

Town of Lewiston

Adopted Budget

2016

Approved 11/16/15

TOWN OF LEWISTON

DATE RECEIVED:

RECEIVED BY:

11/17 2015

Ag.

**Town of Lewiston
2016 Tentative Budget
Table of Contents**

2016 Budget Summary - Adopted Budget	3
2015 Budget Summary - Adopted 11/10/14	4
2016 Budget Summary - Tentative Budget	5
2016 Budget Summary - Departmental Requests	6
2016 Tax Levy - Tentative 9/30/15	7
2016 Tax Levy Comparison - Tentative Budget	8
General Fund - "A"	9 to 20
General Outside Village Fund - "B"	21 to 27
Highway / Drainage - Town Outside Village Fund - "DB"	28 to 31
Fire Protection Fund - "SF"	31 to 32
Lewiston Heights Fund - "SL"	33
Refuse Fund - "SR"	34
Water Pollution Control Center Fund - "SS1"	35 to 37
LMSIA Fund - "SS2"	38 to 40
Lewiston South Sewer Fund - "SS3"	41 to 43
Lewiston Water Improvement Fund - "SW1"	44 to 46
Debt Service 2016	Appendix A
2016 Bond Payments	Appendix B
Estimated Medical Insurance & Comparison	Appendix C
2016 Schedule of Salaries Elected Town Officials	Appendix D
Sales Tax Revenue	Appendix E
Estimated Retirement & Comparison	Appendix F
Capital Account Fund Balances as of 9/30/14	Appendix G
2016 Fund Transfers	Appendix H

**TOWN OF LEWISTON
2016 BUDGET SUMMARY
ADOPTED BUDGET
APPROVED 11/--/15**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,497,373	\$2,497,373	\$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		\$10,096,148	\$10,096,148	\$0	\$0
SPECIAL DISTRICTS					
SF	FIRE PROTECTION	\$1,258,080	\$42,435	\$0	\$1,288,932.00
SL	LEWISTON HEIGHTS	\$14,000	\$6,000	\$0	\$8,000.00
SR	REFUSE	\$327,110	\$0	\$0	\$327,110.00
SS2	LMSIA	\$1,664,526	\$1,445,747	\$0	\$218,778.76
SS3	LEWISTON SOUTH SE	\$304,710	\$112,863	\$0	\$191,847.00
SW1	LEWISTON WATER IMPROVEMENT	\$1,923,720	\$1,441,318	\$0	\$482,401.90
SUBTOTAL		\$5,492,146	\$3,048,363	\$0	\$2,517,070
TOTAL		\$15,588,294	\$13,144,511	\$0	\$2,517,069.66
ASSESSSED VAL.					
	VILLAGE		\$146,169,834		
	TOWN O/S VILLAGE		\$690,787,417		
	TOTAL		\$836,957,251		

**TOWN OF LEWISTON
2015 BUDGET SUMMARY
ADOPTED 11/10/14**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,464,017	\$2,464,017	\$0	\$ -
B	GENERAL/ OUTSIDE VILLAGE	\$3,032,199	\$2,827,187	\$205,012	\$ -
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$2,841,530	\$2,835,600	\$5,930	\$ -
SS1	WATER POLLUTION CONTROL CENTER	\$1,984,937	\$1,984,937	\$0	\$ -
SUBTOTAL		\$10,322,683	\$10,111,741	\$210,942	\$ -

SPECIAL DISTRICTS

SW1	LEWISTON WATER IMPROVEMENT	\$1,904,523	\$1,425,223	\$0	\$ 479,300
SF	FIRE PROTECTION	\$1,375,685	\$97,585	\$0	\$ 1,288,932
SS2	LMSIA	\$1,765,951	\$1,440,999	\$106,550	\$ 218,402
SS3	LEWISTON SOUTH SE	\$361,458	\$131,135	\$38,476	\$ 191,847
SL	LEWISTON HEIGHTS	\$14,000	\$0	\$6,000	\$ 8,000
SR	REFUSE	\$327,040	\$0	\$0	\$ 327,040
SUBTOTAL		\$5,748,657	\$3,094,942	\$151,026	\$ 2,513,521

TOTAL		\$16,071,340	\$13,206,683	\$361,968	\$ 2,513,521
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ASSESSED VAL.	VILLAGE	\$145,137,014
	TOWN O/S VILLAGE	\$675,883,812
	TOTAL	\$821,020,826

**TOWN OF LEWISTON
2016 BUDGET SUMMARY
TENTATIVE BUDGET**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,530,821	\$2,530,821	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$2,957,397	\$2,957,397	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,761,587	\$2,761,587	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,838,073	\$1,838,073	\$0	\$0
SUBTOTAL		\$10,087,878	\$10,087,878	\$0	\$0
SPECIAL DISTRICTS					
SF FIRE PROTECTION		\$1,308,269	\$30,169	\$0	\$1,278,100.00
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000.00
SR REFUSE		\$327,040	\$0	\$0	\$327,040.00
SS2 LMSIA		\$1,664,402	\$1,446,000	\$0	\$218,402.00
SS3 LEWISTON SOUTH SE		\$308,554	\$116,707	\$0	\$191,847.00
SW1 LEWISTON WATER IMPROVEMENT		\$1,898,764	\$1,419,464	\$0	\$479,300.00
SUBTOTAL		\$5,521,029	\$3,018,340	\$0	\$2,502,689
TOTAL		\$15,608,907	\$13,106,218	\$0	\$2,502,689.00
ASSESSED VAL.		VILLAGE	\$146,169,834		
		TOWN O/S VILLAGE	\$690,787,417		
		TOTAL	\$836,957,251		

**TOWN OF LEWISTON
2016 BUDGET SUMMARY
DEPARTMENT REQUEST**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,596,039	\$2,596,039	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$3,003,812	\$3,003,812	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,775,887	\$2,775,887	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,838,073	\$1,838,073	\$0	\$0
SUBTOTAL		\$10,213,811	\$10,213,811	\$0	\$0

SPECIAL DISTRICTS

SW1 LEWISTON WATER IMPROVEMENT		\$2,068,542	\$1,419,464	\$0	\$649,078.00
SF FIRE PROTECTION		\$1,326,002	\$47,902	\$0	\$1,278,100.00
SS2 LMSIA		\$1,664,402	\$1,446,000	\$0	\$218,778.76
SS3 LEWISTON SOUTH SE		\$308,554	\$112,863	\$0	\$191,847.00
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000.00
SR REFUSE		\$327,110	\$0	\$0	\$327,110.00
SUBTOTAL		\$5,708,610	\$3,032,229	\$0	\$2,672,913.76
TOTAL		\$15,922,421	\$13,246,040	\$0	\$2,672,913.76

ASSESSED VAL.

VILLAGE	\$145,137,014
TOWN O/S VILLAGE	\$675,883,812
TOTAL	\$821,020,826

**TOWN OF LEWISTON
2016 TAX LEVY
Adopted Budget 11/16/15**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		836,957,251	0.0000	0	0
LEWISTON O/S VIL.	B		690,787,417	0.0000	0	0
LEWISTON OSV-HIGHWAY	DB	TOV	690,787,417	0.0000	0	0
LEWISTON OSV-DRAINAGE	DB		690,787,417	0.0000	0	0
FIRE PROTECTION	SF	FP-241	713,023,235	1.8077	1,288,932	1,288,932
LEWISTON WIA	SW1	WD-240	918,336,004	0.5253	482,402	482,402
LEWISTON MSIA	SS2	SD-243	663,272,210	0.1016	67,388	
LEWISTON MSIA	SS2	SD-243 P/U	4,217	35.9000	151,390	218,779
LEWISTON SSIA	SS3	SD-245	84,336,226	2.2193	187,167	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	191,847
LEWISTON HTS. GAS	SL	GS-241	40	200.0000	8,000	8,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,673	70.0000	327,110	<u>327,110</u>
						2,517,070
ASSESSED VALUATION		VILLAGE	146,169,834			
		TOWN O/S V	<u>690,787,417</u>			
		TOTAL	836,957,251			

**TOWN OF LEWISTON
2015 TAX LEVY COMPARISON
TENTATIVE BUDGET**

		2014	2015	2016	RATE% CHANGE
<u>PART TOWN TAX</u>					
B - TOWN OUTSIDE VILLAGE		\$0	\$0	\$0	0.00%
DB - HIGHWAY		\$0	\$0	\$0	0.00%
<u>SPECIAL DISTRICTS</u>					
SF - FIRE PROTECTION		\$1,248,458	\$1,278,100	\$1,288,932	
	Rate AV	\$1.7837	\$1.8077	\$1.8077	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$475,559	\$479,300	\$482,402	
	Rate AV	\$0.5253	\$0.5253	\$0.5253	0.00%
SS2 - LMSIA		\$215,358	\$218,402	\$218,779	
	Rate AV	\$0.1016	\$0.1016	\$0.1016	0.00%
	Rate AV	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER		\$191,999	\$191,847	\$191,847	
	Rate AV	\$2.2193	\$2.2193	\$2.2193	0.00%
	Rate AV	\$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS		\$8,000	\$8,000	\$8,000	
	Rate AV	\$200.0000	\$200.0000	\$200.0000	0.00%
SR - REFUSE		\$325,969	\$327,040	\$327,110	
	Rate AV	\$70.00	\$70.00	\$70.00	0.00%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-0599-0000								
INT & PEN-REAL PROPERT	\$13,302	\$14,000	\$167,729	\$20,000	\$20,000	\$20,000	\$6,000	42.86%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$834,391	\$813,000	\$345,570	\$690,300	\$690,300	\$732,205	(\$80,795)	-9.94%
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	\$136,630	\$63,025	\$152,728	\$50,000	\$50,000	\$75,000	\$11,975	19.00%
A00-1000-1170-0102								
MODERN (RECREATION PAR	\$105,989	\$103,275	\$43,898	\$77,805	\$77,805	\$82,900	(\$20,375)	-19.73%
A00-1000-1170-0103								
ENERGY CREDIT M&T UTILITIES	\$100,000			\$52,000	\$52,000	\$55,000	\$55,000	N/A
A00-1000-1189-0000								
TAX COLLECTOR FEE	\$840	\$700	\$370	\$550	\$550	\$550	(\$150)	N/A
A00-1000-1232-0000								
CLERK FEES	\$3,069	\$2,640	\$1,763	\$2,500	\$2,500	\$2,500	(\$140)	-5.30%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$105,989	\$103,275	\$43,898	\$0	\$0	\$0	(\$103,275)	-100.00%
A00-1000-1270-0000								
PUBL POUND CHR & DOG	\$570	\$400	\$175	\$250	\$250	\$250	(\$150)	-37.50%
A00-1000-1550-0000								
ENGINEERING GIS SERVIC	\$20	\$100	\$20	\$20	\$20	\$20	(\$80)	-80.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,969	\$2,000	\$1,265	\$1,800	\$1,800	\$1,800	(\$200)	-10.00%
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	\$16,858	\$19,000	\$15,102	\$19,000	\$19,000	\$31,000	\$12,000	63.16%
A00-1000-2001-0000								
RECREATION SPECIAL EVE	\$151,272	\$100,000	\$172,636	\$100,000	\$125,000	\$125,000	\$25,000	25.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$48,823	\$25,000	\$53,319	\$25,000	\$25,000	\$25,000	\$0	0.00%
A00-1000-2020-0000								
JOSEPH DAVIS PARK	\$0	\$0	\$275	\$0	\$0	\$0	\$0	0.00%
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								
INTEREST & EARNINGS	\$336	\$1,200	\$152	\$0	\$0	\$0	(\$1,200)	-100.00%
A00-1000-2401-0000								
BINGO LICENSES	\$2,240	\$2,530	\$1,627	\$2,416	\$2,400	\$2,400	(\$130)	-5.14%
A00-1000-2540-0000								
DOG LICENSES	\$18,256	\$19,240	\$13,823	\$25,000	\$20,000	\$20,000	\$760	3.95%
A00-1000-2544-0000								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Commitment Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
OTHER LICENSES	\$350	\$0	\$300	\$400	\$400	\$400	\$400	N/A
A00-1000-2545-0000								
ADMINISTRATION FEES	\$6,500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2565-0000								
PERMITS & LIC'S OTHER	\$25	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2590-0000								
FINES & FORFEITED BAIL	\$390,377	\$325,000	\$257,247	\$325,000	\$325,000	\$351,980	\$26,980	8.30%
A00-1000-2610-0000								
JUSTICE CT GRANT REC'D	\$26,762	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2620-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000								
REFUND PRIOR YRS EXP	\$30,116	\$0	\$133	\$0	\$0	\$0	\$0	N/A
A00-1000-2701-0000								
MISCELLANEOUS REVENUES	\$1,065	\$1,500	\$4,537	\$1,500	\$1,500	\$1,500	\$0	0.00%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$25,000	\$75,000	\$0	\$30,000	\$30,000	\$50,000	(\$25,000)	-33.33%
A00-1000-2770-0100								
JOSEPH DAVIS REIMB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0200								
STATE REV SHARING (P/C	\$85,269	\$85,000	\$0	\$85,000	\$85,000	\$85,000	\$0	0.00%
A00-1000-3001-0000								
TRANSFER FROM OTHER FU	\$30,000	\$198,132	(\$21,463)	\$577,498	\$492,296	\$324,868	\$126,736	63.97%
A00-1000-5031-0000								
Total REVENUE	\$2,646,018	\$2,464,017	\$1,762,604	\$2,596,039	\$2,530,821	\$2,497,373	\$33,356	1.35%
PRIOR YEARS EXPENSE			\$32,534	\$0	\$0	\$0	\$0	N/A
A00-0000-0523-0000								
COUNCIL PEOPLE (4)	\$52,446	\$55,423	\$38,370	\$55,424	\$55,424	\$55,424	\$1	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$1,016	\$2,000	\$448	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-1010-0400-0000								
Total TOWN BOARD	\$53,462	\$57,423	\$71,352	\$57,424	\$57,424	\$57,424	\$1	0.00%
JUSTICES(2) & CLERKS(2)	\$149,065	\$145,906	\$101,095	\$151,355	\$147,674	\$146,135	\$229	0.16%
A00-1110-0100-0000								
COURT SECURITY	\$53,919	\$15,267	\$10,010	\$15,500	\$18,000		(\$15,267)	-100.00%
A00-1110-0100-0100								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
COURT ADMIN	\$0	\$39,235	\$26,893	\$40,040	\$41,602		(\$39,235)	N/A
A00-1110-0100-0101								
TOWN PROSECUTOR	\$18,183	\$17,773	\$12,304	\$18,306	\$17,773		(\$17,773)	-100.00%
A00-1110-0100-0200								
JUSTICE EQUIPMENT	\$1,358	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
A00-1110-0200-0000								
JUSTICE CONTRACTUAL	\$11,781	\$19,000	\$12,814	\$25,000	\$25,974	\$25,194	\$6,194	32.60%
A00-1110-0400-0000								
JUSTICE GRANT EXPENSES	\$4,128	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1110-0400-0200								
PROSECUTOR CONTRACTUAL	\$0	\$500	\$0	\$500	\$500		(\$500)	-100.00%
A00-1110-0400-0200								
Total TOWN JUSTICE	\$238,434	\$240,181	\$163,116	\$253,201	\$254,023	\$173,829	(\$66,352)	-27.63%
SUPERVISOR PERSONAL SV	\$95,103	\$90,659	\$62,503	\$98,934	\$98,934	\$98,904	\$8,245	9.09%
A00-1220-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	(\$27,664)	(\$18,637)	(\$28,638)	(\$28,638)	(\$28,638)	(\$974)	N/A
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$978	\$1,000	\$110	\$1,000	\$1,000	\$1,000	\$0	0.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$5,596	\$10,000	\$7,297	\$12,860	\$12,860	\$12,500	\$2,500	25.00%
A00-1220-0400-0000								
GASBY 34 STARTUP	\$2,360	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-1220-0401-0000								
Total SUPERVISOR	\$104,037	\$75,995	\$51,273	\$86,156	\$86,156	\$85,766	\$9,771	12.86%
BUDGET OFFICER	\$27,750	\$60,900	\$32,829	\$60,000	\$60,000	\$60,000	(\$900)	-1.48%
A00-1310-0100-0000								
JR ACCOUNTANT	\$43,246	\$31,852	\$0	\$31,582	\$31,582	\$31,582	(\$270)	-0.85%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	\$0	(\$64,718)	(\$24,724)	\$0	(\$40,800)	(\$73,266)	(\$8,548)	N/A
A00-1310-0100-0002								
INTERNAL CLAIMS AUDITOR	\$59,201	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1310-0100-0100								
BUDGET OFFICE EQUIPMENT	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRAC	\$4,600	\$5,000	\$2,032	\$5,000	\$5,000	\$4,850	(\$150)	-3.00%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$134,797	\$34,034	\$10,137	\$97,582	\$56,782	\$24,166	(\$9,868)	-28.99%

