.6	8,593.3
Legislative	1,740.5	1,850.2	1,890.3	2,263.0	2,327.4
Revenue Services	2,045.6	2,243.2	2,375.2	2,610.3	2,679.0
Service Saskatoon	1,184.6	1,200.7	1,225.9	1,831.1	2,051.2
Subtotal Before Debt Servicing	63,521.9	63,355.6	68,508.9	73,657.1	77,929.1
Debt Servicing					
Debt Servicing	26,409.9	26,409.9	27,218.7	29,668.7	32,098.7
Corporate Governance & Financing	89,931.8	89,765.5	95,727.6	103,325.8	110,027.8
Environmental Health					
Sustainability	2,342.5	2,454.1	2,570.8	2,840.3	2,924.1

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(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Urban Biological Services	881.7	1,051.9	1,098.7	1,130.6	1,169.7
Urban Forestry	4,539.0	4,549.5	4,861.7	5,124.3	5,384.6
Waste Handling Service	11,311.9	12,055.5	12,120.9	12,244.9	12,689.0
Waste Reduction	1,048.1	1,009.8	1,115.8	1,193.2	4,331.0
Environmental Health	20,123.3	21,120.8	21,767.9	22,533.3	26,498.4
Fire Services					
Emergency Management	1,582.2	1,556.9	1,584.1	1,851.7	1,896.4
Fire Services	57,692.3	56,799.3	58,860.5	63,842.5	68,877.6
Community Risk Reduction	3,657.9	3,875.6	4,380.8	4,824.8	5,006.3
Fire Services	62,932.5	62,231.8	64,825.4	70,519.0	75,780.3
Policing					
Policing	137,880.5	134,455.7	145,491.1	158,033.2	167,762.5
Policing	137,880.5	134,455.7	145,491.1	158,033.2	167,762.5
Recreation & Culture					
Albert Community Centre	222.0	301.1	306.2	312.1	436.1
Community Partnerships	1,128.5	1,148.2	1,163.6	1,155.7	1,173.3
Forestry Farm Park & Zoo	3,659.8	3,493.9	3,611.9	3,852.0	4,004.1
Indoor Rinks	2,920.8	2,967.1	3,019.4	2,897.2	2,994.0
Leisure Centres - Program	10,999.2	12,781.8	12,806.6	13,330.6	13,820.0
Leisure Centres - Rentals	10,866.9	12,217.9	12,382.4	12,343.7	12,746.8
Marketing Services	396.0	511.7	524.1	548.6	563.3
Marr Residence	19.8	23.4	24.1	24.3	24.8
Outdoor Pools	1,536.5	1,552.6	1,587.7	1,626.0	1,682.3
Outdoor Sport Fields	1,602.4	1,662.5	1,721.4	1,744.2	1,807.1
Parks Maintenance & Design	20,000.9	19,985.6	20,814.4	21,712.1	22,532.0
Playground & Recreation Areas	1,033.4	1,087.0	1,109.5	1,155.8	1,182.8
Program Research & Design	198.9	207.8	212.7	222.0	227.5
Spectator Ballfields	168.7	168.7	171.2	177.0	186.5
Targeted Programming	598.7	672.0	685.1	704.5	720.6
Recreation & Culture	55,352.6	58,781.3	60,140.3	61,805.8	64,101.2
Taxation & General Revenues					
Fines and Penalties	10,181.3	5,983.5	5,983.5	5,981.9	5,984.2
General Revenue	13,243.9	-1,911.1	-146.0	-146.0	-146.0
Other Levies	780.6	768.8	1,538.8	2,144.1	2,219.7
Property Levy	646.0	665.0	665.0	646.0	646.0
Taxation & General Revenue	24,851.8	5,506.2	8,041.3	8,626.0	8,703.9
Transportation					
Access Transit	6,844.9	7,264.7	7,522.7	7,584.7	7,807.9
Bridges & Structures	8,881.0	8,974.9	9,487.8	9,826.7	10,144.1
Engineering	984.6	1,058.7	1,142.2	1,241.3	1,294.4

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(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Parking	3,907.8	4,182.5	4,212.1	4,630.4	4,801.8
Road Maintenance	53,951.2	53,699.6	59,340.2	64,336.8	68,608.4
Snow & Ice Management	23,025.8	16,532.2	18,127.5	19,885.6	20,921.3
Street Cleaning & Sweeping	4,747.3	4,919.5	5,068.4	5,361.2	5,542.8
Street Lighting	7,958.3	8,914.5	8,353.7	8,603.0	8,916.8
Transit Operations	51,993.4	54,852.1	57,806.9	58,768.5	60,559.6
Transportation Services	7,997.2	9,166.8	9,502.2	10,219.6	10,614.1
Transportation	170,291.4	169,565.5	180,563.7	190,457.8	199,211.2
Urban Planning and Development					
Attainable Housing	880.0	880.0	1,006.4	1,016.0	1,027.5
Business Improvement Districts	341.5	341.5	350.1	357.0	364.1
Bylaw Compliance	921.2	893.1	913.2	1,040.9	1,111.5
Development Review	1,985.9	2,218.6	2,392.9	2,510.1	3,029.0
Long Range Planning	464.0	477.5	488.7	509.1	524.2
Neighbourhood Planning	709.2	852.4	867.4	945.9	967.0
Planning Project Services	616.6	630.8	653.4	626.1	641.7
Regional Planning	652.7	747.4	762.1	793.2	810.8
Research & Mapping	479.3	561.0	577.4	645.2	673.1
Urban Design	1,783.4	2,176.3	2,213.4	2,225.7	2,175.2
Urban Planning & Development	8,833.7	9,778.6	10,225.0	10,669.2	11,324.1
TOTAL TAX-SUPPORTED SERVICES	617,616.1	599,069.2	636,254.8	676,417.7	716,318.0
NON-TAX-SUPPORTED SERVICES					
Building & Plumbing Permits & Standards	10,982.0	7,415.2	7,442.0	8,022.1	7,944.1
Golf Courses	5,374.5	4,724.1	4,822.0	5,450.9	5,468.9
Gordon Howe Campground	611.0	649.7	687.4	875.0	892.9
Impound Lot	542.7	555.5	555.5	557.6	557.6
Licenses & Permits	1,813.2	1,608.4	1,657.2	1,787.7	1,815.8
Nutrien Playland	569.3	694.1	750.5	693.6	693.6
River Landing	1,128.9	1,223.0	1,223.0	1,173.9	1,213.9
Saskatoon Land	12,099.7	10,243.7	9,562.8	9,743.4	11,618.7
TOTAL NON TAX-SUPPORTED SERVICES	33,121.2	27,113.7	26,700.4	28,304.2	30,205.5
TOTAL EXPENDITURES	650,737.3	626,182.9	662,955.2	704,721.9	746,523.5

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Schedule III - Water Utility

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues:					
Metered Revenue	90,717.0	90,491.9	99,829.3	111,130.9	120,760.3
Infrastructure Levy	19,769.0	19,793.6	20,209.2	21,941.7	22,487.3
Misc Revenue	267.4	348.5	356.1	283.0	289.5
Penalties/Violations	225.9	173.4	173.4	225.9	225.9
Total Revenues	110,979.3	110,807.4	120,568.0	133,581.5	143,763.0
Expenses:					
Transfer to Reserves	52,626.8	46,902.2	56,568.3	66,556.6	67,191.6
Treatment & Pumping	14,346.2	18,732.5	19,020.0	17,289.2	17,442.9
General	12,205.1	12,696.0	13,747.6	14,688.7	23,459.4
Debt Charges	8,672.5	8,672.5	6,537.5	6,860.6	6,136.0
Transfer to Other Operating	663.7	639.6	517.9	2,989.2	2,926.6
Meters	2,997.9	2,703.9	2,746.2	2,191.2	2,240.8
Building & Ground	700.2	1,180.5	1,204.7	1,164.8	1,177.3
Laboratory	749.4	814.1	833.4	777.4	798.4
Watermains	13,301.2	11,920.0	12,506.5	766.3	783.2
Hydrants	1,660.8	1,939.5	2,051.8	0.0	-
Services	3,055.5	4,606.6	4,834.1	0.0	-
Contribution to Capital	-	-	-	-	-
Water Distribution System Operations	-	-	-	20,297.5	21,606.8
GL Account	-	-	-	-	-
Total Expenditures	110,979.3	110,807.4	120,568.0	133,581.5	143,763.0
SURPLUS (DEFICIT)	0.0	0.0	0.0	0.0	0.0

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Schedule IV - Wastewater Utility

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues:					
Hauler Revenue	-	-	-	-	-
Metered Revenue	59,329.4	58,216.8	60,398.1	60,754.0	62,532.3
Infrastructure Levy	25,406.3	25,005.9	25,579.9	27,925.8	28,620.3
Misc Revenue	1,709.9	1,571.0	1,604.1	1,794.3	1,839.3
Penalties/Violations	150.6	116.3	116.3	152.4	152.4
Total Revenues	86,596.2	84,910.0	87,698.4	90,626.5	93,144.3
Expenses:					
Transfer to Reserves	48,566.6	44,150.8	45,892.5	45,094.9	46,755.4
General	16,496.2	18,184.7	18,773.1	11,978.8	12,230.6
Pollution Control Plant	8,544.1	9,253.1	10,085.3	10,513.6	10,733.6
Transfer to Other Operating	592.8	564.5	447.1	3,900.5	3,844.5
Debt Charges	4,953.7	4,953.7	4,420.0	3,625.7	3,396.5
Lift Stations	1,860.8	2,370.8	2,415.0	2,424.7	2,471.3
Laboratory	771.3	687.2	721.7	798.9	806.3
Sewer Engineering	589.2	524.8	537.2	651.8	674.8
Heavy Grit Facilities	306.1	553.3	561.6	485.8	507.8
Service Connections	3,430.3	2,814.4	2,953.6	0.0	-
Sewer Inspections	485.0	852.7	891.3	0.0	-
Contribution to Capital	-	-	-	-	-
Sewer Collection System Operations	-	-	-	11,151.8	11,723.5
Total Expenditures	86,596.2	84,910.0	87,698.4	90,626.5	93,144.3
SURPLUS (DEFICIT)	0.0	0.0	0.0	0.0	0.0

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Schedule V - Saskatoon Light and Power

Report					
(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues:					
Customer Contribution	3.2	-	-	-	-
Metered Revenue	170,897.0	176,723.7	175,999.7	178,850.0	183,100.7
Municipal Surcharge	17,152.5	17,672.2	17,599.8	17,948.8	18,373.8
Misc Revenue	1,684.6	1,124.1	1,124.1	1,671.3	1,694.6
Landfill Gas Generation Revenue	1,515.5	1,219.0	1,243.0	1,267.9	1,293.3
Service Connection Fees	319.4	394.0	394.0	394.0	394.0
Penalties/Violations	376.5	334.0	334.0	334.0	334.0
Dundonald Ave Solar Farm	-	-	-	266.3	355.0
Total Revenues	192,289.1	197,467.0	196,694.6	201,052.3	205,865.4
Expenses:					
Power Purchased	101,352.7	103,563.9	106,809.1	107,778.0	110,135.2
Transfer to Reserve	44,714.1	44,859.9	41,137.6	42,413.8	43,376.1
General	32,874.2	33,391.9	33,355.7	34,899.3	35,777.7
Poles, Lines and Feeders	5,902.0	7,224.8	7,419.3	6,692.4	7,042.2
Street Lighting	1,612.0	1,997.0	2,071.5	2,027.0	2,074.7
Substations	1,162.3	1,547.4	1,591.0	1,655.6	1,689.3
Meters	1,175.1	1,320.4	1,352.4	1,315.4	1,350.9
Landfill Gas Generation	1,515.5	1,219.0	1,243.0	1,267.9	1,293.3
Buildings & Grounds	987.5	1,069.3	1,084.6	1,251.2	1,273.5
Custom Work	(102.2)	(160.9)	(169.1)	724.0	747.4
System Operations	190.5	176.8	180.9	301.0	307.1
Debt Charges	555.5	608.4	8.4	264.6	360.6
Equipment	52.9	360.2	367.1	220.7	222.8
Transfer to Other Operating	297.0	288.9	243.1	206.5	179.0
Dundonald Ave Solar Farm	-	-	-	34.9	35.6
Contributions to Capital	-	0.0	0.0	0.0	0.0
Total Expenditures	192,289.1	197,467.0	196,694.6	201,052.3	205,865.4
SURPLUS (DEFICIT)	0.0	0.0	0.0	0.0	0.0

