

TOWN BUDGET
FOR 2017
TOWN OF LEWISTON
IN
NIAGARA COUNTY
VILLAGE WITHIN OR PARTLY WITHIN
TOWN OF LEWISTON
CERTIFICATION OF TOWN CLERK

I, DONNA R. GARFINKEL, TOWN CLERK, CERTIFY THAT THE FOLLOWING IS
A TRUE AND CORRECT COPY OF THE 2016 BUDGET FOR THE TOWN OF
LEWISTON AND ADOPTED BY THE TOWN BOARD ON THE 14TH DAY OF
NOVEMBER, 2016.

SIGNED


TOWN CLERK


DATED: November 14, 2016

Town of Lewiston

Adopted Budget

2017

Adopted 11/14/16

TOWN OF LEWISTON
DATE RECEIVED: 11/14/2016 **RECEIVED BY:** 

**Town of Lewiston
2017 Adopted Budget
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**TOWN OF LEWISTON
2017 BUDGET SUMMARY
ADOPTED BUDGET
APPROVED 11/14/16**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,713,300	\$2,167,852	\$0	\$545,448
B GENERAL/ OUTSIDE VILLAGE		\$3,069,707	\$3,069,707	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$3,066,329	\$2,566,729	\$0	\$499,600
SS1 WATER POLLUTION CONTROL CENTER		\$2,038,489	\$2,038,489	\$0	\$0
SUBTOTAL		\$10,887,825	\$9,842,777	\$0	\$1,045,048
SPECIAL DISTRICTS					
S10 FRENCH LANDING DRAINAGE		\$7,000	\$0	\$0	\$7,000
SF FIRE PROTECTION		\$1,322,552	\$2,435	\$0	\$1,320,117
SL LEWISTON HEIGHTS		\$11,000	\$0	\$0	\$11,000
JR REFUSE		\$359,025	\$175	\$0	\$358,850
SS2 LMSIA		\$1,763,671	\$1,544,885	\$0	\$218,786
SS3 LEWISTON SOUTH SE		\$337,669	\$96,412	\$0	\$241,257
SW1 LEWISTON WATER IMPROVEMENT		\$2,147,315	\$1,577,315	\$0	\$570,000
SUBTOTAL		\$5,948,232	\$3,221,222	\$0	\$2,727,010
TOTAL		\$16,836,057	\$13,063,999	\$0	\$3,772,058
ASSESSED VAL.					
	VILLAGE		\$149,802,672		
	TOWN O/S VILLAGE		\$696,877,132		
	TOTAL		\$846,679,804		

**TOWN OF LEWISTON
2016 BUDGET SUMMARY
Adopted 11/16/15
Corrected 12/14/15**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,510,813	\$2,510,813	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$2,978,195	\$2,978,195	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,829,780	\$2,829,780	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,790,800	\$1,790,800	\$0	\$0
SUBTOTAL		\$10,109,588	\$10,109,588	\$0	\$0
SPECIAL DISTRICTS					
SF FIRE PROTECTION		\$1,258,080	\$42,435	\$0	\$1,288,932
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000
SR REFUSE		\$327,110	\$0	\$0	\$327,110
SS2 LMSIA		\$1,664,526	\$1,445,747	\$0	\$218,779
SS3 LEWISTON SOUTH SE		\$304,710	\$112,711	\$0	\$191,999
SW1 LEWISTON WATER IMPROVEMENT		\$1,923,720	\$1,441,318	\$0	\$482,402
SUBTOTAL		\$5,492,146	\$3,048,211	\$0	\$2,517,222
TOTAL		\$15,601,734	\$13,157,799	\$0	\$2,517,222
ASSESSED VAL.		VILLAGE	\$146,169,834		
		TOWN O/S VILLAGE	\$690,787,417		
		TOTAL	\$836,957,251		

**TOWN OF LEWISTON
2017 BUDGET SUMMARY
PRELIMINARY BUDGET**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,682,573	\$2,137,125	\$0	\$545,448
B	GENERAL/ OUTSIDE VILLAGE	\$3,096,107	\$3,096,107	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,066,329	\$2,566,729	\$0	\$499,600
SS1	WATER POLLUTION CONTROL CENTER	\$2,038,489	\$2,038,489	\$0	\$0
SUBTOTAL		\$10,883,498	\$9,838,450	\$0	\$1,045,048

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$7,000	\$0	\$0	\$7,000
SF	FIRE PROTECTION	\$1,318,800	\$2,435	\$0	\$1,316,365
SL	LEWISTON HEIGHTS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE	\$359,025	\$175	\$0	\$358,850
SS2	LMSIA	\$1,763,671	\$1,544,885	\$0	\$218,786
SS3	LEWISTON SOUTH SE	\$337,669	\$96,412	\$0	\$241,257
SW1	LEWISTON WATER IMPROVEMENT	\$2,147,315	\$1,577,315	\$0	\$570,000
SUBTOTAL		\$5,944,480	\$3,221,222	\$0	\$2,723,258

TOTAL		\$16,827,978	\$13,059,672	\$0	\$3,768,306
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ASSESSED VAL.	VILLAGE	\$149,802,672
	TOWN O/S VILLAGE	\$696,877,132
	TOTAL	\$846,679,804

**TOWN OF LEWISTON
2017 BUDGET SUMMARY
TENTATIVE BUDGET**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,630,625	\$1,994,125	\$0	\$636,500
B GENERAL/ OUTSIDE VILLAGE		\$3,072,565	\$3,074,507	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$3,046,057	\$2,761,587	\$0	\$500,000
SS1 WATER POLLUTION CONTROL CENTER		\$1,990,965	\$1,925,736	\$0	\$0
SUBTOTAL		\$10,740,212	\$9,755,955	\$0	\$1,136,500
:					
SPECIAL DISTRICTS					
S10 FRENCH LANDING DRAINAGE		\$7,000	\$0	\$0	\$7,000
SF FIRE PROTECTION		\$1,318,800	\$2,435	\$0	\$1,316,365
SL LEWISTON HEIGHTS		\$11,000	\$0	\$0	\$11,000
SR REFUSE		\$351,245	(\$7,605)	\$0	\$358,850
SS2 LMSIA		\$1,693,270	\$1,448,911	\$0	\$244,359
SS3 LEWISTON SOUTH SE		\$342,669	\$96,366	\$0	\$246,303
SW1 LEWISTON WATER IMPROVEMENT		\$2,147,315	\$1,517,477	\$0	\$570,000
SUBTOTAL		\$5,864,299	\$3,057,584	\$0	\$2,746,877
TOTAL		\$16,604,511	\$12,813,539	\$0	\$3,883,377.00

ASSESSED VAL.

VILLAGE	\$149,802,672
TOWN O/S VILLAGE	\$696,877,132
TOTAL	\$846,679,804

**TOWN OF LEWISTON
2017 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,827,379	\$2,060,783	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$3,180,207	\$2,862,602	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$3,035,698	\$2,785,923	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,843,305	\$1,847,303	\$0	\$0
SUBTOTAL		\$10,886,589	\$9,556,611	\$0	\$0
SPECIAL DISTRICTS					
SW1 LEWISTON WATER IMPROVEMENT		\$2,139,771	\$1,584,247	\$0	\$649,078
SF FIRE PROTECTION		\$1,312,332	\$3,285	\$0	\$1,295,000
2 LMSIA		\$1,618,713	\$1,430,554	\$0	\$218,786
SS3 LEWISTON SOUTH SE		\$301,812	\$96,412	\$0	\$241,257
SL LEWISTON HEIGHTS		\$11,000	\$0	\$0	\$11,000
SR REFUSE		\$359,025	\$175	\$0	\$358,850
SUBTOTAL		\$5,742,653	\$3,114,673	\$0	\$2,773,971
TOTAL		\$16,629,242	\$12,671,284	\$0	\$2,773,971.00
ASSESSED VAL.		VILLAGE	\$149,802,672		
		TOWN O/S VILLAGE	\$696,877,132		
		TOTAL	\$846,679,804		

TOWN OF LEWISTON
2017 TAX LEVY
Adopted Budget
 Approved 11/14/16

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		846,679,804	0.6442	545,448	\$545,448
LEWISTON OSV-HIGHWAY	DB	TOV	696,877,132	0.7169	499,600	\$499,600
FIRE PROTECTION	SF	FP-241	716,972,909	1.8412	1,320,117	\$1,320,117
LEWISTON WIA	SW1	WD-240	924,267,378	0.6167	570,000	\$570,000
LEWISTON MSIA	SS2	SD-243	668,025,384	0.1011	67,539	
LEWISTON MSIA	SS2	SD-243 P/U	4,213	35.9000	151,247	\$218,786
LEWISTON SSIA	SS3	SD-245	84,568,448	2.7957	236,425	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	\$241,257
LEWISTON HTS. GAS	SL	GS-241	40	275.0000	11,000	\$11,000
FRONT LANDING DRAINAGE DISTRICT	S10	DR-291	26	269.2308	7,000	\$7,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,675	76.7594	358,850	\$358,850
						<u>\$3,772,058</u>

ASSESSED VALUATION	VILLAGE	149,802,672
	TOWN O/S V	<u>696,877,132</u>
	TOTAL	<u>846,679,804</u>

**TOWN OF LEWISTON
2017 TAX LEVY COMPARISON
Adopted BUDGET
Approved 11/14/16**

	2015	2016	2017	RATE% CHANGE
<u>WHOLE TOWN TAX</u>				
A - LEWISTON GENERAL - WHOLE TOWN	\$0	\$0	\$545,448	N/A
Rate AV			0.6442	
<u>PART TOWN TAX</u>				
DB - HIGHWAY	\$0	\$0	\$499,600	N/A
TOL				
Rate AV			0.7169	
<u>SPECIAL DISTRICTS</u>				
SF - FIRE PROTECTION	\$1,278,100	\$1,288,932	\$1,320,117	:
Rate AV	\$1.8077	\$1.8077	\$1.8412	1.86%
SW1 - LEWISTON WATER IMPROVEMENT AREA	\$479,300	\$482,402	\$570,000	
Rate AV	\$0.5253	\$0.5253	\$0.6167	17.40%
SS2 - LMSIA	\$218,402	\$218,779	\$218,786	
Rate AV	\$0.1016	\$0.1016	\$0.1011	-0.49%
Rate AV	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER	\$191,847	\$191,999	\$241,257	
Rate AV	\$2.2193	\$2.2193	\$2.7957	25.97%
Rate AV	\$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS	\$8,000	\$8,000	\$11,000	
Rate AV	\$200.0000	\$200.0000	\$275.0000	37.50%
SR - REFUSE	\$327,040	\$327,110	\$358,850	
Rate AV	\$70.0000	\$70.0000	\$76.7594	9.66%
S10 - FRENCH LANDING DRAINAGE	0	0	7,000	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 1/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$0	\$0	\$0	\$0	\$545,448	\$545,448	\$545,448	N/A
A00-1000-1001-0000								
INT & PEN-REAL PROPERT	\$16,676	\$20,000	\$16,834	\$16,000	\$16,000	\$16,000	(\$4,000)	-20.00%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$722,998	\$732,205	\$287,809	\$674,025	\$674,025	\$674,025	(\$58,180)	-7.95%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00%
A00-1000-1170-0101								
HAZARDOUS WASTE TAX	\$152,728	\$75,000	\$115,656	\$50,000	\$0	\$0	(\$75,000)	-100.00%
A00-1000-1170-0102								
MODERN (RECREATION PAR	\$86,438	\$82,900	\$32,438	\$75,975	\$75,975	\$75,975	(\$6,925)	-8.35%
A00-1000-1170-0103								
ENERGY CREDIT M&T UTILITIES	\$27,436	\$55,000	\$0	\$42,774	\$43,406	\$43,407	(\$11,593)	-21.08%
A00-1000-1189-0000								
ENERGY CREDIT M&T UTILITIES-Ice Rink	\$0	\$0	\$0	\$0	\$0	\$7,200	\$7,200	N/A
A00-1000-1189-4403								
TAX COLLECTOR FEE	\$600	\$550	\$560	\$500	\$500	\$500	(\$50)	-9.09%
A00-1000-1232-0000								
TAX COLLECTOR FEE-WATER/SEWER ASSESSMENT	\$0	\$0	\$0	\$0	\$58,500	\$58,500	\$58,500	N/A
A00-1000-1232-1500								
CLERK FEES	\$3,065	\$2,500	\$1,685	\$4,000	\$3,000	\$3,000	\$500	20.00%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$43,898	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-1270-0000								
PUBL POUND CHRGR & DOG	\$370	\$250	\$75	\$250	\$250	\$250	\$0	0.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVIC	\$26	\$20	\$83	\$50	\$50	\$50	\$30	150.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,901	\$1,800	\$1,549	\$2,040	\$2,000	\$2,000	\$200	11.11%
A00-1000-1972-0000								
CAMBRIA SENIORS REV	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-1972-0200								
PARK & RECREATION CHAR	\$19,014	\$31,000	\$16,516	\$20,000	\$20,000	\$20,000	(\$11,000)	-35.48%
A00-1000-2001-0000								
RECREATION SPECIAL EVE	\$199,660	\$125,000	\$171,346	\$125,000	\$125,000	\$125,000	\$0	0.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$27,315	\$25,000	\$56,129	\$30,000	\$30,000	\$30,000	\$5,000	20.00%
A00-1000-2020-0000								
ICE RINK REVENUE	\$0	\$0	\$0	\$0	\$25,000	\$37,000	\$37,000	N/A
A00-1000-2025-4403								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 12/31/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
JOSEPH DAVIS PARK	\$275	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2089-0000								
NIA.COUNTY VAN REIMBUR	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
NIAGARA COUNTY CASINO RECEIPTS	\$0	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	N/A
A00-1000-2390-0000								
INTEREST & EARNINGS	\$188	\$0	\$42	\$0	\$0	\$0	\$0	N/A
A00-1000-2401-0000								
BINGO LICENSES	\$3,066	\$2,400	\$858	\$2,000	\$1,800	\$1,800	(\$600)	-25.00%
A00-1000-2540-0000								
DOG LICENSES	\$18,306	\$20,000	\$12,300	\$16,000	\$18,000	\$18,000	(\$2,000)	-10.00%
A00-1000-2544-0000								
OTHER LICENSES	\$300	\$400	\$500	\$400	\$400	\$400	\$0	0.00%
A00-1000-2545-0000								
PERMITS & LICS OTHER	\$15,200	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2590-0000								
FINES & FORFEITED BAIL	\$334,682	\$351,980	\$248,235	\$325,000	\$325,000	\$325,000	(\$26,980)	-7.67%
A00-1000-2610-0000								
JUSTICE CT GRANT REC'D	\$0	\$0	\$18,400	\$0	\$0	\$0	\$0	N/A
A00-1000-2620-0000								
REFUND PRIOR YRS EXP	\$133	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2701-0000								
MISCELLANEOUS REVENUES	\$117,442	\$1,500	\$32,915	\$1,500	\$1,000	\$1,000	(\$500)	-33.33%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$5,000	\$50,000	\$0	\$5,000	\$5,000	\$5,000	(\$45,000)	-90.00%
A00-1000-2770-0100								
GREENWAY REVENUE	\$19,414	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0300								
STATE REV SHARING (P/C	\$85,269	\$85,000	\$85,269	\$85,269	\$85,269	\$85,269	\$269	0.32%
A00-1000-3001-0000								
STATE AID OTHER	\$22,635	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-3089-0500								
TRANSFER FROM OTHER H-49 ICE RINK	\$0	\$0	\$0	\$0	\$41,950	\$53,476	\$53,476	N/A
A00-1000-5031-4403								
TRANSFER FROM OTHER FUNDS - H-97	\$101,832	\$338,308	\$0	\$0	\$0	\$0	(\$338,308)	-100.00%
A00-1000-5031-0000								
Total REVENUE	\$2,535,867	\$2,510,813	\$1,606,699	\$2,060,783	\$2,682,573	\$2,713,300	\$202,487	8.06%
PRIOR YEARS EXPENSE	\$0	\$0	\$622	\$0	\$0	\$0	\$0	N/A
A00-0000-0523-0000								
COUNCIL PEOPLE (4)	\$55,423	\$55,424	\$40,509	\$55,424	\$55,424	\$55,424	\$0	0.00%
A00-1010-0100-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 6/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
TOWN BOARD CONTRACTUAL								
A00-1010-0400-0000	\$985	\$2,000	\$1,197	\$2,000	\$2,000	\$2,000	\$0	0.00%
Total TOWN BOARD	\$56,408	\$57,424	\$42,328	\$57,424	\$57,424	\$57,424	\$0	0.00%
JUSTICES(2) & CLERKS(2)								
A00-1110-0100-0000	\$146,112	\$146,135	\$107,335	\$151,355	\$146,915	\$146,915	\$780	0.53%
COURT SECURITY	\$14,378	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1110-0100-0100	\$38,998	\$0	\$0	\$0	\$0	\$0	\$0	N/A
COURT ADMIN	\$17,773	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1110-0100-0101								
TOWN PROSECUTOR	\$0	\$2,500	\$0	\$2,500	\$2,000	\$2,000	(\$500)	-20.00%
A00-1110-0100-0200								
JUSTICE EQUIPMENT	\$64,478	\$25,194	\$13,924	\$26,000	\$20,000	\$20,000	(\$5,194)	-20.62%
A00-1110-0200-0000								
JUSTICE CONTRACTUAL								
A00-1110-0400-0000								
Total TOWN JUSTICE	\$281,739	\$173,829	\$121,259	\$179,855	\$168,915	\$168,915	(\$4,914)	-2.83%
SUPERVISOR PERSONAL SV								
A00-1220-0100-0000	\$90,052	\$98,904	\$79,194	\$91,884	\$91,884	\$91,884	(\$7,020)	-7.10%
ADMINISTRATIVE ALLOCATION								
A00-1220-0100-0002	(\$27,955)	(\$28,638)	(\$16,555)	(\$28,638)	(\$28,812)	(\$28,812)	(\$174)	0.61%
SUPERVISOR EQUIPMENT								
A00-1220-0200-0000	\$110	\$1,000	\$0	\$1,000	\$1,500	\$1,500	\$500	50.00%
SUPERVISOR CONTRACTUAL								
A00-1220-0400-0000	\$10,792	\$12,500	\$6,398	\$12,500	\$11,000	\$11,000	(\$1,500)	-12.00%
PROFESSIONAL REPORT FEES/GASBY 34								
A00-1220-0401-0000	\$4,750	\$2,000	\$2,980	\$2,000	\$4,000	\$4,000	\$2,000	100.00%
Total SUPERVISOR	\$77,749	\$85,766	\$72,017	\$78,746	\$79,572	\$79,572	(\$6,194)	-7.22%
BUDGET OFFICER								
A00-1310-0100-0000	\$48,213	\$60,000	\$37,086	\$60,000	\$60,000	\$60,000	\$0	0.00%
JR ACCOUNTANT								
A00-1310-0100-0001	\$0	\$31,582	\$0	\$25,020	\$25,000	\$25,000	(\$6,582)	-20.84%
ADMINISTRATIVE ALLOCATION								
A00-1310-0100-0002	(\$38,571)	(\$73,266)	(\$24,985)	(\$73,266)	(\$68,000)	(\$68,000)	\$5,266	-7.19%
BUDGET OFFICE EQUIPMENT								
A00-1310-0200-0000	\$265	\$1,000	\$0	\$1,000	\$500	\$500	(\$500)	-50.00%
BUDGET OFFICER CONTRAC								
A00-1310-0400-0000	\$7,500	\$4,850	\$589	\$4,000	\$3,000	\$3,000	(\$1,850)	-38.14%
Total BUDGET OFFICER	\$17,407	\$24,166	\$12,690	\$16,754	\$20,500	\$20,500	(\$3,666)	-15.17%

