

Town of Lewiston

Adopted Budget

2025

Submitted 11/14/2024

**Town of Lewiston
2025 Adopted Budget
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**TOWN OF LEWISTON
2025 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/14/2024**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,566,832	\$2,747,591	\$500,000	\$319,241
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,017,099	\$3,811,998	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,515,212	\$4,110,519	\$300,000	\$104,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,578,169	\$2,578,169	\$0	\$0
SUBTOTAL		\$14,677,312	\$13,248,277	\$1,005,101	\$423,934
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,648,537	\$10,054	\$132,314	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$448,695	\$0	\$23,000	\$425,695
SS2	LEWISTON MSIA	\$1,706,359	\$1,387,735	\$105,000	\$213,624
SS3	LEWISTON SOUTH SEWER IA	\$179,487	\$111,043	\$0	\$68,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,949,544	\$1,975,998	\$0	\$973,546
SUBTOTAL		\$6,949,972	\$3,484,830	\$260,314	\$3,204,828
TOTAL		\$21,627,284	\$16,733,107	\$1,265,415	\$3,628,762
ASSESSSED VAL.		VILLAGE	\$ 162,273,956		
		TOWN O/S VILLAGE	\$ 742,286,257		
		TOTAL	<u>\$904,560,213</u>		

**TOWN OF LEWISTON
2024 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/13/2023**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,998,481	\$2,515,945	\$0	\$482,536
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,669,833	\$3,497,933	\$171,900	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,152,314	\$3,956,082	\$0	\$196,232
SS1	WATER POLLUTION CONTROL CENTER	\$2,520,548	\$2,424,011	\$96,537	\$0
SUBTOTAL		\$13,341,176	\$12,393,971	\$268,437	\$678,768
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,616,137	\$9,968	\$100,000	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$429,300	\$200	\$10,000	\$419,100
SS2	LEWISTON MSIA	\$1,821,497	\$1,356,775	\$242,000	\$222,722
SS3	LEWISTON SOUTH SEWER IA	\$165,131	\$86,691	\$0	\$78,440
SW1	LEWISTON WATER IMPROVEMENT	\$2,669,436	\$1,691,490	\$0	\$977,946
SUBTOTAL		\$6,721,851	\$3,145,124	\$352,000	\$3,224,727
TOTAL		\$20,063,027	\$15,539,095	\$620,437	\$3,903,495
ASSESSSED VAL.		VILLAGE	\$ 161,428,246		
		TOWN O/S VILLAGE	\$ 739,341,359		
		TOTAL	<u>\$900,769,605</u>		

**TOWN OF LEWISTON
2025 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/28/2024**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,566,832	\$2,747,591	\$500,000	\$319,241
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,017,099	\$3,811,998	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,515,212	\$4,110,519	\$300,000	\$104,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,578,169	\$2,578,169	\$0	\$0
SUBTOTAL		\$14,677,312	\$13,248,277	\$1,005,101	\$423,934

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,648,537	\$10,054	\$132,314	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$448,695	\$0	\$23,000	\$425,695
SS2	LEWISTON MSIA	\$1,706,359	\$1,387,735	\$105,000	\$213,624
SS3	LEWISTON SOUTH SEWER IA	\$179,487	\$111,043	\$0	\$68,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,949,544	\$1,975,998	\$0	\$973,546
SUBTOTAL		\$6,949,972	\$3,484,830	\$260,314	\$3,204,828
TOTAL		\$21,627,284	\$16,733,107	\$1,265,415	\$3,628,762

ASSESSED VAL.

VILLAGE	\$	162,273,956
TOWN O/S VILLAGE	\$	742,286,257
TOTAL		\$904,560,213

**TOWN OF LEWISTON
2025 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 9/23/2024**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,390,091	\$2,607,591	\$300,000	\$482,500
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,057,289	\$3,852,188	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,516,212	\$4,021,519	\$300,000	\$194,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,458,169	\$2,458,169	\$0	\$0
SUBTOTAL		\$14,421,761	\$12,939,467	\$805,101	\$677,193

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,692,237	\$10,054	\$176,014	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$448,695	\$0	\$23,000	\$425,695
SS2	LEWISTON MSIA	\$1,706,359	\$1,327,735	\$155,000	\$223,624
SS3	LEWISTON SOUTH SEWER IA	\$169,487	\$91,043	\$0	\$78,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,814,544	\$1,840,988	\$0	\$973,546
SUBTOTAL		\$6,848,672	\$3,269,820	\$354,014	\$3,224,828
TOTAL		\$21,270,433	\$16,209,287	\$1,159,115	\$3,902,021

ASSESSED VAL.

VILLAGE	\$	162,273,956
TOWN O/S VILLAGE	\$	742,286,257
TOTAL		<u>\$904,560,213</u>

**TOWN OF LEWISTON
2025 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,566,832	\$2,747,591	\$500,000	\$319,241
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,017,099	\$3,811,998	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,515,212	\$4,110,519	\$300,000	\$104,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,578,169	\$2,578,169	\$0	\$0
SUBTOTAL		\$14,677,312	\$13,248,277	\$1,005,101	\$423,934
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,648,537	\$10,054	\$132,314	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAG	\$448,695	\$0	\$23,000	\$425,695
SS2	LEWISTON MSIA	\$1,706,359	\$1,387,735	\$105,000	\$213,624
SS3	LEWISTON SOUTH SEWER IA	\$179,487	\$111,043	\$0	\$68,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,949,544	\$1,975,998	\$0	\$973,546
SUBTOTAL		\$6,949,972	\$3,484,830	\$260,314	\$3,204,828
TOTAL		\$21,627,284	\$16,733,107	\$1,265,415	\$3,628,762
ASSESSSED VAL.		VILLAGE	\$ 162,273,956		
		TOWN O/S VILLAGE	\$ 742,286,257		
		TOTAL	<u>\$904,560,213</u>		

**TOWN OF LEWISTON
2025 TAX LEVY
ADOPTED BUDGET
SUBMITTED 11/14/2024**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		904,560,213	0.3529	\$319,241	\$319,241
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	742,286,257	0.1410	\$104,693	\$104,693
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	753,620,184	1.9986	1,506,169	\$1,506,169
LEWISTON HEIGHTS GAS	SL	GS-241	40	300.0000	12,000	\$12,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,733	89.9419	425,695	425,695
LEWISTON MSIA	SS2	SD-243	694,583,529	0.0884	61,372	
LEWISTON MSIA	SS2	SD-243 P/U	4,241	35.9000	152,252	\$213,624
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,497,511	0.7440	63,612	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	\$68,444
LEWISTON WATER IMPROVEMENT	SW1	WD-240	971,446,732	1.0022	973,546	<u>\$973,546</u>
						<u>\$3,628,762</u>

ASSESSED VALUATION

VILLAGE	\$	162,273,956
TOWN O/S V	\$	<u>742,286,257</u>
TOTAL		\$904,560,213

**TOWN OF LEWISTON
2025 TAX LEVY COMPARISON
ADOPTED BUDGET
SUBMITTED 11/14/2024**

		2023	2024	2025	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$612,819	\$482,536	\$319,241	-33.8410%
	Rate AV	0.6894	0.5357	0.3529	-34.12%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$256,838	\$196,232	\$104,693	-46.6484%
	Rate AV	0.3524	0.2654	0.1410	-46.86%
<u>SPECIAL DISTRICTS</u>					
S10 - FRENCH LANDING DRAINAGE		\$ 5,350	\$ 5,350	\$ 5,350	0.00%
	Rate AV				
	Flat Rate	198.1481	198.1481	198.1481	0.00%
SF - FIRE PROTECTION		\$1,524,871	\$1,506,169	\$1,506,169	0.0000%
	Rate AV	\$2.0511	\$2.0040	\$1.9986	-0.27%
SL - LEWISTON HEIGHTS GAS		\$15,000	\$15,000	\$12,000	-20.0000%
	Flat Rate	\$375.0000	\$375.0000	\$300.0000	-20.00%
SR - REFUSE - LEWISTON O/S VILLAGE		\$397,300	\$419,100	\$425,695	1.5736%
	Flat Rate	\$83.9248	\$88.5485	\$89.9419	1.57%
SS2 - LEWISTON MSIA		\$221,616	\$222,722	\$213,624	-4.0849%
	Rate AV	\$0.1005	\$0.1013	\$0.0884	-12.81%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$78,830	\$78,440	\$68,444	-12.7435%
	Rate AV	\$0.8675	\$0.8612	\$0.7440	-13.61%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$979,533	\$977,946	\$973,546	-0.4499%
	Rate AV	\$1.0193	\$1.0089	\$1.0022	-0.67%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	N/A
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$612,819	\$482,536	\$482,536	\$319,241	\$319,241	\$319,241	(\$163,295)	-33.84%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$152,453	\$43,021	\$6,422	\$41,292	\$41,292	\$41,292	(\$1,729)	-4.02%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$16,381	\$18,000	\$14,383	\$18,000	\$18,000	\$18,000	\$0	0.00%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$1,045,158	\$1,040,000	\$213,044	\$1,120,000	\$1,120,000	\$1,120,000	\$80,000	7.69%
A00-1000-1170-0000								
MODERN HOST FEE	\$557,500	\$557,500	\$557,500	\$557,500	\$557,500	\$557,500	\$0	0.00%
A00-1000-1170-0101								
MODERN (RECREATION)	\$119,809	\$130,000	\$27,653	\$140,000	\$140,000	\$140,000	\$10,000	7.69%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$125	\$100	\$50	\$100	\$100	\$100	\$0	0.00%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$31,700	\$27,700	\$27,700	\$29,800	\$29,800	\$29,800	\$2,100	7.58%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$4,929	\$3,000	\$1,933	\$3,500	\$3,500	\$3,500	\$500	16.67%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$0	\$130,000	\$27,653	\$140,000	\$140,000	\$140,000	\$10,000	7.69%
A00-1000-1270-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$110	\$175	\$50	\$150	\$150	\$150	(\$25)	-14.29%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$30	\$30	\$0	\$30	\$30	\$30	\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$2,671	\$2,000	\$1,456	\$2,500	\$2,500	\$2,500	\$500	25.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$3,163	\$1,500	\$1,738	\$2,500	\$2,500	\$2,500	\$1,000	66.67%
A00-1000-1972-0300								
RECREATION CHARGES	\$54,618	\$59,200	\$67,550	\$91,000	\$91,000	\$91,000	\$31,800	53.72%
A00-1000-2001-0000								
PAVILION AND PARKS RENTAL	\$3,000	\$4,000	\$275	\$2,500	\$2,500	\$2,500	(\$1,500)	-37.50%
A00-1000-2005-0000								
RECREATION SPECIAL EVENTS	\$0	\$0	\$12,750	\$0	\$0	\$0	\$0	N/A
A00-1000-2012-0000								
CONCESSION REVENUE	\$15,876	\$18,000	\$5,536	\$12,000	\$12,000	\$12,000	(\$6,000)	-33.33%
A00-1000-2020-0000								
SALE OF TRAFFIC SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2189-0000								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$2,500	\$6,000	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$65,959	\$0	\$76,755	\$140,000	\$140,000	\$140,000	\$140,000	N/A
A00-1000-2401-0000								

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
BINGO LICENSES	\$3,469	\$2,000	\$2,369	\$4,000	\$4,000	\$4,000	\$2,000	100.00%
A00-1000-2540-0000								
DOG LICENSES	\$9,221	\$10,000	\$2,919	\$10,000	\$10,000	\$10,000	\$0	0.00%
A00-1000-2544-0000								
OTHER LICENSES	\$900	\$300	\$600	\$500	\$500	\$500	\$200	66.67%
A00-1000-2545-0000								
FINES & FORFEITED BAIL	\$178,562	\$260,000	\$108,555	\$225,000	\$225,000	\$225,000	(\$35,000)	-13.46%
A00-1000-2610-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$30	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2650-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000								
GIFTS & DONATIONS - SENIOR CENTER	\$50	\$0	\$50	\$0	\$0	\$0	\$0	N/A
A00-1000-2705-7630								
MISCELLANEOUS REVENUES	\$622	\$0	\$17,033	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0100								
NYS AIM PAYMENTS	\$85,269	\$85,269	\$0	\$85,269	\$85,269	\$85,269	\$0	0.00%
A00-1000-3001-0000								
SENIOR BINGO REVENUES	\$0	\$15,000	\$6,008	\$15,000	\$15,000	\$15,000	\$0	0.00%
A00-1000-3772-0000								
TRANSFER FROM OTHER FUNDS -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$67,298	\$99,150	\$19,804	\$96,950	\$96,950	\$96,950	(\$2,200)	-2.22%
A00-1000-5031-1189								
Total REVENUE	\$3,041,722	\$2,998,481	\$1,688,822	\$3,566,832	\$3,566,832	\$3,566,832	\$568,351	18.95%
PRIOR YEAR EXPENSE								
A00-0000-0523-0000		\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
COUNCIL PEOPLE (4)								
A00-1010-0100-0000	\$60,262	\$61,769	\$30,884	\$63,623	\$63,623	\$63,623	\$1,854	3.00%
TOWN BOARD CONTRACTUAL	\$8,447	\$8,510	\$8,653	\$10,080	\$10,080	\$10,080	\$1,570	18.45%
A00-1010-0400-0000								
Total TOWN BOARD	\$68,709	\$70,279	\$39,537	\$73,703	\$73,703	\$73,703	\$3,424	4.87%
JUSTICES(2) & CLERKS(2)								
A00-1110-0100-0000	\$155,657	\$167,557	\$85,794	\$178,433	\$178,433	\$178,433	\$10,876	6.49%
COURT SECURITY	\$14,053	\$18,700	\$7,402	\$18,700	\$18,700	\$18,700	\$0	0.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$45,292	\$45,386	\$23,964	\$49,299	\$49,299	\$49,299	\$3,913	8.62%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$2,053	\$200	\$0	\$200	\$200	\$200	\$0	0.00%
A00-1110-0200-0000								

