



**2025**  
Adjusted Budget



**2025  
ADJUSTED OPERATING  
& CAPITAL BUDGET**

# 2-Year Operating Budget

- Implemented in 2020/2021
  - Longer Term Outlook
  - Improved Efficiency
  - More City resources focused on core services instead of continuous budgeting
- Guided by the [Multi-Year Business Plan and Budget Council Policy](#)



# 2024/2025 Budget Process to Date

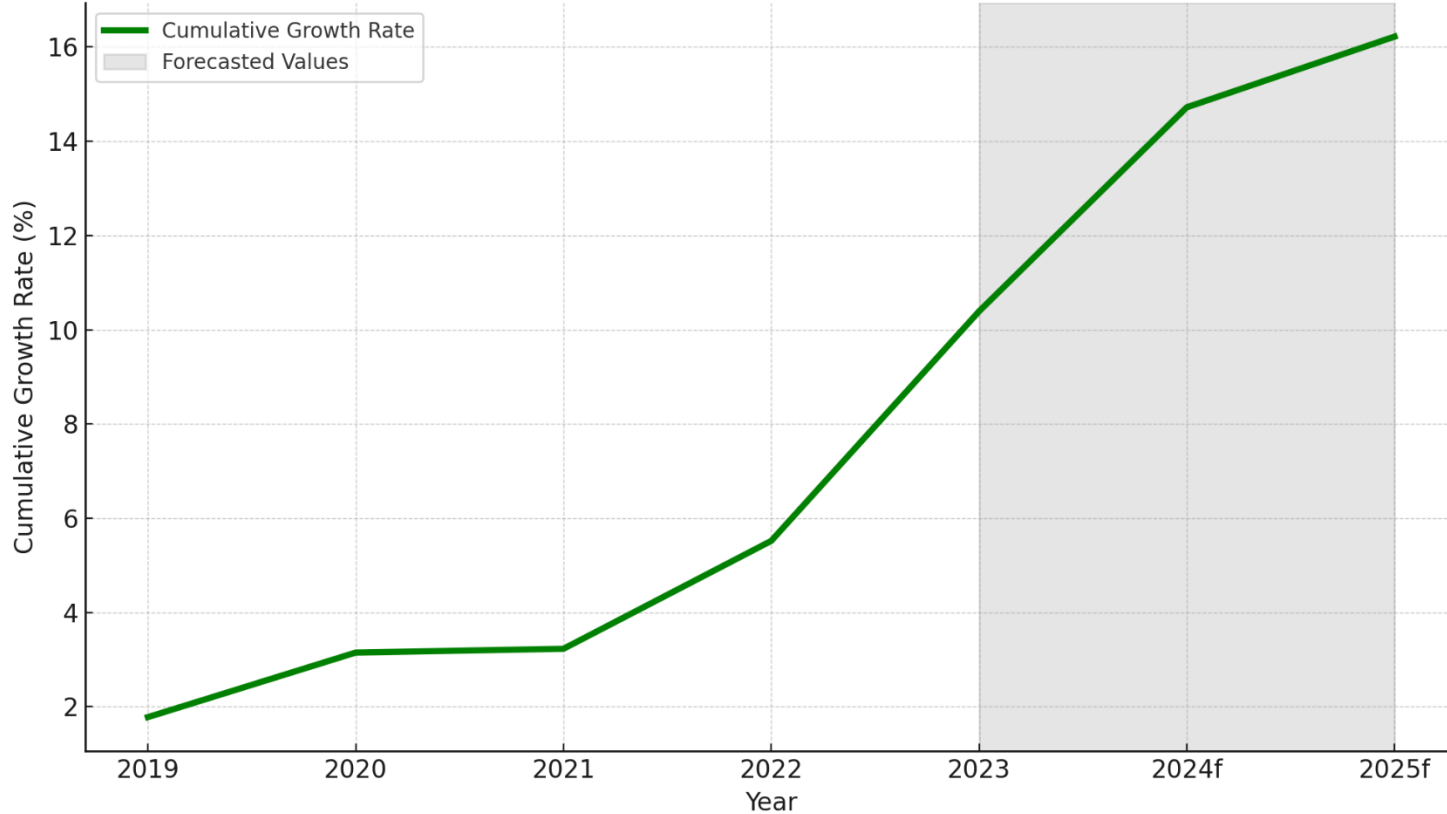
- Began in March 2023 – Budgetary Pressures & Trends Report
- June/July/August 2023
  - 4 Special Budget Meetings to review pressures & options
- December 2023 Budget Deliberations
  - Approved the 2024 Budget
  - Approved the 2025 Preliminary Plan
- Through this process, nearly 100 decisions were made to adjust the budget