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Schedule VI - Storm Water Management Utility

(\$000's)	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues:					
Metered Revenue	14,139.8	14,190.5	14,303.6	14,396.2	14,540.1
Penalties/Violations	15.4	12.0	12.0	15.0	15.0
Total Revenues	14,155.2	14,202.5	14,315.6	14,411.2	14,555.1
Expenses:					
Storm Sewers Engineering	522.7	662.0	674.5	753.7	776.3
Storm Sewers Maintenance	2,503.1	2,431.7	2,531.7	0.0	-
Drainage	988.3	1,147.5	1,167.5	1,209.9	1,241.4
Storm Water Collection System Operations	-	-	-	2,755.4	2,974.6
General	365.4	405.7	389.1	335.4	333.0
Contribution to Capital	-	-	-	-	-
Transfer to Reserve	9,775.7	9,555.6	9,552.8	9,356.8	9,229.8
Total Expenditures	14,155.2	14,202.5	14,315.6	14,411.2	14,555.1
SURPLUS (DEFICIT)	0.0	0.0	0.0	0.0	0.0

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Schedule VII - Waste Services Utility

	2024 Actual	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues:					
Multi-Unit Recycling	7,737.3	7,598.1	7,797.4	8,046.7	7,704.1
Residential Recycling	6,747.0	6,777.8	6,845.6	7,027.5	7,132.9
Misc Revenue	17.3	37.7	37.7	16.1	15.4
City-Wide Organics	6,675.6	6,567.8	7,078.1	7,289.6	6,989.9
Curbside Garbage	8,735.0	8,351.5	8,490.6	9,736.4	9,965.9
Total Revenues	29,912.2	29,332.9	30,249.4	32,116.3	31,808.2
Expenses:					
Leaves and Grass	-	-	-	-	-
Multi-Unit Recycling	3,315.4	3,398.0	3,502.4	3,635.8	3,768.8
Residential Recycling	6,568.4	6,800.8	6,982.5	7,148.0	7,346.4
City-Wide Organics	5,941.0	6,279.5	6,783.8	6,831.8	6,532.4
Curbside Garbage	8,108.7	7,521.9	7,661.5	9,018.4	9,248.1
Debt Charges	302.7	413.7	413.7	303.8	299.8
Transfers to Reserves	4,077.9	3,320.9	3,308.6	3,582.2	3,569.3
Transfers to Other Operating	1,598.1	1,598.1	1,596.9	1,596.3	1,043.4
Total Expenditures	29,912.2	29,332.9	30,249.4	32,116.3	31,808.2
SURPLUS (DEFICIT)	0.0	0.0	0.0	0.0	0.0

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Schedule VIII - Summary of Staff Years in Full-Time Equivalent (FTEs)

(FTEs)	2025	2026	FTE Change	2027	FTE Change
CIVIC, POLICE & CONTROLLED CORPORATIONS					
Civic Operations					
Community Support	30.10	30.00	(0.10)	30.00	-
Corporate Asset Management	259.40	269.40	10.00	275.90	6.50
Corporate Governance & Finance	485.20	494.80	9.60	503.80	9.00
Environmental Health	95.30	98.40	3.10	110.80	12.40
Fire	371.00	384.00	13.00	390.00	6.00
Recreation & Culture	327.90	329.30	1.40	330.80	1.50
Transportation	668.40	678.60	10.20	687.40	8.80
Urban Planning & Development	73.00	76.00	3.00	80.40	4.40
Total Civic Operations	2,310.30	2,360.50	50.20	2,409.10	48.60
Police					
Police	780.30	800.70	20.40	829.70	29.00
Total Police	780.30	800.70	20.40	829.70	29.00
Controlled Corporations					
Remai Modern	53.10	53.10	-	53.10	-
SaskTel Centre	51.80	51.80	-	51.80	-
TCU Place	68.50	68.50	-	69.50	1.00
Total Controlled Corporations	173.40	173.40	-	174.40	1.00
TOTAL CIVIC, POLICE & CONTROLLED CORPORATIONS	3,264.00	3,334.60	70.60	3,413.20	78.60
NON TAX-SUPPORTED SERVICES					
Building and Plumbing	58.00	58.00	-	58.00	-
Licenses and Permits	12.30	12.30	-	12.30	-
Golf Courses	24.80	24.80	-	24.80	-
Impound Lot	0.80	0.80	-	0.80	-
Nutrien Corp Playland	3.80	3.80	-	3.80	-
Gordon Howe Campsite	2.80	2.80	-	2.80	-
Land Development	19.40	19.40	-	19.40	-
Sub-total	121.90	121.90	-	121.90	-
Utilities					
Utilities	454.30	454.30		470.70	
New FTEs	-	13.50		5.60	
Transfer to Operating	-	2.90		-	

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Transfer to Capital (Utilities)	-	-	-	-	-
Total Utilities	454.30	470.70	16.40	476.30	5.60
TOTAL NON TAX-SUPPORTED SERVICES	576.20	592.60	16.40	598.20	5.60
Capital					
Capital	349.80	351.80		359.00	
New	2.00	8.50		1.10	
Transfer to Operating	-	(1.30)		-	
Transfer from Operating (Utilities)	-	-		-	
Total Capital	351.80	359.00	7.20	360.10	1.10
FTE TOTAL	4,192.00	4,286.20	94.20	4,371.50	85.30
LIBRARY	216.80	220.80	4.00	230.80	10.00
FTE TOTAL WITH LIBRARY	4,408.80	4,507.00	98.20	4,602.30	95.30

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Schedule IX - Operating Impacts of 2026/2027 Capital Projects

	2026	2027	2028	2029	2030
Corporate Asset Management					
P.10171: CA-COLT-Norseman Fit Up & Ave P Warehouse	-	-	-	-	3,350.0
P.02650: Integrated Solar / Renewable EnergyStrtgy	-	-	(12.0)	-	-
Corporate Asset Management	-	-	(12.0)	-	3,350.0
Corporate Governance and Finance					
P.02625: COS & U Of S Research Partnership	-	-	50.0	-	-
Corporate Governance and Finance	-	-	50.0	-	-
Environmental Health					
P.01964: Waste Reduction Initiatives	-	-	109.0	-	-
P.10016: Solid Waste R&DP Development +Plan Impl	-	-	131.0	-	-
P.10033: ICI Energy Efficiency + Generation	-	-	-	-	140.0
P.10035: Residential Energy Efficiency Generation	-	-	115.0	-	-
P.10090: Public Space & Event Waste Reduction	-	-	135.0	-	-
P.10093: Natural Areas' Protection and Health	-	-	170.0	-	-
P.10084: Material Recovery Centre	-	-	265.0	-	-
Environmental Health	-	-	925.00	-	140.00
Policing					
P.02389: Fleet Additions	168.0	-	-	-	-
P.02499: Technology Replacmeent	81.3	105.9	8.6	-	-
P.02610: Technology Expansion	-	428.0	20.9	-	-
Policing	249.3	533.9	29.5	-	-
Recreation and Culture					
P.02600: Indoor Recreation Facilities	-	-	-	2,446.2	885.0
P.01570: Park Dev't-Kensington	-	-	-	5.0	23.9
P.01574: Park Dev't-Aspen Ridge	-	-	7.4	28.7	-
P.01576: Park Dev't-Brighton	-	-	-	21.8	-
Recreation and Culture	-	-	7.4	2,501.7	908.9
Saskatoon Fire					
P.10133: SFD Fleet & Equipment Main Facility	-	-	392.0	-	-
P.02504: Fire - New Equipment	-	-	15.0	15.0	15.0
Saskatoon Fire	-	-	407.00	15.00	15.00

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Transportation

P.10096: Storage for Winter Safety Materials	-	-	10.0	-	-
Transportation	-	-	10.0	-	-

Urban Planning and Development

P.10093: Natural Areas' Protection and Health	-	-	280.0	-	-
Urban Planning and Development	-	-	280.0	-	-

Utilities

P.01174: SL&P Street Lights - Land Development	-	-	150.0	-	-
Utilities	-	-	150.0	-	-

TOTAL OPERATING IMPACTS	249.3	533.9	1,846.9	2,516.7	4,413.9

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Schedule X - Summary of Operating Budget Changes

Service Line	Change Type	(\$000's)	2026	2027
Arts, Culture & Events Venues				
Rimai Modern Art Galle	Base Budget		7,636.1	7,651.1
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		15.0	196.9
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		15.0	196.9
	Budget		7,651.1	7,848.0
SaskTel Centre	Base Budget		641.6	702.7
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		61.1	89.1
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		61.1	89.1
	Budget		702.7	791.8
TCU Place	Base Budget		1,758.9	1,816.1
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		57.2	107.7
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		57.2	107.7
	Budget		1,816.1	1,923.8

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Service Line	Change Type	(\$000's)	2026	2027
Community Support				
Animal Services	Base Budget		1,427.5	1,468.1
	Revenue		(19.0)	(19.9)
	Total Revenue (Increase)/Decrease		(19.0)	(19.9)
	Inflation/Transfer		51.4	81.3
	Growth		8.2	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		59.6	81.3
	Budget		1,468.1	1,529.5
Cemeteries	Base Budget		1.5	4.6
	Revenue		(39.4)	(40.6)
	Total Revenue (Increase)/Decrease		(39.4)	(40.6)
	Inflation/Transfer		42.5	53.0
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		42.5	53.0
	Budget		4.6	17.0
Community Development	Base Budget		3,912.8	3,993.1
	Revenue		376.7	-
	Total Revenue (Increase)/Decrease		376.7	-
	Inflation/Transfer		(293.6)	83.0
	Growth		(2.8)	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(296.4)	83.0
	Budget		3,993.1	4,076.1
Community Investments	Base Budget		13,603.1	13,866.5
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		230.9	707.0
	Growth		32.5	54.7
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		263.4	761.7
	Budget		13,866.5	14,628.2

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Service Line	Change Type	(\$000's)	2026	2027
Corporate Asset Management				
City Accommodation	Base Budget		(66.3)	(132.8)
	Revenue		(2.3)	(35.0)
	Total Revenue (Increase)/Decrease		(2.3)	(35.0)
	Inflation/Transfer		(64.2)	2.7
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(64.2)	2.7
	Budget		(132.8)	(165.1)
Facilities Management	Base Budget		17,227.6	18,064.5
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		763.3	92.6
	Growth		73.6	993.0
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		836.9	1,085.6
	Budget		18,064.5	19,150.1
Fleet Services	Base Budget		-	-
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		(703.0)	(585.5)
	Growth		703.0	585.5
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		-	-
	Budget		-	-

