



Town of Bowden - Special Council Meeting

AGENDA

A Special Council Meeting of the Town of Bowden
to be held in Council Chambers, at 2101 – 20 Avenue, Bowden,
on **Tuesday 2026-01-13, at 7:00pm**.

- 1. CALL TO ORDER**
- 2. ADDITIONS / DELETIONS TO THE AGENDA & ADOPTION OF THE AGENDA**
- 3. FINANCIAL**
3.a Town of Bowden 2026 Operating Budget (2nd Draft)
- 4. ANY OTHER BUSINESS**
- 5. MEETING ADJOURNMENT**

Regular Council Meeting: January 13, 2026	Agenda Item: 3.a
Prepared by: Jacqui Molyneux	Approved by: Mayor Laurie Miller
Report Type: RFD	Attachment(s): 1 Draft 2– 2026 Operating Budget

Administration provides Council with the second draft (overview) of the 2026 Operating Budget for the purpose of further discussion and review.

The second draft of the 2026 Operating Budget has a new format; this format is what our accounting software produces and makes it much easier to change budget lines and also produce a document for council. If there are any lines that need clarification or need the name changed this can be accomplished very easily.

1 Legislative Responsibility

1.1

Section 242 (1) of the Municipal Government Act (MGA) states that “*each council must adopt an operating budget for each calendar year by January 1 of that calendar year*”.

Section 243 (1) of the Municipal Government Act states that the content of an operating budget must include any estimate of the:

- i. *amount to be transferred to reserves,*
- ii. *amount to be transferred to the capital budget,*
- iii. *the amount needed to provide for the council’s policies and programs,*
- iv. *the amount needed to pay the debt obligations in respect of borrowings made to acquire, construct, remove or improve capital property,*
- v. *the amount of expenditures and transfers needed to meet the municipality’s obligations for services funded under an intermunicipal collaboration framework,*
- vi. *amount and source needed to transfer funds to recover any shortfall (deficit) in the budget.*

In addition to the Operating Budget, in accordance with the requirements of section 283(1) of the MGA, Administration is required to prepare a 3-year Financial Plan with respect to anticipated financial operations for the years, 2027, 2028 and 2029. This will be produced after the 2026 Operating Budget is complete.

1.2

Municipalities in Alberta are required by the MGA to produce the following documents:

- i. Operating Budget (by January 1)
- ii. Capital Budget (by January 1)
- iii. Consolidated (audited) Financial Statements (by May 1)
- iv. 3 Year Financial Plan (section 283 MGA)
- v. 5 Year Capital Plan (section 283 MGA)

1.3

A further requirement of the MGA (section 248) is that a municipality may only make an expenditure that is:

- i. included in an operating budget, interim operating budget, capital budget, or otherwise as directed by Council,
- i. for an emergency,
- ii. legally required to be paid.

2 Borrowing

2.1 Borrowings - Current Infrastructure Loans

Included within the 2026 Operating Budget is the Infrastructure Loan Interest and Principal Repayment for the QEII Crossing infrastructure project (water & wastewater).

For water this is: \$36,941.78 (combined).

For wastewater this is: \$28,848.06 (combined).

The current balance remaining on the water loan as of November 13, 2025, is: **\$133,604.10.**
The repayment date is September 15, 2029.

The current balance remaining on the wastewater loan as of November 13, 2025, is: **\$130,092.88.**
The repayment date is September 15, 2030.

6 Budget Notes

6.1 Taxation income

- i. Taxation income should be increased every year to account for inflation.
- ii. I have included a 3% increase with the 2nd draft of the budget. For increased of 1% on residential this brings in \$8,552.20 and Non-Res is \$2,580.33.
- iii. I do not do increases on the mill rate this is done on the income dollar only as this is easier for council to understand and easier to also calculate.

6.2 Franchise Fees

Franchise Fees are paid to the Town by utility companies for the rights to distribute services within the municipality.

Council has agreed by resolution not to increase either the ATCO or Fortis franchise fee rates for 2026. These remain at 22% and 15% respectively (unchanged since 2017).

Forecasted revenues (provided by the utility companies) for the 2026 franchise fees are provided below with comparatives to past years.

	2026 (estimate)	2025 (estimate)	2024 (Budget)	2023 (Actual)
ATCO Gas	\$78,790.00	\$79,000.00	61,675.00	\$58,596.69
Fortis Electricity	\$144,800.00	\$139,000.00	136,000.00	\$130,596.69
TOTAL	\$223,590.00	\$218,000.00	\$197,675.00	\$189,193.38

It should be noted that:

- i. the ATCO Gas revenues include the net offset tax levy due to the Town.

- ii. all figures are estimates only,
- iii. revenue forecasts are subject to change dependent on several factors including but not limited to changes in electricity / gas usage (either increasing or decreasing) and changes made by Fortis / ATCO to transmission and / or distribution rates.

6.3 Water & Wastewater Utility Rates

This draft of the Operating Budget currently reflects:

- i. Income for water and sewer are the same as last year this accounts for a small increase in water and sewer.
- ii. Water is now at \$3.33 per cubic meter and wastewater is now at \$3.42 per cubic meter.
- iii. Water rates from MVRWC will increase to \$2.53 per cubic meter. I have not seen what the wastewater will increase to.
- iv. Recommendation would be to increase water to \$3.40 per cubic meter and wastewater to \$3.50 per cubic meter.

6.4 Elected Official's Remuneration

The budget estimate for Elected Officials remuneration for honorariums and per diems has not been calculated to include a COLA increase of 5%.

A decision was made in the RCM of November 10, 2025, not to increase the current hourly rate for honorariums and per diems (except for any corresponding COLA % increase awarded to Town Administration Staff).

Further work is required to accurately assess the 2026 cost of elected officials per diems that reflects an increase in predicted workload for the members of new Council, and for the Mayor.

An estimate has been made in the budget for the cost of Councillor Training & Development / Workshop to reflect the predicted increase in Councillor workload for 2026, to cover the work of:

- i. the Economic Development Committee,
- ii. Governance & Priorities committee particularly with regard to planning & development matters.

6.5 Town Wages/Salaries

The 2026 Operating Budget includes a 5% cost of living increase in Administration salaries for all permanent employees across all Departments.

The budget accounts for a new CAO at the higher end of salary and a budget for a CAO assistant to be hired.