# 2025 Preliminary Plan:

## Largest all-time Investments in many areas:

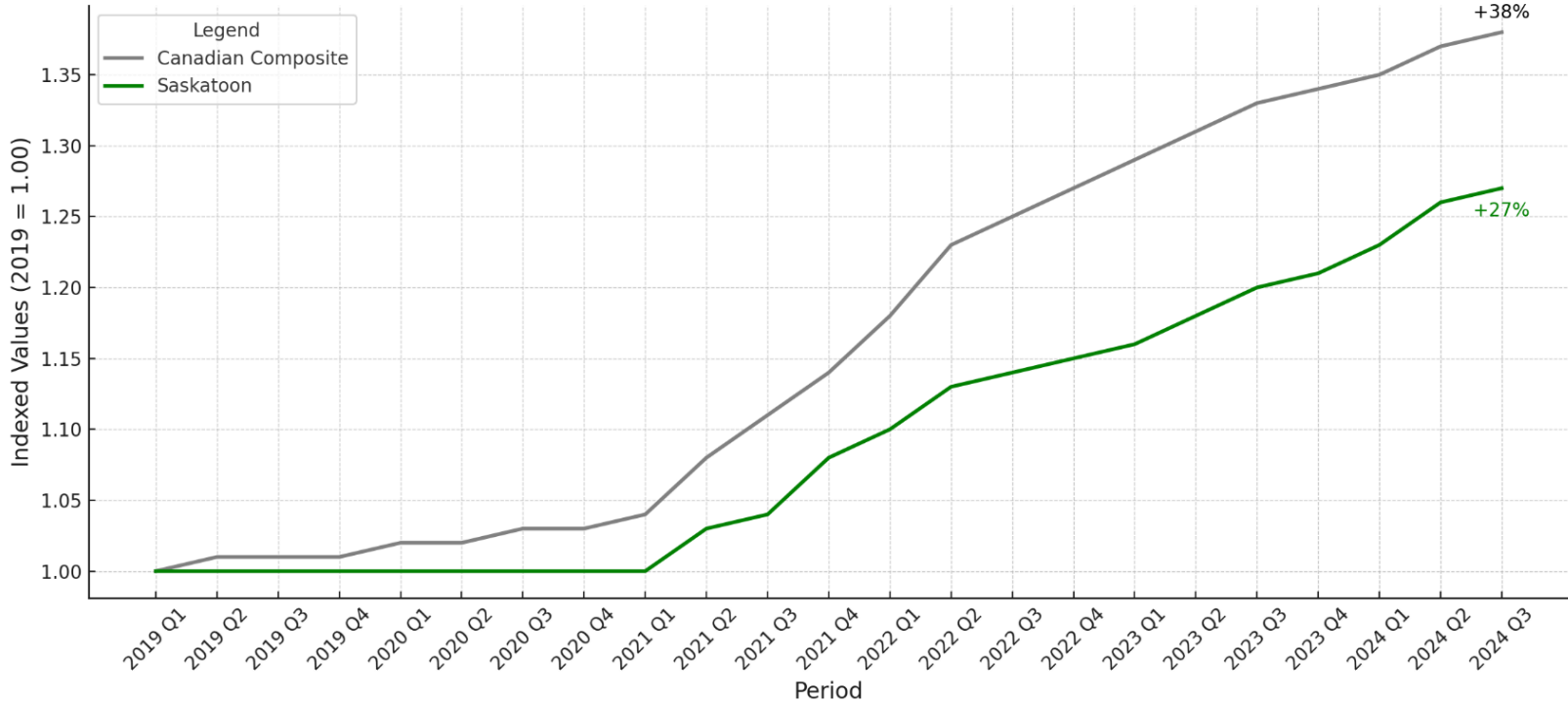
- **\$58.9 million in Road Maintenance**
  - ▲ 9.6% increase over 2024 and 17% increase over the past 2 years
- **\$141.4 million into the Saskatoon Police Service**
  - ▲ 5.2% increase over 2024 and 12% increase over the past 2 years
- **\$17.6 million into Snow & Ice Management**
  - ▲ 6.6% increase over 2024 and 15% increase over the past 2 years
- **\$56.8 million into Saskatoon Transit**
  - ▲ 3.6% increase over 2024 and 10% increase over the past 2 years

