

Town of Lewiston

Tentative Budget

2018

Submitted 09/27/17

**Town of Lewiston
2018 Tentative Budget
Table of Contents**

2017 Budget Summary - Adopted Budget	3
2018 Budget Summary - Tentative Budget	4
2018 Budget Summary - Departmental Requests	5
2018 Tax Levy -	6
2018 Tax Levy Comparison - Adopted Budget	7
General Fund - "A"	8 to 16
General Outside Village Fund - "B"	17 to 22
Highway / Drainage - Town Outside Village Fund - "DB"	23 to 25
Fench Landing Drainage Fund "S10"	26
Fire Protection Fund - "SF"	27
Lewiston Heights Fund - "SL"	28
Refuse Fund - "SR"	29
Water Pollution Control Center Fund - "SS1"	30 to 32
LMSIA Fund - "SS2"	33 to 35
Lewiston South Sewer Fund - "SS3"	36 to 37
Lewiston Water Improvement Fund - "SW1"	38 to 40
Debt Service 2018	Appendix A
2018 Bond Payments	Appendix B
Estimated Medical Insurance & Comparison	Appendix C
2018 Schedule of Salaries Elected Town Officials	Appendix D
Sales Tax Revenue	Appendix E
Estimated Retirement & Comparison	Appendix F
Capital Account Fund Balances as of 9/30/17	Appendix G
2018 Fund Transfers	Appendix H

**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			\$0	
B	GENERAL/ OUTSIDE VILLAGE			\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE			\$0	
SS1	WATER POLLUTION CONTROL CENTER			\$0	\$0
SUBTOTAL		\$0	\$0	\$0	\$0

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE			\$0	
SF	FIRE PROTECTION			\$0	
SL	LEWISTON HEIGHTS			\$0	
SR	REFUSE			\$0	
SS2	LMSIA			\$0	
SS3	LEWISTON SOUTH SE			\$0	
SW1	LEWISTON WATER IMPROVEMENT			\$0	
SUBTOTAL		\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0

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

**TOWN OF LEWISTON
2018 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 09/30/17**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,741,596	\$2,196,148	\$0	\$545,448
B	GENERAL/ OUTSIDE VILLAGE	\$3,173,075	\$3,173,075	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,088,444	\$2,589,444	\$0	\$499,000
SS1	WATER POLLUTION CONTROL CENTER	\$2,181,138	\$2,181,138	\$0	\$0
SUBTOTAL		\$11,184,253	\$10,139,805	\$0	\$1,044,448
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,365,740	\$2,300	\$0	\$1,363,440
SL	LEWISTON HEIGHTS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE	\$359,000	\$200	\$0	\$358,800
SS2	LMSIA	\$1,796,811	\$1,578,025	\$0	\$218,786
SS3	LEWISTON SOUTH SE	\$303,946	\$90,600	\$0	\$213,346
SW1	LEWISTON WATER IMPROVEMENT	\$2,261,794	\$1,691,794	\$0	\$570,000
SUBTOTAL		\$6,103,641	\$3,362,919	\$0	\$2,740,722
TOTAL		\$17,287,894	\$13,502,724	\$0	\$3,785,170
ASSESSSED VAL.		VILLAGE	\$152,130,191		
		TOWN O/S VILLAGE	\$703,835,671		
		TOTAL	\$855,965,862		

**TOWN OF LEWISTON
2018 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,739,228	\$2,188,964	\$0	\$550,264
B GENERAL/ OUTSIDE VILLAGE		\$3,233,673	\$3,173,075	\$60,598	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$3,088,444	\$2,589,444	\$0	\$499,000
SS1 WATER POLLUTION CONTROL CENTER		\$2,181,138	\$2,181,138	\$0	\$0
SUBTOTAL		\$11,242,483	\$10,132,621	\$60,598	\$1,049,264
SPECIAL DISTRICTS					
S10 FRENCH LANDING DRAINAGE		\$5,350	\$0	\$0	\$5,350
SF FIRE PROTECTION		\$1,365,740	\$2,300	\$0	\$1,363,440
SL LEWISTON HEIGHTS		\$11,000	\$0	\$0	\$11,000
SR REFUSE		\$359,000	\$200	\$0	\$358,800
SS2 LMSIA		\$1,796,811	\$1,578,025	\$0	\$218,786
SS3 LEWISTON SOUTH SE		\$303,946	\$303,946	\$0	\$0
SW1 LEWISTON WATER IMPROVEMENT		\$2,261,794	\$1,691,794	\$0	\$570,000
SUBTOTAL		\$6,103,641	\$3,576,265	\$0	\$2,527,376
TOTAL		\$17,346,124	\$13,708,886	\$60,598	\$3,576,640
ASSESSED VAL.					
	VILLAGE		\$152,130,191		
	TOWN O/S VILLAGE		\$703,835,671		
	TOTAL		\$855,965,862		

**TOWN OF LEWISTON
2018 TAX LEVY
Tentative Budget
Submitted 09/30/17**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		855,965,862	0.6372	545,448	\$545,448
LEWISTON OSV-HIGHWAY	DB	TOV	703,835,671	0.7090	499,000	\$499,000
FIRE PROTECTION	SF	FP-241	723,549,095	1.8844	1,363,440	\$1,363,440
LEWISTON WIA	SW1	WD-240	930,693,064	0.6124	570,000	\$570,000
LEWISTON MSIA	SS2	SD-243	672,921,212	0.0999	67,252	
LEWISTON MSIA	SS2	SD-243 P/U	4,221	35.9000	151,534	\$218,786
LEWISTON SSIA	SS3	SD-245	84,805,436	2.4587	208,514	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	\$213,346
LEWISTON HTS. GAS	SL	GS-241	40	275.0000	11,000	\$11,000
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	5,350	\$5,350
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,674	76.7651	358,800	<u>\$358,800</u>
						<u>\$3,785,170</u>

ASSESSED VALUATION	VILLAGE	\$	152,130,191
	TOWN O/S V	\$	703,835,671
	TOTAL	\$	855,965,862

**TOWN OF LEWISTON
2018 TAX LEVY COMPARISON
Tentative Budget
Submitted 09/30/17**

		2016	2017	2018	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$0	\$545,448	\$545,448	0.0000%
	Rate AV		0.6442	0.6372	-1.08%
<u>PART TOWN TAX</u>					
DB - HIGHWAY	TOL	\$0	\$499,600	\$499,000	-0.1201%
	Rate AV		0.7169	0.7090	-1.11%
<u>SPECIAL DISTRICTS</u>					
SF - FIRE PROTECTION		\$1,288,932	\$1,320,117	\$1,363,440	3.2818%
	Rate AV	\$1.8077	\$1.8412	\$1.8844	2.35%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$482,402	\$570,000	\$570,000	0.0000%
	Rate AV	\$0.5253	\$0.6167	\$0.6124	-0.69%
SS2 - LMSIA		\$218,779	\$218,786	\$218,786	0.0000%
	Rate AV	\$0.1016	\$0.1011	\$0.0999	-1.15%
	Rate AV	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER		\$191,999	\$241,257	\$213,346	-11.5690%
	Rate AV	\$2.2193	\$2.7957	\$2.4587	-12.05%
	Rate AV	\$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS		\$8,000	\$11,000	\$11,000	0.0000%
	Rate AV	\$200.0000	\$275.0000	\$275.0000	0.00%
SR - REFUSE		\$327,110	\$358,850	\$358,800	-0.0139%
	Rate AV	\$70.0000	\$76.7594	\$76.7651	0.01%
S10 - FRENCH LANDING DRAINAGE		\$ -	\$ 7,000	\$ 5,350	-23.57%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018		2018		Change	% Change
				Department Request	Tentative Budget	Adopted Budget			
REAL PROPERTY TAXES	\$0	\$545,448	\$545,448	\$550,264	\$545,448	\$0	\$0	0.00%	
A00-1000-1001-0000									
IN LIEU OF TAXES	\$0	\$0	\$1,242	\$1,000	\$1,000	\$0	\$1,000		
A00-1000-1081-0000									
INT & PEN-REAL PROPERTY TAXES	\$16,834	\$16,000	\$14,997	\$14,000	\$14,000	\$0	(\$2,000)	-12.50%	
A00-1000-1090-0000									
MODERN TIPPING FEES	\$622,795	\$674,025	\$312,996	\$800,000	\$800,000	\$0	\$125,975	18.69%	
A00-1000-1170-0000									
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0	0.00%	
A00-1000-1170-0101									
HAZARDOUS WASTE TAX	\$117,438	\$0	\$0	\$0	\$0	\$0	\$0		
A00-1000-1170-0102									
MODERN (RECREATION)	\$70,194	\$75,975	\$35,180	\$89,000	\$89,000	\$0	\$13,025	17.14%	
A00-1000-1170-0103									
ENERGY CREDIT - UTILITIES	\$34,579	\$43,407	\$0	\$46,265	\$46,265	\$0	\$2,858	6.58%	
A00-1000-1189-0000									
ENERGY CREDIT - UTILITIES-Ice Rink	\$2,022	\$7,200	\$0	\$7,200	\$7,200	\$0	\$0	0.00%	
A00-1000-1189-4403									
TAX COLLECTOR FEE	\$700	\$500	\$445	\$600	\$600	\$0	\$100	20.00%	
A00-1000-1232-0000									
TAX COLLECTOR FEE-WATER/SEWER ASSESSMENT	\$0	\$58,500	\$58,400	\$52,500	\$52,500	\$0	(\$6,000)	-10.26%	
A00-1000-1232-1500									
CLERK FEES	\$2,216	\$3,000	\$1,620	\$2,200	\$2,200	\$0	(\$800)	-26.67%	
A00-1000-1255-0000									
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$575	\$250	\$1,205	\$700	\$700	\$0	\$450	180.00%	
A00-1000-1550-0000									
ENGINEERING GIS SERVICES	\$83	\$50	\$25	\$30	\$30	\$0	(\$20)	-40.00%	
A00-1000-1589-0900									
SENIORS VAN RECEIPTS	\$2,010	\$2,000	\$979	\$1,500	\$1,500	\$0	(\$500)	-25.00%	
A00-1000-1972-0000									
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00%	
A00-1000-1972-0200									
PARK & RECREATION CHARGES	\$20,523	\$20,000	\$15,841	\$20,000	\$20,000	\$0	\$0	0.00%	
A00-1000-2001-0000									
RECREATION SPECIAL EVENTS	\$168,698	\$125,000	\$160,662	\$140,000	\$140,000	\$0	\$15,000	12.00%	
A00-1000-2012-0000									
CONCESSION REVENUE	\$57,057	\$30,000	\$53,924	\$30,000	\$37,184	\$0	\$7,184	23.95%	
A00-1000-2020-0000									
ICE RINK REVENUE	\$14,977	\$37,000	\$13,794	\$46,000	\$46,000	\$0	\$9,000	24.32%	
A00-1000-2025-4403									
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000	\$0	\$0	0.00%	
A00-1000-2389-0000									
NIAGARA COUNTY CASINO RECEIPTS	\$61,806	\$75,000	\$0	\$0	\$0	\$0	(\$75,000)	-100.00%	
A00-1000-2390-0000									