Public works there is budget to cover OT and a buffer for a team leader as well within the current hire.

Arena accounts for the one employee returning from LTD. Or it also allows for a Hire to be done during Arena operations if needed.

6.6 Operational

6.10.i FCSS

The draft budget maintains the City of Red Deer FCSS funding at \$66,762.00 in line with the 3-year agreement in place effective until the end of 2026.

FCSS has submitted the budget for 2026 and this also includes the building which is showing signs of a possible roof leak that must be addressed before further damage is done.

12 Deficit with some solutions

The second draft has a deficit of \$183,974.01 which is quite high there are some big-ticket items that can be put to capital using either LGFF or Reserves.

- I. Fire hall upgrades and repairs are in conjunction with Red Deer County, and this is estimated at \$50,000.00 and can be moved to capital which would lower the deficit by \$48,000.00 leaving \$2,000.00 in case of other repairs needed.
- II. Public Works the gate need to have a automatic opener installed as in the winter this gate is very hard to open and takes two people. When on-call needs to get into the gate this could be problematic. This would move \$18,000.00 leaving \$2,000.00 for incidentals.
- III. Computer software is getting more expensive and we do not have a maintenance program with our IT that we use. Adding software during the year just adds more cost and maintenance costs along with repairs are also more expensive through out the year. I have spoken to Jeremey with Inspiris and getting a proposal together that they would essentially be our IT department. This would be like having an IT employee that covers everything from software to IT repairs. Cyber security is becoming a big issue which is getting more sophisticated as years go by. This would also secure our departments and users working from home a more secure connection. Although this adds costs to our software in the long run it saves us from costly upgrades over the years. With our system we have no remote working ability because of security. Moving to a maintenance agreement with Inspiris takes a lot of unknown costs out of our budgeting.
- IV. FCSS building with the roof repair could be lowered by \$8,000.00 and moved as well to capital projects.
- V. Arena the water pipes need to be addressed from freezing and this would be around a \$20,000.00 cost but maybe more as we are waiting for an estimate from Bloomer's to address this issue. Once this is taken care of this would also lower our water costs as in the winter taps must be left on to prevent freezing.

With moving these line items this would lower the deficit by \$94,000.00 leaving a short fall of \$89,974.01.

Suggested Motion

Motion by Councillor _____ that Council instructs Administration to make further amendments to the second draft of the 2026 Operating Budget as required / requested and to resubmit to Council a second draft of the Operating Budget for further review, deliberation, adjustments, and approval.

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
TAX REVENUES				
1-00-110-00	MUNICIPAL TAXES - RESIDENTIAL	855,220.29	855,220.23	880,876.89
1-00-111-00	MUNICIPAL TAXES - NON-RESIDENTIAL	258,033.38	256,349.98	265,774.37
1-00-111-01	MUNICIPAL TAXES - FARM	67.18	76.34	76.34
1-00-112-00	SCHOOL TAXES - RESIDENTIAL	305,286.91	305,286.85	351,079.88
1-00-113-00	SCHOOL TAXES - NON-RESIDENTIAL	64,179.88	63,761.14	73,558.54
1-00-114-00	DIP REQUISITION	211.39	211.39	211.39
1-00-115-00	POLICE FUNDING	63,326.00	63,267.57	79,157.00
1-00-510-00	PENALTIES - TAXES	12,000.00	21,711.72	20,000.00
* TOTAL TAX REVENUES		1,558,325.03	1,565,885.22	1,670,734.41
OTHER REVENUES				
1-00-340-00	PROVINCIAL FINES REVENUES	5,000.00	6,568.00	6,500.00
1-00-540-00	FRANCHISE FEES-FORTIS	139,000.00	123,522.39	144,800.00
1-00-540-01	FRANCHISE FEES-ATCO	79,000.00	55,329.93	78,790.00
1-00-550-00	RETURN ON INVESTMENT	115,000.00	75,469.03	85,000.00
* TOTAL OTHER REVENUES		338,000.00	260,889.35	315,090.00
GRANT REVENUES				
1-12-740-01	GRANT-RED DEER COUNTY REC	86,500.00	89,626.00	97,803.00
1-12-840-02	MSI/LGFF OPERATING GRANT	162,042.00	162,042.00	162,042.00
* TOTAL GRANT REVENUES		248,542.00	251,668.00	259,845.00
ADMINISTRATIVE REVENUES				
1-12-411-00	TAX CERTIFICATES	1,500.00	1,825.00	2,000.00
1-12-522-00	BUSINESS LICENSES	2,500.00	2,180.00	2,500.00
1-12-590-00	OFFICE PRINTING SERVICES	0.00	22.61	20.00
1-12-840-01	STEP GRANT	4,200.00	0.00	4,200.00
1-12-900-00	MISC INCOME	0.00	0.00	0.00
1-12-990-00	OTHER INCOME-(NSF FEES)	500.00	643.44	650.00
1-12-990-01	PENALTIES-ACCOUNTS RECEIVABLE	500.00	642.19	650.00
1-12-990-02	CREDIT CARD SURCHARGE 3%	100.00	159.31	150.00
* TOTAL ADMINISTRATIVE REVENUES		9,300.00	5,472.55	10,170.00
BYLAW REVENUES				
1-26-530-00	FINES - BYLAW ENFORCEMENT	100.00	0.00	100.00
* TOTAL BYLAW REVENUES		100.00	0.00	100.00
ANIMAL REVENUES				
1-27-525-00	DOG LICENSES	700.00	1,195.00	2,000.00
1-27-530-00	FINES - DOG	0.00	0.00	50.00
* TOTAL ANIMAL REVENUES		700.00	1,195.00	2,050.00
PUBLIC WORKS REVENUE				
1-31-990-00	OTHER INCOME - PUBLIC WORKS	200.00	320.00	200.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
* TOTAL PUBLIC WORKS REVENUE		200.00	320.00	200.00
WATER REVENUES				
1-41-410-00	SALE OF WATER	350,000.00	317,056.64	350,000.00
1-41-410-01	BULK WATER SALES	8,000.00	12,089.38	12,000.00
1-41-490-00	SALE OF WATER METERS	1,000.00	726.00	1,000.00
1-41-510-00	PENALTIES - WATER	5,000.00	4,816.52	5,000.00
1-41-510-01	ACCOUNT SET UP FEE-WATER	1,500.00	300.00	500.00
1-41-990-00	OTHER INCOME - WATER	150.00	4,412.00	1,200.00
* TOTAL WATER REVENUES		365,650.00	339,400.54	369,700.00
SANITARY SEWER REVENUES				
1-42-410-00	SALE OF SANITARY SEWER	357,000.00	322,224.64	352,000.00
1-42-410-01	RV DUMP	700.00	748.00	800.00
1-42-410-03	SEWER INCOME-SRDRW	27,000.00	27,148.97	28,000.00
* TOTAL SANITARY SEWER REVENUES		384,700.00	350,121.61	380,800.00
SOLID WASTE REVENUES				
1-43-410-00	SOLID WASTE COLLECTIONS	70,000.00	67,155.03	71,000.00
* TOTAL SOLID WASTE REVENUES		70,000.00	67,155.03	71,000.00
RECYCLING REVENUES				
1-44-410-00	RECYCLING INCOME	71,000.00	64,831.10	71,000.00
1-44-410-01	ELECTRONICS RYCLING INCOME	200.00	869.14	500.00
1-44-410-02	RECYCLING CIRCULAR MATERIALS	22,152.00	16,738.41	23,000.00
* TOTAL RECYCLING REVENUES		93,352.00	82,438.65	94,500.00
FCSS REVENUES				
1-51-850-00	CITY OF RED DEER FCSS FUNDING	66,762.00	66,762.00	66,762.00
1-51-860-00	FCSS JOINT EVENTS	200.00	0.00	0.00
1-51-860-01	COMMUNITY GARDEN	250.00	360.00	400.00
1-51-860-02	VOLUNTEER SUPPER GRANT	600.00	600.00	600.00
1-51-860-03	FAMILY DAY MOVIE	150.00	0.00	0.00
1-51-860-04	COOKING ON A BUDGET	100.00	0.00	100.00
1-51-860-05	CVTP GRANT	750.00	1,630.00	750.00
1-51-860-06	MISC DONATION OTHER PROGRAMS	100.00	0.00	100.00
* TOTAL FCSS REVENUES		68,912.00	69,352.00	68,712.00
CEMETERY REVENUES				
1-56-410-00	OPENCLOSE	3,000.00	3,960.00	3,500.00
1-56-410-01	SALE OF PLOTS/VULTS	2,500.00	1,650.00	2,500.00
1-56-410-02	SALE OF COLUMBIARIUM NICHE	2,000.00	6,451.50	4,500.00
1-56-850-00	RED DEER COUNTY CEMETERY GRANT	5,000.00	5,000.00	5,000.00
1-56-990-00	OTHER INCOME-CEMETERY	0.00	5,135.00	0.00
* TOTAL CEMETERY REVENUES		12,500.00	22,196.50	15,500.00
ECONOMIC DEVELOPMENT REVENUES				