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
COURT SECURITY EQUIPMENT	\$0	\$1,000	\$0	\$1,300	\$1,300	\$1,300	\$300	N/A
A00-1110-0200-0100								
JUSTICE CONTRACTUAL	\$12,815	\$15,550	\$6,007	\$19,500	\$19,500	\$19,500	\$3,950	25.40%
A00-1110-0400-0000								
COURT SECURITY CONTRACTUAL	\$0	\$500	\$132	\$500	\$500	\$500	\$0	N/A
A00-1110-0400-0100								
Total TOWN JUSTICE	\$229,870	\$248,893	\$123,299	\$267,932	\$267,932	\$267,932	\$19,039	7.65%
PROSECUTOR	\$19,615	\$20,106	\$10,053	\$20,911	\$20,911	\$20,911	\$805	4.00%
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL	\$68	\$1,000	\$9	\$250	\$250	\$250	(\$750)	-75.00%
A00-1165-0400-0000								
Total PROSECUTOR	\$19,683	\$21,106	\$10,062	\$21,161	\$21,161	\$21,161	\$55	0.26%
SUPERVISOR PERSONAL SERVICES	\$106,505	\$109,570	\$48,657	\$115,401	\$115,401	\$115,401	\$5,831	5.32%
A00-1220-0100-0000								
WAIVER OF SALARY	\$0	(\$11,707)	\$0	(\$13,108)	(\$13,108)	(\$13,108)	(\$1,401)	11.97%
A00-1220-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$34,090)	(\$34,944)	(\$17,472)	(\$36,333)	(\$36,333)	(\$36,333)	(\$1,389)	3.97%
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$1,020	\$500	\$241	\$500	\$500	\$500	\$0	0.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$6,264	\$8,000	\$7,418	\$8,950	\$8,950	\$8,950	\$950	11.88%
A00-1220-0400-0000								
PROFESSIONAL REPORT FEES	\$8,674	\$4,850	\$2,290	\$11,112	\$11,112	\$11,112	\$6,262	129.11%
A00-1220-0401-0000								
Total SUPERVISOR	\$88,373	\$76,269	\$41,134	\$86,522	\$86,522	\$86,522	\$10,253	13.44%
BUDGET OFFICER	\$70,052	\$71,800	\$35,825	\$75,166	\$75,166	\$75,166	\$3,366	4.69%
A00-1310-0100-0000								
JR ACCOUNTANT	\$14,643	\$34,320	\$0	\$38,269	\$38,269	\$38,269	\$3,949	11.51%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$67,636)	(\$74,818)	(\$28,659)	(\$89,020)	(\$89,020)	(\$89,020)	(\$14,202)	18.98%
A00-1310-0100-0002								
BUDGET OFFICER EQUIPMENT	\$1,040	\$0	\$0	\$200	\$200	\$200	\$200	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRACTUAL	\$842	\$2,160	\$1,210	\$2,950	\$2,950	\$2,950	\$790	36.57%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$18,941	\$33,462	\$8,376	\$27,565	\$27,565	\$27,565	(\$5,897)	-17.62%
AUDITOR	\$20,000	\$24,514	\$14,000	\$22,964	\$22,964	\$22,964	(\$1,550)	-6.32%
A00-1320-0400-0000								
Total INDEPENDENT AUDITING	\$20,000	\$24,514	\$14,000	\$22,964	\$22,964	\$22,964	(\$1,550)	-6.32%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
ASSESSOR PERSONAL SERVICES	\$102,364	\$104,734	\$52,883	\$95,824	\$95,824	\$95,824	(\$8,910)	-8.51%
A00-1355-0100-0000								
ASSESSOR EQUIPMENT	\$630	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,200	N/A
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$11,661	\$13,345	\$66,482	\$238,320	\$238,320	\$238,320	\$224,975	1685.84%
A00-1355-0400-0000								
ASSESSOR GASOLINE/DIESEL FUEL	\$52	\$100	\$28	\$100	\$100	\$100	\$0	0.00%
A00-1355-0400-3510								
Total ASSESSOR	\$114,707	\$118,179	\$119,393	\$335,444	\$335,444	\$335,444	\$217,265	183.84%
TOWN CLERK PERSONAL SERVICES	\$156,966	\$125,273	\$76,430	\$114,752	\$114,752	\$114,752	(\$10,521)	-8.40%
A00-1410-0100-0000								
OUT OF DEPT/PERS SERVICE	\$0	\$100	\$0	\$120	\$120	\$120	\$20	20.00%
A00-1410-0100-0100								
TOWN CLERK EQUIPMENT	\$29	\$1,300	\$0	\$1,300	\$1,300	\$1,300	\$0	0.00%
A00-1410-0200-0000								
TOWN CLERK CONTRACTUAL	\$11,800	\$13,146	\$4,811	\$13,875	\$13,875	\$13,875	\$729	5.55%
A00-1410-0400-0000								
Total TOWN CLERK	\$168,795	\$139,819	\$81,241	\$130,047	\$130,047	\$130,047	(\$9,772)	-6.99%
ATTORNEY PERSONAL SERV	\$40,775	\$41,795	\$20,896	\$43,466	\$43,466	\$43,466	\$1,671	4.00%
A00-1420-0100-0000								
ATTORNEY CONTRACTUAL & LITIGATION	\$56,317	\$59,729	\$29,292	\$60,921	\$60,921	\$60,921	\$1,192	2.00%
A00-1420-0400-0000								
ENVIRONMENTAL PROTECTION	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1420-0400-0100								
NIAGARA POWER COALITION	\$4,661	\$6,300	\$2,677	\$4,933	\$4,933	\$4,933	(\$1,367)	-21.70%
A00-1420-0400-0200								
Total ATTORNEY	\$201,753	\$107,824	\$52,865	\$109,320	\$109,320	\$109,320	\$1,496	1.39%
ENGINEER PERSONAL SERVICES	\$31,630	\$31,631	\$16,293	\$34,208	\$34,208	\$34,208	\$2,577	8.15%
A00-1440-0100-0000								
ENGINEER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$418	\$660	\$353	\$660	\$660	\$660	\$0	0.00%
A00-1440-0400-0000								
Total ENGINEERING	\$32,048	\$32,291	\$16,646	\$34,868	\$34,868	\$34,868	\$2,577	7.98%
ELECTION INSPECTORS	\$0	\$0	\$0	\$130	\$130	\$130	\$130	N/A
A00-1450-0100-0000								
ELECTION CONTRACTUAL	\$202	\$520	\$251	\$360	\$360	\$360	(\$160)	-30.77%
A00-1450-0400-0000								
Total ELECTIONS	\$202	\$520	\$251	\$490	\$490	\$490	(\$30)	-5.77%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$39,616	\$40,516	\$20,665	\$43,992	\$43,992	\$43,992	\$3,476	8.58%
BUILDINGS EQUIPMENT								
A00-1620-0200-0000	\$14,047	\$600	\$5,296	\$700	\$700	\$700	\$100	16.67%
BUILDINGS CONTRACTUAL								
A00-1620-0400-0000	\$49,628	\$47,516	\$18,267	\$50,245	\$50,245	\$50,245	\$2,729	5.74%
BUILDINGS GAS & ELECTRIC								
A00-1620-0400-3500	\$14,761	\$26,100	\$6,050	\$26,000	\$26,000	\$26,000	(\$100)	-0.38%
BUILDINGS GASOLINE/DIESEL FUEL								
A00-1620-0400-3510	\$297	\$950	\$236	\$500	\$500	\$500	(\$450)	-47.37%
COPY MACHINE/LEASE PAY								
A00-1620-0401-0000	\$5,726	\$7,000	\$3,271	\$7,000	\$7,000	\$7,000	\$0	0.00%
Total BUILDINGS	\$124,075	\$122,682	\$53,785	\$128,437	\$128,437	\$128,437	\$5,755	4.69%
INSURANCE								
A00-1910-0400-0000	\$32,501	\$35,750	\$40,399	\$49,500	\$49,500	\$49,500	\$13,750	38.46%
Total INSURANCE	\$32,501	\$35,750	\$40,399	\$49,500	\$49,500	\$49,500	\$13,750	38.46%
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,500	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$0	0.00%
Total MUNICIPAL DUES	\$1,500	\$1,650	\$1,650	\$1,650	\$1,650	\$1,650	\$0	0.00%
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$4,341	\$5,000	\$4,381	\$5,000	\$5,000	\$5,000	\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$4,341	\$5,000	\$4,381	\$5,000	\$5,000	\$5,000	\$0	0.00%
OTHER GENERAL GOV'T SUPPORT								
A00-1989-0400-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total OTHER GENERAL GOV'T SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
CONTINGENCY								
A00-1990-0400-0000	\$0	\$27,050	\$0	\$0	\$0	\$0	(\$27,050)	N/A
Total CONTINGENCY	\$0	\$27,050	\$0	\$0	\$0	\$0	(\$27,050)	N/A
TRAFFIC CONTROL- CONTRACTUAL								
A00-3310-0400-0000	\$4,937	\$13,000	\$7,301	\$18,000	\$18,000	\$18,000	\$5,000	38.46%
Total TRAFFIC CONTROL	\$4,937	\$13,000	\$7,301	\$18,000	\$18,000	\$18,000	\$5,000	38.46%
DOG CONTROL OFFICER								
A00-3510-0100-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES								
A00-3510-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
DOG CONTROL EQUIPMENT	\$29	\$600	\$0	\$200	\$200	\$200	(\$400)	-66.67%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$15,878	\$17,865	\$6,660	\$17,765	\$17,765	\$17,765	(\$100)	-0.56%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$365	\$450	\$0	\$200	\$200	\$200	(\$250)	-55.56%
A00-3510-0400-3510								
Total DOG CONTROL	\$16,272	\$18,915	\$6,660	\$18,165	\$18,165	\$18,165	(\$750)	-3.97%
BOARD OF HEALTH (NIACAP)	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
A00-4010-0400-0000								
Total PUBLIC HEALTH	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$130,396	\$129,501	\$66,753	\$137,067	\$137,067	\$137,067	\$7,566	5.84%
A00-5010-0100-0000								
HIGHWAY ADMIN EQUIPMENT	\$3,801	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	N/A
A00-5010-0200-0000								
HIGHWAY ADMIN CONTRACTUAL	\$8,356	\$10,900	\$1,977	\$10,900	\$10,900	\$10,900	\$0	0.00%
A00-5010-0400-0000								
Total SUPERINTENDENT OF HIGHWAYS	\$142,553	\$140,401	\$68,730	\$149,967	\$149,967	\$149,967	\$9,566	6.81%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$27,446	\$35,660	\$17,706	\$35,600	\$35,600	\$35,600	(\$60)	-0.17%
A00-5132-0400-0000								
TOWN GARAGE- GAS & ELECTRIC	\$13,333	\$21,000	\$6,665	\$19,000	\$19,000	\$19,000	(\$2,000)	-9.52%
A00-5132-0400-3500								
Total TOWN GARAGE	\$40,779	\$56,660	\$24,371	\$61,600	\$61,600	\$61,600	\$4,940	8.72%
HIGHWAY BRUSH CONTRACTUAL	\$29,850	\$17,000	\$0	\$45,000	\$45,000	\$45,000	\$28,000	164.71%
A00-5140-0400-0000								
Total BRUSH	\$29,850	\$17,000	\$0	\$45,000	\$45,000	\$45,000	\$28,000	164.71%
AMERICAN LEGION-SANBORN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
A00-6510-0424-0000								
Total VETERANS SERVICES	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
RECREATION PERSONAL SERVICES	\$60,874	\$70,451	\$35,290	\$73,270	\$73,270	\$73,270	\$2,819	4.00%
A00-7020-0100-0000								
Total RECREATION ADMINISTRATION	\$60,874	\$70,451	\$35,290	\$73,270	\$73,270	\$73,270	\$2,819	4.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
RECREATION SEASONAL HELP	\$52,638	\$70,000	\$9,957	\$92,000	\$92,000	\$92,000	\$22,000	31.43%
A00-7310-0100-0000								
RECREATION SEASONAL HELP-CONCESSIONS	\$8,597	\$8,500	\$4,844	\$8,000	\$8,000	\$8,000	(\$500)	-5.88%
A00-7310-0100-4402								
RECREATION SEASONAL - ICE RINK PERS SERVICES	\$3,316	\$0	(\$47,243)	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4403								
RECREATION EQUIPMENT	\$2,878	\$3,000	\$3,306	\$500	\$500	\$500	(\$2,500)	-83.33%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$77,741	\$95,000	\$18,786	\$95,000	\$95,000	\$95,000	\$0	0.00%
A00-7310-0400-0000								
RECREATION GAS & ELECTRIC	\$697	\$1,200	\$367	\$1,000	\$1,000	\$1,000	(\$200)	-16.67%
A00-7310-0400-3500								
RECREATION CONCESSIONS	\$17,254	\$9,500	\$6,597	\$9,000	\$9,000	\$9,000	(\$500)	-5.26%
A00-7310-0402-0000								
RECREATION CONCESSIONS GAS/FUEL	\$0	\$0	\$0	\$300	\$300	\$300	\$300	N/A
A00-7310-0402-3510								
Total RECREATION DEPARTMENT	\$163,121	\$187,200	(\$3,386)	\$205,800	\$205,800	\$205,800	\$18,600	9.94%
LEWISTON LIBRARY	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$0	0.00%
A00-7410-0400-0000								
LEWISTON LIBRARY GAS & ELECTRIC	\$18,387	\$27,000	\$8,986	\$27,000	\$27,000	\$27,000	\$0	0.00%
A00-7410-0400-3500								
SANBORN LIBRARY	\$49,050	\$49,050	\$24,525	\$49,050	\$49,050	\$49,050	\$0	0.00%
A00-7410-0442-0000								
SANBORN LIBRARY GAS & ELECTRIC	\$4,584	\$4,600	\$2,201	\$4,600	\$4,600	\$4,600	\$0	0.00%
A00-7410-0442-3500								
RANSOMVILLE LIBRARY	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-7410-0443-0000								
RANSOMVILLE LIBRARY GAS & ELECTRIC	\$4,723	\$4,750	\$2,408	\$4,750	\$4,750	\$4,750	\$0	0.00%
A00-7410-0443-3500								
Total LIBRARIES	\$470,914	\$479,570	\$432,290	\$479,570	\$479,570	\$479,570	\$0	0.00%
SANBORN HIST SOC CONTRACTUAL	\$36,900	\$36,900	\$18,450	\$36,900	\$36,900	\$36,900	\$0	0.00%
A00-7520-0400-0000								
Total SPECIAL SERVICES	\$36,900	\$36,900	\$18,450	\$36,900	\$36,900	\$36,900	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
ARTPARK - MODERN CONTRACTUAL	\$0	\$100,000	\$27,653	\$100,000	\$100,000	\$100,000	\$0	N/A
A00-7560-0400-0000								
Total ARTPARK	\$0	\$100,000	\$27,653	\$100,000	\$100,000	\$100,000	\$0	N/A
SENIOR CENTER PERSONAL	\$115,949	\$123,593	\$59,331	\$125,853	\$125,853	\$125,853	\$2,260	1.83%
A00-7630-0100-0000								
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7630-0100-0100								
SENIORS EQUIPMENT	\$7,050	\$1,595	\$771	\$201,160	\$201,160	\$201,160	\$199,565	12511.91%
A00-7630-0200-0000								
SENIORS CONTRACTUAL	\$52,409	\$64,640	\$32,751	\$74,025	\$74,025	\$74,025	\$9,385	14.52%
A00-7630-0400-0000								
SENIORS - GAS AND ELECTRIC	\$3,543	\$5,500	\$1,977	\$5,500	\$5,500	\$5,500	\$0	0.00%
A00-7630-0400-3500								
SENIORS- GASOLINE & FUEL	\$7,226	\$7,500	\$1,488	\$8,000	\$8,000	\$8,000	\$500	6.67%
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$186,177	\$202,828	\$96,318	\$414,538	\$414,538	\$414,538	\$211,710	104.38%
SANBORN SENIORS PERSONAL SERVICES	\$8,338	\$9,366	\$3,673	\$9,385	\$9,385	\$9,385	\$19	0.20%
A00-7635-0100-0000								
SANBORN SENIORS CONTRACTUAL	\$5,256	\$10,500	\$1,505	\$8,500	\$8,500	\$8,500	(\$2,000)	-19.05%
A00-7635-0400-0000								
Total SANBORN SENIOR CITIZENS	\$13,594	\$19,866	\$5,178	\$17,885	\$17,885	\$17,885	(\$1,981)	-9.97%
BINGO INSPECTOR PERSONAL SERVICES	\$1,217	\$1,492	\$617	\$1,587	\$1,587	\$1,587	\$95	6.37%
A00-7989-0100-0000								
Total BINGO	\$1,217	\$1,492	\$617	\$1,587	\$1,587	\$1,587	\$95	6.37%
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT	\$2,475	\$5,950	\$0	\$0	\$0	\$0	(\$5,950)	-100.00%
A00-8090-0400-0000								
Total ENVIRONMENTAL CONTROL	\$2,475	\$5,950	\$0	\$0	\$0	\$0	(\$5,950)	-100.00%
TOWN COMMUNICATIONS	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-8095-0400-0000								
Total COMMUNICATIONS	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$2,000	\$0	0.00%
LEWISTON BEAUTIFICATION	\$300	\$300	\$300	\$300	\$300	\$300	\$0	0.00%
A00-8510-0400-0000								
HART AWARD	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0430-0000								