Account De- scription / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	716 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Chang.
AUDITOR A00-1320-0400-0000	\$22,000	\$23,500	\$17,130	\$23,000	\$23,000	\$23,000	(\$500)	-2.13%
Total INDEPENDENT AUDITING	\$22,000	\$23,500	\$17,130	\$23,000	\$23,000	\$23,000	(\$500)	-2.13%
TAX RECEIVER PERSONAL A00-1330-0100-0000	\$72,745	\$49,232	\$3,574	\$0	\$0	\$0	(\$49,232)	-100.00%
TAX RECEIVER EQUIPMENT A00-1330-0200-0000	\$500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TAX RECEIVER CONTRACTU A00-1330-0400-0000	\$3,658	\$6,650	\$7,262	\$0	\$0	\$0	(\$6,650)	-100.00%
Total TAX COLLECTION	\$76,903	\$55,882	\$10,836	\$0	\$0	\$0	(\$55,882)	-100.00%
ASSESSOR PERSONAL SVC A00-1355-0100-0000	\$89,237	\$86,688	\$59,823	\$89,984	\$88,362	\$88,362	\$1,674	1.93%
ASSESSOR OUT OF DEPT- PER SE A00-1355-0100-0100	\$333	\$0	\$0	\$0	\$0	\$0	\$0	
ASSESSOR EQUIPMENT A00-1355-0200-0000	\$379	\$1,000	\$0	\$2,000	\$2,000	\$2,000	\$1,000	100.00%
ASSESSOR CONTRACTUAL A00-1355-0400-0000	\$20,606	\$22,480	\$8,231	\$23,080	\$22,565	\$19,177	(\$3,303)	-14.69%
Total ASSESSOR	\$110,555	\$110,168	\$68,054	\$115,064	\$112,927	\$109,539	(\$629)	-0.57%
TOWN CLERK PERSONAL SV A00-1410-0100-0000	\$143,632	\$139,804	\$130,754	\$177,146	\$174,135	\$164,135	\$24,331	17.40%
OUT OF DEPT / PERS SVC A00-1410-0100-0100	\$674	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TOWN CLERK EQUIPMENT A00-1410-0200-0000	\$200	\$200	\$0	\$1,600	\$1,400	\$1,400	\$1,200	600.00%
TOWN CLERK CONTRACTUAL A00-1410-0400-0000	\$5,322	\$5,383	\$3,407	\$13,775	\$13,000	\$13,175	\$7,792	144.75%
Total TOWN CLERK	\$149,828	\$145,387	\$134,161	\$192,521	\$188,535	\$178,710	\$33,323	22.92%
ATTORNEY PERSONAL SERV A00-1420-0100-0000	\$0	\$69,000	\$0	\$0	\$0	\$0	(\$69,000)	-100.00%
TOWN PROSECUTOR Personal Serv A00-1420-0100-0020	\$0	\$0	\$0	\$0	\$0	\$59,375	\$59,375	
COURT SECURITY A00-1420-0100-0100	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000	
ATTORNEY CONT & LITIGA A00-1420-0400-0000	\$87,445	\$50,000	\$100,013	\$150,000	\$150,000	\$150,000	\$100,000	200.00%
PROSECUTOR CONTRACTUAL A00-1420-0400-0020	\$0	\$0	\$0	\$0	\$0	\$500	\$500	

Account De: sion / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 L. Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.00%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
NIAGARA POWER COALITION A00-1420-0400-0200	\$9,724	\$16,446	\$12,334	\$17,500	\$17,500	\$17,500	\$1,054	6.41%
Total ATTORNEY	\$197,169	\$185,446	\$162,347	\$217,500	\$217,500	\$295,375	\$109,929	59.28%
ENGINEER PERSONAL SVC A00-1440-0100-0000	\$14,325	\$15,565	\$9,208	\$16,225	\$16,225	\$16,225	\$660	4.24%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$188	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$3,454	\$6,000	\$472	\$6,000	\$6,000	\$6,000	\$0	0.00%
Total ENGINEERING	\$17,967	\$22,565	\$9,680	\$23,225	\$23,225	\$23,225	\$660	2.92%
ELECTION INSPECTORS A00-1450-0100-0000	\$330	\$800	\$0	\$379	\$0	\$0	(\$800)	-100.00%
ELECTION CONTRACTUAL A00-1450-0400-0000	\$0	\$300	\$532	\$30	\$420	\$270	(\$30)	-10.00%
Total ELECTIONS	\$330	\$1,100	\$532	\$409	\$420	\$270	(\$830)	-75.45%
BLDGS - CUSTODIAN A00-1620-0100-0000	\$35,336	\$34,731	\$23,927	\$35,277	\$34,720	\$34,800	\$69	0.20%
OUT OF DEPT / PERS SVC A00-1620-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BLDGS EQUIPMENT A00-1620-0200-0000	\$0	\$2,000	\$0	\$4,700	\$4,700	\$2,700	\$700	35.00%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$77,160	\$55,000	\$35,601	\$53,315	\$54,000	\$52,965	(\$2,035)	-3.70%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$6,850	\$9,000	\$4,685	\$8,472	\$7,572	\$7,572	(\$1,428)	-15.87%
Total BUILDINGS	\$119,346	\$100,731	\$64,213	\$101,764	\$100,992	\$98,037	(\$2,694)	-2.67%
INSURANCE A00-1910-0400-0000	\$27,798	\$31,123	\$29,247	\$30,184	\$30,184	\$30,709	(\$414)	-1.33%
INSURANCE DEDUCTIBLE A00-1910-0401-0000	\$0	\$5,000	\$2,500	\$2,500	\$2,500	\$2,500	(\$2,500)	-50.00%
Total INSURANCE	\$27,798	\$36,123	\$31,747	\$32,684	\$32,684	\$33,209	(\$2,914)	-8.07%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
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	\$2,905	\$3,100	\$2,955	\$3,200	\$3,200	\$3,200	\$100	3.23%
Total TAXES MUNICIPAL PROP	\$2,905	\$3,100	\$2,955	\$3,200	\$3,200	\$3,200	\$100	3.23%
CONTINGENCY A00-1990-0400-0000	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%
Total CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%
TRAFFIC CONTROL - PERSONAL SERV A00-3310-0100-0000						\$23,040	\$23,040	
TRAFFIC CONTROL-POLICE CONTRACTUAL A00-3310-0400-0050						\$3,840	\$3,840	
TRAFFIC CONTROL- CONTRACTUA A00-3310-0400-0000	\$0	\$3,500	\$1,515	\$3,500	\$3,500	\$3,500	\$0	0.00%
Total TRAFFIC CONTROL	\$0	\$3,500	\$1,515	\$3,500	\$3,500	\$3,500	\$0	0.00%
DOG CONTROL OFFICER A00-3510-0100-0000	\$34,926	\$35,277	\$24,166	\$36,115	\$35,277	\$35,277	\$0	0.00%
DOG CONTROL EQUIPMENT A00-3510-0200-0000	(\$250)	\$200	\$0	\$1,700	\$600	\$600	\$400	200.00%
DOG CONTROL CONTRACTUA A00-3510-0400-0000	\$5,858	\$6,850	\$3,908	\$7,820	\$7,820	\$7,820	\$970	14.16%
Total DOG CONTROL	\$40,534	\$42,327	\$28,074	\$45,635	\$44,797	\$43,697	\$1,370	3.24%
BD OF HEALTH (NIACAP) A00-4010-0400-0000	\$9,000	\$4,000	\$0	\$5,000	\$4,000	\$4,000	\$0	0.00%
Total NIA CAP PUBLIC HEALTH	\$9,000	\$4,000	\$0	\$5,000	\$4,000	\$4,000	\$0	0.00%
HIGHWAY SUPERINT PERS A00-5010-0100-0000	\$95,394	\$92,003	\$63,064	\$93,526	\$93,526	\$92,323	\$320	0.35%
HIGHWAY ADMIN CONTRACT A00-5010-0400-0000	\$1,925	\$4,000	\$791	\$4,000	\$4,000	\$2,000	(\$2,000)	-50.00%
Total SUPER OF HIGHWAYS	\$97,319	\$96,003	\$63,855	\$97,526	\$97,526	\$94,323	(\$1,680)	-1.75%

Account De- scription / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Chang-
TOWN GARAGE A00-5132-0400-0000	\$64,105	\$60,000	\$40,369	\$60,000	\$60,000	\$60,000	\$0	0.00%
Total TOWN GARAGE	\$64,105	\$60,000	\$40,369	\$60,000	\$60,000	\$60,000	\$0	0.00%
AMERICAN LEGION-LEWIST A00-6510-0422-0000	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
AMERICAN LEGION-SANBOR A00-6510-0423-0000	\$500	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
VFW A00-6510-0424-0000	\$600	\$300	\$300	\$300	\$600	\$600	\$300	100.00%
LEWISTON BEAUTIFICAION A00-6510-0425-0000	\$300	\$300	\$300	\$300	\$300	\$300	\$0	0.00%
Total VETERANS SERVICES	\$2,000	\$1,700	\$1,700	\$1,700	\$2,000	\$2,000	\$300	17.65%
RECREATION PERSONAL SV A00-7020-0100-0000	\$61,541	\$44,997	\$21,651	\$45,672	\$45,672	\$42,172	(\$2,825)	-6.28%
Total RECREATION ADMIN	\$61,541	\$44,997	\$21,651	\$45,672	\$45,672	\$42,172	(\$2,825)	-6.28%
JOSEPH DAVIS PARK PERS A00-7110-0100-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
JOE DAVIS PERS - OUT OF DEPT A00-7110-0100-0100	\$773	\$0	\$0	\$0	\$0	\$0	\$0	N/A
JOSEPH DAVIS PARK EQUI A00-7110-0200-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
JOSEPH DAVIS PARK CONT A00-7110-0400-0000	\$20,344	\$0	\$1,289	\$0	\$0	\$0	\$0	N/A
Total PARKS	\$21,117	\$0	\$1,289	\$0	\$0	\$0	\$0	N/A
RECREATION SEASONAL HE A00-7310-0100-0000	\$46,907	\$40,000	\$47,123	\$40,000	\$40,000	\$40,000	\$0	0.00%
RECREATION EQUIPMENT A00-7310-0200-0000	\$10,068	\$15,000	\$9,162	\$15,000	\$15,000	\$11,000	(\$4,000)	-26.67%
RECREATION CONTRACTUAL A00-7310-0400-0000	\$91,507	\$94,500	\$83,200	\$94,500	\$94,500	\$87,300	(\$7,200)	-7.62%
REC SPECIAL EVENTS A00-7310-0401-0000	\$97,143	\$100,000	\$101,243	\$100,000	\$100,000	\$125,000	\$25,000	25.00%
RECREATION CONCESSIONS A00-7310-0402-0000	\$23,136	\$25,000	\$26,625	\$25,000	\$25,000	\$25,000	\$0	0.00%
Total RECREATION DEPART	\$268,761	\$274,500	\$267,353	\$274,500	\$274,500	\$288,300	\$13,800	5.03%

