2025-2028 Operating Budget - Final

Town of Strathmore Consolidated	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget Change 2024 vs 2025	% Change	2026 Forecast	2027 Forecast	2028 Forecast
Revenues										
Total 01) Net municipal property taxes	14,975,700	20,793,818	16,013,600	22,014,246	16,676,700	663,100	4.14%	17,177,000	17,692,300	18,223,100
Total 02) User fees and sales of goods	17,057,200	17,004,127	17,910,200	14,781,957	18,994,400	1,084,200	6.05%	19,338,100	19,688,200	20,058,600
Total 03) Penalties and cost of taxes	216,700	223,635	210,000	187,793	210,500	500	0.24%	211,000	211,500	212,000
Total 04) Government grants - operating	1,425,100	1,599,774	1,376,600	1,049,698	1,321,000	(55,600)	-4.04%	1,270,800	1,279,700	1,288,700
Total 05) Investment & interest income	284,000	398,167	405,300	298,518	460,300	55,000	13.57%	460,300	460,300	460,300
Total 06) Licences and permits	760,800	569,926	513,100	541,178	521,600	8,500	1.66%	532,600	543,600	554,600
Total 07) Gain on disposal of capital assets	-	50,630	-	147,098	-	-	0.00%	-	-	-
Total 08) Other revenue	207,900	1,304,463	544,400	1,602,662	443,500	(100,900)	-18.53%	451,700	463,400	463,100
Total 09) Transfer from reserves - operating	119,800	211,902	988,000	-	86,000	(902,000)	-91.30%	73,000	145,400	307,000
Total 10) Internal Transfers Revenue	374,700	501,172	544,000	357,685	545,000	1,000	0.18%	545,000	545,000	545,000
Total 11) Transfer from reserves - capital	80,000	885,321	155,000	69,500	60,000	(95,000)	-61.29%	65,000	70,000	75,000
Total 12) Government grants - capital	-	3,048,726	-	-	-	-	0.00%	-	-	-
Total 13) Other grants - capital	-	-	-	-	-	-	0.00%	-	-	-
Total 14) Contributed tangible capital assets	-	-	-	-	-	-	0.00%	-	-	-
Total Revenues	**35,501,900**	**46,591,661**	**38,660,200**	**41,050,334**	**39,319,000**	**658,800**	**-201.70%**	**40,124,500**	**41,099,400**	**42,187,400**
Expenses										
Total 01) Salaries, Wages, and Benefits	12,972,100	12,678,117	13,958,000	12,565,913	14,420,400	462,400	3.31%	15,153,400	15,718,300	16,197,800
Total 02) Contracted and General Services	8,515,700	8,118,991	12,911,600	9,855,211	12,402,600	(509,000)	-3.94%	12,678,800	12,747,100	13,623,200
Total 03) Materials, Goods, Supplies and Utilities	2,996,900	2,854,302	4,686,200	3,615,432	4,868,900	182,700	3.90%	4,976,000	5,132,900	5,394,100
Total 04) Bank Charges and Short Term Interest	52,000	71,694	66,000	81,733	90,000	24,000	36.36%	90,000	90,000	90,000
Total 05) Other Expenditures	-	978	-	(84)	-	-	0.00%	-	-	-
Total 07) Transfers to Individuals and Organisations	284,300	244,329	519,500	430,261	569,600	50,100	9.64%	528,500	534,600	504,400
Total 08) Transfers to Local Boards and Agencies	435,300	437,750	478,200	92,630	491,300	13,100	2.74%	512,000	529,600	547,900
Total 09) Interest on Long-term Debt	488,800	483,065	444,700	257,983	362,500	(82,200)	-18.48%	298,300	256,800	161,800
Total 10) Long-term Debt Payments	2,118,200	2,558,179	2,195,000	2,054,505	2,221,800	26,800	1.22%	1,419,000	3,302,100	909,900