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
LIGHT UP SANBORN	\$1,260	\$1,260	\$0	\$1,260	\$1,260	\$1,260	\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$3,600	\$3,600	\$3,600	\$0	\$0	\$0	(\$3,600)	-100.00%
A00-8989-0432-0200								
SANBORN BAND	\$5,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$23,160	\$21,160	\$19,900	\$17,560	\$17,560	\$17,560	(\$3,600)	-17.01%
STATE RETIREMENT	\$171,806	\$212,500	\$0	\$241,300	\$241,300	\$241,300	\$28,800	13.55%
A00-9010-0800-0000								
Total STATE RETIREMENT	\$171,806	\$212,500	\$0	\$241,300	\$241,300	\$241,300	\$28,800	13.55%
MEDICARE	\$17,824	\$16,889	\$8,692	\$17,415	\$17,415	\$17,415	\$526	3.11%
A00-9020-0800-0000								
Total MEDICARE	\$17,824	\$16,889	\$8,692	\$17,415	\$17,415	\$17,415	\$526	3.11%
SOCIAL SECURITY	\$76,214	\$72,211	\$37,165	\$74,462	\$74,462	\$74,462	\$2,251	3.12%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$76,214	\$72,211	\$37,165	\$74,462	\$74,462	\$74,462	\$2,251	3.12%
WORKERS COMPENSATION	\$1,914	\$0	\$0	\$100	\$100	\$100	\$100	N/A
A00-9040-0800-0000								
Total WORKERS COMPENSATION	\$1,914	\$0	\$0	\$100	\$100	\$100	\$100	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$0	\$0	\$0	(\$1,000)	-100.00%
A00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$0	\$0	\$0	(\$1,000)	-100.00%
DISABILITY INSURANCE	\$2,089	\$4,000	\$0	\$3,000	\$3,000	\$3,000	(\$1,000)	-25.00%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	\$2,089	\$4,000	\$0	\$3,000	\$3,000	\$3,000	(\$1,000)	-25.00%
HOSPITAL & MEDICAL INS	\$79,482	\$89,000	\$42,177	\$99,000	\$99,000	\$99,000	\$10,000	11.24%
A00-9060-0800-0000								
Total MEDICAL INSURANCE	\$79,482	\$89,000	\$42,177	\$99,000	\$99,000	\$99,000	\$10,000	11.24%
UNION WELFARE BENEFITS	\$160,574	\$160,000	\$113,371	\$190,000	\$190,000	\$190,000	\$30,000	18.75%
A00-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$160,574	\$160,000	\$113,371	\$190,000	\$190,000	\$190,000	\$30,000	18.75%
EAP PROGRAM	\$0	\$0	\$0	\$650	\$650	\$650	\$650	N/A
A00-9089-0400-0000								
Total EAP PROGRAM	\$0	\$0	\$0	\$650	\$650	\$650	\$650	\$0

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
TRANSFER TO OTHER FUND A00-9901-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES/LATE FEES A00-9903-0000-0000	\$0	\$0	\$83	\$260	\$260	\$260	\$260	N/A
Total BANK CHARGES	\$0	\$0	\$83	\$260	\$260	\$260	\$260	N/A
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,888,854	\$2,998,481	\$1,552,734	\$3,566,832	\$3,566,832	\$3,566,832	\$568,351	18.95%
Total Revenue Over (Under) Expenditures	\$ 152,868	\$0	\$136,088	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$171,900	\$0	\$205,101	\$205,101	\$205,101	\$33,201	19.31%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$83,840	\$75,000	\$0	\$100,000	\$100,000	\$100,000	\$25,000	33.33%
B00-1000-1080-0000								
SALES TAX	\$1,756,400	\$1,703,683	\$775,807	\$1,824,291	\$1,824,291	\$1,824,291	\$120,608	7.08%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$216,879	\$210,000	\$0	\$215,000	\$215,000	\$215,000	\$5,000	2.38%
B00-1000-1170-0000								
TOWER REVENUE	\$3,000	\$3,000	\$6,500	\$4,000	\$4,000	\$4,000	\$1,000	33.33%
B00-1000-1170-0300								
POLICE FEES	\$3,487	\$3,500	\$1,558	\$3,500	\$3,500	\$3,500	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$142,002	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$416,155	\$434,500	\$235,755	\$463,957	\$463,957	\$463,957	\$29,457	6.78%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$0	\$0	\$500	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0300								
SAFETY INSPECTION FEES	\$2,000	\$3,000	\$1,000	\$5,000	\$5,000	\$5,000	\$2,000	66.67%
B00-1000-1560-0000								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$50	\$0	\$50	\$0	\$0	\$0	\$0	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$0	\$0	\$4,500	\$0	\$0	\$0	\$0	N/A
B00-1000-1589-0700								
OTHER CULTURE AND RECREATION	\$6,460	\$0	\$4,000	\$0	\$0	\$0	\$0	N/A
B00-1000-2089-0000								
TAX ROLL - DELINQUENT	\$10,921	\$11,000	\$11,366	\$14,000	\$14,000	\$14,000	\$3,000	27.27%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$24,987	\$15,000	\$8,142	\$15,000	\$15,000	\$15,000	\$0	0.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$67,066	\$0	\$68,484	\$135,000	\$135,000	\$135,000	\$135,000	N/A
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$13,810	\$10,000	\$11,866	\$6,000	\$6,000	\$6,000	(\$4,000)	-40.00%
B00-1000-2550-0100								
BUILDING PERMITS	\$128,014	\$120,000	\$57,959	\$120,000	\$120,000	\$120,000	\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$24,334	\$23,000	\$1,650	\$23,000	\$23,000	\$23,000	\$0	0.00%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$14,428	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$6,353	\$5,000	\$1,749	\$4,000	\$4,000	\$4,000	(\$1,000)	-20.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$500	\$0	\$450	\$0	\$0	\$0	\$0	N/A
B00-1000-2660-0100								