Account Description / Account Number	2015 Actual	2016 Budget	2017 Actual as of 10/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
AUDITOR								
A00-1320-0400-0000	\$24,130	\$23,000	\$13,720	\$22,992	\$22,992	\$22,992	(\$8)	-0.03%
Total INDEPENDENT AUDITING	\$24,130	\$23,000	\$13,720	\$22,992	\$22,992	\$22,992	(\$8)	-0.03%
TAX RECEIVER PERSONAL								
A00-1330-0100-0000	\$3,574	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TAX RECEIVER CONTRACTU								
A00-1330-0400-0000	\$7,262	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TAX COLLECTION	\$10,836	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ASSESSOR PERSONAL SVC								
A00-1355-0100-0000	\$86,842	\$88,362	\$64,426	\$89,635	\$89,123	\$89,123	\$761	0.86%
ASSESSOR OUT OF DEPT- PER SER								
A00-1355-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ASSESSOR EQUIPMENT								
A00-1355-0200-0000	\$3,214	\$2,000	\$0	\$4,000	\$4,000	\$4,000	\$2,000	100.00%
ASSESSOR CONTRACTUAL								
A00-1355-0400-0000	\$16,607	\$19,177	\$12,381	\$23,928	\$23,928	\$23,928	\$4,751	24.77%
Total ASSESSOR	\$106,663	\$109,539	\$76,807	\$117,563	\$117,051	\$117,051	\$7,512	6.86%
TOWN CLERK PERSONAL SV								
A00-1410-0100-0000	\$177,881	\$164,135	\$120,460	\$186,781	\$175,768	\$175,768	\$11,633	7.09%
OUT OF DEPT / PERS SVC								
A00-1410-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TOWN CLERK EQUIPMENT								
A00-1410-0200-0000	\$0	\$1,400	\$316	\$1,400	\$1,400	\$1,400	\$0	0.00%
TOWN CLERK CONTRACTUAL								
A00-1410-0400-0000	\$4,054	\$13,175	\$4,833	\$16,998	\$16,958	\$16,958	\$3,783	28.71%
Total TOWN CLERK	\$181,935	\$178,710	\$125,609	\$205,179	\$194,126	\$194,126	\$15,416	8.63%
TOWN PROSECUTOR Personal Serv								
A00-1420-0100-0020	\$0	\$59,375	\$41,689	\$58,346	\$57,316	\$57,316	(\$2,059)	-3.47%
COURT SECURITY								
A00-1420-0100-0100	\$0	\$18,000	\$10,278	\$18,000	\$18,000	\$18,000	\$0	0.00%
ATTORNEY CONT & LITIGA								
A00-1420-0400-0000	\$150,200	\$150,000	\$46,000	\$150,000	\$175,000	\$169,500	\$19,500	13.00%
PROSECUTOR CONTRACTUAL								
A00-1420-0400-0020	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$50,000	\$50,000	\$0	\$100,000	\$100,000	\$100,000	\$50,000	100.00%
NIAGARA POWER COALITION								
A00-1420-0400-0200	\$16,446	\$17,500	\$7,377	\$19,000	\$7,800	\$7,800	(\$9,700)	-55.43%

