

**Town of Lewiston
Preliminary Budget
2017**

Submitted 10/24/16

TOWN OF LEWISTON
DATE RECEIVED: 10/24/16 RECEIVED BY: *[Signature]*

*Blazick
delivered
to J.B.
10/24/16*

**Town of Lewiston
2017 Preliminary Budget
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**TOWN OF LEWISTON
2017 BUDGET SUMMARY
ADOPTED BUDGET
APPROVED**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$0	\$0	\$0	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$0	\$0	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$0	\$0	\$0	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$0	\$0	\$0	\$0
SUBTOTAL		\$0	\$0	\$0	\$0

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$7,000	\$0	\$0	\$7,000
SF	FIRE PROTECTION	\$0	\$0	\$0	\$0
SL	LEWISTON HEIGHTS	\$0	\$0	\$0	\$0
SR	REFUSE	\$0	\$0	\$0	\$0
SS2	LMSIA	\$0	\$0	\$0	\$0
SS3	LEWISTON SOUTH SE	\$0	\$0	\$0	\$0
SW1	LEWISTON WATER IMPROVEMENT	\$0	\$0	\$0	\$0
SUBTOTAL		\$0	\$0	\$0	\$0

TOTAL	\$0	\$0	\$0	\$0
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ASSESSED VAL.	VILLAGE	\$146,169,834
	TOWN O/S VILLAGE	\$690,787,417
	TOTAL	\$836,957,251

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

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,510,813	\$2,510,813	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$2,978,195	\$2,978,195	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,829,780	\$2,829,780	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,790,800	\$1,790,800	\$0	\$0
SUBTOTAL		\$10,109,588	\$10,109,588	\$0	\$0

SPECIAL DISTRICTS

SF FIRE PROTECTION		\$1,258,080	\$42,435	\$0	\$1,288,932
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000
SR REFUSE		\$327,110	\$0	\$0	\$327,110
SS2 LMSIA		\$1,664,526	\$1,445,747	\$0	\$218,779
SS3 LEWISTON SOUTH SE		\$304,710	\$112,711	\$0	\$191,999
SW1 LEWISTON WATER IMPROVEMENT		\$1,923,720	\$1,441,318	\$0	\$482,402
SUBTOTAL		\$5,492,146	\$3,048,211	\$0	\$2,517,222
TOTAL		\$15,601,734	\$13,157,799	\$0	\$2,517,222

ASSESSED VAL.	VILLAGE	\$146,169,834
	TOWN O/S VILLAGE	\$690,787,417
	TOTAL	\$836,957,251

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

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

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$7,000	\$0	\$0	\$7,000
SF	FIRE PROTECTION	\$1,318,800	\$2,435	\$0	\$1,316,365
SL	LEWISTON HEIGHTS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE	\$359,025	\$175	\$0	\$358,850
SS2	LMSIA	\$1,763,671	\$1,544,885	\$0	\$218,786
SS3	LEWISTON SOUTH SE	\$337,669	\$96,412	\$0	\$241,257
SW1	LEWISTON WATER IMPROVEMENT	\$2,147,315	\$1,577,315	\$0	\$570,000
SUBTOTAL		\$5,937,480	\$3,221,222	\$0	\$2,716,258

TOTAL		\$16,820,978	\$13,059,672	\$0	\$3,761,306.00
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ASSESSED VAL.	VILLAGE	\$149,802,672
	TOWN O/S VILLAGE	\$696,877,132
	TOTAL	\$846,679,804

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

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,630,625	\$1,994,125	\$0	\$636,500
B	GENERAL/ OUTSIDE VILLAGE	\$3,072,565	\$3,074,507	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,046,057	\$2,761,587	\$0	\$500,000
SS1	WATER POLLUTION CONTROL CENTER	\$1,990,965	\$1,925,736	\$0	\$0
SUBTOTAL		\$10,740,212	\$9,755,955	\$0	\$1,136,500

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$7,000	\$0	\$0	\$7,000
SF	FIRE PROTECTION	\$1,318,800	\$2,435	\$0	\$1,316,365
SL	LEWISTON HEIGHTS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE	\$351,245	(\$7,605)	\$0	\$358,850
SS2	LMSIA	\$1,693,270	\$1,448,911	\$0	\$244,359
SS3	LEWISTON SOUTH SE	\$342,669	\$96,366	\$0	\$246,303
SW1	LEWISTON WATER IMPROVEMENT	\$2,147,315	\$1,517,477	\$0	\$570,000
SUBTOTAL		\$5,864,299	\$3,057,584	\$0	\$2,746,877

TOTAL	\$16,604,511	\$12,813,539	\$0	\$3,883,377.00
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ASSESSED VAL.