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Service Line	Change Type	(\$000's)	2026	2027
Corporate Governance & Finance				
Assessment & Taxation	Base Budget		4,169.5	4,107.5
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		(62.0)	105.2
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(62.0)	105.2
	Budget		4,107.5	4,212.7
City Clerk's Office	Base Budget		4,135.0	4,332.1
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		122.6	120.1
	Growth		74.5	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		197.1	120.1
	Budget		4,332.1	4,452.2
City Manager's Office	Base Budget		823.8	864.2
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		40.4	19.8
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		40.4	19.8
	Budget		864.2	884.0
City Solicitor's Office	Base Budget		2,429.5	2,408.8
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		(20.7)	68.8
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(20.7)	68.8
	Budget		2,408.8	2,477.6

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Service Line	Change Type	(\$000's)	2026	2027
Corporate Support	Base Budget		37,296.1	42,013.6
	Revenue		77.6	-
	Total Revenue (Increase)/Decrease		77.6	-
	Inflation/Transfer		2,742.4	1,942.8
	Growth		1,897.5	1,536.5
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		4,639.9	3,479.3
	Budget		42,013.6	45,492.9
Debt Servicing	Base Budget		27,218.7	29,668.7
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		-	-
	Growth		2,450.0	2,430.0
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		2,450.0	2,430.0
	Budget		29,668.7	32,098.7
Financial Services	Base Budget		3,996.1	4,281.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		148.4	108.9
	Growth		136.8	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		285.2	108.9
	Budget		4,281.3	4,390.2
General Services	Base Budget		1,450.0	305.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		(1,144.7)	16.7
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(1,144.7)	16.7
	Budget		305.3	322.0

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Service Line	Change Type	(\$000's)	2026	2027
Legislative	Base Budget		1,890.3	2,263.0
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		126.3	64.4
	Growth		246.4	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		372.7	64.4
	Budget		2,263.0	2,327.4
Revenue Services	Base Budget		2,333.2	2,518.3
	Revenue		(50.0)	-
	Total Revenue (Increase)/Decrease		(50.0)	-
	Inflation/Transfer		235.1	68.7
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		235.1	68.7
	Budget		2,518.3	2,587.0
Service Saskatoon	Base Budget		1,225.9	1,831.1
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		82.5	37.4
	Growth		522.7	182.7
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		605.2	220.1
	Budget		1,831.1	2,051.2
Environmental Health				
Sustainability	Base Budget		2,570.8	2,840.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		228.5	73.8
	Growth		41.0	10.0
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		269.5	83.8
	Budget		2,840.3	2,924.1

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Service Line	Change Type	(\$000's)	2026	2027
Urban Biological Servie	Base Budget		1,096.7	1,128.6
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		31.9	29.0
	Growth		-	10.1
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		31.9	39.1
	Budget		1,128.6	1,167.7
Urban Forestry	Base Budget		4,861.7	5,124.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		231.1	214.7
	Growth		31.5	45.6
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		262.6	260.3
	Budget		5,124.3	5,384.6
Waste Handling Service	Base Budget		3,481.5	3,139.8
	Revenue		(465.7)	(100.5)
	Total Revenue (Increase)/Decrease		(465.7)	(100.5)
	Inflation/Transfer		45.5	201.1
	Growth		78.5	243.0
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		124.0	444.1
	Budget		3,139.8	3,483.4
Waste Reduction	Base Budget		1,020.3	1,097.7
	Revenue		-	(3,211.9)
	Total Revenue (Increase)/Decrease		-	(3,211.9)
	Inflation/Transfer		77.4	(546.1)
	Growth		-	3,683.9
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		77.4	3,137.8
	Budget		1,097.7	1,023.6

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Service Line	Change Type	(\$000's)	2026	2027
Fire Services				
Emergency Management	Base Budget		1,536.1	1,803.7
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		62.1	44.7
	Growth		205.5	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		267.6	44.7
	Budget		1,803.7	1,848.4
Fire Services	Base Budget		57,743.9	62,646.0
	Revenue		(79.9)	(11.4)
	Total Revenue (Increase)/Decrease		(79.9)	(11.4)
	Inflation/Transfer		4,242.5	3,050.9
	Growth		739.5	1,984.2
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		4,982.0	5,035.1
	Budget		62,646.0	67,669.7
Community Risk Reduction	Base Budget		4,267.4	4,673.7
	Revenue		(37.7)	-
	Total Revenue (Increase)/Decrease		(37.7)	-
	Inflation/Transfer		444.0	181.5
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		444.0	181.5
	Budget		4,673.7	4,855.2
Land Development				
Saskatoon Land	Base Budget		-	-
	Revenue		(180.6)	(1,875.3)
	Total Revenue (Increase)/Decrease		(180.6)	(1,875.3)
	Inflation/Transfer		65.3	1,875.3
	Growth		115.3	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		180.6	1,875.3
	Budget		-	-

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Service Line	Change Type	(\$000's)	2026	2027
Saskatoon Police Services				
Policing	Base Budget		130,079.5	142,235.9
	Revenue		(385.7)	(2,004.9)
	Total Revenue (Increase)/Decrease		(385.7)	(2,004.9)
	Inflation/Transfer		9,747.0	5,723.5
	Growth		2,795.1	4,005.8
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		12,542.1	9,729.3
	Budget		142,235.9	149,960.3
Recreation & Culture				
Albert Community Centr	Base Budget		90.4	96.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		5.9	6.2
	Growth		-	117.8
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		5.9	124.0
	Budget		96.3	220.3
Community Partnership	Base Budget		1,139.2	1,132.0
	Revenue		0.7	-
	Total Revenue (Increase)/Decrease		0.7	-
	Inflation/Transfer		(7.9)	17.6
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(7.9)	17.6
	Budget		1,132.0	1,149.6

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Service Line	Change Type	(\$000's)	2026	2027
Forestry Farm Park & Zo	Base Budget		1,951.6	2,073.0
	Revenue		(118.7)	(90.1)
	Total Revenue (Increase)/Decrease		(118.7)	(90.1)
	Inflation/Transfer		151.3	130.3
	Growth		88.8	21.8
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		240.1	152.1
	Budget		2,073.0	2,135.0
Golf Courses	Base Budget		-	-
	Revenue		(628.9)	(18.0)
	Total Revenue (Increase)/Decrease		(628.9)	(18.0)
	Inflation/Transfer		616.1	24.8
	Growth		12.8	(6.8)
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		628.9	18.0
	Budget		-	-
Gordon Howe Campgro	Base Budget		-	-
	Revenue		(187.6)	(17.9)
	Total Revenue (Increase)/Decrease		(187.6)	(17.9)
	Inflation/Transfer		207.4	18.6
	Growth		(19.8)	(0.7)
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		187.6	17.9
	Budget		-	-
Indoor Rinks	Base Budget		325.2	97.7
	Revenue		(105.3)	(65.7)
	Total Revenue (Increase)/Decrease		(105.3)	(65.7)
	Inflation/Transfer		(133.5)	96.8
	Growth		11.3	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(122.2)	96.8
	Budget		97.7	128.8

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Service Line	Change Type	(\$000's)	2026	2027
Leisure Centres - Progra	Base Budget		6,191.5	6,337.8
	Revenue		(377.7)	(231.1)
	Total Revenue (Increase)/Decrease		(377.7)	(231.1)
	Inflation/Transfer		524.0	489.4
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		524.0	489.4
	Budget		6,337.8	6,596.1
Leisure Centres - Rental	Base Budget		4,439.6	4,238.7
	Revenue		(162.2)	(409.5)
	Total Revenue (Increase)/Decrease		(162.2)	(409.5)
	Inflation/Transfer		(274.2)	401.3
	Growth		235.5	1.8
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(38.7)	403.1
	Budget		4,238.7	4,232.3
Marketing Services	Base Budget		524.1	548.6
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		20.5	14.7
	Growth		4.0	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		24.5	14.7
	Budget		548.6	563.3
Marr Residence	Base Budget		23.6	23.8
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		0.2	0.5
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		0.2	0.5
	Budget		23.8	24.3

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Service Line	Change Type	(\$000's)	2026	2027
Nutrien Playland	Base Budget		-	-
	Revenue		56.9	-
	Total Revenue (Increase)/Decrease		56.9	-
	Inflation/Transfer		(54.1)	1.4
	Growth		(2.8)	(1.4)
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(56.9)	-
	Budget		-	-
Outdoor Pools	Base Budget		1,106.9	1,050.0
	Revenue		(95.2)	(14.8)
	Total Revenue (Increase)/Decrease		(95.2)	(14.8)
	Inflation/Transfer		83.1	56.3
	Growth		(44.8)	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		38.3	56.3
	Budget		1,050.0	1,091.5
Outdoor Sport Fields	Base Budget		920.2	895.0
	Revenue		(48.0)	(0.6)
	Total Revenue (Increase)/Decrease		(48.0)	(0.6)
	Inflation/Transfer		40.1	44.0
	Growth		(17.3)	18.9
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		22.8	62.9
	Budget		895.0	957.3
Parks Maintenance & De	Base Budget		20,638.1	21,535.8
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		731.9	681.8
	Growth		165.8	138.1
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		897.7	819.9
	Budget		21,535.8	22,355.7

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Service Line	Change Type	(\$000's)	2026	2027
Playground & Recreatio	Base Budget		1,109.5	1,155.8
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		45.1	27.0
	Growth		1.2	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		46.3	27.0
	Budget		1,155.8	1,182.8
Program Research & De	Base Budget		212.7	222.0
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		9.3	5.5
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		9.3	5.5
	Budget		222.0	227.5
River Landing	Base Budget		-	-
	Revenue		49.1	(40.0)
	Total Revenue (Increase)/Decrease		49.1	(40.0)
	Inflation/Transfer		(49.1)	40.0
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(49.1)	40.0
	Budget		-	-
Spectator Ballfields	Base Budget		171.2	177.0
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		5.8	9.5
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		5.8	9.5
	Budget		177.0	186.5

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Service Line	Change Type	(\$000's)	2026	2027
Targeted Programming	Base Budget		674.7	694.1
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		19.4	16.1
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		19.4	16.1
	Budget		694.1	710.2
Taxation & General Revenues				
Fines and Penalties	Base Budget		(8,068.2)	(7,917.8)
	Revenue		152.0	-
	Total Revenue (Increase)/Decrease		152.0	-
	Inflation/Transfer		(1.6)	2.3
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(1.6)	2.3
	Budget		(7,917.8)	(7,915.5)
General Revenue	Base Budget		(82,877.7)	(84,362.0)
	Revenue		(1,484.3)	(1,249.7)
	Total Revenue (Increase)/Decrease		(1,484.3)	(1,249.7)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		-	-
	Budget		(84,362.0)	(85,611.7)
Grants in Lieu of Taxes	Base Budget		(50,066.3)	(50,828.2)
	Revenue		(761.9)	(1,974.8)
	Total Revenue (Increase)/Decrease		(761.9)	(1,974.8)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		-	-
	Budget		(50,828.2)	(52,803.0)

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Service Line	Change Type	(\$000's)	2026	2027
Municipal Revenue Sha	Base Budget		(66,520.8)	(72,180.9)
	Revenue		(5,660.1)	(5,412.2)
	Total Revenue (Increase)/Decrease		(5,660.1)	(5,412.2)
	Inflation/Transfer		-	-
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		-	-
	Budget		(72,180.9)	(77,593.1)
Other Levies	Base Budget		(3,397.6)	(3,377.9)
	Revenue		(585.6)	(81.6)
	Total Revenue (Increase)/Decrease		(585.6)	(81.6)
	Inflation/Transfer		605.3	75.6
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		605.3	75.6
	Budget		(3,377.9)	(3,383.9)
Property Levy	Base Budget		(331,659.5)	(360,361.5)
	Revenue		(28,683.1)	(24,212.2)
	Total Revenue (Increase)/Decrease		(28,683.1)	(24,212.2)
	Inflation/Transfer		(19.0)	-
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(19.0)	-
	Budget		(360,361.5)	(384,573.7)

