

## REPORT TO COUNCIL

Date: December 20, 2022

From: Kris Croskery-Hodgins, Municipal Administrator

Re: 2022 Budget Review

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### BACKGROUND/OVERVIEW

Council approved the 2022 Budget on March 29, 2022. The overall increase to the Tax Levy was 2.789906%, providing \$2,918,981.

Any amounts not included in the 2022 Budget approval were brought to Council for approval by Resolution, if required throughout the year.

### FINANCIAL IMPACT

Prior to adjustments for amortization, the budget actual figures are reviewed and items are identified to be placed into reserve as appropriate.

### SUMMARY

The following items are of note in the 2022 Budget to date:

- a. Supplementary Tax Amounts for improvements to property and new construction has added \$29,076.95 to the levied amount.
- b. The software conversion to TownSuite has not been completed in 2022 as anticipated. We recommend moving the remaining payment amount back to reserve for use in 2023 when the project has been completed. Total to move \$68,885.07.
- c. 2 installments of the Northern Ontario Resource Development Support (NORDS) grant were received in 2022. These amounts are required to be utilized to help offset some of the impacts resource development has on municipal infrastructure.  
\$97,679.54 was received after a hard-top maintenance project was completed on Beatty Street, which leads to 2 pits on Power Plant Road. This amount will be placed into the Roads Reserve to replace the amounts used.  
\$97,679.54 was received and has been designated for the replacement of a multi-plate culvert on Hart Road in 2024.

- d. Building Services revenues are very high in 2022. Once final amounts are received for shared services and Building Department expenses, we recommend placing the surplus into a Building Services Reserve for use in years when building requirements are lower than average.
- e. There is an estimated \$9,000 surplus in the Museum Budget. It is recommended that this amount be placed into the Museum Capital reserve for use on future projects.
- f. Anticipated repairs to Chapman's Landing Dock were not completed in 2022 but were included in the Budget for \$5,000. These repairs are planned for 2023 and it is recommended that this amount be placed into the designated reserve to assist with that repair.

**RECOMMENDATION:**

Once all figures are received and the 2022 year has been finalized, the Auditor will begin the Audit on January 23, 2023. Final entries for amortization are provided and adjustments are then completed. Having these amounts in reserves provides the Auditor with information they require.

1. That Council approves the attached Resolution authorizing transfers to Reserves.

Respectfully,

Kris Croskery-Hodgins, Municipal Administrator



TOWNSHIP OF NIPISSING

**DRAFT**

RESOLUTION

DATE: December 20, 2022

NUMBER: R2022-

Moved by

Seconded by

That we transfer the machine credit for the Road Equipment and Fire Apparatus to reserve at the end of 2022;

That we transfer the surplus revenue in the Building Services Department to a designated reserve for this purpose;

That we transfer the remaining software funding to reserve pending the finalization of the project in 2023, amount \$68,885.07;

That we transfer the \$5,000 budgeted in 2022 for Pay Equity purposes to reserve for future needs of a Pay Equity Review;

That we transfer the NORDS Grant funds received, \$195,359.08, to a designated reserve fund, as required;

That we transfer the revenue collected from the Bottle Drive, \$3,691.25, into a designated Recreation Department reserve;

That we transfer \$250 received as a donation to the Playground Tables and Chairs into the Recreation Department reserve;

That we place the \$5,000.00 budgeted for Dock and Boat Launch repairs into a designated reserve for this purpose for use in 2023;

That we place the \$9,000.00 surplus from the Museum Budget into reserve for Museum Capital repairs;

And that we transfer \$500 from the Integrity Commissioner Budget to a reserve for future need of this service.