Account De- scription / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Chang.
SANBORN LIBRARY A00-7410-0442-0000	\$54,000	\$54,500	\$40,875	\$54,500	\$54,500	\$54,500	\$0	0.00%
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$5,200	\$5,400	\$5,400	\$5,518	\$5,400	\$5,400	\$0	0.00%
Total LIBRARIES	\$59,200	\$59,900	\$46,275	\$60,018	\$59,900	\$59,900	\$0	0.00%
HISTORIAN A00-7510-0400-0000	\$500	\$500	\$250	\$500	\$500	\$500	\$0	0.00%
HISTORICAL ASSOC OF LE A00-7510-0436-0000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total HISTORIAN	\$10,500	\$500	\$250	\$500	\$500	\$500	\$0	0.00%
SANBORN HIST SOC CONTR A00-7520-0400-0000	\$41,000	\$41,000	\$30,750	\$57,700	\$41,000	\$41,000	\$0	0.00%
ARTPARK A00-7520-0410-0000	\$134,202	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total SPECIAL SERVICES	\$175,202	\$41,000	\$30,750	\$57,700	\$41,000	\$41,000	\$0	0.00%
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$117,923	\$118,651	\$79,419	\$108,655	\$108,655	\$111,000	(\$7,651)	-6.45%
OUT OF DEPT - PERS SERV A00-7630-0100-0000	\$0	\$0	\$138	\$0	\$0	\$0	\$0	
SENIORS EQUIPMENT A00-7630-0200-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SENIOR VAN A00-7630-0201-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SENIORS CONTRACTURAL A00-7630-0400-0000	\$40,878	\$44,500	\$25,375	\$44,500	\$44,500	\$43,200	(\$1,300)	-2.92%
Total SENIOR CITIZENS	\$158,801	\$163,651	\$104,932	\$153,655	\$153,655	\$154,700	(\$8,951)	-5.47%
SANBORN SENIORS PERSON A00-7635-0100-0000	\$7,218	\$8,747	\$4,797	\$8,873	\$8,873	\$8,873	\$126	1.44%
SANBORN SENIORS EQUIPM A00-7635-0200-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SANBORN SENIORS CONTRA A00-7635-0400-0000	\$10,405	\$10,000	\$7,696	\$10,000	\$10,000	\$10,000	\$0	0.00%
Total SANBORN SENIOR CITIZ	\$17,623	\$18,747	\$12,493	\$18,873	\$18,873	\$18,873	\$126	0.67%
BINGO INSPECTOR-PERS S A00-7989-0100-0000	\$535	\$800	\$475	\$826	\$826	\$826	\$26	3.25%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
Total BINGO	\$535	\$800	\$475	\$826	\$826	\$826	\$26	3.25%
HAZ-MAT SECRETARY A00-8080-0100-0000	\$10,579	\$0	\$0	\$0	\$0	\$0	\$0	
HAZ-MAT EQUIPMENT A00-8080-0200-0000	\$12,614	\$0	\$0	\$0	\$0	\$0	\$0	
HAZ-MAT CONTRACTUAL A00-8080-0400-0000	\$9,198	\$0	\$0	\$0	\$0	\$0	\$0	
Total HAZ/MAT	\$32,391	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$1,923	\$3,060	\$0	\$0	\$0	\$0	(\$3,060)	-100.00%
Total ENVIR CONTROL OFFICER	\$1,923	\$3,060	\$0	\$0	\$0	\$0	(\$3,060)	-100.00%
TOWN COMMUNICATIONS A00-8095-0400-0000	\$1,310	\$5,000	\$995	\$5,000	\$5,000	\$5,000	\$0	0.00%
Total COMMUNICATIONS	\$1,310	\$5,000	\$995	\$5,000	\$5,000	\$5,000	\$0	0.00%
HART AWARD A00-8989-0430-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
LIGHT UP SANBORN A00-8989-0431-0000	\$1,424	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$0	0.00%
LOWER N.RIVER REGION C A00-8989-0432-0000	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	
SANBORN PROF BUS ASSOC A00-8989-0432-0100	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
JAZZ FESTIVAL A00-8989-0432-0200	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
SANBORN BAND A00-8989-0433-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
LEWISTON COUNCIL O/T/A A00-8989-0436-0000	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	
NF AIR BASE (NIMAC) A00-8989-0437-0000	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total SPECIAL SERVICES	\$143,924	\$23,400	\$23,400	\$23,400	\$23,400	\$23,400	\$0	0.00%
STATE RETIREMENT A00-9010-0800-0000	\$216,303	\$178,427	\$0	\$145,516	\$145,516	\$145,516	(\$32,911)	-18.45%
Total STATE RETIREMENT	\$216,303	\$178,427	\$0	\$145,516	\$145,516	\$145,516	(\$32,911)	-18.45%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
MEDICARE A00-9020-0800-0000	\$17,856	\$16,427	\$10,785	\$16,063	\$16,063	\$15,530	(\$597)	-5.46%
Total MEDICARE	\$17,856	\$16,427	\$10,785	\$16,063	\$16,063	\$15,530	(\$597)	-5.46%
SOCIAL SECURITY A00-9030-0800-0000	\$76,481	\$69,559	\$46,117	\$68,683	\$68,683	\$66,404	(\$3,155)	-4.54%
Total SOCIAL SECURITY	\$76,481	\$69,559	\$46,117	\$68,683	\$68,683	\$66,404	(\$3,155)	-4.54%
WORKERS COMPENSATION A00-9040-0800-0000	\$34,616	\$61,854	\$58,928	\$38,800	\$38,800	\$38,800	(\$23,054)	-37.27%
Total WORKERS COMP	\$34,616	\$61,854	\$58,928	\$38,800	\$38,800	\$38,800	(\$23,054)	-37.27%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$5,228	\$2,000	\$9,360	\$15,000	\$15,000	\$15,000	\$13,000	650.00%
Total UNEMPLOY INSURANCE	\$5,228	\$2,000	\$9,360	\$15,000	\$15,000	\$15,000	\$13,000	650.00%
DISABILITY INSURANCE A00-9055-0800-0000	\$2,169	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total DISABILITY INSURANCE	\$2,169	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$172,110	\$163,330	\$128,087	\$190,192	\$190,192	\$190,192	\$26,862	16.45%
FLEX-PLAN A00-9060-0800-0100	\$2,215	\$8,100	(\$29)	\$35,050	\$35,050	\$35,050	\$26,950	332.72%
Total MEDICAL INSURANCE	\$174,325	\$171,430	\$128,058	\$225,242	\$225,242	\$225,242	\$53,812	31.39%
BANK CHARGES A00-9903-0000-0000	\$40	\$100	\$3,818	\$0	\$0	\$0	(\$100)	-100.00%
Total BANK CHARGES	\$40	\$100	\$3,818	\$0	\$0	\$0	(\$100)	-100.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$81,432	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ	\$81,432	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account De- Number	tion / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 L . . . rtment Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Chang-
Total Expenditures		\$3,031,268	\$2,464,017	\$1,701,475	\$2,596,039	\$2,530,821	\$2,497,373	\$33,356	1.35%
Over (Under) Expenditures		(\$385,250)	\$0	\$61,129	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
INTERFUND TRANSFER	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0531-0000								
TRANSFER FROM OTH FUND H97	\$0	\$197,300	(\$18,026)	\$0	\$155,360	\$0	(\$197,300)	-100.00%
B00-1000-0532-0000								
APPROPRIATED FUND BALA	\$0	\$205,012	\$0	\$0	\$0	\$0	(\$205,012)	-100.00%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$17,708	\$67,000	\$31,109	\$81,000	\$81,000	\$83,285	\$16,285	24.31%
B00-1000-1080-0000								
SALES TAX	\$1,735,066	\$1,764,000	\$1,029,069	\$1,764,000	\$1,764,000	\$1,919,000	\$155,000	8.79%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE T	\$173,247	\$176,000	\$176,742	\$176,000	\$176,000	\$176,000	\$0	0.00%
B00-1000-1170-0000								
TOWER REVENUE	\$5,000	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$1,000	25.00%
B00-1000-1170-0300								
ENERGY CREDIT M&T UTILITIES	\$200,000	\$0	\$0	\$151,000	\$151,000	\$154,873	\$154,873	#DIV/0!
B00-1000-1189-0000								
POLICE FEES	\$2,354	\$3,000	\$2,513	\$3,000	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION F	\$284,000	\$284,000	\$142,000	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE COPS GRANT	\$23,281	\$0	(\$23,281)	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0200								
POLICE REVENUE/SPECIAL	\$40,000	\$40,000	\$0	\$0	\$0	\$40,000	\$0	0.00%
B00-1000-1520-0300								
ENGINEERING P.I.P.'S	\$800	\$0	\$400	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$16,309	\$16,837	\$0	\$16,837	\$16,837	\$16,837	\$0	0.00%
B00-1000-2121-0000								
CERTIFIED COPIES (REGI	\$25,630	\$29,000	\$19,751	\$29,000	\$29,000	\$29,000	\$0	0.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$93	\$250	\$0	\$0	\$0	\$0	(\$250)	-100.00%
B00-1000-2401-0000								
BUILDING PERMITS	\$34,640	\$44,000	\$27,115	\$40,000	\$40,000	\$40,000	(\$4,000)	-9.09%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$3,645	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$0	0.00%
B00-1000-2560-0000								
SITE PLAN/SUB-DIV APP'	\$2,245	\$2,000	\$6,530	\$3,000	\$3,000	\$3,000	\$1,000	50.00%
B00-1000-2660-0000								
STORM WATER FEE	\$750	\$6,500	\$0	\$6,500	\$6,500	\$6,500	\$0	N/A
B00-1000-2660-0100								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								
MISC REVENUE (CASINO)	\$87	\$600	\$72,500	\$60,000	\$60,000	\$35,000	\$34,400	5733.33%
B00-1000-2770-0000								
MORTGAGE TAX	\$182,943	\$190,000	\$95,278	\$180,000	\$180,000	\$180,000	(\$10,000)	-5.26%
B00-1000-3005-0000								
TRANSFER FROM OTH FUND H97	\$0	\$0	\$0	\$201,775	\$0	\$0	\$0	N/A
B00-1000-5031-0000								
Total REVENUE	\$2,947,799	\$3,032,199	\$1,569,400	\$3,003,812	\$2,957,397	\$2,978,195	(\$54,004)	-3.44%
ADMINISTRATIVE ALLOCATION	\$0	\$23,095	\$10,840	\$17,359	\$17,359	\$25,476	\$2,381	N/A
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$0	\$23,095	\$10,840	\$17,359	\$17,359	\$25,476	\$2,381	N/A
ENGINEERING FIRM	\$36,805	\$65,000	\$13,660	\$65,000	\$65,000	\$65,000	\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$942	\$0	\$0	\$0	\$0	\$3,000	\$3,000	#DIV/0!
B00-1440-0440-0100								
Total ENGINEERING	\$37,747	\$65,000	\$13,660	\$65,000	\$65,000	\$68,000	\$3,000	4.62%
DATA PROCESSING	\$24,666	\$30,700	\$17,760	\$30,000	\$30,000	\$30,000	(\$700)	-2.28%
B00-1680-0400-0000								
Total CENTRAL DATA PROC	\$24,666	\$30,700	\$17,760	\$30,000	\$30,000	\$30,000	(\$700)	-2.28%
VEHICLE INSURANCE	\$44,762	\$38,512	\$35,589	\$37,369	\$37,369	\$37,369	(\$1,143)	-2.97%
B00-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$328	\$5,000	\$0	\$2,000	\$2,000	\$2,000	(\$3,000)	-60.00%
B00-1910-0401-0000								
Total INSURANCE	\$45,090	\$43,512	\$35,589	\$39,369	\$39,369	\$39,369	(\$4,143)	-9.52%
CONTINGENT ACCOUNT	\$0	\$25,000	\$0	\$15,000	\$15,000	\$15,000	(\$10,000)	-40.00%
B00-1990-0400-0000								
TOWN INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1990-0401-0000								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
TOWN EQUIPMENT B00-1990-0401-0200	\$851	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total CONTINGENCY	\$851	\$25,000	\$0	\$15,000	\$15,000	\$15,000	(\$10,000)	-40.00%
POLICE PERSONAL SVC B00-3120-0100-0000	\$852,366	\$861,048	\$535,443	\$850,013	\$835,000	\$841,200	(\$19,848)	-2.31%
OUT OF DEPT / PERS SVC B00-3120-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
POLICE EQUIPMENT B00-3120-0200-0000	\$64,835	\$26,000	\$16,252	\$50,070	\$50,070	\$50,070	\$24,070	92.58%
POLICE CONTRACTUAL B00-3120-0400-0000	\$125,780	\$125,000	\$73,763	\$125,000	\$125,000	\$123,500	(\$1,500)	-1.20%
Total POLICE	\$1,042,981	\$1,012,048	\$625,458	\$1,025,083	\$1,010,070	\$1,014,770	\$2,722	0.27%
FIRE INSPECTION PERS S B00-3410-0100-0000	\$48,845	\$52,613	\$35,086	\$56,260	\$56,260	\$66,827	\$14,214	27.02%
FIRE INSPECTION EQUIP B00-3410-0200-0000	\$0	\$500	\$220	\$500	\$500	\$1,000	\$500	N/A
FIRE INSPECTION CONTRA B00-3410-0400-0000	\$11,265	\$10,000	\$2,311	\$11,000	\$10,000	\$10,000	\$0	0.00%
Total FIRE INSPECTION	\$60,110	\$63,113	\$37,617	\$67,760	\$66,760	\$77,827	\$14,714	23.31%
SAFETY PERSONAL SVC B00-3620-0100-0000	\$153,353	\$149,932	\$103,504	\$154,430	\$149,932	\$149,932	\$0	0.00%
SAFETY INSPECT. EQUIPM B00-3620-0200-0000	\$3,649	\$3,695	\$2,495	\$3,000	\$3,000	\$3,695	\$0	0.00%
SAFETY CONTRACTUAL B00-3620-0400-0000	\$13,893	\$16,500	\$8,156	\$16,500	\$16,500	\$18,000	\$1,500	9.09%
DELINQUENT LAWN MAINT B00-3620-0401-0000	\$9,479	\$8,500	\$2,560	\$5,000	\$5,000	\$6,000	(\$2,500)	-29.41%
Total SAFETY INSPECTION	\$180,373	\$178,627	\$116,715	\$178,930	\$174,432	\$177,627	(\$1,000)	-0.56%

