

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 731/22

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2022

WHEREAS subsection 304 (1) of "The Municipal Act", S.M. 1996, c.58 requires that no later than May 15 of each year, after adopting its operating budget for the year, a council must by by-law

- a) set a rate or rates of tax sufficient to raise
 - (i) the revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
 - (i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under The Municipal Assessment Act to that tax, and
 - (ii) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and
- (c) set a date for payment of the taxes.

AND WHEREAS subsection 346 (2) of "The Municipal Act", S.M. 1996, c. 58 provides that a council may by by-law

- a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- b) impose penalties at that rate.

AND WHEREAS the Council of The Rural Municipality of Whitemouth has made estimates of all sums required by the corporation for the year 2022, which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS it is necessary by By-law or By-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable therefore in the Municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable property within The Rural Municipality of Whitemouth, according to the latest revised assessment roll is \$ 83,407,220;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid, and the time for payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of The Rural Municipality of Whitemouth, in open council assembled enacts as follows:

ESTIMATES:

1. **THAT** the estimates of The Rural Municipality of Whitemouth of all sums required for the lawful purposes of the corporation for

the year 2022 as set forth in Schedule "A" hereto attached and identified by the signatures of the Reeve of Council and the Chief Administrative Officer, are hereby approved and adopted.

REQUISITION PURPOSES

2. **THAT** the following respective rates of so much on the dollar be and are hereby levied for the year 2022 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.:
- (a) **THAT** the following respective foundation rates of so many mills on the dollar levied under Section 531 and 532 of "The Public Schools Act", shown in Schedule "A", viz.;
- Commercial and Other - 8.713 mills on the dollar
- (b) **THAT** the following respective special rates of so many mills on the dollar, levied under Section 519, "The Public Schools Act", as shown on Schedule "A", viz.;
- Sunrise School Division No. 13 - 13.311 mills on the dollar, to provide for payment of Special School District Levies.
- (c) **THAT** it is further provided that an amount be raised on a per parcel basis on all rateable property liable thereto as provided in By-Law No. 564/11, to provide for an amount due for payments of debentures issued by The Rural Municipality of Whitemouth.
- (d) **THAT** it is further provided that an amount be raised on a per parcel basis on all rateable property liable thereto as provided in By-Law No. 579/11, to provide for an amount due for payments of debentures issued by The Rural Municipality of Whitemouth.
- (e) **THAT** it is further provided that an amount be raised by a special mill rate of 0.900 mills on the dollar on all rateable property liable thereto as provided in By-law 683/18, to provide for an amount due for payments of debentures issued by the Rural Municipality of Whitemouth.

CONTROLLABLE PURPOSES:

3. (a) **THAT** a general rate of 17.552 mills on the dollar be and hereby is levied for the year 2022 upon the assessed value of all the rateable property in the Municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.
- (b) **THAT** a general rate of .392 mills on the dollar

sufficient to raise \$32,620.00 to provide for an Annual Levy for a Replacement Reserve Fund under Section 168 (1) as set out in By-law No. 634/15.

- (c) **THAT** a general rate of .392 mills on the dollar sufficient to raise \$32,620.00 to provide for an Annual Levy for the Reserve Fund for the Bridge Reserve Fund under Section 168 (1) as set out in By-law No. 634/15.
- (d) **THAT** a general rate of .420 mills on the dollar sufficient to raise \$35,000.00 to provide for an Annual Levy for the Fire Equipment Replacement Reserve Fund under Section 168 (1) as set out in By-law No. 634/15.


PAYMENT OF TAXES:

4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2022 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31st day of October A.D., 2022.

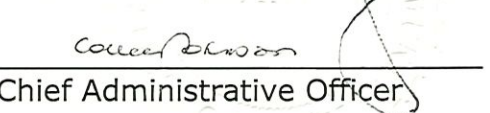
Upon all taxes remaining unpaid, there shall be added a penalty on the 1st day of November A.D., 2022 and the first day of each month thereafter, an amount calculated at the rate of one and one-quarter (1.25%) percent per month until such taxes are paid or the land sold for arrears of taxes and costs.