Account Description / Account Number	2015 Actual	2016 Budget	2016 as of 6/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
GREENWAY ATTORNEY FEES A00-1420-0400-0300	\$7,833	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total ATTORNEY	\$224,479	\$295,375	\$105,344	\$345,846	\$358,616	\$353,116	\$57,741	19.55%
ENGINEER PERSONAL SVC A00-1440-0100-0000	\$13,204	\$16,225	\$8,264	\$16,500	\$13,536	\$13,536	(\$2,689)	-16.57%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$2,134	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$2,796	\$6,000	\$1,875	\$5,500	\$5,850	\$4,500	(\$1,500)	-25.00%
Total ENGINEERING	\$18,134	\$23,225	\$10,139	\$23,000	\$20,386	\$19,036	(\$4,189)	-18.04%
ELECTION INSPECTORS A00-1450-0100-0000	\$76	\$0	\$0	\$320	\$320	\$320	\$320	N/A
ELECTION CONTRACTUAL A00-1450-0400-0000	\$712	\$270	\$95	\$40	\$40	\$40	(\$230)	-85.19%
Total ELECTIONS	\$788	\$270	\$95	\$360	\$360	\$360	\$90	33.33%
BLDGS - CUSTODIAN A00-1620-0100-0000	\$34,714	\$34,800	\$24,834	\$37,280	\$36,760	\$36,760	\$1,960	5.63%
OUT OF DEPT / PERS SVC A00-1620-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BLDGS EQUIPMENT A00-1620-0200-0000	\$358	\$2,700	\$2,019	\$2,600	\$2,600	\$12,600	\$9,900	366.67%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$51,137	\$52,965	\$27,316	\$80,100	\$55,700	\$55,700	\$2,735	5.16%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$7,052	\$7,572	\$5,045	\$7,500	\$7,500	\$7,500	(\$72)	-0.95%
Total BUILDINGS	\$93,261	\$98,037	\$59,214	\$127,480	\$102,560	\$112,560	\$14,523	14.81%
INSURANCE A00-1910-0400-0000	\$29,247	\$30,709	\$28,938	\$33,165	\$33,165	\$33,165	\$2,456	8.00%
INSURANCE DEDUCTIBLE A00-1910-0401-0000	\$2,500	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
Total INSURANCE	\$31,747	\$33,209	\$28,938	\$35,665	\$35,665	\$35,665	\$2,456	7.40%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
TAXES MUNICIPAL PROPER A00-1950-0400-0000	\$2,955	\$3,200	\$2,974	\$3,200	\$3,600	\$3,600	\$400	12.50%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Final as of 1/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total TAXES MUNICIPAL PROP	\$2,955	\$3,200	\$2,974	\$3,200	\$3,600	\$3,600	\$400	12.50%
CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$50,000	\$50,000	\$25,000	100.00%
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$50,000	\$50,000	\$25,000	100.00%
TRAFFIC CONTROL - PERSONAL SERV	\$0	\$23,040	\$11,764	\$0	\$0	\$0	(\$23,040)	-100.00%
A00-3310-0100-0000								
TRAFFIC CONTROL- CONTRACTUAL	\$3,419	\$3,500	\$3,549	\$7,000	\$14,000	\$12,000	\$8,500	242.86%
A00-3310-0400-0000								
TRAFFIC CONTROL-POLICE CONTRACTUA	\$0	\$3,840	\$0	\$0	\$0	\$0	(\$3,840)	-100.00%
A00-3310-0400-0050								
Total TRAFFIC CONTROL	\$3,419	\$30,380	\$15,313	\$7,000	\$14,000	\$12,000	(\$18,380)	-60.50%
DOG CONTROL OFFICER	\$34,921	\$35,277	\$25,579	\$35,587	\$35,587	\$35,587	\$310	0.88%
A00-3510-0100-0000								
DOG CONTROL EQUIPMENT	\$200	\$600	\$0	\$1,700	\$1,700	\$1,700	\$1,100	183.33%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUA	\$6,791	\$7,820	\$2,532	\$7,370	\$7,370	\$7,370	(\$450)	-5.75%
A00-3510-0400-0000								
Total DOG CONTROL	\$41,912	\$43,697	\$28,111	\$44,657	\$44,657	\$44,657	\$960	2.20%
BD OF HEALTH (NIACAP)	\$0	\$4,000	\$4,000	\$3,600	\$3,600	\$3,600	(\$400)	-10.00%
A00-4010-0400-0000								
Total NIA CAP PUBLIC HEALTH	\$0	\$4,000	\$4,000	\$3,600	\$3,600	\$3,600	(\$400)	-10.00%
HIGHWAY SUPERINT PERS	\$91,597	\$92,323	\$51,008	\$116,540	\$116,795	\$119,756	\$27,433	29.71%
A00-5010-0100-0000								
HIGHWAY ADMIN CONTRACT	\$1,261	\$2,000	\$1,335	\$3,500	\$3,500	\$5,500	\$3,500	175.00%
A00-5010-0400-0000								
Total SUPER OF HIGHWAYS	\$92,858	\$94,323	\$52,343	\$120,040	\$120,295	\$125,256	\$30,933	32.79%
TOWN GARAGE	\$53,230	\$60,000	\$38,497	\$60,000	\$60,000	\$60,000	\$0	0.00%
A00-5132-0400-0000								
Total TOWN GARAGE	\$53,230	\$60,000	\$38,497	\$60,000	\$60,000	\$60,000	\$0	0.00%
AMERICAN LEGION-LEWIST	\$600	\$600	\$600	\$600	\$0	\$0	(\$600)	-100.00%
A00-6510-0422-0000								
AMERICAN LEGION-SANBOR	\$500	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
A00-6510-0423-0000								
VFW	\$300	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
A00-6510-0424-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 6/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
LEWISTON BEAUTIFICATION A00-6510-0425-0000/MOVED TO A00-8510-0400-0000	\$300	\$300	\$300	\$0	\$0	\$0	(\$300)	-100.00%
Total VETERANS SERVICES	\$1,700	\$2,000	\$2,000	\$1,700	\$1,100	\$1,100	(\$900)	-45.00%
RECREATION PERSONAL SV A00-7020-0100-0000	\$33,470	\$42,172	\$34,352	\$44,542	\$44,043	\$44,043	\$1,871	4.44%
Total RECREATION ADMIN	\$33,470	\$42,172	\$34,352	\$44,542	\$44,043	\$44,043	\$1,871	4.44%
RECREATION SEASONAL HE A00-7310-0100-0000	\$47,123	\$40,000	\$28,941	\$44,000	\$44,000	\$44,000	\$4,000	10.00%
RECREATION EQUIPMENT A00-7310-0200-0000	\$19,062	\$11,000	\$2,304	\$17,600	\$17,600	\$17,600	\$6,600	60.00%
RECREATION CONTRACTUAL A00-7310-0400-0000	\$93,556	\$87,300	\$54,122	\$143,400	\$76,450	\$76,450	(\$10,850)	-12.43%
REC SPECIAL EVENTS A00-7310-0401-0000	\$112,014	\$125,000	\$127,902	\$125,000	\$125,000	\$125,000	\$0	0.00%
RECREATION CONCESSIONS A00-7310-0402-0000	\$27,347	\$25,000	\$31,016	\$30,000	\$30,000	\$30,000	\$5,000	20.00%
RECREATION ICE RINK A00-7310-0403-4403				\$66,950	\$66,950	\$90,476	\$90,476	100.00%
Total RECREATION DEPART	\$299,102	\$288,300	\$244,285	\$426,950	\$360,000	\$383,526	\$95,226	33.03%
SANBORN LIBRARY A00-7410-0442-0000	\$54,500	\$54,500	\$40,875	\$54,500	\$49,050	\$49,050	(\$5,450)	-10.00%
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$5,400	\$5,400	\$5,400	\$5,508	\$4,860	\$4,860	(\$540)	-10.00%
Total LIBRARIES	\$59,900	\$59,900	\$46,275	\$60,008	\$53,910	\$53,910	(\$5,990)	-10.00%
HISTORIAN A00-7510-0400-0000	\$500	\$500	\$250	\$500	\$500	\$500	\$0	0.00%
Total HISTORIAN	\$500	\$500	\$250	\$500	\$500	\$500	\$0	0.00%
SANBORN HIST SOC CONTR A00-7520-0400-0000	\$41,000	\$41,000	\$41,000	\$51,000	\$36,900	\$36,900	(\$4,100)	-10.00%
Total SPECIAL SERVICES	\$41,000	\$41,000	\$41,000	\$51,000	\$36,900	\$36,900	(\$4,100)	-10.00%
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$112,091	\$111,000	\$79,503	\$112,665	\$112,494	\$112,494	\$1,494	1.35%
OUT OF DEPT - PERS SERV A00-7630-0100-0000	\$138	\$0	\$81	\$0	\$0	\$0	\$0	N/A
SENIORS EQUIPMENT A00-7630-0200-0000	\$299	\$500	\$0	\$500	\$2,000	\$2,000	\$1,500	300.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Total as of 6/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SENIORS CONTRACTURAL A00-7630-0400-0000	\$41,682	\$43,200	\$24,623	\$41,568	\$41,568	\$41,568	(\$1,632)	-3.78%
Total SENIOR CITIZENS	\$154,210	\$154,700	\$104,207	\$154,733	\$156,062	\$156,062	\$1,362	0.88%
SANBORN SENIORS PERSON A00-7635-0100-0000	\$6,829	\$8,873	\$5,554	\$9,007	\$9,005	\$9,005	\$132	1.49%
SANBORN SENIORS EQUIPM A00-7635-0200-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SANBORN SENIORS CONTRA A00-7635-0400-0000	\$10,819	\$10,000	\$7,014	\$10,521	\$10,521	\$10,521	\$521	5.21%
Total SANBORN SENIOR CITIZ	\$17,648	\$18,873	\$12,568	\$19,528	\$19,526	\$19,526	\$653	3.46%
BINGO INSPECTOR-PERS S A00-7989-0100-0000	\$746	\$826	\$1,087	\$1,240	\$1,222	\$1,222	\$396	47.94%
Total BINGO	\$746	\$826	\$1,087	\$1,240	\$1,222	\$1,222	\$396	47.94%
ENVIRONMENTAL PERSONAL SERVICES A00-8090-0100-0000	\$0	\$0	\$0	\$0	\$890	\$890	\$890	N/A
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$3,355	\$0	\$0	\$3,355	\$5,050	\$5,050	\$5,050	N/A
Total ENVIR CONTROL OFFICER	\$3,355	\$0	\$0	\$3,355	\$5,050	\$5,940	\$5,940	100.00%
TOWN COMMUNICATIONS A00-8095-0400-0000	\$1,310	\$5,000	\$995	\$5,000	\$2,500	\$2,500	(\$2,500)	-50.00%
Total COMMUNICATIONS	\$1,310	\$5,000	\$995	\$5,000	\$2,500	\$2,500	(\$2,500)	-50.00%
LEWISTON BEAUTIFICAION A00-8510-0400-0000/Formerly A00-6510-0425-0000	\$5,000	\$5,000	\$5,000	\$300	\$300	\$300	\$300	N/A
HART AWARD A00-8989-0430-0000	\$1,400	\$1,400	\$0	\$1,400	\$1,260	\$1,260	(\$140)	-10.00%
LIGHT UP SANBORN A00-8989-0431-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,500	\$4,500	(\$500)	-10.00%
SANBORN PROF BUS ASSOC A00-8989-0432-0100	\$4,000	\$4,000	\$4,000	\$4,000	\$3,600	\$3,600	(\$400)	-10.00%
JAZZ FESTIVAL A00-8989-0432-0200	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
SANBORN BAND A00-8989-0433-0000	\$3,000	\$3,000	\$3,000	\$5,000	\$2,700	\$2,700	(\$300)	-10.00%
NF AIR BASE (NIMAC) A00-8989-0437-0000	\$23,400	\$23,400	\$22,000	\$25,400	\$21,860	\$21,860	(\$1,840)	-7.86%
Total SPECIAL SERVICES	\$23,400	\$23,400	\$22,000	\$25,400	\$21,860	\$21,860	(\$1,840)	-7.86%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Final as of 1/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
STATE RETIREMENT A00-9010-0800-0000	\$143,990	\$145,516	\$50	\$152,792	\$139,008	\$139,008	(\$6,508)	-4.47%
Total STATE RETIREMENT	\$143,990	\$145,516	\$50	\$152,792	\$139,008	\$139,008	(\$6,508)	-4.47%
MEDICARE A00-9020-0800-0000	\$15,140	\$15,530	\$11,150	\$15,763	\$16,500	\$16,500	\$970	6.25%
Total MEDICARE	\$15,140	\$15,530	\$11,150	\$15,763	\$16,500	\$16,500	\$970	6.25%
SOCIAL SECURITY A00-9030-0800-0000	\$64,733	\$66,404	\$47,547	\$67,400	\$70,300	\$70,500	\$4,096	6.17%
Total SOCIAL SECURITY	\$64,733	\$66,404	\$47,547	\$67,400	\$70,300	\$70,500	\$4,096	6.17%
WORKERS COMPENSATION A00-9040-0800-0000	\$58,928	\$38,800	\$16,838	\$50,000	\$1,000	\$1,000	(\$37,800)	-97.42%
Total WORKERS COMP	\$58,928	\$38,800	\$16,838	\$50,000	\$1,000	\$1,000	(\$37,800)	-97.42%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$9,360	\$15,000	\$0	\$20,000	\$15,000	\$15,000	\$0	0.00%
Total UNEMPLOY INSURANCE	\$9,360	\$15,000	\$0	\$20,000	\$15,000	\$15,000	\$0	0.00%
DISABILITY INSURANCE A00-9055-0800-0000	\$3,042	\$3,000	\$0	\$6,000	\$6,000	\$6,000	\$3,000	100.00%
Total DISABILITY INSURANCE	\$3,042	\$3,000	\$0	\$6,000	\$6,000	\$6,000	\$3,000	100.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$202,864	\$190,192	\$126,481	\$205,407	\$208,573	\$208,573	\$18,381	9.66%
FLEX-PLAN A00-9060-0800-0100	\$2,964	\$35,050	\$38	\$35,050	\$37,700	\$37,700	\$2,650	7.56%
Total MEDICAL INSURANCE	\$205,828	\$225,242	\$126,519	\$240,457	\$246,273	\$246,273	\$21,031	9.34%
BANK CHARGES A00-9903-0000-0000	\$10,813	\$0	\$1,293	\$5,000	\$10,000	\$10,000	\$10,000	N/A
Total BANK CHARGES	\$10,813	\$0	\$1,293	\$5,000	\$10,000	\$10,000	\$10,000	100.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$86,317	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ	\$86,317	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,555,642	\$2,510,813	\$1,523,314	\$2,827,379	\$2,682,573	\$2,713,300	\$202,337	8.06%
Over (Under) Expenditures	(\$19,775)	\$0	\$83,385	(\$766,596)	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 3/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Chr	% Change
INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0531-0000								
TRANSFER FROM OTH FUND H97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-0532-0000								
APPROPRIATED FUND BALA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-0599-0000								
IN LIEU OF TAXES	\$65,285	\$83,285	\$37,682	\$71,000	\$72,000	\$72,000	(\$11,285)	-13.55%
B00-1000-1080-0000								
SALES TAX	\$1,789,413	\$1,919,000	\$1,184,865	\$1,818,000	\$2,037,600	\$2,037,600	\$118,600	6.18%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE T	\$176,742	\$176,000	\$99,450	\$180,000	\$180,000	\$180,000	\$4,000	2.27%
B00-1000-1170-0000								
TOWER REVENUE	\$5,000	\$5,000	\$4,000	\$4,000	\$4,000	\$4,000	(\$1,000)	-20.00%
B00-1000-1170-0300								
ENERGY CREDIT M&T UTILITIES	\$135,679	\$154,873	\$0	\$153,000	\$152,480	\$152,480	(\$2,393)	-1.55%
B00-1000-1189-0000								
POLICE FEES	\$3,254	\$3,000	\$2,649	\$3,000	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION F	\$284,002	\$284,000	\$213,003	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE COPS GRANT	(\$23,281)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0200								
POLICE SRO REVENUE	\$0	\$0	\$0	\$28,100	\$28,100	\$28,100	\$28,100	N/A
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$0	\$40,000	\$0	\$20,000	\$0	\$0	(\$40,000)	-100.00%
B00-1000-1520-0300								
ENGINEERING P.I.P.'S	\$700	\$0	\$2,200	\$5,000	\$5,000	\$5,000	\$5,000	100.00%
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$14,553	\$16,837	\$8,830	\$8,502	\$8,502	\$8,502	(\$8,335)	-49.50%
B00-1000-2121-0000								
CERTIFIED COPIES (REGI	\$27,906	\$29,000	\$18,171	\$20,000	\$25,000	\$25,000	(\$4,000)	-13.79%
B00-1000-2189-0000								
NIAGARA COUNTY CASINO/moved to A fi	\$0	\$35,000	\$47,142	\$0	\$0	\$0	(\$35,000)	-100.00%
B00-1000-2390-0000								
INTEREST & EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2401-0000								
BUILDING PERMITS	\$34,965	\$40,000	\$40,189	\$40,000	\$40,000	\$40,000	\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$3,375	\$2,700	\$22,330	\$3,000	\$3,000	\$3,000	\$300	11.11%
B00-1000-2560-0000								
SITE PLAN/SUB-DIV APP'	\$6,665	\$3,000	\$6,730	\$5,000	\$6,000	\$6,000	\$3,000	100.00%
B00-1000-2660-0000								
STORM WATER FEE	\$825	\$6,500	\$0	\$0	\$0	\$0	(\$6,500)	-100.00%
B00-1000-2660-0100								

Account Desc.	Account Number	2015 Actual	2016 Budget	2016 Actual as 30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Char	% Change
INSURANCE RECOVERIES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000									
MISC REVENUE (CASINO)		\$52	\$35,000	\$14,103	\$0	\$25	\$25	(\$34,975)	-99.93%
B00-1000-2770-0000									
MORTGAGE TAX		\$234,463	\$180,000	\$114,299	\$220,000	\$221,000	\$221,000	\$41,000	22.78%
B00-1000-3005-0000									
TRANSFER FROM OTHER H-49		\$0	\$0	\$0	\$0	\$26,400	\$0	\$0	N/A
B00-1000-5031-4403									
TRANSFER FROM OTH FUND H97		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-5031-0000									
Total REVENUE		\$2,759,598	\$3,013,195	\$1,815,643	\$2,862,602	\$3,096,107	\$3,069,707	\$56,512	1.88%
PRIOR YEARS EXPENSE		\$0	\$0	\$48,731	\$0	\$0	\$0	\$0	N/A
B00-0000-0523-0000									
ADMINISTRATIVE ALLOCATION		\$16,632	\$25,476	\$10,385	\$25,476	\$24,203	\$24,203	(\$1,273)	-5.00%
B00-1310-0100-0002									
Total ADMINISTRATIVE		\$16,632	\$25,476	\$59,116	\$25,476	\$24,203	\$24,203	(\$1,273)	-5.00%
ENGINEERING FIRM		\$65,744	\$65,000	\$37,385	\$65,000	\$65,000	\$65,000	\$0	0.00%
B00-1440-0440-0000									
PIP-ENGINEERING (Review)		\$0	\$3,000	\$4,837	\$5,000	\$5,000	\$5,000	\$2,000	66.67%
B00-1440-0440-0100									
Total ENGINEERING		\$65,744	\$68,000	\$42,222	\$70,000	\$70,000	\$70,000	\$2,000	2.94%
DATA PROCESSING		\$22,949	\$30,000	\$18,662	\$30,000	\$31,500	\$31,500	\$1,500	5.00%
B00-1680-0400-0000									
Total CENTRAL DATA PROC		\$22,949	\$30,000	\$18,662	\$30,000	\$31,500	\$31,500	\$1,500	5.00%
VEHICLE INSURANCE		\$35,589	\$37,369	\$35,826	\$40,358	\$40,358	\$40,358	\$2,989	8.00%
B00-1910-0400-0000									
INSURANCE DEDUCTIBLE		\$0	\$2,000	\$0	\$0	\$2,000	\$0	(\$2,000)	-100.00%
B00-1910-0401-0000									
Total INSURANCE		\$35,589	\$39,369	\$35,826	\$40,358	\$42,358	\$40,358	\$989	2.51%
CONTINGENT ACCOUNT		\$0	\$15,000	\$0	\$25,000	\$25,000	\$25,000	\$10,000	66.67%
B00-1990-0400-0000									
TOWN INFRASTRUCTURE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1990-0401-0000									
TOWN EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1990-0401-0200									
Total CONTINGENCY		\$0	\$15,000	\$0	\$25,000	\$25,000	\$25,000	\$10,000	66.67%
POLICE PERSONAL SVC		\$773,372	\$841,200	\$620,488	\$903,391	\$865,600	\$865,600	\$24,400	2.90%