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018		2018		Change	% Change
				Department Request	Tentative Budget	Adopted Budget			
INTEREST & EARNINGS	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-2401-0000									
BINGO LICENSES	\$1,310	\$1,800	\$1,425	\$1,800	\$1,800	\$0	\$0	\$0	0.00%
A00-1000-2540-0000									
DOG LICENSES	\$16,661	\$18,000	\$12,732	\$16,000	\$16,000	\$0	(\$2,000)	(\$2,000)	-11.11%
A00-1000-2544-0000									
OTHER LICENSES	\$1,086	\$400	\$537	\$500	\$500	\$0	\$100	\$100	25.00%
A00-1000-2545-0000									
FINES & FORFEITED BAIL	\$331,319	\$325,000	\$195,889	\$300,000	\$300,000	\$0	(\$25,000)	(\$25,000)	-7.69%
A00-1000-2610-0000									
SALE OF SCRAP & EXCESS MATERIALS	\$1,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-2650-0000									
MISCELLANEOUS REVENUES	\$5,133	\$1,000	\$516	\$600	\$600	\$0	(\$400)	(\$400)	-40.00%
A00-1000-2770-0000									
ADMIN FEE - POWER ALLOCATION	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	\$0	0.00%
A00-1000-2770-0100									
STATE REV SHARING (P/C)	\$85,269	\$85,269	\$0	\$85,269	\$85,269	\$0	\$0	\$0	0.00%
A00-1000-3001-0000									
TRANSFER FROM OTHER FUNDS - H-97	\$338,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-5031-0000									
TRANSFER FROM OTHER FUNDS - H-49 ICE RINK	\$0	\$53,476	\$16,052	\$18,800	\$18,800	\$0	(\$34,676)	(\$34,676)	-64.84%
A00-1000-5031-4403									
Total REVENUE	\$2,488,028	\$2,713,300	\$1,951,409	\$2,739,228	\$2,741,596	\$0	\$28,296	\$28,296	1.04%
PRIOR YEAR EXPENSE	\$622	\$0	\$5,514	\$0	\$0	\$0	\$0	\$0	
A00-0000-0523-0000									
COUNCIL PEOPLE (4)	\$55,424	\$55,424	\$38,371	\$55,425	\$55,425	\$0	\$1	\$1	0.00%
A00-1010-0100-0000									
TOWN BOARD CONTRACTUAL	\$1,704	\$2,000	\$1,189	\$5,000	\$5,000	\$0	\$3,000	\$3,000	150.00%
A00-1010-0400-0000									
Total TOWN BOARD	\$57,750	\$57,424	\$45,074	\$60,425	\$60,425	\$0	\$3,001	\$3,001	5.23%
JUSTICES(2) & CLERKS(2)	\$144,205	\$146,915	\$100,082	\$147,600	\$147,600	\$0	\$685	\$685	0.47%
A00-1110-0100-0000									
COURT SECURITY				\$18,000	\$18,000	\$0	\$18,000	\$18,000	
A00-1110-0100-0100									
COURT ADMINISTRATION				\$40,600	\$40,600	\$0	\$40,600	\$40,600	
A00-1110-0100-0101									
JUSTICE EQUIPMENT	\$0	\$2,000	\$247	\$6,000	\$6,000	\$0	\$4,000	\$4,000	200.00%
A00-1110-0200-0000									
JUSTICE CONTRACTUAL	\$19,025	\$20,000	\$6,762	\$24,900	\$24,900	\$0	\$4,900	\$4,900	24.50%
A00-1110-0400-0000									
Total TOWN JUSTICE	\$163,230	\$168,915	\$107,092	\$237,100	\$237,100	\$0	\$68,185	\$68,185	40.37%
PROSECUTOR				\$18,678	\$18,678	\$0	\$18,678	\$18,678	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018		2018 Adopted Budget	Change	% Change
				Department Request	Tentative Budget			
A00-1165-0100-0000								
Total PROSECUTOR	\$0	\$0	\$0	\$18,678	\$18,678	\$0	\$18,678	
SUPERVISOR PERSONAL SERVICES	\$103,805	\$91,884	\$63,537	\$92,683	\$92,689	\$0	\$805	0.88%
A00-1220-0100-0000								
ADMINISTRATIVE ALLOCATION	(\$35,964)	(\$28,812)	(\$18,757)	(\$29,584)	(\$29,584)	\$0	(\$772)	2.68%
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$0	\$1,500	\$0	\$3,000	\$3,000	\$0	\$1,500	100.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$10,534	\$11,000	\$3,980	\$11,056	\$11,056	\$0	\$56	0.51%
A00-1220-0400-0000								
PROFESSIONAL REPORT FEES/GASBY 34 STARTUP	\$2,980	\$4,000	\$1,526	\$8,000	\$8,000	\$0	\$4,000	100.00%
A00-1220-0401-0000								
Total SUPERVISOR	\$81,355	\$79,572	\$50,286	\$85,155	\$85,161	\$0	\$5,589	7.02%
BUDGET OFFICER	\$50,750	\$60,000	\$41,539	\$61,200	\$61,200	\$0	\$1,200	2.00%
A00-1310-0100-0000								
JR ACCOUNTANT	\$5,550	\$25,000	\$13,810	\$25,500	\$25,500	\$0	\$500	2.00%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$45,039)	(\$68,000)	(\$41,777)	(\$66,782)	(\$66,782)	\$0	\$1,218	-1.79%
A00-1310-0100-0002								
BUDGET OFFICER EQUIPMENT	\$1,480	\$500	\$0	\$2,500	\$2,500	\$0	\$2,000	400.00%
A00-1310-0200-0000								
BUDGET OFFICER CONTRACTUAL	\$1,641	\$3,000	\$681	\$3,000	\$3,000	\$0	\$0	0.00%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$14,382	\$20,500	\$14,253	\$25,418	\$25,418	\$0	\$4,918	23.99%
AUDITOR	\$19,600	\$22,992	\$14,000	\$27,200	\$27,200	\$0	\$4,208	18.30%
A00-1320-0400-0000								
Total INDEPENDENT AUDITING	\$19,600	\$22,992	\$14,000	\$27,200	\$27,200	\$0	\$4,208	18.30%
ASSESSOR PERSONAL SERVICES	\$88,362	\$89,123	\$62,306	\$91,655	\$91,655	\$0	\$2,532	2.84%
A00-1355-0100-0000								
ASSESSOR EQUIPMENT	\$3,280	\$4,000	\$0	\$500	\$500	\$0	(\$3,500)	-87.50%
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$15,615	\$23,928	\$9,748	\$28,172	\$28,172	\$0	\$4,244	17.74%
A00-1355-0400-0000								
ASSESSOR GASOLINE/DIESEL Fuel	\$0	\$0	\$0	\$0	\$300	\$0	\$300	
A00-1355-0400-3510								
Total ASSESSOR	\$107,257	\$117,051	\$72,054	\$120,327	\$120,627	\$0	\$3,576	3.06%
TOWN CLERK PERSONAL SERVICES	\$171,953	\$175,768	\$122,467	\$180,000	\$180,000	\$0	\$4,232	2.41%
A00-1410-0100-0000								
TOWN CLERK EQUIPMENT	\$415	\$1,400	\$110	\$1,550	\$1,550	\$0	\$150	10.71%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018		2018 Adopted Budget	Change	% Change
				Department Request	Tentative Budget			
A00-1410-0200-0000								
TOWN CLERK CONTRACTUAL	\$11,567	\$16,958	\$4,962	\$17,213	\$17,213	\$0	\$255	1.50%
A00-1410-0400-0000								
Total TOWN CLERK	\$183,935	\$194,126	\$127,539	\$198,763	\$198,763	\$0	\$4,637	2.39%
TOWN PROSECUTOR PERSONAL SERVICES								
A00-1420-0100-0020	\$57,157	\$57,316	\$40,271	\$0	\$0	\$0	(\$57,316)	-100.00%
COURT SECURITY	\$14,478	\$18,000	\$9,968	\$0	\$0	\$0	(\$18,000)	-100.00%
A00-1420-0100-0100								
ATTORNEY CONTRACTUAL & LITIGATION	\$95,372	\$169,500	\$51,718	\$139,000	\$139,000	\$0	(\$30,500)	-17.99%
A00-1420-0400-0000								
PROSECUTOR CONTRACTUAL	\$0	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
A00-1420-0400-0020								
ENVIRONMENTAL PROTECTION	\$50,000	\$100,000	\$0	\$50,000	\$50,000	\$0	(\$50,000)	-50.00%
A00-1420-0400-0100								
NIAGARA POWER COALITION	\$9,836	\$7,800	\$5,757	\$9,000	\$9,000	\$0	\$1,200	15.38%
A00-1420-0400-0200								
Total ATTORNEY	\$226,843	\$353,116	\$107,714	\$198,000	\$198,000	\$0	(\$155,116)	-43.93%
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$10,770	\$13,536	\$8,508	\$13,810	\$13,810	\$0	\$274	2.02%
ENGINEER EQUIPMENT	\$2,624	\$1,000	(\$194)	\$2,000	\$2,000	\$0	\$1,000	100.00%
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$2,685	\$4,500	\$384	\$2,490	\$2,490	\$0	(\$2,010)	-44.67%
A00-1440-0400-0000								
Total ENGINEERING	\$16,079	\$19,036	\$8,698	\$18,300	\$18,300	\$0	(\$736)	-3.87%
ELECTION INSPECTORS								
A00-1450-0100-0000	\$165	\$320	\$0	\$0	\$0	\$0	(\$320)	-100.00%
ELECTION CONTRACTUAL	\$0	\$40	\$29	\$360	\$360	\$0	\$320	800.00%
A00-1450-0400-0000								
Total ELECTIONS	\$165	\$360	\$29	\$360	\$360	\$0	\$0	0.00%
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$34,545	\$36,760	\$23,628	\$32,047	\$30,888	\$0	(\$5,872)	-15.97%
BUILDINGS EQUIPMENT	\$2,955	\$12,600	\$839	\$4,875	\$4,875	\$0	(\$7,725)	-61.31%
A00-1620-0200-0000								
BUILDINGS CONTRACTUAL	\$42,766	\$55,700	\$22,513	\$53,638	\$34,440	\$0	(\$21,260)	-38.17%
A00-1620-0400-0000								
BUILDINGS GAS & ELECTRIC	\$0	\$0	\$7,514	\$0	\$20,000	\$0	\$20,000	
A00-1620-0400-3500								
BUILDINGS GASOLINE/DIESEL Fuel	\$0	\$0	\$0	\$0	\$400	\$0	\$400	
A00-1620-0400-3510								
COPY MACHINE/LEASE PAY	\$6,865	\$7,500	\$6,232	\$8,200	\$8,200	\$0	\$700	9.33%
A00-1620-0401-0000								

