TAX & TOURISM
AGENDA
Tuesday, October 27, 2026 2:00PM
Bowman County Development Corporation Office

Lyn James, Josh Buchmann, Teran Doerr, Melissa Lindstrom, Chanell Walby

CALL TO ORDER

AGENDA:

MINUTES: 09.22.26 and 09.29.26

ACCOUNT BALANCES (Financials):

PRE APPROVED EXPENSES:

- $2,200 - Painting Welcome to Bowman Signs

OLD BUSINESS

NEW BUSINESS

- Board Portal Preview
- Flags on Main Care Donation Discussion
- Community Flags Project

ADJOURN:

Tax & Tourism

Meeting Minutes

September 22, 2026

Committee Present: Josh Buchmann, Lyn James, Chanell Walby, Jessica Buer

Absent: Melissa Lindstrom, Teran Doerr

James called the meeting to order at 2:13 p.m.

Agenda: Buchmann moved to approve the agenda. Walby seconded the motion. The motion carried unanimously.

Minutes: Walby moved to approve the 08.25.26 Minutes. Buchmann seconded the motion. The motion carried unanimously.

Financials: Walby moved to approve the financials. Buchmann seconded the motion. The motion carried unanimously.

NEW BUSINESS

Jump Pillow Winter Cover: The committee reviewed a request from Bowman Parks & Recreation to purchase a winter cover for the jump pillow. Buchmann moved to approve $2,250 from the 1% Promotional Fund, payable to Bowman Parks & Recreation. Walby seconded the motion. The motion carried unanimously. $2,250 Payable to Bowman Parks & Recreation from the 1% Capital Fund.

Gift Card Flash Sale: The committee reviewed a request from the Bowman Area Chamber of Commerce for $2,500 for the gift card flash sale promotion. Discussion was had regarding clarity on the financials, budget, and background of the program. Walby moved to table until next meeting where more detail could be provided to justify the $2,500. Buchmann seconded the motion. The motion carried unanimously.

OTHER BUSINESS

Adjourn: James moved to adjourn. Buchmann seconded the motion. The motion carried unanimously.

Tax & Tourism

Meeting Minutes

September 29, 2026

Committee Present: Josh Buchmann, Lyn James, Chanell Walby, Jessica Buer

Absent: James called the meeting to order at 3:08 p.m.

OLD BUSINESS

Gift Card Flash Sale: The committee reviewed a request from the Bowman Area Chamber of Commerce for $2,500 for the gift card flash sale promotion. Discussion was had on the budget and background of the program. Lindstrom made the motion to approve up to $2,500 to the Bowman Area Chamber of Commerce for the GCFS. Walby seconded the motion. The motion carried unanimously.

OTHER BUSINESS

Adjourn: James moved to adjourn. Buchmann seconded the motion. The motion carried unanimously.

Balance Sheet vs Prior Year

As of October 26, 2026

	Total	
	As of Oct 26, 2026	As of Oct 26, 2025 (PP)
ASSETS		
Current Assets		
Bank Accounts		
1% CAPITAL/RESTAURANT & LODGING	110,692.02	107,441.87
2% PROMOTION/OCCUPANCY	82,774.09	83,875.49
Total Bank Accounts	**193,466.11**	**191,317.36**
Total Current Assets	**193,466.11**	**191,317.36**
TOTAL ASSETS	**$193,466.11**	**$191,317.36**
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	44,716.00	39,691.53
Total Accounts Payable	**44,716.00**	**39,691.53**
Total Current Liabilities	**44,716.00**	**39,691.53**
Total Liabilities	**44,716.00**	**39,691.53**
Equity		
Opening Bal Equity	31,252.73	31,252.73
Retained Earnings	132,561.09	90,942.02
Net Income	-15,063.71	29,431.08
Total Equity	**148,750.11**	**151,625.83**
TOTAL LIABILITIES AND EQUITY	**$193,466.11**	**$191,317.36**

