

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 18 November 2025, 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 (1st Draft)
4. ANY OTHER BUSINESS
5. MEETING ADJOURNMENT

Regular Council Meeting: November 18, 2025	Agenda Item: 3.a
Prepared by: Arno Glover	Approved by: Mayor Laurie Miller
Report Type: RFD	Attachment(s): 1 Draft 1 – 2026 Operating Budget 2 Reserves Statement

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

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 Statement

The draft budget has been prepared in conjunction with staff members from each operational area. The draft budget has been reviewed by both the CFO and CAO.

The Operating Budget as presented provides a first draft summary analysis of projected revenues and expenditures with comparatives to the 2025 Budget and YTD revenues and expenditures for 2025.

The Operating Budget is a statement of forecast revenues and expenditures that sets (amongst other things) spending limits on the programs and services the municipality will offer.

Each line of the budget is a best estimate of what we can expect next year. Adjustments have been made to budget lines based on various factors including current spend, estimated spend, requirements and need.

There are no planned cuts in service levels. Administration's aim is to maintain a proactive approach to allocating funds to cover the day-to-day expenses associated with the provision of Town services including equipment repairs & maintenance, building repairs & maintenance, utilities, contracted services, insurance, and employee salaries.

This first draft of the 2026 Operating budget provides an operating deficit of (\$54615.66).

There cannot be a budget deficit.

The final version of the operating budget must be balanced (to zero) either by making a contribution from reserves to operating or by making revenue or expenditure adjustments.

3 Considerations

3.1

When reviewing the Operating Budget, factors for consideration may include:

- what are the strategic / policy priorities of Council,
- what are the service delivery priorities for each functional area (administration / public works / FCSS / arena)
- what are the anticipated future costs of maintaining current service levels,
- community needs and benefits,
- availability of external funds either from reserves or from other external sources.

In general, the operating budget is a reflection of Council's decision to balance taxes and other revenues in any given year with Council's decisions to either cutback, maintain or increase specific levels of programs and services.

3.2

Arriving at a final budget for 2026 and forecasting ahead for another 3 years to produce the 3 Year Financial Plan will require considerable discussion during budget deliberations.

The biggest challenges include:

- i. arriving at a forecast for future municipal tax revenues.
- ii. estimating changes in payroll and elected officials' remuneration,
- iii. estimating water / wastewater revenues and costs,

- iv. planning for transfers to / from reserves in conjunction with future capital projects / asset retirement plans, development plans,
- v. alignment of both the Operating Budget and Capital Budget to the 4-year Strategic Plan,
- vi. forecasting changes in the Provincial Government requisitions,
- vii. the effect of legislative changes that impose cost considerations,
- viii. inflation and cost increases in supplies, equipment, subcontractors' rates,
- ix. the cost of consultancy resource / legal advice / professional services.

4 Municipal Taxes

4.1 Tax Revenues

Tax revenues may vary in the following ways:

- i. an increase in property tax assessments and an increase in mill rates,
- ii. an increase in property tax assessments but no change in mill rates,
- iii. an increase in property tax rates,
- iv. an increase in municipal tax revenues.

4.2 Tax Revenues in 2025

The 3rd draft of the 2025 Operating Budget was presented to Council in January 2025. At the request of Council this provided for a 1% increase on the 2024 actual tax revenues (\$ amount) for Municipal Residential Taxes and Municipal Non-Residential Taxes.

This 1% increase provided additional tax revenues of \$11,607.31 in 2025 (over 2024).

Administration provided Council with a statement that Wild Rose Assessments had indicated that property tax assessments for 2025 were in the region of 7%.

Administration therefore made negative adjustments to the Municipal Residential Tax and Municipal Non-Residential Tax mill rates (the tax rate multiplier that equates to the amount of tax paid per \$1,000.00 of assessed property value) in order to ensure an overall 1% increase in tax revenues (by \$ amount).

Taxation Rates and Requisitions for 2025 were formally set out in the Taxation Rate Bylaw passed by Council in May 2025.

There is no increase in residential and commercial tax rates within this first version of the draft budget.

4.4 Past Tax Revenue Comparison

The following are factors for consideration from a high-level perspective.

Council may wish to consider increases to tax revenues to provide for the following:

- i. alignment with Councils' future strategic priorities,
- ii. maintain / increase municipal service levels,
- iii. transfers to capital reserves to cover future infrastructure requirements,
- iv. increases in operational expenditures to cover inflationary increases in subcontracted services and equipment purchases.

In order to assist in decision making, a comparative summary of past municipal tax revenues is provided below.

TAX YEAR	BUDGET LINE	BUDGET	REVENUE	% CHANGE ↑ ↓	Notes
2020	RESIDENTIAL	790,892.24	790,892.48	0%	
	NON-RESIDENTIAL	204,953.22	204,878.59	0.00%	
	FARM	610.33	610.33	0%	
2021	RESIDENTIAL	790,892.24	790,892.25	0%	
	NON-RESIDENTIAL	208,953.22	208,953.18	0%	
	FARM	610.33	610.33	0%	
2022	RESIDENTIAL	790,892.24	790,892.08	0%	
	NON-RESIDENTIAL	228,284.80	227,596.45	-0.30%	Note: #1
	FARM	610.33	610.33	0%	
2023	RESIDENTIAL	798,801.16	846,167.33	5.9%	Note: #2
	NON-RESIDENTIAL	232,301.65	255,478.60	10.0%	Note: #2
	FARM	610.33	646.21	5.9%	Note: #2
2024	RESIDENTIAL	846,167.33	846,752.76	0.1%	Note #3
	NON-RESIDENTIAL	255,478.60	255,478.56	0.0%	
	FARM	652.67	67.18	-89.7%	Note #3
2025	RESIDENTIAL	855,220.29	855,220.22	0.0%	Note #4
	NON-RESIDENTIAL	258,033.38	256,349.98	-0.7%	Note #4
	FARM	67.18	76.34	13.6%	

Note #1

The reduction in Non-Residential revenues in 2022 was due to a successful appeal on a property tax assessment submitted to Wild Rose Assessments.

Note #2

- The 2023 Operating Budget was passed during the RCM of January 23, 2023. During that meeting Council was presented with a budget document that showed a 1% increase on municipal tax revenues.
- The original motion passed during the RCM of January 23 stated the residential and non-residential property tax rates are to increase with a 1% tax rate increase. This motion was defeated.
A second motion was defeated proposing a 1.5% increase in tax rates.
A third motion was carried stating that the residential and non-residential property tax rates are revised with a 1% tax rate increase,
- Taxation Rate Bylaw 05 / 2023 was passed by Council on May 23, 2023.
This bylaw contained a 1% increase on the residential and non-residential property tax rates.
The bylaw also included the actual property assessment values for 2023.
- The effect of the 1% increase in tax rates combined with the increase in property tax assessment values returned a \$70,543.00 increase in actual municipal tax revenues in 2023.