5. **THAT** the minimum personal or real tax on any parcel of land shall be \$1.00.

DONE, PASSED and **ENACTED** in open Council assembled at the Council Chambers in The Rural Municipality of Whitemouth, Province of Manitoba, this 12th day of April A.D., 2022.



Reeve



Chief Administrative Officer

For: Amerongen Honke
Silkenga McDugald

Against: Malkoske

Read a first time this 22nd day of March, A.D., 2022
Read a second time this 12th day of April, A.D., 2022
Read a third time this 12th day of April, A.D., 2022

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

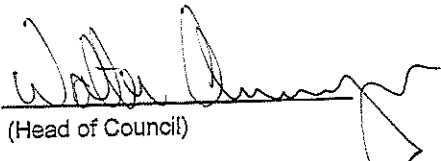
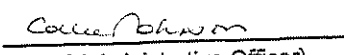
For the Year 2022

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,518,757.73	2,518,757.90	2,566,306.61	2,617,632.74
Total Grants in Lieu of Taxes - Page 8	285,757.45	285,757.45	283,217.04	288,881.38
Sub-total	2,804,515.18	2,804,515.35	2,849,523.64	2,906,514.11
School Requisitions (deduct) - Page 8	1,201,657.00	1,201,657.00	1,197,126.00	1,209,097.26
Municipal Taxes and Grants in Lieu of Taxes	1,602,858.18	1,602,858.35	1,652,397.64	1,697,416.85
Other Revenue - Page 2	356,638.46	652,173.07	419,964.62	354,008.88
Transfers from Accumulated Surplus & Reserves - Page 2	867,000.00	708,942.39	579,000.00	500,000.00
Total Municipal Revenue	2,826,496.64	2,963,973.81	2,651,362.26	2,551,425.73

EXPENDITURE

General Government Services	512,350.00	497,814.21	527,450.00	530,349.00
Protective Services	210,900.00	165,887.55	221,900.00	208,587.00
Transportation Services	626,137.50	631,805.36	747,625.00	762,577.50
Environmental Health Services	111,780.00	115,153.47	115,780.00	118,095.60
Public Health and Welfare Services	23,600.00	12,428.30	23,600.00	23,000.00
Environmental Development Services	28,000.00	30,153.71	31,000.00	31,000.00
Economic Development Services	73,000.00	35,429.48	74,000.00	74,000.00
Recreation and Cultural Services	105,850.00	59,988.87	182,600.00	185,327.00
Fiscal Services	948,828.87	808,420.63	542,828.87	573,829.35
Transfers - Deficit Recovery - Page 9	0.00	0.00		
- To Reserves - Page 5	184,032.00	602,855.07	184,032.00	200,082.59
Total Basic Expenditure	2,824,478.37	2,959,941.65	2,650,815.87	2,706,848.04
Allowance For Tax Assets - Page 8	2,018.27		546.39	10,000.00
Total Municipal Expenditure	2,826,496.64	2,959,941.65	2,651,362.26	2,716,848.04
Net Operating Surplus (Deficit)	0.00	4,032.16	0.00	-165,422.31

Departmental Use Only	Adopted by Resolution of Council <i>April 12 2022</i>	 (Head of Council)  (Chief Administrative Officer)
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

