North East School Division
2026-27 Budget Report
Annual Operating and Capital Budget Estimates

Proposed Board Motion:

That the Board of Education of the North East School Division approves the 2026-27 Budget as presented, including any minor changes made after Ministry of Education's review and approval.

North East School Division
Budget 2026-27
Statement of Operations
(Prepared using Public Sector Accounting Board (PSAB) Standards)

		Notes		2026-27 Budget	2025-26 Budget	Variance
Revenues						
	Grants	1	$	69,750,917	$ 68,058,652	$ 1,692,265
	Tuition and related fees	2		324,398	495,822	(171,424)
	School generated funds			1,185,950	1,092,855	93,095
	Complementary services			983,078	975,681	7,397
	External services	3		1,357,511	1,029,011	328,500
	Other	4		881,414	750,210	131,204
Total revenues			**$**	**74,483,268**	**$ 72,402,231**	**$ 2,081,037**
Expenses						
	Governance	5	$	266,800	$ 291,426	$ (24,626)
	Administration	6		3,074,511	2,943,616	130,895
	Instruction	7		49,970,758	49,239,077	731,681
	Plant	8		12,767,820	12,624,029	143,791
	Transportation	9		6,407,502	5,824,667	582,835
	Tuition and related fees	10		208,774	252,833	(44,059)
	School generated funds			1,060,564	1,045,264	15,300
	Complementary services	11		1,942,982	2,011,488	(68,506)
	External services	12		1,426,775	1,151,488	275,287
	Other expenses			186,353	207,310	(20,957)
Total expenses			**$**	**77,312,839**	**$ 75,591,198**	**$ 1,721,641**
Deficit			**$**	**(2,829,571)**	**$ (3,188,967)**	**$ 359,396**

North East School Division
Budget 2026-27
Conversion to Cash Basis

		2026-27 Budget		2025-26 Budget		Variance
PSAB surplus	**$**	**(2,829,571)**	**$**	**(3,188,967)**	**$**	**359,396**
Tangible capital assets:						
Purchases		(2,964,500)		(1,527,800)		(1,436,700)
Proceeds from disposals		11,000		11,000		-
Long term debt:						
Repayments for the year		(518,877)		(461,770)		(57,107)
Non-cash items:						
Amortization expense		4,587,000		4,422,300		164,700
Gain on disposals of tangible capital assets		(11,000)		(11,000)		-
Employee Future Benefits expenses		80,900		76,900		4,000
Other cash requirements:						
Employee Future Benefits expected payments		(69,400)		(63,800)		(5,600)
Deficit cash for the year	$	(1,714,448)	$	(743,137)	$	(971,311)

North East School Division
Budget 2026-27
Balancing the Budget

	2026-27 Budget	2025-26 Budget	Variance
Deficit cash for the year	*$ (1,714,448)*	*$ (743,137)*	*$ (971,311)*
Changes to the accumulated surplus (use of reserves):			
Externally restricted accumulated surplus (school controlled):			
School Generated Funds (net change)	*44,114*	*166,659*	*(122,545)*
Externally restricted accumulated surplus:			
Tisdale Early Years Family Resource Centre	-	55,000	(55,000)
Early Learning and Intensive Supports (ELIS) Program	66,900	74,009	(7,109)
Federal capital tuition	50,000	-	50,000
	116,900	*129,009*	*(12,109)*
Unrestricted accumulated surplus:			
Not annual purchases:			
Technology - network switch replacements	-	205,000	(205,000)
	-	*205,000*	*(205,000)*
Internally restricted accumulated surplus:			
School bus replacement	825,152	(366,531)	1,191,683
Tisdale Early Years Family Resource Centre	(25,000)	(25,000)	-
Vehicle replacement	70,000	175,000	(105,000)
Practical and applied arts equipment	323,000	-	323,000
	1,193,152	*(216,531)*	*1,409,683*
Preventative Maintenance and Renewal (PMR):			
PMR projects	2,559,530	2,628,000	(68,470)
PMR funding	(2,199,248)	(2,169,000)	(30,248)
	360,282	*459,000*	*(98,718)*
	$ -	**$ -**	**$ -**

North East School Division
Budget 2026-27
Notes (to Statement of Operations)

1. The operating grant from the province is expected to increase by approximately $1.7 million. Approximately $325,000 of this relates to an additional Specialized Support Classroom. There is also an increase due to adjustments to the funding rates of the operating grant.