For      Against

PIPER  
BUTLER  
FOOTE  
KIRKEY  
YEMM

Carried

Mayor: Tom Piper

## 2022 Budget Report

Revenues				Previous Year
				Comparison
	2022	2022		2021
	Actual	Budget	Difference	Actual
Tax Levy	\$ 2,948,057.95	\$ 2,918,981.00	\$ (29,076.95)	\$ 2,791,163.67
Ontario Municipal Partnership Grant (OMPF)	\$ 629,400.00	\$ 629,400.00	\$ -	\$ 619,000.00
Surplus from 2021 *Placed into reserve for 2022 correction	\$ 148,031.00	\$ 148,031.00	\$ -	\$ 48,799.00
Payment In Lieu - Provincial lands	\$ 22,167.42	\$ 22,716.00	\$ 548.58	\$ 19,342.85
Payment In Lieu - Hydro Dam	\$ 472.27	\$ 500.00	\$ 27.73	\$ 472.27
Interest Earned - Bank Account & Tax Arrears	\$ 61,058.55	\$ 50,000.00	\$ (11,058.55)	\$ 45,514.91
Taken From Reserve (Administration)	\$ 292,519.75	\$ 292,519.75	\$ -	\$ 5,269.93
Road Closing/Tax Certificates/Tax Sales Fees	\$ 6,530.00	\$ 5,450.00	\$ (1,080.00)	\$ 6,960.00
Minor Variances/Consent/Planning Fees	\$ 11,250.00	\$ 8,500.00	\$ (2,750.00)	\$ 12,000.00
Miscellaneous - Admin for bank fees etc.	\$ 1,443.73	\$ 6,687.66	\$ 5,243.93	\$ 8,820.25
Taken From Reserve (Fire Department)	\$ 25,570.00	\$ 25,570.00	\$ -	\$ 31,015.00
Fire Department Revenues	\$ 727.63	\$ 4,000.00	\$ 3,272.37	\$ 20,707.66
Safe Restart Program Grant (COVID)	\$ -	\$ -	\$ -	\$ 63,818.00
911 Sign Installation/Supply	\$ 874.40	\$ 250.00	\$ (624.40)	\$ -
Dog Fines/Dog Tags/Pound Fees	\$ 3,065.00	\$ 4,300.00	\$ 1,235.00	\$ 3,041.00
Provincial Offences Tickets - Nipissing Share	\$ 1,205.40	\$ 250.00	\$ (955.40)	\$ -
Building Permit Fees	\$ 145,047.20	\$ 45,100.00	\$ (99,947.20)	\$ 85,064.96
Cemetery Burials;Monument Install; Sale of Lots; Interest	\$ 12,220.00	\$ 8,250.00	\$ (3,970.00)	\$ 9,941.01
Landfill Fees Collected	\$ 64,596.12	\$ 50,000.00	\$ (14,596.12)	\$ 73,432.44
Ontario Community Infrastructure Fund (OCIF)	\$ 202,196.00	\$ 202,196.00	\$ -	\$ 95,150.00
Taken from Reserve (Roads)	\$ 187,392.07	\$ 187,392.07	\$ -	\$ 176,530.28
Northern Ontario Resource Development Support (NORDS)	\$ 195,359.08	\$ 97,679.54	\$ (97,679.54)	\$ -
Canada Community Building Fund (CCBF) Gas Tax	\$ 87,139.08	\$ 108,275.53	\$ 21,136.45	\$ 96,211.53
Long Term Debt Proceeds - 2023 Tandem Truck	\$ 331,788.30	\$ 681,600.00	\$ 349,811.70	\$ -
Long Term Debt Proceeds - 2022 Excavator	\$ -	\$ -	\$ -	\$ -
Roads Revenues	\$ 22,658.87	\$ 10,500.00	\$ (12,158.87)	\$ 8,807.40
Community Centre Rentals	\$ 550.00	\$ 1,200.00	\$ 650.00	\$ 1,375.00
Fitness Centre Memberships	\$ 10,806.20	\$ 4,500.00	\$ (6,306.20)	\$ 3,835.00
Recreation Program Revenue/Bottle Drive Revenue	\$ 14,802.20	\$ 8,000.00	\$ (6,802.20)	\$ 478.80
FedNor Grant for Playground Equipment	\$ 62,720.00	\$ 62,720.00	\$ -	\$ -
Taken From Reserve (Recreation) for Playground	\$ 20,910.00	\$ 20,910.00	\$ -	\$ -
Museum Donations/Book sales/Merchandise/Gift Sales	\$ 4,843.11	\$ 2,300.00	\$ (2,543.11)	\$ 2,116.73
Museum Candy/Yogurt/Cold Drink Sales	\$ 3,312.32	\$ 5,000.00	\$ 1,687.68	\$ 3,884.00
Museum Special Event Revenues	\$ 2,389.50	\$ 3,500.00	\$ 1,110.50	\$ 1,286.80
Federal Summer Job Program Grant	\$ 2,100.00	\$ 2,800.00	\$ 700.00	\$ 2,887.00
Provincial Summer Experience Grant	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -
OPG Museum Heritage Grant	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
<b>TOTAL</b>	<b>\$ 5,523,203.15</b>	<b>\$ 5,622,578.55</b>	<b>\$ 99,375.40</b>	<b>\$ 4,236,925.49</b>

