

CORPORATION OF THE VILLAGE OF COBDEN

BY-LAW #1988-9

Being a by-law to adopt the estimates of all sums required during the year for purposes of the Corporation and to set the rates of taxation for the year 1988.

WHEREAS Section 164 of the Municipal Act, R.S.O. 1980 requires that the council of every municipality shall in each year prepare and adopt estimates of all sums required during the year for the municipality including all sums required by law to be provided by the council;

AND WHEREAS Section 158 of the Municipal Act, R.S.O., 1980, requires that the council of every local municipality in each year shall levy on the whole of assessment for real property and business assessment, according to the last revised assessment roll*, a sum equal to the aggregate of the estimates adopted by council;

AND WHEREAS the whole of assessment for real property and business assessment, according to the last revised assessment roll, is as follows:

Residential and Farm	853,200
Commercial and Industrial	183,682
Business	61,815

AND WHEREAS for taxation purposes the whole of the assessment for real property and business assessment is allocated as follows:

	<u>Residential and Farm</u>	<u>Commercial Industrial & Business</u>	<u>Total</u>
Public School support	815,620	240,541	1,056,161
Separate School support	37,580	4,956	42,536

AND WHEREAS the Council of the Corporation of the Village of Cobden has, in accordance with the Section 164 of the Municipal Act, R.S.O. 1980, considered the estimates of all sums required during the year for the purposes of the municipality including all sums required by law to be provided by the council;

AND WHEREAS in accordance with Section 158 of the Municipal Act, R.S.O. 1980, it is necessary that the following sums be raised by means of taxation for the year 1988;

General Municipal Purposes	124,009
County Purposes	38,259
Elementary Public School Purposes	100,045
Elementary Separate School Purposes	3,544
Secondary Public School Purposes	81,448
Secondary Separate	2,886

NOW THEREFORE, the Council of the Corporation of the Village of Cobden enacts as follows:

1. That the estimates of the Corporation of the Village of Cobden as set out in Schedule A attached hereto be adopted.

2. THAT the sums to be raised for the year 1988 by means of taxation be as follows, subject to the adjustments indicated which are by law required to be made:

- a) For general municipal purposes, a sum of \$ 140,205
such amount to be reduced by that portion
of telephone and telegraph payments
allocable to the general Municipal levy \$(9,525)
and further reduced by that portion of
the payments in lieu of taxes allocable
to the general Municipal levy \$ -----
and finally reduced by the operating
surplus of any preceeding year\$ (6,671)
yielding a net levy for general Municipal
purposes of\$ 124009

- b) For County purposes, a sum of\$ 41,953
such amount to be reduced by that portion
of telephone and telegraph payments
allocable to the County levy\$ (2543)
and further reduced by that portion of
the payments in lieu of taxes allocable
to the County levy\$ (1151)
and finally increased by the operating
deficit from the preceeding year\$ 1
yielding a net levy for County purposes
of\$ 38259

- c) For public elementary school purposes a sum of\$ 114,207
such amount to be reduced by that portion
of telephone and telegraph payments
allocable to the public school levy\$ (6957)
and further reduced by that portion
of the payments in lieu of taxes
allocable to the public school levy.....\$ (376)
and finally, decreased by the overlevy
from the previous year.....\$ (6829)
yielding a net levy for public school
purposes of\$ 100045

- d) For separate elementary school purposes a
sum of\$ 3544
such amount to be reduced/increased by any
overlevy/underlevy from the previous year.....\$ -----
yielding a net levy for separate elementary
school purposes of\$ 3544

- e) For public secondary school purposes a
sum of\$ 95,265
such amount to be reduced by that portion
of telephone and telegraph payments
allocable to the secondary school levy.....\$ (5910)
and further reduced by that portion of the
payments in lieu of taxes allocable to
the secondary school levy.....\$ (337)
and finally decreased by the overlevy
from the previous year.....\$ (7570)
yielding a net levy for secondary school
purposes of.....\$ 81,448

f) For separate secondary purposes a sum of.....\$ 2886
such amount to be reduced/increased by an
over /underlevy from the previous year
yielding a net levy for separate secondary
school purposes of.....\$ 2886