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
INSURANCE RECOVERIES	\$36,424	\$0	\$5,386	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								
GIFTS AND DONATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2705-0000								
MISC REVENUE	\$17,464	\$0	\$620	\$0	\$0	\$0	\$0	N/A
B00-1000-2770-0000								
MORTGAGE TAX	\$254,688	\$400,000	\$95,836	\$400,000	\$400,000	\$400,000	\$0	0.00%
B00-1000-3005-0000								
FEDERAL AID - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-4089-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$180,075	\$197,250	\$38,877	\$195,250	\$195,250	\$195,250	(\$2,000)	-1.01%
B00-1000-5031-1189								
Cancel Revenue Account	\$80	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-9999-9999-9999								
Total REVENUE	\$3,551,419	\$3,669,833	\$1,474,057	\$4,017,099	\$4,017,099	\$4,017,099	\$347,266	9.46%
PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0523-0000								
Total PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION	\$25,431	\$27,441	\$11,533	\$31,337	\$31,337	\$31,337	\$3,896	14.20%
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$25,431	\$27,441	\$11,533	\$31,337	\$31,337	\$31,337	\$3,896	14.20%
ENGINEERING FIRM	\$16,870	\$30,000	\$11,315	\$30,000	\$30,000	\$30,000	\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$13,431	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1440-0440-0100								
Total ENGINEERING	\$30,301	\$30,000	\$11,315	\$30,000	\$30,000	\$30,000	\$0	0.00%
DATA PROCESSING	\$65,009	\$85,288	\$27,934	\$60,105	\$60,105	\$60,105	(\$25,183)	-29.53%
B00-1680-0400-0000								
Total CENTRAL DATA PROCESSING	\$65,009	\$85,288	\$27,934	\$60,105	\$60,105	\$60,105	(\$25,183)	-29.53%
VEHICLE INSURANCE	\$40,631	\$44,300	\$50,120	\$61,500	\$61,500	\$61,500	\$17,200	38.83%
B00-1910-0400-0000								
Total INSURANCE	\$40,631	\$44,300	\$50,120	\$61,500	\$61,500	\$61,500	\$17,200	38.83%
CONTINGENCY ACCOUNT	\$0	\$25,000	\$0	\$0	\$0	\$0	(\$25,000)	-100.00%
B00-1990-0400-0000								
Total CONTINGENCY	\$0	\$25,000	\$0	\$0	\$0	\$0	(\$25,000)	-100.00%
POLICE PERSONAL SERVICES	\$1,094,190	\$1,138,934	\$545,465	\$1,172,688	\$1,172,688	\$1,172,688	\$33,754	2.96%
B00-3120-0100-0000								
POLICE PERSONAL SERVICES-SRO LEWPORT	\$125,787	\$140,318	\$79,122	\$135,912	\$135,912	\$135,912	(\$4,406)	-3.14%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
B00-3120-0100-0015								
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$138,710	\$117,001	\$70,781	\$127,296	\$127,296	\$127,296	\$10,295	8.80%
B00-3120-0100-0025								
POLICE PERSONAL OUT OF DEPT.	\$16,473	\$16,552	\$8,732	\$16,552	\$16,552	\$16,552	\$0	0.00%
B00-3120-0100-0100								
POLICE EQUIPMENT	\$242,143	\$171,900	\$220,729	\$205,101	\$205,101	\$205,101	\$33,201	19.31%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$111,569	\$103,200	\$41,872	\$111,832	\$111,832	\$111,832	\$8,632	8.36%
B00-3120-0400-0000								
POLICE GAS & ELECTRIC	\$10,101	\$12,250	\$3,875	\$12,250	\$12,250	\$12,250	\$0	0.00%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$63,164	\$65,000	\$27,993	\$65,000	\$65,000	\$65,000	\$0	0.00%
B00-3120-0400-3510								
Total POLICE	\$1,802,137	\$1,765,155	\$998,569	\$1,846,631	\$1,846,631	\$1,846,631	\$81,476	4.62%
FIRE INSPECTION PERS SERVICES								
B00-3410-0100-0000	\$56,274	\$68,089	\$25,454	\$70,808	\$70,808	\$70,808	\$2,719	3.99%
FIRE INSPECTION EQUIPMENT	\$0	\$500	\$0	\$1,200	\$1,200	\$1,200	\$700	140.00%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$13,473	\$14,850	\$5,099	\$15,100	\$15,100	\$15,100	\$250	1.68%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$69,747	\$83,439	\$30,553	\$87,108	\$87,108	\$87,108	\$3,669	4.40%
SAFETY PERSONAL SERVICES								
B00-3620-0100-0000	\$197,214	\$199,736	\$103,383	\$215,120	\$215,120	\$215,120	\$15,384	7.70%
SAFETY INSPECT. EQUIPMENT	\$1,133	\$4,900	\$2,266	\$1,700	\$1,700	\$1,700	(\$3,200)	-65.31%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$14,350	\$15,720	\$9,591	\$14,176	\$14,176	\$14,176	(\$1,544)	-9.82%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$772	\$1,000	\$150	\$1,000	\$1,000	\$1,000	\$0	0.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$10,791	\$9,000	\$3,445	\$10,500	\$10,500	\$10,500	\$1,500	16.67%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$224,260	\$230,356	\$118,835	\$242,496	\$242,496	\$242,496	\$12,140	5.27%
CLERKS PERSONAL SERVICES								
B00-4020-0100-0000	\$15,075	\$7,441	\$6,321	\$43,136	\$43,136	\$43,136	\$35,695	479.71%
REGISTRAR EQUIPMENT	\$126	\$400	\$0	\$400	\$400	\$400	\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,945	\$2,090	\$40	\$2,115	\$2,115	\$2,115	\$25	1.20%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$17,146	\$9,931	\$6,361	\$45,651	\$45,651	\$45,651	\$35,720	359.68%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
STREET LIGHTING GAS & ELECTRIC	\$89,618	\$95,000	\$46,417	\$95,000	\$95,000	\$95,000	\$0	0.00%
B00-5182-0400-3500								
Total STREET LIGHTING	\$89,618	\$95,000	\$46,417	\$95,000	\$95,000	\$95,000	\$0	0.00%
VETERANS SVC CONTRACTUAL	\$6,583	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-6510-0400-0000								
Total CELEBRATIONS	\$6,583	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PARKS PERSONAL SERVICES	\$96,571	\$45,200	\$8,020	\$45,200	\$45,200	\$45,200	\$0	0.00%
B00-7110-0100-0000								
PARKS PERSONAL OUT OF DEPARTMENT	\$5,271	\$5,297	\$2,794	\$5,297	\$5,297	\$5,297	\$0	0.00%
B00-7110-0100-0100								
PARKS EQUIPMENT	\$148,277	\$5,000	\$0	\$36,700	\$36,700	\$36,700	\$31,700	634.00%
B00-7110-0200-0000								
PARKS CONTRACTUAL	\$52,469	\$45,000	\$29,863	\$53,000	\$53,000	\$53,000	\$8,000	17.78%
B00-7110-0400-0000								
PARKS GAS & ELECTRIC	\$4,762	\$9,000	\$1,837	\$7,000	\$7,000	\$7,000	(\$2,000)	-22.22%
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL	\$11,189	\$15,000	\$2,711	\$15,000	\$15,000	\$15,000	\$0	0.00%
B00-7110-0400-3510								
Total PARKS	\$318,539	\$124,497	\$45,225	\$162,197	\$162,197	\$162,197	\$37,700	30.28%
LEWISTON HISTORICAL PRESERVATION	\$1,219	\$2,000	\$600	\$2,000	\$2,000	\$2,000	\$0	0.00%
B00-7510-0400-0000								
LEWISTON HISTORICAL ASSOCIATION	\$24,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0.00%
B00-7510-0436-0000								
Total HISTORIAN	\$25,219	\$11,000	\$9,600	\$11,000	\$11,000	\$11,000	\$0	0.00%
CELEBRATION CONTRACTUAL	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
B00-7550-0400-0000								
Total CELEBRATIONS	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
ZONING PERSONAL SERVICES	\$217	\$746	\$62	\$270	\$270	\$270	(\$476)	-63.81%
B00-8010-0100-0000								
ZONING CONTRACTUAL	\$3,957	\$5,190	\$3,335	\$5,215	\$5,215	\$5,215	\$25	0.48%
B00-8010-0400-0000								
Total ZONING	\$4,174	\$5,936	\$3,397	\$5,485	\$5,485	\$5,485	(\$451)	-7.60%
PLANNING REV BD PERS SERVICES	\$198	\$746	\$61	\$270	\$270	\$270	(\$476)	-63.81%
B00-8020-0100-0000								
PLANNING CONTRACTUAL	\$3,960	\$5,550	\$378	\$5,550	\$5,550	\$5,550	\$0	0.00%
B00-8020-0400-0000								
TOWER COMMITTEE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-8020-0400-0100								
Total PLANNING/TOWER	\$4,158	\$6,296	\$439	\$5,820	\$5,820	\$5,820	(\$476)	-7.56%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
GRANT WRITING PERSONAL B00-8095-0100-0000	\$389	\$8,000	\$126	\$0	\$0	\$0	(\$8,000)	N/A
GRANT WRITING SERVICES B00-8095-0400-0000	\$4,351	\$7,000	\$533	\$20,000	\$20,000	\$20,000	\$13,000	185.71%
Total GRANT WRITING	\$4,740	\$15,000	\$659	\$20,000	\$20,000	\$20,000	\$5,000	33.33%
STORMWATER PERSONAL SERVICES B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	\$10,000	\$10,001	\$5,250	\$10,501	\$10,501	\$10,501	\$500	5.00%
STORM WATER REVIEW CONTRACTUAL B00-8140-0400-0000 (Formerly B00-8030-0400-0100)	\$1,810	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.00%
SITE PLAN/ENG. FEES B00-8140-0400-0100 (Formerly B00-8030-0400-0000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total SITE PLAN/SUB-DIV	\$11,810	\$11,801	\$7,050	\$12,301	\$12,301	\$12,301	\$500	4.24%
LOWER N. RIVER REGION CHAMBER B00-8989-0432-0000	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000	\$45,000	\$0	0.00%
LEWISTON JAZZ FESTIVAL B00-8989-0433-0000	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	N/A
LEWISTON COUNCIL OF THE ARTS B00-8989-0436-0000	\$59,500	\$59,500	\$29,750	\$59,500	\$59,500	\$59,500	\$0	0.00%
Total SPECIAL SERVICES	\$104,500	\$104,500	\$52,250	\$109,500	\$109,500	\$109,500	\$5,000	4.78%
STATE RETIREMENT B00-9010-0800-0000	\$52,890	\$60,000	\$0	\$68,000	\$68,000	\$68,000	\$8,000	13.33%
Total STATE RETIREMENT	\$52,890	\$60,000	\$0	\$68,000	\$68,000	\$68,000	\$8,000	13.33%
POLICE RETIREMENT B00-9015-0800-0000	\$286,797	\$371,000	\$0	\$476,200	\$476,200	\$476,200	\$105,200	28.36%
Total POLICE RETIREMENT	\$286,797	\$371,000	\$0	\$476,200	\$476,200	\$476,200	\$105,200	28.36%
MEDICARE B00-9020-0800-0000	\$5,533	\$5,405	\$2,262	\$6,119	\$6,119	\$6,119	\$714	13.21%
MEDICARE - POLICE B00-9020-0800-0100	\$20,230	\$20,486	\$10,279	\$21,061	\$21,061	\$21,061	\$575	2.81%
Total MEDICARE	\$25,763	\$25,891	\$12,541	\$27,180	\$27,180	\$27,180	\$1,289	4.98%
SOCIAL SECURITY B00-9030-0800-0000	\$23,655	\$23,108	\$9,672	\$26,161	\$26,161	\$26,161	\$3,053	13.21%
SOCIAL SECURITY - POLICE B00-9030-0800-0100	\$86,499	\$87,594	\$43,952	\$90,052	\$90,052	\$90,052	\$2,458	2.81%
Total SOCIAL SECURITY	\$110,154	\$110,702	\$53,624	\$116,213	\$116,213	\$116,213	\$5,511	4.98%
WORKERS COMPENSATION B00-9040-0800-0000	\$78,268	\$100	\$0	\$100	\$100	\$100	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
WORKERS COMP - POLICE B00-9040-0800-0100	\$1,928	\$43,500	\$43,430	\$75,500	\$75,500	\$75,500	\$32,000	73.56%
Total WORKERS COMP	\$80,196	\$43,600	\$43,430	\$75,600	\$75,600	\$75,600	\$32,000	73.39%
UNEMPLOYMENT INSURANCE B00-9050-0800-0000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
DISABILITY INSURANCE B00-9055-0800-0000	\$0	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
Total DISABILITY INSURANCE	\$0	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
HOSPITAL & MEDICAL INS B00-9060-0800-0000	\$27,189	\$31,000	\$15,739	\$33,500	\$33,500	\$33,500	\$2,500	8.06%
HOSPITAL & MEDICAL INS - POLICE B00-9060-0800-0200	\$54,928	\$62,000	\$30,833	\$55,000	\$55,000	\$55,000	(\$7,000)	-11.29%
Total MEDICAL INSURANCE	\$82,117	\$93,000	\$46,572	\$88,500	\$88,500	\$88,500	(\$4,500)	-4.84%
UNION WELFARE BENEFITS B00-9070-0800-0000	\$90,800	\$64,000	\$42,856	\$66,000	\$66,000	\$66,000	\$2,000	3.13%
UNION WELFARE BENEFITS-POLICE B00-9070-0800-0200	\$183,603	\$220,000	\$147,016	\$266,000	\$266,000	\$266,000	\$46,000	20.91%
Total UNION WELFARE BENEFITS	\$274,403	\$284,000	\$189,872	\$332,000	\$332,000	\$332,000	\$48,000	16.90%
EAP PROGRAM B00-9089-0400-0000	\$0	\$0	\$0	\$150	\$150	\$150	\$150	N/A
EAP PROGRAM - POLICE B00-9089-0400-0001	\$0	\$0	\$0	\$425	\$425	\$425	\$425	N/A
Total EAP PROGRAM				\$575	\$575	\$575	\$575	0.00%
DUE TO OTHER FUNDS B00-9901-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total DUE TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES B00-9903-0000-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND B00-9950-0905-0000	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total BANK CHARGES	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,815,823	\$3,669,833	\$1,770,796	\$4,017,099	\$4,017,099	\$4,017,099	\$347,266	9.46%
Revenue Over (Under) Expenditures	(\$264,404)	\$0	(\$296,739)	\$0	\$0	\$0	\$0	\$0

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	N/A
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$256,838	\$196,232	\$196,232	\$104,693	\$104,693	\$104,693	(\$91,539)	-46.65%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-1081-0000								
SALES TAX	\$3,195,174	\$2,607,082	\$1,187,188	\$2,597,519	\$2,597,519	\$2,597,519	(\$9,563)	-0.37%
DB0-1000-1120-0000								
TRANSPORTATION SVC-SNOW & ICE	\$241,325	\$200,000	\$121,367	\$235,000	\$235,000	\$235,000	\$35,000	17.50%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$31,047	\$0	\$51,125	\$90,000	\$90,000	\$90,000	\$90,000	N/A
DB0-1000-2401-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$2,005	\$0	\$976	\$0	\$0	\$0	\$0	N/A
DB0-1000-2650-0000								
SALE OF PIPE	\$12,085	\$8,000	\$1,253	\$8,000	\$8,000	\$8,000	\$0	0.00%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-2655-1000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-2680-0000								
MISCELLANEOUS REVENUES	\$5,536	\$3,000	\$480	\$3,000	\$3,000	\$3,000	\$0	0.00%
DB0-1000-2770-0000								
STATE AID OTHERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-3089-0000								
STATE AID CHIPS	\$321,849	\$300,000	\$0	\$324,000	\$324,000	\$324,000	\$24,000	8.00%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$0	\$675,000	\$0	\$690,000	\$690,000	\$690,000	\$15,000	2.22%
DB0-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H98-HYDRO	\$111,463	\$163,000	\$39,631	\$163,000	\$163,000	\$163,000	\$0	0.00%
DB0-1000-5031-1189								
Total REVENUE	\$4,177,322	\$4,152,314	\$1,598,252	\$4,515,212	\$4,515,212	\$4,515,212	\$362,898	8.74%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION								
DB0-1310-0100-0002	\$25,431	\$27,441	\$11,533	\$31,338	\$31,338	\$31,338	\$3,897	14.20%
Total ADMINISTRATIVE	\$25,431	\$27,441	\$11,533	\$31,338	\$31,338	\$31,338	\$3,897	14.20%
INSURANCE								
DB0-1910-0400-0000	\$58,108	\$63,650	\$71,929	\$88,000	\$88,000	\$88,000	\$24,350	38.26%
Total INSURANCE	\$58,108	\$63,650	\$71,929	\$88,000	\$88,000	\$88,000	\$24,350	38.26%
GEN REPAIRS PERSONAL SERVICES								
DB0-5110-0100-0000	\$1,028,909	\$1,159,920	\$571,266	\$1,163,356	\$1,163,356	\$1,163,356	\$3,436	0.30%
OUT OF DEPT / PERSONAL SERVICES								
DB0-5110-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SEASONAL HELP								
DB0-5110-0100-0200	\$2,328	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%
GEN REPAIRS CONTRACTUAL								
DB0-5110-0400-0000	\$104,172	\$155,200	\$70,751	\$170,200	\$170,200	\$170,200	\$15,000	9.66%
GEN REPAIRS GAS & ELECTRIC								
DB0-5110-0400-3500	\$10,206	\$13,000	\$4,476	\$13,000	\$13,000	\$13,000	\$0	0.00%
GEN REPAIRS GASOLINE & DIESEL FUEL								
DB0-5110-0400-3510	\$99,748	\$150,000	\$60,084	\$150,000	\$150,000	\$150,000	\$0	0.00%
GEN REPAIRS SAFETY AND TRAINING								
DB0-5110-0400-5110	\$1,574	\$8,000	\$1,492	\$5,000	\$5,000	\$5,000	(\$3,000)	-37.50%
Total GENERAL REPAIRS	\$1,246,937	\$1,506,120	\$708,069	\$1,521,556	\$1,521,556	\$1,521,556	\$15,436	1.02%
PERMANENT IMPROV CONTRACTUAL								
DB0-5112-0400-0000	\$712,363	\$675,000	\$419,749	\$690,000	\$690,000	\$690,000	\$15,000	2.22%
Total PERMANENT IMPROVEMENTS	\$712,363	\$675,000	\$419,749	\$690,000	\$690,000	\$690,000	\$15,000	2.22%
MACHINERY PERSONAL SERVICES								
DB0-5130-0100-0000	\$110,797	\$118,822	\$56,376	\$118,922	\$118,922	\$118,922	\$100	0.08%
OUT OF DEPT / PERSONAL SERVICES								
DB0-5130-0100-0100	\$1,963	\$0	\$0	\$0	\$0	\$0	\$0	N/A
MACHINERY EQUIPMENT								
DB0-5130-0200-0000	\$158,076	\$180,000	\$60,000	\$457,000	\$457,000	\$457,000	\$277,000	153.89%
MACHINERY CONTRACTUAL								
DB0-5130-0400-0000	\$162,574	\$190,712	\$86,781	\$200,000	\$200,000	\$200,000	\$9,288	4.87%
Total MACHINERY	\$433,410	\$489,534	\$203,157	\$775,922	\$775,922	\$775,922	\$286,388	58.50%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
SNOW REMOVAL PERS SERVICES								
DB0-5142-0100-0000	\$114,517	\$190,000	\$75,906	\$190,000	\$190,000	\$190,000	\$0	0.00%
OUT OF DEPT / PERS SERVICES								
DB0-5142-0100-0100	\$6,379	\$17,000	\$0	\$10,000	\$10,000	\$10,000	(\$7,000)	-41.18%
SNOW REMOVAL CONTRACTUAL								
DB0-5142-0400-0000	\$192,426	\$215,000	\$161,464	\$225,000	\$225,000	\$225,000	\$10,000	4.65%
Total SNOW REMOVAL	\$313,322	\$422,000	\$237,370	\$425,000	\$425,000	\$425,000	\$3,000	0.71%
STATE RETIREMENT								
DB0-9010-0800-0000	\$112,373	\$182,400	\$0	\$207,000	\$207,000	\$207,000	\$24,600	13.49%
Total STATE RETIREMENT	\$112,373	\$182,400	\$0	\$207,000	\$207,000	\$207,000	\$24,600	13.49%
MEDICARE								
DB0-9020-0800-0000	\$18,057	\$22,232	\$10,691	\$22,238	\$22,238	\$22,238	\$6	0.03%
Total MEDICARE	\$18,057	\$22,232	\$10,691	\$22,238	\$22,238	\$22,238	\$6	0.03%
SOCIAL SECURITY								
DB0-9030-0800-0000	\$77,210	\$95,058	\$45,712	\$95,085	\$95,085	\$95,085	\$27	0.03%
Total SOCIAL SECURITY	\$77,210	\$95,058	\$45,712	\$95,085	\$95,085	\$95,085	\$27	0.03%
WORKERS COMPENSATION								
DB0-9040-0800-0000	\$18,898	\$54,000	\$53,970	\$33,800	\$33,800	\$33,800	(\$20,200)	-37.41%
Total WORKERS COMP	\$18,898	\$54,000	\$53,970	\$33,800	\$33,800	\$33,800	(\$20,200)	-37.41%
UNEMPLOYMENT INSURANCE								
DB0-9050-0800-0000	\$0	\$1,000	\$0	\$500	\$500	\$500	(\$500)	-50.00%
Total UNEMP INSURANCE	\$0	\$1,000	\$0	\$500	\$500	\$500	(\$500)	-50.00%
HOSPITAL & MEDICAL INS								
DB0-9060-0800-0000	\$122,309	\$147,000	\$72,139	\$147,000	\$147,000	\$147,000	\$0	0.00%
Total MEDICAL INSURANCE	\$122,309	\$147,000	\$72,139	\$147,000	\$147,000	\$147,000	\$0	0.00%
UNION WELFARE BENEFITS								
DB0-9070-0800-0000	\$370,000	\$456,000	\$303,442	\$472,000	\$472,000	\$472,000	\$16,000	3.51%
Total UNION WELFARE BENEFITS	\$370,000	\$456,000	\$303,442	\$472,000	\$472,000	\$472,000	\$16,000	3.51%
EAP PROGRAM								
DB0-9089-0400-0000	\$0	\$0	\$0	\$400	\$400	\$400	\$400	N/A
Total EAP PROGRAM	\$0	\$0	\$0	\$400	\$400	\$400	\$400	\$0