R.M. of Whitemouth

For the Year 2022

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	20,000.00	22,991.92	20,000.00	15,000.00
Tax Penalties	24,000.00	22,632.97	24,000.00	24,000.00
Licenses	300.00	210.00	300.00	300.00
- Animal				
- Other Tax Certificates	4,000.00	4,350.00	4,000.00	2,500.00
- Other Lottery	50.00	4.00	50.00	100.00
Permits	14,000.00	13,120.63	14,000.00	11,000.00
- Building				
- Other Variation	1,000.00	600.00	1,000.00	1,000.00
- Fines		400.00		
Sales of Service	2,000.00	733.96	2,000.00	2,000.00
- General Government				
- Protective	12,500.00	13,016.00	13,860.00	12,750.00
- Transportation	9,000.00	9,100.69	10,000.00	8,000.00
- Environmental Health				
- Public Health and Welfare	5,000.00		5,000.00	10,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other				
Sales of Goods	1,500.00	3,180.89	41,500.00	1,500.00
Rentals	8,300.00	8,454.32	8,300.00	8,300.00
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases	1,320.00	1,320.00	1,320.00	1,320.00
Concessions and Franchises				
Returns from Investments	0.00	3,086.70	0.00	
Development and Dedication Fees				
Unconditional Grants - Municipal Operating				
- Other	85,000.00	127,512.41	127,500.00	85,000.00
- Other - Federal				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	83,792.00	171,393.00	83,792.00	83,792.00
- Provincial Government	31,500.00	185,957.94	10,000.00	45,000.00
- Municipal Government				
- Other				
- Other				
Other Income	36,850.00	36,843.59	36,850.00	36,850.00
Hydro Frozen Grant				
AMM rebate	13,000.00	22,774.20	13,000.00	3,000.00
Co-op rebate	2,000.00	1,138.00	2,000.00	1,000.00
Misc	1,526.46	3,351.85	1,492.62	1,596.88
Total Other Revenue - Page 1	356,638.46	652,173.07	419,964.62	354,008.88
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	867,000.00	708,942.39	579,000.00	500,000.00
Total Transfers - Page 1	867,000.00	708,942.39	579,000.00	500,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	1,223,638.46	1,361,115.46	998,964.62	854,008.88

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2022

		Last Year Budgeted	Last Year Budgeted	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES		77,700.00	58,286.17	77,700.00	79,254.00
1100	Legislative				
1200	General Administrative	270,000.00	264,152.70	282,000.00	287,640.00
1212	Chief Administrative Officer and Staff	83,550.00	55,331.90	63,550.00	64,821.00
1215	Office	27,500.00	55,551.68	35,000.00	35,700.00
1216	Legal	25,000.00	24,000.00	25,000.00	25,500.00
1217	Audit	24,000.00	23,408.00	24,000.00	24,480.00
1218	Assessment				
1240	Taxation	600.00	607.76	600.00	612.00
1300	Other General Government	900.00	4,365.97	7,500.00	
1310	Elections	10,500.00	8,887.24	10,500.00	10,710.00
1320	Conventions	28,000.00	34,491.26	35,000.00	35,700.00
1330	Damage Claims and Liability Insurance	5,800.00	9,490.08	7,800.00	7,956.00
1340	Intergovernmental Relations	4,500.00	4,129.60	4,500.00	4,590.00
1350	Grants - General	8,500.00	7,872.54	8,500.00	8,670.00
1360	Other General Government-Sundry				
	Past-Service Pension Payments			0.00	0.00
	Unallocated Employee Benefits (Health Care Spending)	0.00			
SUB-TOTAL GENERAL GOVERNMENT SERVICES		566,550.00	550,574.90	581,650.00	585,633.00
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct) - Planning Administration	-5,000.00	-2,828.44	-5,000.00	-5,100.00
1991	Recoveries (deduct) - Utility Wrm Sewer	-6,750.00	-6,859.84	-6,750.00	-6,885.00
1992	Recoveries (deduct) - Utility Water	-31,500.00	-32,012.57	-31,500.00	-32,130.00
1993	Recoveries (deduct) - Utility SS Sewer	-6,750.00	-6,859.84	-6,750.00	-6,885.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		512,350.00	497,814.21	527,450.00	530,349.00
PROTECTIVE SERVICES		12,000.00	7,780.39	12,500.00	12,750.00
2100	By-law Enforcement	137,300.00	121,589.34	146,300.00	142,000.00
2400	Fire				
2500	Emergency Measures	33,250.00	22,176.31	34,750.00	29,000.00
2510	Emergency Measures Organization				0.00
2520	Flood Control	4,000.00	1,669.60	4,000.00	
2550	Other				
2600	Other Protection				
2621	Building Inspection	16,850.00	5,509.71	16,850.00	17,187.00
2640	Animal and Pest Control				
2650	Other - Traffic Services	7,500.00	7,162.20	7,500.00	7,650.00
	Other - 911				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		210,900.00	165,887.55	221,900.00	208,587.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	10,000.00	1,878.32	1,000.00	1,020.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	70,000.00	61,150.14	70,000.00	71,400.00
32302	- Equipment Fuel	30,000.00	54,406.77	50,000.00	51,000.00
32303	- Equipment Repairs and Maintenance	59,000.00	64,926.11	59,000.00	60,180.00
32304	- Equipment Insurance and Registration	11,000.00	12,798.16	13,000.00	13,260.00
32305	- Workshop and Yard Operations	43,000.00	38,892.04	39,500.00	40,290.00
	- Administration & Training	34,500.00	35,813.90	34,500.00	35,190.00
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Road Construction and Maintenance					
32311	- Labour	50,000.00	62,643.37	55,000.00	56,100.00
32312	- Materials	147,000.00	131,754.24	174,000.00	177,480.00
32313	- Contract	27,000.00	53,583.73	120,000.00	122,400.00
32321	- Road Reconstruction	1,000.00			0.00
	-				
Transportation Services Sub-Total Forward to Page 4		482,500.00	517,846.78	616,000.00	628,320.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2022