## 2022 Budget Report

2022 Budget Report				Previous Year Comparison
Expenses	2022	2022	2021	
	Actual	Budget	Difference	Actual
Surplus from 2021 *Placed into reserve for 2022 correction	\$ 148,031.00	\$ 148,031.00	\$ -	\$ -
Staff Remuneration/Deductions/Benefits - All Departments	\$ 977,149.57	\$ 1,194,209.00	\$ 217,059.43	\$ 1,077,505.67
Council Remuneration/Deductions	\$ 55,499.24	\$ 56,298.00	\$ 798.76	\$ 52,770.20
Expenses - Phones, Water	\$ 7,905.93	\$ 7,500.00	\$ (405.93)	\$ 5,472.69
Council Professional Development	\$ 7,383.72	\$ 8,000.00	\$ 616.28	\$ 588.30
Web Page support	\$ 801.57	\$ 2,000.00	\$ 1,198.43	\$ 1,062.48
Council Donations	\$ 3,525.07	\$ 5,000.00	\$ 1,474.93	\$ 2,209.80
Strategic Plan Implementation	\$ 2,710.61	\$ 8,500.00	\$ 5,789.39	\$ 7,156.72
Pay Equity	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 7,853.17
Amortization - Administration	\$ -	\$ -	\$ -	\$ 18,732.28
Place in Reserve - Administration	\$ -	\$ -	\$ -	\$ 2,500.00
Property Assessment Costs (MPAC)	\$ 57,749.40	\$ 57,749.39	\$ (0.01)	\$ 58,391.48
Capital Expenses - Administration	\$ 131,108.24	\$ 240,000.00	\$ 108,891.76	\$ -
Office Cleaning & Maintenance	\$ 8,135.99	\$ 8,000.00	\$ (135.99)	\$ 8,237.87
Office Hydro and Propane	\$ 4,906.06	\$ 9,600.00	\$ 4,693.94	\$ 4,447.54
Office Phone, Fax and Cell Phones	\$ 6,463.94	\$ 6,000.00	\$ (463.94)	\$ 6,003.24
Postage	\$ 9,255.77	\$ 8,500.00	\$ (755.77)	\$ 8,794.04
Insurance - Administration	\$ 11,936.70	\$ 13,000.00	\$ 1,063.30	\$ 12,144.55
Advertising	\$ 938.41	\$ 500.00	\$ (438.41)	\$ 528.27
Office Supplies	\$ 36,074.63	\$ 32,500.00	\$ (3,574.63)	\$ 40,898.54
Bank Charges	\$ 3,727.35	\$ 4,000.00	\$ 272.65	\$ 3,870.12
Professional Development	\$ 3,236.18	\$ 7,500.00	\$ 4,263.82	\$ 2,917.32
Association Dues	\$ 3,053.89	\$ 3,500.00	\$ 446.11	\$ 3,434.17
Vehicle Maintenance	\$ 1,209.14	\$ 1,000.00	\$ (209.14)	\$ 774.85
Health and Safety	\$ 2,054.63	\$ 2,500.00	\$ 445.37	\$ 1,224.03
Audit Fees	\$ 14,246.40	\$ 14,700.00	\$ 453.60	\$ 14,737.60
Legal Fees	\$ 3,159.96	\$ 7,500.00	\$ 4,340.04	\$ 2,884.44
Planning Fees	\$ 3,895.38	\$ 5,000.00	\$ 1,104.62	\$ 7,358.21
Integrity Commissioner	\$ 498.63	\$ 1,000.00	\$ 501.37	\$ 1,000.00
Election 2022	\$ 6,413.64	\$ 10,000.00	\$ 3,586.36	\$ 2,000.00
Amortization - Fire Department	\$ -	\$ -	\$ -	\$ 69,309.02
LTD Payments for UTV	\$ 8,039.68	\$ 8,770.00	\$ 730.32	\$ 870.64
LTD Payments for Mini Pumper FD	\$ -	\$ -	\$ -	\$ 2.94
LTD Payments for Pick Up Truck FD	\$ 15,010.47	\$ 16,800.00	\$ 1,789.53	\$ 3,157.74
Station #2 Heat, Hydro, Telephone, Maintenance	\$ 12,572.27	\$ 12,700.00	\$ 127.73	\$ 11,562.23
Station #1 Heat, Hydro, Telephone, Maintenance	\$ 15,635.94	\$ 16,100.00	\$ 464.06	\$ 15,733.68