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$10,800	\$10,600	\$10,600	\$5,300	\$5,300	\$5,300	(\$5,300)	-50.00%
DB0-9710-0600-0100								
SERIAL BOND - INTEREST	\$0	0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-9710-0700-0000								
SERIAL BOND - INTEREST	\$539	\$279	\$205	\$73	\$73	\$73	(\$206)	-73.84%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$11,339	\$10,879	\$10,805	\$5,373	\$5,373	\$5,373	(\$5,506)	-50.61%
Total EXPENDITURES	\$3,519,757	\$4,152,314	\$2,148,566	\$4,515,212	\$4,515,212	\$4,515,212	\$362,898	8.74%
Revenue Over (Under) Expenditures	\$657,565	\$0	(\$550,314)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024	2024 Actual as	2025	2025	2025	2025	Change	% Change
	Budget	Adopted Budget	of 6/30/24	Department Request	Preliminary Budget	Adopted Budget	Budget		
REAL PROPERTY TAXES	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-1000-1001-0000									
Total REVENUE	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
FRENCH LANDING-DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-8540-0400-0000									
Total FRENCH LANDING DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
Total EXPENDITURES	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
Revenue Over (Under) Expenditures	\$5,350	\$0	\$5,350	\$0	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$100,000	\$0	\$132,314	\$132,314	\$132,314	\$32,314	32.31%
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$1,524,871	\$1,506,169	\$1,506,169	\$1,506,169	\$1,506,169	\$1,506,169	\$0	0.00%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,863	\$2,968	\$2,969	\$3,054	\$3,054	\$3,054	\$86	2.90%
SF0-1000-1081-0000								
MISCELLANEOUS REVENUES	\$41,872	\$7,000	\$3,300	\$7,000	\$7,000	\$7,000	\$0	0.00%
SF0-1000-2770-0000								
Total REVENUE	\$1,569,606	\$1,616,137	\$1,512,438	\$1,648,537	\$1,648,537	\$1,648,537	\$32,400	2.00%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$37,999.00	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$0	0.00%
Total INSURANCE	\$37,999	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$0	0.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$1,386,333.00	\$1,429,537	\$1,429,537	\$1,429,537	\$1,429,537	\$1,429,537	\$0	0.00%
Total FIRE PROTECTION	\$1,386,333	\$1,429,537	\$1,429,537	\$1,429,537	\$1,429,537	\$1,429,537	\$0	0.00%
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0.00%
Total TRAINING	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$7,244.00	\$47,600	\$47,602	\$80,000	\$80,000	\$80,000	\$32,400	68.07%
Total WORKERS COMPENSATION	\$7,244	\$47,600	\$47,602	\$80,000	\$80,000	\$80,000	\$32,400	68.07%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$21,495.00	\$20,000	\$16,633	\$20,000	\$20,000	\$20,000	\$0	0.00%
Total MEDICAL INSURANCE	\$21,495	\$20,000	\$16,633	\$20,000	\$20,000	\$20,000	\$0	0.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$62,039.00	\$65,000	\$36,817	\$65,000	\$65,000	\$65,000	\$0	0.00%
Total OTHER EMPLOYEE BENEFITS	\$62,039	\$65,000	\$36,817	\$65,000	\$65,000	\$65,000	\$0	0.00%
Total EXPENDITURES	\$1,531,110	\$1,616,137	\$1,584,589	\$1,648,537	\$1,648,537	\$1,648,537	\$32,400	2.00%
Revenue Over (Under) Expenditures	\$38,496	\$0	(\$72,151)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025		Change	% Change
				Department Request	Preliminary Budget		
REAL PROPERTY TAXES	\$15,000	\$15,000	\$15,000	\$12,000	\$12,000	(\$3,000)	-20.00%
SL0-1000-1001-0000							
Total REVENUE	\$15,000	\$15,000	\$15,000	\$12,000	\$12,000	(\$3,000)	-20.00%
LIGHTING DISTRICT GAS & ELECTRIC	\$10,581	\$15,000	\$3,340	\$12,000	\$12,000	(\$3,000)	-20.00%
SL0-5182-0400-3500							
Total STREET LIGHTING	\$10,581	\$15,000	\$3,340	\$12,000	\$12,000	(\$3,000)	-20.00%
Total EXPENDITURES	\$10,581	\$15,000	\$3,340	\$12,000	\$12,000	(\$3,000)	-20.00%
Revenue Over (Under) Expenditures	\$4,419	\$0	\$11,660	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$10,000	\$0	\$23,000	\$23,000	\$23,000	\$13,000	130.00%
SR0-1000-0599-0000								
REAL PROPERTY TAXES	\$397,300	\$419,100	\$419,100	\$425,695	\$425,695	\$425,695	\$6,595	1.57%
SR0-1000-1001-0000								
RECYCLE BIN SALES	\$40	\$200		\$0	\$0	\$0	(\$200)	-100.00%
SR0-1000-2401-0100								
Total REVENUE	\$397,340	\$429,300	\$419,100	\$448,695	\$448,695	\$448,695	\$6,395	1.49%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SR0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
REFUSE & GARBAGE	\$403,827	\$429,300	\$143,263	\$448,695	\$448,695	\$448,695	\$19,395	4.52%
SR0-8160-0400-0000								
Total CONTRACTUAL EXPENSES	\$403,827	\$429,300	\$143,263	\$448,695	\$448,695	\$448,695	\$19,395	4.52%
Total EXPENDITURES	\$403,827	\$429,300	\$143,263	\$448,695	\$448,695	\$448,695	\$19,395	4.52%
Revenue Over (Under) Expenditures	(\$6,487)	\$0	\$275,837	\$0	\$0	\$0	(\$13,000)	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$96,537	\$0	\$0	\$0	\$0	(\$96,537)	N/A
SS1-1000-0599-0000								
TRUCKED WASTE	\$53,995	\$65,000	\$26,768	\$65,000	\$65,000	\$65,000	\$0	0.00%
SS1-1000-2122-0000								
LEACHATE	\$547,400	\$425,000	\$234,255	\$565,724	\$565,724	\$565,724	\$140,724	33.11%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$248,184	\$250,000	\$55,567	\$250,000	\$250,000	\$250,000	\$0	0.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$111,348	\$135,000	\$21,728	\$120,000	\$120,000	\$120,000	(\$15,000)	-11.11%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$124,303	\$130,000	\$29,556	\$125,000	\$125,000	\$125,000	(\$5,000)	-3.85%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$34,945	\$34,756	\$0	\$33,719	\$33,719	\$33,719	(\$1,037)	-2.98%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$39,772	\$39,557	\$0	\$38,377	\$38,377	\$38,377	(\$1,180)	-2.98%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$18,498	\$18,398	\$0	\$17,849	\$17,849	\$17,849	(\$549)	-2.98%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$69,503	\$0	\$68,402	\$120,000	\$120,000	\$120,000	\$120,000	N/A
SS1-1000-2401-0000								
PERMITS, OTHER	\$17,992	\$1,000	\$6,803	\$2,500	\$2,500	\$2,500	\$1,500	150.00%
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$1,409	\$800	\$0	\$500	\$500	\$500	(\$300)	-37.50%
SS1-1000-2650-0000								
INFRASTRUCTURE PERMITS	\$8,800	\$10,000	\$13,990	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,140,000	\$1,125,000	\$562,500	\$1,050,000	\$1,050,000	\$1,050,000	(\$75,000)	-6.67%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$134,161	\$189,500	\$32,273	\$179,500	\$179,500	\$179,500	(\$10,000)	-5.28%
SS1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-5710-0000								
Total REVENUE	\$2,550,310	\$2,520,548	\$1,051,842	\$2,578,169	\$2,578,169	\$2,578,169	\$57,621	2.29%
INSURANCE								
SS1-1910-0400-0000	\$22,170	\$24,500	\$27,687	\$35,500	\$35,500	\$35,500	\$11,000	44.90%
Total INSURANCE	\$22,170	\$24,500	\$27,687	\$35,500	\$35,500	\$35,500	\$11,000	44.90%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$113,497	\$111,385	\$7,687	\$118,046	\$118,046	\$118,046	\$6,661	5.98%
ADMINISTRATIVE ALLOCATION	\$13,224	\$14,270	\$5,997	\$16,295	\$16,295	\$16,295	\$2,025	14.19%
SS1-8110-0100-0002								
SEWER ADMINISTRATION EQUIPMENT	\$0	\$600	\$0	\$600	\$600	\$600	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$69,007	\$92,000	\$38,683	\$92,000	\$92,000	\$92,000	\$0	0.00%
SS1-8110-0400-0000								
Total SEWER ADMINISTRATION	\$195,728	\$218,255	\$52,367	\$226,941	\$226,941	\$226,941	\$8,686	3.98%
TREATMENT & DISPOSAL PERSONAL SVC								
SS1-8130-0100-0000	\$828,940	\$827,970	\$407,477	\$847,330	\$847,330	\$847,330	\$19,360	2.34%
TREATMENT & DISPOSAL EQUIPMENT	\$47,906	\$202,500	\$0	\$215,000	\$215,000	\$215,000	\$12,500	6.17%
SS1-8130-0200-0000								
TREATMENT & DISPOSAL CONTRACTUAL	\$395,955	\$350,000	\$167,338	\$350,000	\$350,000	\$350,000	\$0	0.00%
SS1-8130-0400-0000								
TREATMENT & DISPOSAL GAS & ELECTRIC	\$131,596	\$185,000	\$49,553	\$175,000	\$175,000	\$175,000	(\$10,000)	-5.41%
SS1-8130-0400-3500								
TREATMENT & DISPOSAL GASOLINE/DIESEL	\$3,885	\$4,500	\$1,302	\$4,500	\$4,500	\$4,500	\$0	0.00%
SS1-8130-0400-3510								
Total TREATMENT AND DISPOSAL	\$1,408,282	\$1,569,970	\$625,670	\$1,591,830	\$1,591,830	\$1,591,830	\$21,860	1.39%
STATE RETIREMENT								
SS1-9010-0800-0000	\$99,138	\$112,000	\$0	\$127,000	\$127,000	\$127,000	\$15,000	13.39%
Total STATE RETIREMENT	\$99,138	\$112,000	\$0	\$127,000	\$127,000	\$127,000	\$15,000	13.39%
MEDICARE								
SS1-9020-0800-0000	\$13,392	\$13,828	\$6,584	\$14,235	\$14,235	\$14,235	\$407	2.94%
Total MEDICARE	\$13,392	\$13,828	\$6,584	\$14,235	\$14,235	\$14,235	\$407	2.94%
SOCIAL SECURITY								
SS1-9030-0800-0000	\$57,264	\$59,125	\$28,153	\$60,864	\$60,864	\$60,864	\$1,739	2.94%
Total SOCIAL SECURITY	\$57,264	\$59,125	\$28,153	\$60,864	\$60,864	\$60,864	\$1,739	2.94%
WORKER COMPENSATION								
SS1-9040-0800-0000	\$521	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total WORKERS COMP	\$521	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE								
SS1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total UNEMP INSURANCE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
DISABILITY INSURANCE								
SS1-9055-0800-0000	\$239	\$330	\$51	\$330	\$330	\$330	\$0	0.00%
Total DISA INSURANCE	\$239	\$330	\$51	\$330	\$330	\$330	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
MEDICAL INSURANCE	\$271,697	\$293,000	\$141,660	\$289,999	\$289,999	\$289,999	(\$3,001)	-1.02%
SS1-9060-0800-0000								
Total MEDICAL INSURANCE	\$271,697	\$293,000	\$141,660	\$289,999	\$289,999	\$289,999	(\$3,001)	-1.02%
UNION WELFARE BENEFITS	\$16,784	\$17,000	\$11,686	\$25,000	\$25,000	\$25,000	\$8,000	47.06%
SS1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$16,784	\$17,000	\$11,686	\$25,000	\$25,000	\$25,000	\$8,000	47.06%
EAP PROGRAM	\$0	\$0	\$0	\$260	\$260	\$260	\$260	N/A
SS1-9089-0400-0000								
TOTAL EAP PROGRAM	\$0	\$0	\$0	\$260	\$260	\$260	\$260	\$0
SERIAL BONDS PRINCIPAL	\$190,000	\$190,000	\$0	\$185,000	\$185,000	\$185,000	(\$5,000)	-2.63%
SS1-9710-0600-0000								
SERIAL BONDS INTEREST	\$23,599	\$22,440	\$0	\$21,110	\$21,110	\$21,110	(\$1,330)	-5.93%
SS1-9710-0700-0000								
Total DEBT SERVICE	\$213,599	\$212,440	\$0	\$206,110	\$206,110	\$206,110	(\$6,330)	-2.98%
BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND	\$242,804	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-9950-0905-0000								
Total TRANSFER TO CAPITAL PROJECTS	\$242,804	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,541,618	\$2,520,548	\$893,858	\$2,578,169	\$2,578,169	\$2,578,169	\$57,621	2.29%
Revenue Over (Under) Expenditures	\$8,692	\$0	\$157,984	\$0	\$0	\$0	\$0	\$0