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		482,500.00	517,846.78	616,000.00	628,320.00
32330	Sidewalks and Boulevards	8,750.00	3,969.99	6,250.00	6,375.00
32340	Ditches and Road Drainage	50,000.00	42,759.05	54,000.00	55,080.00
32350	Storm Sewers				
32360	Street Cleaning	1,500.00	1,730.00	2,000.00	2,040.00
32371	Snow and Ice Removal - Labour	29,000.00	18,375.68	21,000.00	21,420.00
32372	- Materials	11,500.00	9,673.73	11,000.00	11,220.00
32373	- Rentals	16,000.00	12,511.25	14,000.00	14,280.00
32400	Bridges	16,500.00	10,745.77	15,000.00	15,300.00
32500	Street Lighting	19,000.00	17,110.96	19,000.00	19,380.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	7,000.00	11,356.13	7,000.00	7,140.00
	Road Stabilization - ratepayers	6,000.00	7,404.07	6,000.00	6,120.00
	Recovery from utility	-21,612.50	-21,678.05	-23,625.00	-24,097.50
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		626,137.50	631,805.36	747,625.00	762,577.50
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility & Brush Site	111,500.00	114,853.84	115,500.00	117,810.00
Other Environmental Health					
4480	Municipal Wells	280.00	299.63	280.00	285.60
4490	Landfill post closure costs				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		111,780.00	115,153.47	115,780.00	118,095.60
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Medical Lobby Committee	0.00		0.00	0.00
5160	Cemeteries	2,000.00	2,000.00	2,000.00	2,040.00
5186	Other Handi-Van	18,000.00	7,902.05	18,000.00	18,360.00
	Other - Day Care	1,000.00		1,000.00	
Medical Care					
5220	Medical Officer				
	Other - Nurse Practitioner				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	2,600.00	2,526.25	2,600.00	2,600.00
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		23,600.00	12,428.30	23,600.00	23,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	28,000.00	30,158.71	31,000.00	31,000.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Grant				
	Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		28,000.00	30,158.71	31,000.00	31,000.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2022

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control	10,000.00	6,287.10	10,000.00	10,000.00
7124	Drainage of Land				
7125	Community Development Corporation				0.00
7130	Water Resources and Conservation Grants				
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7200	Regional Development				
7300	Industrial/Subdivision Development				
7400	Other Economic Development	50,000.00	15,583.41	50,000.00	50,000.00
7410	Tourism	13,000.00	13,558.97	14,000.00	14,000.00
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		73,000.00	35,429.48	74,000.00	74,000.00

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	45,350.00	47,800.79	46,350.00	47,277.00
8130	Canoe Launches and Beaches	5,000.00	4,459.15	7,000.00	8,000.00
8140	Golf Courses				
8150	Skating Rinks and Arenas		128.31		
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	Grants	8,000.00		83,000.00	83,000.00
	Recreation Director	42,000.00	1,465.83	40,000.00	40,800.00
8240	Museums	2,500.00	3,395.69	3,250.00	3,250.00
8250	Libraries	3,000.00	2,739.10	3,000.00	3,000.00
8280	Other Cultural Facilities				
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		105,850.00	59,988.87	182,600.00	185,327.00