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018		2018 Adopted Budget	Change	% Change
				Department Request	Tentative Budget			
Total BUILDINGS	\$87,131	\$112,560	\$60,726	\$88,760	\$88,803	\$0	(\$13,757)	-12.22%
INSURANCE								
A00-1910-0400-0000	\$28,938	\$33,165	\$26,193	\$28,600	\$28,600	\$0	(\$4,565)	-13.76%
INSURANCE DEDUCTIBLE								
A00-1910-0401-0000	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0	\$0	0.00%
Total INSURANCE	\$28,938	\$35,665	\$26,193	\$31,100	\$31,100	\$0	(\$4,565)	-12.80%
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$0	\$500	33.33%
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000	\$0	\$500	33.33%
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$3,228	\$3,600	\$3,336	\$3,600	\$3,600	\$0	\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$3,228	\$3,600	\$3,336	\$3,600	\$3,600	\$0	\$0	0.00%
CONTINGENCY								
A00-1990-0400-0000	\$0	\$50,000	\$0	\$80,000	\$80,000	\$0	\$30,000	60.00%
Total CONTINGENCY	\$0	\$50,000	\$0	\$80,000	\$80,000	\$0	\$30,000	60.00%
TRAFFIC CONTROL - PERSONAL SERVICES								
A00-3310-0100-0000	\$17,144	\$0	\$0	\$0	\$0	\$0	\$0	
TRAFFIC CONTROL- CONTRACTUAL								
A00-3310-0400-0000	\$3,548	\$12,000	\$6,365	\$12,000	\$12,000	\$0	\$0	0.00%
Total TRAFFIC CONTROL	\$20,692	\$12,000	\$6,365	\$12,000	\$12,000	\$0	\$0	0.00%
DOG CONTROL OFFICER								
A00-3510-0100-0000	\$31,605	\$35,587	\$25,309	\$37,416	\$37,420	\$0	\$1,833	5.15%
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES								
A00-3510-0100-0100	\$259	\$0	\$0	\$0	\$0	\$0	\$0	
DOG CONTROL EQUIPMENT								
A00-3510-0200-0000	\$13	\$1,700	\$0	\$1,700	\$1,700	\$0	\$0	0.00%
DOG CONTROL CONTRACTUAL								
A00-3510-0400-0000	\$5,028	\$7,370	\$3,547	\$7,250	\$7,250	\$0	(\$120)	-1.63%
DOG CONTROL GASOLINE/DIESEL FUEL								
A00-3510-0400-3510	\$0	\$900	\$0	\$900	\$900	\$0	\$900	
Total DOG CONTROL	\$36,905	\$44,657	\$28,856	\$47,266	\$47,270	\$0	\$2,613	5.85%
BOARD OF HEALTH (NIACAP)								
A00-4010-0400-0000	\$4,000	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
Total PUBLIC HEALTH	\$4,000	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES								
A00-5010-0100-0000	\$84,379	\$119,756	\$83,571	\$123,862	\$123,862	\$0	\$4,106	3.43%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018		2018		Change	% Change
				Department Request	Tentative Budget	Adopted Budget			
HIGHWAY ADMIN CONTRACTUAL A00-5010-0400-0000	\$2,063	\$5,500	\$4,421	\$7,000	\$7,000	\$0	\$1,500	27.27%	
Total SUPERINTENDENT OF HIGHWAYS	\$86,442	\$125,256	\$87,992	\$130,862	\$130,862	\$0	\$5,606	4.48%	
TOWN GARAGE A00-5132-0400-0000	\$51,943	\$60,000	\$15,482	\$43,735	\$43,735	\$0	(\$16,265)	-27.11%	
TOWN GARAGE- GAS & ELECTRIC A00-5132-0400-3500	\$0	\$0	\$9,068	\$16,265	\$16,265	\$0	\$16,265		
Total TOWN GARAGE	\$51,943	\$60,000	\$24,550	\$60,000	\$60,000	\$0	\$0	0.00%	
AMERICAN LEGION-LEWISTON A00-6510-0422-0000	\$600	\$0	\$0	\$0	\$0	\$0	\$0		
AMERICAN LEGION-SANBORN A00-6510-0423-0000	\$500	\$500	\$500	\$500	\$500	\$0	\$0	0.00%	
VFW A00-6510-0424-0000	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%	
LEWISTON BEAUTIFICAION A00-6510-0425-0000/MOVED TO A00-8510-0400-0000	\$300	\$0	\$0	\$0	\$0	\$0	\$0		
Total VETERANS SERVICES	\$2,000	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$0	0.00%	
RECREATION PERSONAL SERVICES A00-7020-0100-0000	\$48,879	\$44,043	\$32,755	\$44,468	\$44,468	\$0	\$425	0.96%	
Total RECREATION ADMINISTRATION	\$48,879	\$44,043	\$32,755	\$44,468	\$44,468	\$0	\$425	0.96%	
PARKS P.-OUT OF DEPARTMENT-ICE RINK A00-7110-0100-4403	\$7,885	\$0	\$0	\$0	\$0	\$0	\$0		
RECREATION SEASONAL HELP A00-7310-0100-0000	\$28,941	\$44,000	\$65,761	\$75,191	\$68,007	\$0	\$24,007	54.56%	
RECREATION SEASONAL HELP-CONCESSIONS A00-7310-0100-4402	\$0	\$0	\$0	\$0	\$7,184	\$0	\$7,184		
RECREATION SEASONAL - ICE RINK PERS SERVICES A00-7310-0100-4403	\$8,142	\$0	\$12,741	\$21,000	\$21,000	\$0	\$21,000		
RECREATION EQUIPMENT A00-7310-0200-0000	\$11,000	\$17,600	\$4,648	\$17,600	\$17,600	\$0	\$0	0.00%	
RECREATION CONTRACTUAL A00-7310-0400-0000	\$62,779	\$76,450	\$55,946	\$67,185	\$67,185	\$0	(\$9,265)	-12.12%	
REC SPECIAL EVENTS A00-7310-0401-0000	\$134,730	\$125,000	\$103,890	\$140,000	\$140,000	\$0	\$15,000	12.00%	
RECREATION CONCESSIONS A00-7310-0402-0000	\$32,965	\$30,000	\$29,026	\$30,000	\$30,000	\$0	\$0	0.00%	
RECREATION ICE RINK GAS & ELECTRIC A00-7310-0403-3500	\$29,793	\$90,476	\$14,642	\$51,000	\$7,200	\$0	\$7,200	100.00%	
RECREATION ICE RINK CONTRACTUAL A00-7310-0403-4403				\$43,800	\$43,800	\$0	(\$46,676)	100.00%	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018		2018		Change	% Change
				Department Request	Tentative Budget	Adopted Budget			
Total RECREATION DEPARTMENT	\$316,235	\$383,526	\$286,654	\$401,976	\$401,976	\$0	\$18,450	4.81%	
SANBORN LIBRARY A00-7410-0442-0000	\$54,500	\$49,050	\$36,787	\$49,050	\$49,050	\$0	\$0	0.00%	
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$5,400	\$4,860	\$4,860	\$4,860	\$4,860	\$0	\$0	0.00%	
Total LIBRARIES	\$59,900	\$53,910	\$41,647	\$53,910	\$53,910	\$0	\$0	0.00%	
HISTORIAN A00-7510-0400-0000	\$500	\$500	\$250	\$500	\$500	\$0	\$0	0.00%	
Total HISTORIAN	\$500	\$500	\$250	\$500	\$500	\$0	\$0	0.00%	
SANBORN HIST SOC CONTRACTUAL A00-7520-0400-0000	\$41,000	\$36,900	\$27,675	\$36,900	\$36,900	\$0	\$0	0.00%	
Total SPECIAL SERVICES	\$41,000	\$36,900	\$27,675	\$36,900	\$36,900	\$0	\$0	0.00%	
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$107,430	\$112,494	\$74,733	\$111,138	\$111,138	\$0	(\$1,356)	-1.21%	
OUT OF DEPT - PERS SERV A00-7630-0100-0000	\$81	\$0	\$82	\$0	\$0	\$0	\$0		
SENIORS EQUIPMENT A00-7630-0200-0000	\$27	\$2,000	\$279	\$3,500	\$3,500	\$0	\$1,500	75.00%	
SENIORS CONTRACTUAL A00-7630-0400-0000	\$37,620	\$41,568	\$18,755	\$38,201	\$31,901	\$0	(\$9,667)	-23.26%	
SENIORS - GAS AND ELECTRIC A00-7630-0400-3500	\$0	\$0	\$3,489	\$0	\$5,600	\$0	\$5,600		
SENIORS- GASOLINE & FUEL A00-7630-0400-3510	\$0	\$0	\$0	\$0	\$2,800	\$0	\$2,800		
Total SENIOR CITIZENS	\$145,158	\$156,062	\$97,338	\$152,839	\$154,939	\$0	(\$1,123)	-0.72%	
SANBORN SENIORS PERSONAL SERVICES A00-7635-0100-0000	\$7,459	\$9,005	\$4,588	\$9,186	\$9,186	\$0	\$181	2.01%	
SANBORN SENIORS EQUIPMENT A00-7635-0200-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
SANBORN SENIORS CONTRACTUAL A00-7635-0400-0000	\$10,742	\$10,521	\$6,821	\$10,521	\$10,521	\$0	\$0	0.00%	
Total SANBORN SENIOR CITIZENS	\$18,201	\$19,526	\$11,409	\$19,707	\$19,707	\$0	\$181	0.93%	
BINGO INSPECTOR PERSONAL SERVICES A00-7989-0100-0000	\$1,500	\$1,222	\$612	\$1,271	\$1,271	\$0	\$49	4.01%	
Total BINGO	\$1,500	\$1,222	\$612	\$1,271	\$1,271	\$0	\$49	4.01%	
ENVIRONMENTAL PERSONAL SERVICES A00-8090-0100-0000	\$840	\$890	\$597	\$890	\$890	\$0	\$0	0.00%	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018		Change	% Change
				Department Request	Tentative Budget		
ENVIRONMENTAL CONTRACT							
A00-8090-0400-0000	\$3,075	\$5,050	\$0	\$5,860	\$5,860	\$810	16.04%
Total ENVIRONMENTAL CONTROL OFFICER	\$3,915	\$5,940	\$597	\$6,750	\$6,750	\$810	13.64%
TOWN COMMUNICATIONS							
A00-8095-0400-0000	\$1,310	\$2,500	\$995	\$3,000	\$3,000	\$500	20.00%
Total COMMUNICATIONS	\$1,310	\$2,500	\$995	\$3,000	\$3,000	\$500	20.00%
LEWISTON BEAUTIFICAION							
A00-8510-0400-0000/Formerly A00-6510-0425-0000	\$0	\$300	\$300	\$300	\$300	\$0	0.00%
HART AWARD	\$5,000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0430-0000	\$1,400	\$1,260	\$0	\$1,260	\$1,260	\$0	0.00%
LIGHT UP SANBORN	\$5,000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0431-0000	\$4,000	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
SANBORN PROF BUS ASSOC	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-8989-0432-0100	\$3,000	\$2,700	\$2,700	\$2,700	\$2,700	\$0	0.00%
JAZZ FESTIVAL	\$23,400	\$21,860	\$20,600	\$21,860	\$21,860	\$0	0.00%
A00-8989-0432-0200	\$135,876	\$139,008	\$0	\$143,000	\$143,000	\$3,992	2.87%
SANBORN BAND	\$135,876	\$139,008	\$0	\$143,000	\$143,000	\$3,992	2.87%
A00-8989-0433-0000	\$15,701	\$16,500	\$12,010	\$17,425	\$17,410	\$910	5.52%
NF AIR BASE (NIMAC)	\$15,701	\$16,500	\$12,010	\$17,425	\$17,410	\$910	5.52%
A00-8989-0437-0000	\$67,006	\$70,500	\$51,353	\$74,505	\$74,435	\$3,935	5.58%
Total SPECIAL SERVICES	\$67,006	\$70,500	\$51,353	\$74,505	\$74,435	\$3,935	5.58%
STATE RETIREMENT							
A00-9010-0800-0000	\$16,838	\$1,000	\$778	\$103	\$103	(\$897)	-89.70%
Total STATE RETIREMENT	\$16,838	\$1,000	\$778	\$103	\$103	(\$897)	-89.70%
MEDICARE							
A00-9020-0800-0000	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
Total MEDICARE	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
SOCIAL SECURITY							
A00-9030-0800-0000	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
Total SOCIAL SECURITY	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
WORKERS COMPENSATION							
A00-9040-0800-0000	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
Total WORKERS COMPENSATION	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
UNEMPLOYMENT INSURANCE							
A00-9050-0800-0000	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$15,000	\$0	\$15,000	\$15,000	\$0	0.00%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
DISABILITY INSURANCE A00-9055-0800-0000	\$2,956	\$6,000	\$0	\$6,000	\$6,000	\$0	\$0	0.00%
Total DISABILITY INSURANCE	\$2,956	\$6,000	\$0	\$6,000	\$6,000	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$200,712	\$208,573	\$150,324	\$180,000	\$180,000	\$0	(\$28,573)	-13.70%
FLEX-PLAN A00-9060-0800-0100	\$8,527	\$37,700	\$0	\$0	\$0	\$0	(\$37,700)	-100.00%
Total MEDICAL INSURANCE	\$209,239	\$246,273	\$150,324	\$180,000	\$180,000	\$0	(\$66,273)	-26.91%
UNION WELFARE BENEFITS A00-9070-0800-0000	\$0	\$0	\$26,720	\$90,000	\$90,000	\$0	\$90,000	
Total UNION WELFARE BENEFITS	\$0	\$0	\$26,720	\$90,000	\$90,000	\$0	\$90,000	
BANK CHARGES A00-9903-0000-0000	\$1,776	\$10,000	\$66	\$10,000	\$10,000	\$0	\$0	0.00%
Total BANK CHARGES	\$1,776	\$10,000	\$66	\$10,000	\$10,000	\$0	\$0	0.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$54,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total TRANSFER TO CAPITAL PROJECTS	\$54,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total EXPENDITURES	\$2,356,765	\$2,713,300	\$1,552,740	\$2,739,228	\$2,741,596	\$0	\$28,296	1.04%
Total Revenue Over (Under) Expenditures	\$ 131,263	\$0	\$398,669	\$0	\$0	\$0	\$0	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
IN LIEU OF TAXES	\$72,350	\$72,000	\$35,367	\$70,000	\$70,000	\$0	(\$2,000)	-2.78%
B00-1000-1080-0000								
SALES TAX	\$1,814,659	\$2,037,600	\$1,142,457	\$2,009,300	\$2,009,300	\$0	(\$28,300)	-1.39%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$257,879	\$180,000	\$0	\$167,000	\$167,000	\$0	(\$13,000)	-7.22%
B00-1000-1170-0000								
TOWER REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00%
B00-1000-1170-0300								
ENERGY CREDIT M&T UTILITIES	\$140,733	\$152,480	\$0	\$172,250	\$172,250	\$0	\$19,770	12.97%
B00-1000-1189-0000								
POLICE FEES	\$4,167	\$3,000	\$2,131	\$3,000	\$3,000	\$0	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$189,336	\$284,000	\$284,000	\$0	\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$13,459	\$28,100	\$18,398	\$80,000	\$80,000	\$0	\$51,900	184.70%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-1589-0000								
PUBLIC SAFETY REV-POLICE FALSE ALARMS	\$0	\$0	\$25	\$0	\$0	\$0	\$0	100.00%
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$2,200	\$5,000	\$1,100	\$5,000	\$5,000	\$0	\$0	100.00%
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$8,830	\$8,502	\$8,502	\$8,500	\$8,500	\$0	(\$2)	-0.02%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$27,752	\$25,000	\$16,949	\$25,000	\$25,000	\$0	\$0	0.00%
B00-1000-2189-0000								
BUILDING PERMITS	\$50,988	\$40,000	\$31,188	\$60,000	\$60,000	\$0	\$20,000	50.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$22,870	\$3,000	\$21,250	\$21,000	\$21,000	\$0	\$18,000	600.00%
B00-1000-2560-0000								
SITE PLAN/SUB-DIV APP'	\$7,430	\$6,000	\$5,100	\$7,000	\$7,000	\$0	\$1,000	16.67%
B00-1000-2660-0000								
STORM WATER FEE	\$0	\$0	\$3,050	\$5,000	\$5,000	\$0	\$5,000	#DIV/0!
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2680-0000								
GRANTS FROM LOCAL GOVERNMENTS	\$9,135	\$0	\$6,835	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2706-0000								
MISC REVENUE	\$25,011	\$25	\$32	\$25	\$25	\$0	\$0	0.00%
B00-1000-2770-0000								
MORTGAGE TAX	\$266,375	\$221,000	\$110,889	\$252,000	\$252,000	\$0	\$31,000	14.03%
B00-1000-3005-0000								
FEDERAL AID - OTHER	\$475	\$0	\$10,733	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-4089-0000								
Total REVENUE	\$3,032,317	\$3,069,707	\$1,608,342	\$3,173,075	\$3,173,075	\$0	\$103,368	3.37%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
PRIOR YEARS EXPENSE	\$55,626	\$0	\$349	\$0	\$0	\$0	\$0	#DIV/0!
B00-0000-0523-0000								
ADMINISTRATIVE ALLOCATION	\$20,251	\$24,203	\$15,134	\$24,640	\$24,640	\$0	\$437	1.81%
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$75,877	\$24,203	\$15,483	\$24,640	\$24,640	\$0	\$437	1.81%
ENGINEERING FIRM	\$58,203	\$65,000	\$25,248	\$65,000	\$65,000	\$0	\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$5,137	\$5,000	\$1,250	\$5,000	\$5,000	\$0	\$0	0.00%
B00-1440-0440-0100								
Total ENGINEERING	\$63,340	\$70,000	\$26,498	\$70,000	\$70,000	\$0	\$0	0.00%
DATA PROCESSING	\$23,032	\$31,500	\$23,970	\$31,800	\$31,800	\$0	\$300	0.95%
B00-1680-0400-0000								
Total CENTRAL DATA PROCESSING	\$23,032	\$31,500	\$23,970	\$31,800	\$31,800	\$0	\$300	0.95%
VEHICLE INSURANCE	\$35,826	\$40,358	\$31,874	\$34,800	\$34,800	\$0	(\$5,558)	-13.77%
B00-1910-0400-0000								
Total INSURANCE	\$35,826	\$40,358	\$31,874	\$34,800	\$34,800	\$0	(\$5,558)	-13.77%
CONTINGENT ACCOUNT	\$0	\$25,000	\$0	\$20,000	\$20,000	\$0	(\$5,000)	-20.00%
B00-1990-0400-0000								
Total CONTINGENCY	\$0	\$25,000	\$0	\$20,000	\$20,000	\$0	(\$5,000)	-20.00%
POLICE PERSONAL SERVICES	\$837,218	\$865,600	\$590,271	\$932,653	\$900,575	\$0	\$34,975	4.04%
B00-3120-0100-0000								
POLICE PERSONAL SERVICES-SRO	\$10,415	\$28,100	\$13,991	\$47,549	\$47,549	\$0	\$19,449	69.21%
B00-3120-0100-0025								
OUT OF DEPT / PERS SERVICES	\$430	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-3120-0100-0100								
POLICE EQUIPMENT	\$53,276	\$37,900	\$25,683	\$30,400	\$30,400	\$0	(\$7,500)	-19.79%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$122,539	\$127,500	\$73,356	\$127,500	\$79,250	\$0	(\$48,250)	-37.84%
B00-3120-0400-0000								
POLICE GAS & ELECTRIC	\$0	\$0	\$3,693	\$0	\$10,250	\$0	\$10,250	#DIV/0!
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$0	\$0	\$0	\$0	\$38,000	\$0	\$38,000	#DIV/0!
B00-3120-0400-3510								
Total POLICE	\$1,023,878	\$1,059,100	\$706,994	\$1,138,102	\$1,106,024	\$0	\$46,924	4.43%
FIRE INSPECTION PERS SERVICES	\$65,020	\$61,400	\$42,119	\$62,950	\$62,560	\$0	\$1,160	1.89%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	\$605	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$9,371	\$11,000	\$1,677	\$11,000	\$11,000	\$0	\$0	0.00%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$74,996	\$73,400	\$43,796	\$74,950	\$74,560	\$0	\$1,160	1.58%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
SAFETY PERSONAL SERVICES	\$149,965	\$149,932	\$106,307	\$156,125	\$156,125	\$0	\$6,193	4.13%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	\$1,420	\$3,000	\$0	\$3,000	\$3,000	\$0	\$0	0.00%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$11,730	\$16,500	\$8,416	\$16,500	\$15,500	\$0	(\$1,000)	-6.06%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$29	\$0	\$1,450	\$2,500	\$2,500	\$0	\$2,500	#DIV/0!
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000	#DIV/0!
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$5,584	\$6,000	\$4,276	\$6,000	\$6,000	\$0	\$0	0.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$168,728	\$175,432	\$120,449	\$184,125	\$184,125	\$0	\$8,693	4.96%
CLERKS (2) PERSONAL SERVICES	\$13,340	\$13,183	\$9,523	\$13,588	\$13,521	\$0	\$338	2.56%
B00-4020-0100-0000								
REGISTAR EQUIPMENT	\$89	\$800	\$35	\$800	\$800	\$0	\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$2,061	\$4,058	\$1,502	\$3,133	\$3,148	\$0	(\$910)	-22.42%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$15,490	\$18,041	\$11,060	\$17,521	\$17,469	\$0	(\$572)	-3.17%
STREET LIGHTING	\$88,671	\$110,000	\$0	\$0	\$0	\$0	(\$110,000)	-100.00%
B00-5182-0400-0000								
STREET LIGHTING GAS & ELECTRIC	\$0	\$0	\$60,163	\$110,000	\$110,000	\$0	\$110,000	#DIV/0!
B00-5182-0400-3500								
Total STREET LIGHTING	\$88,671	\$110,000	\$60,163	\$110,000	\$110,000	\$0	\$0	0.00%
PARKS PERSONAL SERVICES	\$184,950	\$199,165	\$122,536	\$211,248	\$200,774	\$0	\$1,609	0.81%
B00-7110-0100-0000								
OUT OF DEPT / PERS SERVICES	\$1,705	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-7110-0100-0100								
PARKS EQUIPMENT	\$12,500	\$14,500	\$3,858	\$14,500	\$14,500	\$0	\$0	0.00%
B00-7110-0200-0000								
PARKS CONTRACTUAL	\$63,850	\$73,100	\$41,769	\$73,600	\$60,600	\$0	(\$12,500)	-17.10%
B00-7110-0400-0000								
PARKS GAS & ELECTRIC	\$0	\$0	\$4,544	\$0	\$8,500	\$0	\$8,500	#DIV/0!
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL	\$0	\$0	\$0	\$0	\$4,500	\$0	\$4,500	#DIV/0!
B00-7110-0400-3510								
Total PARKS	\$263,005	\$286,765	\$172,707	\$299,348	\$288,874	\$0	\$2,109	0.74%
LEWISTON LIBRARY	\$392,170	\$352,953	\$352,953	\$352,953	\$352,953	\$0	\$0	0.00%
B00-7410-0400-0000								
Total LIBRARIES	\$392,170	\$352,953	\$352,953	\$352,953	\$352,953	\$0	\$0	0.00%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
LEWISTON HISTORICAL PRESERVATION B00-7510-0400-0000	\$0	\$2,000	\$0	\$2,000	\$2,000	\$0	\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION B00-7510-0436-0000	\$10,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$0	0.00%
Total HISTORIAN	\$10,000	\$11,000	\$9,000	\$11,000	\$11,000	\$0	\$0	0.00%
CELEBRATION CONTRACTUAL B00-7550-0400-0000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
Total CELEBRATIONS	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
ZONING PERSONAL SERVICES B00-8010-0100-0000	\$934	\$757	\$270	\$825	\$825	\$0	\$68	8.98%
ZONING CONTRACTUAL B00-8010-0400-0000	\$3,447	\$5,230	\$2,675	\$13,888	\$6,430	\$0	\$1,200	22.94%
Total ZONING	\$4,381	\$5,987	\$2,945	\$14,713	\$7,255	\$0	\$1,268	21.18%
PLANNING REV BD PERS SERVICES B00-8020-0100-0000	\$579	\$757	\$132	\$825	\$825	\$0	\$68	8.98%
PLANNING CONTRACTUAL B00-8020-0400-0000	\$3,134	\$5,970	\$114	\$14,026	\$7,170	\$0	\$1,200	20.10%
TOWER COMMITTEE B00-8020-0400-0100	\$0	\$3,840	\$0	\$0	\$0	\$0	(\$3,840)	-100.00%
Total PLANNING/TOWER	\$3,713	\$10,567	\$246	\$14,851	\$7,995	\$0	(\$2,572)	-24.34%
STORMWATER PERSONAL SERVICES B00-8030-0100-0000/B00-8140-0100-0000	\$0	\$0	\$4,615	\$10,000	\$10,000	\$0	\$10,000	#DIV/0!
SITE PLAN/ENG. FEES B00-8030-0400-0000	\$0	\$0	\$0	\$1,500	\$1,500	\$0	\$1,500	#DIV/0!
STORM WATER REVIEW CONTRACTUAL B00-8030-0400-0100	\$863	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total SITE PLAN/SUB-DIV	\$863	\$0	\$4,615	\$11,500	\$11,500	\$0	\$11,500	#DIV/0!
GRANT WRITING SERVICES B00-8095-0400-0000	\$10,805	\$12,000	\$8,112	\$12,000	\$12,000	\$0	\$0	0.00%
Total GRANT WRITING	\$10,805	\$12,000	\$8,112	\$12,000	\$12,000	\$0	\$0	0.00%
LOWER N. RIVER REGION CHAMBER B00-8989-0432-0000	\$50,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	\$0	0.00%
LEWISTON COUNCIL OF THE ARTS B00-8989-0436-0000	\$65,000	\$58,500	\$43,875	\$58,500	\$58,500	\$0	\$0	0.00%
Total SPECIAL SERVICES	\$115,000	\$103,500	\$88,875	\$103,500	\$103,500	\$0	\$0	0.00%
STATE RETIREMENT B00-9010-0800-0000	\$47,025	\$48,118	\$0	\$50,000	\$50,000	\$0	\$1,882	3.91%
Total STATE RETIREMENT	\$47,025	\$48,118	\$0	\$50,000	\$50,000	\$0	\$1,882	3.91%
POLICE RETIREMENT	\$163,158	\$180,452	\$20	\$184,000	\$184,000	\$0	\$3,548	1.97%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$163,158	\$180,452	\$20	\$184,000	\$184,000	\$0	\$3,548	1.97%
MEDICARE	\$5,794	\$6,516	\$4,568	\$6,606	\$6,448	\$0	(\$68)	-1.04%
B00-9020-0800-0000								
MEDICARE - POLICE	\$12,303	\$12,950	\$8,028	\$14,213	\$13,748	\$0	\$798	6.16%
B00-9020-0800-0100								
Total MEDICARE	\$18,097	\$19,466	\$12,596	\$20,819	\$20,196	\$0	\$730	3.75%
SOCIAL SECURITY	\$24,587	\$28,345	\$19,532	\$28,221	\$27,568	\$0	(\$777)	-2.74%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$52,606	\$55,409	\$34,327	\$60,798	\$58,784	\$0	\$3,375	6.09%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$77,193	\$83,754	\$53,859	\$89,019	\$86,352	\$0	\$2,598	3.10%
WORKERS COMPENSATION	\$142	\$600	\$374	\$500	\$500	\$0	(\$100)	-16.67%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$1,029	\$33,900	\$34,080	\$46,532	\$46,532	\$0	\$12,632	37.26%
B00-9040-0800-0100								
Total WORKERS COMP	\$1,171	\$34,500	\$34,454	\$47,032	\$47,032	\$0	\$12,532	36.32%
UNEMPLOYMENT INSURANCE	\$0	\$8,000	\$2,676	\$3,000	\$3,000	\$0	(\$5,000)	-62.50%
B00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$8,000	\$2,676	\$3,000	\$3,000	\$0	(\$5,000)	-62.50%
DISABILITY INSURANCE	\$739	\$2,000	\$0	\$1,000	\$1,000	\$0	(\$1,000)	-50.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$739	\$2,000	\$0	\$1,000	\$1,000	\$0	(\$1,000)	-50.00%
HOSPITAL & MEDICAL INS	\$38,844	\$54,583	\$22,714	\$23,000	\$23,000	\$0	(\$31,583)	-57.86%
B00-9060-0800-0000								
FLEX-PLAN	\$3,649	\$12,500	\$0	\$0	\$0	\$0	(\$12,500)	-100.00%
B00-9060-0800-0100								
FLEX-PLAN Police	\$0	\$55,400	\$0	\$0	\$0	\$0	(\$55,400)	-100.00%
B00-9060-0800-0150								
HOSPITAL & MEDICAL INS - POLICE	\$127,095	\$156,628	\$37,459	\$58,000	\$58,000	\$0	(\$98,628)	-62.97%
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$169,588	\$279,111	\$60,173	\$81,000	\$81,000	\$0	(\$198,111)	-70.98%
UNION WELFARE BENEFITS	\$0	\$0	\$20,151	\$76,000	\$76,000	\$0	\$76,000	#DIV/0!
B00-9070-0800-0000								
UNION WELFARE BENEFITS-POLICE	\$0	\$0	\$89,266	\$151,500	\$151,500	\$0	\$151,500	#DIV/0!
B00-9070-0800-0200								
Total UNION WELFARE BENEFITS	\$0	\$0	\$109,417	\$227,500	\$227,500	\$0	\$227,500	#DIV/0!
Total EXPENDITURES	\$2,851,246	\$3,069,707	\$1,957,435	\$3,233,673	\$3,173,075	\$0	\$103,368	3.37%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
Revenue Over (Under) Expenditures	\$181,071	\$0	(\$349,093)	(\$60,598)	\$0	\$0	\$0	\$0