Account De Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
CLERKS (2) PERSONAL SV B00-4020-0100-0000	\$15,270	\$14,926	\$13,597	\$12,912	\$13,776	\$13,776	(\$1,150)	-7.70%
REGISTAR EQUIPMENT B00-4020-0200-0000	\$281	\$250	\$0	\$400	\$400	\$1,400	\$1,150	460.00%
REGISTRAR CONTRACTUAL B00-4020-0400-0000	\$1,918	\$2,633	\$1,053	\$3,733	\$3,730	\$2,730	\$97	3.68%
Total REGISTRAR VITAL STAT	\$17,469	\$17,809	\$14,650	\$17,045	\$17,906	\$17,906	\$97	0.54%
STREET LIGHTING B00-5182-0400-0000	\$96,244	\$100,000	\$71,247	\$100,000	\$100,000	\$100,000	\$0	0.00%
Total STREET LIGHTING	\$96,244	\$100,000	\$71,247	\$100,000	\$100,000	\$100,000	\$0	0.00%
PARKS PERSONAL SERVICE B00-7110-0100-0000	\$171,300	\$194,335	\$128,750	\$194,335	\$194,335	\$186,835	(\$7,500)	-3.86%
OUT OF DEPT / PERS SER B00-7110-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PARKS EQUIPMENT B00-7110-0200-0000	\$14,596	\$14,400	\$0	\$14,000	\$14,000	\$12,500	(\$1,900)	-13.19%
PARKS CONTRACTUAL B00-7110-0400-0000	\$67,536	\$67,500	\$35,717	\$67,500	\$67,500	\$63,000	(\$4,500)	-6.67%
JOE DAVIS PARK CONTRACTUAL B00-7110-0400-0200	\$0	\$16,000	\$0	\$0	\$0	\$0	(\$16,000)	N/A
Total PARKS	\$253,432	\$292,235	\$164,467	\$275,835	\$275,835	\$262,335	(\$29,900)	-10.23%
LEWISTON LIBRARY B00-7410-0400-0000	\$390,370	\$392,170	\$392,170	\$403,935	\$392,170	\$392,170	\$0	0.00%
Total LIBRARIES	\$390,370	\$392,170	\$392,170	\$403,935	\$392,170	\$392,170	\$0	0.00%
LEWISTON HISTORICAL ASSOCA B00-7510-0436-0000	\$0	\$10,000	\$10,000	\$20,000	\$10,000	\$10,000	\$0	N/A
Total HISTORIAN	\$0	\$10,000	\$10,000	\$20,000	\$10,000	\$10,000	\$0	N/A
CELEBRATION CONTRACTUA B00-7550-0400-0000	\$4,900	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
Total CELEBRATIONS	\$4,900	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
ZONING PERSONAL SVC B00-8010-0100-0000	\$2,230	\$3,020	\$363	\$525	\$525	\$757	(\$2,263)	-74.93%

Account De / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
ZONING CONTRACTUAL B00-8010-0400-0000	\$626	\$1,000	\$450	\$3,485	\$3,485	\$3,485	\$2,485	248.50%
Total ZONING	\$2,856	\$4,020	\$813	\$4,010	\$4,010	\$4,242	\$222	5.52%
PLANNING REV BD PERS S B00-8020-0100-0000	\$3,325	\$4,100	\$264	\$525	\$525	\$757	(\$3,343)	-81.54%
PLANNING CONTRACTUAL B00-8020-0400-0000	\$250	\$400	\$52	\$3,975	\$3,975	\$3,975	\$3,575	893.75%
TOWER COMMITTEE B00-8020-0400-0100	\$450	\$3,840	\$0	\$3,840	\$3,840	\$3,840	\$0	0.00%
Total PLANNING/TOWER	\$4,025	\$8,340	\$316	\$8,340	\$8,340	\$8,572	\$232	2.78%
STORMWATER PERSONAL B00-8030-0100-0000	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$0	N/A
SITE PLAN/ENG. FEES B00-8030-0400-0000	\$0	\$2,000	(\$825)	\$2,000	\$2,000	\$2,000	\$0	0.00%
STORM WATER REVIEW CON B00-8030-0400-0100	\$0	\$0	\$1,250	\$0	\$0	\$0	\$0	N/A
Total SITE PLAN/SUB-DIV	\$0	\$12,000	\$425	\$12,000	\$12,000	\$12,000	\$0	0.00%
GRANT WRITING SERVICES B00-8095-0400-0000	\$10,810	\$12,000	\$9,102	\$12,000	\$12,000	\$12,000	\$0	0.00%
Total COMMUNICATIONS	\$10,810	\$12,000	\$9,102	\$12,000	\$12,000	\$12,000	\$0	0.00%
LOWER N. RIVER REGION CHAME B00-8989-0432-0000	\$0	\$55,000	\$55,000	\$55,000	\$50,000	\$50,000	(\$5,000)	N/A
LEWISTON COUNCIL OF THE ART B00-8989-0436-0000	\$0	\$65,000	\$48,750	\$65,000	\$65,000	\$65,000	\$0	N/A
Total SPECIAL SERVICES	\$0	\$120,000	\$103,750	\$120,000	\$115,000	\$115,000	(\$5,000)	N/A
STATE RETIREMENT B00-9010-0800-0000	\$74,587	\$61,763	(\$43)	\$50,371	\$50,371	\$50,371	(\$11,392)	-18.44%
Total STATE RETIREMENT	\$74,587	\$61,763	(\$43)	\$50,371	\$50,371	\$50,371	(\$11,392)	-18.44%
POLICE RETIREMENT B00-9015-0800-0000	\$215,091	\$215,816	\$0	\$189,097	\$189,097	\$189,097	(\$26,719)	-12.38%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
Total POLICE RETIREMENT	\$215,091	\$215,816	\$0	\$189,097	\$189,097	\$189,097	(\$26,719)	-12.38%
MEDICARE	\$18,073	\$5,666	\$4,086	\$6,168	\$6,168	\$5,349	(\$317)	-5.59%
B00-9020-0800-0000								
MEDICARE - POLICE	\$0	\$12,682	\$8,120	\$12,108	\$12,108	\$12,198	(\$484)	N/A
B00-9020-0800-0100								
Total MEDICARE	\$18,073	\$18,348	\$12,206	\$18,276	\$18,276	\$17,547	(\$801)	-4.37%
SOCIAL SECURITY	\$77,202	\$24,227	\$17,471	\$26,372	\$26,372	\$22,871	(\$1,356)	-5.60%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$0	\$54,229	\$34,719	\$51,770	\$51,770	\$52,155	(\$2,074)	N/A
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$77,202	\$78,456	\$52,190	\$78,142	\$78,142	\$75,026	(\$3,430)	-4.37%
WORKERS COMPENSATION	\$109,186	\$887	\$848	\$400	\$400	\$400	(\$487)	-54.90%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$0	\$32,337	\$30,798	\$1,100	\$1,100	\$1,100	(\$31,237)	N/A
B00-9040-0800-0100								
Total WORKERS COMP	\$109,186	\$33,224	\$31,646	\$1,500	\$1,500	\$1,500	(\$31,724)	-95.49%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
UNEMPLOYMENT INSURANCE B00-9050-0800-0000	\$1,776	\$2,000	\$4,624	\$7,000	\$7,000	\$7,000	\$5,000	250.00%
Total UNEMP INSURANCE	\$1,776	\$2,000	\$4,624	\$7,000	\$7,000	\$7,000	\$5,000	250.00%
DISABILITY INSURANCE B00-9055-0800-0000	\$2,263	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
Total DISABILITY INSURANCE	\$2,263	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
HOSPITAL & MEDICAL INS B00-9060-0800-0000	\$210,468	\$63,959	\$37,422	\$45,395	\$45,395	\$45,395	(\$18,564)	-29.02%
FLEX-PLAN B00-9060-0800-0100	\$800	\$1,950	\$23	\$20,100	\$20,100	\$20,100	\$18,150	930.77%
HOSPITAL & MEDICAL INS - POLIC B00-9060-0800-0200	\$0	\$141,314	\$90,955	\$176,565	\$176,565	\$134,965	(\$6,349)	N/A
FLEX-PLAN Police B00-9060-0800-0100				\$0	\$0	\$49,200	\$49,200	#DIV/0!
Total MEDICAL INSURANCE	\$211,268	\$207,223	\$128,400	\$242,060	\$242,060	\$249,660	\$42,437	20.48%
Total Expenditures	\$2,881,371	\$3,032,199	\$1,858,102	\$3,003,812	\$2,957,397	\$2,978,195	(\$54,004)	-1.78%
Over (Under) Expenditures	\$66,428	\$0	(\$288,702)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
APPROPRIATED FUND BAL	\$0	\$5,930	\$0	\$0	\$0	\$0	(\$5,930)	-100.00%
DB0-1000-0599-0000								
SALES TAX	\$1,956,564	\$1,836,000	\$1,071,072	\$1,836,000	\$1,836,000	\$1,881,000	\$45,000	2.45%
DB0-1000-1120-0000								
ENERGY CREDIT M&T UTILITIES				\$38,500	\$38,500	\$38,500		
DB0-1000-1189-0000								
TRANSPORTATION SVC-OTH	\$193,644	\$235,000	\$281,466	\$245,000	\$245,000	\$245,000	\$10,000	4.26%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$3	\$100	\$0	\$0	\$0	\$0	(\$100)	-100.00%
DB0-1000-2401-0000								
SALE OF PIPE	\$3,241	\$3,000	\$1,965	\$2,500	\$2,500	\$2,500	(\$500)	-16.67%
DB0-1000-2650-0000								
MISC REVENUES	\$155	\$2,000	\$0	\$500	\$500	\$500	(\$1,500)	-75.00%
DB0-1000-2770-0000								
MULCH DELIVERY	\$4,825	\$4,500	\$4,575	\$4,500	\$4,500	\$4,500	\$0	0.00%
DB0-1000-2770-0100								
SALE OF EQUIPMENT	\$3,683	\$0	\$458	\$0	\$0	\$0	\$0	N/A
DB0-1000-2770-0200								
STATE AID CHIPS	\$154,992	\$109,000	\$0	\$109,000	\$109,000	\$109,000	\$0	0.00%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FU	\$350,000	\$646,000	\$133,545	\$539,887	\$525,587	\$548,780	(\$97,220)	-15.05%
DB0-1000-5031-0000								
Total REVENUE	\$2,667,107	\$2,841,530	\$1,493,081	\$2,775,887	\$2,761,587	\$2,829,780	(\$11,750)	-0.41%
PRIOR YEAR EXPENSE			\$56,272	\$0	\$0	\$0		
DB0-0523-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$27,275	\$10,840	\$17,360	\$17,360	\$25,476	(\$1,799)	N/A
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$0	\$27,275	\$67,112	\$17,360	\$17,360	\$25,476	(\$1,799)	N/A
INSURANCE	\$48,799	\$57,116	\$52,787	\$55,426	\$55,426	\$55,426	(\$1,690)	-2.96%
DB0-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
DB0-1910-0401-0000								
Total INSURANCE	\$48,799	\$57,116	\$52,787	\$55,426	\$55,426	\$55,426	(\$1,690)	-2.96%
GEN REPAIRS PERSONAL S	\$701,668	\$870,000	\$400,131	\$896,100	\$800,000	\$800,000	(\$70,000)	-8.05%
DB0-5110-0100-0000								
OUT OF DEPT / PERS SVC	\$338	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$39,208	\$15,000	\$43,280	\$15,000	\$15,000	\$15,000	\$0	0.00%
DB0-5110-0100-0200								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
GEN REPAIRS CONTRACTUAL DB0-5110-0400-0000	\$228,144	\$220,000	\$136,834	\$218,000	\$218,000	\$218,000	(\$2,000)	-0.91%
Total GENERAL REPAIRS	\$969,357	\$1,105,000	\$580,245	\$1,129,100	\$1,033,000	\$1,033,000	(\$72,000)	-6.52%
PERMANENT IMPROV CONTR DB0-5112-0400-0000	\$275,273	\$250,000	\$83,043	\$250,000	\$250,000	\$310,000	\$60,000	24.00%
Total IMPROVEMENTS	\$275,273	\$250,000	\$83,043	\$250,000	\$250,000	\$310,000	\$60,000	24.00%
MACHINERY PERSONAL SVC DB0-5130-0100-0000	\$61,254	\$65,000	\$45,501	\$66,950	\$66,000	\$66,000	\$1,000	1.54%
MACHINERY EQUIPMENT DB0-5130-0200-0000	\$69,951	\$10,000	\$13,982	\$50,000	\$40,000	\$40,000	\$30,000	300.00%
MACHINERY CONTRACTUAL DB0-5130-0400-0000	\$111,004	\$115,000	\$70,793	\$112,000	\$112,000	\$112,000	(\$3,000)	-2.61%
Total MACHINERY	\$242,209	\$190,000	\$130,276	\$228,950	\$218,000	\$218,000	\$28,000	14.74%
SNOW REMOVAL PERS SVC DB0-5142-0100-0000	\$308,502	\$75,000	\$199,606	\$77,250	\$170,000	\$170,000	\$95,000	126.67%
OUT OF DEPT / PERS SVC DB0-5142-0100-0100	\$3,119	\$0	\$1,325	\$0	\$0	\$0	\$0	N/A
SNOW REMOVAL CONTRACT DB0-5142-0400-0000	\$181,719	\$190,000	\$142,263	\$160,000	\$160,000	\$160,000	(\$30,000)	-15.79%
Total PLOWING	\$493,339	\$265,000	\$343,194	\$237,250	\$330,000	\$330,000	\$65,000	24.53%
STATE RETIREMENT DB0-9010-0800-0000	\$179,009	\$192,152	\$0	\$156,709	\$156,709	\$156,709	(\$35,443)	-18.45%
Total STATE RETIREMENT	\$179,009	\$192,152	\$0	\$156,709	\$156,709	\$156,709	(\$35,443)	-18.45%
MEDICARE DB0-9020-0800-0000	\$15,966	\$13,819	\$9,965	\$15,225	\$15,225	\$15,240	\$1,421	10.28%
Total MEDICARE	\$15,966	\$13,819	\$9,965	\$15,225	\$15,225	\$15,240	\$1,421	10.28%
SOCIAL SECURITY DB0-9030-0800-0000	\$68,269	\$59,086	\$42,607	\$65,100	\$65,100	\$65,162	\$6,076	10.28%
Total SOCIAL SECURITY	\$68,269	\$59,086	\$42,607	\$65,100	\$65,100	\$65,162	\$6,076	10.28%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	Change
WORKERS COMPENSATION DB0-9040-0800-0000	\$68,108	\$97,508	\$92,897	\$5,600	\$5,600	\$5,600	(\$91,908)	-94.26%
Total WORKERS COMP	\$68,108	\$97,508	\$92,897	\$5,600	\$5,600	\$5,600	(\$91,908)	-94.26%
UNEMPLOYMENT INSURANCE DB0-9050-0800-0000	\$4,237	\$4,500	\$1,692	\$4,500	\$4,500	\$4,500	\$0	N/A
Total UNEMP INSURANCE	\$4,237	\$4,500	\$1,692	\$4,500	\$4,500	\$4,500	\$0	0.00%
HOSPITAL & MEDICAL INS DB0-9060-0800-0000	\$356,922	\$334,973	\$247,973	\$327,760	\$327,760	\$327,760	(\$7,213)	-2.15%
FLEX-PLAN DB0-9060-0800-0100	(\$7,447)	\$12,650	\$42	\$26,550	\$26,550	\$26,550	\$13,900	109.88%
Total MEDICAL INSURANCE	\$349,475	\$347,623	\$248,015	\$354,310	\$354,310	\$354,310	\$6,687	1.92%
SERIAL BOND - PRINCIPA DB0-9710-0600-0000	\$40,000	\$190,000	\$190,000	\$221,000	\$221,000	\$221,000	\$31,000	16.32%
SERIAL BOND - PRINCIPA DB0-9710-0600-0100	\$10,000	\$10,000	\$10,000	\$11,500	\$11,500	\$11,500	\$1,500	15.00%
SERIAL BOND - INTEREST DB0-9710-0700-0000	\$29,513	\$27,913	\$24,374	\$21,025	\$21,025	\$21,025	(\$6,888)	-24.68%
SERIAL BOND - INTEREST DB0-9710-0700-0100	\$4,937	\$4,538	\$4,538	\$2,832	\$2,832	\$2,832	(\$1,706)	-37.59%
Total SERIAL BONDS	\$84,450	\$232,451	\$228,911	\$256,357	\$256,357	\$256,357	\$23,906	10.28%
Total Expenditures	\$2,798,492	\$2,841,530	\$1,880,743	\$2,775,887	\$2,761,587	\$2,829,780	(\$11,750)	-0.41%
Over (Under) Expenditures	(\$131,385)	\$0	(\$387,662)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$ 1,248,458	\$1,278,100	\$1,278,100	\$1,278,100	\$1,278,100	\$1,288,932	\$10,832	0.85%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$ 2,247	\$2,285	\$2,285	\$2,285	\$2,285	\$2,285	\$0	0.00%
SF0-1000-1081-0000								
ENERGY CREDIT M&T UTILITIES				\$27,734	\$27,734	\$40,000	\$40,000	#DIV/0!
SF0-1000-1189-0000								
INTEREST	\$ 110	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SF0-1000-2401-0000								
MISCELLANEOUS REVENUES	\$ 650	\$3,300	\$150	\$150	\$150	\$150	(\$3,150)	-95.45%
SF0-1000-2770-0000								
TRANSFER FROM OTHER FU	\$ -	\$92,000	\$92,000	\$17,733	\$0	\$0	(\$92,000)	N/A
SF0-1000-5031-0000								
Total REVENUE	\$1,251,465	\$1,375,685	\$1,372,535	\$1,326,002	\$1,308,269	\$1,331,367	(\$44,318)	-3.22%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$ 28,000	\$28,000	\$28,000	\$29,400	\$29,400	\$29,400	\$1,400	5.00%
Total INSURANCE	\$ 28,000	\$28,000	\$28,000	\$29,400	\$29,400	\$29,400	\$1,400	5.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$ 1,068,580	\$1,116,580	\$1,116,580	\$1,116,580	\$1,116,580	\$1,116,580	\$0	0.00%
Total FIRE PROTECTION	\$ 1,068,580	\$1,116,580	\$1,116,580	\$1,116,580	\$1,116,580	\$1,116,580	\$0	0.00%
HAZ-MAT SECRETARY								
SF0-8080-0100-0000	\$ -	\$9,989	\$7,228	\$10,300	\$10,189	\$0	(\$9,989)	N/A
HAZ-MAT EQUIPMENT								
SF0-8080-0200-0000	\$ -	\$10,000	\$98	\$20,200	\$10,000	\$0	(\$10,000)	N/A
HAZ-MAT CONTRACTUAL								
SF0-8080-0400-0000	\$ -	\$15,000	\$7,776	\$22,422	\$15,000	\$0	(\$15,000)	N/A
Total HAZ/MAT	\$ -	\$34,989	\$15,102	\$52,922	\$35,189	\$0	(\$34,989)	N/A
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$ 8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
Total TRAINING	\$ 8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
MEDICARE								
SF0-9020-0800-0000	\$0	\$0	\$23	\$0	\$0	\$0	\$0	#DIV/0!