### City of Saskatoon Annual Population Growth Rates (Percentages), Cumulative



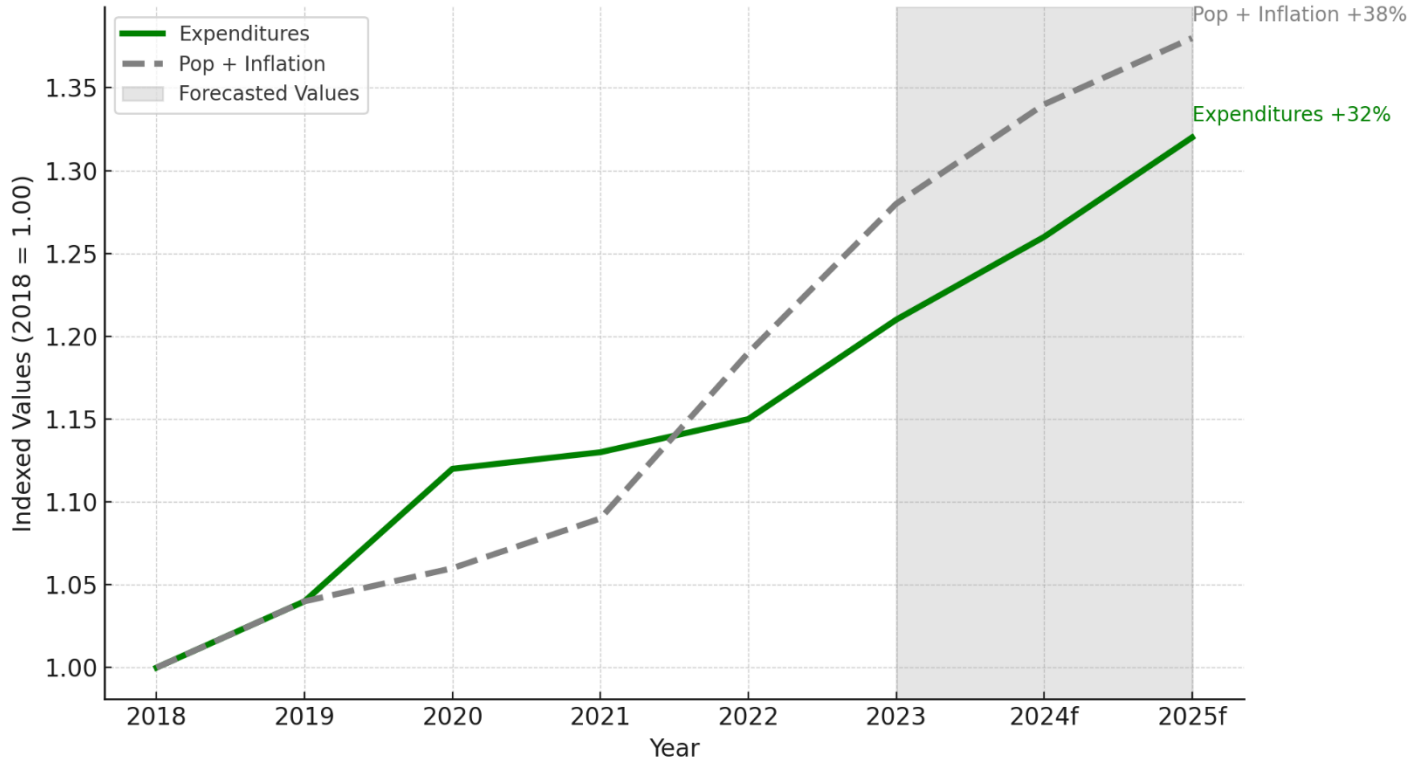
Source: Calculations from Statistics Canada Table 17-10-0155