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

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

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,827,379	\$2,060,783	\$0	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$3,180,207	\$2,862,602	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,035,698	\$2,785,923	\$0	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$1,843,305	\$1,847,303	\$0	\$0
SUBTOTAL		\$10,886,589	\$9,556,611	\$0	\$0
SPECIAL DISTRICTS					
SW1	LEWISTON WATER IMPROVEMENT	\$2,139,771	\$1,584,247	\$0	\$649,078.00
SF	FIRE PROTECTION	\$1,312,332	\$3,285	\$0	\$1,295,000.00
SS2	LMSIA	\$1,618,713	\$1,430,554	\$0	\$0.00
SS3	LEWISTON SOUTH SE	\$301,812	\$0	\$0	\$0.00
SL	LEWISTON HEIGHTS	\$0	\$0	\$0	\$0.00
SR	REFUSE	\$0	\$0	\$0	\$0.00
SUBTOTAL		\$5,372,628	\$3,018,086	\$0	\$1,944,078.00
TOTAL		\$16,259,217	\$12,574,697	\$0	\$1,944,078.00
ASSESSSED VAL.		VILLAGE	\$145,137,014		
		TOWN O/S VILLAGE	\$675,883,812		
		TOTAL	\$821,020,826		

TOWN OF LEWISTON
2017 TAX LEVY
Submitted Budget 9/30/16
Preliminary Budget

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		846,679,804	0.6442	545,448	545,448
LEWISTON O/S VIL.	B		696,877,132	0.0000	0	0
LEWISTON OSV-HIGHWAY	DB	TOV	696,877,132	0.7169	499,600	499,600
LEWISTON OSV-DRAINAGE	DB		690,877,132	0.0000	0	0
FIRE PROTECTION	SF	FP-241	716,972,909	1.8360	1,316,365	1,316,365
LEWISTON WIA	SW1	WD-240	924,267,378	0.6167	570,000	570,000
LEWISTON MSIA	SS2	SD-243	668,025,384	0.1011	67,539	
LEWISTON MSIA	SS2	SD-243 P/U	4,213	35.9000	151,247	218,786
LEWISTON SSIA	SS3	SD-245	84,568,448	2.7957	236,425	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	241,257
LEWISTON HTS. GAS	SL	GS-241	40	275.0000	11,000	11,000
FRENCH LANDING SPECIAL DIST	S10		26		7,000	7,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,675	76.7594	358,850	<u>358,850</u>
						3,768,306
ASSESSED VALUATION		VILLAGE	149,802,672			
		TOWN O/S V	<u>696,877,132</u>			
		TOTAL	846,679,804			

**TOWN OF LEWISTON
2017 TAX LEVY COMPARISON
PRELIMINARY BUDGET**

	2015	2016	2017	RATE% CHANGE
<u>PART TOWN TAX</u>				
A - LEWISTON GENERAL - WHOLE TOWN	\$0	\$0	\$545,448	0.00%
DB - HIGHWAY	\$0	\$0	\$499,600	0.00%
<u>SPECIAL DISTRICTS</u>				
SF - FIRE PROTECTION	\$1,278,100	\$1,288,932	\$1,316,365	
Rate AV	\$1.8077	\$1.8077	\$1.8360	1.57%
SW1 - LEWISTON WATER IMPROVEMENT AREA	\$479,300	\$482,402	\$570,000	
Rate AV	\$0.5253	\$0.5253	\$0.6167	17.40%
SS2 - LMSIA	\$218,402	\$218,779	\$218,786	
Rate AV	\$0.1016	\$0.1016	\$0.1011	-0.49%
Rate AV	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER	\$191,847	\$191,999	\$241,257	
Rate AV	\$2.2193	\$2.2193	\$2.7957	25.97%
Rate AV	\$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS	\$8,000	\$8,000	\$11,000	
Rate AV	\$200.0000	\$200.0000	\$275.0000	37.50%
SR - REFUSE	\$327,040	\$327,110	\$358,850	
Rate AV	\$70.00	\$70.00	\$76.76	9.66%
S10 - FRENCH LANDING DRAINAGE	0	0	7,000	0.00%
Rate AV				