AP 11. - $110,692.02
- $24,500.00
$86,192.02

AP 21. - $82,774.09
- $20,216.00
$62,558.09

A/P Detail

As of October 26, 2026

Date	Vendor	Memo/Description	Due Date	Amount
1 or more days past due				
03/23/2022	Bowman County Development Corp	Hospitality Website Loan Program % remaining **2%	04/02/2022	5,486.00
03/23/2022	Bowman County Development Corp	Downtown Seating Match Program **1%	04/02/2022	3,000.00
09/27/2023	Bowman County Development Corp	Wayfinding Signage **1%	10/07/2023	10,000.00
05/21/2024	Bowman County Development Corp	Mural Program **1%	05/31/2024	3,750.00
08/26/2025	Bowman County Development Corp	2026 Additional Flower Pots for Main Street **1%	09/05/2025	5,500.00
02/26/2026	Bowman County Development Corp	2026 Commitment for Main Street Flags**2%	03/08/2026	2,000.00
02/26/2026	Bowman Chamber of Commerce	2026 Commitment for Christmas Lights**2%	03/08/2026	1,500.00
02/26/2026	Bowman County Development Corp	2026 Commitment for Table Tents**2%	03/08/2026	700.00
09/21/2026	Bowman County Development Corp	Festival of Lights **1% or 2%	10/01/2026	5,830.00
09/21/2026	Bowman County Development Corp	Painting Welcome to Bowman Signs **2%	10/01/2026	2,200.00
Total for 1 or more days past due				**$39,966.00**
Current				
10/22/2026	Bowman Park & Rec	Winter Cover - Jump Pillow at Rotary Park	11/01/2026	2,250.00
10/26/2026	Bowman Chamber of Commerce	Gift Card Flash Sale	11/05/2026	2,500.00
Total for Current				**$4,750.00**
TOTAL				**$44,716.00**

Revenue Detail

January 1, 2024 - October 22, 2026

Date	Memo/Description	Split	Amount
Ordinary Income/Expenses			
Income			
1% Capital Income			
01/23/2024	Jan 2024	1% CAPITAL/RESTAURANT & LODGING	6,202.63
02/22/2024	Feb 2024	1% CAPITAL/RESTAURANT & LODGING	4,943.83
03/21/2024	Mar 2024	1% CAPITAL/RESTAURANT & LODGING	4,118.49
04/19/2024	Apr 2024	1% CAPITAL/RESTAURANT & LODGING	3,137.72
05/21/2024	May 2024	1% CAPITAL/RESTAURANT & LODGING	3,700.35
06/24/2024	Jun 2024	1% CAPITAL/RESTAURANT & LODGING	3,972.54
07/22/2024	Jul 2024	1% CAPITAL/RESTAURANT & LODGING	4,946.57
08/21/2024	Aug 2024	1% CAPITAL/RESTAURANT & LODGING	5,270.83
09/23/2024	Sep 2024	1% CAPITAL/RESTAURANT & LODGING	6,307.93
10/23/2024	Oct 2024	1% CAPITAL/RESTAURANT & LODGING	5,877.35
11/21/2024	Nov 2024	1% CAPITAL/RESTAURANT & LODGING	7,384.17
12/23/2024	Dec 2024	1% CAPITAL/RESTAURANT & LODGING	6,162.06
01/24/2025	Jan 2025	1% CAPITAL/RESTAURANT & LODGING	6,237.23
02/25/2025	Feb 2025	1% CAPITAL/RESTAURANT & LODGING	5,144.15
03/21/2025	Mar 2025	1% CAPITAL/RESTAURANT & LODGING	4,397.07
04/25/2025	Apr 2025	1% CAPITAL/RESTAURANT & LODGING	4,173.98