Transportation

Access Transit	Base Budget		6,306.1	6,338.3
	Revenue		(29.8)	-
	Total Revenue (Increase)/Decrease		(29.8)	-
	Inflation/Transfer		5.5	183.5
	Growth		56.5	39.7
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		62.0	223.2
	Budget		6,338.3	6,561.5

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Service Line	Change Type	(\$000's)	2026	2027
Bridges & Structures	Base Budget		9,487.8	9,826.7
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		187.5	196.1
	Growth		151.4	121.3
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		338.9	317.4
	Budget		9,826.7	10,144.1
Engineering	Base Budget		1,142.2	1,241.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		25.9	42.9
	Growth		73.2	10.2
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		99.1	53.1
	Budget		1,241.3	1,294.4
Impound Lot	Base Budget		-	-
	Revenue		(2.1)	-
	Total Revenue (Increase)/Decrease		(2.1)	-
	Inflation/Transfer		4.0	-
	Growth		(1.9)	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		2.1	-
	Budget		-	-
Parking	Base Budget		(3,306.6)	(3,061.0)
	Revenue		(172.7)	(22.9)
	Total Revenue (Increase)/Decrease		(172.7)	(22.9)
	Inflation/Transfer		335.1	156.4
	Growth		83.2	15.0
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		418.3	171.4
	Budget		(3,061.0)	(2,912.5)

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Service Line	Change Type	(\$000's)	2026	2027
Road Maintenance	Base Budget		58,221.1	63,217.7
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		2,716.8	2,511.5
	Growth		2,279.8	1,760.1
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		4,996.6	4,271.6
	Budget		63,217.7	67,489.3
Snow & Ice Managemen	Base Budget		17,466.2	19,224.3
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		678.0	555.7
	Growth		1,080.1	480.0
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		1,758.1	1,035.7
	Budget		19,224.3	20,260.0
Street Cleaning & Swee	Base Budget		5,068.4	5,361.2
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		191.9	130.4
	Growth		100.9	51.2
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		292.8	181.6
	Budget		5,361.2	5,542.8
Street Lighting	Base Budget		8,255.0	8,525.5
	Revenue		21.2	-
	Total Revenue (Increase)/Decrease		21.2	-
	Inflation/Transfer		95.8	164.0
	Growth		153.5	149.8
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		249.3	313.8
	Budget		8,525.5	8,839.3

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Service Line	Change Type	(\$000's)	2026	2027
Transit Operations	Base Budget		43,006.0	42,634.6
	Revenue		(1,333.0)	(350.4)
	Total Revenue (Increase)/Decrease		(1,333.0)	(350.4)
	Inflation/Transfer		448.3	1,348.4
	Growth		513.3	442.7
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		961.6	1,791.1
	Budget		42,634.6	44,075.3
Transportation Services	Base Budget		9,219.6	9,864.2
	Revenue		(72.8)	-
	Total Revenue (Increase)/Decrease		(72.8)	-
	Inflation/Transfer		436.0	324.2
	Growth		281.4	70.3
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		717.4	394.5
	Budget		9,864.2	10,258.7

Urban Planning & Development

Attainable Housing	Base Budget		1,006.4	1,016.0
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		9.6	11.5
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		9.6	11.5
	Budget		1,016.0	1,027.5
Building & Plumbing Pe	Base Budget		-	-
	Revenue		(580.1)	78.0
	Total Revenue (Increase)/Decrease		(580.1)	78.0
	Inflation/Transfer		580.1	(78.0)
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		580.1	(78.0)
	Budget		-	-

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Service Line	Change Type	(\$000's)	2026	2027
Business Improvement	Base Budget		350.1	357.0
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		6.9	7.1
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		6.9	7.1
	Budget		357.0	364.1
Bylaw Compliance	Base Budget		749.5	888.0
	Revenue		10.8	(2.5)
	Total Revenue (Increase)/Decrease		10.8	(2.5)
	Inflation/Transfer		50.9	25.3
	Growth		76.8	45.3
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		127.7	70.6
	Budget		888.0	956.1
Development Review	Base Budget		796.8	858.5
	Revenue		(55.5)	(358.0)
	Total Revenue (Increase)/Decrease		(55.5)	(358.0)
	Inflation/Transfer		(108.2)	95.5
	Growth		225.4	423.4
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		117.2	518.9
	Budget		858.5	1,019.4
Licenses & Permits	Base Budget		-	-
	Revenue		(130.5)	(28.1)
	Total Revenue (Increase)/Decrease		(130.5)	(28.1)
	Inflation/Transfer		130.5	28.1
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		130.5	28.1
	Budget		-	-

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Service Line	Change Type	(\$000's)	2026	2027
Long Range Planning	Base Budget		487.8	508.2
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		20.4	15.1
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		20.4	15.1
	Budget		508.2	523.3
Neighbourhood Plannin	Base Budget		867.4	945.9
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		78.5	21.1
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		78.5	21.1
	Budget		945.9	967.0
Planning Project Servic	Base Budget		653.4	626.1
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		(27.3)	15.6
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		(27.3)	15.6
	Budget		626.1	641.7
Regional Planning	Base Budget		762.1	793.2
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		31.1	17.6
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase\Decrease		31.1	17.6
	Budget		793.2	810.8

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Service Line	Change Type	(\$000's)	2026	2027
Research & Mapping	Base Budget		550.1	641.5
	Revenue		23.6	-
	Total Revenue (Increase)/Decrease		23.6	-
	Inflation/Transfer		67.8	27.9
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase/(Decrease)		67.8	27.9
	Budget		641.5	669.4
Urban Design	Base Budget		2,213.4	2,225.7
	Revenue		-	-
	Total Revenue (Increase)/Decrease		-	-
	Inflation/Transfer		12.3	(50.5)
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase/(Decrease)		12.3	(50.5)
	Budget		2,225.7	2,175.2
TOTAL CIVIC SERVICES (including land)	Base Budget		-	-
	Revenue Change	(41,766.8)	(41,766.8)	(41,801.6)
	Total Revenue (Increase)/Decrease	(41,766.8)	(41,766.8)	(41,801.6)
	Inflation/Transfer		26,109.7	22,138.1
	Growth		15,657.1	19,663.5
	Service Level Changes		-	-
	Total Expenditure Increase/(Decrease)		41,766.8	41,801.6
			-	-

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Service Line	Change Type	(\$000's)	2026	2027
Utilities				
Saskatoon Light & Powe	Base Budget		-	-
	Revenue	(4,357.7)	(4,357.7)	(4,813.1)
	Total Revenue (Increase)/Decrease	(4,357.7)	(4,357.7)	(4,813.1)
	Inflation/Transfer	5,899.3	5,899.3	5,567.4
	Growth	(1,541.6)	(1,541.6)	(754.3)
	Service Level Changes	-	-	-
	Total Expenditure Increase\Decrease	4,357.7	4,357.7	4,813.1
	Budget		-	-
Storm Water Manageme	Base Budget		-	-
	Revenue	(95.6)	(95.6)	(143.9)
	Total Revenue (Increase)/Decrease	(95.6)	(95.6)	(143.9)
	Inflation/Transfer	(34.6)	(34.6)	38.9
	Growth	130.2	130.2	105.0
	Service Level Changes	-	-	-
	Total Expenditure Increase\Decrease	95.6	95.6	143.9
	Budget		-	-
Waste Services Utility	Base Budget		-	-
	Revenue	(1,866.9)	(1,866.9)	308.1
	Total Revenue (Increase)/Decrease	(1,866.9)	(1,866.9)	308.1
	Inflation/Transfer	1,030.9	1,030.9	(483.2)
	Growth	836.0	836.0	175.1
	Service Level Changes	-	-	-
	Total Expenditure Increase\Decrease	1,866.9	1,866.9	(308.1)
	Budget		-	-
Wastewater Utility	Base Budget		-	-
	Revenue	(2,928.1)	(2,928.1)	(2,517.8)
	Total Revenue (Increase)/Decrease	(2,928.1)	(2,928.1)	(2,517.8)
	Inflation/Transfer	1,505.1	1,505.1	1,899.2
	Growth	1,423.0	1,423.0	618.6
	Service Level Changes	-	-	-
	Total Expenditure Increase\Decrease	2,928.1	2,928.1	2,517.8
	Budget		-	-

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Service Line	Change Type	(\$000's)	2026	2027
Water Utility	Base Budget		-	-
	Revenue	(13,013.5)	(13,013.5)	(10,181.5)
	Total Revenue (Increase)/Decrease	(13,013.5)	(13,013.5)	(10,181.5)
	Inflation/Transfer	11,938.8	11,938.8	9,233.0
	Growth	1,074.7	1,074.7	948.5
	Service Level Changes	-	-	-
	Total Expenditure Increase/(Decrease)	13,013.5	13,013.5	10,181.5
	Budget		-	-
TOTAL UTILITIES	Base Budget		-	-
	Revenue Changes	(22,261.8)	(22,261.8)	(17,348.2)
	Total Revenue (Increase)/Decrease	(22,261.8)	(22,261.8)	(17,348.2)
	Inflation/Transfer	20,339.5	20,339.5	16,255.3
	Growth	1,922.3	1,922.3	1,092.9
	Service Level Changes	-	-	-
	Total Expenditure Increase/(Decrease)	22,261.8	22,261.8	17,348.2
	Budget		-	-

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Service Line	Change Type	(\$000's)	2026	2027
Saskatoon Public Library				
Public Library	Base Budget		33,401.9	35,051.0
	Revenue		(30.0)	-
	Total Revenue (Increase)/Decrease		(30.0)	-
	Inflation/Transfer		1,504.0	1,955.9
	Growth		175.1	354.9
	Service Level Changes		-	-
	Total Expenditure Increase/(Decrease)		1,679.1	2,310.8
	Budget		35,051.0	37,361.8
Library Property Levy	Base Budget		(33,401.9)	(35,051.0)
	Revenue		(1,652.0)	(2,313.7)
	Total Revenue (Increase)/Decrease		(1,652.0)	(2,313.7)
	Inflation/Transfer		2.9	2.9
	Growth		-	-
	Service Level Changes		-	-
	Total Expenditure Increase/(Decrease)		2.9	2.9
	Budget		(35,051.0)	(37,361.8)
TOTAL LIBRARY	Base Budget		-	-
	Revenue Changes		(1,682.0)	(2,313.7)
	Total Revenue (Increase)/Decrease		(1,682.0)	(2,313.7)
	Inflation/Transfer		1,506.9	1,958.8
	Growth		175.1	354.9
	Service Level Changes		-	-
	Total Expenditure Increase/(Decrease)		1,682.0	2,313.7
	Budget		-	-