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL	\$0	\$0		\$0	\$0		\$0	N/A
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$0	\$0	\$0		\$545,448		\$545,448	
A00-1000-1001-0000								
INT & PEN-REAL PROPERT	\$16,676	\$20,000	\$16,834	\$16,000	\$16,000		(\$4,000)	-20.00%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$722,998	\$732,205	\$287,809	\$674,025	\$674,025		(\$58,180)	-7.95%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		\$0	0.00%
A00-1000-1170-0101								
HAZARDOUS WASTE TAX	\$152,728	\$75,000	\$115,656	\$50,000	\$0		(\$75,000)	-100.00%
A00-1000-1170-0102								
MODERN (RECREATION PAR	\$86,438	\$82,900	\$32,438	\$75,975	\$75,975		(\$6,925)	-8.35%
A00-1000-1170-0103								
ENERGY CREDIT M&T UTILITIES	\$27,436	\$55,000	\$0	\$42,774	\$43,406		(\$11,594)	-21.08%
A00-1000-1189-0000								
TAX COLLECTOR FEE	\$600	\$550	\$560	\$500	\$500		(\$50)	-9.09%
A00-1000-1232-0000								
TAX COLLECTOR FEE-WATER/SEWER ASSESSMENT			\$0		\$58,500		\$58,500	
A00-1000-1232-1500								
CLERK FEES	\$3,065	\$2,500	\$1,685	\$4,000	\$3,000		\$500	20.00%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$43,898	\$0	\$0	\$0	\$0		\$0	
A00-1000-1270-0000								
PUBL POUND CHR & DOG	\$370	\$250	\$75	\$250	\$250		\$0	0.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVIC	\$26	\$20	\$83	\$50	\$50		\$30	150.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,901	\$1,800	\$1,549	\$2,040	\$2,000		\$200	11.11%
A00-1000-1972-0000								
CAMBRIA SENIORS REV	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
A00-1000-1972-0200								
PARK & RECREATION CHAR	\$19,014	\$31,000	\$16,516	\$20,000	\$20,000		(\$11,000)	-35%
A00-1000-2001-0000								
RECREATION SPECIAL EVE	\$199,660	\$125,000	\$171,346	\$125,000	\$125,000		\$0	0.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$27,315	\$25,000	\$56,129	\$30,000	\$30,000		\$5,000	20.00%
A00-1000-2020-0000								
ICE RINK REVENUE								
A00-1000-2025-4403								
JOSEPH DAVIS PARK	\$275	\$0	\$0	\$0	\$0		\$0	
A00-1000-2089-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
NIA.COUNTY VAN REIMBUR	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000		\$0	0.00%
A00-1000-2389-0000								
NIAGARA COUNTY CASINO RECEIPTS	\$0	\$0	\$0	\$75,000	\$75,000		\$75,000	
A00-1000-2390-0000								
INTEREST & EARNINGS	\$188	\$0	\$42	\$0	\$0		\$0	
A00-1000-2401-0000								
BINGO LICENSES	\$3,066	\$2,400	\$858	\$2,000	\$1,800		(\$600)	-25.00%
A00-1000-2540-0000								
DOG LICENSES	\$18,306	\$20,000	\$12,300	\$16,000	\$18,000		(\$2,000)	-10.00%
A00-1000-2544-0000								
OTHER LICENSES	\$300	\$400	\$500	\$400	\$400		\$0	0.00%
A00-1000-2545-0000								
PERMITS & LICs OTHER	\$15,200	\$0	\$0	\$0	\$0		\$0	
A00-1000-2590-0000								
FINES & FORFEITED BAIL	\$334,682	\$351,980	\$248,235	\$325,000	\$325,000		(\$26,980)	-7.67%
A00-1000-2610-0000								
JUSTICE CT GRANT REC'D	\$0	\$0	\$18,400	\$0	\$0		\$0	
A00-1000-2620-0000								
REFUND PRIOR YRS EXP	\$133	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2701-0000								
MISCELLANEOUS REVENUES	\$117,442	\$1,500	\$32,915	\$1,500	\$1,000		(\$500)	-33.33%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$5,000	\$50,000	\$0	\$5,000	\$5,000		(\$45,000)	-90.00%
A00-1000-2770-0100								
GREENWAY REVENUE	\$19,414	\$0	\$0	\$0	\$0		\$0	
A00-1000-2770-0300								
STATE REV SHARING (P/C)	\$85,269	\$85,000	\$85,269	\$85,269	\$85,269		\$269	0.32%
A00-1000-3001-0000								
STATE AID OTHER	\$22,635	\$0	\$0	\$0	\$0		\$0	
A00-1000-3089-0500								
TRANSFER FROM OTHER H-49			\$0	\$0	\$41,950		\$41,950	
A00-1000-5031-4403								
TRANSFER FROM OTHER FU	\$101,832	\$338,308	\$0	\$0	\$0		(\$338,308)	-100.00%
A00-1000-5031-0000								
Total REVENUE	\$2,535,867	\$2,510,813	\$1,606,699	\$2,060,783	\$2,682,573	\$0	\$171,760	6.84%
PRIOR YEARS EXPENSE	\$0	\$0	\$622	\$0	\$0		\$0	N/A
A00-0000-0523-0000								
COUNCIL PEOPLE (4)	\$55,423	\$55,424	\$40,509	\$55,424	\$55,424		\$0	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$985	\$2,000	\$1,197	\$2,000	\$2,000		\$0	0.00%
A00-1010-0400-0000								