Building Construction Price Index (Non-Residential Composite)  
Rebased, 2019 = 1.00



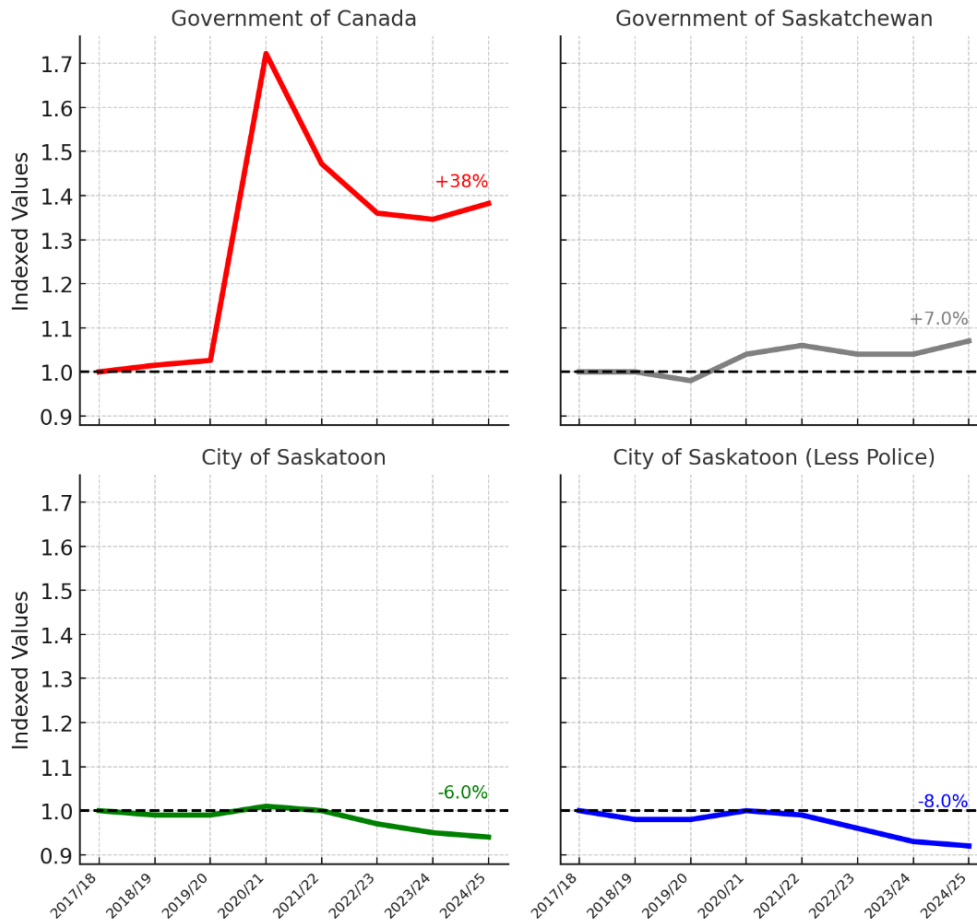
Source: Calculations From Statistics Canada Table 18-10-0276-01

### City of Saskatoon Tax Supported Operating Expenditure Growth Compared to Population and CPI Inflation Growth



Sources: City of Saskatoon Budget, Statistics Canada Tables 18-10-0004-01 and 17-10-0155-01

Inflation-Adjusted Per Capita Operating Budget Spending (2017 Constant \$)  
by Order of Government - Cumulative Percent Change (Indexed Value 2017/18 = 1.00)



Sources: Budget document and estimates, Statistics Canada Inflation and Population Tables.