There was some misunderstanding between Council and the CAO as to the intentions of Council at the time of the budget deliberations however Taxation Rate Bylaw 05 / 2023 was ultimately passed by Council.

Note #3

There was a transfer of farm tax revenues from Farm to Residential of \$585.43 in 2024 (Order in Council).

Note #4

The reduction in Non-Residential revenues in 2025 was due to a successful appeal on a property tax assessment submitted to Wild Rose Assessments.

5 Other Factors for Consideration**5.1 Amendments to the Operating Budget**

An amendment to the Operating Budget can be made by Council at any time by resolution.

Subsequent revisions to the Operating Budget could therefore be made at the time the Taxation Rate Bylaw is presented to Council (typically in May) in order to reflect:

- i. actual property tax assessments (typically received in February each year),
- ii. notifications received of actual requisitions,
- iii. any additional adjustments / revisions required by Council.

5.2 Inflation

In order to assist in decision making, a comparative summary of the Alberta CPI inflation rates is provided below.

	Annual Inflation Rate
2020	1.3%
2021 (COVID)	3.1%
2022 (COVID)	6.5%
2023	3.9%
2024	2.4%
2025	1.9%
TOTAL	19.1%

5.3 Education Requisitions

The Education Requisitions will not be known until the spring after the Provisional Government has passed its budget.

5.4 Bowden Public Library

The requirements of the Library Act require that municipal libraries submit (prior to December 1) their budget with an estimate of the funds required during the ensuing fiscal year to operate and manage the library.

The estimate is known as the local appropriation and is that part of the Operating Budget that is provided for from local tax dollars for the delivery of library services.

Council must approve by resolution the amount of the local appropriation requested by the Library Board.

Council does not have the authority to approve the Library Board budget.

If the requested appropriation is not met in full it is the responsibility of the Library Board to adjust their budget to reflect the funding situation.

In order to make an informed decision on the amount of the local appropriation Council may consider requesting from the Library Board the following:

- i. the 2026 Library Board Budget,
- ii. a Balance Sheet providing details of bank balances,
- iii. an operating statement (YTD 2025),
- iv. a summary of programs and services planned for the year ahead.

In 2025 the local appropriation reflected the amount requested by the Library Board.

This provided for an increase in the amount of the appropriation from \$10,283.50 to \$25,524.56. (148%).

5.5 Reserves

5.5.i

Reserves are vital to the long-term liability of the municipality.

At the discretion of Council reserves are established to set aside funds for future operating and capital plans particularly if there are growth plans or a requirement to replace ageing infrastructure.

A healthy reserve fund will allow the Town to:

- i. plan for future operating and capital needs,
- ii. provide for emergencies and contingencies,
- iii. reduce interest expenses on capital borrowings,
- iv. generate investment income,
- v. assist in cash flow management.

In the 2025 Operating Budget there was no provision made for the transfer of operating revenues to capital reserves.

5.5.ii

There is currently no inclusion in the draft 2026 Operating Budget for the transfer of operating revenues to either capital reserves or to contingency reserves.

A transfer of \$25,000.00 has been included from operating revenues to public works reserves for the future replacement of a work truck.

5.5.iii Movement in Reserves

Year Ending		Total (all reserves)	Movement (on previous year)
2023	Balance b/fwd	\$1,183,458.14	
2023	Contribution from 2023 Operating Budget	\$37,752.71	
2024	Transfers to Reserves	\$9,400.00	
2024	Asset Disposal Income	\$7,470.00	
2024	Capital Purchases	-\$114,195.01	
2024	Arena CFEP Contribution	-\$80,000.00	
2024	Closing balance year end 2024	\$1,043,885.84	-\$139,572.30
2025	Capital Purchases	-\$73,650.00	
2025	Forecast closing balance year end 2025	\$970,219.50	-\$73,650.00

5.5.iv

An indication of the amount (and movement) in reserves 2025 by category is provided as an attachment to this RFD document.

5.6 Local Government Fiscal Framework (LGFF)

The MSI initiative program transitioned to LGFF in 2024.

The LGFF Operating allocation for 2025 was \$162,042.00.

Administration has not received any notification from Municipal Affairs as to the actual allocation for 2026.

A corresponding figure for 2026 has therefore been included in this first draft budget.

For comparison the following table provides an overview of MSI / LGFF operating grants for the period 2020 to 2025 with the estimate for 2026.

2020 MSI	2021 MSI	2022 MSI	2023 MSI	2024 LGFF	2025 LGFF	2026 LGFF
\$79541.00	\$81021.00	\$81021.00	\$162042.00	\$162042.00	\$162042.00	\$162042.00

5.7 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.

5.8 New Borrowing

There is no inclusion in the draft 2026 Operating Budget for any new borrowing expenditure to:

- i. refinance existing debt, or,
- ii. finance land / property acquisitions, or,
- iii. finance infrastructure / capital projects.

6 Budget Assumptions**6.1 Revenues**

Revenues are the economic resources that result from the operation of the municipality.

Common revenue sources include:

- i. taxation revenues,
- ii. transfers from the Provincial Government,
- iii. Investment Income,
- iv. Revenues from the sale of goods & services.

6.2 Expenses

Expenses are decreases in economic resources that result from the municipality's operations, transactions, and events.

The following provides Council with a summary of the key factors and estimates that are included within the first draft of the 2025 Operational Budget.

Key budget line items that require further detailed analysis, review, discussion are highlighted as orange cells.

6.3 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.

6.4 Water & Wastewater Utility Rates

This draft Operating Budget currently reflects:

- i. no increase in water / wastewater utility billing rates,
- ii. no estimate of water / wastewater purchase costs (either by m³ rate or by volume),
- iii. no increase in flat rates for water or wastewater.

The initial draft budget for 2026 shows revenues and cost in line with the estimated values based on the 2025 YTD figures.

Since 2017 the Town has absorbed the annual increase in the rates charged to the Town by both the Mountain View Regional Water Commission and the South Red Deer Regional Wastewater Commission.

Since 2023 the Town passed on the incremental increase in these rates.

Further analysis is required in order to present accurate budget estimates once Administration has:

- i. an indication of the cost rates for 2026 from both the water and wastewater commissions,
- ii. an indication of the yearly sales and purchases (by volume) at the end of 2025.

6.5 Provincial Police Funding Model

The requisition for the Police Funding Model for 2025 was \$63,326.00. (In 2023 this was \$44,321.00).

Notification at the Alberta Municipalities Spring Conference suggested that this would increase by 39%. The first draft of the 2026 Operating Budget has however provided for a 25% increase.

There has been no notification received from the Alberta Government as to the actual cost for 2026.

It is proposed to fully recover this cost through municipal taxation.

6.6 Dog Licence Revenues

Dog Licence Revenues reflect the change in policy regarding fee rates set originally for 2024.