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
Total MEDICARE	\$0	\$0	\$23	\$0	\$0	\$0	\$0	#DIV/0!
SOCIAL SECURITY SF0-9030-0800-0000	\$0	\$0	\$98	\$0	\$0	\$0	\$0	#DIV/0!
Total SOCIAL SECURITY	\$0	\$0	\$98	\$0	\$0	\$0	\$0	#DIV/0!
WORKERS COMPENSATION SF0-9040-0800-0000	\$ 90,526	\$73,116	\$69,634	\$4,100	\$4,100	\$4,100	(\$69,016)	-94.39%
Total WORKERS COMPENSATION	\$ 90,526	\$73,116	\$69,634	\$4,100	\$4,100	\$4,100	(\$69,016)	-94.39%
PHYSICALS & HEPATITIS SF0-9060-0800-0000	\$ 27,561	\$25,000	\$11,545	\$25,000	\$25,000	\$25,000	\$0	0.00%
Total MEDICAL INSURANCE	\$ 27,561	\$25,000	\$11,545	\$25,000	\$25,000	\$25,000	\$0	0.00%
SERVICE AWARDS, OTHER SF0-9089-0800-0000	\$ 90,060	\$90,000	\$73,000	\$90,000	\$90,000	\$75,000	(\$15,000)	-16.67%
Total OTHER EMPLOYEE BENEFIT	\$ 90,060	\$90,000	\$73,000	\$90,000	\$90,000	\$75,000	(\$15,000)	-16.67%
Total Expenditures	\$ 1,312,728	\$1,375,685	\$1,321,982	\$1,326,002	\$1,308,269	\$1,258,080	(\$117,605)	-8.55%
Over (Under) Expenditures	\$ (61,263)	\$0	\$50,553	\$0	\$0	\$73,287	\$73,287	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted budget	Change	% Change
APPROPRIATED FUND BALA	\$ -	\$ 6,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!
SLO-1000-0599-0000								
REAL PROPERTY TAXES	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 0	0.00%
SLO-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES		\$ 0	\$ 0	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	#DIV/0!
SLO-1000-1189-0000								
INTEREST	\$ 4	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!
SLO-1000-2401-0000								
Total REVENUE	\$ 8,004	\$ 14,000	\$ 8,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 0	0.00%
LIGHTING DISTRICT								
SLO-5182-0000-0000	\$ 13,771	\$ 14,000	\$ 4,573	\$ 14,000	\$ 14,000	\$ 14,000	\$ 0	0.00%
Total STREET LIGHTING	\$ 13,771	\$ 14,000	\$ 4,573	\$ 14,000	\$ 14,000	\$ 14,000	\$ 0	0.00%
Total Expenditures	\$ 13,771	\$ 14,000	\$ 4,573	\$ 14,000	\$ 14,000	\$ 14,000	\$ 0	0.00%
Over (Under) Expenditures	\$ (5,767)	\$ -	\$ 3,427	\$ 0	\$ 0	\$ 0	\$ 0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual a of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$326,130	\$327,040	\$327,040	\$327,040	\$327,040	\$327,110	\$70	0.02%
SR0-1000-1001-0000								
INTEREST & EARNINGS	\$40	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0000								
RECYCLE BIN SALES	\$368	\$0	\$184	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0100								
Total REVENUE	\$326,538	\$327,040	\$327,224	\$327,040	\$327,040	\$327,110	\$70	0.02%
CONTRACTUAL EXPENSES	\$328,355	\$327,040	\$190,242.50	\$327,040	\$327,040	\$327,110	\$70	0.02%
SR0-7140-0400-0000								
Total CONTRACTUAL EXPENSES	\$328,355	\$327,040	\$190,242.50	\$327,040	\$327,040	\$327,110	\$70	0.02%
Total Expenditures	\$328,355	\$327,040	\$190,242.50	\$327,040	\$327,040	\$327,110	\$70	0.02%
Over (Under) Expenditures	(\$1,817)	\$0	\$136,981.50	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
ENERGY CREDIT M&T UTILITIES				\$45,654	\$45,654	\$0	\$0	#DIV/0!
SS1-1000-1189-0000				\$20,000	\$20,000	\$20,000	(\$37,000)	-64.91%
TRUCKED WASTE	\$39,659	\$57,000	\$11,684	\$20,000	\$20,000	\$20,000		
SS1-1000-2122-0000				\$0	\$0	\$0	\$0	N/A
REVENUE OTH SVC-OTHR G	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-2300-0000				\$251,850	\$251,850	\$251,850	\$0	0.00%
SEWER O&M - VILL OF LE	\$236,786	\$251,850	\$109,358	\$251,850	\$251,850	\$251,850	\$0	0.00%
SS1-1000-2374-0100				\$251,850	\$251,850	\$251,850	\$0	0.00%
SEWER O&M - TOWN OF PO	\$251,540	\$251,850	\$118,542	\$251,850	\$251,850	\$251,850	\$0	0.00%
SS1-1000-2374-0200				\$44,721	\$44,721	\$44,114	(\$607)	-1.36%
WPCC UPGRADE - VILLAGE	\$43,121	\$44,721	\$0	\$44,721	\$44,721	\$44,114	(\$607)	-1.36%
SS1-1000-2380-0100				\$74,498	\$74,498	\$73,486	(\$1,012)	-1.36%
WPCC UPGRADE - TOWN OF	\$71,876	\$74,498	\$0	\$74,498	\$74,498	\$73,486	(\$1,012)	-1.36%
SS1-1000-2380-0200				\$0	\$0	\$0	(\$50)	N/A
INTEREST & EARNINGS	\$17	\$50	\$0	\$0	\$0	\$0	(\$50)	N/A
SS1-1000-2401-0000				\$1,000	\$1,000	\$1,000	(\$1,500)	-60.00%
UNCLASSIFIED REVENUE	\$1,041	\$2,500	\$1,278	\$1,000	\$1,000	\$1,000	(\$1,500)	-60.00%
SS1-1000-2770-0000				\$10,000	\$10,000	\$10,000	\$0	0.00%
INFRASTRUCTURE RESERVE	\$7,400	\$10,000	\$11,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS1-1000-2770-0100				\$0	\$0	\$0	\$0	#DIV/0!
STORMWATER REVENUE	\$11,849	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-1000-2880-0000				\$1,138,500	\$1,138,500	\$1,138,500	\$0	0.00%
TRF FROM MSIA OPERATIO	\$1,177,715	\$1,138,500	\$800,000	\$1,138,500	\$1,138,500	\$1,138,500	\$0	0.00%
SS1-1000-5031-0000				\$0	\$0	\$0	(\$153,968)	N/A
INTERFUND TRANSFER	\$176,199	\$153,968	\$76,811	\$0	\$0	\$0	(\$153,968)	N/A
SS1-1000-5031-0001				\$0	\$0	\$0	\$0	#DIV/0!
INTERFUND TRANSFER - W	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-1000-5031-0002				\$0	\$0	\$0	\$0	#DIV/0!
Total REVENUE	\$2,017,203	\$1,984,937	\$1,128,673	\$1,838,073	\$1,838,073	\$1,790,800	(\$194,137)	-9.78%
INSURANCE								
SS1-1910-0400-0000	\$32,504	\$21,022	\$19,569	\$20,405	\$20,405	\$20,405	(\$617)	-2.94%
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-1910-0401-0000				\$0	\$0	\$0	\$0	#DIV/0!
Total INSURANCE	\$32,504	\$21,022	\$19,569	\$20,405	\$20,405	\$20,405	(\$617)	-2.94%
SEWER ADMIN PERSONAL S								
SS1-8110-0100-0000	\$98,218	\$95,533	\$72,977	\$96,922	\$96,922	\$91,500	(\$4,033)	-4.22%
SEWER ADMINISTRATION E	\$116	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SS1-8110-0200-0000				\$25,591	\$25,591	\$30,000	\$4,409	17.23%
SEWER ADMIN CONTRACTUA	\$37,279	\$25,591	\$37,013	\$25,591	\$25,591	\$30,000	\$4,409	17.23%
SS1-8110-0400-0000								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
ADMINISTRATIVE CHARGES	\$6,500	\$7,699	\$3,613	\$5,787	\$5,787	\$12,229	\$4,530	58.84%
SS1-8110-0401-0000								
CMOM NFAA	\$0	\$85,000	\$0	\$0	\$0	\$0	(\$85,000)	N/A
SS1-8110-0402-0000								
Total SEWER ADMINISTRATION	\$142,112	\$214,323	\$113,604	\$128,800	\$128,800	\$134,229	(\$80,094)	-37.37%
TREATMENT & DISPOSAL P	\$691,877	\$681,678	\$443,420	\$681,678	\$681,678	\$633,406	(\$48,272)	-7.08%
SS1-8130-0100-0000								
TREATMENT & DISPOSAL E	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
SS1-8130-0200-0000								
TREATMENT & DISPOSAL C	\$347,256	\$318,950	\$229,448	\$318,950	\$318,950	\$318,950	\$0	0.00%
SS1-8130-0400-0000								
LABRATORY EXP	\$0	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	N/A
SS1-8130-0402-0000								
Total TREATMENT AND DISP	\$1,039,133	\$1,025,628	\$672,868	\$1,025,628	\$1,025,628	\$977,356	(\$48,272)	-4.71%
STORMWATER PERSONAL SE	\$12,853	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8140-0100-0000								
STORMWATER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8140-0200-0000								
STORMWATER CONTRACTUAL	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8140-0400-0000								
Total STORMWATER	\$14,352	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
STATE RETIREMENT	\$171,551	\$172,000	\$0	\$117,532	\$117,532	\$117,532	(\$54,468)	-31.67%
SS1-9010-0800-0000								
Total STATE RETIREMENT	\$171,551	\$172,000	\$0	\$117,532	\$117,532	\$117,532	(\$54,468)	-31.67%
MEDICARE	\$11,439	\$11,250	\$7,396	\$11,290	\$11,290	\$10,450	(\$800)	-7.11%
SS1-9020-0800-0000								
Total MEDICARE	\$11,439	\$11,250	\$7,396	\$11,290	\$11,290	\$10,450	(\$800)	-7.11%
SOCIAL SECURITY	\$48,909	\$48,100	\$31,625	\$48,272	\$48,272	\$44,682	(\$3,418)	-7.11%
SS1-9030-0800-0000								
Total SOCIAL SECURITY	\$48,909	\$48,100	\$31,625	\$48,272	\$48,272	\$44,682	(\$3,418)	-7.11%
WORKER COMPENSATION	\$42,608	\$9,257	\$8,822	\$4,400	\$4,400	\$4,400	(\$4,857)	-52.47%
SS1-9040-0800-0000								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
Total WORKERS COMP	\$42,608	\$9,257	\$8,822	\$4,400	\$4,400	\$4,400	(\$4,857)	-52.47%
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$2,779	\$0	\$961	\$1,000	\$1,000	\$1,000	\$1,000	N/A
Total UNEMP INSURANCE	\$2,779	\$0	\$961	\$1,000	\$1,000	\$1,000	\$1,000	N/A
MEDICAL INSURANCE SS1-9060-0800-0000 FLEX-PLAN SS1-9060-0800-0100	\$181,015	\$210,169	\$123,385	\$182,321	\$182,321	\$182,321	(\$27,848)	-13.25%
Total MEDICAL INSURANCE	\$181,015	\$210,169	\$123,385	\$211,271	\$211,271	\$211,271	\$1,102	0.52%
SERIAL BONDS PRINCIPAL SS1-9710-0600-0000 SERIAL BONDS INTEREST SS1-9710-0700-0000	\$155,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000	\$0	0.00%
Total SERIAL BONDS	\$263,573	\$273,188	\$273,188	\$269,475	\$269,475	\$269,475	(\$3,713)	-1.36%
TRANSFER OUT SS1-9901-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,949,976	\$1,984,937	\$1,251,417	\$1,838,073	\$1,838,073	\$1,790,800	(\$194,137)	-9.78%
Over (Under) Expenditures	\$67,227	\$0	(\$122,744)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$0	\$106,550	\$0	\$0	\$0	\$0	(\$106,550)	-100.00%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$215,362	\$218,402	\$218,402	\$218,402	\$218,402	\$218,779	\$377	0.17%
SS2-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES				\$26,000	\$26,000	\$20,582	\$20,582	#DIV/0!
SS2-1000-1189-0000								
NIAGARA COUNTY REIMB				\$20,000	\$20,000	\$20,000		
??SS2-1000-1195-0000???								
SEWER CHARGES	\$1,203,567	\$1,300,200	\$591,070	\$1,300,000	\$1,300,000	\$1,300,200	\$0	0.00%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$75,900	\$80,499	\$0	\$80,000	\$80,000	\$84,965	\$4,466	5.55%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$8,000	\$10,000	\$13,700	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$11,500	\$10,000	\$10,425	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$163	\$300	\$0	\$0	\$0	\$0	(\$300)	-100.00%
SS2-1000-2401-0000								
PERMITS, OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS2-1000-2590-0000								
TRANSFER FROM OTHER FU	\$0	\$40,000	\$10,493	\$0	\$0	\$0	(\$40,000)	N/A
SS2-1000-5031-0000								
Total REVENUE	\$1,514,492	\$1,765,951	\$844,090	\$1,664,402	\$1,664,402	\$1,664,526	(\$101,425)	-5.74%
INSURANCE								
SS2-1910-0400-0000	\$8,629	\$11,595	\$10,767	\$11,254	\$11,254	\$11,254	(\$341)	-2.94%
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS2-1910-0401-0000								
Total INSURANCE	\$8,629	\$11,595	\$10,767	\$11,254	\$11,254	\$11,254	(\$341)	-2.94%
MASTER SWR PERSONAL SE								
SS2-8110-0100-0000	\$41,048	\$39,811	\$28,800	\$39,408	\$39,408	\$35,000	(\$4,811)	-12.08%
ADMINISTRATIVE ALLOCATION	\$0	\$7,699	\$3,613	\$5,787	\$5,787	\$10,955	\$3,256	N/A
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$0	\$500	\$537	\$800	\$800	\$500	\$0	0.00%
SS2-8110-0200-0000								