Schedule XI - Capital Reserve Sufficiency

(\$000's)	Forecast	2026		Balance	2027		Balance	2028-2030		Balance	Unfunded	Total	
	Jan 1/26	Source	Appl	Dec/26	Source	Appl	Dec/27	Source	Appl	Dec/30	Projects	Dec/30	
Civic Departments:													
Access Transit Capital	(2)	(51)	(452)	452	(51)	(459)	459	(51)	(1,201)	1,201	(51)	-	(51)
Active Transportation		6	(582)	575	(1)	(607)	607	(1)	(1,819)	1,820	-	-	-
Animal Services		(82)	(64)	-	(146)	(64)	-	(210)	(191)	-	(401)	-	(401)
Bridge Major Repair		(93)	(4,927)	4,854	(167)	(5,144)	4,626	(684)	(15,498)	14,923	(1,259)	-	(1,259)
Campsite	(1, 6)	(530)	(298)	-	(828)	(303)	-	(1,131)	(838)	-	(1,969)	-	(1,969)
Cemetery Development		(53)	(62)	-	(115)	(62)	175	(2)	(187)	-	(189)	-	(189)
Civic Buildings Comprehensive Maintenance		(1,047)	(12,389)	10,305	(3,131)	(13,676)	12,131	(4,675)	(43,494)	42,615	(5,554)	-	(5,554)
Civic Radio Replacement and Expansion		-	(156)	145	(11)	(163)	163	(11)	(488)	483	(16)	-	(16)
Civic Vehicles and Equipment Replacement		(2,992)	(8,258)	10,100	(1,150)	(8,611)	9,500	(261)	(28,197)	27,000	(1,458)	-	(1,458)
Commercial Truck Enforcement and Education		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment Replacement		(1)	(700)	682	(19)	(725)	724	(20)	(2,174)	2,171	(22)	-	(22)
Corporate Capital		(1,225)	(2,751)	2,406	(1,569)	(2,733)	1,907	(2,394)	(8,203)	5,470	(5,127)	-	(5,127)
Dedicated Lands		(927)	(2,996)	-	(3,923)	(185)	-	(4,108)	(551)	-	(4,659)	-	(4,659)
Dedicated Roadway		(2,731)	(110)	-	(2,841)	(110)	-	(2,951)	(330)	-	(3,281)	-	(3,281)
Digital Data		(19)	(58)	76	(1)	(61)	60	(1)	(201)	122	(80)	-	(80)
Electrical Distribution Extension		(2,209)	(4,795)	5,070	(1,934)	(5,023)	4,767	(2,189)	(31,143)	30,701	(2,631)	-	(2,631)
Electrical Distribution Replacement		1,189	(14,451)	14,185	923	(15,684)	14,983	223	(42,402)	42,867	688	-	688
Enterprise Resource Planning System		-	(325)	325	-	(350)	350	-	(1,050)	1,050	-	-	-
Environment Sustainability		(74)	(275)	320	(28)	(281)	250	(59)	(842)	900	(0)	-	(0)
Facility Site Replacement		(64)	(354)	400	(19)	(355)	370	(3)	(1,065)	1,050	(18)	-	(18)
Fire Apparatus		(1,759)	(1,667)	-	(3,426)	(1,964)	3,720	(1,669)	(7,109)	8,380	(398)	-	(398)
Fire Department Small Equipment Replacement		(333)	(613)	600	(346)	(713)	280	(779)	(2,281)	2,880	(180)	-	(180)
Fire Department Uniforms		(11)	(324)	330	(5)	(342)	310	(37)	(1,024)	1,040	(21)	-	(21)
Forestry Farm Park and Zoo Auditorium		(11)	(1)	-	(12)	(1)	-	(13)	(4)	-	(17)	-	(17)
Forestry Farm Park and Zoo Capital		(346)	(168)	318	(196)	(176)	331	(41)	(528)	-	(569)	-	(569)
Forestry Farm Park and Zoo Development	(1)	(217)	(89)	153	(154)	(90)	153	(91)	(269)	83	(278)	-	(278)
General Voting		(278)	(200)	-	(478)	(225)	-	(703)	(675)	850	(528)	-	(528)
Golf Course Capital	(1)	(2,849)	(1,171)	(325)	(4,345)	(1,093)	(325)	(5,763)	(2,872)	975	(7,660)	-	(7,660)
Grounds Maintenance													
Equipment Replacement		(66)	(536)	515	(87)	(557)	560	(84)	(1,797)	1,650	(231)	-	(231)
Heritage Fund		(171)	(106)	30	(247)	(106)	48	(305)	(324)	79	(550)	-	(550)
Holiday Park Golf Course Redevelopment		(958)	(127)	-	(1,085)	(127)	-	(1,212)	(381)	-	(1,593)	-	(1,593)
Infrastructure Replacement Reserve – Water and Wastewater	(5)	(1,357)	(39,705)	40,079	(984)	(40,912)	41,282	(614)	(124,085)	124,100	(599)	-	(599)
Leisure Services Equipment Replacement	(2)	(2,366)	(492)	371	(2,487)	(493)	282	(2,698)	(1,869)	656	(3,911)	-	(3,911)
Major Civic Facilities		-	(500)	500	-	(500)	500	-	(1,500)	1,000	(500)	-	(500)
Nutrien Playland Asset Replacement and Maintenance		(1,040)	(108)	-	(1,148)	(109)	-	(1,257)	(329)	-	(1,586)	-	(1,586)
Park Enhancement	(1, 3)	(884)	(257)	49	(1,092)	(257)	49	(1,300)	(770)	648	(1,422)	-	(1,422)
Parking Capital		-	(511)	475	(36)	(561)	300	(297)	(1,682)	-	(1,979)	-	(1,979)
Parks Grounds Maintenance Equipment Acquisition		(53)	(355)	340	(68)	(363)	340	(90)	(1,145)	1,020	(215)	-	(215)
Parks Infrastructure		(916)	(2,393)	2,575	(734)	(2,439)	2,355	(818)	(7,627)	6,900	(1,545)	-	(1,545)
Paved Roadways Infrastructure		(1,096)	(45,326)	46,400	(22)	(48,380)	48,350	(52)	(152,781)	152,800	(33)	-	(33)
Printing and Mail Equipment Replacement		(2)	(416)	410	(8)	(434)	435	(7)	(1,303)	1,307	(3)	-	(3)
Recreation, Sport, Culture, and Parks Partnership		(1,135)	(485)	-	(1,620)	(485)	-	(2,105)	(1,455)	-	(3,560)	-	(3,560)
River Landing Capital		(118)	(117)	-	(235)	(117)	-	(352)	(354)	-	(706)	-	(706)
Roadways & Operations' Buildings Major Repair		(328)	(26)	-	(354)	(26)	-	(380)	(78)	-	(458)	-	(458)
Snow and Ice Management Equipment Acquisition		(88)	(299)	240	(147)	(312)	100	(359)	(1,016)	1,050	(325)	-	(325)
Storm Water Management Capital		(905)	(9,357)	8,790	(1,472)	(9,230)	8,732	(1,969)	(28,247)	29,873	(343)	-	(343)

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Street Cleaning/Sweeping Equipment Acquisition	(25)	(12)	-	(37)	(14)	-	(51)	(46)	-	(97)	-	(97)	
Streetscape Reserve - City-Wide	(1)	(200)	-	65	(135)	-	65	(70)	-	65	(5)	-	(5)
Streetscape Reserve - Core BID	(1)	(2,155)	(2,085)	1,050	(3,190)	(2,032)	1,067	(4,155)	(6,096)	3,267	(6,984)	-	(6,984)
Systems Development		(367)	(496)	825	(37)	(518)	494	(62)	(1,554)	775	(841)	-	(841)
Traffic Noise Attenuation	(7)	(1,860)	(326)	309	(1,877)	(333)	259	(1,951)	(998)	827	(2,122)	-	(2,122)
Traffic Safety		(1,925)	(1,500)	2,650	(775)	(1,500)	1,420	(855)	(4,500)	4,040	(1,315)	-	(1,315)
Transit Additional Vehicles		(314)	-	-	(314)	-	-	(314)	(914)	1,228	-	-	-
Transit Capital Projects		(707)	(1,197)	1,210	(694)	(1,263)	1,210	(747)	(3,942)	3,410	(1,279)	-	(1,279)
Transit Vehicles Replacement		(131)	(2,510)	2,500	(141)	(2,647)	2,605	(183)	(7,513)	7,621	(75)	-	(75)
Transportation Infrastructure Expansion		-	(2,142)	2,075	(67)	(2,190)	2,225	(32)	(6,626)	6,625	(33)	-	(33)
Transportation (Sign Shop) Equipment Acquisition		(26)	(66)	65	(27)	(71)	70	(27)	(243)	225	(45)	-	(45)
Transportation Infrastructure		-	(4,448)	4,448	(0)	(4,768)	4,760	(8)	(15,093)	14,880	(221)	-	(221)
Trunked Radio System Infrastructure Replacement		(1)	(299)	290	(9)	(412)	400	(21)	(1,237)	980	(278)	-	(278)
Unified Communications		-	-	-	-	-	-	-	-	-	-	-	-
Urban Forestry and Pest Management Capital		(1,283)	(668)	-	(1,951)	(746)	-	(2,697)	(2,237)	-	(4,934)	-	(4,934)
Waste Container Replacement		(366)	(862)	-	(1,228)	(862)	-	(2,091)	(2,178)	1,807	(2,462)	-	(2,462)
Waste Minimization		(3,970)	(2,719)	2,935	(3,754)	(2,706)	4,323	(2,136)	-	1,665	(471)	-	(471)
Waste Processing Capital and Replacement	(4)	(2,702)	(2,118)	2,200	(2,619)	(2,259)	325	(4,554)	(7,302)	6,826	(5,030)	-	(5,030)
Wastewater Collection and Treatment Replacement		(5,022)	(1,373)	1,780	(4,615)	(1,358)	1,612	(4,361)	(4,182)	8,538	(5)	-	(5)
Wastewater Treatment Capital		(23,652)	(17,243)	39,338	(1,558)	(16,942)	18,299	(200)	(51,682)	32,981	(18,901)	-	(18,901)
Water & Waste Stream Weigh Scales Replacement	(1)	-	-	-	(1)	-	-	(1)	-	-	(1)	-	(1)
Water Supply Replacement		(1,307)	(4,535)	5,776	(66)	(4,601)	4,377	(290)	(14,306)	9,401	(5,195)	-	(5,195)
Waterworks Capital Projects		(29,875)	(34,141)	60,079	(3,938)	(32,633)	32,665	(3,906)	(83,665)	83,084	(4,487)	-	(4,487)
Subtotal		(104,077)	(238,089)	279,339	(62,826)	(242,457)	235,050	(70,233)	(735,691)	695,908	(110,016)	-	(110,016)
Boards and Commissions:													
Albert Community Centre Major Repair	(7)	-	-	-	(7)	-	-	(7)	-	-	(7)	-	(7)
Police Capital - included in Corp. Capital total		-	-	-	-	-	-	-	-	-	-	-	-
Police Equipment & Technology	(102)	(3,275)	3,170	(207)	(3,275)	2,578	(904)	(9,825)	13,945	3,216	-	-	3,216
Police Facility Renovation	(16)	(60)	60	(16)	(60)	60	(16)	(180)	3,180	2,984	-	-	2,984
Police Radio	-	(650)	611	(39)	(650)	751	62	(1,950)	2,017	129	-	-	129
Remain Modern Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
SPL Mayfair Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
SPL New Central Library	-	-	-	-	-	-	-	-	-	-	-	-	-
SPL Public Libr Cap Expans	-	-	-	-	-	-	-	-	-	-	-	-	-
TCU Place Capital Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
TCU Place Equip Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal		(125)	(3,985)	3,841	(269)	(3,985)	3,389	(865)	(11,955)	19,142	6,322	-	6,322
TOTAL RESERVE SUFFICIENCY		(104,202)	(242,074)	283,180	(63,095)	(246,442)	238,439	(71,099)	(747,646)	715,050	(103,695)	-	(103,695)