Date	Memo/Description	Split	Amount
05/21/2025	May 2025	1% CAPITAL/RESTAURANT & LODGING	5,088.98
06/20/2025	June '25 Deposit	1% CAPITAL/RESTAURANT & LODGING	2,894.64
07/25/2025	July '25	1% CAPITAL/RESTAURANT & LODGING	6,394.77
08/21/2025	Aug '25	1% CAPITAL/RESTAURANT & LODGING	6,805.93
09/22/2025	Sept '25	1% CAPITAL/RESTAURANT & LODGING	9,197.84
10/21/2025	Oct'25	1% CAPITAL/RESTAURANT & LODGING	8,505.71
11/25/2025	Nov'25	1% CAPITAL/RESTAURANT & LODGING	7,478.72
12/25/2025	Dec'25	1% CAPITAL/RESTAURANT & LODGING	8,395.53
01/26/2026	Jan '26	1% CAPITAL/RESTAURANT & LODGING	9,818.55
02/26/2026	Feb '26	1% CAPITAL/RESTAURANT & LODGING	5,653.72
03/20/2026	March '26	1% CAPITAL/RESTAURANT & LODGING	3,343.66
04/26/2026	April '26	1% CAPITAL/RESTAURANT & LODGING	3,668.11
05/21/2026	May '26	1% CAPITAL/RESTAURANT & LODGING	3,902.52
06/26/2026	June '26	1% CAPITAL/RESTAURANT & LODGING	6,889.43
07/26/2026	July '26	1% CAPITAL/RESTAURANT & LODGING	5,415.94
08/26/2026	August '26	1% CAPITAL/RESTAURANT & LODGING	3,445.45
09/26/2026	September Income from State	1% CAPITAL/RESTAURANT & LODGING	8,067.02
10/21/2026	October '26	1% CAPITAL/RESTAURANT & LODGING	7,170.37
Total for 1% Capital Income			**$194,113.79**

2% Promotion Income

Date	Memo/Description	Split	Amount
01/23/2024	Jan 2024	2% PROMOTION/OCCUPANCY	4,710.09
02/22/2024	Feb 2024	2% PROMOTION/OCCUPANCY	4,559.39
03/21/2024	Mar 2024	2% PROMOTION/OCCUPANCY	2,619.51
04/19/2024	Apr 2024	2% PROMOTION/OCCUPANCY	1,555.18
05/24/2024	May 2024	2% PROMOTION/OCCUPANCY	1,827.87
06/24/2024	Jun 2024	2% PROMOTION/OCCUPANCY	2,054.03
07/22/2024	Jul 2024	2% PROMOTION/OCCUPANCY	3,122.39
08/21/2024	Aug 2024	2% PROMOTION/OCCUPANCY	3,760.17
09/23/2024	Sep 2024	2% PROMOTION/OCCUPANCY	4,793.76
10/23/2024	Oct 2024	2% PROMOTION/OCCUPANCY	5,246.50
11/21/2024	Nov 2024	2% PROMOTION/OCCUPANCY	6,308.20
12/23/2024	Dec 2024	2% PROMOTION/OCCUPANCY	5,654.85
01/24/2025	Jan 2025	2% PROMOTION/OCCUPANCY	5,539.07
02/25/2025	Feb 2025	2% PROMOTION/OCCUPANCY	4,031.38
03/21/2025	Mar 2025	2% PROMOTION/OCCUPANCY	3,842.73
04/25/2025	Apr 2025	2% PROMOTION/OCCUPANCY	2,046.72
05/20/2025	May 2025	2% PROMOTION/OCCUPANCY	4,138.21
06/20/2025	June 2025	2% PROMOTION/OCCUPANCY	1,353.30
07/25/2025	July '25	2% PROMOTION/OCCUPANCY	4,279.62
08/21/2025	Aug'25	2% PROMOTION/OCCUPANCY	6,635.07
09/22/2025	Sept '25	2% PROMOTION/OCCUPANCY	8,983.36
10/21/2025	Oct'25	2% PROMOTION/OCCUPANCY	7,389.96
12/25/2025	Dec'25	2% PROMOTION/OCCUPANCY	8,417.11
01/26/2026	Jan '26	2% PROMOTION/OCCUPANCY	10,630.23
02/26/2026	Feb '26	2% PROMOTION/OCCUPANCY	3,849.48
03/20/2026	March '26	2% PROMOTION/OCCUPANCY	861.02
04/26/2026	April '26	2% PROMOTION/OCCUPANCY	2,399.45
05/21/2026	May '26	2% PROMOTION/OCCUPANCY	1,655.13
06/26/2026	June '26	2% PROMOTION/OCCUPANCY	4,585.85
07/26/2026	July '26	2% PROMOTION/OCCUPANCY	3,098.34
08/26/2026	August '26	2% PROMOTION/OCCUPANCY	1,209.78
09/26/2026	September '26	2% PROMOTION/OCCUPANCY	5,986.98
10/21/2026	October '26	2% PROMOTION/OCCUPANCY	5,113.14

Date	Memo/Description	Split	Amount
Total for 2% Promotion Income			$142,257.87
Total for Income			$336,371.66
Net Income			$336,371.66