# Proposed Adjustments to the 2025 Preliminary Plan

# Further Focus on Core Services through Proposed Budget Adjustments

- Saskatoon Police Service – Additional \$4.1 million investment
  - Offset by Provincial Funding and other revenues of \$2.4 million
- Saskatoon Transit – Net \$733,100 additional investment
  - Employee safety and maintenance initiatives
- Nearly \$500,000 into the City’s Roadway & Pothole Program

# Offset by Anticipated Increases to Revenue

- \$2.4 million in additional revenue from the Saskatoon Police Service
- \$2.2 million in additional Assessment Growth
- \$550,800 in additional Municipal Revenue Sharing
- \$250,000 in increased Transit Revenue

# Agenda Item 6.2.3

## Net Impact of Proposed Budget Adjustments

| Budget Area                     | Net Budget Change<br>(Decrease)/Increase |
|---------------------------------|------------------------------------------|
| Civic Budget                    | (\$888,500)                              |
| Saskatoon Police Service Budget | \$1,640,000                              |
| <b>Total Net Budget Change</b>  | <b>\$748,900</b>                         |

# Further Recommended Adjustment

- \$2.0 million in Additional Investment Net Revenue
- 0.64% reduction off the 2025 Property Tax Requirement
  - Based on the continued favorable results in the City's investment Portfolio
  - Will require a motion from Council to add this adjustment to the public record

# Property Tax Requirement

| Item                                                    | Property Tax Requirement |
|---------------------------------------------------------|--------------------------|
| Original 2025 Approved Operating Plan                   | 5.64%                    |
| Saskatoon Police Service Adjustment (Agenda Item 6.2.3) | 0.52%                    |
| All other Civic Budget Items (Agenda Item 6.2.3)        | (0.32%)                  |
| \$2.0 million Investment Income Adjustment              | (0.64%)                  |
| <b>Recommended 2025 Operating Budget</b>                | <b>5.20%</b>             |