The resolution made in the RCM of September 23, 2024, is provided below:

Administration requested that dog licences during the month of December 2024 (for the year 2025) be issued free of charge (this supersedes the rates set out in the Rates, Fees, Charges & Penalties Bylaw 01 /2024).

Motion 8.b

Moved by Councillor Deb Coombes that Council approves the request made by Administration to grant free dog licencing during the month of December 2024.

Administration proposes to offer dog licences free of charge in December 2025 (for 2026) as per the previous resolution / policy.

This matter was not brought before Council in 2025 for review and further discussion and is open for further discussion and debate.

6.7 Red Deer County Grants

The Red Deer County grants are included as contained in the Intermunicipal Recreation & Culture Agreement (expires December 31, 2027)

The budget includes a 2.5% increase in the Recreation Grant for 2026.

6.8 Elected Official's Remuneration

The budget estimate for Elected Officials remuneration for honorariums and per diems has 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.

6.9 Town Administration Salaries

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

There is no increase in payroll as a result of employee performance evaluations and / or merit awards.

There is an increase of one person in the headcount for Administration in 2026.

6.10 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 expenditures can be discussed in detail at a later date by presentation to Council.

6.10.ii Public Works

Expenditures on Public Works special vehicles are difficult to estimate.

Included in this draft budget is a transfer to public works reserves a sum of \$25,000.00 for the future anticipated replacement of one of the Town trucks in 2028.

6.10.iii Arena

Plant Room Maintenance

Ice Plant Room costs are unpredictable.

Administration continues to pursue a policy of undertaking all reported remedial work irrespective of costs as a matter of priority and safety.

In the past 8 years all maintenance requirements / recommendations identified by CIMCO / ABSA have been completed.

The budget cost for Plant Room Maintenance in 2026 therefore reflects the actual cost incurred YTD for 2025.

Repairs & Maintenance Olympia

The Olympia Ice resurfacing machine was serviced in 2025. This is on a 2-year service cycle.

Repairs & Maintenance Building

Essential remedial work was carried out on the tin roof at the Arena in 2022 at a cost of \$21,336.00.

At that time, it was recommended to Council (by ISL Engineering) that the Arena roof receives an inspection every two years and if necessary, carry out work to ensure the integrity of the tin roof.

The 2026 budget provides for \$25,000.00 to conduct an inspection (remedial repair) of the tin roof.

Town Administration is awaiting a conceptual planning report from ISL Engineering (due in October).

Administration will in the future provide Council with an operating cost summary for Arena operations at the end of 2025.

In the 5 years from 2020 to 2024 the net cost of arena operations was \$769,360.00

6.10.iv Road / Sidewalk Repairs

The operating budget for 2026 shows a zero allowance for road repairs.

Administration is currently waiting on proposals to be submitted for road / sidewalk repairs for 2026.

These costs will form part of the 2026 Capital Budget.

7 Future Actions**7.1**

Administration will submit to Council a further revision of the Operating Budget at a future Regular Council Meeting or Special Council Meeting.

Based on previous years experience it is unlikely that final approval of the 2026 Operating Budget will be achieved prior to the end of calendar year 2025.

If budget deliberations are not concluded by December 31 an interim budget must be adopted by Council resolution before any expenditures or collection of revenues can be made (as required by section 248 of the MGA).

A resolution to that effect must be made during the RCM of December 22, 2025.

7.2

Administration is to submit to Council a Capital Budget for 2026 as per the legislative requirements of the Municipal Government Act.

Bowden like many other small communities is faced with many challenges regarding the state of its facilities and infrastructure. The Capital Budget must align itself with the strategic priorities set by Council and with the need to repair or replace critical Town assets according to immediate need or as identified within the Asset Management Plan.

Administration has in the past always prepared and submitted a Capital Budget to Council. Typically, this has been done in February or March each year after the approval of the Operating Budget.

As part of the Capital Budget deliberations Administration provides Council with the following:

- a Capital Budget Summary – a high-level overview of each project and the project capital costing (typically these are estimated costs).
- a summary of the amount of capital reserves
- a Business Case study for each capital project.

However, to satisfy the requirements of the MGA Administration will provide Council with forecast of anticipated capital expenditures subject to further detailed capital planning discussions.

The Capital Budget is required to state any transfers from the Operating Budget.

7.3

Later in 2026 Administration will submit to Council a revised Rates & Fees Bylaw and Taxation Rate Bylaw.

Both bylaws will reflect the decisions made during the Operating Budget deliberations.

Suggested Motion

Motion by Councillor _____ that Council instructs Administration to make further amendments to the first 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.



Town of Bowden Operating Budget 2026

(1st draft to Council - 18 November 2025)

2025

2025

2026

YTD
end of Oct 2025 Budget Draft Budget

REVENUES

		\$	\$	\$
TAX REVENUES	MUNICIPAL RESIDENTIAL TAXES	855,220.23	855,220.29	855,220.29
	MUNICIPAL NON-RESIDENTIAL TAXES	256,349.98	258,033.38	258,033.38
	MUNICIPAL FARM TAXES	76.34	67.18	76.34
	SCHOOL RESIDENTIAL TAXES	305,286.85	305,286.91	351,079.88
	SCHOOL NON-RESIDENTIAL TAXES	63,761.14	64,179.88	73,558.54
	DESIGNATED INDUSTRIAL PROPERTY TAX REQSTN	211.39	211.39	211.39
	POLICE FUNDING REQUISITION	63,267.57	63,326.00	79,157.00
	LATE TAX PAYMENT PENALTIES	21,711.72	12,000.00	20,000.00
	TOTAL	1,565,885.22	1,558,325.03	1,637,336.82
OTHER REVENUES	PROVINCIAL FINES	6,468.00	5,000.00	6,000.00
	FRANCHISE FEES - FORTIS ELECTRICAL	100,899.38	139,000.00	144,800.00
	FRANCHISE FEES - ATCO GAS	45,844.08	79,000.00	78,790.00
	INVESTMENT RETURNS (INTEREST EARNED)	70,139.45	115,000.00	85,000.00
	TOTAL	223,350.91	338,000.00	314,590.00
GRANT REVENUES	RED DEER COUNTY RECREATION GRANT	89,626.00	86,500.00	97,803.00
	MSI / LGFF OPERATING GRANT	162,042.00	162,042.00	162,042.00
	TOTAL	251,668.00	248,542.00	259,845.00
ADMINISTRATIVE REVENUES	PROPERTY TAX CERTIFICATES	1,625.00	1,500.00	2,000.00
	BUSINESS LICENSES	1,830.00	2,500.00	2,500.00
	SUMMER TEMP EMPLOY' PROGRAM (STEP) GRANT	0.00	4,200.00	4,200.00
	OTHER INCOME	543.44	500.00	500.00
	PENALTIES (ACCOUNTS RECEIVABLE)	594.18	500.00	500.00
	CREDIT CARD PROCESSING FEE	154.97	100.00	200.00
	TRANSFER FROM RESERVES to OPERATING	0.00	0.00	0.00
	TOTAL	4,747.59	9,300.00	9,900.00
BYLAW REVENUES	BYLAW ENFORCEMENT FINES & PENALTIES	0.00	100.00	100.00
	TOTAL	0.00	100.00	100.00
ANIMAL REVENUES	DOG & CHICKEN LICENSES	1,095.00	700.00	1,100.00
	TOTAL	1,095.00	700.00	1,100.00
PUBLIC WORKS REVENUES	OTHER INCOME / SERVICE FEES	320.00	200.00	200.00
	TOTAL	320.00	200.00	200.00
WATER REVENUES	DISTRIBUTED WATER COLLECTIONS	289,248.42	350,000.00	350,000.00
	BULK WATER SALES	11,458.82	8,000.00	11,000.00
	WATER METERS & EQUIPMENT	726.00	1,000.00	1,000.00
	LATE PAYMENT PENALTIES	4,458.52	5,000.00	5,000.00
	ACCOUNT SET UP FEE	200.00	1,500.00	250.00
	OTHER INCOME (MVRWSC)	4,212.00	150.00	1,200.00
	TOTAL	310,303.76	365,650.00	368,450.00
SANITARY SEWER REVENUES	WASTEWATER COLLECTIONS	294,072.91	357,000.00	357,000.00
	RV DUMP	748.00	700.00	700.00
	SRDRWC SERVICE INCOME	22,899.64	27,000.00	28,000.00
	TOTAL	317,720.55	384,700.00	385,700.00

