



## **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 **Wednesday, January 21, 2026**, at 4:30pm.

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

<b>Regular Council Meeting:</b> January 21, 2026	<b>Agenda Item:</b> 3.a
<b>Prepared by:</b> Jacqui Molyneux	<b>Approved by:</b> CAO Greg Skotheim
<b>Report Type:</b> RFD	<b>Attachment(s):</b> 1 Draft 3– 2026 Operating Budget

Administration provides Council with the second 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 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.

As per our last budget meeting it was asked look into interest rates and return on reserves. Our current interest rates on the loans are as follows wastewater interest rate is 3.84480% and water loan, I have not been able to find original loan but found some notes from previous CAO when loan was done at 4.59%. There is no penalty to pay these out, however our audited financial statements do go into Municipal Affairs, and they do look at our liability's vs our reserves. Paying out these loans would significantly change our financial statements and with asset retirement costs being implemented this year for assets that contain hazardous materials we will be looking at an increase in our liabilities which we need to keep our reserves up as much as possible to cover most of these costs.

Our return on our reserves accounts average for 2025 around \$5,741.14 per month. Looking at our financial standing, this does not make sense to pay these off and lower our reserves even more. I would recommend looking at this when we can contribute to reserves more than what is being withdrawn.

## 3 Budget Notes

### 3.1 Taxation income

- i. The north annexation will bring in more income for the town this year, but I will not know this amount until tax bylaw is being prepared as this must follow Red Deer County mill rate.

### 3.2 Elected Official's Remuneration

The budget now reflects the 5% cola increase to the base rate for council and I have done calculations for RCM, Special Meetings, and open houses and appointed committees.

I have put in \$45,000 for council professional development and inputted \$8,000 for the mayor and \$6,000 for each councillor. AUMA I have done up the costs for 2025 with a total of \$20,814.95.



## Financial – 2026 Operating Budget

### 3.3 Deficit

The \$94,000.00 has been moved out of the budget to put into capital for next year.

All accounts have been looked at, and I have made some adjustments that I have highlighted in yellow.

I have had another meeting with Jeremy with the IT maintenance, and he will have that proposal to me next week.

I am recommending that we transfer from reserves to operating to cover the deficit for this year and this maybe adjusted once we have taxes from the annexation and confirmation on our IT. The budget can be adjusted through out the year as things come available or if expenses are more that anticipated. We have some larger expenses this year with CAO recruitment and also implementing the IT maintenance.

### Suggested Motion

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

Motion by Councillor \_\_\_\_\_ that council pass the 2026 budget as presented/with amendments.

Unanimously carried.

## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

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
<b>*      TOTAL TAX REVENUES</b>		<b>1,558,325.03</b>	<b>1,565,885.22</b>	<b>1,670,734.41</b>

#### **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
<b>*      TOTAL OTHER REVENUES</b>		<b>338,000.00</b>	<b>260,889.35</b>	<b>315,090.00</b>

#### **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
<b>*      TOTAL GRANT REVENUES</b>		<b>248,542.00</b>	<b>251,668.00</b>	<b>259,845.00</b>

#### **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
1-12-935-00	TRANS FR CONT RES-ADMIN	0.00	0.00	71,943.21
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
<b>*      TOTAL ADMINISTRATIVE REVENUES</b>		<b>9,300.00</b>	<b>5,472.55</b>	<b>82,113.21</b>

#### **BYLAW REVENUES**

1-26-530-00	FINES - BYLAW ENFORCEMENT	100.00	0.00	100.00
<b>*      TOTAL BYLAW REVENUES</b>		<b>100.00</b>	<b>0.00</b>	<b>100.00</b>

#### **ANIMAL REVENUES**

## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
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
* <b>TOTAL ANIMAL REVENUES</b>		<b>700.00</b>	<b>1,195.00</b>	<b>2,050.00</b>
<b>PUBLIC WORKS REVENUE</b>				
1-31-990-00	OTHER INCOME - PUBLIC WORKS	200.00	320.00	200.00
* <b>TOTAL PUBLIC WORKS REVENUE</b>		<b>200.00</b>	<b>320.00</b>	<b>200.00</b>
<b>WATER REVENUES</b>				
1-41-410-00	SALE OF WATER	350,000.00	353,866.52	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
* <b>TOTAL WATER REVENUES</b>		<b>365,650.00</b>	<b>376,210.42</b>	<b>369,700.00</b>
<b>SANITARY SEWER REVENUES</b>				
1-42-410-00	SALE OF SANITARY SEWER	357,000.00	351,721.27	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
* <b>TOTAL SANITARY SEWER REVENUES</b>		<b>384,700.00</b>	<b>379,618.24</b>	<b>380,800.00</b>
<b>SOLID WASTE REVENUES</b>				
1-43-410-00	SOLID WASTE COLLECTIONS	70,000.00	80,640.96	78,000.00
* <b>TOTAL SOLID WASTE REVENUES</b>		<b>70,000.00</b>	<b>80,640.96</b>	<b>78,000.00</b>
<b>RECYCLING REVENUES</b>				
1-44-410-00	RECYCLING INCOME	71,000.00	71,119.06	72,000.00
1-44-410-01	ELECTRONICS RYCLING INCOME	200.00	869.14	800.00
1-44-410-02	RECYCLING CIRCULAR MATERIALS	22,152.00	16,738.41	23,000.00
* <b>TOTAL RECYCLING REVENUES</b>		<b>93,352.00</b>	<b>88,726.61</b>	<b>95,800.00</b>
<b>FCSS REVENUES</b>				
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

## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
1-51-860-05	CVITP GRANT	750.00	1,630.00	750.00
1-51-860-06	MISC DONATION OTHER PROGRAMS	100.00	0.00	100.00
* <b>TOTAL FCSS REVENUES</b>		<b>68,912.00</b>	<b>69,352.00</b>	<b>68,712.00</b>
<b>CEMETERY REVENUES</b>				
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
* <b>TOTAL CEMETERY REVENUES</b>		<b>12,500.00</b>	<b>22,196.50</b>	<b>15,500.00</b>
<b>ECONOMIC DEVELOPMENT REVENUES</b>				
1-63-990-00	OTHER INCOME-NEWSLETTER ADVERTISING	1,000.00	1,356.00	1,300.00
* <b>TOTAL ECONOMIC DEVELOPMENT REV</b>		<b>1,000.00</b>	<b>1,356.00</b>	<b>1,300.00</b>
<b>LAND REVENUES</b>				
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
* <b>TOTAL LAND REVENUES</b>		<b>7,800.00</b>	<b>7,800.00</b>	<b>7,800.00</b>
<b>PARADE REVENUES</b>				
1-70-860-00	TRANS FROM ORGANIZATIONS	1,000.00	1,000.00	1,000.00
* <b>TOTAL PARADE REVENUES</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>SPECIAL EVENT REVENUES</b>				
1-71-860-00	SPECIAL EVENTS DONATIONS	600.00	420.00	500.00
* <b>TOTAL REC BOARD REVENUES</b>		<b>600.00</b>	<b>420.00</b>	<b>500.00</b>
<b>RECREATION REVENUES</b>				
1-72-560-00	RENTALS - ARENA	95,000.00	86,677.23	95,000.00
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
* <b>TOTAL RECREATION REVENUES</b>		<b>123,000.00</b>	<b>113,057.23</b>	<b>121,500.00</b>
<b>PARK REVENUES</b>				
1-73-850-00	RED DEER COUNTY REC GRANT	3,750.00	3,750.00	3,750.00

## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
*	<b>TOTAL PARK REVENUES</b>	<b>3,750.00</b>	<b>3,750.00</b>	<b>3,750.00</b>
<b>LIBRARY REVENUES</b>				
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
*	<b>TOTAL LIBRARY REVENUES</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>2,000.00</b>
<b>MUSEUM REVENUES</b>				
1-75-850-00	RED DEER COUNTY REC GRANT	3,000.00	3,000.00	3,000.00
*	<b>TOTAL MUSEUM REVENUES</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>COMMUNITY HALL REVENUE</b>				
1-76-850-00	RED DEER COUNTY REC GRANT	5,000.00	5,000.00	5,000.00
*	<b>TOTAL COMMUNITY HALL REVENUE</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
**	<b>TOTAL OPERATING REVENUE</b>	<b>3,296,931.03</b>	<b>3,239,058.08</b>	<b>3,484,494.62</b>
<b>REQUISITIONS &amp; GENERAL</b>				
2-00-750-00	REQUISITIONS - PROV SCHOOL PUBLIC	359,694.26	359,694.26	413,400.02
2-00-750-01	REQUISITIONS - PROV SCHOOL CATHOLIC	9,772.52	9,772.53	11,238.40
*	<b>TOTAL REQUISITIONS &amp; GENERAL</b>	<b>369,466.78</b>	<b>369,466.79</b>	<b>424,638.42</b>
<b>COUNCIL</b>				
2-11-110-00	HONORARIUMS & PER DIEMS - COUNCIL	77,568.00	71,692.60	75,000.00
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	CONSULTATION FEES	0.00	0.00	35,000.00
2-11-510-00	GOODS & SUPPLIES - COUNCIL	8,000.00	5,481.27	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	100.00
2-11-770-00	CONTRIBUTION TO ORGANIZATION	10,000.00	10,000.00	10,000.00
*	<b>TOTAL COUNCIL</b>	<b>164,668.00</b>	<b>146,007.01</b>	<b>190,400.00</b>
<b>ADMINISTRATION</b>				
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	53,000.00