3. THAT there shall be levied and collected upon the whole of the assessment for real property and business assessment, according to the last revised assessment roll, the following rates of taxation for the year 1988:

	<u>Residential and Farm</u>	<u>Commercial Industrial & Business</u>
General Municipal Purposes	108.59	127.75
County purposes	33.50	39.41
Elementary Public School Purposes	91.07	107.13
Elementary separate School Purposes	81.64	96.04
Secondary Public School Purposes	74.14	87.22
Secondary Separate School Purposes	66.48	78.21

4. THAT save and except that portion of taxes and rates levied by interim levy By-Law 1988-3 the taxes shall become due and payable on the 30th of September 1988 but may be paid in installments on the 30th of June 1988, the 30th day of September 1988, provided that upon failure to make payment of any installment the whole amount shall become due and payable.

5. THAT the Collector is hereby authorized and shall mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom the notice is required to be given.

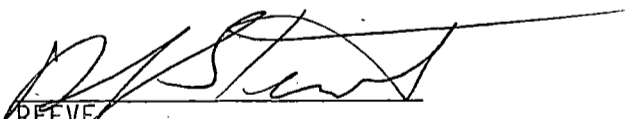
6. THAT all taxes shall be paid into the office of the Treasurer or to the Bank of Nova Scotia, Cobden Branch, until due date. All past-due taxes shall be paid at the Treasurer's office.

7. THAT the Collector and the Treasurer are hereby empowered and shall accept part payment as tendered from time to time on any taxes levied under this by-law.

8. THAT Schedule A attached hereto forms part of this by-law.

9. THAT this by-law shall come into force and effect upon the date of its final passing

Read a first, second and finally passed upon the third reading this 18th day of May 1988.


REEVE


CLERK-TREASURER

Schedule A to go with By-Law # 1988-

VILLAGE OF COBDEN
COMPARISON OF MILL RATES
1988 BUDGET

	1987	1988	Increase	% Increase
<u>PUBLIC-RESIDENTIAL</u>				
Village	104.50	108.59	4.09	3.91
County	27.77	33.50	5.73	20.63
Elementary	77.63	91.07	13.44	17.31
Secondary	65.89	74.14	8.25	8.25
	<u>275.79</u>	<u>307.30</u>	<u>31.51</u>	<u>11.43</u>
<u>PUBLIC-COMMERCIAL</u>				
Village	122.94	127.75	4.81	3.91
County	32.67	39.41	6.74	20.63
Elementary	91.33	107.13	15.80	17.31
Secondary	77.51	87.22	9.71	8.25
	<u>324.45</u>	<u>361.51</u>	<u>37.06</u>	<u>11.43</u>
<u>SEPARATE-RESIDENTIAL</u>				
Village	104.50	108.59	4.09	3.91
County	27.77	33.50	5.73	20.63
Elementary	76.18	81.64	5.46	7.17
Secondary	63.95	66.48	2.53	3.96
	<u>272.40</u>	<u>290.21</u>	<u>17.81</u>	<u>6.53</u>
<u>SEPARATE-COMMERCIAL</u>				
Village	122.94	127.75	4.81	3.91
County	32.67	39.41	6.74	20.63
Elementary	89.62	96.04	6.42	7.17
Secondary	75.24	78.21	2.97	3.96
	<u>320.47</u>	<u>341.41</u>	<u>20.94</u>	<u>6.53</u>