SOLID WASTE REVENUES	SOLID WASTE COLLECTIONS	61,047.47	70,000.00	70,000.00
	TOTAL	61,047.47	70,000.00	70,000.00
RECYCLING REVENUES	RECYCLING INCOME	59,022.37	71,000.00	71,000.00
	ELECTRONICS RECYCLING INCOME	869.14	200.00	500.00
	RECYCLING CIRCULAR MATERIALS	12,528.75	22,152.00	23,000.00
	TOTAL	72,420.26	93,352.00	94,500.00
FCSS REVENUES	CITY OF RED DEER - FCSS FUNDING	66,762.00	66,762.00	66,762.00
	FCSS JOINT EVENTS	0.00	200.00	0.00
	COMMUNITY GARDEN	360.00	250.00	400.00
	VOLUNTEER SUPPER GRANT	600.00	600.00	600.00
	FAMILY DAY MOVIE	0.00	150.00	0.00
	COOKING ON A BUDGET	0.00	100.00	100.00
	CVITP GRANT	0.00	750.00	750.00
	MISC DONATION OTHER PROGRAMS	0.00	100.00	100.00
	TOTAL	67,722.00	68,912.00	68,712.00
CEMETERY REVENUES	GRAVE PLOT SERVICES	2,750.00	3,000.00	3,000.00
	PLOTS & VAULTS SALES	1,485.00	2,500.00	2,500.00
	COLUMBARIUM NICHE SALES	6,451.50	2,000.00	2,000.00
	RED DEER COUNTY CEMETERY GRANT	5,000.00	5,000.00	5,000.00
	OTHER INCOME	4,935.00	0.00	0.00
	TOTAL	20,621.50	12,500.00	12,500.00
ECONMIC DEVLPMNT REVNS	OTHER INCOME / NEWSLETTER ADVERTISING	1,032.00	1,000.00	1,200.00
	TOTAL	1,032.00	1,000.00	1,200.00
LAND REVENUES	RENTAL INCOME (BILLBOARDS & PASTURE LEASE)	7,000.00	7,800.00	7,800.00
	TOTAL	7,000.00	7,800.00	7,800.00
PARADE REVENUES	CONTRIBUTIONS (Ag SOCIETY)	1,000.00	1,000.00	1,000.00
	TOTAL	1,000.00	1,000.00	1,000.00
SPECIAL EVENT REVENUES	CONTRIBUTIONS / DONATIONS / SALE OF GOODS	420.00	600.00	500.00
	TOTAL	420.00	600.00	500.00
ARENA REVENUES	ARENA RENTAL INCOME	60,103.71	95,000.00	90,000.00
	OTHER INCOME (ADVERTISING BILLBOARDS)	1,380.00	3,000.00	1,500.00
	RED DEER COUNTY RECREATION GRANT	25,000.00	25,000.00	25,000.00
	TOTAL	86,483.71	123,000.00	116,500.00
PARK REVENUES	RED DEER COUNTY RECREATION GRANT	3,750.00	3,750.00	3,750.00
	TOTAL	3,750.00	3,750.00	3,750.00
LIBRARY REVENUES	RED DEER COUNTY RECREATION GRANT	1,500.00	1,500.00	2,000.00
	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00
	TOTAL	1,500.00	1,500.00	2,000.00
MUSEUM REVENUES	RED DEER COUNTY RECREATION GRANT	3,000.00	3,000.00	3,000.00
	TOTAL	3,000.00	3,000.00	3,000.00
COMMUNITY HALL REVENUE	RED DEER COUNTY RECREATION GRANT	5,000.00	5,000.00	5,000.00
	TOTAL	5,000.00	5,000.00	5,000.00
TOTAL (ALL REVENUES)		3,006,087.97	3,296,931.03	3,363,683.82

EXPENDITURES

REQUISITIONS		\$	\$	
	PROVINCIAL SCHOOL EDUCATION (PUBLIC)	269,770.69	359,694.26	413,400.02
	PROVINCIAL SCHOOL EDUCATION (CATHOLIC)	7,085.97	9,772.52	11,238.40
	TOTAL	276,856.66	369,466.78	424,638.42

COUNCIL

HONORARIUMS & PER DIEMS	53,236.35	77,568.00	77,568.00
EMPLOYMENT & CRA CONTRIBUTIONS	2,196.76	3,000.00	3,000.00
TRAINING & DEVELOPMENT / WORKSHOPS	0.00	7,000.00	10,000.00
CONFERENCE / EVENT COSTS	28,899.46	42,500.00	45,000.00
MEMBERSHIP ABMUNIS	2,521.79	2,700.00	2,700.00
PUBLIC RELATIONS & GRANTS & DONATIONS	4,853.36	7,500.00	5,000.00
IT SUPPORT & SERVICES	469.64	1,000.00	1,000.00
LIABILITY INSURANCE	336.00	400.00	400.00
ELECTION COSTS	2,631.15	5,000.00	0.00
MISCELLANEOUS GOODS & SUPPLIES	3,894.31	8,000.00	5,000.00
AG SOCIETY DONATIONS	10,000.00	10,000.00	10,000.00
TOTAL	109,038.82	164,668.00	159,668.00