Account Description / Account Number	2015 Actual	2016 Budget	2017 Actual as 30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Chg	% Change
B00-3120-0100-0000								
POLICE PERSONAL SVC-SRO	\$0	\$0	\$1,086	\$28,100	\$28,100	\$28,100	\$28,100	N/A
B00-3120-0100-0025								
OUT OF DEPT / PERS SVC	\$0	\$0	\$277	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0100								
POLICE EQUIPMENT	\$32,965	\$50,070	\$50,087	\$37,900	\$37,900	\$37,900	(\$12,170)	-24.31%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$121,966	\$123,500	\$71,266	\$127,500	\$127,500	\$127,500	\$4,000	3.24%
B00-3120-0400-0000								
Total POLICE	\$928,303	\$1,014,770	\$743,204	\$1,096,891	\$1,059,100	\$1,059,100	\$44,330	4.37%
FIRE INSPECTION PERS S								
B00-3410-0100-0000	\$51,887	\$66,827	\$48,441	\$66,827	\$61,400	\$61,400	(\$5,427)	-8.12%
FIRE INSPECTION EQUIP	\$489	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	N/A
B00-3410-0200-0000								
FIRE INSPECTION CONTRA	\$11,283	\$10,000	\$2,570	\$11,000	\$11,000	\$11,000	\$1,000	10.00%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$63,659	\$77,827	\$51,011	\$78,827	\$73,400	\$73,400	(\$4,427)	-5.69%
SAFETY PERSONAL SVC								
B00-3620-0100-0000	\$149,876	\$149,932	\$109,346	\$149,932	\$149,932	\$149,932	\$0	0.00%
SAFETY INSPECT. EQUIPM	\$2,495	\$3,695	\$1,315	\$3,000	\$3,000	\$3,000	(\$695)	-18.81%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$14,420	\$18,000	\$9,321	\$16,500	\$16,500	\$16,500	(\$1,500)	-8.33%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$29	\$0	\$0	\$0	\$0	N/A
B00-3620-0400-2660								
DELINQUENT LAWN MAINTA	\$3,880	\$6,000	\$5,427	\$6,000	\$6,000	\$6,000	\$0	0.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$170,671	\$177,627	\$125,438	\$175,432	\$175,432	\$175,432	(\$2,195)	-1.24%
CLERKS (2) PERSONAL SV								
B00-4020-0100-0000	\$19,610	\$13,776	\$14,262	\$13,080	\$13,183	\$13,183	(\$593)	-4.30%
REGSTAR EQUIPMENT	\$33	\$1,400	\$21	\$800	\$800	\$800	(\$600)	-42.86%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$2,317	\$2,730	\$1,404	\$4,058	\$4,058	\$4,058	\$1,328	48.64%
B00-4020-0400-0000								
Total REGISTRAR VITAL STAT	\$21,960	\$17,906	\$15,687	\$17,938	\$18,041	\$18,041	\$135	0.75%
STREET LIGHTING								
B00-5182-0400-0000	\$103,426	\$100,000	\$57,422	\$120,000	\$110,000	\$110,000	\$10,000	10.00%
Total STREET LIGHTING	\$103,426	\$100,000	\$57,422	\$120,000	\$110,000	\$110,000	\$10,000	10.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 3/31/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
PARKS PERSONAL SERVICE B00-7110-0100-0000	\$177,767	\$186,835	\$149,534	\$203,391	\$199,165	\$199,165	\$12,330	6.60%
OUT OF DEPT / PERS SER B00-7110-0100-0100	\$0	\$0	\$1,705	\$0	\$0	\$0	\$0	N/A
PARKS EQUIPMENT B00-7110-0200-0000	\$8,984	\$12,500	\$656	\$14,500	\$14,500	\$14,500	\$2,000	16.00%
PARKS CONTRACTUAL B00-7110-0400-0000	\$59,437	\$63,000	\$53,206	\$73,100	\$73,100	\$73,100	\$10,100	16.03%
PARKS CONTRACTUAL-ICE RINK B00-7110-0400-4403	\$0	\$0	\$0	\$26,400	\$26,400	\$0	\$0	N/A
Total PARKS	\$246,188	\$262,335	\$205,101	\$317,391	\$313,165	\$286,765	\$24,430	9.31%
LEWISTON LIBRARY B00-7410-0400-0000	\$392,170	\$392,170	\$392,170	\$392,170	\$352,953	\$352,953	(\$39,217)	-10.00%
Total LIBRARIES	\$392,170	\$392,170	\$392,170	\$392,170	\$352,953	\$352,953	(\$39,217)	-10.00%
LEWISTON HISTORICAL PRESERVATIO B00-7510-0400-0000	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000	N/A
LEWISTON HISTORICAL ASSOCIATION B00-7510-0436-0000	\$10,000	\$10,000	\$10,000	\$20,000	\$9,000	\$9,000	(\$1,000)	N/A
Total HISTORIAN	\$10,000	\$10,000	\$10,000	\$20,000	\$9,000	\$11,000	\$1,000	N/A
CELEBRATION CONTRACTUA B00-7550-0400-0000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
Total CELEBRATIONS	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
ZONING PERSONAL SVC B00-8010-0100-0000	\$627	\$757	\$604	\$780	\$757	\$757	\$0	0.00%
ZONING CONTRACTUAL B00-8010-0400-0000	\$3,285	\$3,485	\$214	\$6,123	\$5,230	\$5,230	\$1,745	50.07%
Total ZONING	\$3,912	\$4,242	\$818	\$6,903	\$5,987	\$5,987	\$1,745	41.14%
PLANNING REV BD PERS S B00-8020-0100-0000	\$396	\$757	\$397	\$780	\$757	\$757	\$0	0.00%
PLANNING CONTRACTUAL B00-8020-0400-0000	\$2,389	\$3,975	\$0	\$7,302	\$5,970	\$5,970	\$1,995	50.19%
TOWER COMMITTEE B00-8020-0400-0100	\$0	\$3,840	\$0	\$7,302	\$3,840	\$3,840	\$0	0.00%
Total PLANNING/TOWER	\$2,785	\$8,572	\$397	\$15,384	\$10,567	\$10,567	\$1,995	23.27%
STORMWATER PERSONAL B00-8030-0100-0000	\$0	\$10,000	\$0	\$0	\$0	\$0	(\$10,000)	N/A
SITE PLAN/ENG. FEES	\$783	\$2,000	\$0	\$0	\$0	\$0	(\$2,000)	-100.00%

Account Desc	Account Number	2015 Actual	2016 Budget	2017 Actual as 30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
B00-8030-0400-0000									
STORM WATER REVIEW CON		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-8030-0400-0100									
Total SITE PLAN/SUB-DIV		\$783	\$12,000	\$0	\$0	\$0	\$0	(\$12,000)	-100.00%
GRANT WRITING SERVICES		\$11,808	\$12,000	\$8,100	\$12,000	\$12,000	\$12,000	\$0	0.00%
B00-8095-0400-0000									
Total GRANT WRITING		\$11,808	\$12,000	\$8,100	\$12,000	\$12,000	\$12,000	\$0	0.00%
LOWER N. RIVER REGION CHAMBER		\$55,000	\$50,000	\$50,000	\$50,000	\$45,000	\$45,000	(\$5,000)	-10.00%
B00-8989-0432-0000									
LEWISTON COUNCIL OF THE ARTS		\$65,000	\$65,000	\$48,750	\$65,000	\$58,500	\$58,500	(\$6,500)	-10.00%
B00-8989-0436-0000									
Total SPECIAL SERVICES		\$120,000	\$115,000	\$98,750	\$115,000	\$103,500	\$103,500	(\$11,500)	N/A
STATE RETIREMENT		\$49,799	\$50,371	\$0	\$60,000	\$48,118	\$48,118	(\$2,253)	-4.47%
B00-9010-0800-0000									
Total STATE RETIREMENT		\$49,799	\$50,371	\$0	\$60,000	\$48,118	\$48,118	(\$2,253)	-4.47%
POLICE RETIREMENT		\$215,882	\$189,097	\$0	\$189,097	\$180,452	\$180,452	(\$8,645)	-4.57%
B00-9015-0800-0000									
Total POLICE RETIREMENT		\$215,882	\$189,097	\$0	\$189,097	\$180,452	\$180,452	(\$8,645)	-4.57%
MEDICARE		\$5,839	\$5,349	\$5,527	\$5,349	\$6,516	\$6,516	\$1,167	21.82%
B00-9020-0800-0000									
MEDICARE - POLICE		\$11,610	\$12,198	\$7,861	\$12,198	\$12,950	\$12,950	\$752	6.16%
B00-9020-0800-0100									
Total MEDICARE		\$17,449	\$17,547	\$13,388	\$17,547	\$19,466	\$19,466	\$1,919	10.94%
SOCIAL SECURITY		\$24,966	\$22,871	\$23,445	\$22,871	\$28,345	\$28,345	\$5,474	23.93%
B00-9030-0800-0000									
SOCIAL SECURITY - POLICE		\$49,643	\$52,155	\$33,611	\$52,155	\$55,409	\$55,409	\$3,254	6.24%
B00-9030-0800-0100									
Total SOCIAL SECURITY		\$74,609	\$75,026	\$57,056	\$75,026	\$83,754	\$83,754	\$8,728	11.63%
WORKERS COMPENSATION		\$848	\$400	\$142	\$500	\$600	\$600	\$200	50.00%
B00-9040-0800-0000									
WORKERS COMP - POLICE		\$30,798	\$1,100	\$1,029	\$5,000	\$33,900	\$33,900	\$32,800	2981.82%
B00-9040-0800-0100									
Total WORKERS COMP		\$31,646	\$1,500	\$1,171	\$5,500	\$34,500	\$34,500	\$33,000	2200.00%
UNEMPLOYMENT INSURANCE		\$4,878	\$7,000	\$0	\$8,000	\$8,000	\$8,000	\$1,000	14.29%
B00-9050-0800-0000									

Account Description / Account Number	2015 Actual	2016 Budget	2017 Actual as of 3/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Chr	% Change
Total UNEMP INSURANCE	\$4,878	\$7,000	\$0	\$8,000	\$8,000	\$8,000	\$1,000	14.29%
DISABILITY INSURANCE B00-9055-0800-0000	\$724	\$1,200	\$0	\$1,500	\$2,000	\$2,000	\$800	66.67%
Total DISABILITY INSURANCE	\$724	\$1,200	\$0	\$1,500	\$2,000	\$2,000	\$800	66.67%
HOSPITAL & MEDICAL INS B00-9060-0800-0000	\$73,687	\$45,395	\$56,889	\$49,254	\$54,583	\$54,583	\$9,188	20.24%
FLEX-PLAN B00-9060-0800-0100	\$2,466	\$20,100	\$28	\$20,100	\$12,500	\$12,500	(\$7,600)	-37.81%
FLEX-PLAN Police B00-9060-0800-0150	\$0	\$49,200	\$0	\$49,200	\$55,400	\$55,400	\$6,200	12.60%
HOSPITAL & MEDICAL INS - POLICE B00-9060-0800-0200	\$120,736	\$134,965	\$69,452	\$141,713	\$156,628	\$156,628	\$21,663	16.05%
Total MEDICAL INSURANCE	\$196,889	\$249,660	\$126,369	\$260,267	\$279,111	\$279,111	\$29,451	11.80%
Total Expenditures	\$2,812,955	\$2,978,195	\$2,066,408	\$3,180,207	\$3,096,107	\$3,069,707	\$91,512	3.07%
Over (Under) Expenditures	(\$53,357)	\$35,000	(\$250,765)	(\$317,605)	\$0	\$0	(\$35,000)	N/A

Account Desc	Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-0599-0000		\$0	\$0	\$0	\$0	\$499,600	\$499,600	\$499,600	N/A
REAL PROPERTY TAXES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1000-1001-0000		\$1,862,450	\$1,881,000	\$1,161,402	\$1,782,000	\$1,562,400	\$1,562,400	(\$318,600)	-16.94%
SALES TAX		\$169,751	\$38,500	\$0	\$29,923	\$30,329	\$30,329	(\$8,171)	-21.22%
DB0-1000-1120-0000		\$314,998	\$245,000	\$132,840	\$245,000	\$245,000	\$245,000	\$0	0.00%
ENERGY CREDIT M&T UTILITIES		\$2,170	\$2,500	\$26,117	\$25,000	\$25,000	\$25,000	\$22,500	900.00%
DB0-1000-1189-0000		\$0	\$500	\$7,075	\$4,000	\$4,000	\$4,000	\$3,500	700.00%
TRANSPORTATION SVC-S&I		\$4,775	\$4,500	\$3,250	\$0	\$0	\$0	(\$4,500)	-100.00%
DB0-1000-2300-0000		\$458	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SALE OF PIPE		\$158,968	\$109,000	\$0	\$150,000	\$150,000	\$150,000	\$41,000	37.61%
DB0-1000-2650-0000		\$462,000	\$548,780	\$0	\$550,000	\$550,000	\$550,000	\$1,220	0.22%
MISC REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1000-2770-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MULCH DELIVERY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1000-2770-0100		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SALE OF EQUIPMENT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1000-2770-0200		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
STATE AID CHIPS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1000-3501-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSFER FROM OTHER FUNDS - H97		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1000-5031-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total REVENUE		\$2,975,570	\$2,829,780	\$1,330,684	\$2,785,923	\$3,066,329	\$3,066,329	\$236,549	8.36%
PRIOR YEAR EXPENSE		\$0	\$0	\$44,529	\$0	\$0	\$0	\$0	N/A
DB0-0523-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADMINISTRATIVE ALLOCATION		\$16,631	\$25,476	\$10,385	\$25,476	\$24,203	\$24,203	(\$1,273)	N/A
DB0-1310-0100-0002		\$16,631	\$25,476	\$54,914	\$25,476	\$24,203	\$24,203	(\$1,273)	-5.00%
Total ADMINISTRATIVE		\$16,631	\$25,476	\$54,914	\$25,476	\$24,203	\$24,203	(\$1,273)	-5.00%
INSURANCE		\$52,787	\$55,426	\$53,138	\$59,860	\$59,860	\$59,860	\$4,434	8.00%
DB0-1910-0400-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE DEDUCTIBLE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-1910-0401-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total INSURANCE		\$52,787	\$55,426	\$53,138	\$59,860	\$59,860	\$59,860	\$4,434	8.00%
GEN REPAIRS PERSONAL S		\$665,376	\$800,000	\$541,191	\$785,000	\$770,000	\$770,000	(\$30,000)	-3.75%
DB0-5110-0100-0000		\$1,045	\$0	\$162	\$0	\$0	\$0	\$0	N/A
OUT OF DEPT / PERS SVC		\$71,600	\$15,000	\$7,515	\$15,000	\$15,000	\$15,000	\$0	0.00%
DB0-5110-0100-0100		\$175,979	\$218,000	\$163,859	\$273,040	\$273,040	\$273,040	\$55,040	25.25%
SEASONAL HELP		\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	100.00%
DB0-5110-0100-0200		\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	100.00%
GEN REPAIRS CONTRACTUAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-5110-0400-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GEN REPAIRS SAFETY AND TRAINING		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DB0-5110-0400-5110		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total GENERAL REPAIRS		\$914,000	\$1,033,000	\$712,727	\$1,078,040	\$1,063,040	\$1,063,040	\$30,040	2.91%