VILLAGE OF COBDEN
 ALLOCATION OF TELEPHONE TAXATION
 1988 BUDGET

1988 Bell Canada Taxation \$ 24,935.00

	<u>1987 Commercial Taxes Levied *</u>	<u>%</u>	<u>Allocation</u>
Municipal	29,721	38.2	9525
County	7898	10.2	2543
Elementary- Public	21,700	27.9	6957
Secondary- Public	<u>18,415</u>	<u>23.7</u>	<u>5910</u>
	<u>77,734</u>	<u>100.0</u>	<u>24,935</u>

* Commercial Mill Rate X (Commercial + Business Assessment)

VILLAGE OF COBDEN
CALCULATION OF MILL RATES

1988 BUDGET

	General Municipal	County	Public Elementary	Public Secondary	Separate Elementary	Separate Secondary	Total
GROSS REQUIREMENT	140205	40801	107,378	87695	3544	2886	382,509
ADD (DEDUCT)							
1987 Deficit (Surplus)	(6671)	1	0	0	0	0	(6670)
Share of telephone taxation	(9525)	(2543)	(6957)	(5910)			(24,935)
Share of grants in lieu of taxes		(inclu)	(376)	(337)			(713)
NET REQUIREMENT	<u>124009</u>	<u>38,259</u>	<u>100,045</u>	<u>81448</u>	<u>3544</u>	<u>2886</u>	<u>350191</u>
TAX ASSESSMENT IN 1988- RESIDENTIAL at 85%	853200 725,220	853200 725220	815620 693277	815620 693277	37580 31843	37580 31943	
Add: Commercial and Business	245497	245497	240541	240451	4956	4956	
	<u>970717</u>	<u>970717</u>	<u>933818</u>	<u>933818</u>	<u>36899</u>	<u>36899</u>	
MILL RATES							
Commercial	127.75	39.41	107.13	87.22	96.04	78.21	
Residential at 85%	108.59	33.50	91.07	74.14	81.64	66.48	
Proof of Rates <u>(Rate X Assessment)</u> 1,000							
Commercial Taxes	31361	9676	25769	20978	476	388	88,648
Residential Taxes	92648 <u>124,009</u>	28583 <u>38,259</u>	74,276 <u>100,045</u>	60,470 <u>81,448</u>	3068 <u>3544</u>	2498 <u>2886</u>	261,543 <u>350,191</u>

BUDGET
1988

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION

WATERWORKS

OBJECT

DETAIL

Description	Account #	1988 Approved	1988 Proposed	1987 Approved	1987 Actual	EXPLANATIONS
Waterworks Billing	3110		86,000	85,000	85,451	
Equipment Rentals	3510		18,600	24,000	22,425	
Investment Income	3620		300	200	605	
Late Payment charges	3610		350	250	420	
Other	3690		0	0	580	
Previous Year						
(Deficit) Surplus(Previous Year)	2510		1410	8,679	8,679	
Total Revenue			106,660	118,129	118,160	
NET DEFICIT SURPLUS			1,278			

BUDGET
1988

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION

OBJECT

DETAIL

WATERWORKS

Description	Account #	1988 Approved	1988 Proposed	1987 Approved	1987 Actual	EXPLANATIONS
Wages & Benefits	4310		30,000	22,000	27,230	
Administration	4140		10,641	10,641	10,641	
Rent	4150		1,800	1,800	1,800	
Computer Billing	4160		400	350	624	
Bank Charges	4170		100	100	0	
Other Admin.	(4190)					
Insurance			1215	5130	5635	
Audit			700	700	600	
Courier			400	400	311	
Subscriptions			120	100	117	
Mileage			350	350	350	
Seminars			650	0	611	
Other			100	0	173	
Total	4190		3535	6680	7797	
T&D Equip. & Supplies	4340		10,000	10,000	10,075	
T&D Maintenance and Rentals	4350		4,500	4,600	4460	
TOTAL			60,976	50,711	60,277	