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$242,000	\$0	\$105,000	\$105,000	\$105,000	(\$137,000)	-56.61%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$221,595	\$222,722	\$222,727	\$213,624	\$213,624	\$213,624	(\$9,098)	-4.08%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,183,682	\$1,230,000	\$340,596	\$1,200,000	\$1,200,000	\$1,200,000	(\$30,000)	-2.44%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$47,660	\$41,775	\$41,776	\$43,735	\$43,735	\$43,735	\$1,960	4.69%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$14,300	\$18,000	\$16,800	\$18,000	\$18,000	\$18,000	\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$13,750	\$16,000	\$4,875	\$16,000	\$16,000	\$16,000	\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$27,400	\$0	\$32,709	\$60,000	\$60,000	\$60,000	\$60,000	N/A
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$40,975	\$51,000	\$10,102	\$50,000	\$50,000	\$50,000	(\$1,000)	-1.96%
SS2-1000-5031-1189								
Total REVENUE	\$1,549,362	\$1,821,497	\$669,585	\$1,706,359	\$1,706,359	\$1,706,359	(\$115,138)	-6.32%
INSURANCE								
SS2-1910-0400-0000	\$12,410	\$13,850	\$15,651	\$19,300	\$19,300	\$19,300	\$5,450	39.35%
Total INSURANCE	\$12,410	\$13,850	\$15,651	\$19,300	\$19,300	\$19,300	\$5,450	39.35%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$44,155	\$43,260	\$22,754	\$46,073	\$46,073	\$46,073	\$2,813	6.50%
ADMINISTRATIVE ALLOCATION								
SS2-8110-0100-0002	\$10,427	\$11,251	\$4,728	\$12,848	\$12,848	\$12,848	\$1,597	14.19%
MASTER SWR EQUIP								
SS2-8110-0200-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
MASTER SWR CONTRACTUAL								
SS2-8110-0400-0000	\$10,098	\$25,500	\$9,710	\$25,500	\$25,500	\$25,500	\$0	0.00%
CAPITAL IMPROVEMENT								
SS2-8110-0401-0000	\$28,499	\$230,000	\$83,787	\$220,000	\$220,000	\$220,000	(\$10,000)	-4.35%
Total SEWER ADMINISTRATION	\$93,179	\$310,511	\$120,979	\$304,921	\$304,921	\$304,921	(\$5,590)	-1.80%
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$95,532	\$159,605	\$48,015	\$127,570	\$127,570	\$127,570	(\$32,035)	-20.07%
SANITARY SEWERS EQUIPMENT								
SS2-8120-0200-0000	\$41,695	\$48,500	\$1,228	\$40,000	\$40,000	\$40,000	(\$8,500)	-17.53%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
SANITARY CONTRACTUAL	\$32,276	\$35,000	\$20,197	\$35,000	\$35,000	\$35,000	\$0	0.00%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$19,084	\$26,000	\$9,447	\$25,000	\$25,000	\$25,000	(\$1,000)	-3.85%
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$20,570	\$25,000	\$5,473	\$25,000	\$25,000	\$25,000	\$0	0.00%
SS2-8120-0400-3510								
Total SANITARY	\$209,157	\$294,105	\$84,360	\$252,570	\$252,570	\$252,570	(\$41,535)	-14.12%
STATE RETIREMENT	\$13,235	\$20,500	\$0	\$23,100	\$23,100	\$23,100	\$2,600	12.68%
SS2-9010-0800-0000								
Total STATE RETIREMENT	\$13,235	\$20,500	\$0	\$23,100	\$23,100	\$23,100	\$2,600	12.68%
MEDICARE	\$2,001	\$3,105	\$998	\$2,705	\$2,705	\$2,705	(\$400)	-12.88%
SS2-9020-0800-0000								
Total MEDICARE	\$2,001	\$3,105	\$998	\$2,705	\$2,705	\$2,705	(\$400)	-12.88%
SOCIAL SECURITY	\$8,555	\$13,276	\$4,270	\$11,563	\$11,563	\$11,563	(\$1,713)	-12.90%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	\$8,555	\$13,276	\$4,270	\$11,563	\$11,563	\$11,563	(\$1,713)	-12.90%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS2-9040-0800-0000								
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$43	\$50	\$11	\$50	\$50	\$50	\$0	0.00%
SS2-9055-0800-0000								
Total DISA INSURANCE	\$43	\$50	\$11	\$50	\$50	\$50	\$0	0.00%
MEDICAL INSURANCE	\$28,448	\$41,000	\$20,054	\$42,000	\$42,000	\$42,000	\$1,000	2.44%
SS2-9060-0800-0000								
Total MEDICAL INSURANCE	\$28,448	\$41,000	\$20,054	\$42,000	\$42,000	\$42,000	\$1,000	2.44%

Account Description / Account Number	2023 Actual	2024		2025 Department Request	2025		Change	% Change
		2024 Adopted Budget	2024 Actual as of 6/30/24		2025 Preliminary Budget	2025 Adopted Budget		
EAP PROGRAM	\$0	\$0	\$0	\$50	\$50	\$50	\$50	N/A
SS2-9089-0400-0000								
TOTAL EAP PROGRAM	\$0	\$0	\$0	\$50	\$50	\$50	\$50	\$0
SERIAL BONDS PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0700-0000								
Total DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO WPCC O&M C	\$1,140,000	\$1,125,000	\$562,500	\$1,050,000	\$1,050,000	\$1,050,000	(\$75,000)	-6.67%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,140,000	\$1,125,000	\$562,500	\$1,050,000	\$1,050,000	\$1,050,000	(\$75,000)	-6.67%
Total EXPENDITURES	\$1,507,028	\$1,821,497	\$808,823	\$1,706,359	\$1,706,359	\$1,706,359	(\$115,138)	-6.32%
Revenue Over (Under) Expenditures	\$42,334	\$0	(\$139,238)	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$78,830	\$78,440	\$78,440	\$68,444	\$68,444	\$68,444	(\$9,996)	-12.74%
SS3-1000-1001-0000								
NIAGARA COUNTY REIMB	\$19,478	\$15,000	\$0	\$20,000	\$20,000	\$20,000	\$5,000	33.33%
SS3-1000-1195-0000								
SEWER RENTS	\$54,839	\$60,000	\$15,529	\$60,000	\$60,000	\$60,000	\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$7,309	\$7,691	\$7,691	\$7,043	\$7,043	\$7,043	(\$648)	-8.43%
SS3-1000-2121-0000								
SEWER HOOK UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1000-2122-0000								
INTEREST & EARNINGS	\$10,073	\$0	\$13,560	\$20,000	\$20,000	\$20,000	\$20,000	N/A
SS3-1000-2401-0000								
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1000-2770-0000								
TRANSFER FROM OTHER FUNDS H-98	\$3,091	\$4,000	\$859	\$4,000	\$4,000	\$4,000	\$0	0.00%
SS3-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1000-5710-0000								
Total REVENUE	\$173,620	\$165,131	\$116,079	\$179,487	\$179,487	\$179,487	\$14,356	8.99%
INSURANCE								
SS3-1910-0400-0000	\$2,167	\$2,650	\$2,995	\$3,900	\$3,900	\$3,900	\$1,250	47.17%
Total INSURANCE	\$2,167	\$2,650	\$2,995	\$3,900	\$3,900	\$3,900	\$1,250	47.17%
SOUTH SWR ADMIN PERSONAL SERVICES								
SS3-8110-0100-0000	\$7,366	\$7,118	\$3,757	\$7,962	\$7,962	\$7,962	\$844	11.86%
ADMINISTRATIVE ALLOCATION	\$1,780	\$1,921	\$807	\$2,194	\$2,194	\$2,194	\$273	14.21%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$800	\$2,100	\$1,304	\$5,000	\$5,000	\$5,000	\$2,900	138.10%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$9,946	\$11,639	\$5,868	\$15,656	\$15,656	\$15,656	\$4,017	34.51%
SOUTH SWR SANIT PERSONAL SERVICES								
SS3-8120-0100-0000	\$23,883	\$39,614	\$12,004	\$31,916	\$31,916	\$31,916	(\$7,698)	-19.43%
SOUTH SWR SAINT EQUIPMENT	\$19,478	\$37,000	\$0	\$50,000	\$50,000	\$50,000	\$13,000	35.14%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	\$2,696	\$8,600	\$2,956	\$15,500	\$15,500	\$15,500	\$6,900	80.23%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$3,110	\$4,000	\$1,397	\$4,000	\$4,000	\$4,000	\$0	0.00%
SS3-8120-0400-3500								
Total SANITARY	\$49,167	\$89,214	\$16,357	\$101,416	\$101,416	\$101,416	\$12,202	13.68%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
STATE RETIREMENT	\$6,593	\$4,500	\$0	\$5,100	\$5,100	\$5,100	\$600	13.33%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$6,593	\$4,500	\$0	\$5,100	\$5,100	\$5,100	\$600	13.33%
MEDICARE	\$448	\$706	\$222	\$611	\$611	\$611	(\$95)	-13.46%
SS3-9020-0800-0000								
Total MEDICARE	\$448	\$706	\$222	\$611	\$611	\$611	-\$95	-13.46%
SOCIAL SECURITY	\$1,916	\$3,017	\$950	\$2,609	\$2,609	\$2,609	(\$408)	-13.52%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$1,916	\$3,017	\$950	\$2,609	\$2,609	\$2,609	-\$408	-13.52%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$22	\$30	\$6	\$30	\$30	\$30	\$0	0.00%
SS3-9055-0800-0000								
Total DISA INSURANCE	\$22	\$30	\$6	\$30	\$30	\$30	\$0	0.00%
MEDICAL INSURANCE	\$14,031	\$20,000	\$8,691	\$22,000	\$22,000	\$22,000	\$2,000	10.00%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$14,031	\$20,000	\$8,691	\$22,000	\$22,000	\$22,000	\$2,000	10.00%
SERIAL BONDS PRINCIPAL	\$30,000	\$30,000	\$0	\$25,000	\$25,000	\$25,000	(\$5,000)	-16.67%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,458	\$3,275	\$0	\$3,065	\$3,065	\$3,065	(\$210)	-6.41%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$33,458	\$33,275	\$0	\$28,065	\$28,065	\$28,065	-\$5,210	-15.66%
BANK/AGENT CHGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total EXPENDITURES	\$117,748	\$165,131	\$35,089	\$179,487	\$179,487	\$179,487	\$14,356	8.69%
Revenue Over (Under) Expenditures	\$55,872	\$0	\$80,990	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$979,533	\$977,946	\$977,946	\$973,546	\$973,546	\$973,546	(\$4,400)	-0.45%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,667,905	\$1,550,000	\$434,883	\$1,700,000	\$1,700,000	\$1,700,000	\$150,000	9.68%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$99,096	\$86,040	\$86,040	\$84,048	\$84,048	\$84,048	(\$1,992)	-2.32%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$15,872	\$20,000	\$19,362	\$20,000	\$20,000	\$20,000	\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$10,700	\$5,000	\$6,392	\$7,000	\$7,000	\$7,000	\$2,000	40.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$2,003	\$2,500	\$0	\$2,000	\$2,000	\$2,000	(\$500)	-20.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$61,984	\$0	\$74,124	\$135,000	\$135,000	\$135,000	\$135,000	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$314	\$250	\$0	\$250	\$250	\$250	\$0	0.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$7,324	\$1,000	\$1,889	\$1,000	\$1,000	\$1,000	\$0	0.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$20,211	\$26,700	\$3,751	\$26,700	\$26,700	\$26,700	\$0	0.00%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5710-0000								
Total REVENUE	\$2,864,942	\$2,669,436	\$1,604,387	\$2,949,544	\$2,949,544	\$2,949,544	\$280,108	10.49%
PRIOR YEAR EXPENSE								
SW1-0000-0523-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE								
SW1-1910-0400-0000	\$22,180	\$24,500	\$27,687	\$34,000	\$34,000	\$34,000	\$9,500	38.78%
Total INSURANCE	\$22,180	\$24,500	\$27,687	\$34,000	\$34,000	\$34,000	\$9,500	38.78%
WATER ADMIN PERS SERVICES								
SW1-8310-0100-0000	\$31,368	\$31,578	\$16,607	\$40,494	\$40,494	\$40,494	\$8,916	28.23%
ADMINISTRATIVE ALLOCATION								
SW1-8310-0100-0002	\$25,431	\$27,441	\$11,533	\$31,337	\$31,337	\$31,337	\$3,896	14.20%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
OUT OF DEPT/PERS SVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-8310-0100-0100								
WATER ADMIN EQUIPMENT	\$81	\$250	\$0	\$0	\$0	\$0	(\$250)	-100.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$17,861	\$23,415	\$20,642	\$59,767	\$59,767	\$59,767	\$36,352	155.25%
SW1-8310-0400-0000								
WATER ADMIN GAS & ELECTRIC	\$3,460	\$5,500	\$1,723	\$5,500	\$5,500	\$5,500	\$0	0.00%
SW1-8310-0400-3500								
Total ADMINISTRATIVE	\$78,201	\$88,184	\$50,505	\$137,098	\$137,098	\$137,098	\$48,914	55.47%
SOURCE OF SUPPLY CONTRACTUAL	\$685,910	\$712,187	\$170,568	\$865,540	\$865,540	\$865,540	\$153,353	21.53%
SW1-8320-0400-0000								
SUPPLY OUT OF DISTRICT	\$1,412	\$2,500	\$0	\$3,000	\$3,000	\$3,000	\$500	20.00%
SW1-8320-0400-0100								
Total SUPPLY	\$687,322	\$714,687	\$170,568	\$868,540	\$868,540	\$868,540	\$153,853	21.53%
TRANSMISS & DIST PERSONAL SVC	\$355,790	\$394,065	\$163,580	\$393,919	\$393,919	\$393,919	(\$146)	-0.04%
SW1-8340-0100-0000								
OUT OF DEPT / PERS SVC	\$0	\$2,500	\$0	\$500	\$500	\$500	(\$2,000)	-80.00%
SW1-8340-0100-0100								
TRANSMIS & DIST EQUIPMENT	\$136,878	\$84,000	\$50,647	\$135,371	\$135,371	\$135,371	\$51,371	61.16%
SW1-8340-0200-0000								
TRANSMIS & DIST CONTRACTUAL	\$83,357	\$85,000	\$33,687	\$85,000	\$85,000	\$85,000	\$0	0.00%
SW1-8340-0400-0000								
TRANSMIS & DIST - GASOLINE/DIESEL	\$16,751	\$21,200	\$4,705	\$21,200	\$21,200	\$21,200	\$0	0.00%
SW1-8340-0400-3510								
Total TRANSMISS AND DISPOSAL	\$592,776	\$586,765	\$252,619	\$635,990	\$635,990	\$635,990	\$49,225	8.39%
STATE RETIREMENT	\$39,655	\$40,200	\$0	\$45,500	\$45,500	\$45,500	\$5,300	13.18%
SW1-9010-0800-0000								
Total STATE RETIREMENT	\$39,655	\$40,200	\$0	\$45,500	\$45,500	\$45,500	\$5,300	13.18%
MEDICARE	\$5,395	\$6,606	\$2,755	\$6,761	\$6,761	\$6,761	\$155	2.35%
SW1-9020-0800-0000								
Total MEDICARE	\$5,395	\$6,606	\$2,755	\$6,761	\$6,761	\$6,761	\$155	2.35%
SOCIAL SECURITY	\$23,068	\$28,247	\$11,778	\$28,908	\$28,908	\$28,908	\$661	2.34%
SW1-9030-0800-0000								
Total SOCIAL SECURITY	\$23,068	\$28,247	\$11,778	\$28,908	\$28,908	\$28,908	\$661	2.34%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Preliminary Budget	2025 Adopted Budget	Change	% Change
WORKER COMPENSATION SW1-9040-0800-0000	\$155	\$200	\$195	\$0	\$0	\$0	(\$200)	-100.00%
Total WORKERS COMP	\$155	\$200	\$195	\$0	\$0	\$0	(\$200)	-100.00%
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
MEDICAL INSURANCE SW1-9060-0800-0000	\$83,246	\$101,000	\$54,088	\$105,000	\$105,000	\$105,000	\$4,000	3.96%
Total MEDICAL INSURANCE	\$83,246	\$101,000	\$54,088	\$105,000	\$105,000	\$105,000	\$4,000	3.96%
UNION WELFARE BENEFITS SW1-9070-0800-0000	\$98,223	\$101,000	\$72,067	\$104,000	\$104,000	\$104,000	\$3,000	2.97%
Total UNION WELFARE BENEFITS	\$98,223	\$101,000	\$72,067	\$104,000	\$104,000	\$104,000	\$3,000	2.97%
EAP PROGRAM SW1-9089-0400-0000	\$0	\$0	\$0	\$100	\$100	\$100	\$100	N/A
TOTAL EAP PROGRAM	\$0	\$0	\$0	\$100	\$100	\$100	\$100	\$0
SERIAL BOND - PRINCIPA SW1-9710-0600-0000	\$329,200	\$334,400	\$328,001	\$344,700	\$344,700	\$344,700	\$10,300	3.08%
SERIAL BOND - PRINCIPA SW1-9710-0600-0100	\$220,000	\$225,000	\$0	\$235,000	\$235,000	\$235,000	\$10,000	4.44%
SERIAL BOND - INTEREST SW1-9710-0700-0000	\$128,450	\$121,578	\$0	\$113,909	\$113,909	\$113,909	(\$7,669)	-6.31%
SERIAL BOND - INTEREST SW1-9710-0700-0100	\$301,882	296,969	\$148,484	289,938	289,938	289,938	(\$7,031)	-2.37%
Total DEBT SERVICE	\$979,532	\$977,947	\$476,485	\$983,547	\$983,547	\$983,547	\$5,600	0.57%
TRANSFER TO CAP PROJ FUND SW1-9950-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,609,753	\$2,669,436	\$1,118,747	\$2,949,544	\$2,949,544	\$2,949,544	\$280,108	10.49%
Revenue Over (Under) Expenditures	\$255,189	\$0	\$485,640	\$0	\$0	\$0	\$0	