Fire Department Insurance	\$ 22,799.26	\$ 22,500.00	\$ (299.26)	\$ 20,966.24
FD Office Supplies, Mileage, Expenses	\$ 8,004.20	\$ 13,500.00	\$ 5,495.80	\$ 9,391.04
To Reserve - Fire Department	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 50,940.85
Fire Department Capital	\$ 59,130.90	\$ 60,000.00	\$ 869.10	\$ -
Mutual Aid Dues, Automatic Aid Renewal and Expenses	\$ 3,012.82	\$ 4,550.00	\$ 1,537.18	\$ 4,506.53
Call Taking and Alerting	\$ 2,679.36	\$ 3,500.00	\$ 820.64	\$ 2,854.90
PPE Maintenance, Station Wear, Uniforms, Regalia, Awards	\$ 14,472.54	\$ 15,200.00	\$ 727.46	\$ 15,145.87
New Equipment	\$ 13,105.59	\$ 17,000.00	\$ 3,894.41	\$ 17,090.46
Fire Prevention-Public Education	\$ 2,176.56	\$ 6,500.00	\$ 4,323.44	\$ 8,833.22
FD Health and Safety	\$ 2,907.54	\$ 4,500.00	\$ 1,592.46	\$ 3,922.97
FD Professional Development	\$ 14,278.92	\$ 25,000.00	\$ 10,721.08	\$ 23,003.83
Equipment Certification and Maintenance, small engine fuel	\$ 8,988.66	\$ 12,700.00	\$ 3,711.34	\$ 8,517.25
Radio Equipment, Licensing and Comm Equipment Repairs	\$ 9,460.95	\$ 10,350.00	\$ 889.05	\$ 10,886.38
Firefighter Points/Stipends for Officers	\$ 63,944.99	\$ 64,320.00	\$ 375.01	\$ 48,867.84
FD Equipment Rental * apparatus usage for reserves	\$ 44,587.50	\$ 54,500.00	\$ 9,912.50	\$ 53,825.00
Emergency Management	\$ 2,928.95	\$ 7,000.00	\$ 4,071.05	\$ 24,078.70
911 Signage	\$ 1,175.34	\$ 1,000.00	\$ (175.34)	\$ 1,091.88
Municipal Law Enforcement	\$ 1,293.42	\$ 3,500.00	\$ 2,206.58	\$ 2,457.90
Animal Control	\$ 2,558.41	\$ 3,800.00	\$ 1,241.59	\$ 1,903.60
Building Services including CBO Shared Services	\$ 58,250.38	\$ 57,350.00	\$ (900.38)	\$ 55,100.65
Policing Services	\$ 317,587.07	\$ 319,309.00	\$ 1,721.93	\$ 322,119.53
Social Services Levy (DSSAB)	\$ 168,830.56	\$ 168,830.00	\$ (0.56)	\$ 167,295.88
Eastholme Home for Aged Levy	\$ 133,352.00	\$ 133,352.00	\$ -	\$ 126,374.00
Health Unit Levy	\$ 56,650.54	\$ 56,650.00	\$ (0.54)	\$ 54,849.24
Health Centre Contribution (20 Year Commitment)	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
EMS Services (Land Ambulance) Levy	\$ 124,916.45	\$ 124,916.45	\$ -	\$ 117,659.16
Cemetery Maintenance	\$ 8,139.77	\$ 9,500.00	\$ 1,360.23	\$ 4,367.72
Landfill Hydro - Both Sites	\$ 1,751.09	\$ 2,400.00	\$ 648.91	\$ 2,278.85
Landfill Cell Phones	\$ 1,779.28	\$ 1,500.00	\$ (279.28)	\$ 1,485.50
Landfill Equipment Rental * equipment usage for reserves	\$ 18,804.30	\$ 10,000.00	\$ (8,804.30)	\$ 18,928.00
Landfill Materials and Supplies	\$ 43,292.29	\$ 38,000.00	\$ (5,292.29)	\$ 34,821.72
Landfill Closure Reserve	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
Ammortized Closing Expense - Landfill	\$ -	\$ -	\$ -	\$ 566,392.98