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$0	\$499,600	\$499,600	\$499,000	\$499,000	\$0	(\$600)	-0.12%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$0	\$0	\$1,383	\$1,350	\$1,350	\$0	\$1,350	#DIV/0!
DB0-1000-1081-0000								
SALES TAX	\$1,778,725	\$1,562,400	\$876,018	\$1,540,700	\$1,540,700	\$0	(\$21,700)	-1.39%
DB0-1000-1120-0000								
ENERGY CREDIT M&T UTILITIES	\$61,725	\$30,329	\$0	\$66,000	\$66,000	\$0	\$35,671	117.61%
DB0-1000-1189-0000								
TRANSPORTATION SVC-SNOW & ICE	\$163,604	\$245,000	\$131,697	\$180,000	\$180,000	\$0	(\$65,000)	-26.53%
DB0-1000-2300-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$26,489	\$25,000	\$352	\$0	\$0	\$0	(\$25,000)	-100.00%
DB0-1000-2650-0000								
SALE OF PIPE	\$0	\$0	\$8,325	\$13,000	\$13,000	\$0	\$13,000	#DIV/0!
DB0-1000-2655-0000								
SALE OF SURPLUS EQUIPMENT	\$0	\$0	\$2,457	\$0	\$0	\$0	\$0	#DIV/0!
DB0-1000-2665-0000								
MISCELLANEOUS REVENUES	\$22,843	\$4,000	\$4,583	\$6,500	\$6,500	\$0	\$2,500	62.50%
DB0-1000-2770-0000								
MULCH DELIVERY	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
DB0-1000-2770-0100								
INTERFUND REVENUES	\$34,722	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
DB0-1000-3501-0000								
STATE AID CHIPS	\$170,803	\$150,000	\$0	\$196,000	\$196,000	\$0	\$46,000	30.67%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$548,780	\$550,000	\$0	\$585,894	\$585,894	\$0	\$35,894	6.53%
DB0-1000-5031-0000								
Total REVENUE	\$2,810,941	\$3,066,329	\$1,524,415	\$3,088,444	\$3,088,444	\$0	\$22,115	0.72%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
PRIOR YEAR EXPENSE	\$44,529	\$0	\$15,100	\$0	\$0	\$0	\$0	#DIV/0!
DB0-0000-0523-0000	\$20,251	\$24,203	\$15,134	\$24,640	\$24,640	\$0	\$437	1.81%
ADMINISTRATIVE ALLOCATION								
DB0-1310-0100-0002		\$24,203	\$30,234	\$24,640	\$24,640	\$0	\$437	1.81%
Total ADMINISTRATIVE	\$64,780	\$24,203	\$30,234	\$24,640	\$24,640	\$0	\$437	1.81%
INSURANCE	\$53,138	\$59,860	\$47,276	\$51,600	\$51,600	\$0	(\$8,260)	-13.80%
DB0-1910-0400-0000								
Total INSURANCE	\$53,138	\$59,860	\$47,276	\$51,600	\$51,600	\$0	(\$8,260)	-13.80%
GEN REPAIRS PERSONAL SERVICES	\$786,187	\$770,000	\$570,884	\$770,000	\$770,000	\$0	\$0	0.00%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$162	\$0	\$93	\$0	\$0	\$0	\$0	#DIV/0!
DB0-5110-0100-0100								
SEASONAL HELP	\$8,595	\$15,000	\$12,210	\$20,000	\$20,000	\$0	\$5,000	33.33%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$214,557	\$273,040	\$147,754	\$187,228	\$187,228	\$0	(\$85,812)	-31.43%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$0	\$0	\$8,869	\$16,000	\$16,000	\$0	\$16,000	#DIV/0!
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$50,000	#DIV/0!
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$0	\$5,000	\$3,367	\$10,000	\$10,000	\$0	\$5,000	100.00%
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$1,009,501	\$1,063,040	\$743,177	\$1,053,228	\$1,053,228	\$0	(\$9,812)	-0.92%
PERMANENT IMPROV CONTRACTUAL	\$214,356	\$250,000	\$141,104	\$250,000	\$250,000	\$0	\$0	0.00%
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$214,356	\$250,000	\$141,104	\$250,000	\$250,000	\$0	\$0	0.00%
MACHINERY PERSONAL SERVICES	\$59,694	\$66,000	\$40,472	\$66,604	\$66,604	\$0	\$604	0.92%
DB0-5130-0100-0000								
MACHINERY EQUIPMENT	\$70,665	\$220,000	\$188,277	\$145,000	\$145,000	\$0	(\$75,000)	-34.09%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$119,015	\$112,000	\$94,283	\$130,000	\$130,000	\$0	\$18,000	16.07%
DB0-5130-0400-0000								
Total MACHINERY	\$249,374	\$398,000	\$323,032	\$341,604	\$341,604	\$0	(\$56,396)	-14.17%
SNOW REMOVAL PERS SERVICES	\$168,981	\$200,000	\$76,644	\$200,000	\$200,000	\$0	\$0	0.00%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SERVICES	\$3,232	\$0	\$1,444	\$0	\$0	\$0	\$0	#DIV/0!
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$161,561	\$185,000	\$99,141	\$185,000	\$185,000	\$0	\$0	0.00%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$333,774	\$385,000	\$177,229	\$385,000	\$385,000	\$0	\$0	0.00%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
STATE RETIREMENT	\$144,890	\$149,701	\$0	\$154,478	\$154,478	\$0	\$4,777	3.19%
DB0-9010-0800-0000								
Total STATE RETIREMENT	\$144,890	\$149,701	\$0	\$154,478	\$154,478	\$0	\$4,777	3.19%
MEDICARE	\$14,519	\$15,240	\$9,962	\$16,000	\$16,000	\$0	\$760	4.99%
DB0-9020-0800-0000								
Total MEDICARE	\$14,519	\$15,240	\$9,962	\$16,000	\$16,000	\$0	\$760	4.99%
SOCIAL SECURITY	\$62,082	\$65,434	\$42,595	\$66,000	\$66,000	\$0	\$566	0.86%
DB0-9030-0800-0000								
Total SOCIAL SECURITY	\$62,082	\$65,434	\$42,595	\$66,000	\$66,000	\$0	\$566	0.86%
WORKERS COMPENSATION	\$5,561	\$12,800	\$12,732	\$16,000	\$16,000	\$0	\$3,200	25.00%
DB0-9040-0800-0000								
Total WORKERS COMP	\$5,561	\$12,800	\$12,732	\$16,000	\$16,000	\$0	\$3,200	25.00%
UNEMPLOYMENT INSURANCE	\$9,991	\$18,000	\$0	\$12,000	\$12,000	\$0	(\$6,000)	-33.33%
DB0-9050-0800-0000								
Total UNEMP INSURANCE	\$9,991	\$18,000	\$0	\$12,000	\$12,000	\$0	(\$6,000)	-33.33%
HOSPITAL & MEDICAL INS	\$330,864	\$345,530	\$55,902	\$90,000	\$90,000	\$0	(\$255,530)	-73.95%
DB0-9060-0800-0000								
FLEX-PLAN	\$2,831	\$26,550	\$0	\$0	\$0	\$0	(\$26,550)	-100.00%
DB0-9060-0800-0100								
Total MEDICAL INSURANCE	\$333,695	\$372,080	\$55,902	\$90,000	\$90,000	\$0	(\$282,080)	-75.81%
UNION WELFARE BENEFITS	\$0	\$0	\$240,941	\$292,000	\$292,000	\$0	\$292,000	#DIV/0!
DB0-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$0	\$0	\$240,941	\$292,000	\$292,000	\$0	\$292,000	#DIV/0!
SERIAL BOND - PRINCIPA	\$46,000	\$220,900	\$45,900	\$46,200	\$46,200	\$0	(\$174,700)	-79.09%
DB0-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$11,500	\$11,500	\$11,500	\$11,600	\$11,600	\$0	\$100	0.87%
DB0-9710-0600-0100								
SERIAL BOND - INTEREST	\$21,025	\$18,406	\$3,402	\$21,273	\$21,273	\$0	\$2,867	15.58%
DB0-9710-0700-0000								
SERIAL BOND - INTEREST	\$2,832	\$2,165	\$1,408	\$1,821	\$1,821	\$0	(\$344)	-15.89%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$81,357	\$252,971	\$62,210	\$80,894	\$80,894	\$0	(\$172,077)	-68.02%
TRANSFER TO CAP PROJ FUND	\$175,000	\$0	\$0	\$255,000	\$255,000	\$0	\$255,000	#DIV/0!
DB0-9950-0900-0000								
Total TRAN TO CAP PROJ	\$175,000	\$0	\$0	\$255,000	\$255,000	\$0	\$255,000	#DIV/0!
Total EXPENDITURES	\$2,752,018	\$3,066,329	\$1,886,394	\$3,088,444	\$3,088,444	\$0	\$22,115	0.72%
Revenue Over (Under) Expenditures	\$58,923	\$0	(\$361,979)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$0	\$7,000	\$7,000	\$5,350	\$5,350	\$0	(\$1,650)	-24%
S10-1000-1001-0000								
Total REVENUE	\$ -	\$ 7,000	\$ 7,000	\$ 5,350	\$ 5,350	\$ -	(\$ 1,650)	-24%
FRENCH LANDING-DRAINAGE								
S10-8540-0400-0000	\$0	\$7,000	\$0	\$5,350	\$5,350	\$0	(\$1,650)	-24%
Total FRENCH LANDING DRAINAGE	\$ -	\$ 7,000	\$ -	\$ 5,350	\$ 5,350	\$ -	(\$ 1,650)	-24%
Total EXPENDITURES	\$ -	\$ 7,000	\$ -	\$ 5,350	\$ 5,350	\$ -	(\$ 1,650)	
Revenue Over (Under) Expenditures	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$ 1,288,932	\$1,320,117	\$1,320,117	\$1,363,440	\$1,363,440	\$0	\$43,323	3.28%
SFO-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$ 2,285	\$2,285	\$2,319	\$2,300	\$2,300	\$0	\$15	0.66%
SFO-1000-1081-0000								
MISCELLANEOUS REVENUES	\$ 16	\$150	\$0	\$0	\$0	\$0	(\$150)	-100.00%
SFO-1000-2770-0000								
Total REVENUE	\$1,291,233	\$1,322,552	\$1,322,436	\$1,365,740	\$1,365,740	\$0	\$43,188	3.27%
INSURANCE LIABILITY	\$ 28,000	\$31,752	\$28,000	\$28,000	\$28,000	\$0	(\$3,752)	-11.82%
SFO-1910-0400-0000								
Total INSURANCE	\$28,000	\$31,752	\$28,000	\$28,000	\$28,000	\$0	(3,752)	-11.82%
FIRE PROTECTION	\$ 1,116,585	\$1,149,200	\$1,157,200	\$1,199,240	\$1,199,240	\$0	\$50,040	4.35%
SFO-3410-0400-0000								
Total FIRE PROTECTION	\$1,116,585	\$1,149,200	\$1,157,200	\$1,199,240	\$1,199,240	\$0	\$50,040	4.35%
TRAINING CONTRACTUAL	\$ 16,000	\$24,000	\$16,000	\$16,000	\$16,000	\$0	(\$8,000)	-33.33%
SFO-8100-0400-0000								
Total TRAINING	\$16,000	\$24,000	\$16,000	\$16,000	\$16,000	\$0	(8,000)	-33.33%
WORKERS COMPENSATION	\$ 3,876	\$11,600	\$11,352	\$12,500	\$12,500	\$0	\$900	7.76%
SFO-9040-0800-0000								
Total WORKERS COMPENSATION	\$3,876	\$11,600	\$11,352	\$12,500	\$12,500	\$0	\$900	7.76%
PHYSICALS & HEPATITIS	\$ 19,976	\$26,000	\$25,839	\$30,000	\$30,000	\$0	\$4,000	15.38%
SFO-9060-0800-0000								
Total MEDICAL INSURANCE	\$19,976	\$26,000	\$25,839	\$30,000	\$30,000	\$0	\$4,000	15.38%
SERVICE AWARDS, OTHER	\$ 73,707	\$80,000	\$73,001	\$80,000	\$80,000	\$0	\$0	0.00%
SFO-9089-0800-0000								
Total OTHER EMPLOYEE BENEFITS	\$ 73,707	\$80,000	\$73,001	\$80,000	\$80,000	\$0	-	0.00%
Total EXPENDITURES	\$ 1,258,144	\$1,322,552	\$1,311,392	\$1,365,740	\$1,365,740	\$0	\$43,188	3.27%
Revenue Over (Under) Expenditures	\$ 33,089	\$ -	\$ 11,044	\$ -	\$ -	\$ -	\$ -	-