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
1-63-990-00	OTHER INCOME-NEWSLETTER ADVERTISING	1,000.00	1,356.00	1,300.00
* TOTAL ECONOMIC DEVELOPMENT REV		1,000.00	1,356.00	1,300.00
LAND REVENUES				
1-66-560-00	RENTAL INCOME	7,800.00	7,800.00	7,800.00
1-66-490-00	SALE OF LOTS	0.00	0.00	0.00
1-66-920-00	TRANS FROM RESERVES-LAND	0.00	0.00	0.00
* TOTAL LAND REVENUES		7,800.00	7,800.00	7,800.00
PARADE REVENUES				
1-70-860-00	TRANS FROM ORGANIZATIONS	1,000.00	1,000.00	1,000.00
* TOTAL PARADE REVENUES		1,000.00	1,000.00	1,000.00
SPECIAL EVENT REVENUES				
1-71-860-00	SPECIAL EVENTS DONATIONS	600.00	420.00	500.00
* TOTAL REC BOARD REVENUES		600.00	420.00	500.00
RECREATION REVENUES				
1-72-560-00	RENTALS - ARENA	95,000.00	86,677.23	90,000.00
1-72-590-00	OTHER INCOME	3,000.00	1,380.00	1,500.00
1-72-850-00	RED DEER COUNTY REC GRANT	25,000.00	25,000.00	25,000.00
* TOTAL RECREATION REVENUES		123,000.00	113,057.23	116,500.00
PARK REVENUES				
1-73-850-00	RED DEER COUNTY REC GRANT	3,750.00	3,750.00	3,750.00
* TOTAL PARK REVENUES		3,750.00	3,750.00	3,750.00
LIBRARY REVENUES				
1-74-850-00	RED DEER COUNTY REC GRANT	1,500.00	1,500.00	2,000.00
1-74-860-00	CONTR FRM INDIV/ORG	0.00	0.00	0.00
* TOTAL LIBRARY REVENUES		1,500.00	1,500.00	2,000.00
MUSEUM REVENUES				
1-75-850-00	RED DEER COUNTY REC GRANT	3,000.00	3,000.00	3,000.00
* TOTAL MUSEUM REVENUES		3,000.00	3,000.00	3,000.00
COMMUNITY HALL REVENUE				
1-76-850-00	RED DEER COUNTY REC GRANT	5,000.00	5,000.00	5,000.00
* TOTAL COMMUNITY HALL REVENUE		5,000.00	5,000.00	5,000.00
** TOTAL OPERATING REVENUE		3,296,931.03	3,152,977.68	3,399,251.41
REQUISITIONS & GENERAL				
2-00-750-00	REQUISITIONS - PROV SCHOOL PUBLIC	359,694.26	269,770.69	413,400.02
2-00-750-01	REQUISITIONS - PROV SCHOOL CATHOLIC	9,772.52	9,772.53	11,238.40