ADMINISTRATION

PAYROLL	248,004.35	284,244.00	361,500.00
EMPLOYMENT & CRA CONTRIBUTIONS	41,713.12	55,000.00	57,000.00
WORKERS COMPENSATION (WCB)	15,206.31	13,000.00	15,000.00
TRAINING & DEVELOPMENT	225.00	1,000.00	1,000.00
TRAVEL & SUBSISTENCE	915.10	2,500.00	1,500.00
MEMBERSHIP FEES & CONFERENCE COSTS	935.14	2,500.00	1,500.00
POSTAGE & COURIER	7,448.00	7,000.00	8,000.00
TELEPHONE (LAND LINES & CELL PHONE)	4,621.85	6,900.00	5,000.00
ADVERTISING / PROMOTIONS / MARKETING	457.00	800.00	1,000.00
CONTRACTED SERVICES (IT SERVICES)	23,722.51	25,000.00	25,000.00
PERSONNEL RELATIONS	1,904.83	3,000.00	3,000.00
JANITORIAL & CLEANING SUPPLIES	5,540.00	7,200.00	7,200.00
POSTAGE MACHINE LEASE	691.92	700.00	700.00
COPIER & PRINTING	11,694.56	13,000.00	13,000.00
INTERNET SERVICES	3,480.00	3,600.00	3,600.00
SECURITY & ALARMS MONITORING FEE	269.40	270.00	300.00
MATS	1,965.27	2,300.00	2,300.00
WEBSITE & APP (HOSTING & SUPPORT)	9,400.60	9,000.00	9,600.00
DEBIT MACHINE	617.45	800.00	800.00
FIRE SYSTEMS & EQUIPMENT MAINTENANCE	52.75	100.00	100.00
ASSESSMENT REVIEW COSTS	2,000.00	2,000.00	2,200.00
CONTRACTED SERVICES OTHER	140.00	1,000.00	0.00
ACCOUNTING & AUDIT FEES / SERVICES	33,571.25	38,000.00	40,000.00
LEGAL & PROFESSIONAL FEES	81.00	1,500.00	1,500.00
PROPERTY ASSESSMENT SERVICES	14,003.80	16,900.00	15,000.00
REPAIRS & MAINTENANCE (EQUIPMENT)	372.34	1,500.00	1,000.00
IT REPAIRS / UPGRADES	3,943.49	4,500.00	4,500.00
REPAIRS & MAINTENANCE (BUILDING)	1,076.18	2,000.00	2,000.00
INSURANCE (BUILDING & PROFESSIONAL LIABILITY)	14,515.15	17,500.00	16,000.00
MISCELLANEOUS GOODS & SUPPLIES (STATIONERY)	3,902.67	7,000.00	7,000.00
EQUIPMENT PURCHASES (CAMERA SYSTEM)	1,393.53	5,000.00	9,000.00
UTILITIES (ELECTRICITY)	3,212.06	5,000.00	3,500.00
UTILITIES (GAS)	2,220.64	3,000.00	2,500.00
BANK CHARGES & SERVICE FEES	1,682.91	1,800.00	1,800.00
CASH ROUNDING	-0.10	0.00	0.00
BAD DEBTS - PROPERTY TAXES	0.00	0.00	0.00
BAD DEBTS - TRADE	0.00	0.00	0.00
TRANSFER TO CAPITAL FROM OPERATING	0.00	0.00	0.00
TRANSFER TO CONTINGENCY RESERVES	0.00	0.00	0.00
TOTAL	460,980.08	544,614.00	623,100.00

**PROTECTIVE SERVICES
(FIRE)**

REPAIRS & MAINTENANCE (BUILDING)	16,488.31	5,000.00	50,000.00
INSURANCE (BUILDING)	1,238.00	1,250.00	1,300.00
UTILITIES (ELECTRICITY)	2,769.95	4,000.00	3,000.00
UTILITIES (GAS)	3,842.24	5,500.00	4,000.00
TOTAL	24,338.50	15,750.00	58,300.00

EMERGENCY MANAGEMENT

FEES & SUBSCRIPTIONS & CONSULTANCY	3,000.00	3,000.00	0.00
TRAINING & DEVELOPMENT	133.15	2,000.00	1,000.00
TRAVEL & SUBSISTENCE	0.00	500.00	500.00

MISCELLANEOUS GOODS & SUPPLIES	107.97	1,946.78	500.00
TOTAL	3,241.12	7,446.78	2,000.00

**PROTECTIVE SERVICES
(RCMP & BYLAW)**

TRAVEL & SUBSISTENCE	0.00	0.00	0.00
TRAINING & DEVELOPMENT	0.00	0.00	0.00
MEMBERSHIP FEES & CONFERENCE COSTS	0.00	0.00	0.00
TELEPHONE	71.55	150.00	150.00
CONTRACTED BYLAW ENFORCEMENT SERVICES	344.01	30,000.00	30,000.00
CONTRACTED SERVICES OTHER	0.00	0.00	0.00
ALBERTA POLICE FUNDING MODEL	63,326.00	63,326.00	79,157.00
RED DEER COUNTY PROTECTIVE SERVICES	6,850.00	9,000.00	9,000.00
LEGAL & PROFESSIONAL FEES	0.00	0.00	0.00
MISCELLANEOUS GOODS & SUPPLIES	0.00	0.00	250.00
TOTAL	70,591.56	102,476.00	118,557.00