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$8,000	\$11,000	\$11,000	\$11,000	\$11,000	\$0	\$0	0.00%
SLO-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$9,287	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SLO-1000-1189-0000								
Total REVENUE	\$ 17,287	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%
LIGHTING DISTRICT	\$ 10,225	\$11,000	\$0	\$0	\$0	\$0	(\$11,000)	-100.00%
SLO-5182-0000-0000								
LIGHTING DISTRICT GAS & ELECTRIC	\$ -	\$0	\$6,619	\$11,000	\$11,000	\$0	\$11,000	#DIV/0!
SLO-5182-0000-3500								
Total STREET LIGHTING	\$ 10,225	\$ 11,000	\$ 6,619	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%
Total EXPENDITURES	\$ 10,225	\$ 11,000	\$ 6,619	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%
Revenue Over (Under) Expenditures	\$ 7,062	\$ -	\$ 4,381	\$ -	\$ -	\$ -	\$ -	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SR0-1000-1001-0000	\$327,110	\$358,850	\$358,850	\$358,800	\$358,800	\$0	(\$50)	-0.01%
RECYCLE BIN SALES	\$216	\$175	\$207	\$200	\$200	\$0	\$25	14.29%
SR0-1000-2401-0100								
Total REVENUE	\$327,326	\$359,025	\$359,057	\$359,000	\$359,000	\$0	(\$25)	-0.01%
REFUSE & GARBAGE								
SR0-8160-0400-0000	\$326,130	\$359,025	\$190,242	\$359,000	\$359,000	\$0	(\$25)	-0.01%
Total CONTRACTUAL EXPENSES	\$326,130	\$359,025	\$190,242	\$359,000	\$359,000	\$0	(\$25)	-0.01%
Total EXPENDITURES	\$326,130	\$359,025	\$190,242	\$359,000	\$359,000	\$0	(\$25)	-0.01%
Revenue Over (Under) Expenditures	\$1,196	\$0	\$168,815	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
ENERGY CREDIT M&T UTILITIES	\$84,294	\$100,445	\$0	\$77,560	\$77,560	\$0	(\$22,885)	-22.78%
SS1-1000-1189-0000								
TRUCKED WASTE	\$35,121	\$27,000	\$21,161	\$30,000	\$30,000	\$0	\$3,000	11.11%
SS1-1000-2122-0000								
LEACHATE	\$15,680	\$50,000	\$103,440	\$150,000	\$150,000	\$0	\$100,000	200.00%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$265,117	\$286,350	\$111,518	\$243,626	\$243,626	\$0	(\$42,724)	-14.92%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$128,068	\$101,270	\$24,728	\$125,278	\$125,278	\$0	\$24,008	23.71%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$136,582	\$121,524	\$57,166	\$134,640	\$134,640	\$0	\$13,116	10.79%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$44,086	\$44,086	\$43,411	\$43,555	\$43,555	\$0	(\$531)	-1.20%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$50,172	\$50,173	\$30,390	\$49,571	\$49,571	\$0	(\$602)	-1.20%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$23,340	\$23,341	\$22,979	\$23,056	\$23,056	\$0	(\$285)	-1.22%
SS1-1000-2380-0200								
SALE OF SCRAP AND EXCESS MATERIALS	\$0	\$0	\$2,749	\$1,000	\$1,000	\$0	\$1,000	#DIV/0!
SS1-1000-2650-0000								
UNCLASSIFIED REVENUE	\$656	\$3,000	\$58	\$0	\$0	\$0	(\$3,000)	-100.00%
SS1-1000-2770-0000								
INFRASTRUCTURE PERMITS	\$18,880	\$10,000	\$16,400	\$18,000	\$18,000	\$0	\$8,000	80.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,138,500	\$1,221,300	\$712,425	\$1,284,852	\$1,284,852	\$0	\$63,552	5.20%
SS1-1000-5031-0000								
Total REVENUE	\$1,940,496	\$2,038,489	\$1,146,425	\$2,181,138	\$2,181,138	\$0	\$142,649	7.00%
PRIOR YEAR EXPENSE	\$13,121	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-0000-0523-0000								
INSURANCE	\$19,912	\$22,037	\$17,540	\$19,000	\$19,000	\$0	(\$3,037)	-13.78%
SS1-1910-0400-0000								
Total INSURANCE	\$33,033	\$22,037	\$17,540	\$19,000	\$19,000	\$0	(\$3,037)	-13.78%
SEWER ADMIN PERSONAL SERVICES	\$91,427	\$93,500	\$65,017	\$96,055	\$96,055	\$0	\$2,555	2.73%
SS1-8110-0100-0000								
SEWER ADMINISTRATION EQUIPMENT	\$269	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$36,383	\$55,000	\$35,711	\$54,340	\$54,340	\$0	(\$660)	-1.20%
SS1-8110-0400-0000								
ADMINISTRATIVE CHARGES	\$9,721	\$11,617	\$7,264	\$11,564	\$11,564	\$0	(\$53)	-0.46%
SS1-8110-0401-0002								
Total SEWER ADMINISTRATION	\$137,800	\$160,617	\$107,992	\$162,459	\$162,459	\$0	\$1,842	1.15%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
TREATMENT & DISPOSAL PERSONAL SVC	\$709,478	\$762,488	\$511,954	\$823,883	\$823,883	\$0	\$61,395	8.05%
SS1-8130-0100-0000								
TREATMENT & DISPOSAL EQUIPMENT	\$8,663	\$94,000	\$8,006	\$147,000	\$147,000	\$0	\$53,000	56.38%
SS1-8130-0200-0000								
TREATMENT & DISPOSAL CONTRACTUAL	\$299,977	\$300,000	\$146,099	\$229,915	\$229,915	\$0	(\$70,085)	-23.36%
SS1-8130-0400-0000								
TREATMENT & DISPOSAL GAS & ELECTRIC	\$0	\$0	\$58,601	\$77,200	\$77,200	\$0	\$77,200	#DIV/0!
SS1-8130-0400-3500								
TREATMENT & DISPOSAL GASOLINE/DIESEL	\$0	\$0	\$0	\$360	\$360	\$0	\$360	#DIV/0!
SS1-8130-0400-3510								
LABORATORY EXP	\$11,683	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8130-0402-0000								
Total TREATMENT AND DISPOSAL	\$1,029,801	\$1,156,488	\$724,660	\$1,278,358	\$1,278,358	\$0	\$121,870	10.54%
STATE RETIREMENT	\$109,726	\$112,276	\$0	\$116,000	\$116,000	\$0	\$3,724	3.32%
SS1-9010-0800-0000								
Total STATE RETIREMENT	\$109,726	\$112,276	\$0	\$116,000	\$116,000	\$0	\$3,724	3.32%
MEDICARE	\$11,547	\$12,267	\$8,003	\$13,340	\$13,340	\$0	\$1,073	8.75%
SS1-9020-0800-0000								
Total MEDICARE	\$11,547	\$12,267	\$8,003	\$13,340	\$13,340	\$0	\$1,073	8.75%
SOCIAL SECURITY	\$49,376	\$52,452	\$34,219	\$57,037	\$57,037	\$0	\$4,585	8.74%
SS1-9030-0800-0000								
Total SOCIAL SECURITY	\$49,376	\$52,452	\$34,219	\$57,037	\$57,037	\$0	\$4,585	8.74%
WORKER COMPENSATION	\$4,295	\$13,200	\$13,156	\$50,719	\$50,719	\$0	\$37,519	284.23%
SS1-9040-0800-0000								
Total WORKERS COMP	\$4,295	\$13,200	\$13,156	\$50,719	\$50,719	\$0	\$37,519	284.23%
UNEMPLOYMENT INSURANCE	\$0	\$1,024	\$0	\$500	\$500	\$0	(\$524)	-51.17%
SS1-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$1,024	\$0	\$500	\$500	\$0	(\$524)	-51.17%
MEDICAL INSURANCE	\$189,890	\$210,278	\$144,962	\$210,000	\$210,000	\$0	(\$278)	-0.13%
SS1-9060-0800-0000								
FLEX-PLAN	\$2,644	\$32,500	\$0	\$0	\$0	\$0	(\$32,500)	-100.00%
SS1-9060-0800-0100								
Total MEDICAL INSURANCE	\$192,534	\$242,778	\$144,962	\$210,000	\$210,000	\$0	(\$32,778)	-13.50%
UNION WELFARE BENEFITS	\$0	\$0	\$2,363	\$7,500	\$7,500	\$0	\$7,500	#DIV/0!
SS1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$0	\$0	\$2,363	\$7,500	\$7,500	\$0	\$7,500	#DIV/0!
SERIAL BONDS PRINCIPAL	\$165,000	\$165,000	\$165,000	\$170,000	\$170,000	\$0	\$5,000	3.03%
SS1-9710-0600-0000								