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
MASTER SWR CONTRACTUAL	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	#DIV/0!
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$41,048	\$53,010	\$32,951	\$100,995	\$100,995	\$101,455	\$48,445	91.39%
SANITARY PERSONAL SERV	\$167,792	\$171,593	\$114,983	\$175,620	\$175,620	\$175,620	\$4,027	2.35%
SS2-8120-0100-0000								
SANITARY SEWERS EQUIP	\$6,229	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS2-8120-0200-0000								
SANITARY CONTRACTUAL	\$82,161	\$100,000	\$44,188	\$100,000	\$100,000	\$100,000	\$0	0.00%
SS2-8120-0400-0000								
Total SANITARY	\$256,182	\$281,593	\$159,171	\$285,620	\$285,620	\$285,620	\$4,027	1.43%
STATE RETIREMENT	\$29,835	\$30,000	\$0	\$27,984	\$27,984	\$27,984	(\$2,016)	-6.72%
SS2-9010-0800-0000								
Total STATE RETIREMENT	\$29,835	\$30,000	\$0	\$27,984	\$27,984	\$27,984	(\$2,016)	-6.72%
MEDICARE	\$3,197	\$3,060	\$2,063	\$3,117	\$3,117	\$3,054	(\$6)	-0.20%
SS2-9020-0800-0000								
Total MEDICARE	\$3,197	\$3,060	\$2,063	\$3,117	\$3,117	\$3,054	(\$6)	-0.20%
SOCIAL SECURITY	\$13,671	\$13,083	\$8,822	\$13,331	\$13,331	\$13,058	(\$25)	-0.19%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	\$13,671	\$13,083	\$8,822	\$13,331	\$13,331	\$13,058	(\$25)	-0.19%
WORKER COMPENSATION	\$4,262	\$0	\$0	\$100	\$100	\$100	\$100	#DIV/0!
SS2-9040-0800-0000								
Total WORKERS COMP	\$4,262	\$0	\$0	\$100	\$100	\$100	\$100	#DIV/0!
UNEMPLOYMENT INSURANCE	\$0	\$500	\$0	\$500	\$500	\$500	\$0	N/A
SS2-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$500	\$0	\$500	\$500	\$500	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
MEDICAL INSURANCE	\$61,010	\$64,954	\$47,406	\$51,865	\$51,865	\$51,865	(\$13,089)	-20.15%
SS2-9060-0800-0000								
FLEX-PLAN				\$800	\$800	\$800	\$800	#DIV/0!
SS2-9060-0800-0100								
Total MEDICAL INSURANCE	\$61,010	\$64,954	\$47,406	\$52,665	\$52,665	\$52,665	(\$12,289)	-18.92%
SERIAL BONDS PRINCIPAL	\$105,200	\$25,200	\$25,200	\$27,216	\$27,216	\$27,216	\$2,016	8.00%
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$10,227	\$6,988	\$3,754	\$3,120	\$3,120	\$3,120	(\$3,868)	-55.35%
SS2-9710-0700-0000								
Total SERIAL BONDS	\$115,427	\$32,188	\$28,954	\$30,336	\$30,336	\$30,336	(\$1,852)	-5.75%
TRANSFER TO WPCC O&M C	\$1,177,715	\$1,122,000	\$800,000	\$1,138,500	\$1,138,500	\$1,138,500	\$16,500	1.47%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,177,715	\$1,122,000	\$800,000	\$1,138,500	\$1,138,500	\$1,138,500	\$16,500	1.47%
TRANSFER TO OTHER FUND	\$176,199	\$153,968	\$0	\$0	\$0	\$0	(\$153,968)	-100.00%
SS2-9950-0900-0000								
Total TRANSFER CAPITAL PRO	\$176,199	\$153,968	\$0	\$0	\$0	\$0	(\$153,968)	-100.00%
Total Expenditures	\$1,887,176	\$1,765,951	\$1,090,133	\$1,664,402	\$1,664,402	\$1,664,526	(\$101,425)	-5.74%
Over (Under) Expenditures	(\$372,684)	\$0	(\$246,043)	\$0	\$0	(\$0)	(\$0)	N/A

Account De Number	tion / Account	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
	APPROPRIATED FUND BALA	\$ -	\$38,476	\$0	\$0	\$0	\$0	(\$38,476)	-100.00%
	SS3-1000-0599-0000								
	REAL PROPERTY TAXES	\$ 191,999	\$191,847	\$191,847	\$191,847	\$191,847	\$191,847	\$0	0.00%
	SS3-1000-1001-0000								
	ENERGY CREDIT M&T UTILITIES				\$2,172	\$2,172	\$2,172	\$2,172	N/A
	SS3-1000-1189-0000								
	SEWER RENTS	\$ 55,776	\$60,000	\$32,282	\$60,000	\$60,000	\$60,000	\$0	0.00%
	SS3-1000-2120-0000								
	TAX ROLL - DELINQUENT	\$ 7,914	\$8,035	\$1,000	\$8,035	\$8,035	\$8,502	\$467	5.81%
	SS3-1000-2121-0000								
	SEWER HOOK UP	\$ 7,200	\$5,000	\$0	\$2,000	\$2,000	\$5,000	\$0	0.00%
	SS3-1000-2122-0000								
	INSPECTION FEES	\$ -	\$2,500	\$0	\$0	\$0	\$2,500	\$0	0.00%
	SS3-1000-2123-0000								
	INTEREST & EARNINGS	\$ 45	\$100	\$0	\$0	\$0	\$0	(\$100)	-100.00%
	SS3-1000-2401-0000								
	PERMITS, OTHER	\$ -	\$2,500	\$0	\$0	\$0	\$2,500	\$0	N/A
	SS3-1000-2590-0000								
	INTERFUND TRANSFER H-97	\$ 20,000	\$53,000	\$0	\$44,500	\$44,500	\$32,189	(\$20,811)	-39.27%
	SS3-1000-5031-0000								
	Total REVENUE	\$ 282,934	\$361,458	\$225,129	\$308,554	\$308,554	\$304,710	(\$56,748)	-15.70%
	INSURANCE	\$ 1,257	\$1,475	\$1,439	\$1,511	\$1,511	\$1,511	\$36	2.44%
	SS3-1910-0400-0000								
	INSURANCE DEDUCTIBLE	\$ -	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	SS3-1910-0401-0000								
	Total INSURANCE	\$ 1,257	\$1,475	\$1,439	\$1,511	\$1,511	\$1,511	\$36	2.44%
	SOUTH SWR ADMIN PERSN	\$ 6,881	\$6,528	\$4,845	\$6,324	\$6,324	\$6,000	(\$528)	-8.09%
	SS3-8110-0100-0000								
	ADMINISTRATIVE ALLOCATION	\$ -	\$7,699	\$3,613	\$5,787	\$5,787	\$2,293	(\$5,406)	N/A
	SS3-8110-0100-0002								
	SOUTH SWR ADMIN EQUIP	\$ -	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
	SS3-8110-0200-0000								
	SOUTH SWR ADMIN CONTRA	\$ -	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
	SS3-8110-0400-0000								
	Total SEWER ADMINISTRATION	\$ 6,881	\$15,227	\$8,459	\$13,111	\$13,111	\$9,293	(\$5,934)	-38.97%
	SOUTH SWR SANIT PERSON	\$ 45,508	\$43,354	\$28,668	\$44,361	\$44,361	\$44,361	\$1,007	2.32%
	SS3-8120-0100-0000								
	SOUTH SWR SAINT EQUIP	\$ -	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%
	SS3-8120-0200-0000								

Account De Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
SOUTH SWR SANIT CONTRA SS3-8120-0400-0000	\$ 10,770	\$10,000	\$4,994	\$10,000	\$10,000	\$10,000	\$0	0.00%
Total SANITARY	\$ 56,278	\$63,354	\$33,662	\$64,361	\$64,361	\$64,361	\$1,007	1.59%
STATE RETIREMENT SS3-9010-0800-0000	\$ 7,459	\$7,500	\$0	\$5,597	\$5,597	\$5,597	(\$1,903)	-25.37%
Total STATE RETIREMENT	\$ 7,459	\$7,500	\$0	\$5,597	\$5,597	\$5,597	(\$1,903)	-25.37%
MEDICARE SS3-9020-0800-0000	\$ 748	\$773	\$481	\$735	\$735	\$730	(\$43)	-5.56%
Total MEDICARE	\$ 748	\$773	\$481	\$735	\$735	\$730	(\$43)	-5.56%
SOCIAL SECURITY SS3-9030-0800-0000	\$ 3,199	\$3,090	\$2,055	\$3,143	\$3,143	\$3,122	\$32	1.04%
Total SOCIAL SECURITY	\$ 3,199	\$3,090	\$2,055	\$3,143	\$3,143	\$3,122	\$32	1.04%
WORKER COMPENSATION SS3-9040-0800-0000	\$ 4,256	\$37,622	\$35,821	\$7,100	\$7,100	\$7,100	(\$30,522)	-81.13%
Total WORKERS COMP	\$ 4,256	\$37,622	\$35,821	\$7,100	\$7,100	\$7,100	(\$30,522)	-81.13%
UNEMPLOYMENT INSURANCE SS3-9050-0800-0000	\$ -	\$500	\$0	\$500	\$500	\$500	\$0	N/A
Total UNEMP INSURANCE	\$ -	\$500	\$0	\$500	\$500	\$500	\$0	N/A
MEDICAL INSURANCE SS3-9060-0800-0000	\$ 17,644	\$19,905	\$13,769	\$18,046	\$18,046	\$18,046	(\$1,859)	-9.34%
Total MEDICAL INSURANCE	\$ 17,644	\$19,905	\$13,769	\$18,046	\$18,046	\$18,046	(\$1,859)	-9.34%
SERIAL BONDS PRINCIPAL SS3-9710-0600-0000	\$ 161,300	\$161,300	\$161,300	\$164,604	\$164,604	\$164,604	\$3,304	2.05%
SERIAL BONDS INTEREST SS3-9710-0700-0000	\$ 45,898	\$49,312	\$28,168	\$28,822	\$28,822	\$28,822	(\$20,490)	-41.55%
Total SERIAL BONDS	\$ 207,198	\$210,612	\$189,468	\$193,426	\$193,426	\$193,426	(\$17,186)	-8.16%
BANK/AGENT CHGS SS3-9903-0000-0000	\$ 1,362	\$1,400	\$1,200	\$1,024	\$1,024	\$1,024	(\$376)	-26.86%