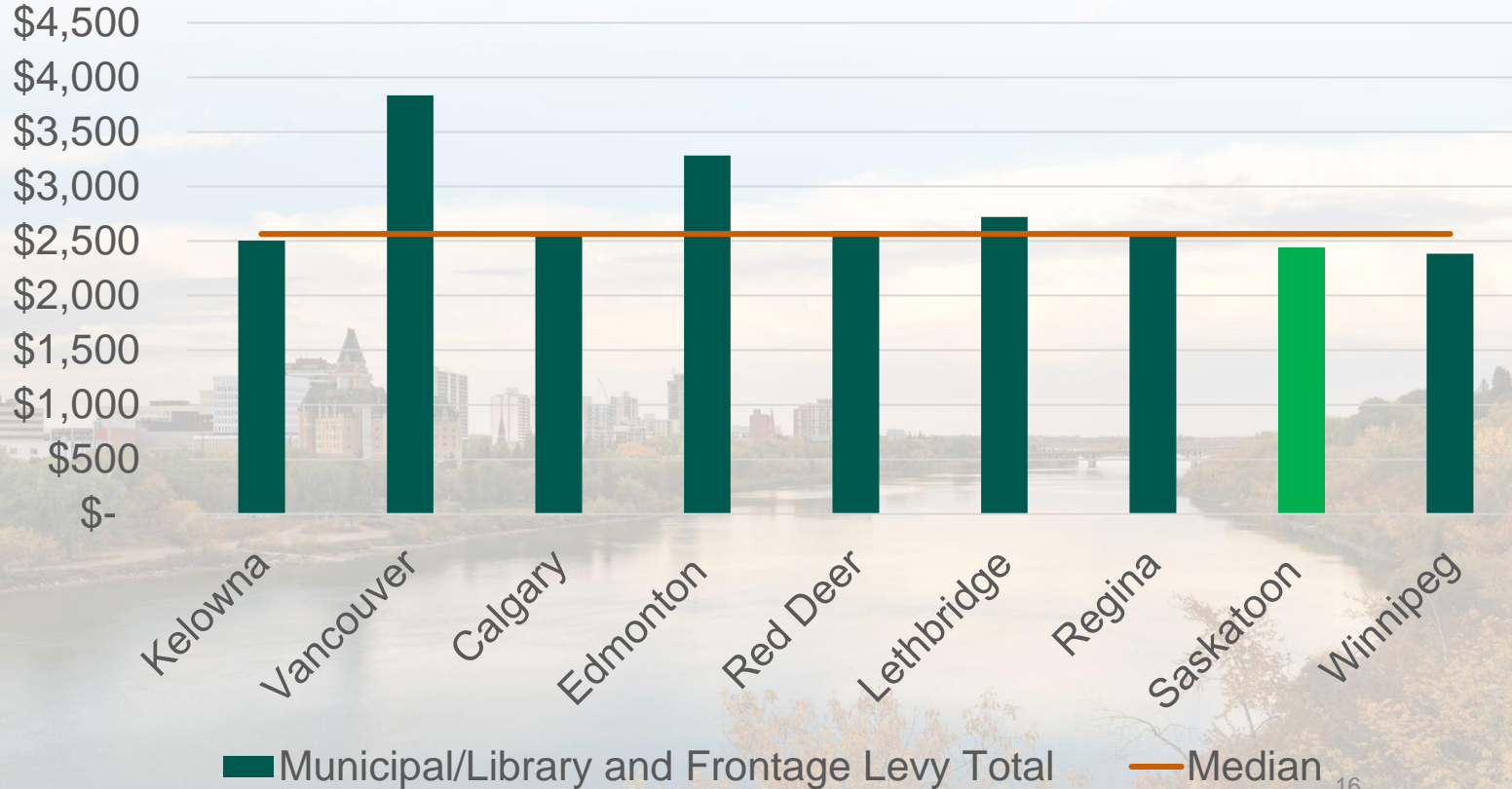
# ADJUSTED DISTRIBUTION OF MUNICIPAL TAX TO SERVICES IN 2025

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



- (1) Includes street lighting, animal services, cemeteries and facilities
- (2) Includes urban forestry and urban biological services
- (3) Includes provisions for current and future servicing
- (4) Includes the offices of the City Manager, City Clerk, City Solicitor, Finance, Revenue, Assessment & Taxation, Information Technology, Human Resources, General Administration, Legislative, and Service Saskatoon
- (5) Includes Access Transit

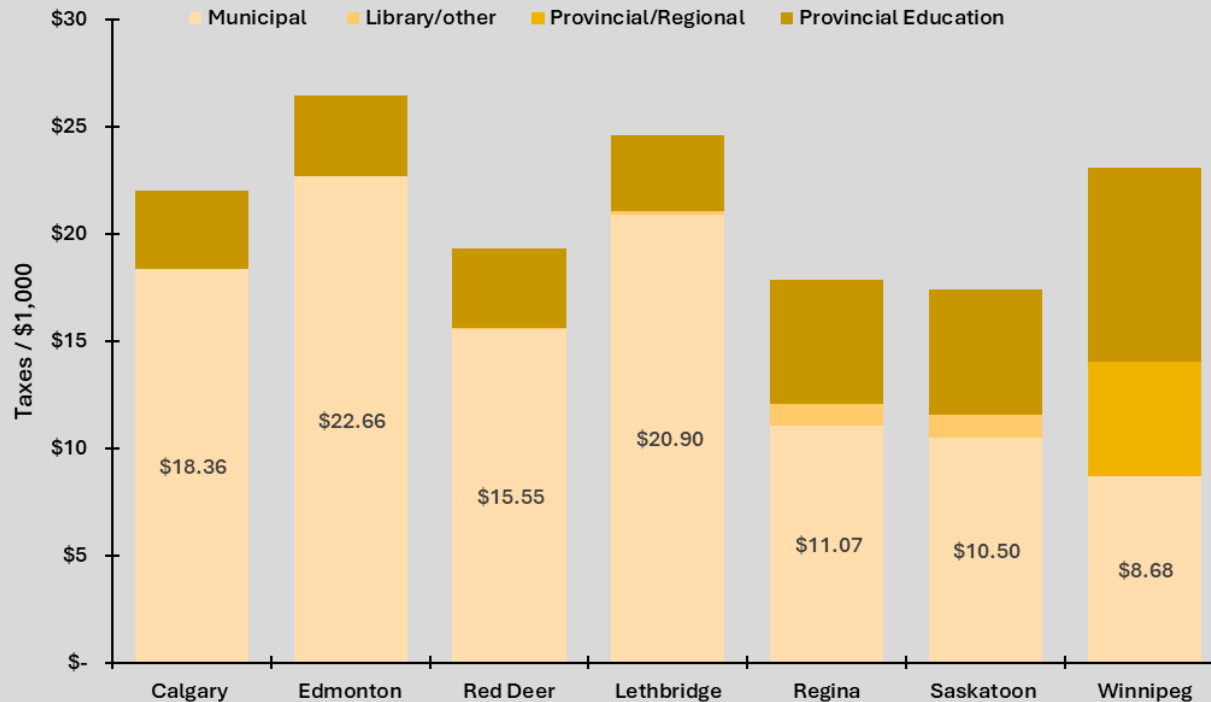
## 2024 Residential Property Tax Burden (Including Municipal, Library & Frontage Levies)