BUDGET
198

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION

OBJECT

DETAIL

Description	Account #	198 Approved	198 Proposed	1988 Approved	1987 Actual	EXPLANATIONS
Debt Charges- Principal	4220		888	765	765	
-Interest	4230		8193	8271	8271	
Utilities	4360		9000	9500	9491	
Vehicle, Gas, Oil and Maint.	4440		10,000	14,400	8352	
Capital Cost- Equipment	4420		0	0	0	
Capital Cost T&D	4320		475	0	1419	
Other- Equipment	4490		850	0	865	
Other T&D	4390		0	0	0	
Transfer to Reserves	4500		15,000	22,955	24,960	
Total Page 2			54,406	55,891	54,123	
Total Page 1			60,976	56,171	62,627	
TOTAL Expenses			105,382	112,062	116,750	

PROPOSED
RECREATION BUDGET- 1988

<u>Revenue</u>	<u>Budget 1988</u>	<u>Actual 1987</u>	<u>Budget 1987</u>
<u>Ontario Grants</u>			
Operating 3310	6000.00	6000.00	6000.00
Other 3320	0	0	0
	<u>6000.00</u>	<u>6000.00</u>	<u>6000.00</u>
<u>Other Grants</u>			
Federal Sec. 38 3410	14,000.00	0	0
Village 3420	4,000.00	4,000.00	4,000.00
Other Mun. 3430	1,500.00	650.00	2,500.00
Donations 3590	0	0	0
		<u>4,650.00</u>	
<u>Fees & Service Charges</u>			
Hall Rental 3510	5,000.00	3264.00	7,000.00
Canteen Rental 3512	5050.00	4,700.00	4,200.00
Adm. Ice Rentals 3514	48,500.00	48,267.00	36,900.00
Ice Slab, Ball Feild 3516	2,000.00	2630.00	4,000.00
Sign Rental 3518	3,500.00	3,300.00	1,000.00
Bar Revenue 3520	0	53.00	6,700.00
	3540	742.00	600.00
	3570	0	1,700.00
Regis. fees 3570	0	0	1,700.00
Special Events 3580	15,000.00	15,756.00	20,000.00
<u>Other Income</u>			
Investment 3690	1,000.00	1,343.00	1,000.00
Other	0	78.00	0
Bal. forward	<u>10,110.00</u>	<u>19,431.00</u>	<u>19,431.00</u>
 Total Revenue	 <u>116,360.00</u>	 <u>110,214.00</u>	 <u>115,031.00</u>

<u>Expenses</u>		<u>Budget 1988</u>	<u>Actual 1987</u>	<u>Budget 1987</u>
<u>Wages and Benefits</u>				
Arena Operator	(4110)	15,850.00	15,750.00	15,000.00
Other	(4120)	<u>3,500.00</u>	<u>3,426.00</u>	<u>3,360.00</u>
		19,350.00	19,176.00	18,360.00
<u>Material Supplies and Utilities</u>				
Cleaning and Other Supplies	(4210)	1,000.00	1,543.00	600.00
Bar supplies	(4220)	0	25.00	5,000.00
Utilities	(4250)	28,000.00	25,684.00	28,000.00
Special Events	(4280)	<u>6,000.00</u>	<u>6,890.00</u>	13,500.00
		35,000.00	34,142.00	
<u>Services & Rent</u>				
Advertising	(4310)	500.00	460.00	500.00
Bank Charges	(4320)	100.00	52.00	250.00
Licences & Memb.	(4330)	125.00	115.00	250.00
Reg. Fees *	(4340)		0	660.00
Repairs, Maint.	(4350)			
Cleaning Contract		10,950.00	8652.00	10,752.00
Other		15,000.00	12,950.00	15,000.00
Admin.		6,000.00	6,197.00	10,912.00
Beach Project		2,500.00		
Transfers to Reserves	(4420)	5,000.00	0	0
Capital Expenses		<u>5,000.00</u>	<u>18,360.00</u>	<u>0</u>
		<u>46,225.00</u>	<u>46,786.00</u>	
Total Expenses		<u>99,525.00</u>	<u>100,104.00</u>	<u>103,784.00</u>
Net Profit (Loss)		<u>16,835.00</u>	<u>10,110.00</u>	<u>11,274.00</u>