Account Description / Account Number	2015 Actual	2016 .Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total TOWN BOARD	\$56,408	\$57,424	\$42,328	\$57,424	\$57,424	\$0	\$0	0.00%
JUSTICES(2) & CLERKS(2)	\$146,112	\$146,135	\$107,335	\$151,355	\$146,915		\$780	0.53%
A00-1110-0100-0000								
COURT SECURITY	\$14,378	\$0		\$0	\$0		\$0	
A00-1110-0100-0100								
COURT ADMIN	\$38,998	\$0		\$0	\$0		\$0	
A00-1110-0100-0101								
TOWN PROSECUTOR	\$17,773	\$0		\$0	\$0		\$0	
A00-1110-0100-0200								
JUSTICE EQUIPMENT	\$0	\$2,500		\$2,500	\$2,000		(\$500)	-20.00%
A00-1110-0200-0000								
JUSTICE CONTRACTUAL	\$64,478	\$25,194	\$13,924	\$26,000	\$20,000		(\$5,194)	-20.62%
A00-1110-0400-0000								
Total TOWN JUSTICE	\$281,739	\$173,829	\$121,259	\$179,855	\$168,915	\$0	(\$4,914)	-2.83%
SUPERVISOR PERSONAL SV	\$90,052	\$98,904	\$79,194	\$91,884	\$91,884		(\$7,020)	-7.10%
A00-1220-0100-0000								
ADMINISTRATIVE ALLOCATION	(\$27,955)	(\$28,638)	(\$16,555)	(\$28,638)	(\$28,812)		(\$174)	N/A
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$110	\$1,000	\$0	\$1,000	\$1,500		\$500	50.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$10,792	\$12,500	\$6,398	\$12,500	\$11,000		(\$1,500)	-12.00%
A00-1220-0400-0000								
GASBY 34 STARTUP/Professional Fees	\$4,750	\$2,000	\$2,980	\$2,000	\$4,000		\$2,000	100.00%
A00-1220-0401-0000								
Total SUPERVISOR	\$77,749	\$85,766	\$72,017	\$78,746	\$79,572	\$0	(\$6,194)	-7.22%
BUDGET OFFICER	\$48,213	\$60,000	\$37,086	\$60,000	\$60,000		\$0	0.00%
A00-1310-0100-0000								
JR ACCOUNTANT	\$0	\$31,582	\$0	\$25,020	\$25,000		(\$6,582)	-20.84%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$38,571)	(\$73,266)	(\$24,985)	(\$73,266)	(\$68,000)		\$5,266	N/A
A00-1310-0100-0002								
BUDGET OFFICE EQUIPMENT	\$265	\$1,000	\$0	\$1,000	\$500		(\$500)	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRAC	\$7,500	\$4,850	\$589	\$4,000	\$3,000		(\$1,850)	-38.14%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$17,407	\$24,166	\$12,690	\$16,754	\$20,500	\$0	(\$3,666)	-15.17%
