

SAMA 2026 Annual Meeting



sama

SASKATCHEWAN ASSESSMENT
MANAGEMENT AGENCY



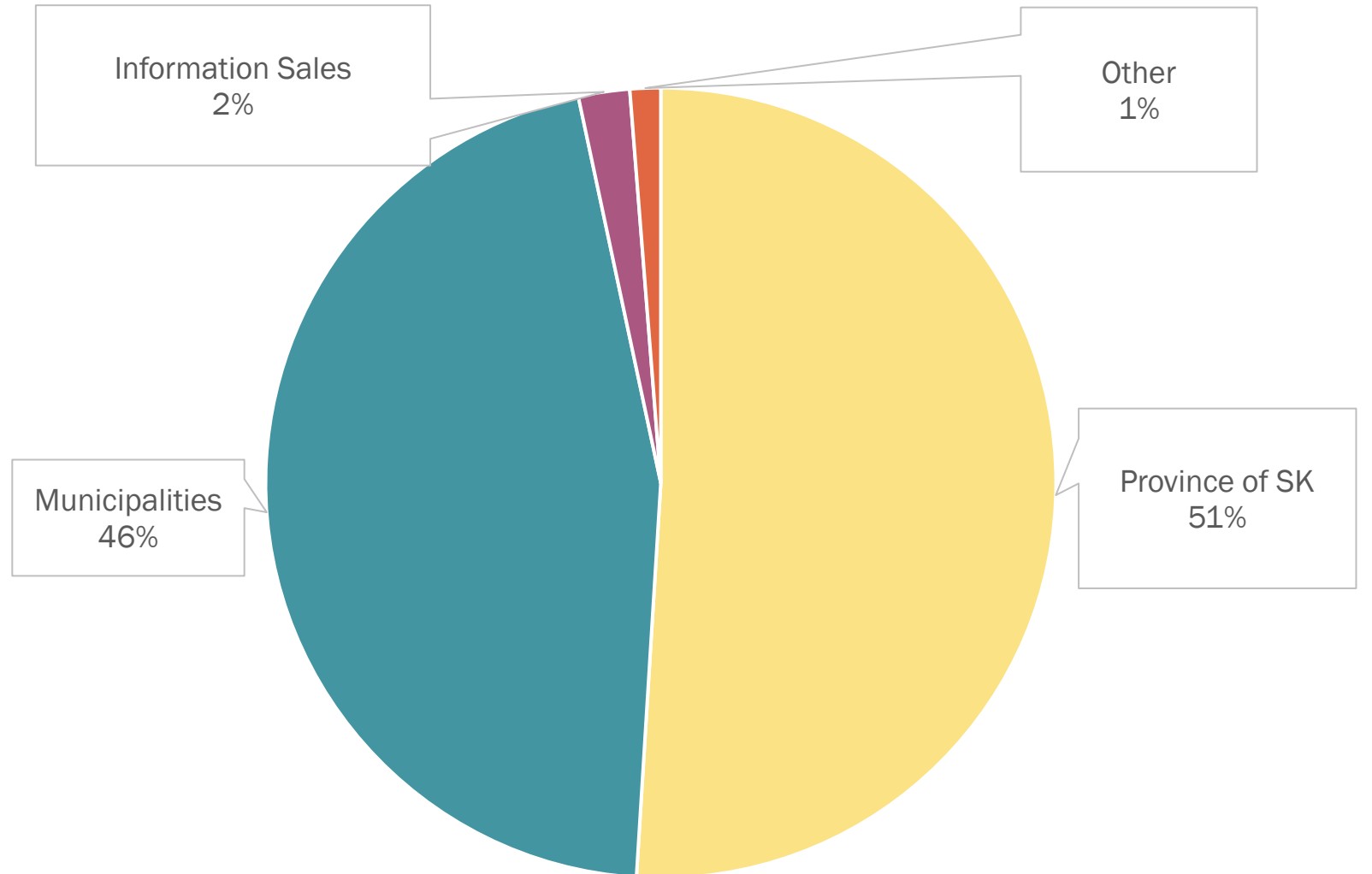
2025 SAMA Financial Report

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- SAMA's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations
- SAMA operates on the calendar year
- Statements are audited by MNP LLP in accordance with Canadian generally accepted auditing standards
- Audit result: statements were found to fairly present the financial operations of SAMA in all material respects