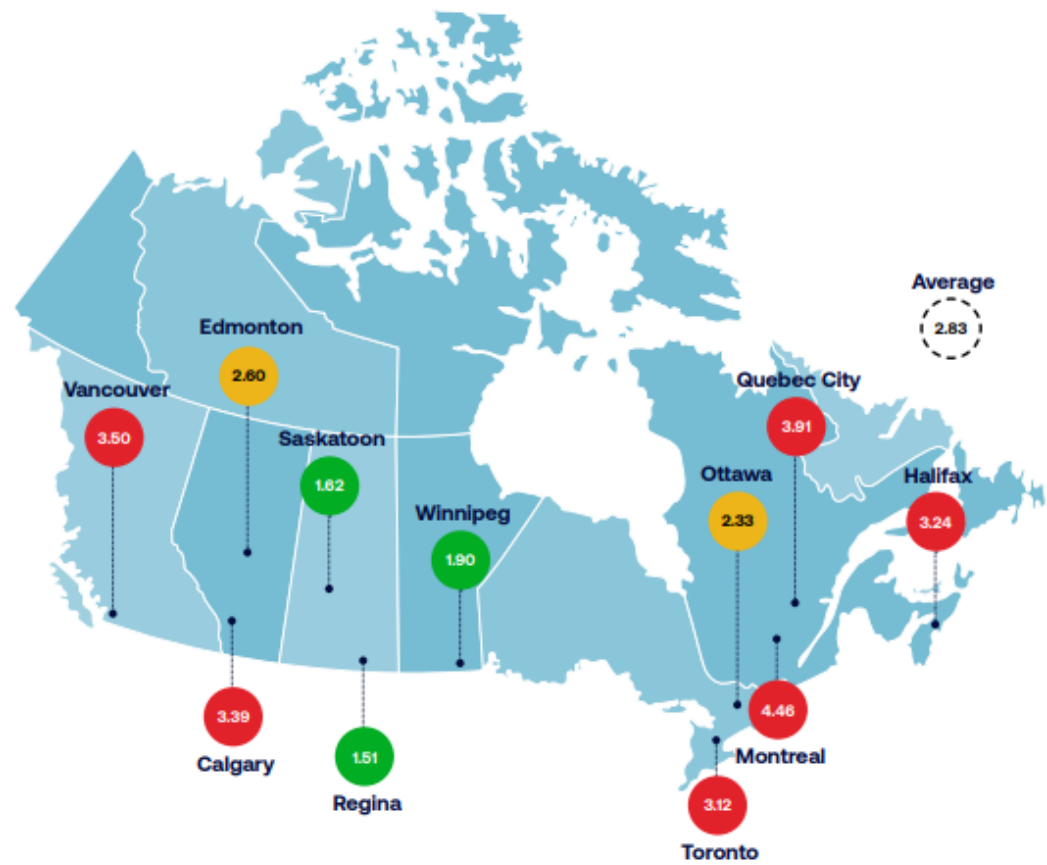


# Non-Residential Property Tax Comparison

Non-Residential Property Taxes Per \$1,000 of Taxable Assessed Value  
Source: Selected City Websites and Bylaws



# Altus Group Annual Property Tax Benchmark Report



# 2025 Budget Deliberations Process & Agenda

# Recommended Process

- Speakers/Delegations
- General Reports
- Approval Reports – Final Approval of Budget
  
- For proposed adjustments, recommend the use of a “Consideration List” process
  - Avoids First Come, First Serve Budget Adjustment Process
  - Allows Council to see all proposed adjustments, prior to finalizing them
  - Involves the movement of adjustments to a “Consideration List” to be vote on at the end of the meeting for Final Approval
    - Moving an item to the “Consideration List” requires a mover, seconder and majority vote