AUDITOR	\$24,130	\$23,000	\$13,720	\$22,992	\$22,992		(\$8)	-0.03%
A00-1320-0400-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total INDEPENDENT AUDITING	\$24,130	\$23,000	\$13,720	\$22,992	\$22,992	\$0	(\$8)	-0.03%
TAX RECEIVER PERSONAL A00-1330-0100-0000	\$3,574	\$0	\$0	\$0	\$0	\$0	\$0	
TAX RECEIVER CONTRACTU A00-1330-0400-0000	\$7,262	\$0	\$0	\$0	\$0	\$0	\$0	
Total TAX COLLECTION	\$10,836	\$0	\$0	\$0	\$0	\$0	\$0	
ASSESSOR PERSONAL SVC A00-1355-0100-0000	\$86,842	\$88,362	\$64,426	\$89,635	\$89,123		\$761	0.86%
ASSESSOR OUT OF DEPT- PER SER A00-1355-0100-0100	\$0	\$0	\$0	\$0	\$0		\$0	
ASSESSOR EQUIPMENT A00-1355-0200-0000	\$3,214	\$2,000	\$0	\$4,000	\$4,000		\$2,000	100.00%
ASSESSOR CONTRACTUAL A00-1355-0400-0000	\$16,607	\$19,177	\$12,381	\$23,928	\$23,928		\$4,751	24.77%
Total ASSESSOR	\$106,663	\$109,539	\$76,807	\$117,563	\$117,051	\$0	\$7,512	6.86%
TOWN CLERK PERSONAL SV A00-1410-0100-0000	\$177,881	\$164,135	\$120,460	\$186,781	\$175,768		\$11,633	7.09%
OUT OF DEPT / PERS SVC A00-1410-0100-0100	\$0	\$0	\$0	\$0	\$0		\$0	N/A
TOWN CLERK EQUIPMENT A00-1410-0200-0000	\$0	\$1,400	\$316	\$1,400	\$1,400		\$0	0.00%
TOWN CLERK CONTRACTUAL A00-1410-0400-0000	\$4,054	\$13,175	\$4,833	\$16,998	\$16,958		\$3,783	28.71%
Total TOWN CLERK	\$181,935	\$178,710	\$125,609	\$205,179	\$194,126	\$0	\$15,416	8.63%
TOWN PROSECUTOR Personal Serv A00-1420-0100-0020		\$59,375	\$41,689	\$58,346	\$57,316		(\$2,059)	-3.47%
COURT SECURITY A00-1420-0100-0100		\$18,000	\$10,278	\$18,000	\$18,000		\$0	0.00%
ATTORNEY CONT & LITIGA A00-1420-0400-0000	\$150,200	\$150,000	\$46,000	\$150,000	\$175,000		\$25,000	16.67%
PROSECUTOR CONTRACTUAL A00-1420-0400-0020		\$500	\$0	\$500	\$500		\$0	0.00%
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	\$50,000	\$50,000	\$0	\$100,000	\$100,000		\$50,000	100.00%
NIAGARA POWER COALITION A00-1420-0400-0200	\$16,446	\$17,500	\$7,377	\$19,000	\$7,800		(\$9,700)	-55.43%
GREENWAY ATTORNEY FEES A00-1420-0400-0300	\$7,833	\$0	\$0	\$0	\$0		\$0	