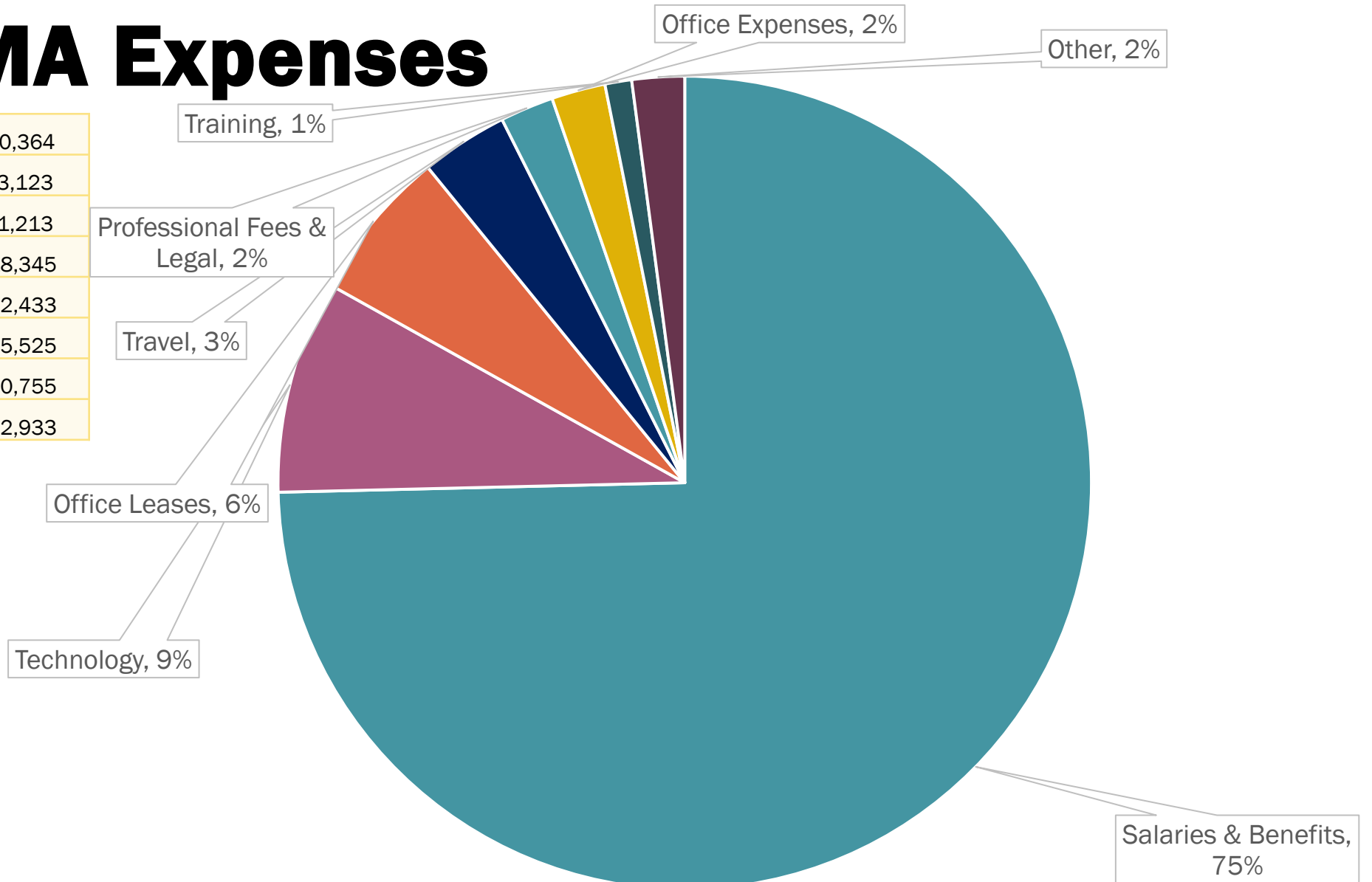
2025 SAMA Revenue

Province of SK	\$ 12,288,000
Municipalities	\$ 11,006,337
Information Sales	\$ 505,203
Other	\$ 302,196



2025 SAMA Expenses

Salaries & Benefits	\$ 17,630,364
Technology	\$ 2,003,123
Office Leases	\$ 1,421,213
Travel	\$ 818,345
Professional Fees & Legal	\$ 502,433
Office Expenses	\$ 505,525
Training	\$ 250,755
Other	\$ 492,933



SAMA's 2025 Financial Operating Results

- Revenues grew 1.0% from \$23.86M to \$24.10M
- Expenses decreased 0.4% from \$23.72M to \$23.62M
- Savings primarily driven by staffing vacancies
- Canada's average 2025 inflation level was 2.1%
- Surplus of \$434K after capital spending and reserve transfers

SAMA's 2026 and 2027 Forecast

- Break-even operating budget was created in 2025 at just over \$26M
- Over \$600K increase in Provincial grant
- Just under \$500K increase in municipal requisition
- Currently creating the 2027 Budget and Business Plan
- 2027 will include a doubling of the municipal service fee (\$25 each to \$50), will offset any increase to municipal base.



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Thank you

Name

Title