Expenses				Previous Year
				Comparison
	Year 2022	Year 2022		Year 2021
	Actual	Budget	Difference	Actual
Landfill Monitoring Services	\$ 30,851.60	\$ 44,500.00	\$ 13,648.40	\$ 41,263.68
Hazardous Waste Depot Usage	\$ 2,024.00	\$ 2,500.00	\$ 476.00	\$ 2,324.00
Recycling Services	\$ 66,591.72	\$ 63,500.00	\$ (3,091.72)	\$ 46,315.53
Street Light Hydro and Maintenance	\$ 1,576.13	\$ 3,000.00	\$ 1,423.87	\$ 2,217.35
Amortization - Roads	\$ -	\$ -	\$ -	\$ 576,878.93
LTD Payments 2023 Wstar (3 Months)	\$ 6,376.92	\$ 11,600.00	\$ 5,223.08	\$ -
LTD Payments 2021 Wstar	\$ 57,464.00	\$ 62,688.00	\$ 5,224.00	\$ 7,241.34
LTD Payments 2023 Tandem Truck on Order	\$ -	\$ 11,600.00	\$ 11,600.00	\$ -
LTD Payments 2021 Excavator	\$ 28,013.92	\$ 30,560.64	\$ 2,546.72	\$ 400.91
Emergency Preparedness Materials - Public Works	\$ 6,372.78	\$ 5,000.00	\$ (1,372.78)	\$ -
Public Works Capital	\$ 340,608.32	\$ 768,600.00	\$ 427,991.68	\$ 0.03
Culvert Materials	\$ 29,974.58	\$ 25,000.00	\$ (4,974.58)	\$ 19,252.29
Health and Safety Materials - Public Works	\$ 2,242.87	\$ 8,000.00	\$ 5,757.13	\$ -
To Reserve - Public Works	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 272,679.30
To Reserve - New Garage/Office Complex	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
Public Works Hydro and Propane	\$ 18,880.73	\$ 20,000.00	\$ 1,119.27	\$ 15,907.56
Public Works Telephone and Cell Phones	\$ 6,206.18	\$ 5,200.00	\$ (1,006.18)	\$ 5,003.86
Public Works Insurance	\$ 49,213.16	\$ 40,000.00	\$ (9,213.16)	\$ 34,257.91
Public Works Professional Development	\$ 7,455.93	\$ 6,500.00	\$ (955.93)	\$ 4,316.29
Garage Materials/Supplies	\$ 44,621.05	\$ 41,000.00	\$ (3,621.05)	\$ 60,654.10
HTM Equipment Rentals/Materials	\$ 12,360.64	\$ 20,000.00	\$ 7,639.36	\$ 82,633.76
Sweeping Equipment Rentals	\$ 7,056.00	\$ 3,500.00	\$ (3,556.00)	\$ 3,575.00
Dust Control Materials	\$ 48,043.43	\$ 52,000.00	\$ 3,956.57	\$ 35,207.42
Grading Rentals	\$ 59,585.10	\$ 45,000.00	\$ (14,585.10)	\$ 43,603.80
Bridge Study/Maintenance supplies	\$ 6,843.36	\$ 35,000.00	\$ 28,156.64	\$ 1,000.00
LTM Equipment Rentals/Materials	\$ 19,702.22	\$ 35,000.00	\$ 15,297.78	\$ 60,404.53
Quarried Gravel Materials	\$ 38,471.13	\$ 65,000.00	\$ 26,528.87	\$ 34,713.79
Stockpiled B Gravel Materials	\$ 15,477.57	\$ 12,000.00	\$ (3,477.57)	\$ -
Brushing Equipment Rentals	\$ 6,582.00	\$ 25,000.00	\$ 18,418.00	\$ 20,212.00
Road Side Cutting Services	\$ 9,102.58	\$ 6,000.00	\$ (3,102.58)	\$ 5,739.26
Ditching Equipment Rental/Materials	\$ 55,136.66	\$ 67,500.00	\$ 12,363.34	\$ 68,076.90