ANIMAL

CONTRACTED SERVICES (VETERINARY)	0.00	100.00	0.00
MISCELLANEOUS GOODS & SUPPLIES	0.00	250.00	0.00
TOTAL	0.00	350.00	0.00

PUBLIC WORKS

PAYROLL	205,351.34	241,561.00	254,000.00
PAYROLL (SUMMER STUDENTS)	23,431.56	21,280.00	22,000.00
EMPLOYMENT & CRA CONTRIBUTIONS	40,918.30	49,000.00	51,000.00
TRAINING & DEVELOPMENT	1,065.03	1,000.00	1,500.00
TRAVEL & SUBSISTENCE	295.42	300.00	500.00
TELEPHONE (LAND LINES & CELL PHONE)	1,558.73	2,100.00	1,900.00
ADVERTISING / PROMOTIONS / MARKETING	0.00	750.00	0.00
ALBERTA ONE CALL SERVICES	510.60	510.23	570.00
FIRE SYSTEMS & EQUIPMENT MAINTENANCE	1,107.41	2,400.00	1,250.00
SECURITY & ALARMS	625.90	690.00	750.00
INTERNET SERVICES	967.42	1,300.00	1,020.00
CONTRACTED SERVICES OTHER	24.00	500.00	0.00
REPAIRS & MAINTENANCE (CASE GRADER)	6,324.80	6,000.00	2,500.00
REPAIRS & MAINTENANCE (DEERE 4 WHEEL LOADER)	7,243.66	2,500.00	2,500.00
REPAIRS & MAINTENANCE (BOBCAT SKID STEER)	6,500.33	7,000.00	4,250.00
REPAIRS & MAINTENANCE KABOTA	7,530.30	7,500.00	1,000.00
REPAIRS & MAINTENANCE (OTHER)	675.49	500.00	500.00
BUILDING REPAIRS & MAINTENANCE (WORKSHOP)	1,573.80	5,500.00	1,000.00
BUILDING REPAIRS & MAINTENANCE (GARAGE)	0.00	1,000.00	500.00
BUILDING REPAIRS & MAINTENANCE (QUONSET)	0.00	1,000.00	500.00
REPAIRS & MAINTENANCE (STERLING TRUCK)	1,029.46	2,000.00	2,000.00
REPAIRS & MAINTENANCE F150 (2007)	699.29	1,000.00	1,000.00
REPAIRS & MAINTENANCE F350 (SAND / WATER TRUCK)	772.42	2,000.00	3,000.00
REPAIRS & MAINTENANCE F250 (2018)	490.30	1,000.00	1,000.00
REPAIRS & MAINTENANCE F550 (2013)	834.89	3,500.00	2,000.00
REPAIRS & MAINTENANCE F150 (2018)	0.00	1,000.00	1,000.00
REPAIRS & MAINTENANCE F150 (2019)	280.50	3,000.00	1,000.00
REPAIRS & MAINTENANCE (EQUIPMENT)	60.32	1,000.00	500.00
EQUIPMENT RENTALS & SERVICES	0.00	400.00	0.00
INSURANCE	9,685.92	11,000.00	10,000.00
MISCELLANEOUS GOODS & SUPPLIES	2,391.35	3,000.00	3,000.00
SMALL EQUIPMENT/TOOL PURCHASES	2,949.96	3,000.00	3,500.00
VEHICLE MAINTENANCE CLEANING SUPPLIES	147.82	1,000.00	500.00
FUEL / OIL / ADDITIVES	6,094.05	15,000.00	10,000.00
PERSONAL PROTECTIVE EQUIPMENT	2,795.44	3,000.00	3,000.00
UTILITIES (ELECTRICITY)	2,564.85	3,600.00	3,800.00
UTILITIES (GAS)	2,032.93	3,500.00	3,700.00
TRANSFER TO PUBLIC WORKS RESERVES	0.00	0.00	30,000.00
TOTAL	338,533.59	410,391.23	426,240.00

ROAD MAINTENANCE

STREET SWEEPING	5,500.00	6,000.00	6,000.00
ROAD PATCHING	34,848.00	55,000.00	15,000.00
RED DEER COUNTY ROAD MAINTENANCE	3,500.00	3,000.00	3,500.00
SNOW REMOVAL	0.00	25,000.00	12,500.00

ROAD / SIDEWALK REPAIRS	0.00	25,000.00	0.00
REPAIRS & MAINTENANCE (STREET LIGHTS)	0.00	5,000.00	0.00
REPAIRS & MAINTENANCE (STREET SIGNS)	1,096.71	3,500.00	1,500.00
ROAD CRACK FILLING	31,985.00	45,000.00	0.00
INSURANCE	1,900.00	2,400.00	2,100.00
MISCELLANEOUS GOODS & SUPPLIES	411.96	5,500.00	500.00
ROAD PAINT (MATERIALS & EQUIPMENT)	5,027.32	5,000.00	5,500.00
SMALL EQUIPMENT/TOOL PURCHASES	0.00	4,000.00	2,000.00
SAND & GRAVEL	2,193.99	10,000.00	7,500.00
UTILITIES (ELECTRICITY) STREET LIGHTS	71,269.03	95,000.00	90,000.00
TOTAL	157,732.01	289,400.00	146,100.00

WATER & PUMPHOUSE

TRAINING & DEVELOPMENT	0.00	1,100.00	1,100.00
TRAVEL & SUBSISTENCE	205.59	200.00	400.00
MEMBERSHIP FEES & CONFERENCE COSTS	0.00	600.00	600.00
TELEPHONE (LANDLINE)	312.06	400.00	400.00
SCADA & IT (REPAIRS & MAINTENANCE)	6,883.00	10,000.00	5,000.00
WATER TESTING SUPPLIES	571.65	1,000.00	750.00
HACH COLORIMETER CALIBRATION	-100.00	750.00	250.00
SECURITY & ALARMS	452.50	360.00	575.00
INTERNET SERVICES	489.51	600.00	600.00
ENGINEERING & CONSULTANCY	0.00	2,000.00	2,000.00
EQUIPMENT INSPECTION (PUMPSx4 & FIRE PUMP)	3,000.00	4,500.00	3,000.00
REPAIRS & MAINTENANCE (EQUIPMENT)	6,044.08	9,000.00	5,000.00
REPAIRS & MAINTENANCE (BUILDING)	723.06	6,000.00	1,000.00
REPAIRS & MAINTENANCE (INFRASTRUCTURE)	36,439.82	30,000.00	30,000.00
REPAIRS & MAINTENANCE (CPR)	20.00	40.00	40.00
INSURANCE	13,162.00	14,000.00	14,000.00
MISCELLANEOUS GOODS & SUPPLIES	6,857.57	6,000.00	7,000.00
SMALL EQUIPMENT/TOOL PURCHASES	0.00	500.00	500.00
UTILITIES (ELECTRICITY)	9,996.56	12,000.00	12,000.00
UTILITIES (GAS)	2,754.06	5,000.00	4,000.00
REGIONAL WATER SUPPLIES (MVRWSC)	196,711.95	210,000.00	235,000.00
INFRASTRUCTURE LOAN (INTEREST)	7,161.49	7,161.49	5,778.89
INFRASTRUCTURE LOAN (PRINCIPAL REPAYMENT)	29,780.29	29,780.29	31,162.89
BAD DEBTS (UTILITY BILLING)	-1.60	100.00	100.00
TOTAL	321,463.59	351,091.78	360,256.78

WASTEWATER & STORMWATER

TRAINING & DEVELOPMENT	0.00	1,000.00	500.00
REPAIRS & MAINTENANCE (NORTH LIFT STATION)	555.00	2,000.00	2,000.00
SMALL PROJECTS	0.00	2,000.00	5,000.00
REPAIRS & MAINTENANCE (OTHER)	2,034.93	2,000.00	2,000.00
REPAIRS & MAINTENANCE (INFRASTRUCTURE)	0.00	10,000.00	10,000.00
EQUIPMENT RENTALS & SERVICES	0.00	100.00	100.00
INSURANCE	803.00	850.00	900.00
MISCELLANEOUS GOODS & SUPPLIES	902.41	100.00	500.00
UTILITIES (ELECTRICITY)	4,390.73	7,500.00	6,000.00
UTILITIES (GAS)	548.07	700.00	800.00
REGIONAL WASTEWATER COSTS (SRDRWSC)	296,847.87	320,000.00	355,000.00
INFRASTRUCTURE LOAN (INTEREST)	5,672.23	5,672.23	4,772.61
INFRASTRUCTURE LOAN (PRINCIPAL REPAYMENT)	23,175.83	23,175.83	24,075.45
TOTAL	334,930.07	375,098.06	411,648.06