Profit and Loss by Year

January 1, 2024 - October 22, 2026

	Jan - Dec 2024	Jan - Dec 2025	Jan 1 - Oct 22, 2026	Total
INCOME				
1% Capital Income	62,024.47	74,714.55	57,374.77	194,113.79
2% Promotion Income	46,211.94	56,656.53	39,389.40	142,257.87
Total Income	**108,236.41**	**131,371.08**	**96,764.17**	**336,371.66**
GROSS PROFIT	**108,236.41**	**131,371.08**	**96,764.17**	**336,371.66**
EXPENSES				
Abate Easter Egg Hunt	1,000.00		250.00	1,250.00
Blitz Barrel Race	3,000.00	2,000.00		5,000.00
Bowling Tournaments			1,000.00	1,000.00
Bowman American Legion				0.00
Painting Butte rocks	1,110.00			1,110.00
Total Bowman American Legion	**1,110.00**			**1,110.00**
Bowman Chamber of Commerce				0.00
Bowman County Classic		4,000.00	4,000.00	8,000.00
Christmas Lights	902.20	171.38	1,500.00	2,573.58
FIreworks	500.00	500.00		1,000.00
Gift Card Program	2,010.00	2,500.00		4,510.00
Rock the Block	2,000.00	2,500.00	2,000.00	6,500.00
Total Bowman Chamber of Commerce	**5,412.20**	**9,671.38**	**7,500.00**	**22,583.58**
Bowman County Devel Corp				0.00
4th of July Celebration			1,500.00	1,500.00
City Park Upgrades	6,700.00	1,188.59		7,888.59
Downtown Speaker System		2,409.39		2,409.39
Highway Signs	600.00	600.00	600.00	1,800.00
Hwy 12 Trees			6,000.00	6,000.00
Main Street Flags	698.00	1,845.00	2,000.00	4,543.00
PA System/Podium/Banquet Chairs			4,500.00	4,500.00
Professional Development	500.00	0.00		500.00
Tourism Program				0.00
Billboards			2,925.00	2,925.00
Deck the Streets	250.00	350.00	350.00	950.00
Directories	1,500.00	1,500.00		3,000.00
Festival of Lights	4,114.00	3,425.00	5,830.00	13,369.00
Main Street Beautification	13,405.83	6,667.90	2,500.00	22,573.73
Motel Guest Binders	142.90	46.00	3,910.85	4,099.75
Murals	5,568.48		5,000.00	10,568.48
Signs-Welcome to Bowman			2,200.00	2,200.00
Table Tents	547.83	471.39	700.00	1,719.22
Tourism Assistant Position	30,000.00	30,000.00	33,000.00	93,000.00
Tourism Hut	1,726.95	3,647.88	1,625.90	7,000.73
Tourism Maps	795.88	818.11	852.38	2,466.37

	Jan - Dec 2024	Jan - Dec 2025	Jan 1 - Oct 22, 2026	Total
Wayfinding Signage			41.75	41.75
White Butte Promotion		1,111.37		1,111.37
Total Tourism Program	**58,051.87**	**48,037.65**	**58,935.88**	**165,025.40**
Total Bowman County Devel Corp	**66,549.87**	**54,080.63**	**73,535.88**	**194,166.38**
Bowman County Fair Association		2,500.00		2,500.00
Annual Payment	2,500.00	2,500.00		5,000.00
Building Renovations		10,000.00	500.00	10,500.00
Fair Advertising			3,500.00	3,500.00
Lighting Upgrades	2,000.00			2,000.00
Signage			6,400.00	6,400.00
Sound System				0.00
Total Bowman County Fair Association	**4,500.00**	**15,000.00**	**10,400.00**	**29,900.00**
Bowman Park & Rec Expenses				0.00
Equipment			5,642.00	5,642.00
Total Bowman Park & Rec Expenses			**5,642.00**	**5,642.00**
Bowman Regional Airport			1,000.00	1,000.00
Community Summer Promotions				0.00
Amidon	500.00	500.00	500.00	1,500.00
Rhame	500.00	500.00	500.00	1,500.00
Scranton	500.00	500.00	500.00	1,500.00
Total Community Summer Promotions	**1,500.00**	**1,500.00**	**1,500.00**	**4,500.00**
Dakota Territory Car Club	2,500.00	3,000.00		5,500.00
Headless Horseman	500.00	500.00	500.00	1,500.00
Pioneer Trails Regional Museum				0.00
Paleontololgy	4,000.00	4,000.00	8,000.00	16,000.00
Total Pioneer Trails Regional Museum	**4,000.00**	**4,000.00**	**8,000.00**	**16,000.00**
Total Expenses	**90,072.07**	**89,752.01**	**109,327.88**	**289,151.96**
NET OPERATING INCOME	**18,164.34**	**41,619.07**	**-12,563.71**	**47,219.70**
NET INCOME	**$18,164.34**	**$41,619.07**	**$ -12,563.71**	**$47,219.70**