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total ATTORNEY	\$224,479	\$295,375	\$105,344	\$345,846	\$358,616	\$0	\$63,241	21.41%
ENGINEER PERSONAL SVC A00-1440-0100-0000	\$13,204	\$16,225	\$8,264	\$16,500	\$13,536		(\$2,689)	-16.57%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$2,134	\$1,000	\$0	\$1,000	\$1,000		\$0	0.00%
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$2,796	\$6,000	\$1,875	\$5,500	\$5,850		(\$150)	-2.50%
Total ENGINEERING	\$18,134	\$23,225	\$10,139	\$23,000	\$20,386	\$0	(\$2,839)	-12.22%
ELECTION INSPECTORS A00-1450-0100-0000	\$76	\$0		\$320	\$320		\$320	
ELECTION CONTRACTUAL A00-1450-0400-0000	\$712	\$270	\$95	\$40	\$40		(\$230)	-85.19%
Total ELECTIONS	\$788	\$270	\$95	\$360	\$360	\$0	\$90	33.33%
BLDGS - CUSTODIAN A00-1620-0100-0000	\$34,714	\$34,800	\$24,834	\$37,280	\$36,760		\$1,960	5.63%
OUT OF DEPT / PERS SVC A00-1620-0100-0100	\$0	\$0	\$0	\$0	\$0		\$0	N/A
BLDGS EQUIPMENT A00-1620-0200-0000	\$358	\$2,700	\$2,019	\$2,600	\$2,600		(\$100)	-3.70%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$51,137	\$52,965	\$27,316	\$80,100	\$55,700		\$2,735	5.16%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$7,052	\$7,572	\$5,045	\$7,500	\$7,500		(\$72)	-0.95%
Total BUILDINGS	\$93,261	\$98,037	\$59,214	\$127,480	\$102,560	\$0	\$4,523	4.61%
INSURANCE A00-1910-0400-0000	\$29,247	\$30,709	\$28,938	\$33,165	\$33,165		\$2,456	8.00%
INSURANCE DEDUCTIBLE A00-1910-0401-0000	\$2,500	\$2,500	\$0	\$2,500	\$2,500		\$0	0.00%
Total INSURANCE	\$31,747	\$33,209	\$28,938	\$35,665	\$35,665	\$0	\$2,456	7.40%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500		\$0	0.00%
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00%
TAXES MUNICIPAL PROPER A00-1950-0400-0000	\$2,955	\$3,200	\$2,974	\$3,200	\$3,600		\$400	12.50%
Total TAXES MUNICIPAL PROP	\$2,955	\$3,200	\$2,974	\$3,200	\$3,600	\$0	\$400	12.50%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$50,000		\$25,000	100.00%
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$50,000	\$0	\$25,000	100.00%
TRAFFIC CONTROL - PERSONAL SERV								
A00-3310-0100-0000		\$23,040	\$11,764	\$0	\$0		(\$23,040)	-100.00%
TRAFFIC CONTROL- CONTRACTUAL								
A00-3310-0400-0000	\$3,419	\$3,500	\$3,549	\$7,000	\$14,000		\$10,500	300.00%
TRAFFIC CONTROL-POLICE CONTRACTUAL								
A00-3310-0400-0050		\$3,840		\$0	\$0		(\$3,840)	-100.00%
Total TRAFFIC CONTROL	\$3,419	\$30,380	\$15,313	\$7,000	\$14,000	\$0	(\$16,380)	-53.92%
DOG CONTROL OFFICER								
A00-3510-0100-0000	\$34,921	\$35,277	\$25,579	\$35,587	\$35,587		\$310	0.88%
DOG CONTROL EQUIPMENT								
A00-3510-0200-0000	\$200	\$600	\$0	\$1,700	\$1,700		\$1,100	183.33%
DOG CONTROL CONTRACTUA								
A00-3510-0400-0000	\$6,791	\$7,820	\$2,532	\$7,370	\$7,370		(\$450)	-5.75%