Total 11) Transfers to reserves - operating	350,000	1,311,084	210,000	210,000	812,800	602,800	363.24%	585,500	972,500	340,900
Total 12) Transfer to reserves - capital	1,336,900	2,335,187	2,444,900	2,347,662	2,534,100	186,438	-2.90%	3,338,000	1,590,500	3,872,400
Total 13) Loss on disposal of assets	-	92,998	-	-	-	-	0.00%	-	-	-
Total 14) Internal Transfers Expenses	374,700	501,172	544,000	355,716	545,000	1,000	0.18%	545,000	545,000	545,000
Total 20) Requisitions	-	5,796,318	202,100	4,615,436	-	(202,100)	-100.00%	-	-	-
Total Expense Before Amortization	**29,924,900**	**37,484,165**	**38,660,200**	**36,482,399**	**39,319,000**	**658,800**	**-201.70%**	**40,124,500**	**41,099,400**	**42,187,400**
Surplus(Deficit)	**5,577,000**	**9,107,496**	**-**	**4,567,935**	**-**	**-**	**0.00%**	**-**	**-**	**-**
Less Amortization	(6,608,500)	(6,153,183)	(6,025,200)	-	(6,205,800)	(180,600)		(6,205,800)	(6,205,800)	(6,205,800)
NET CONSOLIDATED	**(1,031,500)**	**2,954,313**	**(6,025,200)**	**4,567,935**	**(6,205,800)**	**(180,600)**	**3.00%**	**(6,205,800)**	**(6,205,800)**	**(6,205,800)**

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Division: General	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget Change 2024 vs 2025	% Change	2026 Forecast	2027 Forecast	2028 Forecast
Revenues										
Total 01) Net municipal property taxes	14,975,700	14,997,500	16,013,600	16,027,889	16,676,700	663,100	4.14%	17,177,000	17,692,300	18,223,100
Total 02) User fees and sales of goods	3,276,400	3,182,847	3,224,500	2,720,843	3,402,000	177,500	5.50%	3,501,600	3,604,000	3,709,500
Total 03) Penalties and cost of taxes	175,000	187,567	175,000	176,372	175,000	-	0.00%	175,000	175,000	175,000
Total 04) Government grants - operating	102,300	204,692	-	204,692	-	-	0.00%	-	-	-
Total 05) Investment & interest income	284,000	434,553	405,300	298,518	460,300	55,000	13.57%	460,300	460,300	460,300
Total 08) Other revenue	1,500	14,455	2,000	39	2,000	-	0.00%	2,000	2,000	2,000
Total 09) Transfer from reserves - operating	-	-	202,100	-	-	(202,100)	-100.00%	-	-	-
Total Revenues	**18,814,900**	**19,021,613**	**20,022,500**	**19,428,352**	**20,716,000**	**693,500**	**-203.46%**	**21,315,900**	**21,933,600**	**22,569,900**
Expenses										
Total 01) Salaries, Wages, and Benefits	(300,000)	-	(305,000)	-	(343,000)	(38,000)	12.46%	(343,000)	(343,000)	(343,000)
Total 02) Contracted and General Services	132,000	196,870	111,300	218,885	105,300	(6,000)	-5.39%	115,300	125,800	136,800
Total 03) Materials, Goods, Supplies and Utilities	30,600	28,742	25,000	24,777	25,000	-	0.00%	25,000	25,000	25,000
Total 04) Bank Charges and Short Term Interest	52,000	71,694	66,000	81,733	90,000	24,000	36.36%	90,000	90,000	90,000
Total 09) Interest on Long-term Debt	86,700	87,751	100,600	63,644	68,400	(32,200)	-32.01%	52,800	49,100	44,700
Total 10) Long-term Debt Payments	617,000	617,000	617,000	617,000	617,000	-	0.00%	150,000	150,000	150,000
Total 11) Transfers to reserves - operating	100,000	909,200	100,000	100,000	450,000	(350,000)	510.00%	100,000	100,000	100,000
Total 12) Transfer to reserves - capital	662,100	501,794	725,800	725,800	353,700	372,100	-73.31%	953,200	(1,040,000)	946,600