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
SERIAL BONDS INTEREST	\$104,475	\$100,350	\$100,350	\$96,225	\$96,225	\$0	(\$4,125)	-4.11%
SS1-9710-0700-0000	\$269,475	\$265,350	\$265,350	\$266,225	\$266,225	\$0	\$875	0.33%
Total DEBT SERVICE	\$1,837,587	\$2,038,489	\$1,318,245	\$2,181,138	\$2,181,138	\$0	\$142,649	7.00%
Total EXPENDITURES	\$102,909	\$0	(\$171,820)	\$0	\$0	\$0	\$0	
Revenue Over (Under) Expenditures								

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$218,786	\$218,786	\$218,791	\$218,786	\$218,786	\$0	\$0	0.00%
SS2-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$19,613	\$25,389	\$0	\$33,025	\$33,025	\$0	\$7,636	30.08%
SS2-1000-1189-0000								
SEWER CHARGES	\$1,308,373	\$1,412,460	\$537,567	\$1,415,000	\$1,415,000	\$0	\$2,540	0.18%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$84,965	\$80,536	\$80,536	\$90,000	\$90,000	\$0	\$9,464	11.75%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$21,700	\$15,000	\$5,800	\$20,000	\$20,000	\$0	\$5,000	33.33%
SS2-1000-2122-0000								
INSPECTION FEES	\$17,070	\$11,500	\$25,300	\$20,000	\$20,000	\$0	\$8,500	73.91%
SS2-1000-2123-0000								
Total REVENUE	\$1,670,507	\$1,763,671	\$867,994	\$1,796,811	\$1,796,811	\$0	\$33,140	1.88%
PRIOR YEAR EXPENSE	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS2-0000-0523-0000								
INSURANCE	\$10,850	\$12,154	\$9,625	\$10,500	\$10,500	\$0	(\$1,654)	-13.61%
SS2-1910-0400-0000								
Total INSURANCE	\$20,850	\$12,154	\$9,625	\$10,500	\$10,500	\$0	(\$1,654)	-13.61%
MASTER SWR PERSONAL SERVICES	\$46,851	\$46,900	\$27,492	\$38,000	\$38,000	\$0	(\$8,900)	-18.98%
SS2-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$8,708	\$10,408	\$6,507	\$10,360	\$10,360	\$0	(\$48)	-0.46%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$330	\$500	\$699	\$750	\$750	\$0	\$250	50.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$7,254	\$5,000	\$3,760	\$6,273	\$6,273	\$0	\$1,273	25.46%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$5,643	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0	0.00%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$68,786	\$112,808	\$88,458	\$105,383	\$105,383	\$0	(\$7,425)	-6.58%
SANITARY PERSONAL SERVICES	\$147,934	\$150,000	\$89,540	\$151,000	\$151,000	\$0	\$1,000	0.67%
SS2-8120-0100-0000								
SANITARY SEWERS EQUIPMENT	\$9,871	\$38,000	\$9,626	\$40,600	\$40,600	\$0	\$2,600	6.84%
SS2-8120-0200-0000								
SANITARY CONTRACTUAL	\$79,244	\$100,000	\$52,819	\$62,695	\$62,695	\$0	(\$37,305)	-37.31%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$0	\$0	\$12,186	\$19,025	\$19,025	\$0	\$19,025	#DIV/0!
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$0	\$0		\$14,000	\$14,000	\$0	\$14,000	#DIV/0!

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
SS2-8120-0400-3510								
Total SANITARY	\$237,049	\$288,000	\$164,171	\$287,320	\$287,320	\$0	(\$680)	-0.24%
STATE RETIREMENT	\$26,125	\$26,732	\$0	\$28,000	\$28,000	\$0	\$1,268	4.74%
SS2-9010-0800-0000								
Total STATE RETIREMENT	\$26,125	\$26,732	\$0	\$28,000	\$28,000	\$0	\$1,268	4.74%
MEDICARE	\$2,694	\$2,856	\$1,689	\$2,750	\$2,750	\$0	(\$106)	-3.71%
SS2-9020-0800-0000								
Total MEDICARE	\$2,694	\$2,856	\$1,689	\$2,750	\$2,750	\$0	(\$106)	-3.71%
SOCIAL SECURITY	\$11,520	\$12,208	\$7,219	\$11,750	\$11,750	\$0	(\$458)	-3.75%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	\$11,520	\$12,208	\$7,219	\$11,750	\$11,750	\$0	(\$458)	-3.75%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
SS2-9040-0800-0000								
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$577	\$0	\$500	\$500	\$0	(\$77)	-13.34%
SS2-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$577	\$0	\$500	\$500	\$0	(\$77)	-13.34%
MEDICAL INSURANCE	\$48,935	\$56,336	\$31,648	\$38,000	\$38,000	\$0	(\$18,336)	-32.55%
SS2-9060-0800-0000								
FLEX-PLAN	\$0	\$800	\$0	\$0	\$0	\$0	(\$800)	-100.00%
SS2-9060-0800-0100								
Total MEDICAL INSURANCE	\$48,935	\$57,136	\$31,648	\$38,000	\$38,000	\$0	(\$19,136)	-33.49%
SERIAL BONDS PRINCIPAL	\$27,216	\$27,216	\$26,404	\$25,592	\$25,592	\$0	(\$1,624)	-5.97%
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,120	\$2,584	\$1,424	\$2,064	\$2,064	\$0	(\$520)	-20.12%
SS2-9710-0700-0000								
Total DEBT SERVICE	\$30,336	\$29,800	\$27,828	\$27,656	\$27,656	\$0	(\$2,144)	-7.19%
TRANSFER TO WPCC O&M C	\$1,138,500	\$1,221,300	\$712,425	\$1,284,852	\$1,284,852	\$0	\$63,552	5.20%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,138,500	\$1,221,300	\$712,425	\$1,284,852	\$1,284,852	\$0	\$63,552	5.20%
Total EXPENDITURES	\$1,584,795	\$1,763,671	\$1,043,063	\$1,796,811	\$1,796,811	\$0	\$33,140	1.88%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
Revenue Over (Under) Expenditures	\$85,712	\$0	(\$175,069)	\$0	\$0	\$0	\$0	\$0

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$191,999	\$241,257	\$241,257	\$213,346	\$213,346	\$0	(\$27,911)	-11.57%
SS3-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$2,429	\$2,594	\$0	\$2,500	\$2,500	\$0	(\$94)	-3.62%
SS3-1000-1189-0000								
NIAGARA COUNTY REIMB	\$20,000	\$20,000	\$0	\$20,000	\$20,000	\$0	\$0	0.00%
SS3-1000-1195-0000								
SEWER RENTS	\$65,524	\$60,000	\$33,391	\$60,000	\$60,000	\$0	\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$8,464	\$8,818	\$8,818	\$8,000	\$8,000	\$0	(\$818)	-9.28%
SS3-1000-2121-0000								
SEWER HOOK UP	\$1,600	\$5,000	(\$35)	\$100	\$100	\$0	(\$4,900)	-98.00%
SS3-1000-2122-0000								
INTERFUND TRANSFER H-97	\$32,037	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS3-1000-5031-0000								
Total REVENUE	\$ 322,053	\$ 337,669	\$ 283,431	\$ 303,946	\$ 303,946	\$ -	\$ (33,723)	-9.99%
PRIOR YEAR EXPENSE	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS3-0000-0523-0000								
INSURANCE	\$1,406	\$1,632	\$1,302	\$1,500	\$1,500	\$0	(\$132)	-8.09%
SS3-1910-0400-0000								
Total INSURANCE	\$ 11,406	\$ 1,632	\$ 1,302	\$ 1,500	\$ 1,500	\$ -	\$ (132)	-8.09%
SOUTH SWR ADMIN PERSONAL SERVICES	\$6,645	\$6,500	\$4,253	\$6,300	\$6,300	\$0	(\$200)	-3.08%
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$1,823	\$2,179	\$1,362	\$2,170	\$2,170	\$0	(\$9)	-0.41%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$356	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$ 8,824	\$ 9,679	\$ 5,615	\$ 9,470	\$ 9,470	\$ -	\$ (209)	-2.16%
SOUTH SWR SANIT PERSONAL SERVICES	\$37,158	\$38,000	\$22,660	\$38,000	\$38,000	\$0	\$0	0.00%
SS3-8120-0100-0000								
SOUTH SWR SANIT EQUIPMENT	\$0	\$5,000	\$1,636	\$25,000	\$25,000	\$0	\$20,000	400.00%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	\$8,119	\$11,300	\$2,072	\$8,900	\$8,900	\$0	(\$2,400)	-21.24%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$0	\$0	\$1,863	\$2,500	\$2,500	\$0	\$2,500	#DIV/0!
SS3-8120-0400-3500								
Total SANITARY	\$ 45,277	\$ 54,300	\$ 28,231	\$ 74,400	\$ 74,400	\$ -	\$ 20,100	37.02%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/11/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
STATE RETIREMENT	\$5,225	\$5,346	\$0	\$6,000	\$6,000	\$0	\$654	12.23%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$ 5,225	\$ 5,346	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ 654	12.23%
MEDICARE	\$629	\$646	\$389	\$645	\$645	\$0	(\$1)	-0.15%
SS3-9020-0800-0000								
Total MEDICARE	\$ 629	\$ 646	\$ 389	\$ 645	\$ 645	\$ -	\$ (1)	-0.15%
SOCIAL SECURITY	\$2,691	\$2,759	\$1,661	\$2,750	\$2,750	\$0	(\$9)	-0.33%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$ 2,691	\$ 2,759	\$ 1,661	\$ 2,750	\$ 2,750	\$ -	\$ (9)	-0.33%
WORKER COMPENSATION	\$7,222	\$27,400	\$27,511	\$100	\$100	\$0	(\$27,300)	-99.64%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$ 7,222	\$ 27,400	\$ 27,511	\$ 100	\$ 100	\$ -	\$ (27,300)	-99.64%
UNEMPLOYMENT INSURANCE	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -	0.00%
MEDICAL INSURANCE	\$17,427	\$19,549	\$13,879	\$21,000	\$21,000	\$0	\$1,451	7.42%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$ 17,427	\$ 19,549	\$ 13,879	\$ 21,000	\$ 21,000	\$ -	\$ 1,451	7.42%
SERIAL BONDS PRINCIPAL	\$164,604	\$169,604	\$167,301	\$164,998	\$164,998	\$0	(\$4,606)	-2.72%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$28,822	\$25,227	\$19,296	\$21,883	\$21,883	\$0	(\$3,344)	-13.26%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$20,000	\$20,000	\$0	\$0	\$0	\$0	(\$20,000)	-100.00%
SS3-9785-0600-1000								
Total DEBT SERVICE	\$ 213,426	\$ 214,831	\$ 186,597	\$ 186,881	\$ 186,881	\$ -	\$ (27,950)	-13.01%
BANK/AGENT CHGS	\$1,036	\$1,027	\$874	\$700	\$700	\$0	(\$327)	-31.84%
SS3-9903-0000-0000								
Total BANK CHARGES	\$ 1,036	\$ 1,027	\$ 874	\$ 700	\$ 700	\$ -	\$ (327)	-31.84%
Total EXPENDITURES	\$ 313,163	\$ 337,669	\$ 266,059	\$ 303,946	\$ 303,946	\$ -	\$ (33,723)	-9.99%
Revenue Over (Under) Expenditures	\$ 8,890	\$ -	\$ 17,372	\$ -	\$ -	\$ -	\$ -	