- (1) Applications include contributions to operations
 (2) Subject to operating budget approval
 (3) Applications include commitment to community cost-shared projects
 (4) Source includes a portion of tipping fees
 (5) Includes the Flood Protection Program
 (6) Applications include contributions to capital projects
 (7) Applications include the 10-year loan repayment for P1522

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City of Saskatoon

Operating & Capital Budget
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Schedule XII - Funded Capital Investments

Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
Community Support						
P.10055: Heritage Program Updates	62.0	-	-	-	-	62.0
P.10066: Woodlawn Cemetery North Burial Dev't	-	175.0	-	-	-	175.0
Community Support	62.0	175.0	-	-	-	237.0
Corporate Asset Management						
P.00679: Grounds Mtnce-Equipment Repl	515.0	560.0	550.0	550.0	550.0	2,725.0
P.00877: Trunking Radio Infra Replacement	290.0	400.0	420.0	410.0	150.0	1,670.0
P.01135: Civic Bldgs Comprehensive Maint Program	9,580.0	12,081.0	13,655.0	14,187.0	14,623.0	64,126.0
P.01356: V&E Additional Vehicles & Equipment	580.0	440.0	690.0	690.0	690.0	3,090.0
P.01357: V&E Replacement Vehicles & Equipment	10,100.0	9,500.0	9,000.0	9,000.0	9,000.0	46,600.0
P.01523: Trunking Radio Replacement	145.0	163.0	163.0	160.0	160.0	791.0
P.01557: Office Mods/Furniture Replace/Upgrades	131.0	141.0	131.0	131.0	131.0	665.0
P.02180: Civic Facility Site Maintenance	400.0	370.0	350.0	350.0	350.0	1,820.0
P.10076: Corp Fuel and Fueling Infra Mgmt	1,250.0	1,250.0	-	-	-	2,500.0
P.10101: Facilities Corporate Accommodations	240.2	2,241.2	244.3	247.6	247.6	3,220.9
P.10172: Vic Rempel Greenhouse Revitalization	275.0	-	-	-	-	275.0
P.10171: CA-COLT-Norseman Fit Up & AveP Warehouse	4,000.0	-	500.0	18,000.0	-	22,500.0
Corporate Asset Management	27,506.2	27,146.2	25,703.3	43,725.6	25,901.6	149,982.9
Corporate Governance & Finance						
P.01829: Enterprise Resource Planning System Improvements	325.0	350.0	350.0	350.0	350.0	1,725.0
P.01083: Corporate Network Equipment Repl	610.0	640.0	640.0	640.0	640.0	3,170.0
P.01364: Service Saskatoon-Citizen Input/Systems	250.0	265.0	260.0	260.0	260.0	1,295.0
P.02079: Property Reassessment	100.0	100.0	100.0	100.0	100.0	500.0
P.02368: Printing And Mail Services - Equipment	410.0	435.0	437.0	430.0	440.0	2,152.0
P.02516: Develop Enterprise Management Strategies	450.0	70.0	-	-	-	520.0
P.02609: Council Strategic Priority Areas	50.0	50.0	-	-	-	100.0
P.02626: Talent Management Framework	50.0	50.0	50.0	50.0	50.0	250.0
P.10100: ERP Upgrades	1,000.0	2,000.0	-	-	-	3,000.0

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
P.10151: Computer Assisted Mass Appraisal System	-	4,000.0	-	-	-	4,000.0
P.10130: IT Strategic Advancements and Innovation	200.0	245.0	250.0	275.0	250.0	1,220.0
P.10135: Aerial Photography	76.0	60.0	60.0	60.0	60.0	316.0
P.10136: CIS Assessment	250.0	-	-	-	-	250.0
P.10137: GIS Upgrade	175.0	178.5	178.5	178.5	178.5	889.0
P.10132: AV Boardroom Equipment	72.0	83.8	83.8	83.8	83.8	407.2
Corporate Governance & Finance	4,018.0	8,527.3	2,409.3	2,427.3	2,412.3	19,794.2

Environmental Health

P.10108: Tree replacement and UF management	100.0	-	-	-	-	100.0
P.01475: Auto'D Garbage Container Repl	-	-	583.0	602.0	622.0	1,807.0
P.01964: Waste Reduction Initiatives	164.0	167.0	-	-	-	331.0
P.02051: Landfill Optimization	1,550.0	-	-	-	-	1,550.0
P.02650: Integrated Solar/Renewable Energy Strtgy	-	250.0	-	-	-	250.0
P.10015: EV Adoption Roadmap	250.0	-	-	-	-	250.0
P.10016: Solid Waste R&DP Development + Plan Impl	219.0	131.0	-	-	-	350.0
P.10019: Multi-Unit Organics	220.0	1,070.0	150.0	-	-	1,440.0
P.10034: Integrated Civic Energy Mgmt Program	70.0	-	-	-	-	70.0
P.10065:UF & Pest Mgmt Plan Implementation	130.0	130.0	130.0	130.0	130.0	650.0
P.10084: Material Recovery Centre	62.0	205.0	-	-	-	267.0
P.10088: Special/Bulky Waste	60.0	60.0	-	-	-	120.0
P.10090: Public Space & Event Waste Reduction	211.0	296.0	-	-	-	507.0
P.10093: Natural Areas' Protection and Health	1,000.0	1,000.0	-	-	-	2,000.0
P.10168: LFG Upgrades	-	-	1,330.0	-	335.0	1,665.0
P.10169: OPF Upgrades	125.0	375.0	-	-	-	500.0
P.10165: Commercial Organics	73.0	623.0	150.0	-	-	846.0
P.10167: SRWMC Capital Upgrades	1,550.0	325.0	60.0	951.0	-	2,886.0
P.10152: Landfill Closure	-	-	-	450.0	3,700.0	4,150.0
P.10155: Multi Unit Garbage Improvements	170.0	920.0	150.0	-	-	1,240.0
P.10157: Commercial Garbage Review	83.0	108.0	-	-	-	191.0
Environmental Health	6,037.0	5,660.0	2,553.0	2,133.0	4,787.0	21,170.0

Land Development

P.10115: DEED Auxiliary Properties – Repair and R	425.0	-	-	-	-	425.0

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P.10173: Land Dev't - Tr Swr - University Sector	7,176.0	-	-	-	3,000.0	10,176.0
P.10174: Land Dev't-Prim Wtrmn-University Sector	27,305.0	28,140.0	-	-	-	55,445.0
P.10176: Land Dev't - Arterial- Faithfull Ave	3,657.5	5,225.0	-	-	-	8,882.5
P.10177: Pedestrian Linkage and CPR Crossing	500.0	-	-	-	-	500.0
P.10175: Holmwood BP, NH2, Urban Centre	1,393.0	1,717.0	-	-	-	3,110.0
P.00616: Land Dev't-Prim Wtrmn-Northeast Sector	172.0	-	-	-	-	172.0
P.00619: Land Dev't-Artl Rd-Central Ave	625.0	-	-	-	-	625.0
P.00625: Land Dev't-Tr Swr-NorthEast Sector	12,040.0	2,871.0	-	-	-	14,911.0
P.00626: Land Dev't-Subdivis'N Warranty	170.0	193.0	-	-	-	363.0
P.00627: Land Dev't-Subdivis'N Fencing	135.0	143.0	-	-	-	278.0
P.00634: Land Dev't-Tr Swr-North Industrial	1,450.0	6,810.0	42,761.0	11,349.0	-	62,370.0
P.00639: Land Dev't-Subdivis'N Buffers	540.0	107.0	-	-	-	647.0
P.00655: Land Dev't-Artl Rd-Mcormond Dr	3,055.3	4,670.0	-	-	-	7,725.3
P.00668: Park Dev't-Boulevard Development	120.0	120.0	120.0	120.0	120.0	600.0
P.00681: Land Dev't-Artl Rd-Taylor St	-	-	4,367.0	-	-	4,367.0
P.00748: Land Dev't-Gen Admin-Old Areas	-	460.0	-	-	-	460.0
P.00778: Land Dev't-Tr Swr-Stonebridge	1,300.0	-	-	-	-	1,300.0
P.01057: Park Dev't-Ind'L Area Blvd Tree Planting	50.0	50.0	50.0	50.0	50.0	250.0
P.01391: Land Dev't-Parkridge Sub	55.0	43.0	-	-	-	98.0
P.01402: Land Dev't-Willows	141.0	270.0	-	-	-	411.0
P.01403: Land Dev't-Rosewood	1,001.0	772.0	-	-	-	1,773.0
P.01407: Land Dev't-Kensington	20,535.0	7,206.0	-	-	-	27,741.0
P.01408: Land Dev't-Airport Industrial Bus Park	7,516.0	4,045.0	-	-	-	11,561.0
P.01410: Land Dev't-Elk Point	40.0	43.0	-	-	-	83.0
P.01411: Land Dev't- Aspen Ridge	29,573.0	5,607.5	-	-	-	35,180.5
P.01417: Land Dev't-Tr Swr-Blairmore	1,670.0	-	4,100.0	-	-	5,770.0
P.01418: Land Dev't-Tr Swr-Holmwood	2,887.0	420.0	3,500.0	9,174.0	14,600.0	30,581.0
P.01419: Land Dev't-Brighton	4,117.6	36.0	-	-	-	4,153.6
P.01420: Land Dev't - Infill Developments	383.0	-	-	-	-	383.0
P.01421: Land Dev't - University Heights #3	300.0	50.0	-	-	-	350.0
P.01435: Land Dev't-Prim Wtrmn-North Industrial	1,300.0	2,814.0	5,424.0	1,974.0	-	11,512.0
P.01437: Land Dev't-Prim Wtrmn-Holmwood Sector	-	-	75.0	3,839.0	-	3,914.0
P.01458: Land Dev't - Artl Rd - Claypool Dr	-	-	-	8,775.0	8,775.0	17,550.0
P.01460: Land Dev't - Artl Rd - Neault Rd	-	-	8,360.0	12,065.0	-	20,425.0
P.01468: Land Dev't-Art Rd-8Th Street East	6,840.0	-	4,577.0	-	-	11,417.0

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P.01570: Park Dev't-Kensington	13.0	187.0	965.0	-	-	1,165.0
P.01574: Park Dev't-Aspen Ridge	247.0	893.0	-	-	-	1,140.0
P.01576: Park Dev't-Brighton	-	447.0	-	-	-	447.0
P.01769: Land Dev't-Marquis Industrial Area	260.0	-	-	-	-	260.0
Land Development	136,992.4	73,339.5	74,299.0	47,346.0	26,545.0	358,521.9

Recreation & Culture

P.02101: Golf Course Improvemnts & Equip Repl.	325.0	325.0	325.0	325.0	325.0	1,625.0
P.00706: Leis Serv-Facility Equip Repl	371.0	282.0	242.0	293.0	121.0	1,309.0
P.01876: Tennis Court-Acrylic Surface	50.0	50.0	50.0	50.0	50.0	250.0
P.02048: FFP & Zoo Master Plan Implementation	1,000.0	1,000.0	-	-	-	2,000.0
P.02102: Sportfield Development & Improvements	-	-	500.0	-	-	500.0
P.02600: Indoor Recreation Facilities	4,750.0	28,625.0	27,625.0	-	-	61,000.0
P.10080: Archibald Arena Rehabilitation	8,791.0	-	-	-	-	8,791.0
P.10134: Park Upgrades, Enhancements & Repairs	2,300.0	2,355.0	2,300.0	2,300.0	2,300.0	11,555.0
Recreation & Culture	17,587.0	32,637.0	31,042.0	2,968.0	2,796.0	87,030.0