Total 20) Requisitions	-	-	202,100	-	-	-	-100.00%	-	-	-
Total Expense Before Amortization	**1,380,400**	**2,413,050**	**1,642,800**	**1,831,839**	**1,366,400**	**(276,400)**	**-183.18%**	**1,143,300**	**(843,100)**	**1,150,100**
Surplus(Deficit)	**17,434,500**	**16,608,564**	**18,379,700**	**17,596,513**	**19,349,600**	**969,900**	**5.28%**	**20,172,600**	**22,776,700**	**21,419,800**
Less Amortization	(743,300)	-	(354,700)	-	(365,300)	(10,600)		(365,300)	(365,300)	(365,300)
NET CONSOLIDATED	**16,691,200**	**16,608,564**	**18,025,000**	**17,596,513**	**18,984,300**	**959,300**	**5.32%**	**19,807,300**	**22,411,400**	**21,054,500**

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Division: Council and Executive	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget Change 2024 vs 2025	% Change	2026 Forecast	2027 Forecast	2028 Forecast
Revenues										
Total 02) User fees and sales of goods	5,000	-	-	-	-	-	0.00%	-	-	-
Total 03) Penalties and cost of taxes	-	-	-	-	-	-	0.00%	-	-	-
Total 04) Government grants - operating	15,500	-	-	-	-	-	0.00%	-	-	-
Total 05) Investment & interest income	-	(36,386)	-	-	-	-	0.00%	-	-	-
Total 06) Licences and permits	-	-	-	-	-	-	0.00%	-	-	-
Total 08) Other revenue	-	25	-	-	-	-	0.00%	-	-	-
Total 09) Transfer from reserves - operating	29,800	67,858	559,400	-	66,000	(493,400)	-88.20%	5,000	3,400	-
Total Revenues	**50,300**	**31,498**	**559,400**	**-**	**66,000**	**(493,400)**	**-111.80%**	**5,000**	**3,400**	**-**
Expenses										
Total 01) Salaries, Wages, and Benefits	1,407,600	1,420,822	1,638,100	1,266,807	1,628,400	(9,700)	-0.59%	1,696,700	1,748,700	1,792,700
Total 02) Contracted and General Services	582,400	446,736	987,600	235,245	411,300	(576,300)	-58.35%	375,900	359,000	362,100
Total 03) Materials, Goods, Supplies and Utilities	36,000	14,058	40,000	16,565	36,000	(4,000)	-10.00%	37,000	37,000	37,000
Total 04) Bank Charges and Short Term Interest	-	-	-	-	-	-	0.00%	-	-	-
Total 05) Other Expenditures	-	()	-	-	-	-	0.00%	-	-	-
Total 07) Transfers to Individuals and Organisations	7,000	4,072	-	-	60,000	60,000	100.00%	-	-	-
Total 09) Interest on Long-term Debt	-	37,009	-	-	-	-	0.00%	-	-	-
Total 10) Long-term Debt Payments	-	-	-	-	-	-	0.00%	-	-	-
Total 11) Transfers to reserves - operating	-	12,000	-	-	6,700	6,700	100.00%	28,000	31,300	33,000
Total 12) Transfer to reserves - capital	-	-	-	-	-	-	0.00%	-	-	-
Total 14) Internal Transfers Expenses	-	1,817	-	1,186	-	-	0.00%	-	-	-
Total Expense Before Amortization	**2,033,000**	**1,936,514**	**2,665,700**	**1,519,804**	**2,142,400**	**(523,300)**	**-180.37%**	**2,137,600**	**2,176,000**	**2,224,800**
Surplus(Deficit)	**(1,982,700)**	**(1,905,017)**	**(2,106,300)**	**(1,519,804)**	**(2,076,400)**	**29,900**	**-1.42%**	**(2,132,600)**	**(2,172,600)**	**(2,224,800)**
Less Amortization	-	(348,273)	-	-	-	-	-	-	-	-
NET CONSOLIDATED	**(1,982,700)**	**(2,253,290)**	**(2,106,300)**	**(1,519,804)**	**(2,076,400)**	**29,900**	**-1.42%**	**(2,132,600)**	**(2,172,600)**	**(2,224,800)**