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
*	TOTAL REQUISITIONS & GENERAL	369,466.78	279,543.22	424,638.42
	COUNCIL			
2-11-110-00	HONORARIUMS & PER DIEMS - COUNCIL	77,568.00	71,692.60	77,568.00
2-11-130-00	EMPLOYER CONTRA - COUNCIL	3,000.00	3,434.08	4,500.00
2-11-148-00	TRAINING & DEVEL-COUNCIL	7,000.00	1,220.64	5,000.00
2-11-211-00	PROFESSIONAL DEVELOPMENT	42,500.00	41,576.83	45,000.00
2-11-214-00	ANNUAL MEMBERSHIP DUES - COUNCIL	2,700.00	2,521.79	3,200.00
2-11-223-00	PUBLIC RELATIONS - COUNCIL	7,500.00	5,310.36	6,000.00
2-11-274-00	INSURANCE - COUNCIL	400.00	336.00	400.00
2-11-290-00	ELECTION COSTS	5,000.00	3,772.40	0.00
2-11-290-01	CONSULTAION FEES	0.00	0.00	35,000.00
2-11-510-00	GOODS & SUPPLIES - COUNCIL	8,000.00	5,234.84	6,000.00
2-11-510-01	SMALL EQUIPMENT PURCHASES	0.00	0.00	200.00
2-11-510-02	IT SUPPORT & SERVICES	1,000.00	661.04	1,000.00
2-11-770-00	CONTRIBUTION TO ORGANIZATION	10,000.00	10,000.00	10,000.00
*	TOTAL COUNCIL	164,668.00	145,760.58	193,868.00
	ADMINISTRATION			
2-12-110-00	WAGES - ADMIN	284,244.00	289,294.20	378,000.00
2-12-130-00	EMPLOYER CONTRA - ADMIN	55,000.00	46,767.35	58,000.00
2-12-136-00	WORKERS COMPENSATION	13,000.00	18,202.57	16,000.00
2-12-148-00	TRAINING & DEVEL - ADMIN	1,000.00	424.00	1,000.00
2-12-211-00	TRAVEL & SUB - ADMIN	2,500.00	927.95	1,500.00
2-12-214-00	MEMBERSHIP & CONF FEES - ADMIN	2,500.00	1,423.66	2,000.00
2-12-216-00	POSTAGE & COURIER	7,000.00	8,493.60	9,000.00
2-12-217-00	TELEPHONE - ADMIN	6,900.00	5,579.49	6,000.00
2-12-221-00	ADVERTISING & PROMO - ADMIN	800.00	457.00	800.00
2-12-223-00	ADMIN-PERSONNEL RELATIONS	3,000.00	2,953.57	4,000.00
2-12-230-00	CONTRACTED SERV - SOFTWARE	25,000.00	31,290.19	10,000.00
2-12-230-01	CONTRACTED SERV - JANITORIAL	7,200.00	5,840.00	7,500.00
2-12-230-02	CONTRACTED SERV - POSTAGE MACHINE	700.00	691.92	700.00
2-12-230-03	CONTRACTED SERV - COPIER	13,000.00	13,999.32	13,000.00
2-12-230-04	CONTRACTED SERV - INTERNET	3,600.00	3,600.00	3,600.00
2-12-230-05	CONTRACTED SERV - SECURITY	270.00	269.40	270.00
2-12-230-06	CONTRACTED SERV - MATS	2,300.00	2,302.68	2,700.00
2-12-230-07	CONTRACTED SERV - WEBSITE	9,000.00	9,400.60	9,600.00
2-12-230-08	CONTRACTED SERV - DEBIT MACHINE	800.00	707.16	800.00
2-12-230-09	CONTRACTED SERV - FIRE EXT INSPEC	100.00	52.75	100.00
2-12-230-10	CONTR SERV-ASSESSMENT REVIEW	2,000.00	2,000.00	3,000.00
2-12-230-11	CONTR SRV-IT SERVICE	0.00	0.00	85,000.00
2-12-230-99	CONTRACTED SERV - OTHER	1,000.00	140.00	200.00
2-12-231-00	ACCOUNTING & AUDIT	38,000.00	33,571.25	40,000.00
2-12-232-00	LEGAL - ADMIN	1,500.00	9,238.51	1,500.00
2-12-235-00	ASSESSMENT SERVICES	16,900.00	16,804.56	17,000.00
2-12-251-00	EQUIPMENT R & M - ADMIN	1,500.00	372.34	1,000.00
2-12-251-01	IT REPAIR/PURCHASES	4,500.00	4,900.45	2,000.00
2-12-252-00	BUILDING R & M - TOWN OFFICE	2,000.00	1,120.72	2,000.00
2-12-274-00	INSURANCE - ADMIN	17,500.00	14,515.15	16,000.00
2-12-510-00	GOODS & SUPPLIES - ADMIN	7,000.00	4,752.34	7,000.00
2-12-510-01	EQUIPMENT PURCHASES	5,000.00	4,417.42	1,500.00
2-12-540-00	UTILITIES POWER - ADMIN	5,000.00	3,989.28	4,500.00
2-12-541-00	UTILITIES GAS - ADMIN	3,000.00	2,458.11	3,000.00
2-12-762-00	TRANS TO CAPITAL - ADMIN	0.00	0.00	0.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
2-12-810-00	BANK CHARGES	1,800.00	1,821.64	1,800.00
2-12-810-01	PENNY ROUNDING CASH	0.00	0.01	0.00
2-12-920-01	BAD DEBTS - TRADE	0.00	0.00	0.00
2-12-762-19	TRANS TO RESERVES-CONTINGENCY	0.00	0.00	0.00
* TOTAL ADMINISTRATION		544,614.00	542,779.19	710,070.00
FIRE PROTECTION				
2-23-252-00	BUILDING R & M - FIRE HALL	5,000.00	16,488.31	50,000.00
2-23-274-00	INSURANCE - FIRE	1,250.00	1,238.00	1,300.00
2-23-540-00	UTILITIES POWER - FIRE	4,000.00	3,365.54	3,000.00
2-23-541-00	UTILITIES GAS - FIRE	5,500.00	4,206.67	4,000.00
* TOTAL FIRE PROTECTION		15,750.00	25,298.52	58,300.00
EMERGENCY MANAGEMENT				
2-24-110-00	FEES & SUBSCRIPTION & CONSULTANCY	3,000.00	3,000.00	0.00
2-24-148-00	TRAINING & DEVEL - EMERG MGMT	1,000.00	133.15	1,000.00
2-24-211-00	TRAVEL & SUB - EMERG MGMT	500.00	0.00	500.00
2-24-510-00	GOODS & SUPPLIES - EMERG MGMT	2,946.78	107.97	0.00
* TOTAL DISASTER SERVICES		7,446.78	3,241.12	1,500.00
BYLAW ENFORCEMENT				
2-26-148-00	TRAVEL & SUB-BYLAW	0.00	0.00	0.00
2-26-211-00	TRAINING DEVELOPMENT-BYLAW	0.00	0.00	0.00
2-26-214-00	MEMBERSHIP & CONF FEES - BYLAW	0.00	0.00	0.00
2-26-217-00	TELEPHONE-BYLAW	150.00	87.45	150.00
2-26-230-00	CONTRACTED SERV - BYLAW	30,000.00	8,577.35	30,000.00
2-26-230-01	CONTRA SRV - SNOW/LAWN CARE	0.00	0.00	0.00
2-26-230-02	POLICE FUNDING	63,326.00	63,326.00	79,157.00
2-26-230-03	CONTRACTED SERV-RD COUNTY PATROL	9,000.00	8,550.00	9,000.00
2-26-232-00	LEGAL - BYLAW	0.00	0.00	0.00
2-26-510-00	GOODS & SUPPLIES - BY-LAW	0.00	0.00	100.00
* TOTAL BYLAW ENFORCEMENT		102,476.00	80,540.80	118,407.00
ANIMAL				
2-27-230-00	CONTRACTED SERV - VETERINARY	100.00	0.00	0.00
2-27-510-00	GOODS & SUPPLIES - ANIMAL	250.00	290.66	300.00
* TOTAL ANIMAL		350.00	290.66	300.00
PUBLIC WORKS				
2-31-110-00	WAGES - PUBLIC WORKS	241,561.00	234,458.73	264,000.00