SOLID WASTE

CONTRACTED SERVICES (TOWN)	3,036.61	4,300.00	4,500.00
CONTRACTED SERVICES (RESIDENTIAL)	31,842.78	43,000.00	40,000.00
GOODS AND SUPPLIES BINS	2,016.00	1,000.00	1,000.00
REQUISITIONS (CITY OF RED DEER)	1,873.57	1,450.00	2,000.00
TOTAL	38,768.96	49,750.00	47,500.00

RECYCLING

CONTRACTED SERVICES (RESIDENTIAL)	18,313.41	25,000.00	22,000.00
GOODS AND SUPPLIES BINS	923.00	1,000.00	1,000.00
TOTAL	19,236.41	26,000.00	23,000.00

FCSS

PAYROLL	49,821.67	56,420.00	59,250.00
EMPLOYMENT & CRA CONTRIBUTIONS	11,690.41	14,000.00	14,500.00
PROFESSIONAL DEVELOPMENT & CONFERENCES	716.08	1,600.00	1,600.00
TRAVEL & SUBSISTENCE	1,773.20	2,000.00	2,800.00
TELEPHONE	504.92	680.00	600.00
PARTNER PROGRAM HENDAY ASSOC	70.15	200.00	200.00
YES PROGRAM	344.02	1,000.00	1,000.00
SUMMER DAZE	365.66	460.00	460.00
CVTIP (TAX FILING)	288.81	400.00	1,000.00
FAMILY DAY MOVIE	0.00	200.00	0.00
COMMUNITY SUPPORT PROGRAMS	206.96	500.00	700.00
COMMUNITY GARDEN	526.94	650.00	650.00
BGS PARTNERSHIP PROGRAMS	343.89	600.00	600.00
COOKING ON A BUDGET	0.00	600.00	600.00
RETRO BINGO	84.29	200.00	200.00
VOLUNTEER APPRECIATION SUPPER	3,271.61	2,800.00	3,400.00
YOUTH WEEK EVENT	0.00	200.00	200.00
SENIOR'S WEEK	366.12	500.00	500.00
COMMUNITY SHOWCASE	343.06	500.00	500.00
INTERNET SERVICES	1,211.70	1,380.00	1,750.00
JANITORIAL	1,310.00	2,400.00	2,400.00
SECURITY & ALARMS	469.50	565.00	565.00
REPAIRS & MAINTENANCE (IT & EQUIPMENT)	128.88	300.00	300.00
REPAIRS & MAINTENANCE (BUILDING)	597.80	2,500.00	10,000.00
INSURANCE-FCSS	680.00	700.00	700.00
MISC GOODS & SUPPLIES-OFFICE	655.32	500.00	800.00
EVENT / MEETING SUPPLIES	331.54	840.00	500.00
CLEANING SUPPLIES	214.55	400.00	400.00
UTILITIES (ELECTRICITY)	1,708.93	2,500.00	2,500.00
UTILITIES (GAS)	1,712.26	3,000.00	2,500.00
REQUISITIONS (CITY OF RED DEER)	13,271.66	13,271.66	13,271.66
TOTAL	93,009.93	111,866.66	124,446.66

CEMETERY

CONTRACTED SERVICES RDC (WEED CONTROL)	1,140.00	1,200.00	1,200.00
CONTRACTED SERVICES (BURIAL)	1,285.00	1,500.00	1,000.00
CONTRACTED SERVICES (PUBLIC FACILITIES)	700.00	840.00	840.00
REPAIRS & MAINTENANCE (GENERAL)	5,349.80	2,000.00	2,000.00
MISCELLANEOUS GOODS & SUPPLIES	2,936.00	1,000.00	1,000.00
DONATIONS (CEMETERY ASSOCIATION)	2,000.00	2,000.00	2,000.00
TOTAL	13,410.80	8,540.00	8,040.00

PLANNING & DEVELOPMENT

CONTRACTED SERVICES (INSPECTIONS)	3,550.00	3,500.00	0.00
PLANNING & LEGAL FEES	464.50	2,500.00	1,000.00
LAND TITLE FEES	10.00	50.00	50.00
ENGINEERING & CONSULTANCY	0.00	5,000.00	2,000.00
TOTAL	4,024.50	11,050.00	3,050.00

ECONOMIC DEVELOPMENT

MEMBERSHIP FEES & CONFERENCE COSTS	1,052.80	1,400.00	1,200.00
TRAVEL & SUBSISTENCE	0.00	0.00	500.00
ADVERTISING / PROMOTIONS / MARKETING / OTHER	0.00	0.00	2,000.00
TOTAL	1,052.80	1,400.00	3,700.00

SENIORS

REQUISITIONS (PARKLAND)	4,004.00	4,000.00	4,100.00
TOTAL	4,004.00	4,000.00	4,100.00

LAND

PROFESSIONAL / CONSULTANCY FEES	12,685.54	18,000.00	25,000.00
LEGAL FEES	0.00	3,000.00	1,500.00
STATUTORY ADVERTISING	16.55	500.00	500.00
DESIGNATED INDUSTRIAL PROPERTY TAXES	0.00	220.00	220.00
TOTAL	12,702.09	21,720.00	27,220.00

SPECIAL EVENTS (PARADE)

MISCELLANEOUS GOODS & SUPPLIES	2,515.48	3,000.00	3,000.00
TOTAL	2,515.48	3,000.00	3,000.00

SPECIAL EVENTS (CHRISTMAS)	MISCELLANEOUS GOODS & SUPPLIES	0.00	2,500.00	2,500.00
	TOTAL	0.00	2,500.00	2,500.00

RECREATION (ARENA)