Account De- scription / Account Number	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
Total BANK CHARGES	\$ 1,362	\$1,400	\$1,200	\$1,024	\$1,024	\$1,024	(\$376)	-26.86%
Total Expenditures	\$ 306,283	\$361,458	\$286,353	\$308,554	\$308,554	\$304,710	(\$56,748)	-15.70%
Over (Under) Expenditures	\$ (23,349)	\$0	(\$61,224)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$475,559	\$479,300	\$479,300	\$479,300	\$479,300	\$482,402	\$3,102	0.65%
SW1-1000-1001-0000				\$16,300	\$16,300	\$10,931	\$10,931	#DIV/0!
ENERGY CREDIT M&T UTILITIES								
SW1-1000-1189-0000	\$1,081,389	\$1,317,000	\$595,152	\$1,317,000	\$1,317,000	\$1,317,000	\$0	0.00%
METERED WATER SALES								
SW1-1000-2140-0000	\$55,816	\$47,969	\$0	\$55,000	\$55,000	\$93,387	\$45,418	94.68%
DELINQUENT WATER SALES								
SW1-1000-2141-0000	\$17,906	\$8,200	\$17,886	\$15,000	\$15,000	\$15,000	\$6,800	82.93%
SALE OF METERS/CK VALV								
SW1-1000-2145-0000	\$2,569	\$2,000	\$1,796	\$2,000	\$2,000	\$2,000	\$0	0.00%
HYDRANT WATER SALES								
SW1-1000-2146-0000	\$0	\$2,000	\$4,332	\$2,000	\$2,000	\$2,000	\$0	0.00%
WATER SVC FOR OTHER GO								
SW1-1000-2378-0000	\$33	\$250	\$0	\$0	\$0	\$0	(\$250)	-100.00%
INTEREST & EARNINGS								
SW1-1000-2401-0000	\$553	\$1,000	\$1,025	\$1,000	\$1,000	\$1,000	\$0	0.00%
MISCELLANEOUS REV								
SW1-1000-2770-0000	\$220,006	\$46,804	\$20,381	\$11,164	\$11,164	\$0	(\$46,804)	-100.00%
TRANSFER FROM OTHER FU								
SW1-1000-5031-0000								
Total REVENUE	\$1,853,832	\$1,904,523	\$1,119,872	\$1,898,764	\$1,898,764	\$1,923,720	\$19,197	1.01%
INSURANCE								
SW1-1910-0400-0000	\$12,382	\$21,085	\$19,484	\$20,458	\$20,458	\$20,458	(\$627)	-2.97%
INSURANCE DEDUCTIBLE								
SW1-1910-0401-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total INSURANCE	\$12,382	\$21,085	\$19,484	\$20,458	\$20,458	\$20,458	(\$627)	-2.97%
WATER ADMIN PERS SVC								
SW1-8310-0100-0000	\$31,653	\$31,202	\$24,961	\$30,621	\$29,745	\$29,745	(\$1,457)	-4.67%
ADMINISTRATIVE ALLOCATION								
SW1-8310-0100-0002	\$0	\$23,095	\$10,840	\$17,360	\$17,360	\$25,746	\$2,651	N/A
WATER ADMIN EQUIPMENT								
SW1-8310-0200-0000	\$610	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
WATER ADMIN CONTRACTUA								
SW1-8310-0400-0000	\$16,140	\$15,560	\$10,418	\$15,560	\$15,560	\$22,560	\$7,000	44.99%
Total ADMINISTRATIVE	\$48,403	\$70,357	\$46,220	\$64,041	\$63,165	\$78,551	\$8,194	11.65%
SOURCE OF SUPPLY CONTR								
SW1-8320-0400-0000	\$544,765	\$550,000	\$285,106	\$550,000	\$550,000	\$550,000	\$0	0.00%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
SUPPLY OUT OF DISTRICT SW1-8320-0400-0100	\$2,807	\$3,000	\$1,171	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total SUPPLY	\$547,572	\$553,000	\$286,276	\$553,000	\$553,000	\$553,000	\$0	0.00%
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	\$340,965	\$330,977	\$234,839	\$372,415	\$350,513	\$359,403	\$28,426	8.59%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	\$748	\$0	\$1,322	\$0	\$0	\$0	\$0	N/A
TRANSMIS & DIST CONTRA SW1-8340-0400-0000	\$101,839	\$90,000	\$64,681	\$237,000	\$90,000	\$90,000	\$0	0.00%
Total TRANSMISS AND DISP	\$443,553	\$420,977	\$300,843	\$609,415	\$440,513	\$449,403	\$28,426	6.75%
STATE RETIREMENT SW1-9010-0800-0000	\$67,129	\$68,626	\$0	\$55,968	\$55,968	\$55,968	(\$12,658)	-18.44%
Total STATE RETIREMENT	\$67,129	\$68,626	\$0	\$55,968	\$55,968	\$55,968	(\$12,658)	-18.44%
MEDICARE SW1-9020-0800-0000	\$5,369	\$5,441	\$3,738	\$5,514	\$5,514	\$5,643	\$202	3.71%
Total MEDICARE	\$5,369	\$5,441	\$3,738	\$5,514	\$5,514	\$5,643	\$202	3.71%
SOCIAL SECURITY SW1-9030-0800-0000	\$22,959	\$23,265	\$15,984	\$23,576	\$23,576	\$24,127	\$862	3.71%
Total SOCIAL SECURITY	\$22,959	\$23,265	\$15,984	\$23,576	\$23,576	\$24,127	\$862	3.71%
WORKER COMPENSATION SW1-9040-0800-0000	\$17,030	\$17,000	\$16,200	\$100	\$100	\$100	(\$16,900)	-99.41%
Total WORKERS COMP	\$17,030	\$17,000	\$16,200	\$100	\$100	\$100	(\$16,900)	-99.41%

Account Description / Account Number	2014 Actual	2015 Budget	2015 Actual of 9/15/15	2016 Department Request	2016 Tentative Budget	2016 Adopted Budget	Change	% Change
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$5,424	\$5,500	\$6,061	\$9,000	\$9,000	\$9,000	\$3,500	63.64%
Total UNEMP INSURANCE	\$5,424	\$5,500	\$6,061	\$9,000	\$9,000	\$9,000	\$3,500	63.64%
MEDICAL INSURANCE SW1-9060-0800-0000	\$108,426	\$117,081	\$87,836	\$132,893	\$132,893	\$132,893	\$15,812	13.51%
FLEX-PLAN SW1-9060-0800-0100	\$5,584	\$4,975	\$13	\$11,775	\$11,775	\$11,775	\$6,800	136.68%
Total MEDICAL INSURANCE	\$114,010	\$122,056	\$87,849	\$144,668	\$144,668	\$144,668	\$22,612	18.53%
SERIAL BOND - PRINCIPA SW1-9710-0600-0000	\$312,659	\$313,500	\$313,500	\$365,680	\$365,680	\$365,680	\$52,180	16.64%
SERIAL BOND - INTEREST SW1-9710-0700-0000	\$293,776	\$283,216	\$170,186	\$216,622	\$216,622	\$216,622	(\$66,594)	-23.51%
Total SERIAL BONDS	\$606,435	\$596,716	\$483,686	\$582,302	\$582,302	\$582,302	(\$14,414)	-2.42%
Total Expenditures	\$1,890,265	\$1,904,523	\$1,266,342	\$2,068,542	\$1,898,764	\$1,923,720	\$19,197	1.01%
Over (Under) Expenditures	(\$36,434)	\$0	(\$146,470)	(\$169,778)	\$0	(\$0)	(\$0)	N/A

**Appendix A
Debt Service
2016**

	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	46,000	6,864.00	0
Road & Equip	175,000	14,160.86	0
	<u>221,000</u>	<u>21,024.86</u>	<u>0</u>
"SD" Fund (DB)			
Drainage '05	11,500	2,831.76	0
"SS1" Fund			
WPCC Upgrade	165,000	104,475.00	0
	<u>165,000</u>	<u>104,475.00</u>	<u>0</u>
"SS2" Fund			
28% Utility Meters	27,216	3,119.76	0
	<u>27,216</u>	<u>3,119.76</u>	<u>0</u>
"SS3" Fund			
Miller/Nesbit	5,000	318.46	62
Sanborn II	20,000	1,273.96	300
Sanborn III	20,000	1,450.77	362
Hewitt/EDNA	20,000	1,934.37	300
Colonial/Wayside	72,800	8,358.00	0
7% Util. Meters	6,804	779.94	0
Sanborn Sewer	20,000	14,706.26	0
	<u>164,604</u>	<u>28,821.76</u>	<u>1024</u>
"SW1" Fund			
65% Util. Meters	63,180	7,242.30	0
03 Water Infrs	141,248	98,833.40	0
05 Water Line	22,943	16,053.72	0
W.Line/Mt. View	83,309	58,292.14	0
Elm/Annover PRV Pits	55,000	36,200.00	0
	<u>365,680</u>	<u>216,621.56</u>	<u>0</u>
TOTAL	<u><u>955,000.00</u></u>	<u><u>376,894.70</u></u>	<u><u>1,024.00</u></u>

**Appendix B
TOWN OF LEWISTON
2016 BOND PAYMENTS**

<u>NAME</u>	<u>FUND</u>	01/01/2016 <u>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	30,000	1/1 4/1 10/1	5,000 0	38.11 280.35	62.00 0.00 0.00
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	120,000	1/1 4/1 10/1	20,000 0	152.36 1,121.60	300.00 0.00 0.00
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	145,000	1/1 4/1 10/1	20,000 0	173.50 1,277.27	362.00 0.00 0.00
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC) (Phase IV EFC)	SS3	140,000	1/1 4/1 10/1	20,000 0	1,016.00 918.37	300.00 0.00 0.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	240,000	6/15 12/15	41,600 0	2,596.00 2,180.00	0.00 0.00
4.125% 2007-2021, P BAN (Phase V)	SS3	180,000	6/15 12/15	31,200 0	1,947.00 1,635.00	0.00 0.00
6) Utility Meters (refinanced 2015) originally 4.125% 2007 BAN (Sewer/Water)		560,000				
	SS2 28%		6/15	27,216	1,695.96	0.00
	SS3 7%		6/15	6,804	423.99	0.00
	SW1 65%		6/15	63,180	3,937.05	0.00
	SS2 28%		12/15	0	1,423.80	0.00
	SS3 7%		12/15	0	355.95	0.00
	SW1 65%		12/15	0	3,305.25	0.00
7) VARIOUS (Consolidated) (refinanced 2015) originally 4.4632% 2009 - 2033		5,600,000				
	DB		2/15		1,700.00	0.00
	SD/DB		2/15		425.00	0.00
	SW1		2/15		9,243.75	0.00
	DB		6/15	6,000	1,762.00	0.00
	SD/DB		6/15	1,500	998.38	0.00
	SW1		6/15	32,500	77,508.38	0.00
	DB		8/15	40,000	1,700.00	0.00
	SD/DB		8/15	10,000	425.00	0.00
	SW1		8/15	215,000	9,243.75	0.00
	DB		12/15		1,702.00	0.00
	SD/DB		12/15		983.38	0.00
	SW1		12/15		77,183.38	0.00
8) VARIOUS Originally 2.25% 2013- 2033		4,655,000				
	SS1		1/15		52,237.50	0.00
	SS3		1/15		7,353.13	0.00
	SW1		1/15		18,100.00	0.00
	SS1		7/15	165,000	52,237.50	0.00
	SS3		7/15	20,000	7,353.13	0.00
	SW1		7/15	55,000	18,100.00	0.00
9) HIGHWAY BAN .89%, 2015-2016		\$1,600,000				
	DB		9/8	175,000	14,160.89	0.00
TOTAL		\$13,270,000		\$ 955,000	\$376,894.73	\$ 1,024.00

**Appendix A
Debt Service
2016**

	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	46,000	6,864.00	0
Road & Equip	175,000	14,160.86	0
	<u>221,000</u>	<u>21,024.86</u>	<u>0</u>
"SD" Fund (DB)			
Drainage '05	11,500	2,831.76	0
"SS1" Fund			
WPCC Upgrade	165,000	104,475.00	0
	<u>165,000</u>	<u>104,475.00</u>	<u>0</u>
"SS2" Fund			
28% Utility Meters	27,216	3,119.76	0
	<u>27,216</u>	<u>3,119.76</u>	<u>0</u>
"SS3" Fund			
Miller/Nesbit	5,000	318.46	62
Sanborn II	20,000	1,273.96	300
Sanborn III	20,000	1,450.77	362
Hewitt/EDNA	20,000	1,934.37	300
Colonial/Wayside	72,800	8,358.00	0
7% Util. Meters	6,804	779.94	0
Sanborn Sewer	20,000	14,706.26	0
	<u>164,604</u>	<u>28,821.76</u>	<u>1024</u>
"SW1" Fund			
65% Util. Meters	63,180	7,242.30	0
03 Water Infras	141,248	98,833.40	0
05 Water Line	22,943	16,053.72	0
W.Line/Mt. View	83,309	58,292.14	0
Elm/Annover PRV Pits	55,000	36,200.00	0
	<u>365,680</u>	<u>216,621.56</u>	<u>0</u>
TOTAL	<u><u>955,000.00</u></u>	<u><u>376,894.70</u></u>	<u><u>1,024.00</u></u>

**Appendix B
TOWN OF LEWISTON
2016 BOND PAYMENTS**

<u>NAME</u>	<u>FUND</u>	01/01/2016 <u>BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) Miller Nesbit (Phase I EFC)	SS3	30,000	1/1			62.00
2.22% 2002-2021 2002-2021			4/1	5,000	38.11	0.00
			10/1	0	280.35	0.00
2) Sanborn (Phase II EFC) (Phase II EFC)	SS3	120,000	1/1			300.00
2.50% 2002-2021 2002-2021			4/1	20,000	152.36	0.00
			10/1	0	1,121.60	0.00
3) Sanborn (Phase III EFC) (Phase III EFC)	SS3	145,000	1/1			362.00
2.50% 2003-2021 2003-2021			4/1	20,000	173.50	0.00
			10/1	0	1,277.27	0.00
4) Hewitt/Edna/Brookside	SS3	140,000	1/1			300.00
2.22% 2002-2021 2002-2021			4/1	20,000	1,016.00	0.00
(Phase IV EFC) (Phase IV EFC)			10/1	0	918.37	0.00
5) Colonial/Wayside (refinanced 2015)						
4.125% 2007-2021, Phase 5, Part A	SS3	240,000	6/15	41,600	2,596.00	0.00
2002-2021			12/15	0	2,180.00	0.00
4.125% 2007-2021, P BAN (Phase V)	SS3	180,000	6/15	31,200	1,947.00	0.00
			12/15	0	1,635.00	0.00
6) Utility Meters (refinanced 2015)		560,000				
originally 4.125% 2007 BAN						
(Sewer/Water)	SS2 28%		6/15	27,216	1,695.96	0.00
	SS3 7%		6/15	6,804	423.99	0.00
	SW1 65%		6/15	63,180	3,937.05	0.00
	SS2 28%		12/15	0	1,423.80	0.00
	SS3 7%		12/15	0	355.95	0.00
	SW1 65%		12/15	0	3,305.25	0.00
7) VARIOUS (Consolidated) (refinanced 2015)		5,600,000				
originally 4.4632% 2009 - 2033						
	DB		2/15		1,700.00	0.00
	SD/DB		2/15		425.00	0.00
	SW1		2/15		9,243.75	0.00
	DB		6/15	6,000	1,762.00	0.00
	SD/DB		6/15	1,500	998.38	0.00
	SW1		6/15	32,500	77,508.38	0.00
	DB		8/15	40,000	1,700.00	0.00
	SD/DB		8/15	10,000	425.00	0.00
	SW1		8/15	215,000	9,243.75	0.00
	DB		12/15		1,702.00	0.00
	SD/DB		12/15		983.38	0.00
	SW1		12/15		77,183.38	0.00
8) VARIOUS		4,655,000				
Originally 2.25% 2013- 2033						
	SS1		1/15		52,237.50	0.00
	SS3		1/15		7,353.13	0.00
	SW1		1/15		18,100.00	0.00
	SS1		7/15	165,000	52,237.50	0.00
	SS3		7/15	20,000	7,353.13	0.00
	SW1		7/15	55,000	18,100.00	0.00
9) HIGHWAY BAN		\$1,600,000				
.89%, 2015-2016	DB		9/8	175,000	14,160.89	0.00
TOTAL		\$13,270,000		\$ 955,000	\$376,894.73	\$ 1,024.00