2-31-110-01	WAGES-SUMMER STUDENTS	21,280.00	23,431.56	24,000.00
2-31-130-00	EMPLOYER CONTRA - PUBLIC WORKS	49,000.00	46,146.44	51,000.00
2-31-148-00	TRAINING & DEVEL - PUBLIC WORKS	1,000.00	1,065.03	1,000.00
2-31-211-00	TRAVEL & SUB - PUBLIC WORKS	300.00	295.42	500.00
2-31-217-00	TELEPHONE - PUBLIC WORKS	2,100.00	1,876.59	1,900.00
2-31-221-00	ADVERTISING & PROMO - PUBLIC WORKS	750.00	0.00	0.00
2-31-230-00	CONTRACTED SERV - AB ONE CALLS	510.23	510.60	570.00
2-31-230-01	CONTRACTED SERV - FIRE EXT. INSPEC.	2,400.00	1,107.41	1,250.00
2-31-230-02	CONTR SERV-SECURITY	690.00	682.80	750.00
2-31-230-04	CONTR SERV-INTERNET	1,300.00	1,137.42	1,020.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
2-31-230-99	CONTRACTED SERV - OTHER	500.00	24.00	0.00
2-31-251-00	EQUIPMENT R & M - 2006 GRADER	6,000.00	6,904.41	3,500.00
2-31-251-01	EQUIPMENT R & M - 2019 LOADER	2,500.00	7,445.53	2,500.00
2-31-251-02	EQUIPMENT R & M - BOBCAT	7,000.00	6,596.45	4,500.00
2-31-251-03	REPAIRS & MAIN-KOBOTA	7,500.00	8,010.90	3,500.00
2-31-251-99	EQUIPMENT R & M - OTHER	500.00	675.49	500.00
2-31-252-00	BUILDING R & M - SHOP	5,500.00	1,941.80	20,000.00
2-31-252-01	BUILDING R & M - GARAGE	1,000.00	0.00	500.00
2-31-252-02	BUILDING R & M - QUONSET	1,000.00	350.00	500.00
2-31-255-00	VEHICLE R & M - 2007 GRAVEL TRUCK	2,000.00	908.00	2,000.00
2-31-255-01	VEHICLE R & M - 2007 FORD 150	1,000.00	721.27	2,500.00
2-31-255-02	VEHICLE R & M - 2012 SAND/WATER TRUCK	2,000.00	796.18	2,000.00
2-31-255-03	VEHICLE R & M - 2018 FORD F250	1,000.00	512.94	1,000.00
2-31-255-05	VEHICLE R & M-F550	3,500.00	1,412.37	2,000.00
2-31-255-06	VEHICLE R & M-2018 F150	1,000.00	21.98	2,500.00
2-31-255-07	VEHICLE R&M-F150 2019	3,000.00	748.47	2,500.00
2-31-259-00	GENERAL R & M - PUBLIC WORKS	1,000.00	60.32	500.00
2-31-260-00	RENTALS - PUBLIC WORKS	400.00	0.00	0.00
2-31-274-00	INSURANCE - PUBLIC WORKS	11,000.00	9,685.92	10,000.00
2-31-510-00	GOODS & SUPPLIES - PUBLIC WORKS	3,000.00	2,863.74	4,000.00
2-31-510-01	SMALL EQUIPMENT PURCHASES	3,000.00	2,949.96	3,500.00
2-31-510-02	VEHICLE MAIN CLEANING SUPPLIES	1,000.00	209.34	500.00
2-31-521-00	GAS & OIL - PUBLIC WORKS	15,000.00	7,099.62	10,000.00
2-31-529-00	PERS PPE EQUIP - PUBLIC WORKS	3,000.00	4,196.42	4,000.00
2-31-540-00	UTILITIES POWER - PUBLIC WORKS	3,600.00	3,089.05	3,800.00
2-31-541-00	UTILITIES GAS - PUBLIC WORKS	3,500.00	2,269.89	3,700.00
2-31-762-01	TRANS TO RESERVES-PUBLIC WORKS	0.00	0.00	0.00
* TOTAL PUBLIC WORKS		410,391.23	380,206.05	435,990.00
ROADS				
2-32-230-00	CONTRACTED SERV - STREET SWEEPING	6,000.00	5,500.00	6,000.00
2-32-259-00	GENERAL R & M - ROAD PATCHING	55,000.00	34,848.00	30,000.00
2-32-259-01	GENERAL R & M- SNOW REMOVAL	25,000.00	0.00	15,000.00
2-32-259-02	GENERAL R & M- SIDEWALKS/CURBS	25,000.00	0.00	0.00
2-32-259-03	GENERAL R&M- STREET LIGHTS	5,000.00	270.00	5,000.00
2-32-259-04	GENERAL R&M-STREET SIGNS	3,500.00	1,555.72	1,500.00
2-32-259-05	RD COUNTY ROAD MAIN	3,000.00	3,500.00	3,500.00
2-32-259-06	ROAD CRACK FILLING	45,000.00	31,985.00	0.00
2-32-274-00	INSURANCE - ROADS	2,400.00	1,900.00	2,100.00
2-32-510-00	GOODS & SUPPLIES - ROADS	5,500.00	5,811.96	2,000.00
2-32-510-01	GOODS & SUP-ROAD PAINT	5,000.00	5,027.32	5,000.00
2-32-510-02	SMALL EQUIP/TOOL PURCHASES	4,000.00	3,798.96	4,000.00
2-32-534-00	SAND & GRAVEL	10,000.00	6,993.99	7,500.00
2-32-540-00	UTILITIES POWER - STREET LIGHTS	95,000.00	85,770.41	90,000.00
* TOTAL ROADS		289,400.00	186,961.36	171,600.00
WATER				
2-41-148-00	TRAINING & DEVEL - WATER	1,100.00	0.00	1,100.00
2-41-211-00	TRAVEL & SUB-WATER	200.00	205.59	400.00
2-41-214-00	MEMBERSHIP & CONF FEES - WATER	600.00	0.00	600.00
2-41-217-00	TELEPHONE - WATER	400.00	392.64	400.00
2-41-230-00	CONTR SERV - COMPUTER MAIN	10,000.00	6,883.00	10,000.00
2-41-230-01	WATER TESTING & TESTING EQUIP	1,000.00	571.65	1,000.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
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2-41-230-02	CONTRACTED SERV - HACH COLORIMETER	750.00	0.00	250.00
2-41-230-03	CONTRA SERV-SECURITY	360.00	546.40	575.00
2-41-230-04	CONTRACTED SERV-INTERNET	600.00	587.43	600.00
2-41-230-05	CONTR SRV-EQUIP INSPECTION	4,500.00	298.43	10,000.00
2-41-233-00	ENGINEERING & CONSULTING	2,000.00	3,000.00	0.00
2-41-251-00	EQUIPMENT R & M - RESERVOIR	9,000.00	6,044.08	5,000.00
2-41-252-00	BUILDING R & M - RESERVOIR	6,000.00	723.06	1,000.00
2-41-259-00	GENERAL R & M - WATER	30,000.00	37,009.82	30,000.00
2-41-259-01	GENERAL R&M-WATER CROSSING CPR	40.00	20.00	40.00
2-41-274-00	INSURANCE - WATER	14,000.00	13,162.00	14,000.00
2-41-510-00	GOODS & SUPPLIES - WATER	6,000.00	8,687.77	7,000.00
2-41-510-01	SMALL EQUIP PURCHASES	500.00	0.00	500.00
2-41-540-00	UTILITIES POWER - WATER	12,000.00	11,782.63	12,000.00
2-41-541-00	UTILITIES GAS - WATER	5,000.00	3,007.79	4,000.00
2-41-542-00	REGIONAL WATER LINE	210,000.00	218,172.95	235,000.00
2-41-831-00	INTEREST PMT - QE II CROSSING	7,161.49	7,161.49	5,778.89
2-41-832-00	PRINCIPAL PMT - QE II CROSSING	29,780.29	29,780.29	31,162.89
2-41-920-00	BAD DEBTS - WATER	100.00	(1.60)	100.00
* TOTAL WATER		351,091.78	348,035.42	370,506.78