The Preventative Maintenance and Renewal (PMR) funding increased by approximately $30,000. This funding is restricted and can only be used for PMR projects of the school division.

2. Tuition and related fees revenue is primarily students who live on reserves and attend a North East School Division school. The number of students in the 2026-27 budget more closely reflects the actual number in 2025-26.

3. External services revenue includes funding for the Tisdale and Area Early Years Family Resource Centre, the Provincial Education Plan, cafeteria sales and driver education. The 2026-27 budget includes the funding for the work done by the school division on the Provincial Education Plan on behalf of the province. This amount was not known in prior years.

4. The rental revenue budget for 2026-27 was adjusted to an amount more similar to actuals in prior years.

5. Governance expense includes costs that relate to board members and membership dues for the Saskatchewan School Boards Association (SSBA). In past years, grants provided to the School Community Councils were also included as a governance expense but at the direction of the Ministry of Education, this has been reclassified to instruction expenses.

6. The increase to administration expenses include the following: annual salary increases, benefit premium increases and an increase to other expenses such as software costs.

7. Instruction expenses have increased due to the following: an additional Specialized Support Classroom and annual salary and benefit premium increases. Amortization has increased by $65,500 and this is a non-cash item in the budget. The Provincial Collective Bargaining Agreement of the teachers expires on August 31, 2026. Similar to prior budgets, there has been no increase reflected in the budget for any anticipated changes to the teachers' salaries due to a new agreement. The provincial government has historically funded these increases.

8. The increase to plant expenses is primarily due to the annual salary and benefit increases. The minor renovation projects included in the 2026-27 plant budget are estimated to cost approximately $191,000 less than the 2025-26 budget.

9. The increase primarily relates to the estimated salary increases for the staff of Transportation Services, renovation of the office spaces at the Tisdale Transportation and Information Technology building and also the inflationary increases of the parts necessary to repair the school buses. The renovation is funded with the Preventative Maintenance and Renewal grant. Amortization has also increased by approximately $130,000 and this is a non-cash item.

10. Tuition expenses relate to the tuition paid to Suncrest College for students under 22 years of age enrolled in the Adult Basic Education program. The estimated number of students in the 2026-27 budget is based on the 2025-26 actual enrolment. This program is fully funded by the province.

11. A mentor for Specialized Support Classroom at Central Park School was reclassified to instruction expenses. All Specialized Support Classroom expenses are reported as instruction in 2026-27.

12. The increase to external services is related to the expenses of the provincial work done by the North East School Division for the Provincial Education Plan which is fully funded by the province. Driver training expenses reflect a decrease in the 2026-27 budget to more closely reflect the actuals in past year. The driver training costs are fully funded by SGI. A rooftop unit at the Tisdale Early Years and Family Resource Centre building will also be replaced during 2026-27 and is funded with the Preventative Maintenance and Renewal grant from the province.

North East School Division
Budget 2026-27
Tangible Capital Assets

	Notes	2026-27 Budget	2025-26 Budget	Variance
Computer hardware	1	$ 918,000	$ 1,032,000	$ (114,000)
Playground equipment and other land improvements	2	149,500	212,500	(63,000)
Vehicles	3	70,000	175,000	(105,000)
Furniture and equipment	4	451,000	108,300	342,700
School buses	5	1,376,000	-	1,376,000
Total tangible capital assets		**$ 2,964,500**	**$ 1,527,800**	**$ 1,436,700**

Notes:

1. The Information Technology Department has plans to purchase less computer hardware in 2026-27. During 2025-26, the Board approved additional purchases that were not included in the 2025-26 Budget: replace Internet access points at various schools and replace the classroom sound systems at Central Park and Porcupine Plain schools. Originally, the projects were planned for the 2026-27 budget.

2. Playground equipment varies from year to year. The schools generate the funds for the purchases.

3. In 2026-27, there are plans to purchase a truck for the Facilities Department.

4. The funds from the sale of the Nipawin Bus Shop will be used to upgrade the practical and applied arts (PAA) equipment at LP Miller Comprehensive School and Melfort & Unit Comprehensive Collegiate. There are plans to purchase PAA equipment totaling $323,000.

5. The school division typically purchases six new school buses each year. In 2025-26, the six new school buses were received and reported in the 2024-25 fiscal year. The 2026-27 budget includes seven new school buses. One of the school buses will be a wheelchair accessibility school bus that was approved by the board during the 2025-26 fiscal year.

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Budget 2026-27