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Division: Strategic & Financial Services	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget Change 2024 vs 2025	% Change	2026 Forecast	2027 Forecast	2028 Forecast
Revenues										
Total 02) User fees and sales of goods	20,000	35,885	39,000	29,315	43,000	4,000	10.26%	43,000	43,000	43,000
Total 03) Penalties and cost of taxes	5,000	8,325	10,000	8,630	10,000	-	0.00%	10,000	10,000	10,000
Total 04) Government grants - operating	40,000	-	10,000	5,000	10,000	-	0.00%	10,000	10,000	10,000
Total 08) Other revenue	5,000	8,724	1,000	8,001	1,000	-	0.00%	1,000	1,000	1,000
Total 09) Transfer from reserves - operating	-	83,839	26,500	-	10,000	(16,500)	-62.26%	7,000	-	7,000
Total 11) Transfer from reserves - capital	-	-	-	-	-	-	0.00%	-	-	-
Total Revenues	**70,000**	**136,772**	**86,500**	**50,946**	**74,000**	**(12,500)**	**-185.55%**	**71,000**	**64,000**	**71,000**
Expenses										
Total 01) Salaries, Wages, and Benefits	2,710,700	2,349,874	2,505,600	2,207,412	2,607,200	101,600	4.05%	2,702,100	2,770,700	2,830,500
Total 02) Contracted and General Services	1,167,400	1,099,747	1,340,200	1,091,840	1,545,600	205,400	15.33%	1,398,700	1,396,000	1,439,000
Total 03) Materials, Goods, Supplies and Utilities	64,600	44,527	109,600	72,681	128,600	19,000	17.34%	100,100	95,600	95,100
Total 05) Other Expenditures	-	978	-	(84)	-	-	0.00%	-	-	-
Total 07) Transfers to Individuals and Organisations	25,800	25,800	25,800	25,800	28,000	2,200	8.53%	25,800	25,800	25,800
Total 09) Interest on Long-term Debt	-	-	-	-	-	-	0.00%	-	-	-
Total 10) Long-term Debt Payments	-	-	-	-	-	-	0.00%	-	-	-
Total 11) Transfers to reserves - operating	-	-	10,000	10,000	7,000	(3,000)	-30.00%	25,000	32,000	25,000
Total 12) Transfer to reserves - capital	-	-	-	-	-	-	0.00%	-	-	-
Total 14) Internal Transfers Expenses	-	-	-	1,408	-	-	0.00%	-	-	-
Total Expense Before Amortization	**3,968,500**	**3,520,926**	**3,991,200**	**3,409,057**	**4,316,400**	**325,200**	**-208.15%**	**4,251,700**	**4,320,100**	**4,415,400**
Surplus(Deficit)	**(3,898,500)**	**(3,384,153)**	**(3,904,700)**	**(3,358,111)**	**(4,242,400)**	**(337,700)**	**8.65%**	**(4,180,700)**	**(4,256,100)**	**(4,344,400)**
Less Amortization	-	-	-	-	-	-	-	-	-	-
NET CONSOLIDATED	**(3,898,500)**	**(3,384,153)**	**(3,904,700)**	**(3,358,111)**	**(4,242,400)**	**(337,700)**	**8.65%**	**(4,180,700)**	**(4,256,100)**	**(4,344,400)**

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Division: Infrastructure, Operations, and Development Services	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget Change 2024 vs 2025	% Change	2026 Forecast	2027 Forecast	2028 Forecast
Revenues										
Total 02) User fees and sales of goods	12,121,800	12,144,750	13,001,200	10,438,089	13,863,800	862,600	6.63%	14,062,100	14,271,400	14,504,200
Total 03) Penalties and cost of taxes	36,700	27,743	25,000	2,791	25,500	500	2.00%	26,000	26,500	27,000
Total 04) Government grants - operating	-	145,617	-	-	-	-	0.00%	-	-	-
Total 05) Investment & interest income	-	-	-	-	-	-	0.00%	-	-	-