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$482,402	\$570,000	\$570,000	\$570,000	\$570,000	\$0	\$0	0.00%
SW1-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$13,956	\$14,860	\$0	\$15,600	\$15,600	\$0	\$740	4.98%
SW1-1000-1189-0000								
METERED WATER SALES	\$1,352,760	\$1,438,000	\$538,996	\$1,547,523	\$1,547,523	\$0	\$109,523	7.62%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$93,334	\$94,455	\$92,101	\$97,171	\$97,171	\$0	\$2,716	2.88%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$22,915	\$20,000	\$18,042	\$20,000	\$20,000	\$0	\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$8,734	\$3,000	\$3,970	\$5,000	\$5,000	\$0	\$2,000	66.67%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$5,960	\$6,000	\$0	\$6,000	\$6,000	\$0	\$0	0.00%
SW1-1000-2650-0000								
SALE OF SCRAP	\$0	\$0	\$1,713	\$500	\$500	\$0	\$500	#DIV/0!
SW1-1000-2378-0000								
INSURANCE RECOVERIES	\$0	\$0	\$15,273	\$0	\$0	\$0	\$0	#DIV/0!
SW1-1000-2680-0000								
MISCELLANEOUS REVENUE	\$674	\$1,000	\$39	\$0	\$0	\$0	(\$1,000)	-100.00%
SW1-1000-2770-0000								
Total REVENUE	\$1,980,735	\$2,147,315	\$1,240,134	\$2,261,794	\$2,261,794	\$0	\$114,479	5.33%
INSURANCE	\$19,614	\$22,095	\$17,450	\$19,100	\$19,100	\$0	(\$2,995)	-13.56%
SW1-1910-0400-0000								
Total INSURANCE	\$19,614	\$22,095	\$17,450	\$19,100	\$19,100	\$0	(\$2,995)	-13.56%
WATER ADMIN PERS SERVICES	\$30,176	\$29,745	\$18,125	\$25,804	\$25,804	\$0	(\$3,941)	-13.25%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$20,251	\$24,203	\$15,134	\$24,092	\$24,092	\$0	(\$111)	-0.46%
SW1-8310-0100-0002								
WATER ADMIN EQUIPMENT	\$499	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$19,040	\$20,000	\$7,918	\$18,425	\$18,425	\$0	(\$1,575)	-7.88%
SW1-8310-0400-0000								
WATER ADMIN GAS & ELECTRIC	\$0	\$0	\$1,362	\$2,600	\$2,600	\$0	\$2,600	#DIV/0!
SW1-8310-0400-3500								
Total ADMINISTRATIVE	\$69,966	\$74,448	\$42,539	\$71,421	\$71,421	\$0	(\$3,027)	-4.07%
SOURCE OF SUPPLY CONTRACTUAL	\$549,220	\$605,000	\$252,822	\$660,000	\$660,000	\$0	\$55,000	9.09%
SW1-8320-0400-0000								
SUPPLY OUT OF DISTRICT	\$2,077	\$3,300	\$0	\$3,000	\$3,000	\$0	(\$300)	-9.09%
SW1-8320-0400-0100								
Total SUPPLY	\$551,297	\$608,300	\$252,822	\$663,000	\$663,000	\$0	\$54,700	8.99%
PURIFICATION	\$0	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
SW1-8330-0000-0000								
Total PURIFICATION	\$0	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
TRANSMISS & DIST PERSONAL SVC	\$347,937	\$340,000	\$216,155	\$377,718	\$377,718	\$0	\$37,718	11.09%
SW1-8340-0100-0000								
OUT OF DEPT / PERS SVC	\$2,291	\$0	\$0	\$2,500	\$2,500	\$0	\$2,500	#DIV/0!
SW1-8340-0100-0100								
TRANSMIS & DIST EQUIPMENT	\$0	\$184,000	\$73,769	\$180,783	\$180,783	\$0	(\$3,217)	-1.75%
SW1-8340-0200-0000								
TRANSMIS & DIST CONTRACTUAL	\$88,129	\$105,000	\$61,102	\$90,753	\$90,753	\$0	(\$14,247)	-13.57%
SW1-8340-0400-0000								
TRANSMIS & DIST - GASOLINE/DIESEL	\$0	\$0	\$0	\$13,000	\$13,000	\$0	\$13,000	#DIV/0!
SW1-8340-0400-3510								
Total TRANSMISS AND DISPOSAL	\$438,357	\$629,000	\$351,026	\$664,754	\$664,754	\$0	\$22,754	3.62%
CAPITAL IMPROVEMENTS								
SW1-8397-0401-0000				\$14,536	\$14,536	\$0	\$14,536	#DIV/0!
Total CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$14,536	\$14,536	\$0	\$14,536	#DIV/0!
STATE RETIREMENT	\$52,250	\$53,465	\$0	\$55,000	\$55,000	\$0	\$1,535	2.87%
SW1-9010-0800-0000								
Total STATE RETIREMENT	\$52,250	\$53,465	\$0	\$55,000	\$55,000	\$0	\$1,535	2.87%
MEDICARE	\$5,460	\$5,461	\$3,344	\$5,890	\$5,890	\$0	\$429	7.86%
SW1-9020-0800-0000								
Total MEDICARE	\$5,460	\$5,461	\$3,344	\$5,890	\$5,890	\$0	\$429	7.86%
SOCIAL SECURITY	\$23,346	\$23,025	\$14,298	\$25,200	\$25,200	\$0	\$2,175	9.45%
SW1-9030-0800-0000								
Total SOCIAL SECURITY	\$23,346	\$23,025	\$14,298	\$25,200	\$25,200	\$0	\$2,175	9.45%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
SW1-9040-0800-0000								
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$7,500	\$0	\$4,000	\$4,000	\$0	(\$3,500)	-46.67%
SW1-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$7,500	\$0	\$4,000	\$4,000	\$0	(\$3,500)	-46.67%
MEDICAL INSURANCE	\$131,004	\$141,327	\$48,228	\$69,000	\$69,000	\$0	(\$72,327)	-51.18%
SW1-9060-0800-0000								
FLEX-PLAN	\$2,161	\$11,775	\$0	\$0	\$0	\$0	(\$11,775)	-100.00%
SW1-9060-0800-0100								
Total MEDICAL INSURANCE	\$133,165	\$153,102	\$48,228	\$69,000	\$69,000	\$0	(\$84,102)	-54.93%
UNION WELFARE BENEFITS	\$0	\$0	\$70,339	\$89,000	\$89,000	\$0	\$89,000	#DIV/0!

Account Description / Account Number	2016 Actual	2017 Budget	2017 Actual as of 9/1/17	2018 Department Request	2018 Tentative Budget	2018 Adopted Budget	Change	% Change
SW1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$0	\$0	\$70,339	\$89,000	\$89,000	\$0	\$89,000	#DIV/0!
SERIAL BOND - PRINCIPA	\$365,680	\$370,780	\$368,895	\$391,610	\$391,610	\$0	\$20,830	5.62%
SW1-9710-0600-0000								
SERIAL BOND - INTEREST	\$216,622	\$199,539	\$124,664	\$189,183	\$189,183	\$0	(\$10,356)	-5.19%
SW1-9710-0700-0000								
Total DEBT SERVICE	\$582,302	\$570,319	\$493,559	\$580,793	\$580,793	\$0	\$10,474	1.84%
Total EXPENDITURES	\$1,875,757	\$2,147,315	\$1,293,605	\$2,261,794	\$2,261,794	\$0	\$107,979	5.03%
Revenue Over (Under) Expenditures	\$104,978	\$0	(\$53,471)	\$0	\$0	\$0	\$6,500	

TOWN OF LEWISTON

**Appendix A
Debt Service
2018**

	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	\$ 46,200	\$ 2,824.00	\$ -
Road & Equipment	255,000	18,448.61	-
	<u>\$ 301,200</u>	<u>\$ 21,272.61</u>	<u>\$ -</u>
"DB" Fund			
Drainage '05	\$ 11,600	\$ 1,820.76	-
"SS1" Fund			
WPCC Upgrade	\$ 170,000	\$ 96,225.00	-
"SS2" Fund			
28% Utility Meters	\$ 25,592	\$ 2,063.60	-
"SS3" Fund			
Miller/Nesbit	\$ 5,000	\$ 68.83	\$ 52.35
Sanborn II	20,000	275.17	209.30
Sanborn III	25,000	313.36	238.00
Hewitt/EDNA	20,000	1,473.90	200.00
Colonial/Wayside	68,600	5,530.00	
7% Util. Meters	6,398	515.90	
Sanborn Sewer	20,000	13,706.26	
	<u>\$ 164,998</u>	<u>\$ 21,883.42</u>	<u>\$ 699.65</u>
"SW1" Fund			
65% Util. Meters	\$ 59,410	\$ 4,790.50	\$ -
Refinanced Water Lines	277,200	150,942.76	-
Elm/Annover PRV Pits	55,000	33,450.00	-
	<u>\$ 391,610</u>	<u>\$ 189,183.26</u>	<u>\$ -</u>
TOTAL	<u>\$ 1,065,000</u>	<u>\$ 332,448.65</u>	<u>\$ 699.65</u>

TOWN OF LEWISTON

Appendix B

2018 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2018 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	\$ 20,000	1/1 4/1 10/1	\$ 5,000	\$ 68.83	\$ 52.35
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	\$ 80,000	1/1 4/1 10/1	\$ 20,000	\$ 275.17	\$209.30
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	\$ 100,000	1/1 4/1 10/1	\$ 25,000	\$ 313.36	\$238.00
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC; (Phase IV EFC)	SS3	\$ 100,000	1/1 4/1 10/1	\$ 20,000	\$ 803.35 670.55	\$200.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	\$ 158,000	6/15 12/15	\$ 39,200	\$ 1,776.00 1,384.00	
4.125% 2007-2021, Phase 5, Part B	SS3	\$ 118,500	6/15 12/15	\$ 29,400	1,332.00 1,038.00	
6) Utility Meters (refinanced 2015) originally 4.125% 2007-2021 (Sewer/Water)		\$ 368,500				
	SS2 28%		6/15	\$ 25,592	\$ 1,159.76	
	SS3 7%		6/15	\$ 6,398	289.94	
	SW1 65%		6/15	\$ 59,410	2,692.30	
	SS2 28%		12/15		903.84	
	SS3 7%		12/15		225.96	
	SW1 65%		12/15		2,098.20	
7) VARIOUS (Consolidated) (refinanced 2015)		\$ 4,985,000				
	DB		6/15	\$ 46,200	1,643.00	
	SD/DB		6/15	\$ 11,600	968.38	
	SW1		6/15	\$ 277,200	76,857.38	
	DB		12/15		1,181.00	
	SD/DB		12/15		852.38	
	SW1		12/15		74,085.38	
8) VARIOUS Originally 2.25% 2013- 2033		\$ 4,175,000				
	SS1		1/15		\$ 48,112.50	
	SS3		1/15		6,853.13	
	SW1		1/15		16,725.00	
	SS1		7/15	\$ 170,000	48,112.50	
	SS3		7/15	\$ 20,000	6,853.13	
	SW1		7/15	\$ 55,000	16,725.00	
9) HIGHWAY BAN 1.48%, 2017	DB	\$1,250,000	9/6	\$ 255,000	\$ 18,448.61	
TOTAL		\$11,355,000		\$1,065,000	\$ 332,448.65	\$699.65