SANITARY SEWER

2-42-148-00	TRAINING & DEVEL - SANITARY SEWER	1,000.00	0.00	0.00
2-42-230-02	CONTR SERV-SUMP PUMP PRG	2,000.00	0.00	2,500.00
2-42-251-01	EQUIPMENT R & M - LIFT STATION NORTH	2,000.00	1,124.96	3,500.00
2-42-251-02	REPAIR & MAIN OTHER	2,000.00	2,034.93	2,000.00
2-42-259-00	GENERAL R & M - SANITARY SEWER	10,000.00	0.00	10,000.00
2-42-260-00	RENTALS - SANITARY SEWER	100.00	0.00	100.00
2-42-274-00	INSURANCE - SANITARY SEWER	850.00	803.00	900.00
2-42-510-00	GOODS & SUPPLIES -SANITARY SEWER	100.00	1,002.41	500.00
2-42-540-00	UTILITIES POWER - SANITARY SEWER	7,500.00	5,346.61	6,000.00
2-42-541-00	UTILITIES GAS - SANITARY SEWER	700.00	708.35	800.00
2-42-542-00	REGIONAL SEWER LINE	320,000.00	319,833.52	355,000.00
2-42-831-00	INTEREST PMT - QE II SEWER	5,672.23	5,672.23	4,772.61
2-42-832-00	PRINCIPAL PMT - QE II SEWER	23,175.83	23,175.83	24,075.45
* TOTAL SANITARY SEWER		375,098.06	359,701.84	410,148.06

SOLID WASTE

2-43-230-00	CONTR SERV - ARENA/PW DUMPSTER	4,300.00	3,370.87	4,500.00
2-43-230-01	CONTRACTED SERV-GARBAGE PICK UP	43,000.00	35,411.09	40,000.00
2-43-750-00	REQUISITIONS - CARWMC	1,450.00	1,873.57	2,000.00
2-43-510-00	GOOD & SUPPLIES-GARBAGE BINS	1,000.00	2,016.00	1,000.00
* TOTAL SOLID WASTE		49,750.00	42,671.53	47,500.00

RECYCLING

2-44-230-00	CONTRACTED SERV - RECYCLING	25,000.00	20,350.15	22,000.00
2-44-510-00	GOODS & SUPPLIES-RECYCLING BINS	1,000.00	923.00	1,000.00
* TOTAL RECYCLING		26,000.00	21,273.15	23,000.00