Saskatoon Fire

P.02509: Fire - Uniforms	330.0	310.0	360.0	320.0	360.0	1,680.0
P.00582: Fire-Equipment & Small Vehicle Replacement	600.0	280.0	500.0	1,530.0	850.0	3,760.0
P.02379: Fire - Major Apparatus Replacement	-	3,720.0	3,720.0	1,860.0	2,800.0	12,100.0
P.02504: Fire - New Equipment	100.0	100.0	100.0	100.0	100.0	500.0
P.10133: SFD Fleet & Equipment Maint Facility	1,350.0	7,400.0	-	-	-	8,750.0
Saskatoon Fire	2,380.0	11,810.0	4,680.0	3,810.0	4,110.0	26,790.0

Saskatoon Police Services

P.01389: Notebook Replacement (In-Car)	-	-	900.0	-	-	900.0
P.02119: Radio Replacement	611.0	751.0	751.0	681.0	585.0	3,379.0
P.02389: Fleet Additions	766.0	463.0	592.0	420.0	480.0	2,721.0
P.02497: Equipment Replacement	1,224.0	805.0	996.0	1,147.0	1,294.0	5,466.0
P.02498: Equipment Expansion	110.0	200.0	200.0	200.0	170.0	880.0
P.02499: Technology Replacement	1,201.0	1,427.0	1,565.0	1,673.0	2,178.0	8,044.0
P.02610: Technology Expansion	464.0	146.0	497.0	101.0	4.0	1,212.0
P.02618: Facility Renovation	60.0	60.0	3,060.0	60.0	60.0	3,300.0
P.02619: Aircraft Equipment Replacement	171.0	-	2,678.0	171.0	171.0	3,191.0
Saskatoon Police Services	4,607.0	3,852.0	11,239.0	4,453.0	4,942.0	29,093.0

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
Saskatoon Public Library						
P.00838: Library-Equipment Replacement	200.0	500.0	200.0	200.0	200.0	1,300.0
Saskatoon Public Library	200.0	500.0	200.0	200.0	200.0	1,300.0
Transportation						
P.10143: 22nd St W & Confed Dr Improvements	2,970.0	-	-	-	-	2,970.0
P.10112: Curb Replacement/Rehabilitation	600.0	600.0	600.0	600.0	600.0	3,000.0
P.00537: Transit Terminals	80.0	80.0	80.0	80.0	80.0	400.0
P.00671: Auxiliary Veh/Equip	130.0	130.0	130.0	130.0	130.0	650.0
P.00837: Lane Rehab & Drainage Improv	1,900.0	2,000.0	2,100.0	2,100.0	2,100.0	10,200.0
P.00959: Upgrade Boundary Roads	400.0	400.0	400.0	500.0	500.0	2,200.0
P.01194: Engine Overhaul	1,000.0	1,000.0	800.0	700.0	600.0	4,100.0
P.01504: Neigh.Traffic Review Perm Installation	850.0	650.0	500.0	600.0	300.0	2,900.0
P.01512: Neighbourhood Traffic Management	350.0	350.0	350.0	350.0	350.0	1,750.0
P.01522: Traffic Noise Attenuation	50.0	-	-	50.0	-	100.0
P.01527: University Bridge Rehab	2,000.0	-	-	-	-	2,000.0
P.01556: System Upgrades/Replacements	100.0	100.0	110.0	110.0	110.0	530.0
P.02097: Bus Seat Replacement	-	-	80.0	-	-	80.0
P.02234: Walkway Management	30.0	30.0	50.0	50.0	50.0	210.0
P.02265: Transportation Equipment Acquisitions	65.0	70.0	75.0	75.0	75.0	360.0
P.02273: 108th St over Circle Drive	1,404.0	-	-	-	-	1,404.0
P.02288: Transportation Safety	1,150.0	1,100.0	1,450.0	1,400.0	1,800.0	6,900.0
P.02289: Transportation Planning	225.0	200.0	225.0	225.0	225.0	1,100.0
P.02290: Traffic Control Systems	1,060.0	985.0	825.0	950.0	800.0	4,620.0
P.02317: Transit Shelters/Benches	400.0	400.0	100.0	200.0	200.0	1,300.0
P.02323: Ridership Growth Initiatives	100.0	100.0	100.0	600.0	200.0	1,100.0
P.02328: Transit Implementation Plan	52,750.0	-	-	-	-	52,750.0
P.02393: Taylor/Circle Drive	-	576.0	-	-	-	576.0
P.02402: Hwy 16 Eastbound Over Hwy 11 Overpass	250.0	3,500.0	-	-	-	3,750.0
P.02409: Traffic Operations & Management	748.0	860.0	760.0	760.0	760.0	3,888.0
P.02433: 8Th Street & Cpr Grade Separation	-	-	38,500.0	-	-	38,500.0
P.02468: Active Transportation Plan Implement	1,685.0	1,586.0	1,547.0	1,556.0	1,657.0	8,031.0
P.02589: Transit Technology Plan	500.0	500.0	100.0	100.0	100.0	1,300.0
P.02642: Parking Pay Station Card Payment Sys Upg	300.0	-	-	-	-	300.0
P.10000: College Drive WB over CPR Overpass	-	250.0	3,500.0	-	-	3,750.0

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
P.10056: Paved Roads And Sidewalk Preservation	46,000.0	47,950.0	49,600.0	51,000.0	51,000.0	245,550.0
P.10058: Minor Bridge Repairs	1,200.0	300.0	300.0	750.0	300.0	2,850.0
P.10095: Wayfinding	150.0	350.0	350.0	350.0	375.0	1,575.0
P.10166: Localized Asphalt Repair Program	400.0	400.0	400.0	400.0	400.0	2,000.0
P.10145: Curbside Management Strategy	75.0	-	-	-	-	75.0
P.10146: Parking Lot Rehabilitation	50.0	-	-	-	-	50.0
P.10147: Parking Services Office and Garage	100.0	100.0	-	-	-	200.0
P.10148: Parking Sensor Occupancy Management	-	250.0	-	-	-	250.0
P.10140: Circle Drive/Idylwyld	-	-	350.0	3,460.0	-	3,810.0
P.10141: Circle Drive over 33rd St NB&SB	-	-	-	260.0	3,750.0	4,010.0
P.10142: Saskatoon Transit Fleet Renewal Strategy	5,305.4	5,417.3	5,554.2	5,700.6	5,857.2	27,834.7
P.10001: Idylwyld Drive over 51st Overpass	-	-	-	150.0	2,000.0	2,150.0
P.01562: College Dr. Eastbound Over Cpr Overpass	-	-	-	-	103.0	103.0
Transportation	124,377.4	70,234.3	108,936.2	73,206.6	74,422.2	451,176.7

Urban Planning and Development

P.02034: Lap Implementation	50.0	50.0	50.0	50.0	50.0	250.0
P.02169: Urban Planning & Dev Prog Enhancements	400.0	180.0	-	-	-	580.0
P.10144: Taxi and TNC Safety Media Campaign	58.0	-	-	-	-	58.0
Urban Planning and Development	508.0	230.0	50.0	50.0	50.0	888.0

Utilities

P.10121: WTR Screen Chamber Overhaul	-	263.0	1,911.0	-	-	2,174.0
P.10122: WTR Residual Handling Facility	-	4,725.0	-	-	-	4,725.0
P.10120: WW Digester Tank B Refurbishment	4,150.0	-	-	-	-	4,150.0
P.10123: WW Second Bio-Trickling Filter Expansion	-	-	109.0	1,136.0	-	1,245.0
P.10128: WW Bioreactor MCC	-	-	-	-	2,340.0	2,340.0
P.10110: Infill & Redev Wtr & Swr Capacit Improve	3,789.5	3,830.4	3,871.6	3,900.0	3,900.0	19,291.5
P.00720: SL&P - Capacitor Installations	-	-	150.0	153.0	156.0	459.0
P.02578: WW-Downstream User Study	-	-	-	114.0	-	114.0
P.00687: WW - Asset Replacement	1,780.0	1,612.0	2,628.0	2,367.0	3,543.0	11,930.0
P.00724: SL&P - Revenue Meter - New & Replacement	-	-	300.0	300.0	700.0	1,300.0

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P.00736: SL&P - Customer Upgrades And Extensions	2,632.0	2,632.0	2,685.0	2,738.0	2,793.0	13,480.0
P.00825: SL&P - Street Light Upgrade	1,550.0	1,550.0	1,570.0	1,571.0	1,573.0	7,814.0
P.01018: SL&P - Monitoring System Upgrade (Scada)	150.0	-	200.0	204.0	208.0	762.0
P.01054: WTR - Asset Replacement	5,776.0	4,377.0	3,790.0	3,726.0	1,885.0	19,554.0
P.01174: SL&P Street Lights - Land Development	3,792.5	3,165.0	-	-	-	6,957.5
P.01210: WTR - Filter Plant Upgrade/Expansion	-	-	5,460.0	5,678.0	-	11,138.0
P.01243: WW - Lift Station Upgrades	10,350.0	1,523.0	1,600.0	1,533.0	702.0	15,708.0
P.01255: SL&P - Distribution - Equipment Upgrade	-	-	750.0	765.0	780.0	2,295.0
P.01256: SL&P - Substation Upgrades	4,000.0	3,000.0	600.0	502.0	512.0	8,614.0
P.01257: SL&P - Security Improvements	50.0	50.0	51.0	52.0	53.0	256.0
P.01272: SL&P - Building & Grounds	2,350.0	2,000.0	2,000.0	2,400.0	3,448.0	12,198.0
P.01281: SL&P - Sustain Power Generation Options	330.0	350.0	300.0	300.0	300.0	1,580.0
P.01282: SL&P - Street Lights - Mitigation	2,600.0	2,400.0	2,612.0	2,664.0	2,718.0	12,994.0
P.01286: SL&P - Elec Sys Planning Studies	200.0	200.0	200.0	200.0	200.0	1,000.0
P.01295: SL&P - Network - Major Assets	2,000.0	1,800.0	500.0	410.0	510.0	5,220.0
P.01296: SL&P - Network - Civil Infrastructure	1,000.0	1,800.0	100.0	1,200.0	800.0	4,900.0
P.01297: SL&P - Network - Primary Lines	-	100.0	500.0	510.0	520.0	1,630.0
P.01298: SL&P - Network - Secondary Lines	-	-	75.0	77.0	78.0	230.0
P.01299: SL&P - Network - Protection & Control	650.0	650.0	45.0	60.0	-	1,405.0
P.01301: SL&P - Substation Communication Upgrade	-	120.0	200.0	204.0	208.0	732.0
P.01305: SL&P - Feeder Upgrade/Replacement	1,200.0	1,800.0	3,600.0	5,376.0	5,484.0	17,460.0
P.01308: SL&P - 15 Kv Conv - Intermed Substations	-	3,500.0	4,900.0	4,998.0	5,098.0	18,496.0
P.01316: SL&P - Transmis Pole/Structure Upgrades	75.0	945.0	747.0	78.0	430.0	2,275.0
P.01326: SL&P - Substation Monitoring Sys Upgrade	550.0	290.0	150.0	-	60.0	1,050.0
P.01329: SL&P - Substation Relay Upgrades	1,000.0	-	-	-	300.0	1,300.0
P.01332: SL&P - Substation Service Life Extension	250.0	-	-	-	150.0	400.0
P.01350: SL&P - Substation Building & Ground Reno	-	-	-	50.0	51.0	101.0
P.01352: SL&P - Life Cycle Management	200.0	75.0	75.0	75.0	75.0	500.0
P.01353: SL&P - Equipment Upgrade & Replacement	2,150.0	170.0	1,070.0	170.0	170.0	3,730.0
P.01493: East Riverbank Stabilization	260.0	268.0	276.0	284.0	292.0	1,380.0