TOWN OF LEWISTON
Estimated Medical Insurance Union Welfare Benefits Comparison Appendix C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined			
	Medical	FSA	HRA	2018 Budget	Medical	FSA	HRA	2018 Budget	2018 Budget	2017 Budget	\$ Change	% Change
A Fund												
Active Retiree	\$ 52,981	\$ 2,000	\$ 13,200	\$ 68,181	\$ 56,200	\$ -	\$ 33,800	\$ 90,000	\$ 158,181	\$ 136,984	\$ 21,197	13.40%
Retiree Buyout	95,861	-	2,000	97,861					97,861	83,071	14,790	15.11%
Active Buyout	2,000	-	-	2,000					2,000	11,852	(9,852)	-492.60%
Admin Fees	5,000		5,025	10,025					10,025	10,550	(525)	-5.24%
Compliance Fees	1,056			1,056					1,056	2,385	(1,329)	-125.85%
	877			877					877	1,431	(554)	-63.17%
Total A Fund	\$ 157,775	\$ 2,000	\$ 20,225	\$ 180,000	\$ 56,200	\$ -	\$ 33,800	\$ 90,000	\$ 270,000	\$ 246,273	\$ 23,727	8.79%
B Fund												
Active Retiree	\$ 7,659	\$ 500	\$ 2,525	\$ 10,184	\$ 50,000	\$ -	\$ 26,000	\$ 76,000	\$ 86,184	\$ 53,395	\$ 32,789	38.05%
Retiree Buyout	10,639			10,639					10,639	9,375	1,264	11.88%
Active Buyout	1,000		650	1,650					1,650	3,300	(1,650)	-100.00%
Admin Fees	288			288					288	633	(345)	-119.79%
Compliance Fees	239			239					239	380	(141)	-59.00%
Total B Fund Non Police	\$ 19,825	\$ -	\$ 3,175	\$ 23,000	\$ 50,000	\$ -	\$ 26,000	\$ 76,000	\$ 99,000	\$ 67,083	\$ 31,917	32.24%
B-Police Fund												
Active Retiree	\$ 28,169	\$ 500	\$ 11,810	\$ 40,479	\$ 105,300	\$ -	\$ 46,200	\$ 151,500	\$ 191,979	\$ 195,148	\$ (3,169)	-1.65%
Retiree Buyout	10,978		3,400	14,378					14,378	13,867	511	3.55%
Active Buyout	2,000			2,000					2,000	2,000	-	0.00%
Admin Fees	624			624					624	633	(9)	-1.44%
Compliance Fees	519			519					519	380	139	26.78%
Total B Fund Police	\$ 42,290	\$ 500	\$ 15,210	\$ 58,000	\$ 105,300	\$ -	\$ 46,200	\$ 151,500	\$ 209,500	\$ 212,028	\$ (2,528)	-1.21%
Total B Fund	\$ 62,115	\$ 500	\$ 18,385	\$ 81,000	\$ 155,300	\$ -	\$ 72,200	\$ 227,500	\$ 308,500	\$ 279,111	\$ 29,389	9.53%
DB Fund												
Active Retiree	61,666		\$ 12,300	12,300	\$ 191,200	\$ -	\$ 100,800	\$ 292,000	\$ 304,300	\$ 289,860	\$ 14,440	4.75%
Retiree Buyout			14,100	75,766					75,766	78,930	(3,164)	-4.18%
Active Buyout												
Admin Fees	1,056			1,056					1,056	2,056	(1,000)	-94.70%
Compliance Fees	878			878					878	1,234	(356)	-40.55%
Total DB Fund	\$ 63,600	\$ -	\$ 26,400	\$ 90,000	\$ 191,200	\$ -	\$ 100,800	\$ 292,000	\$ 382,000	\$ 372,080	\$ 9,920	2.67%
SS1 Fund												
Active Retiree	\$ 116,371	\$ -	\$ 11,400	\$ 127,771	\$ 4,900	\$ -	\$ 2,600	\$ 7,500	\$ 135,271	\$ 161,769	\$ (26,498)	-19.59%
Retiree Buyout	67,047		13,600	80,647					80,647	74,117	6,530	8.10%
Active Buyout										4,458	(4,458)	
Admin Fees	864			864					864	1,521	(657)	-76.04%
Compliance Fees	718			718					718	913	(195)	-27.16%
Total SS1 Fund	\$ 185,000	\$ -	\$ 25,000	\$ 210,000	\$ 4,900	\$ -	\$ 2,600	\$ 7,500	\$ 217,500	\$ 242,778	\$ (25,278)	-11.62%

TOWN OF LEWISTON

Estimated Medical Insurance Union Welfare Benefits Comparison Appendix C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined			
	Medical	FSA	HRA	2018 Budget	Medical	FSA	HRA	2018 Budget	2018 Budget	2017 Budget	\$ Change	% Change
SS2 Fund												
Active		\$ 500	\$ 1,000	\$ 1,500					\$ 1,500	\$ 25,340	\$ (23,840)	-1589.33%
Retiree	34,324			34,324					34,324	31,519	2,805	8.17%
Retiree Buyout									2,000		2,000	100.00%
Active Buyout	2,000			2,000					96	173	(77)	-80.21%
Admin Fees	96			96					80	104	(24)	-30.00%
Compliance Fees	80			80					80			
Total SS2 Fund	\$ 36,500	\$ 500	\$ 1,000	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ 57,136	\$ (19,136)	-50.36%
SS3 Fund												
Active									\$ 20,912	\$ 19,418	\$ 1,494	7.14%
Retiree	20,412		\$ 500	20,912					-			
Retiree Buyout												
Active Buyout	48			48					48	82	(34)	-70.83%
Admin Fees	40			40					40	49	(9)	-22.50%
Compliance Fees	40			40					40			
Total SS3 Fund	\$ 20,500	\$ -	\$ 500	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 19,549	\$ 1,451	6.91%
SW1 Fund												
Active									\$ 92,375	\$ 103,510	\$ (11,135)	-12.05%
Retiree	54,246		\$ 3,375	3,375	\$ 60,200		\$ 28,800	\$ 89,000	63,746	46,908	16,838	26.41%
Retiree Buyout	1,000		9,500	63,746					1,000	1,500	(500)	-50.00%
Active Buyout												
Admin Fees	480			480					480	740	(260)	-54.17%
Compliance Fees	399			399					399	444	(45)	-11.28%
Total SW1 Fund	\$ 56,125	\$ -	\$ 12,875	\$ 69,000	\$ 60,200	\$ -	\$ 28,800	\$ 89,000	\$ 158,000	\$ 153,102	\$ 4,898	3.10%
Grand Total	\$ 581,615	\$ 3,000	\$ 104,385	\$ 689,000	\$ 467,800	\$ -	\$ 238,200	\$ 706,000	\$ 1,395,000	\$ 1,370,029	\$ 24,971	1.80%
TOTALS												
Active									\$ 990,702	\$ 985,283	\$ 5,419	0.55%
Retiree									377,361	337,788	39,573	10.49%
Retiree Buyout									3,000	17,810	(14,810)	-493.67%
Active Buyout									15,675	15,850	(175)	-1.12%
Admin Fees									4,512	8,224	(3,712)	-82.27%
Compliance Fees									3,750	4,936	(1,186)	-31.63%
Grand Total									\$ 1,395,000	\$ 1,369,891	\$ 25,109	1.80%

TOWN OF LEWISTON

Appendix D

**2018 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$70,181
Town Clerk	\$60,972
Supervisor	\$41,906
Town Justices (2)	\$27,399
Council Members (4)	\$13,856

TOWN OF LEWISTON

Sales Tax Revenue

Appendix E

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
January	\$ 241,486	\$ 239,337	\$ 259,820	\$ 240,059	\$ 247,833	\$ 268,006	\$ 274,790	\$ 262,285	\$ 278,893	\$ 302,927	\$ 296,384	\$ 286,535
February	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487	245,398	245,392
March	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873	315,271	328,306
April	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282	273,471	264,525
May	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,196	267,992
June	288,737	305,459	280,688	361,989	350,240	374,214	357,967	406,815	386,225	358,595	368,207	341,441
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	1,734,191
July	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304	297,856	295,209	284,284
August	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838	284,131	261,378
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	270,011	-
November	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	294,728	268,873	-
December	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	319,997	257,233	-
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	3,508,974	2,279,852
% Change		1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-1.09%	-4.07%	-53.91%

Average Growth Rate 2006 to 2017

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	\$ 2,037,600
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	1,562,400
SD Fund	231,710	248,000	211,965	262,095	232,148							
Total Budgeted	\$ 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	\$ 3,600,000
% Change		2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%
Over/(Under) Budget	\$ 201,614	\$ 153,245	\$ 277,088	\$ 77,044	\$ 66,611	\$ 252,588	\$ 322,817	\$ 275,160	\$ 91,629	\$ 51,863	\$ (291,026)	\$ (1,320,148)
% Difference	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	1.44%	-7.66%	-36.67%

TOWN OF LEWISTON
Estimated Retirement and Comparison 2018
Appendix F

FUND	2016		2017		2018		% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	CHANGE	
A Fund	\$ 145,516	\$ 135,876	\$ 139,008	\$	\$ 143,000	\$3,992	3%
B Fund	\$ 50,371	\$ 47,025	\$ 48,118	\$	\$ 50,000	\$1,882	4%
B Fund Police	\$ 189,097	\$ 163,158	\$ 180,452	\$	\$ 184,000	\$3,548	2%
B Fund Totals	\$ 239,468	\$ 210,183	\$ 228,570	\$	\$ 234,000		
DB Fund	\$ 156,709	\$ 144,890	\$ 149,701	\$	\$ 154,478	\$4,777	3%
SS1 Fund	\$ 117,532	\$ 109,726	\$ 112,276	\$	\$ 116,000	\$3,724	3%
SS2 Fund	\$ 27,984	\$ 26,125	\$ 26,732	\$	\$ 28,000	\$1,268	5%
SS3 Fund	\$ 5,597	\$ 5,225	\$ 5,346	\$	\$ 6,000	\$654	12%
SW1 Fund	\$ 55,968	\$ 52,250	\$ 53,465	\$	\$ 55,000	\$1,535	3%
Total	\$ 748,774	\$ 684,275	\$ 715,098	\$ -	\$ 736,478	\$21,380	3%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G

Fund	Description	Fund Balance			Fund Balance
		12.31.2016	2017 Increases	2017 Decreases	9.25.2017
H20	Sanborn Historical Improvements	\$ 193,466.00	\$ -	\$ (164,954.47)	\$ 28,511.53
H21	Sanborn Improvements	542.00	-	-	542.00
H22	Discover Niagara shuttle	-	50,000.00	(50,000.00)	-
H23	Piper Law Office	73.24	-	-	73.24
H24	Morgan Lewis Bust	-	33,850.00	(10,155.00)	23,695.00
H27	Dickersonville Cemetary	6,841.25	-	(141.54)	6,699.71
H28	Haz-Mat Building	154,980.32	-	-	154,980.32
H29	Police Training & Equipment	2,540.01	500.00	-	3,040.01
H30	LNRR Comfort Station	16,896.34	-	(3,644.30)	13,252.04
H31	Bike Path	131,978.96	-	(33,900.00)	98,078.96
H32	WPCC Upgrade	1,452,530.03	261.12	(29,965.19)	1,422,825.96
H33	Master Plan/Zoning Project	835.23	-	-	835.23
H34	Toohey Park	3,086.00	-	-	3,086.00
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	1,551.70	-	(1,551.70)	-
H49	Ice Rink Maintenance	73,745.02	17,700.00	(14,500.00)	76,945.02
H51	Mohawk Trail Pathway	-	13,958.00	-	13,958.00
H52	Stella Niagara Conversancy	-	50,000.00	(50,000.00)	-
H53	Colonial Village Playground	629.00	-	-	629.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H59	Power Allocation	(105,264.70)	105,764.70	(500.00)	-
H60	JD Easement Pipe Installation	(71,286.63)	-	-	(71,286.63)
H61	Recreational Development	147,498.41	-	(476.99)	147,021.42
H63	PIP	(60,269.71)	129,928.47	(3,412.00)	66,246.76
H64	PRV Improvements	68,101.24	-	-	68,101.24
H67	Jcap Meeting room Project	18,400.00	10,000.00	-	28,400.00
H72	Infrastructure Improvements	74,453.16	-	-	74,453.16
H86	Water Infrastructure	22,055.63	-	-	22,055.63
H91	Highway Bond	76,392.81	-	-	76,392.81
H93	Mountainview Water Line	9,374.67	-	-	9,374.67
H95	Equipment Reserve	319.85	-	-	319.85
H96	Greenway Funds (moved from T Account)	-	133,850.00	(133,850.00)	-
H97	NYPA Funds Annual Payment	1,875,752.15	850,000.00	-	2,725,752.15
H98	Town HYDRO Funds	248,644.88	301,152.78	-	549,797.66
H99	NYPA Settlement	122,785.37	-	-	122,785.37
Total		\$ 4,516,833.74	\$ 1,696,965.07	\$ (497,051.19)	\$ 5,716,747.62

TOWN OF LEWISTON

Appendix H

2018 FUND TRANSFERS

Account	Ice Rink Proceeds Fund (H49)	HYDRO FUNDS - Energy Credit - Utilities	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-0000/A00-1000-1189-0000	\$ 18,800	\$ 58,465	\$ -	\$ 77,265
TRANSFER FROM OTHER FUND B00-1000-0532-0000/B00-1000-1189-0000		\$ 172,250	\$ -	\$ 172,250
TRANSFER FROM OTHER FUND DB0-1000-5031-0000/DB0-1000-1189-0000		\$ 66,000	\$ 585,894	\$ 651,894
TRANSFER FROM OTHER FUND SS1-1000-1189-0000		\$ 77,560	\$ -	\$ 77,560
TRANSFER FROM OTHER FUND SS2-1000-5031-0000/A00-1000-1189-0000		\$ 33,025	\$ -	\$ 33,025
TRANSFER FROM OTHER FUND SS3-1000-1189-0000		\$ 2,500	\$ -	\$ 2,500
TRANSFER FROM OTHER FUND SW1-1000-1189-0000		\$ 15,600	\$ -	\$ 15,600
	\$ 18,800	\$ 425,400	\$ 585,894	\$ 1,030,094