FCSS

2-51-110-00	ADMINTRATIVE SERVICES	56,420.00	56,331.67	59,250.00
2-51-130-00	ADMINISTRATIVE COSTS	14,000.00	13,271.32	14,500.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
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2-51-148-00	PROFESSIONAL DEV & CONFERENCES	1,600.00	740.54	1,600.00
2-51-214-00	TRAVEL AND SUBSISTENCE	2,000.00	2,927.73	2,800.00
2-51-217-00	TELEPHONE - FCSS	680.00	600.95	600.00
2-51-221-00	PARTNER PROG HENDAY ASSOC	200.00	70.15	200.00
2-51-221-01	YES PROGRAM	1,000.00	695.27	1,000.00
2-51-221-02	SUMMER DAZE	460.00	365.66	460.00
2-51-221-03	CVTIP (TAX FILING)	400.00	927.86	1,000.00
2-51-221-04	FAMILY DAY MOVIE	200.00	0.00	0.00
2-51-221-05	COMMUNITY SUPPORT PROGRAMS	500.00	312.42	700.00
2-51-221-06	COMMUNITY GARDEN	650.00	526.94	650.00
2-51-221-07	BGS PARTNERSHIP PROGRAMS	600.00	428.83	600.00
2-51-221-08	COOKING ON A BUDGET	600.00	0.00	600.00
2-51-221-09	RETRO BINGO	200.00	127.72	200.00
2-51-221-10	VOLUNTEER APPREC SUPPER	2,800.00	3,271.61	3,400.00
2-51-221-11	YOUTH WEEK EVENT	200.00	94.89	200.00
2-51-221-12	SENIOR'S WEEK	500.00	366.12	500.00
2-51-221-13	COMMUNITY SHOWCASE	500.00	343.06	500.00
2-51-230-01	CONTR SERV-INTERNET	1,380.00	1,480.00	1,750.00
2-51-230-02	CONTR SERV-JANITORIAL	2,400.00	1,460.00	2,400.00
2-51-230-03	SECURITY & ALARMS	565.00	563.40	565.00
2-51-251-00	EQUIPMENT R & M - FCSS	300.00	128.88	300.00
2-51-252-00	BUILDING REPAIR & MAIN-FCSS (OLD LIB)	2,500.00	642.34	10,000.00
2-51-274-00	INSURANCE-FCSS	700.00	680.00	700.00
2-51-510-00	GOODS & SUPPLIES - FCSS	500.00	694.48	800.00
2-51-510-01	GOODS & SUPPLIES -EVENT/MEETINGS	840.00	576.92	500.00
2-51-510-03	GOODS & SUPPLIES - CLEANING SUPPLIES	400.00	805.82	400.00
2-51-540-00	UTILITIES POWER-FCSS	2,500.00	2,055.50	2,500.00
2-51-541-00	UTILITIES GAS-FCSS	3,000.00	1,946.94	2,500.00
2-51-750-00	REQUISITIONS - FCSS	13,271.66	13,271.66	13,271.66
* TOTAL FCSS		111,866.66	105,708.68	124,446.66

CEMETERY

2-56-230-00	CONTRACTED SERV - WEED CONTROL	1,200.00	1,140.00	1,200.00
2-56-230-01	CONTRACTED SVC-FULL BURIAL	1,500.00	1,285.00	1,000.00
2-56-230-02	CONTRACTED SERVICES-PORTA POTTIE	840.00	700.00	840.00
2-56-259-00	GENERAL R & M - CEMETERY	2,000.00	5,349.80	2,000.00
2-56-510-00	GOODS & SUPPLIES-CEMETERY	1,000.00	2,936.00	1,000.00
2-56-770-00	CONTR TO ORGANISATION-CEMETERY	2,000.00	2,000.00	2,000.00
* TOTAL CEMETERY		8,540.00	13,410.80	8,040.00

PLANNING & DEVELOPMENT

2-61-230-00	CONTRACTED SERV - (PERMITS)	3,500.00	3,550.00	10,000.00
2-61-232-00	LEGAL - PLANNING	2,500.00	464.50	1,000.00
2-61-232-01	TITLE SEARCHES	50.00	16.00	50.00
2-61-233-00	ENGINEERING	5,000.00	0.00	2,000.00
* TOTAL PLANNING & DEVELOPMENT		11,050.00	4,030.50	13,050.00

ECONOMIC DEVELOPMENT

2-63-114-00	MEMBERSHIP & CONF FEES - ECON. DEV	1,400.00	1,052.80	1,200.00
2-63-211-00	TRAVEL & SUB - ECONOMIC DEVEL	0.00	0.00	500.00
2-63-221-00	ADVERTISING & PROMO - ECONOMIC DEV	0.00	0.00	2,000.00
* TOTAL ECONOMIC DEVELOPMENT		1,400.00	1,052.80	3,700.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
SENIORS				
2-64-750-00	REQUISITIONS - SENIORS	4,000.00	4,004.00	4,032.00
* TOTAL SENIORS		4,000.00	4,004.00	4,032.00
LAND				
2-66-221-00	ADVERTISING & PROMO - LAND	500.00	16.55	500.00
2-66-232-00	LEGAL - LAND	3,000.00	0.00	1,500.00
2-66-259-00	PROFESSIONAL/CONSULT FEES	18,000.00	14,905.54	25,000.00
2-66-273-01	DIP TAXES	220.00	0.00	220.00
* TOTAL LAND		21,720.00	14,922.09	27,220.00
PARADE				
2-70-510-00	GOODS & SUPPLIES - PARADE/BRKFAST	3,000.00	2,515.48	3,000.00
* TOTAL PARADE		3,000.00	2,515.48	3,000.00
SPECIAL EVENTS				
2-71-510-00	GOODS & SUPPLIES - XMAS EVENTS	2,500.00	358.61	2,500.00
* TOTAL REC BOARD		2,500.00	358.61	2,500.00
RECREATION				
2-72-110-00	WAGES - RECREATION	135,200.00	98,485.59	140,000.00
2-72-130-00	EMPLOYER CONTRA - RECREATION	26,000.00	20,688.54	28,000.00
2-72-148-00	TRAINING & DEVEL - RECREATION	600.00	1,020.40	1,000.00
2-72-211-00	TRAVEL & SUB - RECREATION	300.00	184.60	300.00
2-72-214-00	MEMBERSHIP & CONF FEES -RECREATION	2,000.00	422.17	500.00
2-72-217-00	TELEPHONE - RECREATION	1,900.00	1,728.60	1,800.00
2-72-225-02	SMALL EQUIP PURCHASES	800.00	322.60	500.00
2-72-230-00	CONTRACTED SERV - ICE PLANT	4,500.00	4,125.00	4,275.00
2-72-230-01	CONTRACTED SERV - SECURITY/ALARMS	600.00	469.50	600.00
2-72-230-02	CONTR SERV - ICE MACH BLADE MNT	1,100.00	524.00	1,100.00
2-72-230-03	CONTRACTED SERV - ICE PAINTING	4,000.00	3,450.00	3,500.00
2-72-230-04	CONTR SERV - FIRE ALARMS/EXTING	2,200.00	2,558.98	600.00
2-72-230-07	CONTR SERV-INTERNET	1,380.00	1,501.84	1,250.00
2-72-230-08	CONTR SERV-PEST CONTROL	2,500.00	2,255.00	2,500.00
2-72-230-99	CONTR SERV-OTHER	0.00	11,900.00	0.00
2-72-251-00	EQUIPMENT R & M - ICE PLANT	2,500.00	12,724.04	12,000.00
2-72-251-01	EQUIP R&M-OLYMPIA	1,500.00	4,822.37	2,000.00
2-72-251-02	REPAIR & MAIN-ICE EDGER	500.00	0.00	0.00
2-72-251-99	EQUIPMENT R & M - OTHER	500.00	383.18	1,500.00
2-72-255-00	BUILDING R & M - ARENA	7,500.00	7,646.77	25,000.00
2-72-259-00	GENERAL R & M - RECREATION	500.00	0.00	500.00
2-72-260-00	RENTALS - ARENA	1,000.00	50.89	250.00
2-72-274-00	INSURANCE - RECREATION	18,000.00	17,474.93	18,000.00
2-72-510-00	GOODS & SUPPLIES - RECREATION	5,000.00	4,287.79	5,000.00
2-72-522-00	PROPANE	2,000.00	1,045.72	2,000.00
2-72-529-00	PERS PROTECTIVE EQUIP	1,500.00	607.43	1,250.00
2-72-540-00	UTILITIES POWER - RECREATION	65,000.00	50,265.42	55,000.00
2-72-541-00	UTILITIES GAS - RECREATION	17,000.00	11,978.43	14,500.00
2-72-920-00	BAD DEBTS - ARENA	500.00	0.00	500.00