Account Descr	n / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30'	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
PERMANENT IMPROV CONTR	DB0-5112-0400-0000	\$182,150	\$310,000	\$208,402	\$250,000	\$250,000	\$250,000	(\$60,000)	-19.35%
Total PERMANENT IMPROVEMENTS		\$182,150	\$310,000	\$208,402	\$250,000	\$250,000	\$250,000	(\$60,000)	-19.35%
MACHINERY PERSONAL SVC	DB0-5130-0100-0000	\$63,652	\$66,000	\$42,967	\$66,000	\$66,000	\$66,000	\$0	0.00%
MACHINERY EQUIPMENT	DB0-5130-0200-0000	\$81,894	\$40,000	\$43	\$200,000	\$220,000	\$220,000	\$180,000	450.00%
MACHINERY CONTRACTUAL	DB0-5130-0400-0000	\$110,208	\$112,000	\$91,002	\$112,000	\$112,000	\$112,000	\$0	0.00%
Total MACHINERY		\$255,754	\$218,000	\$134,012	\$378,000	\$398,000	\$398,000	\$180,000	82.57%
SNOW REMOVAL PERS SVC	DB0-5142-0100-0000	\$199,606	\$170,000	\$145,972	\$185,000	\$200,000	\$200,000	\$30,000	17.65%
OUT OF DEPT / PERS SVC	DB0-5142-0100-0100	\$1,325	\$0	\$971	\$0	\$0	\$0	\$0	N/A
SNOW REMOVAL CONTRACT	DB0-5142-0400-0000	\$156,697	\$160,000	\$128,464	\$185,000	\$185,000	\$185,000	\$25,000	15.63%
Total SNOW REMOVAL		\$357,628	\$330,000	\$275,407	\$370,000	\$385,000	\$385,000	\$55,000	16.67%
STATE RETIREMENT	DB0-9010-0800-0000	\$155,069	\$156,709	(\$1,411)	\$150,973	\$149,701	\$149,701	(\$7,008)	-4.47%
Total STATE RETIREMENT		\$155,069	\$156,709	(\$1,411)	\$150,973	\$149,701	\$149,701	(\$7,008)	-4.47%
MEDICARE	DB0-9020-0800-0000	\$14,416	\$15,240	\$10,435	\$15,240	\$15,240	\$15,240	\$0	0.00%
Total MEDICARE		\$14,416	\$15,240	\$10,435	\$15,240	\$15,240	\$15,240	\$0	0.00%
SOCIAL SECURITY	DB0-9030-0800-0000	\$61,640	\$65,162	\$44,619	\$65,162	\$65,434	\$65,434	\$272	0.42%
Total SOCIAL SECURITY		\$61,640	\$65,162	\$44,619	\$65,162	\$65,434	\$65,434	\$272	0.42%
WORKERS COMPENSATION	DB0-9040-0800-0000	\$92,897	\$5,600	\$5,562	\$10,000	\$12,800	\$12,800	\$7,200	128.57%
Total WORKERS COMP		\$92,897	\$5,600	\$5,562	\$10,000	\$12,800	\$12,800	\$7,200	128.57%
UNEMPLOYMENT INSURANCE	DB0-9050-0800-0000	\$5,196	\$4,500	\$9,530	\$6,000	\$18,000	\$18,000	\$13,500	N/A
Total UNEMP INSURANCE		\$5,196	\$4,500	\$9,530	\$6,000	\$18,000	\$18,000	\$13,500	300.00%
HOSPITAL & MEDICAL INS	DB0-9060-0800-0000	\$335,321	\$327,760	\$251,290	\$347,426	\$345,530	\$345,530	\$17,770	5.42%
FLEX-PLAN	DB0-9060-0800-0100	\$3,901	\$26,550	\$52	\$26,550	\$26,550	\$26,550	\$0	0.00%
Total MEDICAL INSURANCE		\$339,222	\$354,310	\$251,342	\$373,976	\$372,080	\$372,080	\$17,770	5.02%
SERIAL BOND - PRINCIPA	DB0-9710-0600-0000	\$44,700	\$221,000	\$46,000	\$220,900	\$220,900	\$220,900	(\$100)	-0.05%

Account Desc	n / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA									
DB0-9710-0600-0100		\$11,200	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500	\$0	0.00%
SERIAL BOND - INTEREST									
DB0-9710-0700-0000		\$25,730	\$21,025	\$19,323	\$18,406	\$18,406	\$18,406	(\$2,619)	-12.46%
SERIAL BOND - INTEREST									
DB0-9710-0700-0100		\$5,296	\$2,832	\$1,848	\$2,165	\$2,165	\$2,165	(\$667)	-23.55%
Total DEBT SERVICE		\$86,926	\$256,357	\$78,671	\$252,971	\$252,971	\$252,971	(\$3,386)	-1.32%
TRANSFER TO CAP PROJ FUND									
DB0-9950-0900-0000		\$150,000	\$0	\$175,000	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ		\$150,000	\$0	\$175,000	\$0	\$0	\$0	\$0	N/A
Total Expenditures		\$2,684,316	\$2,829,780	\$2,012,348	\$3,035,698	\$3,066,329	\$3,066,329	\$236,549	8.36%
Over (Under) Expenditures		\$291,254	\$0	(\$681,664)	(\$249,775)	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 budget	2016 Actual as of 9/15	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA								
S10-1000-0599-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
REAL PROPERTY TAXES								
S10-1000-1001-0000	\$0	\$0	\$0	\$12,850	\$7,000	\$7,000	\$7,000	N/A
ENERGY CREDIT M&T UTILITIES								
S10-1000-1189-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INTEREST								
S10--1000-2401-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total REVENUE	\$ -	\$ -	\$ -	\$ 12,850	\$ 7,000	\$ 7,000	\$ 7,000	N/A
FRENCH LANDING-DRAINAGE								
S10-8540-0400-0000	\$0	\$0	\$0	\$12,850	\$7,000	\$7,000	\$7,000	N/A
Total FRENCH LANDING DRAINAGE	\$ -	\$ -	\$ -	\$ 12,850	\$ 7,000	\$ 7,000	\$ 7,000	N/A
Total Expenditures	\$ -	\$ -	\$ -	\$ 12,850	\$ 7,000	\$ 7,000	\$ 7,000	N/A
Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 1/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$ -	\$ 0	\$ 0				\$ 0	N/A
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$ 1,278,100	\$ 1,288,932	\$ 1,288,932	\$ 1,295,000	\$ 1,316,365	\$ 1,320,117	\$ 31,185	2.42%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$ 2,285	\$ 2,285		\$ 2,285	\$ 2,285	\$ 2,285	\$ 0	0.00%
SF0-1000-1081-0000								
ENERGY CREDIT M&T UTILITIES	\$ 92,000	\$ 40,000		\$ 0	\$ 0	\$ 0	(\$ 40,000)	-100.00%
SF0-1000-1189-0000								
INTEREST	\$ -	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-1000-2401-0000								
MISCELLANEOUS REVENUES	\$ 150	\$ 150	\$ 16	\$ 1,000	\$ 150	\$ 150	\$ 0	0.00%
SF0-1000-2770-0000								
TRANSFER FROM OTHER FU	\$ -	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-1000-5031-0000								
Total REVENUE	\$ 1,372,535	\$ 1,331,367	\$ 1,288,948	\$ 1,298,285	\$ 1,318,800	\$ 1,322,552	\$ (8,815)	-0.66%
INSURANCE LIABILITY	\$ 28,000	\$ 29,400	\$ 28,000	\$ 31,752	\$ 28,000	\$ 31,752	\$ 2,352	8.00%
SF0-1910-0400-0000								
Total INSURANCE	\$ 28,000	\$ 29,400	\$ 28,000	\$ 31,752	\$ 28,000	\$ 31,752	\$ 2,352	8.00%
FIRE PROTECTION	\$ 1,116,580	\$ 1,116,580	\$ 1,116,585	\$ 1,116,580	\$ 1,149,200	\$ 1,149,200	\$ 32,620	2.92%
SF0-3410-0400-0000								
Total FIRE PROTECTION	\$ 1,116,580	\$ 1,116,580	\$ 1,116,585	\$ 1,116,580	\$ 1,149,200	\$ 1,149,200	\$ 32,620	2.92%
HAZ-MAT SECRETARY	\$ 10,386	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-8080-0100-0000								
HAZ-MAT EQUIPMENT	\$ 159	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-8080-0200-0000								
HAZ-MAT CONTRACTUAL	\$ 7,776	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-8080-0400-0000								
Total HAZ/MAT	\$ 18,321	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	N/A
TRAINING CONTRACTUAL	\$ 8,000	\$ 8,000	\$ 16,000	\$ 18,000	\$ 24,000	\$ 24,000	\$ 16,000	200.00%
SF0-8100-0400-0000								
Total TRAINING	\$ 8,000	\$ 8,000	\$ 16,000	\$ 18,000	\$ 24,000	\$ 24,000	\$ 16,000	200.00%
MEDICARE	\$ 59	\$ 0		\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-9020-0800-0000								
Total MEDICARE	\$ 59	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	N/A
SOCIAL SECURITY	\$ 252	\$ 0		-\$ 0	\$ 0	\$ 0	\$ 0	N/A
SF0-9030-0800-0000								
Total SOCIAL SECURITY	\$ 252	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	N/A

Account Definition / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/ ;	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
WORKERS COMPENSATION SF0-9040-0800-0000	\$ 69,633	\$4,100	\$3,876	\$40,000	\$11,600	\$11,600	\$7,500	182.93%
Total WORKERS COMPENSATION	\$69,633	\$4,100	\$3,876	\$40,000	\$11,600	\$11,600	7,500	182.93%
PHYSICALS & HEPATITIS SF0-9060-0800-0000	\$ 25,363	\$25,000	\$19,656	\$26,000	\$26,000	\$26,000	\$1,000	4.00%
Total MEDICAL INSURANCE	\$25,363	\$25,000	\$19,656	\$26,000	\$26,000	\$26,000	1,000	4.00%
SERVICE AWARDS, OTHER SF0-9089-0800-0000	\$ 73,966	\$75,000	\$73,707	\$80,000	\$80,000	\$80,000	\$5,000	6.67%
Total OTHER EMPLOYEE BENEFIT	\$ 73,966	\$75,000	\$73,707	\$80,000	\$80,000	\$80,000	5,000	6.67%
Total Expenditures	\$ 1,340,174	\$1,258,080	\$1,257,824	\$1,312,332	\$1,318,800	\$1,322,552	64,472	5.12%
Over (Under) Expenditures	\$ 32,361	\$ 73,287	\$ 31,124	(14,047)	-	-	(73,287)	N/A