PAYROLL	91,218.09	135,200.00	143,000.00
EMPLOYMENT & CRA CONTRIBUTIONS	19,028.98	26,000.00	28,000.00
TRAINING & DEVELOPMENT	1,020.40	600.00	1,000.00
TRAVEL & SUBSISTENCE	184.60	300.00	300.00
MEMBERSHIP FEES & CONFERENCE COSTS	422.17	2,000.00	500.00
TELEPHONE (LAND LINE & CELL PHONE)	1,470.25	1,900.00	1,800.00
SMALL EQUIPMENT PURCHASES	322.60	800.00	500.00
CONTRACTED SERVICES (CIMCO)	4,125.00	4,500.00	4,500.00
CONTRACTED SERVICES (SECURITY & ALARMS)	469.50	600.00	600.00
CONTRACTED SRVS (BLADE MAINTENANCE)	524.00	1,100.00	1,100.00
CONTRACTED SRVS (ICE PAINTING)	3,450.00	4,000.00	3,500.00
CONTRACTED SRVS (FIRE ALARM)	2,128.37	2,200.00	2,200.00
INTERNET SERVICES	956.27	1,380.00	1,250.00
CONTRACTED SRVS (PEST CONTROL)	1,845.00	2,500.00	2,500.00
CONTRACTED SRVS (OTHER)	0.00	0.00	0.00
REPAIRS & MAINTENANCE (PLANT ROOM)	12,013.66	2,500.00	12,000.00
REPAIRS & MAINTENANCE (OLYMPIA)	3,654.32	1,500.00	2,000.00
REPAIR & MAINTENANCE (ICE EDGER)	0.00	500.00	0.00
REPAIR & MAINTENANCE (OTHER)	383.18	500.00	500.00
REPAIRS & MAINTENANCE (BUILDING)	7,135.03	7,500.00	25,000.00
REPAIRS & MAINTENANCE (GENERAL)	0.00	500.00	500.00
EQUIPMENT RENTALS & SERVICES	50.89	1,000.00	250.00
INSURANCE	17,474.93	18,000.00	18,000.00
MICELLANEOUS GOOD & SUPPLIES	3,390.82	5,000.00	5,000.00
PROPANE SUPPLIES	783.83	2,000.00	2,000.00
PERSONAL PROTECTIVE EQUIPMENT	159.00	1,500.00	1,250.00
UTILITIES (ELECTRICITY)	41,836.21	65,000.00	55,000.00
UTILITIES (GAS)	10,963.65	17,000.00	14,500.00
BAD DEBTS	0.00	500.00	500.00
TOTAL	225,010.75	306,080.00	327,250.00

PARKS & AMENITIES

CONTRACTED SERVICES (WEED CONTROL) OASIS	5,000.00	6,500.00	5,500.00
CONTRACTED SERVICES (WEED SPRAYING) RDC	788.69	3,000.00	1,000.00
REPAIRS & MAINTENANCE (LAWN MOWERS)	1,942.65	2,500.00	2,500.00
REPAIRS & MAINTENANCE (OTHER EQUIP)	703.17	1,500.00	1,000.00
REPAIRS & MAINTENANCE (PLAYGROUNDS)	4,074.42	4,000.00	4,000.00
REPAIRS & MAINTENANCE (COMMUNITY ACTION PARK)	639.25	1,000.00	1,000.00
TREES / SHRUBS / PLANTS	2,000.00	5,000.00	3,000.00
REPAIRS & MAINTENANCE WALKING TRAILS	0.00	4,500.00	2,000.00
REPAIRS & MAINTENANCE DOG PARK	0.00	500.00	2,000.00
REPAIRS & MAINTENANCE (HERITAGE DRIVE)	6,013.06	1,000.00	4,000.00
REPAIRS & MAINTENANCE (OTHER)	71.28	0.00	500.00
EQUIPMENT RENTALS	1,490.92	2,500.00	1,500.00
INSURANCE (COMMUNITY ACTION PARK)	219.00	300.00	300.00
MISCELLANEOUS GOODS & SUPPLIES (PARKS)	4,763.30	7,500.00	5,000.00
HANGING FLOWER BASKETS	3,190.00	3,500.00	3,500.00
SMALL EQUIPMENT/TOOL PURCHASES	1,439.57	2,000.00	2,000.00
GOODS & SUPPLIES (WALKING TRAILS)	0.00	500.00	500.00
FUEL / OIL / ADDITIVES	3,597.65	4,000.00	4,000.00
CONTRACTED SERVICES (RED DEER COUNTY WEED INSPECTOR)	0.00	6,500.00	6,500.00
TOTAL	35,932.96	56,300.00	49,800.00

LIBRARY

TELEPHONE	977.62	1,100.00	1,100.00
SECURITY & ALARMS	269.40	270.00	300.00
FIRE SYSTEMS & EQUIPMENT MAINTENANCE	18.50	50.00	50.00
JANITORIAL	150.00	2,400.00	2,400.00
REPAIRS & MAINTENANCE (BUILDING)	188.44	1,500.00	1,500.00
INSURANCE	1,022.00	1,000.00	1,000.00
GOODS & SUPPLIES	0.00	0.00	0.00

UTILITIES (ELECTRICITY)	3,416.93	5,000.00	3,500.00
UTILITIES (GAS)	1,195.48	2,000.00	1,250.00
REQUISITION (PARKLAND LIBRARY BOARD)	12,556.80	11,667.78	13,000.00
REQUISITION (PUBLIC LIBRARY BOARD)	25,524.56	25,524.56	25,524.56
TOTAL	45,319.73	50,512.34	49,624.56

MUSEUM

FIRE SYSTEMS & EQUIPMENT MAINTENANCE	64.75	100.00	100.00
SECURITY & ALARMS	299.50	359.40	360.00
REPAIRS & MAINTENANCE (BUILDING)	564.75	0.00	1,000.00
INSURANCE	3,040.00	3,000.00	3,100.00
TOTAL	3,969.00	3,459.40	4,560.00

COMMUNITY CENTRE

DONATIONS (COMMUNITY CENTRES)	10,000.00	10,000.00	10,000.00
TOTAL	10,000.00	10,000.00	10,000.00

TOTAL (ALL EXPENDITURES)	2,606,663.41	3,296,931.03	3,418,299.48
OPERATING SURPLUS / DEFICIT	399,424.56	0.00	-54,615.66

Reserves (forecast movements for 2025)

a/c	Description	2024 Year End Balance	Trf from Operating	Asset Disposal (Income)	Applied to Capital Projects 2025	2025 Year End Balance
		\$	\$	\$	\$	\$
8-12-760.01	Contingency	142054.93	0.00	0.00	-32650.00	109404.93
8-24-760.00	Disaster Services	1027.56	0.00	0.00		1027.56
8-31-760.00	Public Works	82703.22	0.00	0.00	-41000.00	41703.22
8-32-760.00	Street Lighting	35387.38	0.00	0.00		35387.38
8-32-760.01	Roads	65969.13	0.00	0.00		65969.13
8-41-760.00	Water	83242.60	0.00	0.00		83242.60
8-12-760.01	Sewer	147135.86	0.00	0.00		147135.86
8-24-760.00	FCSS	12756.52	0.00	0.00		12756.52
8-31-760.00	Cemetery	3634.20	0.00	0.00		3634.20
8-32-760.00	Economic Development	18.79	0.00	0.00		18.79
8-32-760.01	Land	462903.73	0.00	0.00		462903.73
8-41-760.00	Rec Board	0.00	0.00	0.00		0.00
8-31-760.00	Recreation	113.66	0.00	0.00		113.66
8-32-760.00	Library	6921.92	0.00	0.00		6921.92
		1,043,869.50	0.00	0.00	-73650.00	970219.50
Contribution from Operating Budget 2025						0
Reserves Year End Forecast						970219.50