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

REVENUES	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	COMMENTS
Other Charges on Tax Bills		\$	\$	\$	\$	\$	
Sewer Billings		73,708	76,112	76,000	78,552	79,000	
Water Billings		0					
Total		73,708	76,112	76,000	78,552	79,000	
Equipment Rental		0		0			
Grants In Lieu of Taxes							
Canada-Post Office	3210	1,100	1,196	1,200	1,268	1,270	
Ontario-L.C.B.O.	3220	1,200	1,279	1,200	1,352	1,350	
-Senior Citizens				3,000	3,193	3,200	
-Other			280	280	0	0	
Total		2,300	2,755	5,680	5,813	5,820	
Unconditional Grants							
Per Household	3310	12,180	12,180	13,050	13,050	13,470	
Resource Equalization	3312	54,815	54,815	56,241	56,241	61,732	
General Support	3314	20,024	20,025	22,080	22,080	23,105	
Total		87,019	87,020	91,371	91,371	98,307	
Conditional Grants							
M.T.C.	3320	27,000	27,000	27,600	27,600	28,200	
Welfare Assistance	3332	20,000	21,738	22,400	8,329	10,400	
Other	3324	2,500	2,500	0	1,000	0	
Other-RECREATION			22,767	0		0	
Other-Planning					8,241		
Total		49,500	74,005	50,000	45,170	38,600	
Other Grants							
County Road Rebate	3420	2,700	2,892	2,900	3,062	3,250	
School Crossing Guards	3430	4,000	3,923	4,000	4,032	4,450	
Federal - Job Dev. Program			1,300	26,935	26,542		
Challenge '87					4,176		
Energy Grant					2,300		
JEPP.						720	
ESI '88						13,221	
Total		6,700	8,115	33,835	40,112	21,641	

REVENUES Continued		BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	COMMENTS
		\$	\$	\$	\$	\$	
Fees And Service Charges							
Fire Fees	3520	3,400	3,106	3,000	2,077	2,500	
Roadway Fees	3530	900		0	0	0	
Dump Rentals	3540	1,500	1,435	1,500	1,635	1,500	
Park Fees	3550	1,000	808	1,000	792	850	
Other		600	1,886	1,000	1,457	1,500	
Total		7,400	7,235	6,500	5,961	6,350	
Other Income							
Licenses & Permits	3610	1,150	4,449	2,800	5,253	5,000	
Building Rental	3620	12,020	12,900	14,130	13,596	14,000	
Penalties & Interest - Taxes	3630	3,500	4,007	3,500	4,857	4,000	
Investment Income	3640	3,000	4,788	3,000	6,731	5,000	
Sales Maps, etc.	3650	2,000	3,874	3,000	6,710	2,500	
Sundry Revenue		0	0	0	0	0	
Sale of Land		0	0	0	0	0	
Late Payment Charges	3635	500	336	500	405	450	
Transfer From Reserves & Reserve Funds	3685	24,054	25,304	0	0	10,000	
Contributions From Local Boards-(Water,Lib.,Hydro)	3670	34,869	29,550	31,464	31,464	31,464	
Other			4,054		1,087		
Total		81,093	89,262	58,394	70,103	72,414	
TOTAL REVENUES (excl taxes)		307,720	344,504	321,780	337,082	322,132	