Account Description / Account Number	2015 Actual	2016 budget	2016 Actual as of 9/30/1	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SLO-1000-0599-0000								
REAL PROPERTY TAXES	\$8,000	\$8,000	\$8,000	\$0	\$11,000	\$11,000	\$3,000	37.50%
SLO-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$8,181	\$6,000	\$0	\$0	\$0	\$0	(\$6,000)	-100.00%
SLO-1000-1189-0000								
INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SLO-1000-2401-0000								
Total REVENUE	\$ 16,181	\$ 14,000	\$ 8,000	\$ -	\$ 11,000	\$ 11,000	\$ (3,000)	-27.27%
LIGHTING DISTRICT								
SLO-5182-0000-0000	\$ 9,057	\$14,000	\$3,475		\$11,000	\$11,000	(\$3,000)	-21.43%
Total STREET LIGHTING	\$ 9,057	\$ 14,000	\$ 3,475	\$ -	\$ 11,000	\$ 11,000	\$ (3,000)	-27.27%
Total Expenditures	\$ 9,057	\$ 14,000	\$ 3,475	\$ -	\$ 11,000	\$ 11,000	\$ (3,000)	-27.27%
Over (Under) Expenditures	\$ 7,124	\$ -	\$ 4,525	\$ -	\$ -	\$ -	\$ -	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$327,040	\$327,110	\$327,110	\$358,850	\$358,850	\$358,850	\$31,740	9.70%
SR0-1000-1001-0000								
INTEREST & EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0000								
RECYCLE BIN SALES	\$184	\$0	\$153	\$175	\$175	\$175	\$175	N/A
SR0-1000-2401-0100								
Total REVENUE	\$327,224	\$327,110	\$327,263	\$359,025	\$359,025	\$359,025	\$31,915	9.76%
CONTRACTUAL EXPENSES	\$328,362	\$327,110	\$217,420	\$351,245	\$359,025	\$359,025	\$31,915	9.76%
SR0-7140-0400-0000/SR0-8160-0400-0000								
Total CONTRACTUAL EXPENSES	\$328,362	\$327,110	\$217,420	\$351,245	\$359,025	\$359,025	\$31,915	9.76%
Total Expenditures	\$328,362	\$327,110	\$217,420	\$351,245	\$359,025	\$359,025	\$31,915	9.76%
Over (Under) Expenditures	(\$1,138)	\$0	\$109,843	\$7,780	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of /16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Char	% Change
ENERGY CREDIT M&T UTILITIES	\$174,438	\$0	\$0	\$100,445	\$100,445	\$100,445	\$100,445	N/A
SS1-1000-1189-0000								
TRUCKED WASTE	\$32,010	\$20,000	\$22,001	\$27,000	\$27,000	\$27,000	\$7,000	35.00%
SS1-1000-2122-0000								
LEACHATE	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	N/A
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$222,136	\$251,850	\$188,374	\$230,000	\$286,350	\$286,350	\$34,500	13.70%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$255,188	\$251,850	\$50,694	\$100,000	\$101,270	\$101,270	(\$150,580)	-59.79%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$0	\$0	\$67,924	\$120,000	\$121,524	\$121,524	\$121,524	N/A
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$56,834	\$44,114	\$44,086	\$44,086	\$44,086	\$44,086	(\$28)	-0.06%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$65,776	\$73,486	\$0	\$50,173	\$50,173	\$50,173	(\$23,313)	-31.72%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$0	\$0	\$23,340	\$23,341	\$23,341	\$23,341	\$23,341	N/A
SS1-1000-2380-0200								
INTEREST & EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-2401-0000								
UNCLASSIFIED REVENUE	\$3,526	\$1,000	\$522	\$3,000	\$3,000	\$3,000	\$2,000	200.00%
SS1-1000-2770-0000								
INFRASTRUCTURE PERMITS	\$16,572	\$10,000	\$16,200	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS1-1000-2770-0100								
TRF FROM MSIA OPERATIO	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,221,300	\$1,221,300	\$82,800	7.27%
SS1-1000-5031-0000								
INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-5031-0001								
INTERFUND TRANSFER - W	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-5031-0002								
Total REVENUE	\$1,948,480	\$1,790,800	\$1,172,141	\$1,847,303	\$2,038,489	\$2,038,489	\$247,689	13.83%
PRIOR YEAR EXPENSE								
SS1-0000-0523-0000		\$0	\$13,121	\$0	\$0	\$0	\$0	N/A
INSURANCE								
SS1-1910-0400-0000	\$19,634	\$20,405	\$19,757	\$22,037	\$22,037	\$22,037	\$1,632	8.00%
INSURANCE DEDUCTIBLE								
SS1-1910-0401-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total INSURANCE	\$19,634	\$20,405	\$32,878	\$22,037	\$22,037	\$22,037	\$1,632	8.00%
SEWER ADMIN PERSONAL S								
SS1-8110-0100-0000	\$101,993	\$91,500	\$73,928	\$85,235	\$93,500	\$93,500	\$2,000	2.19%
SEWER ADMINISTRATION E								
SS1-8110-0200-0000	\$0	\$500	\$0	-\$500	\$500	\$500	\$0	0.00%
SEWER ADMIN CONTRACTUA								
SS1-8110-0400-0000	\$30,099	\$30,000	\$31,927	\$30,000	\$55,000	\$55,000	\$25,000	83.33%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of '16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
ADMINISTRATIVE CHARGES								
SS1-8110-0401-0002	\$5,544	\$12,229	\$4,985	\$11,617	\$11,617	\$11,617	(\$612)	-5.00%
CMOM NFAA	\$84,700	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-8110-0402-0000								
Total SEWER ADMINISTRATION	\$222,336	\$134,229	\$110,840	\$127,352	\$160,617	\$160,617	\$26,388	19.66%
TREATMENT & DISPOSAL P								
SS1-8130-0100-0000	\$642,115	\$633,406	\$451,256	\$655,283	\$762,488	\$762,488	\$129,082	20.38%
TREATMENT & DISPOSAL E								
SS1-8130-0200-0000	\$150	\$5,000	\$8,663	\$62,000	\$94,000	\$94,000	\$89,000	1780.00%
TREATMENT & DISPOSAL C								
SS1-8130-0400-0000	\$343,801	\$318,950	\$203,449	\$300,000	\$300,000	\$300,000	(\$18,950)	-5.94%
LABORATORY EXP	\$12,067	\$20,000	\$9,457	\$15,000	\$0	\$0	(\$20,000)	-100.00%
SS1-8130-0402-0000								
Total TREATMENT AND DISP	\$998,133	\$977,356	\$672,825	\$1,032,283	\$1,156,488	\$1,156,488	\$179,132	18.33%
STATE RETIREMENT								
SS1-9010-0800-0000	\$116,303	\$117,532	\$0	\$117,532	\$112,276	\$112,276	(\$5,256)	-4.47%
Total STATE RETIREMENT	\$116,303	\$117,532	\$0	\$117,532	\$112,276	\$112,276	(\$5,256)	-4.47%
MEDICARE								
SS1-9020-0800-0000	\$10,629	\$10,450	\$7,486	\$10,990	\$12,267	\$12,267	\$1,817	17.39%
Total MEDICARE	\$10,629	\$10,450	\$7,486	\$10,990	\$12,267	\$12,267	\$1,817	17.39%
SOCIAL SECURITY								
SS1-9030-0800-0000	\$45,448	\$44,682	\$32,008	\$46,965	\$52,452	\$52,452	\$7,770	17.39%
Total SOCIAL SECURITY	\$45,448	\$44,682	\$32,008	\$46,965	\$52,452	\$52,452	\$7,770	17.39%
WORKER COMPENSATION								
SS1-9040-0800-0000	\$8,822	\$4,400	\$4,295	\$4,400	\$13,200	\$13,200	\$8,800	200.00%
Total WORKERS COMP	\$8,822	\$4,400	\$4,295	\$4,400	\$13,200	\$13,200	\$8,800	200.00%
UNEMPLOYMENT INSURANCE								
SS1-9050-0800-0000	\$561	\$1,000	\$0	\$1,000	\$1,024	\$1,024	\$24	2.40%
Total UNEMP INSURANCE	\$561	\$1,000	\$0	\$1,000	\$1,024	\$1,024	\$24	N/A
MEDICAL INSURANCE								
SS1-9060-0800-0000	\$184,185	\$182,321	\$126,469	\$182,321	\$210,278	\$210,278	\$27,957	15.33%
FLEX-PLAN	\$5,946	\$28,950	\$0	\$28,950	\$32,500	\$32,500	\$3,550	12.26%
SS1-9060-0800-0100								
Total MEDICAL INSURANCE	\$190,131	\$211,271	\$126,469	\$211,271	\$242,778	\$242,778	\$31,507	14.91%
SERIAL BONDS PRINCIPAL								
SS1-9710-0600-0000	\$166,951	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$0	0.00%
SERIAL BONDS INTEREST								
SS1-9710-0600-0000	\$108,188	\$104,475	\$104,475	\$104,475	\$100,350	\$100,350	(\$4,125)	-3.95%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of '16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SS1-9710-0700-0000								
Total DEBT SERVICE	\$275,139	\$269,475	\$269,475	\$269,475	\$265,350	\$265,350	(\$4,125)	-1.53%
TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-9901-0900-0000								
Total TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,887,136	\$1,790,800	\$1,256,276	\$1,843,305	\$2,038,489	\$2,038,489	\$247,689	13.83%
Over (Under) Expenditures	\$61,344	\$0	(\$84,135)	\$3,998	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual of 9/30	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Char	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$218,398	\$218,779	\$218,786	\$229,720	\$218,786	\$218,786	\$7	0.00%
SS2-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$35,848	\$20,582	\$0	\$25,389	\$25,389	\$25,389	\$4,807	23.36%
SS2-1000-1189-0000								
NIAGARA COUNTY REIMB	\$0	\$20,000	\$0	\$0	\$0	\$0	(\$20,000)	-100.00%
SS2-1000-1195-0000								
SEWER CHARGES	\$1,106,257	\$1,300,200	\$632,563	\$1,300,200	\$1,412,460	\$1,412,460	\$112,260	8.63%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$80,499	\$84,965	\$93,429	\$84,965	\$80,536	\$80,536	(\$4,429)	-5.21%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$21,900	\$10,000	\$18,700	\$10,000	\$15,000	\$15,000	\$5,000	50.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$15,075	\$10,000	\$12,470	\$10,000	\$11,500	\$11,500	\$1,500	15.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1000-2401-0000								
PERMITS, OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1000-2590-0000								
TRANSFER FROM OTHER FU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1000-5031-0000								
Total REVENUE	\$1,477,977	\$1,664,526	\$975,948	\$1,660,274	\$1,763,671	\$1,763,671	\$99,145	5.96%
PRIOR YEAR EXPENSE	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	N/A
SS2-0000-0523-0000								
INSURANCE	\$10,786	\$11,254	\$10,819	\$12,154	\$12,154	\$12,154	\$900	8.00%
SS2-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1910-0401-0000								
Total INSURANCE	\$10,786	\$11,254	\$20,819	\$12,154	\$12,154	\$12,154	\$900	8.00%
MASTER SWR PERSONAL SE	\$38,093	\$35,000	\$25,541	\$39,100	\$46,900	\$46,900	\$11,900	34.00%
SS2-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$5,544	\$10,955	\$4,465	\$10,407	\$10,408	\$10,408	(\$547)	-4.99%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$559	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$620	\$5,000	\$6,491	\$2,700	\$5,000	\$5,000	\$0	0.00%
SS2-8110-0400-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual of 9/30	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Char	% Change
CAPITAL IMPROVEMENT SS2-8110-0401-0000	\$0	\$50,000	\$0	\$50,000	\$50,000	\$50,000	\$0	0.00%
Total SEWER ADMINISTRATION	\$44,816	\$101,455	\$36,497	\$102,707	\$112,808	\$112,808	\$11,353	11.19%
SANITARY PERSONAL SERV SS2-8120-0100-0000	\$155,602	\$175,620	\$94,459	\$180,900	\$150,000	\$150,000	(\$25,620)	-14.59%
SANITARY SEWERS EQUIP SS2-8120-0200-0000	\$0	\$10,000	\$2,627	\$3,000	\$38,000	\$38,000	\$28,000	280.00%
SANITARY CONTRACTUAL SS2-8120-0400-0000	\$62,864	\$100,000	\$54,312	\$100,000	\$100,000	\$100,000	\$0	0.00%
Total SANITARY	\$218,466	\$285,620	\$151,398	\$283,900	\$288,000	\$288,000	\$2,380	0.83%
STATE RETIREMENT SS2-9010-0800-0000	\$27,690	\$27,984	\$0	\$27,984	\$26,732	\$26,732	(\$1,252)	-4.47%
Total STATE RETIREMENT	\$27,690	\$27,984	\$0	\$27,984	\$26,732	\$26,732	(\$1,252)	-4.47%
MEDICARE SS2-9020-0800-0000	\$2,779	\$3,054	\$1,721	\$2,700	\$2,856	\$2,856	(\$198)	-6.48%
Total MEDICARE	\$2,779	\$3,054	\$1,721	\$2,700	\$2,856	\$2,856	(\$198)	-6.48%
SOCIAL SECURITY SS2-9030-0800-0000	\$11,883	\$13,058	\$7,358	\$12,000	\$12,208	\$12,208	(\$850)	-6.51%
Total SOCIAL SECURITY	\$11,883	\$13,058	\$7,358	\$12,000	\$12,208	\$12,208	(\$850)	-6.51%
WORKER COMPENSATION SS2-9040-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$0	\$500	\$0	\$500	\$577	\$577	\$77	15.40%
Total UNEMP INSURANCE	\$0	\$500	\$0	\$500	\$577	\$577	\$77	15.40%
MEDICAL INSURANCE SS2-9060-0800-0000	\$60,943	\$51,865	\$35,816	\$56,274	\$56,336	\$56,336	\$4,471	8.62%
FLEX-PLAN SS2-9060-0800-0100	\$0	\$800	\$0	\$800	\$800	\$800	\$0	0.00%
Total MEDICAL INSURANCE	\$60,943	\$52,665	\$35,816	\$57,074	\$57,136	\$57,136	\$4,471	8.49%
SERIAL BONDS PRINCIPAL SS2-9710-0600-0000	\$25,844	\$27,216	\$27,216	\$27,216	\$27,216	\$27,216	\$0	0.00%
SERIAL BONDS INTEREST SS2-9710-0700-0000	\$5,031	\$3,120	\$1,696	\$3,120	\$2,584	\$2,584	(\$536)	-17.18%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Char	% Change
Total DEBT SERVICE	\$30,875	\$30,336	\$28,912	\$30,336	\$29,800	\$29,800	(\$536)	-1.77%
TRANSFER TO WPCC O&M C SS2-9901-0001-0000	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,221,300	\$1,221,300	\$82,800	7.27%
Total TRANSFER OUT	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,221,300	\$1,221,300	\$82,800	7.27%
TRANSFER TO OTHER FUND SS2-9950-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER CAPITAL PRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,530,238	\$1,664,526	\$1,041,521	\$1,618,713	\$1,763,671	\$1,763,671	\$99,145	5.96%
Over (Under) Expenditures	(\$52,261)	\$0	(\$65,573)	\$41,561	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/1	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1000-0599-0000								
REAL PROPERTY TAXES	\$191,847	\$191,999	\$191,999	\$191,999	\$241,257	\$241,257	\$49,258	25.66%
SS3-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$2,353	\$2,172	\$0	\$2,594	\$2,594	\$2,594	\$422	19.43%
SS3-1000-1189-0000								
NIAGARA COUNTY REIMB			\$0	\$0	\$20,000	\$20,000	\$20,000	N/A
SS3-1000-1195-0000								
SEWER RENTS	\$62,222	\$60,000	\$33,520	\$60,000	\$60,000	\$60,000	\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$8,036	\$8,502	\$0	\$8,502	\$8,818	\$8,818	\$316	3.72%
SS3-1000-2121-0000								
SEWER HOOK UP	\$1,000	\$5,000	\$1,600	\$5,000	\$5,000	\$5,000	\$0	0.00%
SS3-1000-2122-0000								
INSPECTION FEES	\$0	\$2,500	\$0	\$2,500	\$0	\$0	(\$2,500)	-100.00%
SS3-1000-2123-0000								
PERMITS, OTHER	\$0	\$2,500	\$0	\$2,500	\$0	\$0	(\$2,500)	-100.00%
SS3-1000-2590-0000								
UNCLASSIFIED REVENUE	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1000-2770-0000								
INTERFUND TRANSFER H-97	\$50,000	\$32,037	\$0	\$32,037	\$0	\$0	(\$32,037)	-100.00%
SS3-1000-5031-0000								
Total REVENUE	\$ 335,458	\$ 304,710	\$ 227,119	\$ 305,132	\$ 337,669	\$ 337,669	\$ 32,959	10.82%
PRIOR YEAR EXPENSE	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	N/A
SS3-0000-0523-0000								
INSURANCE	\$1,446	\$1,511	\$1,390	\$1,632	\$1,632	\$1,632	\$121	8.01%
SS3-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1910-0401-0000								
Total INSURANCE	\$ 1,446	\$ 1,511	\$ 11,390	\$ 1,632	\$ 1,632	\$ 1,632	\$ 121	8.01%
SOUTH SWR ADMIN PERSN	\$6,710	\$6,000	\$4,494	\$6,300	\$6,500	\$6,500	\$500	8.33%
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$5,544	\$2,293	\$935	\$2,300	\$2,179	\$2,179	(\$114)	-4.97%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIP	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRA	\$133	\$500	\$356	\$500	\$500	\$500	\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$ 12,387	\$ 9,293	\$ 5,785	\$ 9,600	\$ 9,679	\$ 9,679	\$ 386	4.15%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/3	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SOUTH SWR SANIT PERSON SS3-8120-0100-0000	\$38,823	\$44,361	\$23,790	\$38,000	\$38,000	\$38,000	(\$6,361)	-14.34%
SOUTH SWR SAINT EQUIP SS3-8120-0200-0000	\$0	\$10,000	\$0	\$10,000	\$5,000	\$5,000	(\$5,000)	-50.00%
SOUTH SWR SANIT CONTRA SS3-8120-0400-0000	\$7,187	\$10,000	\$6,835	\$11,300	\$11,300	\$11,300	\$1,300	13.00%
Total SANITARY	\$ 46,010	\$ 64,361	\$ 30,625	\$ 59,300	\$ 54,300	\$ 54,300	(\$10,061)	-15.63%
STATE RETIREMENT SS3-9010-0800-0000	\$5,538	\$5,597	\$0	\$5,597	\$5,346	\$5,346	(\$251)	-4.48%
Total STATE RETIREMENT	\$ 5,538	\$ 5,597	\$ -	\$ 5,597	\$ 5,346	\$ 5,346	(\$251)	-4.48%
MEDICARE SS3-9020-0800-0000	\$653	\$730	\$406	\$600	\$646	\$646	(\$84)	-11.51%
Total MEDICARE	\$ 653	\$ 730	\$ 406	\$ 600	\$ 646	\$ 646	(\$84)	-11.51%
SOCIAL SECURITY SS3-9030-0800-0000	\$2,792	\$3,122	\$1,734	\$2,400	\$2,759	\$2,759	(\$363)	-11.63%
Total SOCIAL SECURITY	\$ 2,792	\$ 3,122	\$ 1,734	\$ 2,400	\$ 2,759	\$ 2,759	(\$363)	-11.63%
WORKER COMPENSATION SS3-9040-0800-0000	\$35,821	\$7,100	\$7,222	\$7,100	\$27,400	\$27,400	\$20,300	285.92%
Total WORKERS COMP	\$ 35,821	\$ 7,100	\$ 7,222	\$ 7,100	\$ 27,400	\$ 27,400	\$ 20,300	285.92%
UNEMPLOYMENT INSURANCE SS3-9050-0800-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	N/A
Total UNEMP INSURANCE	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ -	N/A
MEDICAL INSURANCE SS3-9060-0800-0000	\$18,921	\$18,046	\$12,923	\$20,630	\$19,549	\$19,549	\$1,503	8.33%
Total MEDICAL INSURANCE	\$ 18,921	\$ 18,046	\$ 12,923	\$ 20,630	\$ 19,549	\$ 19,549	\$ 1,503	8.33%
SERIAL BONDS PRINCIPAL SS3-9710-0600-0000	\$163,161	\$164,604	\$164,604	\$164,604	\$169,604	\$169,604	\$5,000	3.04%
SERIAL BONDS INTEREST SS3-9710-0700-0000	\$36,054	\$28,822	\$24,651	\$28,822	\$25,227	\$25,227	(\$3,595)	-12.47%
CAPITAL LEASE PRINCIPAL SS3-9785-0600-1000	\$20,000	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000	N/A
Total DEBT SERVICE	\$ 219,215	\$ 193,426	\$ 189,255	\$ 193,426	\$ 214,831	\$ 214,831	\$ 21,405	11.07%
BANK/AGENT CHGS SS3-9903-0000-0000	\$1,200	\$1,024	\$1,036	\$1,027	\$1,027	\$1,027	\$3	0.29%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/3	2017		2017 Adopted Budget	Change	% Change
				Department Request	Preliminary Budget			
Total BANK CHARGES	\$ 1,200	\$ 1,024	\$ 1,036	\$ 1,027	\$ 1,027	\$ 1,027	\$ 3	0.29%
Total Expenditures	\$ 343,983	\$ 304,710	\$ 260,376	\$ 301,812	\$ 337,669	\$ 337,669	\$ 32,959	10.82%
Over (Under) Expenditures	\$ (8,525)	\$ -	\$ (33,257)	\$ 3,320	\$ -	\$ -	\$ -	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/1	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SW1-1000-1001-0000	\$479,300	\$482,402	\$482,402	\$600,000	\$570,000	\$570,000	\$87,598	18.16%
ENERGY CREDIT M&T UTILITIES								
SW1-1000-1189-0000	\$36,515	\$10,931	\$0	\$14,860	\$14,860	\$14,860	\$3,929	35.94%
METERED WATER SALES								
SW1-1000-2140-0000	\$1,144,102	\$1,317,000	\$655,754	\$1,448,000	\$1,438,000	\$1,438,000	\$121,000	9.19%
DELINQUENT WATER SALES								
SW1-1000-2141-0000	\$47,969	\$93,387	\$93,334	\$93,387	\$94,455	\$94,455	\$1,068	1.14%
SALE OF METERS/CK VALV								
SW1-1000-2145-0000	\$23,161	\$15,000	\$19,000	\$17,000	\$20,000	\$20,000	\$5,000	33.33%
HYDRANT WATER SALES								
SW1-1000-2146-0000	\$1,972	\$2,000	\$5,828	\$5,000	\$3,000	\$3,000	\$1,000	50.00%
WATER SVC FOR OTHER GO								
SW1-1000-2378-0000	\$11,731	\$2,000	\$0	\$5,000	\$6,000	\$6,000	\$4,000	200.00%
MISCELLANEOUS REV								
SW1-1000-2770-0000	\$1,362	\$1,000	(\$1,091)	\$1,000	\$1,000	\$1,000	\$0	0.00%
TRANSFER FROM OTHER FU								
SW1-1000-5031-0000	\$46,804	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PREMIUM ON BONDS								
SW1-9710-2710-0000	\$220,341	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BOND PROCEEDS								
SW1-9710-5710-0000	\$6,080,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total REVENUE	\$8,093,257	\$1,923,720	\$1,255,227	\$2,184,247	\$2,147,315	\$2,147,315	\$223,595	11.62%
INSURANCE								
SW1-1910-0400-0000	\$19,484	\$20,458	\$19,614	\$22,095	\$22,095	\$22,095	\$1,637	8.00%
INSURANCE DEDUCTIBLE								
SW1-1910-0401-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total INSURANCE	\$19,484	\$20,458	\$19,614	\$22,095	\$22,095	\$22,095	\$1,637	8.00%
WATER ADMIN PERS SVC								
SW1-8310-0100-0000	\$34,106	\$29,745	\$32,046	\$0	\$29,745	\$29,745	\$0	0.00%
ADMINISTRATIVE ALLOCATION								
SW1-8310-0100-0002	\$16,631	\$25,746	\$10,385	\$25,746	\$24,203	\$24,203	(\$1,543)	-5.99%
WATER ADMIN EQUIPMENT								
SW1-8310-0200-0000	\$170	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
WATER ADMIN CONTRACTUA								
SW1-8310-0400-0000	\$13,018	\$22,560	\$13,712	\$24,000	\$20,000	\$20,000	(\$2,560)	-11.35%
Total ADMINISTRATIVE	\$63,925	\$78,551	\$56,143	\$50,246	\$74,448	\$74,448	(\$4,103)	-5.22%
SOURCE OF SUPPLY CONTR								
SW1-8320-0400-0000	\$544,573	\$550,000	\$264,837	\$586,000	\$605,000	\$605,000	\$55,000	10.00%
SUPPLY OUT OF DISTRICT								
SW1-8320-0400-0100	\$2,557	\$3,000	\$0	\$3,200	\$3,300	\$3,300	\$300	10.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/6	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total SUPPLY	\$547,130	\$553,000	\$264,837	\$589,200	\$608,300	\$608,300	\$55,300	10.00%
PURIFICATION SW1-8330-0000-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
Total PURIFICATION	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
TRANSMISS & DIST PERSO SW1-8340-0100-0000	\$343,875	\$359,403	\$233,161	\$356,849	\$340,000	\$340,000	(\$19,403)	-5.40%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	\$2,605	\$0	\$2,291	\$0	\$0	\$0	\$0	N/A
TRANSMIS & DIST EQUIPMENT SW1-8340-0200-0000	\$0	\$0	\$0	\$178,858	\$184,000	\$184,000	\$184,000	N/A
TRANSMIS & DIST CONTRA SW1-8340-0400-0000	\$104,271	\$90,000	\$70,006	\$105,036	\$105,000	\$105,000	\$15,000	16.67%
Total TRANSMISS AND DISP	\$450,751	\$449,403	\$305,458	\$640,743	\$629,000	\$629,000	\$179,597	39.96%
STATE RETIREMENT SW1-9010-0800-0000	\$55,381	\$55,968	\$0	\$58,767	\$53,465	\$53,465	(\$2,503)	-4.47%
Total STATE RETIREMENT	\$55,381	\$55,968	\$0	\$58,767	\$53,465	\$53,465	(\$2,503)	-4.47%
MEDICARE SW1-9020-0800-0000	\$5,450	\$5,643	\$3,837	\$5,925	\$5,461	\$5,461	(\$182)	-3.23%
Total MEDICARE	\$5,450	\$5,643	\$3,837	\$5,925	\$5,461	\$5,461	(\$182)	-3.23%
SOCIAL SECURITY SW1-9030-0800-0000	\$23,306	\$24,127	\$16,407	\$25,334	\$23,025	\$23,025	(\$1,102)	-4.57%
Total SOCIAL SECURITY	\$23,306	\$24,127	\$16,407	\$25,334	\$23,025	\$23,025	(\$1,102)	-4.57%
WORKER COMPENSATION SW1-9040-0800-0000	\$16,200	\$100	\$0	\$15,000	\$100	\$100	\$0	0.00%
Total WORKERS COMP	\$16,200	\$100	\$0	\$15,000	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$6,061	\$9,000	\$0	\$9,000	\$7,500	\$7,500	(\$1,500)	-16.67%
Total UNEMP INSURANCE	\$6,061	\$9,000	\$0	\$9,000	\$7,500	\$7,500	(\$1,500)	-16.67%
MEDICAL INSURANCE SW1-9060-0800-0000	\$129,296	\$132,893	\$116,778	\$140,867	\$141,327	\$141,327	\$8,434	6.35%
FLEX-PLAN SW1-9060-0800-0100	\$1,022	\$11,775	\$16	\$11,775	\$11,775	\$11,775	\$0	0.00%
Total MEDICAL INSURANCE	\$130,318	\$144,668	\$116,794	\$152,642	\$153,102	\$153,102	\$8,434	5.83%
SERIAL BOND - PRINCIPA	\$338,144	\$365,680	\$365,680	\$370,780	\$370,780	\$370,780	\$5,100	1.39%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SW1-9710-0600-0000								
SERIAL BOND - INTEREST	\$231,469	\$216,622	\$136,134	\$199,539	\$199,539	\$199,539	(\$17,083)	-7.89%
SW1-9710-0700-0000								
PROPOSED BAN- INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-9710-0700-0001								
BOND ISSUANCE COSTS	\$119,439	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-9710-1420-0000								
PAYMENT TO ESCROW	\$6,180,902	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-9710-9991-4000								
Total DEBT SERVICE	\$6,869,954	\$582,302	\$501,814	\$570,319	\$570,319	\$570,319	(\$11,983)	-2.06%
Total Expenditures	\$8,187,960	\$1,923,720	\$1,284,904	\$2,139,771	\$2,147,315	\$2,147,315	\$223,595	11.62%
Over (Under) Expenditures	(\$94,703)	(\$0)	(\$29,677)	\$44,476	\$0	\$0	\$0	N/A