TOWN OF LEWISTON

**Appendix A
Debt Service
2025**

	<u>9710-0600</u>	<u>9710-0700</u>	<u>9903-0000</u>
	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund	\$ -	\$ -	\$ -
"DB" Fund Drainage '05	<u>\$ 5,300</u>	<u>\$ 72.88</u>	<u>-</u>
"SS1" Fund WPCU Upgrade	<u>\$ 185,000</u>	<u>\$ 21,109.50</u>	<u>-</u>
"SS3" Fund Sanborn Sewer	25,000 <u>\$ 25,000</u>	3,065.00 <u>\$ 3,065.00</u>	<u>\$ -</u>
"SW1" Fund Refinanced Water Lines	279,700	106,620.88	-
Elm/Annover PRV Pits	65,000	7,288.00	-
	<u>\$ 344,700</u>	<u>\$ 113,908.88</u>	<u>\$ -</u>
"SW1" Fund Waterline Project Bond 2022	\$ 235,000 <u>\$ 235,000</u>	\$ 289,937.50 <u>\$ 289,937.50</u>	<u>\$ -</u>
TOTAL	<u><u>\$ 795,000</u></u>	<u><u>\$ 428,093.76</u></u>	<u><u>\$ -</u></u>

TOWN OF LEWISTON

Appendix B

2025 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2025 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) VARIOUS (Consolidated) (refinanced 2015)		\$ 2,890,000				
0700-0000	DB		6/15			
0700-0100	SD/DB		6/15	\$ 5,300	72.88	
	SW1		6/15	\$ 279,700	55,233.38	
	DB		12/15			
	SD/DB		12/15		-	
	SW1		12/15		51,387.50	
2) VARIOUS		\$ 2,330,000				
Originally 2.25% 2013- 2033	SS1		7/13	\$ 185,000	21,109.50	
	SS3		7/13	\$ 25,000	3,065.00	
	SW1		7/13	\$ 65,000	7,288.00	
3) WATERLINE PROJECT BOND 2022	SW1	\$8,180,000				
			2/15	\$ -	\$ 144,968.75	
			8/15	\$ 235,000	\$ 144,968.75	
TOTAL		<u>\$13,400,000</u>		<u>\$ 795,000</u>	<u>\$ 428,093.76</u>	<u>\$ -</u>

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2025 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change	
	Medical	FSA	HRA	2025 Budget	Medical	FSA	HRA	2025 Budget	2025 Budget	2024 Budget		\$ Change
A Fund												
Active	\$ -	\$ 500	\$ 150	\$ 650	\$ 138,000	\$ -	\$ 52,000	\$ 190,000	\$ 190,650	\$ 162,025	\$ 28,625	15.01%
Retiree	80,320	-	4,250	84,570					84,570	73,835	10,735	12.69%
Retiree Buyout	2,000	-	-	2,000					2,000	2,000	-	-
Active Buyout	8,000	-	2,500	10,500					10,500	9,500	1,000	9.52%
Admin Fees	432	-	-	432					432	792	(360)	-83.33%
Compliance Fees	848	-	-	848					848	848	-	0.00%
Total A Fund	\$ 91,600	\$ 500	\$ 6,900	\$ 99,000	\$ 138,000	\$ -	\$ 52,000	\$ 190,000	\$ 289,000	\$ 249,000	\$ 40,000	13.84%
B Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 47,800	\$ 18,200	\$ 66,000	\$ 66,000	\$ 66,000	\$ 70,525	\$ (4,525)	-6.86%
Retiree	26,654	-	6,500	33,154					33,154	23,961	9,193	27.73%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	-	-	-	-					-	-	-	-
Admin Fees	48	-	-	48					48	216	(168)	-350.00%
Compliance Fees	298	-	-	298					298	298	-	0.00%
Total B Fund Non Police	\$ 27,000	\$ -	\$ 6,500	\$ 33,500	\$ 47,800	\$ -	\$ 18,200	\$ 66,000	\$ 99,500	\$ 95,000	\$ 4,500	4.52%
B-Police Fund												
Active	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 192,800	\$ 73,200	\$ 266,000	\$ 266,000	\$ 267,000	\$ 221,350	\$ 45,650	17.10%
Retiree	39,081	-	6,500	45,581					45,581	49,973	(4,392)	-9.64%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	8,000	-	-	8,000					8,000	10,150	(2,150)	-26.88%
Admin Fees	144	-	-	144					144	252	(108)	-75.00%
Compliance Fees	275	-	-	275					275	275	-	0.00%
Total B Fund Police	\$ 47,500	\$ 1,000	\$ 6,500	\$ 55,000	\$ 192,800	\$ -	\$ 73,200	\$ 266,000	\$ 321,000	\$ 282,000	\$ 39,000	12.15%
Total B Fund	\$ 74,500	\$ 1,000	\$ 13,000	\$ 88,500	\$ 240,600	\$ -	\$ 91,400	\$ 332,000	\$ 420,500	\$ 377,000	\$ 43,500	10.34%
DB Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 328,000	\$ 144,000	\$ 472,000	\$ 472,000	\$ 472,000	\$ 480,611	\$ (8,611)	-1.82%
Retiree	129,643	-	16,750	146,393					146,393	121,774	24,619	16.82%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	-	-	-	-					-	-	-	-
Admin Fees	240	-	-	240					240	248	(8)	-3.33%
Compliance Fees	367	-	-	367					367	367	-	0.00%
Total DB Fund	\$ 130,250	\$ -	\$ 16,750	\$ 147,000	\$ 328,000	\$ -	\$ 144,000	\$ 472,000	\$ 619,000	\$ 603,000	\$ 16,000	2.65%

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2025 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined			
	Medical	FSA	HRA	2025 Budget	Medical	FSA	HRA	2025 Budget	2025 Budget	2024 Budget	\$ Change	% Change
SS1 Fund												
Active	\$ 112,744	\$ -	\$ 42,750	\$ 155,494	\$ 17,200	\$ -	\$ 7,800	\$ 25,000	\$ 180,494	\$ 181,583	\$ (1,089)	-0.60%
Retiree	119,558	-	6,500	126,058	-	-	-	-	126,058	121,778	4,280	3.40%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	6,000	-	1,000	7,000	-	-	-	-	7,000	5,000	2,000	28.57%
Admin Fees	576	-	-	576	-	-	-	-	576	768	(192)	-33.33%
Compliance Fees	871	-	-	871	-	-	-	-	871	871	-	0.00%
Total SS1 Fund	\$ 239,749	\$ -	\$ 50,250	\$ 289,999	\$ 17,200	\$ -	\$ 7,800	\$ 25,000	\$ 314,999	\$ 310,000	\$ 4,999	1.59%
SS2 Fund												
Active	\$ 15,780	\$ -	\$ 6,500	\$ 22,280	\$ -	\$ -	\$ -	\$ -	\$ 22,280	\$ 21,780	\$ 500	2.24%
Retiree	17,032	-	-	17,032	-	-	-	-	17,032	16,532	500	2.94%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	500	2,500	-	-	-	-	2,500	2,500	-	0.00%
Admin Fees	96	-	-	96	-	-	-	-	96	96	-	0.00%
Compliance Fees	92	-	-	92	-	-	-	-	92	92	-	0.00%
Total SS2 Fund	\$ 35,000	\$ -	\$ 7,000	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 41,000	\$ 1,000	2.38%
SS3 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retiree	\$ 15,406	\$ -	\$ 6,500	\$ 21,906	\$ -	\$ -	\$ -	\$ -	\$ 21,906	\$ 19,906	\$ 2,000.00	9.13%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	48	-	-	48	-	-	-	-	48	48	-	0.00%
Compliance Fees	46	-	-	46	-	-	-	-	46	46	-	0.00%
Total SS3 Fund	\$ 15,500	\$ -	\$ 6,500	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 20,000	\$ 2,000	9.09%
SW1 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 71,600	\$ -	\$ 32,400	\$ 104,000	\$ 104,000	\$ 101,000	\$ 3,000	2.88%
Retiree	87,829	-	16,750	104,579	-	-	-	-	104,579	100,579	4,000	3.82%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	192	-	-	192	-	-	-	-	192	192	-	0.00%
Compliance Fees	229	-	-	229	-	-	-	-	229	229	-	0.00%
Total SW1 Fund	\$ 88,250	\$ -	\$ 16,750	\$ 105,000	\$ 71,600	\$ -	\$ 32,400	\$ 104,000	\$ 209,000	\$ 202,000	\$ 7,000	3.35%
Grand Total	\$ 674,848	\$ 1,500	\$ 117,150	\$ 793,498	\$ 795,400	\$ -	\$ 327,600	\$ 1,123,000	\$ 1,916,498	\$ 1,802,000	\$ 114,498	5.97%
TOTALS												
Active	\$ 1,302,423	\$ -	\$ 1,238,874	\$ 2,541,297	\$ 1,302,423	\$ -	\$ 1,238,874	\$ 2,541,297	\$ 2,541,297	\$ 2,468,744	\$ 72,553	2.86%
Retiree	579,273	-	6,935	586,208	579,273	-	6,935	586,208	579,273	528,338	50,935	8.79%
Retiree Buyout	2,000	-	-	2,000	-	-	-	2,000	2,000	-	0.00%	
Active Buyout	28,000	-	7,150	35,150	-	-	-	35,150	28,000	7,150	25.54%	
Admin Fees	1,776	-	2,612	4,388	1,776	-	2,612	4,388	1,776	(836)	-47.07%	
Compliance Fees	3,026	-	3,026	6,052	3,026	-	3,026	6,052	3,026	-	0.00%	
TOTALS	\$ 1,916,498	\$ -	\$ 1,802,000	\$ 3,718,498	\$ 1,916,498	\$ -	\$ 1,802,000	\$ 3,718,498	\$ 3,718,498	\$ 3,597,500	\$ 120,998	3.23%