Total 06) Licences and permits	723,100	532,113	479,000	510,913	490,000	11,000	2.30%	501,000	512,000	523,000
Total 07) Gain on disposal of capital assets	-	50,630	-	147,098	-	-	0.00%	-	-	-
Total 08) Other revenue	19,100	384,645	123,000	1,141,944	74,500	(48,500)	-39.43%	75,500	76,500	77,500
Total 09) Transfer from reserves - operating	90,000	54,605	-	-	10,000	10,000	100.00%	45,000	128,000	100,000
Total 10) Internal Transfers Revenue	374,700	487,867	544,000	252,798	545,000	1,000	0.18%	545,000	545,000	545,000
Total 11) Transfer from reserves - capital	80,000	744,604	155,000	69,500	60,000	(95,000)	-61.29%	65,000	70,000	75,000
Total 12) Government grants - capital	-	2,351,932	-	-	-	-	0.00%	-	-	-
Total 14) Contributed tangible capital assets	-	-	-	-	-	-	0.00%	-	-	-
Total Revenues	**13,445,400**	**16,924,505**	**14,327,200**	**12,563,133**	**15,068,800**	**741,600**	**-205.18%**	**15,319,600**	**15,629,400**	**15,851,700**
Expenses										
Total 01) Salaries, Wages, and Benefits	3,377,600	3,297,292	3,918,400	3,559,650	4,018,800	100,400	2.56%	4,234,100	4,376,300	4,507,200
Total 02) Contracted and General Services	2,555,500	2,470,192	6,027,800	5,326,520	6,096,200	68,400	1.13%	6,543,200	6,543,500	6,628,500
Total 03) Materials, Goods, Supplies and Utilities	1,737,700	1,756,265	3,226,200	2,597,245	3,390,700	164,500	5.10%	3,483,400	3,602,700	3,829,100
Total 07) Transfers to Individuals and Organisations	-	-	-	-	-	-	0.00%	-	-	-
Total 09) Interest on Long-term Debt	322,100	285,943	280,200	153,492	236,500	(43,700)	-15.60%	194,200	162,700	117,100
Total 10) Long-term Debt Payments	1,287,900	1,727,836	1,364,700	1,224,162	1,391,500	26,800	1.96%	1,055,700	1,645,100	759,900
Total 11) Transfers to reserves - operating	250,000	109,884	-	-	139,000	139,000	100.00%	124,000	80,000	169,000
Total 12) Transfer to reserves - capital	594,300	1,523,767	1,640,100	1,551,862	2,101,400	461,300	28.13%	2,305,800	2,551,500	2,846,800
Total 13) Loss on disposal of assets	-	92,998	-	-	-	-	0.00%	-	-	-
Total 14) Internal Transfers Expenses	233,900	303,487	384,000	125,134	384,000	-	0.00%	384,000	384,000	384,000
Total Expense Before Amortization	**10,359,000**	**11,567,665**	**16,841,400**	**14,538,064**	**17,758,100**	**916,700**	**-205.44%**	**18,324,400**	**19,345,800**	**19,241,600**
Surplus(Deficit)	**3,086,400**	**5,356,840**	**(2,514,200)**	**(1,974,931)**	**(2,689,300)**	**(175,100)**	**6.96%**	**(3,004,800)**	**(3,716,400)**	**(3,389,900)**
Less Amortization	(4,917,700)	(4,769,849)	(4,689,900)	-	(4,805,700)	(115,800)		(4,805,700)	(4,805,700)	(4,805,700)
NET CONSOLIDATED	**(1,831,300)**	**586,991**	**(7,204,100)**	**(1,974,931)**	**(7,495,000)**	**(290,900)**	**4.04%**	**(7,810,500)**	**(8,522,100)**	**(8,195,600)**

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Division: Community and Protective Services	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	Budget Change 2024 vs 2025	% Change	2026 Forecast	2027 Forecast	2028 Forecast
Revenues										