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
FISCAL SERVICES					
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	860,000.00	719,591.76	454,000.00	485,000.00
9330	Transfer to Utility - Page 6	13,772.52	13,772.52	13,772.52	13,773.00
9410	Debenture Debt Charges - Page 11	75,056.35	75,056.35	75,056.35	75,056.35
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				
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TOTAL FISCAL SERVICES - TO PAGE 1		948,828.87	808,420.63	542,828.87	573,829.35

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	107,620.00	32,620.00	75,000.00
9912	- Fire Department Equipment	35,000.00	183,222.07	35,000.00	
9913	- Gas Tax	83,792.00	171,393.00	83,792.00	87,582.59
	- Fire Hall				
	- Bridge	32,620.00	32,620.00	32,620.00	37,500.00
	- Infrastructure Development		90,000.00		
	- Recreation		8,000.00		
	- Mobility Disad. Vehicle Replacement		10,000.00		
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TOTAL TRANSFERS - TO PAGE 1		184,032.00	602,855.07	184,032.00	200,082.59

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2022

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	545,000.00	589,357.29	600,000.00	550,000.00
	- Commercial and Bulk	6,000.00	9,188.97	10,000.00	6,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Whitemouth	52,000.00	58,164.70	60,000.00	53,000.00
	- Seven Sisters	16,000.00	22,934.01	24,000.00	17,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	619,000.00	679,644.97	694,000.00	626,000.00
330	Penalties	5,650.00	3,802.29	3,550.00	6,000.00
340	Hydrant Rentals	6,600.00	6,600.00	6,600.00	6,600.00
350	Installation Service				
360	Connection Revenue - Net	10,000.00	100,500.00	10,000.00	10,000.00
370	Provincial Grants				
380	Other Revenue	400.00	845.05	400.00	400.00
390	Transfer from Revenue Fund - Page 5	13,772.52	13,772.52	13,772.52	13,772.52
396	Transfer from Reserves - Page 13	130,000.00	18,000.00	150,000.00	
397	Deficit Recovery	12,500.00	12,777.07	8,500.00	13,000.00
	TOTAL REVENUE	797,922.52	835,941.90	886,822.52	675,772.52

EXPENDITURE

410	WATER SUPPLY	34,000.00	32,524.44	36,000.00	34,000.00
411	Administration		4,451.20		
412	Customer Billings and Collections				
413	Purification and Treatment	30,000.00	29,353.35	32,000.00	30,000.00
414	Water Purchases				
415	Service of Supply	160,000.00	160,335.59	165,000.00	160,000.00
416	Transmissions and Distribution	102,000.00	130,819.34	130,000.00	110,000.00
417	Other Water Supply Costs	30,000.00	27,721.10	30,000.00	30,000.00
418	Utilities	47,000.00	43,962.32	47,000.00	45,000.00
	TOTAL	403,000.00	429,167.34	440,000.00	409,000.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration - Whitemouth	6,750.00	6,859.84	7,000.00	6,750.00
421	Administration - Seven Sisters	6,750.00	6,859.84	7,000.00	6,750.00
422	Sewer System Maintenance- Seven Sisters	6,900.00	4,027.35	7,150.00	7,500.00
423	Sewer System Maintenance - Whitemouth	23,750.00	26,462.57	30,400.00	24,000.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	44,150.00	44,209.60	51,550.00	45,000.00
430	TRANSFER TO CAPITAL - Page 13	162,000.00	49,755.48	165,000.00	35,000.00
450	DEBENTURE DEBT CHARGES - Page 12	13,772.52	13,796.38	13,772.52	13,772.52
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9	12,500.00	12,777.07	8,500.00	13,000.00
473	Transfer to Utility Reserve	162,500.00	275,000.00	208,000.00	160,000.00
474	Transfer to _____ Reserve				
	TOTAL	175,000.00	287,777.07	216,500.00	173,000.00
	TOTAL EXPENDITURE	797,922.52	824,705.87	886,822.52	675,772.52
	NET OPERATING SURPLUS (DEFICIT)	0.00	11,236.03	0.00	0.00