TOWN OF LEWISTON

Appendix D

**2025 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$80,565
Town Clerk	\$70,208
Supervisor	\$48,108 *
*The annual salary for the Supervisor position is \$48,108 but Supervisor Broderick currently only accepts an annual salary of \$35,000 with a salary waiver equal to \$13,108.	
Town Justices (2)	\$31,453
Council Members (4)	\$15,906

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
January	\$ 274,790	\$ 262,285	\$ 278,893	\$ 302,927	\$ 296,384	\$ 286,535	\$ 283,370	\$ 278,794	\$ 316,232	\$ 275,373	\$ 347,158	\$ 406,159	\$ 420,283
February	232,283	246,670	239,447	246,487	245,398	245,392	248,664	244,276	261,051	254,505	300,683	354,758	360,705
March	291,479	417,280	339,579	310,873	315,271	328,306	320,258	330,248	347,221	399,458	447,442	433,628	436,347
April	253,037	256,952	276,340	302,282	273,471	264,525	270,962	282,977	192,155	306,168	368,669	369,071	368,914
May	247,089	261,774	269,552	281,122	268,196	267,992	276,290	312,242	214,529	317,303	373,800	355,397	376,745
June	357,967	406,815	386,225	358,595	368,207	341,441	380,123	383,502	392,593	526,490	414,937	482,157	423,443
Sub-Total	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927	1,734,191	1,789,668	1,832,040	1,723,781	2,079,297	2,252,689	2,401,170	2,386,437
July	268,327	294,211	301,304	297,856	295,209	284,284	293,866	303,241	282,409	355,841	381,599	403,297	399,856
August	270,070	289,496	289,845	295,838	284,131	261,378	280,632	322,534	294,075	350,631	379,041	387,946	403,021
September	401,487	311,111	375,307	350,964	366,590	352,829	414,459	409,599	505,824	487,695	486,291	513,722	516,238
October	256,769	280,074	283,030	290,195	270,011	268,646	289,970	305,199	279,690	317,638	375,216	370,849	-
November	253,160	257,467	286,573	294,728	268,873	272,698	279,168	279,503	257,513	309,878	373,033	380,300	-
December	416,359	347,525	365,535	319,997	341,644	341,873	459,198	430,014	455,523	489,624	460,817	494,291	-
Total	3,522,817	3,631,660	3,631,629	3,651,863	3,593,385	3,515,897	3,806,962	3,882,130	3,798,813	4,390,603	4,708,686	4,951,574	3,705,551
% Change	3.76%	3.00%	1.62%	-1.09%	-1.63%	-2.20%	7.65%	1.94%	-2.19%	13.48%	6.76%	4.91%	-33.63%

Average Grow Rate 2003 to 2020

B Fund	\$ 1,606,500	\$ 1,606,500	\$ 1,784,000	\$ 1,764,000	\$ 1,919,000	\$ 2,037,600	\$ 2,009,300	\$ 1,824,688	\$ 1,772,605	\$ 1,861,084	\$ 1,848,211	\$ 1,756,400	\$ 1,703,683
DB Fund	1,593,500	1,750,000	1,836,000	1,836,000	1,881,000	1,562,400	1,540,700	1,675,332	1,792,395	1,823,916	1,951,789	2,293,600	2,607,082
SD Fund													
Total Budgeted	\$ 3,200,000	\$ 3,356,500	\$ 3,600,000	\$ 3,600,000	\$ 3,800,000	\$ 3,600,000	\$ 3,550,000	\$ 3,500,000	\$ 3,565,000	\$ 3,685,000	\$ 3,800,000	\$ 4,050,000	\$ 4,310,765
% Change	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%	-1.39%	-1.41%	1.86%	3.37%	3.12%	6.58%	6.44%
Over/(Under) Budget	\$ 322,817	\$ 275,160	\$ 91,629	\$ 51,863	\$ (206,615)	\$ (84,103)	\$ 256,962	\$ 382,130	\$ 233,813	\$ 705,603	\$ 908,686	\$ 901,574	\$ (605,214)
% Difference	10.09%	8.20%	2.55%	1.44%	-5.44%	-2.34%	7.24%	10.92%	6.56%	19.15%	23.91%	22.26%	-14.04%

TOWN OF LEWISTON
 Estimated Retirement and Comparison 2025
 Appendix F

11/13/2024

FUND	2020		2021		2022		2023		2024		2025		% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	IN BUDGET	
A Fund	\$ 140,000	\$ 132,868	\$ 201,000	\$ 195,242	\$ 147,000	\$ 155,402	\$ 186,000	\$ 171,806	\$ 212,500	\$ 200,853	\$ 241,300	\$ 28,800	14%
B Fund	\$ 49,000	\$ 45,993	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 52,890	\$ 60,000	\$ 56,512	\$ 68,000	\$ 8,000	13%
B Fund Police	\$ 198,000	\$ 187,872	\$ 250,000	\$ 246,626	\$ 265,000	\$ 258,793	\$ 297,000	\$ 286,797	\$ 371,000	\$ 361,980	\$ 476,200	\$ 105,200	28%
B Fund Totals	\$ 247,000	\$ 233,665	\$ 312,000	\$ 306,719	\$ 311,000	\$ 306,619	\$ 354,500	\$ 339,687	\$ 431,000	\$ 418,492	\$ 544,200	\$ 113,200	
DB Fund	\$ 150,000	\$ 143,089	\$ 132,000	\$ 127,677	\$ 96,000	\$ 101,614	\$ 121,500	\$ 112,373	\$ 182,400	\$ 172,239	\$ 207,000	\$ 24,600	13%
SS1 Fund	\$ 113,000	\$ 107,317	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 99,138	\$ 112,000	\$ 105,553	\$ 127,000	\$ 15,000	13%
SS2 Fund	\$ 27,000	\$ 25,552	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,968	\$ 14,500	\$ 13,235	\$ 20,500	\$ 19,076	\$ 23,100	\$ 2,600	13%
SS3 Fund	\$ 6,000	\$ 5,110	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 6,593	\$ 4,500	\$ 4,133	\$ 5,100	\$ 600	13%
SW1 Fund	\$ 54,000	\$ 51,103	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 39,655	\$ 40,200	\$ 37,754	\$ 45,500	\$ 5,300	13%
Total	\$ 737,000	\$ 698,704	\$ 832,000	\$ 809,862	\$ 691,000	\$ 707,070	\$ 834,250	\$ 782,487	\$ 1,003,100	\$ 958,100	\$ 1,193,200	\$ 190,100	19%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2025 Budget

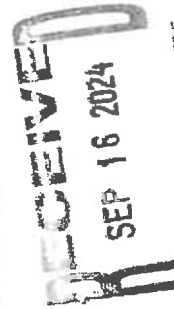
Fund	Description	Cash Balance 12/31/2023	2024 Increases	2024 Decreases	Cash Balance 08/31/2024
H21	Sanborn Improvements	542.00	-	-	542.00
H22	Academy Park Artwork	-	30,000.00	(10,813.86)	19,186.14
H23	Lewiston Town Park	56,197.41	1,460,000.00	(49,003.73)	1,467,193.68
H24	Stonehaven Preserve	188,242.12	-	(2,710.10)	185,532.02
H27	Dickersonville Cemetary	24,663.31	2,450.00	-	27,113.31
H28	Drainage Study & Maintenance	34,688.43	-	(13,825.61)	20,862.82
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	-	-	(26,874.38)	(26,874.38)
H34	Toohey Park	3,086.00	-	-	3,086.00
H35	Kiwanis Park Basketball Courts	6,490.99	-	-	6,490.99
H39	PR Records Management	3,644.95	-	-	3,644.95
H40	Battle of Queenston	31.56	-	-	31.56
H41	Pletcher Rd Park Playground	(8,824.71)	-	-	(8,824.71)
H42	Sanborn Historical Museum Move	-	-	-	-
H44	Sanborn Park Playground	9,473.95	-	-	9,473.95
H48	Police Seized Funds	965.00	2,229.82	-	3,194.82
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H52	Police Records Management	(25,721.69)	32,640.00	(6,918.00)	0.31
H53	Colonial Village Playground	629.00	-	-	629.00
H54	Swann Road Culvert	(5,160.00)	-	-	(5,160.00)
H56	EPG I&I Study	18,000.00	-	-	18,000.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H61	Recreational Development	164,401.52	-	(3,300.00)	161,101.52
H63	PIP	87,395.17	43,400.00	(4,500.00)	126,295.17
H78	Niagara Parkway Trail	30,709.98	-	-	30,709.98
H89	Waterline Project	-	-	-	-
H96	Greenway	-	1,680,000.00	(1,680,000.00)	-
H97	NYPA Funds Annual Payment	1,766,335.93	3,000,000.00	(3,090,063.80)	1,676,272.13
H98	Town HYDRO Funds	1,791,090.17	481,843.40	(241,545.22)	2,031,388.35
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		\$ 4,241,047.43	\$ 6,732,563.22	\$ (5,129,554.70)	\$ 5,844,055.95

TOWN OF LEWISTON

Appendix H

2025 FUND TRANSFERS

Account	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$ 96,950	\$ -	\$ 96,950
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$ 195,250	\$ -	\$ 195,250
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$ 163,000	\$ 690,000	\$ 853,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$ 179,500	\$ -	\$ 179,500
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	\$ 50,000	\$ -	\$ 50,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	\$ 4,000	\$ -	\$ 4,000
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	\$ 26,700	\$ -	\$ 26,700
	\$ 715,400	\$ 690,000	\$ 1,405,400



APPENDIX I

Equalized Total Assessed Value 6,178,699,693

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	55,879,535	0.90
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	3,340,861,860	54.07
13100	CO - GENERALLY	RPTL 406(1)	2	3,081,395	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	23	30,544,186	0.49
13510	TOWN - CEMETERY LAND	RPTL 446	2	130,465	0.00
13650	VG - GENERALLY	RPTL 406(1)	10	9,840,930	0.16
13800	SCHOOL DISTRICT	RPTL 408	11	349,917,674	5.66
14100	USA - GENERALLY	RPTL 400(1)	4	52,581,395	0.85
14110	USA - SPECIFIED USES	STATE L 54	1	1,465,116	0.02
14300	INDIAN RESERVATION	RPTL 454	1	22,093,023	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	2,558,140	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,155,581	0.02
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	22	26,160,465	0.42
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	14,860,465	0.24
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	4	2,099,767	0.03
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	42,915,714	0.69
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	4,201,163	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	239,774	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,505,814	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	8,810,930	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	6,880,233	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	7,441,860	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	57,037,209	0.92
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	8,230,233	0.13
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	4	20,012	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	13	801,602	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	95	1,215,419	0.02

Equalized Total Assessed Value 6,178,699,693

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	64	821,581	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	261	3,350,512	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	60	1,283,721	0.02
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	77	1,647,442	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	167	3,566,163	0.06
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	44	1,675,663	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	79	3,062,988	0.05
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	57	2,134,930	0.03
41400	CLERGY	RPTL 460	2	6,977	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	210,465	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	89	4,666,235	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	41,860	0.00
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	112,791	0.00
Total Exemptions Exclusive of System Exemptions:				4,075,071,291	65.95
Total System Exemptions:				0	0.00
Totals:				4,075,071,291	65.95

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
RD291	County refuse	FE		1,190	0.00
RD291	County refuse	SU		1,190	0.00
RD291	County refuse	TO		1,190	158,590,454.00
RD291	County refuse	UN		1,190	0.00

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
AD007	Ag district	TO		805	87,361,664.00
CS240	Lew ncsd1 cap	SU	M	1,167	4.00
CS240	Lew ncsd1 cap	TO	C	1,167	145,380,438.00
CS240	Lew ncsd1 cap	UN	C	1,167	1,258.00
CS241	Lew ncsd1 user	SU	M	529	589.00
CS241	Lew ncsd1 user	UN	M	529	586.00
CS242	Lew ncsd1 n-user	SU	M	643	663.00
CS242	Lew ncsd1 n-user	UN	M	643	551.00
DR291	Drainage District #1	FE		27	0.00
DR291	Drainage District #1	UN		27	0.00
FP241	Lew fire protect	TO		5,786	753,620,184.00
GS241	Lew hts lfg gas dist	UN		40	40.00
RD241	Lewiston refuse	UN	M	4,808	4,733.00
RD291	County refuse	FE		5,756	0.00
RD291	County refuse	SU		5,756	0.00
RD291	County refuse	TO		5,756	738,465,905.00
RD291	County refuse	UN		5,756	4.00
SD243	Lew mstr se n	SU	M	3,558	0.00
SD243	Lew mstr se n	TO	C	3,558	694,583,529.00
SD243	Lew mstr se n	UN	M	3,558	4,241.00
SD245	Lewiston so sewer	TO	C	568	85,497,511.00
SD246	Lew ss lateral	FE	C	604	0.00
SD246	Lew ss lateral	UN	C	604	0.00
UW291	Unpaid water	MT		1	0.00
WD240	Lew water lm area	TO	C	5,745	971,446,732.00
WD259	County water dist	TO	C	5,731	974,415,099.00