**Appendix A
Debt Service
2017**

	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	45,900	4,195.00	0
Road & Equip	175,000	14,210.42	0
	<u>220,900</u>	<u>18,405.42</u>	<u>0</u>
"SD" Fund (DB)			
Drainage '05	11,500	2,164.26	0
"SS1" Fund			
WPCC Upgrade	165,000	100,350.00	0
	<u>165,000</u>	<u>100,350.00</u>	<u>0</u>
"SS2" Fund			
28% Utility Meters	27,216	2,583.56	0
	<u>27,216</u>	<u>2,583.56</u>	<u>0</u>
"SS3" Fund			
Miller/Nesbit	5,000	181.10	65
Sanborn II	20,000	724.03	262
Sanborn III	25,000	824.50	298
Hewitt/EDNA	20,000	1,722.00	300
Colonial/Wayside	72,800	6,923.00	0
7% Util. Meters	6,804	645.89	0
Sanborn Sewer	20,000	14,206.26	0
	<u>169,604</u>	<u>25,226.78</u>	<u>925</u>
"SW1" Fund			
65% Util. Meters	63,180	5,997.55	0
Refinanced Water Lines	252,600	158,715.76	0
Elm/Annover PRV Pits	55,000	34,825.00	0
	<u>370,780</u>	<u>199,538.31</u>	<u>0</u>
TOTAL	<u><u>965,000.00</u></u>	<u><u>348,268.33</u></u>	<u><u>925.00</u></u>

**Appendix B
TOWN OF LEWISTON
2017 BOND PAYMENTS**

<u>NAME</u>	<u>FUND</u>	<u>01/01/2017 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) Miller Nesbit (Phase I EFC) 2.22% 2002-2021 2002-2021	SS3	25,000	1/1 4/1 10/1	5,000 0	0.00 181.10	65.00 0.00 0.00
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	100,000	1/1 4/1 10/1	20,000 0	0.00 724.03	262.00 0.00 0.00
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	125,000	1/1 4/1 10/1	25,000 0	0.00 824.50	298.00 0.00 0.00
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC) (Phase IV EFC)	SS3	120,000	1/1 4/1 10/1	20,000 0	918.65 803.35	300.00 0.00 0.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	198,400	6/15 12/15	41,600 0	2,180.00 1,776.00	0.00 0.00
4.125% 2007-2021, P BAN (Phase V)	SS3	148,800	6/15 12/15	31,200 0	1,635.00 1,332.00	0.00 0.00
6) Utility Meters (refinanced 2015) originally 4.125% 200 BAN (Sewer/Water)		462,800				
	SS2 28%		6/15	27,216	1,423.80	0.00
	SS3 7%		6/15	6,804	355.95	0.00
	SW1 65%		6/15	63,180	3,305.25	0.00
	SS2 28%		12/15	0	1,159.76	0.00
	SS3 7%		12/15	0	289.94	0.00
	SW1 65%		12/15	0	2,692.30	0.00
7) VARIOUS (Consolidated) (refinanced 2015) originally 4.4632% 2009 - 2033		5,295,000				
	DB		2/15		425.00	0.00
	SD/DB		2/15		106.25	0.00
	SW1		2/15		2,337.50	0.00
	DB		6/15	5,900	1,702.00	0.00
	SD/DB		6/15	1,500	983.38	0.00
	SW1		6/15	32,600	77,183.38	0.00
	DB		8/15	40,000	425.00	0.00
	SD/DB		8/15	10,000	106.25	0.00
	SW1		8/15	220,000	2,337.50	0.00
	DB		12/15		1,643.00	0.00
	SD/DB		12/15		968.38	0.00
	SW1		12/15		76,857.38	0.00
8) VARIOUS Originally 2.25% 2013- 2033		4,415,000				
	SS1		1/15		50,175.00	0.00
	SS3		1/15		7,103.13	0.00
	SW1		1/15		17,412.50	0.00
	SS1		7/15	165,000	50,175.00	0.00
	SS3		7/15	20,000	7,103.13	0.00
	SW1		7/15	55,000	17,412.50	0.00
9) HIGHWAY BAN 1.00%, 2015-2016	DB	\$1,425,000	9/7	175,000	14,210.42	0.00
TOTAL		\$12,315,000		\$ 965,000	\$348,268.33	\$ 925.00