Total DOG CONTROL	\$41,912	\$43,697	\$28,111	\$44,657	\$44,657	\$0	\$960	2.20%
BD OF HEALTH (NIACAP)								
A00-4010-0400-0000	\$0	\$4,000	\$4,000	\$3,600	\$3,600		(\$400)	-10.00%
Total NIA CAP PUBLIC HEALTH	\$0	\$4,000	\$4,000	\$3,600	\$3,600	\$0	(\$400)	-10.00%
HIGHWAY SUPERINT PERS								
A00-5010-0100-0000	\$91,597	\$92,323	\$51,008	\$116,540	\$116,795		\$24,472	26.51%
HIGHWAY ADMIN CONTRACT								
A00-5010-0400-0000	\$1,261	\$2,000	\$1,335	\$3,500	\$3,500		\$1,500	75.00%
Total SUPER OF HIGHWAYS	\$92,858	\$94,323	\$52,343	\$120,040	\$120,295	\$0	\$25,972	27.54%
TOWN GARAGE								
A00-5132-0400-0000	\$53,230	\$60,000	\$38,497	\$60,000	\$60,000		\$0	0.00%
Total TOWN GARAGE	\$53,230	\$60,000	\$38,497	\$60,000	\$60,000	\$0	\$0	0.00%
AMERICAN LEGION-LEWIST								
A00-6510-0422-0000	\$600	\$600	\$600	\$600	\$0		(\$600)	-100.00%
AMERICAN LEGION-SANBOR								
A00-6510-0423-0000	\$500	\$500	\$500	\$500	\$500		\$0	0.00%
VFW								
A00-6510-0424-0000	\$300	\$600	\$600	\$600	\$600		\$0	0.00%
LEWISTON BEAUTIFICAION								
A00-6510-0425-0000/MOVED TO A00-8510-0400-0000	\$300	\$300	\$300	\$0	\$0		(\$300)	-100.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total VETERANS SERVICES	\$1,700	\$2,000	\$2,000	\$1,700	\$1,100	\$0	(\$900)	-45.00%
RECREATION PERSONAL SV A00-7020-0100-0000	\$33,470	\$42,172	\$34,352	\$44,542	\$44,043		\$1,871	4.44%
Total RECREATION ADMIN	\$33,470	\$42,172	\$34,352	\$44,542	\$44,043	\$0	\$1,871	4.44%
RECREATION SEASONAL HE A00-7310-0100-0000	\$47,123	\$40,000	\$28,941	\$44,000	\$44,000		\$4,000	10.00%
RECREATION EQUIPMENT A00-7310-0200-0000	\$19,062	\$11,000	\$2,304	\$17,600	\$17,600		\$6,600	60.00%
RECREATION CONTRACTUAL A00-7310-0400-0000	\$93,556	\$87,300	\$54,122	\$143,400	\$76,450		(\$10,850)	-12.43%
REC SPECIAL EVENTS A00-7310-0401-0000	\$112,014	\$125,000	\$127,902	\$125,000	\$125,000		\$0	0.00%
RECREATION CONCESSIONS A00-7310-0402-0000	\$27,347	\$25,000	\$31,016	\$30,000	\$30,000		\$5,000	20.00%
RECREATION ICE RINK A00-7310-0403-4403				\$66,950	\$66,950		\$66,950	
Total RECREATION DEPART	\$299,102	\$288,300	\$244,285	\$426,950	\$360,000	\$0	\$71,700	24.87%
SANBORN LIBRARY A00-7410-0442-0000	\$54,500	\$54,500	\$40,875	\$54,500	\$49,050		(\$5,450)	-10.00%
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$5,400	\$5,400	\$5,400	\$5,508	\$4,860		(\$540)	-10.00%
Total LIBRARIES	\$59,900	\$59,900	\$46,275	\$60,008	\$53,910	\$0	(\$5,990)	-10.00%
HISTORIAN A00-7510-0400-0000	\$500	\$500	\$250	\$500	\$500		\$0	0.00%
Total HISTORIAN	\$500	\$500	\$250	\$500	\$500	\$0	\$0	0.00%
SANBORN HIST SOC CONTR A00-7520-0400-0000	\$41,000	\$41,000	\$41,000	\$51,000	\$36,900		(\$4,100)	-10.00%
Total SPECIAL SERVICES	\$41,000	\$41,000	\$41,000	\$51,000	\$36,900	\$0	(\$4,100)	-10.00%