Bowman
TAX AND TOURISM

APPLICATION FOR FUNDS

- Applications will not be reviewed without a completed overall budget of the project/event or a financial report from the previous year. Please attach to your application with any additional information.
- Representation may be requested at the meeting to answer any questions that might be asked about your project/event. *(2:15pm on the 4th Tuesday of each month)*
- Applications must be submitted before the project/event has begun. *(some exceptions may apply)*
- Applicants must submit a report after the project/event upon request.
- No personal checks will be processed. Checks must be made to an organization/entity.
- Limited consideration will be given to for-profit organizations.
- Application will be scored on the following:
  - Total hotel room occupancy – up to 40 points
  - Season (preference given to winter and spring) – up to 30 points
  - Additional considerations – up to 40 points
    - Attraction attendance
    - Uniqueness
    - Creates economic impact
    - Impacts the community
    - Leverages funding

Sponsoring entity: BOWMAN COUNTY LEGION POST BOWMAN/SCRANTON/RHAME

Name of event: COMMUNITY FLAG PROJECT

Date of event: ON GOING

Location: BOWMAN JUNCTION 12485

Total cost of project/event: _____

Amount of request: SEVENTY FIVE HUNDRED AND NO/100

Intended use of funds: ANNUAL MAINTENANCE & REPAIR & NEW FLAGS

Has this project/event been funded with a Tourism Grant before?

☐ Yes ☒ No

Invoice

NDFlagpoleGuy.com
PO Box 787
Mandan, ND 58554
+1 7015713524
jim@ndflagpoleguy.com

BILL TO
Cal Klewin/Becky Brooks
Frontier Travel Flag Project
705 Hwy 12 W
Bowman, ND 58623

SHIP TO
Cal Klewin/Becky Brooks
Frontier Travel Flag Project
705 Hwy 12 W
Bowman, ND 58623

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
3258	09/07/2023	$270.34	Due on receipt	

ACTIVITY	QTY	RATE	AMOUNT
Service:Sewing Sewing Repairs nylon 20X30 at 15%	2	118.05	236.10
Parts & Repairs:4 1/2" Braided Flagsnap Cast Brass 4 1/2" Flagsnaps Cast Brass SNP-1100	2	16.00	32.00T

SUBTOTAL	268.10
TAX	2.24
TOTAL	270.34
BALANCE DUE	**$270.34**

11-9-23
Ck # 1834

11-9-23
Called Flagpole guy
will not charge for
the current flag Very repaired
Pd upto date

Invoice

NDFlagpoleGuy.com
PO Box 787
Mandan, ND 58554
7017511801
jim@ndflagpoleguy.com

BILL TO
Cal Klewin/Becky Brooks
Frontier Travel Center Bowman
705 Hwy 12 W
Bowman, ND 58623

SHIP TO
Cal Klewin/Becky Brooks
Frontier Travel Center Bowman
705 Hwy 12 W
Bowman, ND 58623

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
3940	04/27/2026	$0.00	Net 30	

ACTIVITY	QTY	RATE	AMOUNT
Maintenance Program:Flagpole Service Call Yearly Onsite Flagpole Service call and Repairs Re-head cable	1	120.00	120.00
Travel:Mileage Charge Mileage Fee per mile	130	2.00	260.00
Parts & Repairs:RRA-0012-WHT Retainer Ring Assy 53" RRA-0012-WHT Retainer Ring	1	119.00	119.00
Parts & Repairs:Flag Arrangement 20x30-FSA-2030-LC Flag Arrangement 20x30 FSA-2030-LC	1	76.00	76.00