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
* TOTAL RECREATION		306,080.00	260,923.79	323,425.00
PARKS				
2-73-230-03	CONTRACTED SERV - WEED CONTROL	6,500.00	5,000.00	5,500.00
2-73-230-04	CONTRACTED SERV - NOXIOUS WEEDS	3,000.00	788.69	1,000.00
2-73-251-00	EQUIPMENT R & M - LAWN MOWERS	2,500.00	1,942.65	3,500.00
2-73-251-01	REPAIRS & MAIN-OTHER EQUIP	1,500.00	703.17	1,000.00
2-73-259-01	GENERAL R & M - PLAYGROUNDS	4,000.00	4,896.54	4,000.00
2-73-259-02	GEN R&M-COMMUNITY ACTION PARK	1,000.00	639.25	1,000.00
2-73-259-03	GEN R&M-TREES	5,000.00	3,200.00	3,000.00
2-73-259-04	REPAIRS & MAIN-WALKING TRAILS	4,500.00	69.99	6,000.00
2-73-259-05	REPAIRS & MAIN-DOG PARK	500.00	0.00	500.00
2-73-259-06	REPAIR & MAIN-HERITAGE DRIVE	1,000.00	6,013.06	6,000.00
2-73-259-99	GENERAL R & M - OTHER	0.00	71.28	500.00
2-73-260-00	RENTALS - PARKS	2,500.00	1,490.92	2,500.00
2-73-274-00	COMMUNITY ACTION PARK-INSURANCE	300.00	219.00	300.00
2-73-510-00	GOODS & SUPPLIES - PARKS	7,500.00	4,973.87	8,000.00
2-73-510-01	GOODS & SUPPLIES - FLOWER BASKETS	3,500.00	3,190.00	3,500.00
2-73-510-03	SMALL EQUIP PURCHASES	500.00	1,439.57	2,000.00
2-73-510-04	GOODS & SUPPLIES-COMMUNITY TRAILS	2,000.00	0.00	500.00
2-73-521-00	GAS & OIL - PARKS	4,000.00	3,988.12	4,000.00
2-73-230-05	CONTR SERVICE-CONTROL OFFICER	6,500.00	6,500.00	6,500.00
* TOTAL PARKS		56,300.00	45,126.11	59,300.00
LIBRARY				
2-74-217-00	TELEPHONE - LIBRARY	1,100.00	1,206.02	1,100.00
2-74-230-00	CONTRACTED SERV - SECURTIY	270.00	269.40	300.00
2-74-230-01	CONTRACTED SERV - FIRE EXT INSPEC	50.00	18.50	50.00
2-74-230-02	CONTR SVCE-JANITORIAL	2,400.00	300.00	2,400.00
2-74-252-00	BUILDING R & M - LIBRARY	1,500.00	630.58	1,500.00
2-74-274-00	INSURANCE - LIBRARY	1,000.00	1,022.00	1,000.00
2-74-510-00	GOODS & SUPPLIES - LIBRARY	0.00	0.00	0.00
2-74-540-00	UTILITIES POWER - LIBRARY	5,000.00	4,257.35	3,500.00
2-74-541-00	UTILITIES GAS - LIBRARY	2,000.00	1,323.35	1,250.00
2-74-750-00	REQUISITIONS - LIBRARY	11,667.78	12,556.80	23,023.50
2-74-770-00	CONTRIBUTION TO ORGANIZATION	25,524.56	25,524.56	0.00
* TOTAL LIBRARY		50,512.34	47,108.56	34,123.50
MUSEUM				
2-75-230-00	CONTRACTED SERV - FIRE EXT INSPEC	100.00	64.75	100.00
2-75-230-01	CONTRACTED SERV-SECURITY	359.40	359.40	360.00
2-75-255-00	BUILDING R & M - MUSEUM	0.00	747.26	1,000.00
2-75-274-00	INSURANCE - MUSEUM	3,000.00	3,040.00	3,100.00
* TOTAL MUSEUM		3,459.40	4,211.41	4,560.00
COMMUNITY CENTRE				
2-76-255-00	COMMUNITY CENTER-GRANT	10,000.00	10,000.00	10,000.00
* TOTAL COMMUNITY CENTRE		10,000.00	10,000.00	10,000.00
** TOTAL EXPENDITURES		3,296,931.03	2,929,676.27	3,583,225.42
*** OPERATING (SURPLUS) DEFICIT		0.00	(223,301.41)	183,974.01