Sign Materials	\$ 6,507.76	\$ 5,000.00	\$ (1,507.76)	\$ 4,242.84
Winter Maintenance Materials - Sand and Salt/Equipment Rental	\$ 151,383.20	\$ 180,000.00	\$ 28,616.80	\$ 180,654.68
Thawing Culvert Equipment Rental	\$ 9,395.00	\$ 4,500.00	\$ (4,895.00)	\$ 195.00
OCIF Funding Project	\$ 213,415.07	\$ 213,415.07	\$ -	\$ -
Gas Tax Project	\$ 145,787.83	\$ 168,000.00	\$ 22,212.17	\$ -
Amortization - Recreation	\$ -	\$ -	\$ -	\$ 7,214.52
To Reserve for Community Centre, Fitness Centre	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Community Centre Hydro, Propane, Telephone	\$ 8,535.74	\$ 7,600.00	\$ (935.74)	\$ 7,468.67
Community Centre Maintenance and Cleaning Supplies	\$ 5,551.67	\$ 9,550.00	\$ 3,998.33	\$ 7,280.94
Community Centre Insurance	\$ 8,821.97	\$ 10,000.00	\$ 1,178.03	\$ 7,445.52
Fitness Centre Supplies	\$ 5,834.24	\$ 7,000.00	\$ 1,165.76	\$ 7,571.21
Capital Expenses - Community Centre	\$ 172.36	\$ 3,500.00	\$ 3,327.64	\$ -
To Reserve for Recreation, Docks, Facilities	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 978.80
Rink Hydro, Materials, Supplies	\$ 10,127.22	\$ 10,300.00	\$ 172.78	\$ 2,627.44
Canada Day Events	\$ 1,563.25	\$ 5,000.00	\$ 3,436.75	\$ -
Beach and Park Maintenance, Dock and Boat Launch Maintenance	\$ 8,327.19	\$ 8,000.00	\$ (327.19)	\$ 2,123.24
Recreation Programs, Events	\$ 13,448.70	\$ 14,000.00	\$ 551.30	\$ 1,624.09
Recreation Advertising, Office Supplies	\$ 24.41	\$ 250.00	\$ 225.59	\$ 183.17
FEDNOR Grant Playground Equipment	\$ 85,606.72	\$ 83,630.00	\$ (1,976.72)	\$ -
To Reserve - Museum	\$ 2,800.00	\$ 2,800.00	\$ -	\$ -
Museum Staff Development	\$ -	\$ 500.00	\$ 500.00	\$ -
Museum - Structural Other	\$ 5,650.27	\$ 5,750.00	\$ 99.73	\$ 3,995.64
Museum Hydro, Telephone, Janitorial Supplies	\$ 2,026.14	\$ 2,800.00	\$ 773.86	\$ 2,800.00
Museum Insurance	\$ 1,684.80	\$ 1,750.00	\$ 65.20	\$ 1,439.64
Museum Brochures, Advertising, Office Supplies, Store Supplies	\$ 1,563.50	\$ 4,000.00	\$ 2,436.50	\$ -
Museum Special Events	\$ 1,188.07	\$ 1,750.00	\$ 561.93	\$ 64.09
Museum Candy, Yogurt, Drinks	\$ 1,739.28	\$ 5,000.00	\$ 3,260.72	\$ 2,020.45
Museum Merchandise, Gifts, Books	\$ 947.69	\$ 1,250.00	\$ 302.31	\$ -
Museum Garden, Program expenses	\$ 461.51	\$ 700.00	\$ 238.49	\$ -
Museum Yard Maintenance	\$ 404.51	\$ 2,000.00	\$ 1,595.49	\$ 114.21
Museum Capital Expenses	\$ -	\$ 500.00	\$ 500.00	\$ -
Library Levy (Powassan District Union Public Library)	\$ 33,021.00	\$ 33,100.00	\$ 79.00	\$ 32,693.70
<b>TOTAL</b>	<b>\$ 4,619,012.73</b>	<b>\$ 5,622,578.55</b>	<b>\$ 1,003,565.82</b>	<b>\$ 4,987,708.91</b>