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2017 APPENDIX C

FUND/TYPE	MEDICAL	FSA	HRA	HRA DEDUCTIBLE	2017		2016		CHANGE	% CHANGE
					TOTAL	BUDGET				
A FUND										
Active	\$104,234	\$2,500	\$1,350	\$28,900	\$136,984	\$122,955	\$14,029			10.24%
Retiree	\$81,071	\$0	\$2,000	\$0	\$83,071	\$78,379	\$4,692			5.65%
Retiree Buyout	\$10,952	\$0	\$900	\$0	\$11,852	\$11,852	\$0			0.00%
Active Buyout	\$6,000	\$0	\$4,550	\$0	\$10,550	\$9,900	\$650			6.16%
Admin Fees	\$2,385	\$0	\$0	\$0	\$2,385	\$2,040	\$345			14.46%
Compliance Fees	\$1,431	\$0	\$0	\$0	\$1,431	\$116	\$1,315			91.90%
A FUND TOTALS:	\$206,073	\$2,500	\$8,800	\$28,900	\$246,273	\$225,242	\$21,031			8.54%
B Fund non Police										
Active	\$42,194	\$0	\$1,000	\$10,200	\$53,394	\$45,080	\$8,314			15.57%
Retiree	\$9,375	\$0	\$0	\$0	\$9,375	\$8,952	\$423			4.52%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Active Buyout	\$2,000	\$0	\$1,300	\$0	\$3,300	\$3,300	\$0			0.00%
Admin Fees	\$633	\$0	\$0	\$0	\$633	\$543	\$90			14.25%
Compliance Fees	\$380	\$0	\$0	\$0	\$380	\$18	\$362			95.26%
SUB TOTAL	\$54,583	\$0	\$2,300	\$10,200	\$67,083	\$57,893	\$9,190			13.70%
B Fund Police										
Active	\$142,648	\$500	\$45,200	\$6,800	\$195,148	\$168,505	\$26,643			13.65%
Retiree	\$10,467	\$0	\$0	\$3,400	\$13,867	\$13,047	\$820			5.91%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
Active Buyout	\$2,000	\$0	\$0	\$0	\$2,000	\$2,000	\$0			0.00%
Admin Fees	\$633	\$0	\$0	\$0	\$633	\$543	\$90			14.25%
Compliance Fees	\$380	\$0	\$0	\$0	\$380	\$70	\$310			81.58%
POLICE SUBTOTAL	\$156,128	\$500	\$45,200	\$10,200	\$212,028	\$184,165	\$27,863			13.14%
B FUND TOTALS:	\$210,711	\$500	\$47,500	\$20,400	\$279,111	\$242,058	\$37,053			13.28%

**ESTIMATED MEDICAL INSURANCE AND COMPARISON
2017 APPENDIX C**

FUND/TYPE	MEDICAL	FSA	HRA	HRA		2017 TOTAL	2016		% CHANGE
				DEDUCTIBLE	TOTAL		BUDGET	CHANGE	
DB FUND									
Active	\$278,310	\$0	\$11,550	\$0	\$289,860	\$276,607	\$13,253	4.57%	
Retiree	\$63,930	\$0	\$1,400	\$13,600	\$78,930	\$75,886	\$3,044	3.86%	
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Admin Fees	\$2,056	\$0	\$0	\$0	\$2,056	\$1,725	\$331	16.10%	
Compliance Fees	\$1,234	\$0	\$0	\$0	\$1,234	\$92	\$1,142	92.54%	
DB FUND TOTALS:	\$345,530	\$0	\$12,950	\$13,600	\$372,080	\$354,310	\$17,770	4.78%	
SS1 FUND									
Active	\$141,868	\$4,400	\$1,900	\$13,600	\$161,768	\$132,367	\$29,401	18.17%	
Retiree	\$57,117	\$0	\$0	\$17,000	\$74,117	\$73,074	\$1,043	1.41%	
Retiree Buyout	\$4,458	\$0	\$0	\$0	\$4,458	\$4,458	\$0	0.00%	
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Admin Fees	\$1,521	\$0	\$0	\$0	\$1,521	\$1,300	\$221	14.55%	
Compliance Fees	\$913	\$0	\$0	\$0	\$913	\$72	\$841	92.12%	
SS1 FUND TOTALS:	\$205,878	\$4,400	\$1,900	\$30,600	\$242,778	\$211,271	\$31,507	12.98%	
SS2 FUND									
Active	\$24,040	\$500	\$800	\$0	\$25,340	\$23,457	\$1,883	7.43%	
Retiree	\$31,519	\$0	\$0	\$0	\$31,519	\$29,050	\$2,469	7.83%	
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Admin Fees	\$173	\$0	\$0	\$0	\$173	\$150	\$23	13.14%	
Compliance Fees	\$104	\$0	\$0	\$0	\$104	\$8	\$96	92.28%	
SS2 FUND TOTALS:	\$55,836	\$500	\$800	\$0	\$57,136	\$52,665	\$4,471	7.83%	

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2017 APPENDIX C

FUND/TYPE	MEDICAL	FSA	HRA	HRA DEDUCTIBLE	2017 TOTAL	2016		% CHANGE
						BUDGET	CHANGE	
SS3 FUND								
Active	\$18,518	\$500	\$400	\$0	\$19,418	\$17,967	\$1,451	7.47%
Retiree	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$82	\$0	\$0	\$0	\$82	\$75	\$7	8.80%
Compliance Fees	\$49	\$0	\$0	\$0	\$49	\$4	\$45	91.90%
SS3 FUND TOTALS:	\$18,649	\$500	\$400	\$0	\$19,549	\$18,046	\$1,503	7.69%

SW1 FUND								
Active	\$99,396	\$0	\$3,975	\$0	\$103,371	\$98,638	\$4,733	4.58%
Retiree	\$39,608	\$0	\$500	\$6,800	\$46,908	\$43,910	\$2,998	6.39%
Retiree Buyout	\$1,000	\$0	\$500	\$0	\$1,500	\$1,500	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$740	\$0	\$0	\$0	\$740	\$600	\$140	18.93%
Compliance Fees	\$444	\$0	\$0	\$0	\$444	\$20	\$424	95.50%
SW1 FUND TOTALS:	\$141,189	\$0	\$4,975	\$6,800	\$152,964	\$144,668	\$8,296	5.42%

TOTALS	\$1,183,866	\$8,400	\$77,325	\$100,300	\$1,369,891	\$1,248,260	\$121,631	8.88%
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TOTALS	2017	2016	Change	% Change
Retiree	\$337,788	\$322,298	\$15,490	4.59%
Retiree Buyout	\$17,810	\$17,810	\$0	0.00%
Active Buyout	\$15,850	\$15,200	\$650	4.10%
Admin Fees	\$8,224	\$6,976	\$1,248	15.17%
Compliance Fees	\$4,936	\$400	\$4,536	91.90%
TOTALS	\$1,369,891	\$1,248,260	\$121,631	8.88%

APPENDIX D

2017 Schedule of Salaries
Elected Town Officials

<u>Officer</u>	<u>Salary</u>
Highway Superintendent	\$70,181
Town Clerk	\$60,972
Supervisor	\$41,096
Town Justices (2)	\$27,399
Council Members (4)	\$13,856

SALES T 'EVENUE

APPENDIX E

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	241,486	239,337	259,820	240,059	247,833	268,006	274,790	262,285	278,893	302,927	296,384
February	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487	245,398
March	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873	315,271
April	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282	273,471
May	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,196
June	288,737	305,459	280,688	361,989	350,240	374,214	357,967	406,815	386,225	358,595	368,207
Sub-Total	1,466,238	1,424,667	1,514,557	1,566,159	1,577,904	1,636,611	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927
July	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304	297,856	295,209
August	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838	284,131
September	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964	366,590
October	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	290,195	
November	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	294,728	
December	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	319,997	
Total	2,876,614	2,908,245	3,077,088	3,064,044	3,166,611	3,390,353	3,522,817	3,631,660	3,691,629	3,651,863	2,712,857
% Change	#REF!	1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-1.09%	-34.61%
Avg Grow Rate 2005 to 2013											
B Fund	989,065	1,172,000	1,215,000	1,173,485	1,316,882	1,592,782	1,606,500	1,606,500	1,764,000	1,764,000	1,919,000
DB Fund	1,454,225	1,335,000	1,373,035	1,551,420	1,550,970	1,544,983	1,593,500	1,750,000	1,836,000	1,836,000	1,881,000
SD Fund	231,710	248,000	211,965	262,095	232,148						
Total	2,675,000	2,755,000	2,800,000	2,987,000	3,100,000	3,137,765	3,200,000	3,356,500	3,600,000	3,600,000	3,800,000
% Change		2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%	5.56%
over/under budget	201,614	153,245	277,088	77,044	66,611	252,588	322,817	275,160	91,629	51,863	-1,087,143
% Diff	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	1.44%	-28.61%

ESTIMATED RETIREMENT AND COMPARISON

2016 APP IX F

<u>FUND</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>BUDGET</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>BUDGET</u>	<u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
A FUND	\$178,427	\$178,427	\$145,516		\$139,008		
B FUND	\$61,763	\$61,763	\$50,371		\$48,118		
B FUND Police	\$215,816	\$215,816	\$189,097		\$180,452		
B FUND TOTALS:	\$277,579	\$277,579	\$239,468		\$228,570		
DB FUND	\$192,152	\$195,152	\$156,709		\$149,701		
SS1 FUND	\$172,000	\$172,000	\$117,532		\$112,276		
SS2 FUND	\$30,000	\$30,000	\$27,984		\$26,732		
SS3 FUND	\$7,500	\$7,500	\$5,597		\$5,346		
SW1 FUND	\$68,626	\$68,626	\$55,968		\$53,465		
TOTALS	\$926,284	\$929,284	\$748,774		\$715,099		

APPENDIX G

Fund	Description	Fund Balance			Fund Balance 9.30.2016
		12.31.2015	2016 Increases	2016 Decreases	
H20	Sanborn Historical improvements	-	200,000.00	(6,534.00)	193,466.00
H21	Sanborn Improvements	-	6,000.00	(4,050.00)	1,950.00
H23	Piper Law Office	73.24	-	-	73.24
H27	Dickersonville Cemetary	4,540.11	2,400.00	-	6,940.11
H28	Haz-Mat Building	154,980.32	-	-	154,980.32
H29	Police Training & Equipment	2,540.01	-	-	2,540.01
H30	LNRR Comfort Station	-	35,600.00	(8,622.51)	26,977.49
H31	Bike Path	116,730.34	-	(8,789.00)	107,941.34
H32	WPCC Upgrade	1,452,469.90	265.75	(338.48)	1,452,397.17
H33	Master Plan/Zoning Project	835.23	-	-	835.23
H34	Toohy Park	3,086.00	-	-	3,086.00
H35	Colonial Village Park	-	-	-	-
H36	Lake Ontario Ordinance	20,525.49	-	-	20,525.49
H39	Senior Van	(0.02)	-	-	(0.02)
H40	Battle of Queenston	31.56	-	-	31.56
H41	War of 1812 Bicentennial	378.70	-	-	378.70
H43	Joseph Davis Park	16,745.78	-	-	16,745.78
H44	Academy Park Ice Rink	100,555.21	1,848.15	(90,519.81)	11,883.55
H49	Ice Rink Maintenance	68,742.88	9,583.00	(4,594.48)	73,731.40
H52	Stella Niagara Conservancy	-	50,000.00	(50,000.00)	-
H53	Colonial Village Playground	55,000.00	-	(54,371.00)	629.00
H55	Town Hall Renovations	220.96	4,303.04	(4,524.00)	-
H57	Kiwanis Park Restoration	45,000.00	-	-	45,000.00
H58	Sanborn Park	-	-	-	-
H59	Power Allocation	(7,550.32)	68,412.75	(167,800.13)	(106,937.70)
H60	JD Easement Pipe Installation	(11,984.87)	-	(26,658.61)	(38,643.48)
H61	Recreational Development	240,597.67	-	(153,581.62)	87,016.05
H63	PIP	(78,626.52)	110,460.00	(74,157.54)	(42,324.06)
H64	PRV Improvements	68,101.24	-	-	68,101.24
H72	Infrastructure Improvements	74,453.16	-	-	74,453.16
H81	Master Sewer - Meters	12,234.47	-	(12,234.47)	-
H82	TOL Other Meters	44,957.98	-	(44,957.98)	-
H86	Water Infrastructure	22,055.63	-	-	22,055.63
H91	Highway Bond	85,474.14	-	-	85,474.14
H93	Mountainview Water Line	9,374.67	-	-	9,374.67
H95	Equipment Reserve	319.85	-	-	319.85
H97	NYPA Funds Annual Payment	2,137,314.92	850,000.00	(194,174.82)	2,793,140.10
H99	NYPA Settlement	133,304.37	-	(9,127.00)	124,177.37
Total		4,772,482.10	1,338,872.69	(915,035.45)	5,196,319.34

**APPENDIX H
2017 FUND TRANSFERS**

Account	Ice Rink Proceed Fund - H49	HYDRO FUNDS - Power Allocation Funds	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-0000/A00-1000-1189-0000	\$ 53,476	\$ 50,607	\$ -	\$ 50,607
TRANSFER FROM OTHER FUND B00-1000-0532-0000/B00-1000-1189-0000		\$ 152,480	\$ -	\$ 152,480
TRANSFER FROM OTHER FUND DB0-1000-5031-0000/DB0-1000-1189-0000		\$ 30,329	\$ 550,000	\$ 580,329
TRANSFER FROM OTHER FUND SFO-1000-5031-0000		\$ -	\$ -	-
TRANSFER FROM OTHER FUND SLO-1000-5031-0000		\$ -	\$ -	-
TRANSFER FROM OTHER FUND SS1-1000-1189-0000		\$ 100,445	\$ -	\$ 100,445
TRANSFER FROM OTHER FUND SS2-1000-5031-0000/A00-1000-1189-0000		\$ 25,389	\$ -	\$ 25,389
TRANSFER FROM OTHER FUND SS3-1000-1189-0000		\$ 2,594	\$ -	\$ 2,594
TRANSFER FROM OTHER FUND SW1-1000-1189-0000		\$ 14,860	\$ -	\$ 14,860
	\$ 53,476	\$ 376,704	\$ 550,000	\$ 926,704