**ESTIMATED MEDICAL INSURANCE AND COMPARISON
2016 APPENDIX C**

FUND / TYPE	MEDICAL	FSA	HRA	HRA Deductible	2016 Total	2015 Budget	Change	% Change
A FUND								
Active	\$92,205	\$2,500	\$1,050	\$27,200	\$122,955	\$90,042	\$32,913	26.77%
Retiree	\$76,379	\$0	\$2,000	\$0	\$78,379	\$64,440	\$13,939	17.78%
Retiree Buyout	\$10,952	\$0	\$900	\$0	\$11,852	\$9,682	\$2,170	18.31%
Active Buyout	\$6,000	\$0	\$3,900	\$0	\$9,900	\$5,000	\$4,900	49.49%
Admin Fees	\$2,040	\$0	\$0	\$0	\$2,040	\$2,004	\$36	1.76%
Compliance Fees	\$116	\$0	\$0	\$0	\$116	\$262	-\$146	-125.86%
A FUND TOTALS:	\$187,692	\$2,500	\$7,850	\$27,200	\$225,242	\$171,430	\$53,812	23.89%
B FUND								
Active	\$33,880	\$0	\$1,000	\$10,200	\$45,080	\$56,490	-\$11,410	-25.31%
Retiree	\$8,952	\$0	\$0	\$0	\$8,952	\$7,862	\$1,090	12.18%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$2,000	\$0	\$1,300	\$0	\$3,300	\$1,000	\$2,300	69.70%
Admin Fees	\$543	\$0	\$0	\$0	\$543	\$525	\$18	3.31%
Compliance Fees	\$18	\$0	\$0	\$0	\$18	\$32	-\$14	-77.78%
(Police) Active	\$122,205	\$500	\$42,400	\$3,400	\$168,505	\$132,311	* \$36,194	21.48%
Retiree	\$9,647	\$0	\$0	\$3,400	\$13,047	\$12,936	\$111	0.85%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$2,000	\$0	\$0	\$0	\$2,000	\$4,000	-\$2,000	-100.00%
Admin Fees	\$543	\$0	\$0	\$0	\$543	\$993	-\$450	-82.87%
Compliance Fees	\$70	\$0	\$0	\$0	\$70	\$73	-\$3	-4.29%
B FUND TOTALS:	\$179,858	\$500	\$44,700	\$17,000	\$242,058	\$216,222	\$25,836	10.67%
DB FUND								
Active	\$265,057	\$0	\$11,550	\$0	\$276,607	\$284,312	-\$7,705	-2.79%
Retiree	\$60,886	\$0	\$1,400	\$13,600	\$75,886	\$97,839	-\$21,953	-28.93%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$1,725	\$0	\$0	\$0	\$1,725	\$1,668	\$57	3.30%
Compliance Fees	\$92	\$0	\$0	\$0	\$92	\$212	-\$120	-130.43%
DB FUND TOTALS:	\$327,760	\$0	\$12,950	\$13,600	\$354,310	\$384,031	-\$29,721	-8.39%

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2016 APPENDIX C

FUND / TYPE	MEDICAL	FSA	HRA	HRA Deductible	2016 Total	2015 Budget	Change	% Change
SS1 FUND								
Active	\$116,417	\$4,000	\$1,750	\$10,200	\$132,367	\$152,872	-\$20,505	-15.49%
Retiree	\$56,074	\$0	\$0	\$17,000	\$73,074	\$51,931	\$21,143	28.93%
Retiree Buyout	\$4,458	\$0	\$0	\$4,458	\$4,458	\$0	\$618	13.86%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$1,300	\$0	\$0	\$1,300	\$1,386	\$1,386	-\$86	-6.62%
Compliance Fees	\$72	\$0	\$0	\$72	\$140	\$140	-\$68	-94.44%
SS1 FUND TOTALS:	\$178,321	\$4,000	\$1,750	\$27,200	\$211,271	\$210,169	\$1,102	0.52%
SS2 FUND								
Active	\$22,157	\$500	\$800	\$0	\$23,457	\$36,256	-\$12,799	-54.56%
Retiree	\$29,050	\$0	\$0	\$29,050	\$28,510	\$540	\$0	1.86%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$150	\$0	\$0	\$150	\$168	\$168	-\$18	-12.00%
Compliance Fees	\$8	\$0	\$0	\$8	\$20	\$20	-\$12	-150.00%
SS2 FUND TOTALS:	\$51,365	\$500	\$800	\$0	\$52,665	\$64,954	-\$12,289	-23.33%
SS3 FUND								
Active	\$17,067	\$500	\$400	\$0	\$17,967	\$19,820	-\$1,853	-10.31%
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	\$75	\$0	\$0	\$75	\$75	\$75	\$0	0.00%
Compliance Fees	\$4	\$0	\$0	\$4	\$10	\$10	-\$6	-150.00%
SS3 FUND TOTALS:	\$17,146	\$500	\$400	\$0	\$18,046	\$19,905	-\$1,859	-10.30%

**ESTIMATED MEDICAL INSURANCE AND COMPARISON
2016 APPENDIX C**

FUND / TYPE	MEDICAL	FSA	HRA	HRA Deductible	2016 Total	2015 Budget	Change	% Change
SW1 FUND								
Active	\$94,663	\$0	\$3,975	\$0	\$98,638	\$94,996	\$3,642	3.69%
Retiree	\$36,610	\$0	\$500	\$6,800	\$43,910	\$25,456	\$18,454	42.03%
Retiree Buyout	\$1,000		\$500	\$1,500	\$1,000	\$1,000	\$500	33.33%
Active Buyout	\$0			\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$600			\$600	\$600	\$534	\$66	11.00%
Compliance Fees	\$20			\$20	\$20	\$70	-\$50	-250.00%
SW1 FUND TOTALS:	\$132,893	\$0	\$4,975	\$6,800	\$144,668	\$122,056	\$22,612	15.63%
Totals	\$1,075,035	\$8,000	\$73,425	\$91,800	\$1,248,260	\$1,188,767	\$59,493	4.77%

Totals	2016	2015	Change	% Change
Active	\$885,576	\$867,099	\$18,477	2.13%
Retiree	\$322,298	\$288,974	\$33,324	11.53%
Retiree Buyout	\$17,810	\$14,522	\$3,288	22.64%
Active Buyout	\$15,200	\$10,000	\$5,200	52.00%
Admin Fees	\$6,976	\$7,353	-\$377	-5.13%
Compliance Fees	\$400	\$819	-\$419	-51.16%
Total	\$1,248,260	\$1,188,767	\$59,493	5.00%

APPENDIX D

2015 Schedule of Salaries
Elected Town Officials

<u>Officer</u>	<u>Salary</u>
Highway Superintendent	70,181
Town Clerk	50,972
Supervisor	41,096
Town Justices (2)	27,399
Council Members (4)	13,856

APPENDIX E

APPENDIX E
SALES TAX REVENUE

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
January	223,803	241,486	239,337	259,820	240,059	247,833	268,006	274,790	262,285	278,893	302,927
February	176,471	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487
March	270,804	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873
April	206,643	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282
May	204,879	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122
June	279,469	288,737	305,459	280,688	361,989	350,240	374,214	357,967	406,815	386,225	358,595
Sub-Total	1,362,069	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
July	219,465	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,241	301,304	297,856
August	198,753	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838
September	266,711	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964
October	200,898	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	
November	205,248	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	
December	278,326	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	
Total	2,731,470	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	2,746,943
% Change	2.65%	5.05%	1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-34.39%

Avg Grow Rate 2005 to 2015

B Fund	901,545	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
DB Fund	1,443,455	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
SD Fund	155,000	231,710	248,000	211,965	262,095	232,148					
Total	2,500,000	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
% Change	0.00%	7.00%	2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%
over/under budget	231,470	201,614	153,245	277,088	77,044	66,611	252,588	322,817	275,160	91,629	-853,057
% Diff	9.26%	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	-23.70%

APPENDIX F
2016

ESTIMATED RETIREMENT AND COMPARISON

<u>FUND</u>	<u>2014</u> <u>BUDGET</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>BUDGET</u>	<u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
A FUND	\$229,100.00	\$216,302.88	\$178,427.00	\$178,427.00	\$145,516.00	-\$32,911.00	-18.45%
B FUND	\$79,000.00	\$74,587.20	\$61,763.00	\$61,763.00	\$50,371.00	-\$11,392.00	-18.44%
B FUND Police	\$236,500.00	\$215,091.00	\$215,816.00	\$215,816.00	\$189,097.00	-\$26,719.00	-12.38%
B FUND TOTALS:	\$315,500.00	\$289,678.20	\$277,579.00	\$277,579.00	\$239,468.00	-\$38,111.00	-13.73%
DB FUND	\$189,600.00	\$179,009.28	\$192,152.00	\$195,152.00	\$156,709.00	-\$38,443.00	-19.70%
SS1 FUND	\$181,700.00	\$171,550.56	\$172,000.00	\$172,000.00	\$117,532.00	-\$54,468.00	-31.67%
SS2 FUND	\$31,600.00	\$29,834.88	\$30,000.00	\$30,000.00	\$27,984.00	-\$2,016.00	-6.72%
SS3 FUND	\$7,900.00	\$7,458.72	\$7,500.00	\$7,500.00	\$5,597.00	-\$1,903.00	-25.37%
SW1 FUND	\$71,100.00	\$67,128.48	\$68,626.00	\$68,626.00	\$55,968.00	-\$12,658.00	-18.44%
TOTALS	\$1,026,500.00	\$960,963.00	\$926,284.00	\$929,284.00	\$748,774.00	-\$180,510.00	-19.42%

APPENDIX G

Fund	Description	Fund Balance			Fund Balance
		12.31.2014	2014 Increases	2014 Decreases	9.30.2015
H21	Sanborn Improvements	-			-
H22	Lewiston Dog Park	-			-
H23	Piper Law Office	73.24			73.24
H27	Dickersonville Cemetary	5,091.97	1,600.00	(2,151.86)	4,540.11
H28	Haz-Mat Building	154,980.32			154,980.32
H29	Police Training & Equipment	2,040.01	500.00		2,540.01
H30	LNRR Comfort Station	-			-
H31	Bike Path	161,291.34		(24,245.00)	137,046.34
H32	WPCC Upgrade	1,458,982.63	232.92	(5,202.91)	1,454,012.64
H33	Master Plan/Zoning Project	835.23			835.23
H34	Toohey Park	3,086.00			3,086.00
H35	Colonial Village Park	(43,223.29)			(43,223.29)
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	(1,072.50)	100,000.00	(72,168.84)	26,758.66
H44	Academy Park Ice Rink	64,941.54		(60,372.59)	4,568.95
H49	Ice Rink Maintenance	46,449.47	8,864.41		55,313.88
H52	Stella Niagara Conversancy	-	50,000.00	(50,000.00)	-
H55	Town Hall Renovations	(6,049.04)	13,000.00	(6,730.00)	220.96
H58	Sanborn Park	(47,195.78)			(47,195.78)
H59	Power Allocation	-		(548.25)	(548.25)
H61	Recreational Development	154,280.91			154,280.91
H62	Recreation Senior Center	-			-
H63	PIP	(33,513.69)	18,135.00	(49,636.35)	(65,015.04)
H64	PRV Improvements	124,279.74		(47,817.50)	76,462.24
H65	Annover Road/Elm Drive Water	-			-
H66	Sanborn Sewer Ext & Pump St	-			-
H72	Infrastructure Improvements	74,453.16			74,453.16
H81	Master Sewer - Meters	67,519.94		(29,988.20)	37,531.74
H82	TOL Other Meters	44,957.98			44,957.98
H86	Water Infrastructure	22,055.63			22,055.63
H91	Higway Bond	(1,654,948.13)			(1,654,948.13)
H93	Mountainview Water Line	9,374.67			9,374.67
H95	Equipment Reserve	319.85			319.85
H97	NYPA Funds Annual Payment	2,026,777.08	850,000.00	(2,164.62)	2,874,612.46
H99	NYPA Settlement	146,304.37		(13,000.00)	133,304.37
Total		2,803,028.38	1,042,332.33	(364,026.12)	3,481,334.59

**APPENDIX H
2016 FUND TRANSFERS**

Account	HYDRO FUNDS - Power Allocation Funds	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-0000	\$ 55,000	\$ 324,868	\$ 379,868
TRANSFER FROM OTHER FUND B00-1000-0532-0000	\$ 154,873	\$ -	\$ 154,873
TRANSFER FROM OTHER FUND DB0-1000-5031-0000	\$ 38,500	\$ 548,780	\$ 587,280
TRANSFER FROM OTHER FUND SFO-1000-5031-0000	\$ 40,000	\$ -	\$ 40,000
TRANSFER FROM OTHER FUND SLO-1000-5031-0000	\$ 6,000	\$ -	\$ 6,000
INTERFUND TRANSFER SS1-1000-5031-0000	\$ -	\$ -	\$ -
TRANSFER FROM OTHER FUND SS2-1000-5031-0000	\$ 20,582	\$ -	\$ 20,582
TRANSFER FROM OTHER FUND SS3-1000-5031-0000	\$ 2,172	\$ 32,189	\$ 34,361
TRANSFER FROM OTHER FUND SW1-1000-5031-0000	\$ 10,931	\$ -	\$ 10,931
	\$ 328,058	\$ 905,837	\$ 1,233,895

2016
TOWN OF
LEWISTON
BUDGET

Niagara County Legislature
59 Park Avenue
Lockport, New York 14094

Lisa Grene

Delivered to:

Lisa Grene

Print

12/13/15

Date

2016

TOWN OF

LEWISTON

BUDGET

Niagara County Real Property Tax Services
ATTN: Lisa C. Glona
59 Park Avenue
Lockport, New York 14094

Lisa Glona

Lisa Glona

12/3/15

Delivered to:

Print

Date