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
P.01619: Storm Sewer Trunk And Collection	7,838.0	7,252.0	5,967.0	9,504.0	8,642.0	39,203.0
P.01621: Storm Sewer Pond Preservation	1,230.0	1,750.0	1,258.0	1,450.0	2,200.0	7,888.0
P.02197: WTR - Water & Energy Conserv Initiatives	235.0	246.0	286.0	295.0	339.0	1,401.0
P.02224: WW-Liquid Waste Haulers Station	200.0	53.0	-	-	-	253.0
P.02227: WW - Security/Surveillance	-	53.0	-	-	-	53.0
P.02230: WW-Infrastructure Upgrades	2,793.0	1,662.0	-	397.0	614.0	5,466.0
P.02255: W&S Cap Analysis For Redev & Master Plan	100.0	100.0	100.0	100.0	100.0	500.0
P.02263: WTR - Watershed Mgmt And Assessment Prog	290.0	305.0	314.0	324.0	333.0	1,566.0
P.02561: WTR - Infrastructure Upgrades	1,775.0	-	1,092.0	1,136.0	-	4,003.0
P.02572: WTR - Engineered Wtr Drawings	200.0	211.0	219.0	227.0	233.0	1,090.0
P.02573: WTR - Roof Repair	1,800.0	-	-	-	-	1,800.0
P.02581: WW-Facility Upgrade N40	-	-	-	1,931.0	-	1,931.0
P.02585: WW-Bioreactor Expansion	8,105.0	8,510.0	8,851.0	-	-	25,466.0
P.02594: WTR-Meter Shop/Receiving Building	-	2,625.0	2,730.0	-	-	5,355.0
P.10003: WTR Laboratory Upgrade & Expansion	700.0	-	-	-	-	700.0
P.10004: Energy Management Program	200.0	210.0	218.0	227.0	234.0	1,089.0
P.10005: WTR Quality Management Program	150.0	158.0	164.0	170.0	175.0	817.0
P.10006: WTR Capital Development Expansion Plan	30,014.0	57,750.0	77,532.0	79,498.0	81,883.0	326,677.0
P.10008: WW - Biogas Energy System	9,150.0	-	-	-	-	9,150.0
P.10059: Water Preservation	30,143.0	31,049.0	31,980.0	29,339.0	30,219.0	152,730.0
P.10060: Waste Water Preservation	9,192.0	9,469.0	9,753.0	10,046.0	10,347.0	48,807.0
P.10078: SL&P - 138KV Transmission Line Upgrade	-	-	1,825.0	1,825.0	1,825.0	5,475.0
P.10094: Waste Cart Asset Management	540.0	60.0	-	-	-	600.0
P.10161: WTR - Capital Operations	297.0	306.0	316.0	325.0	335.0	1,579.0
P.10163: Wastewater - Capital Operations	347.0	358.0	369.0	380.0	391.0	1,845.0
P.10164: Electric Side-Arms	-	-	1,200.0	-	-	1,200.0
P.10153: ERP Implementation Plan	48.0	48.0	15.0	-	-	111.0
P.10158: Waste Coll Cust Service and Tech Improv	60.0	260.0	-	-	-	320.0
P.10127: WTR 11th St Screen & Intake Upgrade	-	-	-	-	2,340.0	2,340.0
P.10119: WW Digester Ponds Relocation	200.0	2,310.0	273.0	568.0	-	3,351.0
P.10124: WTR Twin Raw Water Pipeline	-	-	-	114.0	-	114.0
P.10125: WTR Acadia Pumphouse Replacement	-	-	-	-	2,340.0	2,340.0
P.02591: WTR - New Wtr Mains	3,450.0	14,490.0	35,217.0	-	-	53,157.0

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Funded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
P.02595: WTR-Fill Mains/Internal Pwm'S - Se Phs 1	-	-	7,535.0	31,345.0	40,356.0	79,236.0
Utilities	161,892.0	182,430.4	230,239.6	212,996.0	222,943.0	1,010,501.0
Total Funded Capital Projects	486,167.0	416,541.7	491,351.4	393,315.5	369,109.1	2,156,484.7

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Schedule XIII - Unfunded Capital Investments

Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
Community Support						
P.10026: Meewasin Trail Expansion/Upgrades	187.5	-	-	-	-	187.5
P.10055: Heritage Program Updates	23.0	185.0	-	-	-	208.0
P.10066: Woodlawn Cemetery North Burial Dev't	-	205.0	-	-	-	205.0
Community Support	210.5	390.0	-	-	-	600.5
Corporate Asset Management						
P.10172: Vic Rempel Greenhouse Revitalization	475.0	-	-	-	-	475.0
P.10131: Third Radio Repeater Site	900.0	-	-	-	-	900.0
Corporate Asset Management	1,375.0	-	-	-	-	1,375.0
Corporate Governance & Finance						
P.01364: Service Saskatoon-Citizen Input/Systems	243.0	225.0	-	-	-	468.0
P.02625: COS & U Of S Research Partnership	50.0	50.0	-	-	-	100.0
P.10041: Corporate Equity, Diversity & Inclusion	160.0	160.0	-	-	-	320.0
P.10042: Indigenous Initiatives	200.0	-	-	-	-	200.0
P.10138: Customer Experience Strategy	250.0	-	-	-	-	250.0
P.10139: Technology Solutions for City Socials	50.0	50.0	-	-	-	100.0
Corporate Governance & Finance	953.0	485.0	-	-	-	1,438.0
Environmental Health						
P.01956: Property Assessed Clean Energy Fin Prog	-	-	30,040.0	1,005.0	1,005.0	32,050.0
P.02650: Integrated Solar/Renewable Energy Strtgy	-	190.0	-	-	-	190.0
P.10016: Solid Waste R&DP Development + Plan Impl	-	-	575.0	575.0	600.0	1,750.0
P.10031: Deep Energy Civic Bldg Retrofits	145.0	-	2,000.0	2,000.0	1,000.0	5,145.0
P.10033: ICI Energy Efficiency + Generation	-	-	260.0	-	-	260.0
P.10034: Integrated Civic Energy Mgmt Program	-	110.0	505.0	610.0	710.0	1,935.0
P.10035: Residential Enrgy Efficiency+ Generation	165.0	50.0	-	50.0	-	265.0
P.10081: District Energy	-	287.0	-	-	-	287.0
P.10084: Material Recovery Centre	-	-	225.0	225.0	-	450.0
P.10090: Public Space & Event Waste Reduction	-	-	315.0	315.0	335.0	965.0

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Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
P.10092: Equitable and Sustainable Food System	-	200.0	-	-	-	200.0
P.10093: Natural Areas' Protection and Health	415.0	415.0	-	-	-	830.0
P.10162: Corp Conservation, Efficiency, and Savin	-	-	2,250.0	2,250.0	3,000.0	7,500.0
P.10159: Green Pathways Implementation	-	-	-	-	3,000.0	3,000.0
P.10160: Climate Action Plan	-	-	1,000.0	1,000.0	1,000.0	3,000.0
Environmental Health	725.0	1,252.0	37,170.0	8,030.0	10,650.0	57,827.0
Recreation & Culture						
P.01578: Silverwood Industrial Area Parks	-	-	140.0	1,860.0	-	2,000.0
P.02102: Sportfield Development & Improvements	-	-	-	4,230.0	-	4,230.0
P.02114: Riverbank Parks Upgrades	-	-	1,400.0	-	5,500.0	6,900.0
P.02471: Kinsmen Park & Area - Master Plan	-	-	-	1,250.0	-	1,250.0
P.02474: Hudson Bay Area District Parks	-	-	500.0	1,000.0	750.0	2,250.0
P.02600: Indoor Recreation Facilities	-	-	9,000.0	9,000.0	-	18,000.0
Recreation & Culture	-	-	11,040.0	17,340.0	6,250.0	34,630.0
Saskatoon Fire						
P.10074: New Fire Stations and Upgrades	-	-	325.0	3,675.0	-	4,000.0
P.10170: Access Control System Consultant Review	75.0	-	-	-	-	75.0
Saskatoon Fire	75.0	-	325.0	3,675.0	-	4,075.0
Transportation						
P.02409: Traffic Operations & Management	200.0	-	-	-	-	200.0
P.02468: Active Transportation Plan Implement	-	1,419.0	-	-	-	1,419.0
P.02647: City Yards Operations Rehabilitation	500.0	500.0	-	-	-	1,000.0
P.10096: Storage for Winter Safety Materials	500.0	1,000.0	-	-	-	1,500.0
Transportation	1,200.0	2,919.0	-	-	-	4,119.0
Urban Planning and Development						
P.10126: Response to Homelessness	990.0	990.0	-	-	-	1,980.0
P.10156: Office Development Policy Review	-	90.0	-	-	-	90.0
P.10113: Affordable Housing Incentives - Capital	500.0	500.0	-	-	-	1,000.0
Urban Planning and Development	1,490.0	1,580.0	-	-	-	3,070.0
Utilities						
Utilities	-	-	-	-	-	-

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Unfunded Capital Projects	2026 Budget	2027 Budget	2028 Plan	2029 Plan	2030 Plan	Total
Total Unfunded Capital Projects	6,028.5	6,626.0	48,535.0	29,045.0	16,900.0	107,134.5

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Schedule XIV - Prepaid Land Development Reserve Sufficiency Forecast

(\$000's)	Arterial Road Levy	Trunk Sewer Levy	Primary WtrMn Levy	W/W Lift STN	Inter- Change	Direct Services	Planning Levy	P&R Levy	Ind Parks	School Land Levy	TOTAL
Opening 2026 Balance	(29,938)	66,286	20,206	14,724	461	(106,276)	256	(15,078)	(1,471)	(19,194)	(70,024)
Inflows:											
Lot Servicing & Other											
Transfers	(9,921)	(13,630)	(3,411)	(1,076)	(1,843)	(41,783)	(262)	(4,589)	(98)	(2,834)	(79,448)
Hampton Bus Pk - Recoveries		(4,476)		(2,660)							(7,136)
Outflows:											
Transfers to Operating							195				195
Capital Expenses	12,635	26,113	1,472			63,118		380	50		103,768
North Commuter Project	2,400										2,400
ENDING 2026 BALANCE ⁽¹⁾ ⁽²⁾	(24,824)	74,293	18,267	10,988	(1,382)	(84,941)	189	(19,287)	(1,519)	(22,028)	(50,245)
Inflows:											
Lot Servicing & Other											
Transfers	(7,452)	(8,831)	(2,501)	(896)	(1,218)	(32,105)	(197)	(3,953)	(33)	(2,702)	(59,888)
Outflows:											
Transfers to Operating							201				201
Capital Expenses	9,895	10,101	2,814			19,308		1,647	50		43,815
North Commuter Project	2,400	-	-	-	-	-	-	-	-	-	2,400
ENDING 2027 BALANCE ⁽¹⁾ ⁽²⁾	(19,981)	75,563	18,580	10,092	(2,600)	(97,738)	193	(21,593)	(1,502)	(24,730)	(63,717)

(1) The Prepaid Land Development Reserve Sufficiency Forecast encompasses the proposed 2026 and 2027 Development Plan.

(2) The School Land Levy includes both Elementary and High School Land Levies.