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

EXPENDITURES	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	COMMENTS
GENERAL GOVERNMENT							
Members of Council		\$	\$	\$	\$	\$	
Honoraria	4211	13,700	11,857	12,500	13,400	13,650	
Materials & Supplies	4219						
Donations		525	455	500	425	500	
Seminars		1,375	1,844	1,800	626	1,000	
Public Relations		100	161	180	78	935	
Mileage		100	174	200	224	250	
Insurance		210	210	210	210	342	
Other			30	50	296	356	
Subscriptions		125	36	50	0	50	
Membership Fees		274	210	250	220	233	
Sub Total		2,709	3,120	3,240	2,079	3,666	
Total-Members of Council		16,409	14,977	15,740	15,479	17,316	
Administration							
Salaries & Benefits	4221	65,000	65,257	67,000	62,110	65,500	
Materials & Supplies	4229						
Training & Development					908	1,000	
Subscriptions-Memberships		177	254	200	245	250	
Telephone		1,332	1,387	2,000	2,029	2,000	
Hydro & Gas		1,850	3,446	3,200	4,116	4,200	
Water & Sewer		2,016	2,170	2,550	2,016	2,016	
Cleaning & Other Materials		1,500	1,245	1,500	1,072	1,200	
Advertising		500	1,465	500	1,544	1,500	
Insurance		2,615	2,615	765	765	3,325	
Stationery		3,430	2,727	3,000	2,596	3,000	
Sevices & Rents		768	1,939	2,000	2,000	4,627	
Postage		2,584	2,570	3,350	3,596	4,000	
Other		2,500	2,500		830	200	
Federal Job Dev. Program				12,352	12,156	0	
Christmas Party			500	500	637	500	
Sub Total		19,272	22,818	31,917	34,510	27,818	
Legal & Audit	4229	9,000	9,375	7,000	6,550	7,000	
Travel & Conferences	4229	1,375	2,482	1,500	1,355	2,500	
Long Term Debt Charges	4222	32,082	15,892	23,805	24,078	22,805	
Res. Loan Repayment		0					
Res.- For Working Funds	4224	5,000	5,000	5,000	10,000		
- For Sick Leave		6,894	6,894	1,000	1,000	1,000	
- For Computer Acq.		2,500	2,500	0	0	1,500	
Bank Charges-Interest	4227	2,000	486	500	150	250	
Taxes Written Off	4228	500	3,488	0	300	150	

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	COMMENTS
	Acc't.No.	1986	1986	1987	1987	1988	
TRANSPORTATION							
Roadways		\$	\$	\$	\$	\$	
Salaries & Benefits	4411	50,865	57,911	60,200	55,705	60,000	
Capital Expenditures	4413	1,600	1,184		867	1,680	
#2 Truck				0	0	0	
#1 Truck				0	0	0	
Tractor *					0	25,000	
Sub. Total		1,600	1,184	0	867	26,680	
Transfer To Res.-Capital Expend	4415	5,000	5,000	0	5,000	5,000	
Materials & Supplies	4419						
Hot Mix Asphalt				1,500	1,500	3,000	
Telephone		373	346	350	385	400	
Mileage		100	0	100	0	50	
Memberships		40	0	60	123	123	
Heating Oil		2,000	797	900	1,651	1,800	
Cleaning Supplies		225	250	250	134	400	
Hydro		730	530	600	651	700	
Salt		2,700	4,327	3,600	1,617	3,200	
Sand		500	1,101	500	296	300	
Gravel		1,000	446	500	0	564	
Cold Mix Asphalt		3,500	2,567	4,400	3,958	4,100	
Truck Rental		16,000	17,332	16,000	17,929	19,140	
Equipment Rental		150	0	200	0	200	
Materials & Supplies		1,135	1,729	1,300	2,823	3,000	
Tools		500	241	400	400	400	
Insurance		1,342	1,342	2,124	2,124	3,128	
Fuel & Oil- Machinery					0	1,600	
Federal Job Dev. Program				14,586	14,387	0	
Sub. Total		30,295	31,008	47,370	47,978	42,105	
Total Roadways		87,760	95,103	107,570	109,550	133,785	
Street Lighting							
Capital Expenditures	4433	1,400	1,400	1,750	1,925	1,350	
Materials & Supplies	4439						
Maintenance		2,000	2,063	2,100	2,208	2,200	
Power		8,240	8,240	8,850	8,851	9,475	
Sub. Total		10,240	10,303	10,950	11,059	11,675	
Total Street Lighting		11,640	11,703	12,700	12,984	13,025	
Crossing Guards	4421	8,000	7,881	8,000	8,489	8,900	
TOTAL TRANSPORTATION		107,400	114,687	128,270	131,023	155,710	