PAID

Ways to pay

View and pay

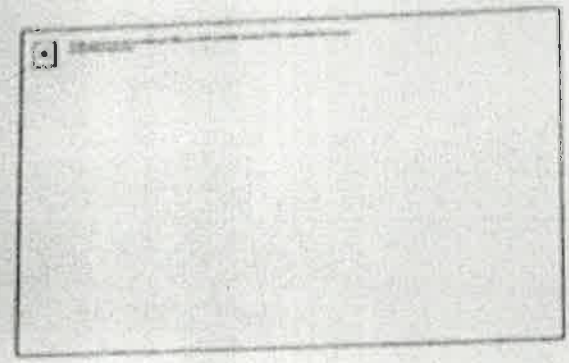
SUBTOTAL	575.
TAX	13.
TOTAL	588.
PAYMENT	588.
BALANCE DUE	**$0.**

Pd 5/2/26
ck# 1914

cal@ndsupernet.com

From: American Flags Express <karen@flagsexpress.com>
Sent: Wednesday, April 17, 2024 11:28 AM
To: cal@ndsupernet.com
Subject: Your American Flags Express Order Confirmation (#160296)

Flag Status: Flagged



$1764.51

Thanks for Your Order

Your order ID is #160296. A summary of your order is shown below. To view the status of your order click here.

Shipping Address

Cal Klewin

14610 86th St SW
Bowman, North Dakota 58623
United States
701-523-6171

Billing Address

Cal Klewin

14610 86th St SW
Bowman, North Dakota 58623
United States
701-523-6171

Your Order Contains...

Cart Items	SKU	Qty	Item Price	Item Total
Items shipped to 14610 86th St SW, Bowman, North Dakota, 58623, United States				
Poly-Max American Flag (Extreme Winds) (Choose Flag Size: 20' x 38', Extra Reinforced - For Extended Flag Life: Yes)	010072	1	$1,662.15 USD	$1,662.15 USD

Subtotal: $1,662.15 USD

INVOICE

Queen City Upholstery
855 E Villard St
Dickinson, ND 58601-5379

Zachpraus514@gmail.com
+1 (701) 225-6272

Bill to
American Legion Of Rhame, ND
Cal Klevin 701-523-6171
Main St
Rhame, ND 58651

Invoice details
Invoice no.: 1874
Invoice date: 07/01/2026

#	Product or service	Description	Qty	Rate	Amount
1.	45500 Materials Government	1" White Webbing/Yd	4	$2.00	$8.00
2.	45000 Materials Misc	Misc Materials Used/ Yard	1	$5.00	$5.00
3.	47000 Labor Fixed	Labor Per Hour	1.5	$140.00	$210.00

Total **$223.00**

Note to customer
Cut Down & Reinforced (2) Flags.

7/20/26
Chk 1925

Invoice

NDFlagpoleGuy.com
PO Box 787
Mandan, ND 58554
+1 7015713524
jim@ndflagpoleguy.com

BILL TO
Cal Klewin/Becky Brooks
Frontier Travel Flag Project
705 Hwy 12 W
Bowman, ND 58623

SHIP TO
Cal Klewin/Becky Brooks
Frontier Travel Flag Project
705 Hwy 12 W
Bowman, ND 58623

INVOICE #	DATE	TOTAL DUE	TERMS	ENCLOSED
3065	04/21/2023	$10,916.85	Due on receipt	

ACTIVITY	QTY	RATE	AMOUNT
Pole:100' Apex IRW100I24-Sello Internal Reinforced with Winch - Wire Halyard INSTALLED	1	34,435.00	34,435.00
Accessories:Genlees Gen2 LV Pedastal LED's	3	1,244.00	3,732.00T
Flag:20X30 US Nylon R&T	1	787.00	787.00T
Delivery:Freight	1	1,295.00	1,295.00
Equipment:Crane Equipment Outside Subcontractor Expense	1	1,500.00	1,500.00T

Customer Expenses to deduct
Concrete $3211
Excavation $480.00
Total deduct: $3691 + $2,500 previous = $6191.00

SUBTOTAL	41,749.00
DISCOUNT	-6,191.00
TAX	358.85
TOTAL	35,916.85
PAYMENT	25,000.00
BALANCE DUE	**$10,916.85**

Conf. transfer
400453085

4/24/2023
Ck #1776