Total 02) User fees and sales of goods	1,634,000	1,640,645	1,645,500	1,593,710	1,685,600	40,100	2.44%	1,731,400	1,769,800	1,801,900
Total 03) Penalties and cost of taxes	-	-	-	-	-	-	0.00%	-	-	-
Total 04) Government grants - operating	1,267,300	1,249,465	1,366,600	840,006	1,311,000	(55,600)	-4.07%	1,260,800	1,269,700	1,278,700
Total 05) Investment & interest income	-	-	-	-	-	-	0.00%	-	-	-
Total 06) Licences and permits	37,700	37,813	34,100	30,265	31,600	(2,500)	-7.33%	31,600	31,600	31,600
Total 07) Gain on disposal of capital assets	-	-	-	-	-	-	0.00%	-	-	-
Total 08) Other revenue	182,300	896,614	418,400	452,678	366,000	(52,400)	-12.52%	373,200	383,900	382,600
Total 09) Transfer from reserves - operating	-	5,600	200,000	-	-	(200,000)	-100.00%	16,000	14,000	200,000
Total 10) Internal Transfers Revenue	-	13,305	-	104,887	-	-	0.00%	-	-	-
Total 11) Transfer from reserves - capital	-	140,717	-	-	-	-	0.00%	-	-	-
Total 12) Government grants - capital	-	696,794	-	-	-	-	0.00%	-	-	-
Total 13) Other grants - capital	-	-	-	-	-	-	0.00%	-	-	-
Total Revenues	**3,121,300**	**4,680,954**	**3,664,600**	**3,021,547**	**3,394,200**	**(270,400)**	**-192.62%**	**3,413,000**	**3,469,000**	**3,694,800**
Expenses										
Total 01) Salaries, Wages, and Benefits	5,776,200	5,610,129	6,200,900	5,532,045	6,509,000	308,100	4.97%	6,863,500	7,165,600	7,410,400
Total 02) Contracted and General Services	4,078,400	3,905,447	4,444,700	2,982,720	4,244,200	(200,500)	-4.51%	4,245,700	4,322,800	5,056,800
Total 03) Materials, Goods, Supplies and Utilities	1,128,000	1,010,710	1,285,400	904,164	1,288,600	3,200	0.25%	1,330,500	1,372,600	1,407,900
Total 05) Other Expenditures	-	-	-	-	-	-	0.00%	-	-	-
Total 07) Transfers to Individuals and Organisations	251,500	214,458	493,700	404,461	481,600	(12,100)	-2.45%	502,700	508,800	478,600
Total 08) Transfers to Local Boards and Agencies	435,300	437,750	478,200	92,630	491,300	13,100	2.74%	512,000	529,600	547,900
Total 09) Interest on Long-term Debt	80,000	72,361	63,900	40,847	57,600	(6,300)	-9.86%	51,300	45,000	-
Total 10) Long-term Debt Payments	213,300	213,343	213,300	213,343	213,300	-	0.00%	213,300	1,507,000	-
Total 11) Transfers to reserves - operating	-	280,000	100,000	100,000	210,100	110,100	110.10%	308,500	409,200	13,900
Total 12) Transfer to reserves - capital	80,500	309,626	79,000	70,000	79,000	-	0.00%	79,000	79,000	79,000
Total 14) Internal Transfers Expenses	140,800	195,867	160,000	227,988	161,000	1,000	0.63%	161,000	161,000	161,000
Total Expense Before Amortization	**12,184,000**	**12,249,692**	**13,519,100**	**10,568,199**	**13,735,700**	**216,600**	**-201.60%**	**14,267,500**	**16,100,600**	**15,155,500**
Surplus(Deficit)	**(9,062,700)**	**(7,568,738)**	**(9,854,500)**	**(7,546,652)**	**(10,341,500)**	**(487,000)**	**4.94%**	**(10,854,500)**	**(12,631,600)**	**(11,460,700)**
Less Amortization	(947,500)	(1,035,061)	(980,600)	-	(1,034,800)	(54,200)		(1,034,800)	(1,034,800)	(1,034,800)
NET CONSOLIDATED	**(10,010,200)**	**(8,603,799)**	**(10,835,100)**	**(7,546,652)**	**(11,376,300)**	**(541,200)**	**4.99%**	**(11,889,300)**	**(13,666,400)**	**(12,495,500)**