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	COMMENTS
	Acc't.No.	1986	1986	1987	1987	1988	
		\$	\$	\$	\$	\$	
ENVIRONMENTAL SERVICES							
Sanitary Sewers							
Salaries & Benefits	4511	22,927	21,854	22,300	22,078	23,450	
Long Term Debt Charges	4512	30,000	32,310	30,000	32,202	27,667	
Capital Expenditures	4513	1,640	1,600	0	616	1,045	
Materials & Supplies	4519						
Chemicals		4,271	3,374	2,500	554	4,710	
Insurance		2,904	2,904	3,275	3,275	911	
Maintenance Supplies		528	392	500	473	720	
Power		10,000	7,843	8,500	9,022	9,400	
Equipment Repairs		1,438	1,007	1,500	1,225	1,400	
Other			416	450	826	850	
Transfer to Reserves				6,680	11,680	5,000	
Equipment Rentals			295	295	445	450	
Sub. Total		19,141	16,231	23,700	27,500	23,441	
Total Sanitary Sewers		73,708	71,995	76,000	82,396	75,603	
Garbage Disposal							
Salaries & Benefits	4521	7,672	7,878	7,900	7,251	7,800	
Equipment & Truck Rental	4529	8,000	8,069	8,000	8,860	9,861	
Total Garbage Disposal		15,672	15,947	15,900	16,111	17,661	
TOTAL ENVIRONMENTAL SERVICES		89,380	87,942	91,900	98,507	93,264	
SOCIAL & FAMILY SERVICES							
General Assistance		25,000	26,680	28,000	10,855	14,000	
PLANNING & DEVELOPMENT							
Advertising	4819	200	140	200	8,241	0	

EXPENDITURES Continued	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	COMMENTS
		\$	\$	\$	\$	\$	
RECREATION & CULTURAL SERVICES							
Parks							
Salaries & Benefits	4711	0	472	400	380	400	
Materials & Supplies	4719			200	512	500	
Wharf					675	100	
Fuel		100	49	0	0	0	
Services & Rents		200	598	400	104	475	
Hydro		434	391	0	341	350	
Insurance					575	1,982	
Sub. Total		734	1,038	600	2,207	3,407	
Recreation-General Programs							
Long Term Debt Charges	4722	16,802	26,262	16,000	14,353	13,595	
Capital Expenditures	4723	1,605	1,605				
Reserve - Arena	4724	0					
Grant - Athletic Association	4725	4,000	4,000	4,000	4,000	4,000	
Programs - Salaries & Wages	4731		14,537				
- Materials & Supplies	4739		3,637				
- Challenge '87					4,564		
Sub. Total		22,407	50,041	20,000	22,917	17,595	
Library							
Municipal Grant	4745	1,000	1,000	1,000	1,000	0	
TOTAL RECREATION & CULTURAL SERV.		24,141	52,551	22,000	26,504	21,402	
TOTAL EXPENDITURES		431,382	454,142	462,925	470,436	462,337	
TOTAL EXPENDITURES		431,382	454,142	462,925	470,436	462,337	
TOTAL REVENUES		307,720	344,504	321,780	337,082	322,132	
SHARE OF TELEPHONE TAX		8,076	8,076	9,073	9,073	9,525	
SURPLUS (DEFICIT)-1985		6,753	6,753	15,450	15,450	6,671	
NET TAX REQUIREMENT		108,833	94,809	116,622	108,831	124,009	