## TOWN OF BOWDEN

Page 1 of 11

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

<b>General Ledger</b>	<b>Description</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
2-12-136-00	WORKERS COMPENSATION	13,000.00	18,202.57	<b>19,000.00</b>
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	1,548.66	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	5,938.99	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	3,315.97	4,000.00
2-12-230-00	CONTRACTED SERV - SOFTWARE	25,000.00	31,727.02	10,000.00
2-12-230-01	CONTRACTED SERV - JANITORIAL	7,200.00	6,440.00	7,200.00
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	2,353.10	2,400.00
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	<b>80,000.00</b>
2-12-230-99	CONTRACTED SERV - OTHER	1,000.00	140.00	200.00
2-12-231-00	ACCOUNTING & AUDIT	38,000.00	42,933.76	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	<b>1,000.00</b>
2-12-251-01	IT REPAIR/PURCHASES	4,500.00	4,900.45	0.00
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	6,000.00
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
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
<b>* TOTAL ADMINISTRATION</b>		<b>544,614.00</b>	<b>554,075.85</b>	<b>699,470.00</b>

### FIRE PROTECTION

2-23-252-00	BUILDING R & M - FIRE HALL	5,000.00	16,488.31	<b>2,000.00</b>
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
<b>* TOTAL FIRE PROTECTION</b>		<b>15,750.00</b>	<b>25,298.52</b>	<b>10,300.00</b>



## TOWN OF BOWDEN

Page 1 of 11

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
<b>EMERGENCY MANAGEMENT</b>				
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	1,046.87	0.00
* <b>TOTAL DISASTER SERVICES</b>		<b>7,446.78</b>	<b>4,180.02</b>	<b>1,500.00</b>
<b>BYLAW ENFORCEMENT</b>				
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
* <b>TOTAL BYLAW ENFORCEMENT</b>		<b>102,476.00</b>	<b>80,540.80</b>	<b>118,407.00</b>
<b>ANIMAL</b>				
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
* <b>TOTAL ANIMAL</b>		<b>350.00</b>	<b>290.66</b>	<b>300.00</b>
<b>PUBLIC WORKS</b>				
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	1,912.54	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
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	8,420.22	3,500.00
2-31-251-99	EQUIPMENT R & M - OTHER	500.00	675.49	500.00

## TOWN OF BOWDEN

 2026-Jan-20  
 10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
----------------	-------------	-------------	-------------	-------------

2-31-252-00	BUILDING R & M - SHOP	5,500.00	1,941.80	<b>2,000.00</b>
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	2,875.29	4,000.00
2-31-510-01	SMALL EQUIPMENT PURCHASES	3,000.00	2,949.96	<b>2,500.00</b>
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	8,753.44	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
<b>*      TOTAL PUBLIC WORKS</b>		<b>410,391.23</b>	<b>382,316.69</b>	<b>416,990.00</b>

#### 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	<b>2,500.00</b>
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	86,101.45	90,000.00
<b>*      TOTAL ROADS</b>		<b>289,400.00</b>	<b>187,292.40</b>	<b>169,100.00</b>

#### 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



## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

<b>General Ledger</b>	<b>Description</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
2-41-230-00	CONTR SERV - COMPUTER MAIN	10,000.00	6,883.00	<b>8,000.00</b>
2-41-230-01	WATER TESTING & TESTING EQUIP	1,000.00	571.65	1,000.00
2-41-230-02	CONTRACTED SERV - HACH COLORIMETER	750.00	0.00	<b>150.00</b>
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	241,121.15	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
<b>*      TOTAL WATER</b>		<b>351,091.78</b>	<b>370,983.62</b>	<b>368,406.78</b>

### **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	<b>5,500.00</b>
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
<b>*      TOTAL SANITARY SEWER</b>		<b>375,098.06</b>	<b>359,701.84</b>	<b>409,648.06</b>

### **SOLID WASTE**

2-43-230-00	CONTR SERV - ARENA/PW DUMPSTER	4,300.00	3,705.13	<b>4,000.00</b>
2-43-230-01	CONTRACTED SERV-GARBAGE PICK UP	43,000.00	38,979.40	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
<b>*      TOTAL SOLID WASTE</b>		<b>49,750.00</b>	<b>46,574.10</b>	<b>47,000.00</b>

## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
<b>RECYCLING</b>				
2-44-230-00	CONTRACTED SERV - RECYCLING	25,000.00	22,386.89	23,000.00
2-44-510-00	GOODS & SUPPLIES-RECYCLING BINS	1,000.00	923.00	1,000.00
* <b>TOTAL RECYCLING</b>		<b>26,000.00</b>	<b>23,309.89</b>	<b>24,000.00</b>
<b>FCSS</b>				
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
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	636.90	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	1,760.00	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	<b>2,000.00</b>
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	400.00	805.82	400.00
	SUPPLIES			
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
* <b>TOTAL FCSS</b>		<b>111,866.66</b>	<b>106,044.63</b>	<b>116,446.66</b>
<b>CEMETERY</b>				
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	1,735.00	1,000.00
2-56-230-02	CONTRACTED SERVICES-PORTA POTTIE	840.00	700.00	840.00



## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
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
* <b>TOTAL CEMETERY</b>		<b>8,540.00</b>	<b>13,860.80</b>	<b>8,040.00</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
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
* <b>TOTAL PLANNING &amp; DEVELOPMENT</b>		<b>11,050.00</b>	<b>4,030.50</b>	<b>13,050.00</b>
<b>ECONOMIC DEVELOPMENT</b>				
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
* <b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>1,400.00</b>	<b>1,052.80</b>	<b>3,700.00</b>
<b>SENIORS</b>				
2-64-750-00	REQUISITIONS - SENIORS	4,000.00	4,004.00	4,032.00
* <b>TOTAL SENIORS</b>		<b>4,000.00</b>	<b>4,004.00</b>	<b>4,032.00</b>
<b>LAND</b>				
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	18,216.94	25,000.00
2-66-273-01	DIP TAXES	220.00	0.00	220.00
* <b>TOTAL LAND</b>		<b>21,720.00</b>	<b>18,233.49</b>	<b>27,220.00</b>
<b>PARADE</b>				
2-70-510-00	GOODS & SUPPLIES - PARADE/BRKFAST	3,000.00	2,515.48	3,000.00
* <b>TOTAL PARADE</b>		<b>3,000.00</b>	<b>2,515.48</b>	<b>3,000.00</b>
<b>SPECIAL EVENTS</b>				
2-71-510-00	GOODS & SUPPLIES - XMAS EVENTS	2,500.00	408.61	2,500.00
* <b>TOTAL REC BOARD</b>		<b>2,500.00</b>	<b>408.61</b>	<b>2,500.00</b>
<b>RECREATION</b>				
2-72-110-00	WAGES - RECREATION	135,200.00	98,485.59	140,000.00

## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

General Ledger	Description	2025 Budget	2025 Actual	2026 Budget
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	1,764.55	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	8,000.00
2-72-251-01	EQUIP R&M-OLYMPIA	1,500.00	4,822.37	5,000.00
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	500.00
2-72-255-00	BUILDING R & M - ARENA	7,500.00	7,646.77	8,000.00
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
<b>*</b> <b>TOTAL RECREATION</b>		<b>306,080.00</b>	<b>260,959.74</b>	<b>304,425.00</b>

### 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



## TOWN OF BOWDEN

2026-Jan-20  
10:54:52AM

### 2026 INCOME-OPERATING DRAFT

<b>General Ledger</b>	<b>Description</b>	<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
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
<b>* TOTAL PARKS</b>		<b>56,300.00</b>	<b>45,126.11</b>	<b>59,300.00</b>
<b>LIBRARY</b>				
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	600.00	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	4,500.00
2-74-541-00	UTILITIES GAS - LIBRARY	2,000.00	1,323.35	1,400.00
2-74-750-00	REQUISITIONS - LIBRARY	11,667.78	12,556.80	12,787.20
2-74-770-00	CONTRIBUTION TO ORGANIZATION	25,524.56	25,524.56	23,023.50
<b>* TOTAL LIBRARY</b>		<b>50,512.34</b>	<b>47,408.56</b>	<b>48,060.70</b>
<b>MUSEUM</b>				
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
<b>* TOTAL MUSEUM</b>		<b>3,459.40</b>	<b>4,211.41</b>	<b>4,560.00</b>
<b>COMMUNITY CENTRE</b>				
2-76-255-00	COMMUNITY CENTER-GRANT	10,000.00	10,000.00	10,000.00
<b>* TOTAL COMMUNITY CENTRE</b>		<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>** TOTAL EXPENDITURES</b>		<b>3,296,931.03</b>	<b>3,067,894.32</b>	<b>3,484,494.62</b>
<b>*** OPERATING (SURPLUS) DEFICIT</b>		<b>0.00</b>	<b>(171,163.76)</b>	<b>0.00</b>

\*\*\* End of Report \*\*\*