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$112,091	\$111,000	\$79,503	\$112,665	\$112,494		\$1,494	1.35%
OUT OF DEPT - PERS SERV A00-7630-0100-0000	\$138	\$0	\$81	\$0	\$0		\$0	
SENIORS EQUIPMENT A00-7630-0200-0000	\$299	\$500	\$0	\$500	\$2,000		\$1,500	300.00%
SENIORS CONTRACTURAL A00-7630-0400-0000	\$41,682	\$43,200	\$24,623	\$41,568	\$41,568		(\$1,632)	-3.78%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total SENIOR CITIZENS	\$154,210	\$154,700	\$104,207	\$154,733	\$156,062	\$0	\$1,362	0.88%
SANBORN SENIORS PERSON A00-7635-0100-0000	\$6,829	\$8,873	\$5,554	\$9,007	\$9,005		\$132	1.49%
SANBORN SENIORS EQUIPM A00-7635-0200-0000	\$0	\$0		\$0	\$0		\$0	N/A
SANBORN SENIORS CONTRA A00-7635-0400-0000	\$10,819	\$10,000	\$7,014	\$10,521	\$10,521		\$521	5.21%
Total SANBORN SENIOR CITIZ	\$17,648	\$18,873	\$12,568	\$19,528	\$19,526	\$0	\$653	3.46%
BINGO INSPECTOR-PERS S A00-7989-0100-0000	\$746	\$826	\$1,087	\$1,240	\$1,222		\$396	47.94%
Total BINGO	\$746	\$826	\$1,087	\$1,240	\$1,222	\$0	\$396	47.94%
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$3,355	\$0	\$0	\$3,355	\$5,050	\$0	\$5,050	
Total ENVIR CONTROL OFFICER	\$3,355	\$0	\$0	\$3,355	\$5,050	\$0	\$5,050	
TOWN COMMUNICATIONS A00-8095-0400-0000	\$1,310	\$5,000	\$995	\$5,000	\$2,500		(\$2,500)	-50.00%
Total COMMUNICATIONS	\$1,310	\$5,000	\$995	\$5,000	\$2,500	\$0	(\$2,500)	-50.00%
LEWISTON BEAUTIFICAION A00-8510-0400-0000/Formerly A00-6510-0425-0000				\$300	\$300		\$300	
HART AWARD A00-8989-0430-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,500		(\$500)	-10.00%
LIGHT UP SANBORN A00-8989-0431-0000	\$1,400	\$1,400	\$0	\$1,400	\$1,260		(\$140)	-10.00%
SANBORN PROF BUS ASSOC A00-8989-0432-0100	\$5,000	\$5,000	\$5,000	\$5,000	\$4,500		(\$500)	-10.00%
JAZZ FESTIVAL A00-8989-0432-0200	\$4,000	\$4,000	\$4,000	\$4,000	\$3,600		(\$400)	-10.00%
SANBORN BAND A00-8989-0433-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		\$0	0.00%
NF AIR BASE (NIMAC) A00-8989-0437-0000	\$3,000	\$3,000	\$3,000	\$5,000	\$2,700		(\$300)	-10.00%
Total SPECIAL SERVICES	\$23,400	\$23,400	\$22,000	\$25,400	\$21,860	\$0	(\$1,840)	-7.86%
STATE RETIREMENT A00-9010-0800-0000	\$143,990	\$145,516	\$50	\$152,792	\$139,008		(\$6,508)	-4.47%
Total STATE RETIREMENT	\$143,990	\$145,516	\$50	\$152,792	\$139,008	\$0	(\$6,508)	-4.47%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
MEDICARE A00-9020-0800-0000	\$15,140	\$15,530	\$11,150	\$15,763	\$16,500		\$970	6.25%
Total MEDICARE	\$15,140	\$15,530	\$11,150	\$15,763	\$16,500	\$0	\$970	6.25%
SOCIAL SECURITY A00-9030-0800-0000	\$64,733	\$66,404	\$47,547	\$67,400	\$70,300		\$3,896	5.87%
Total SOCIAL SECURITY	\$64,733	\$66,404	\$47,547	\$67,400	\$70,300	\$0	\$3,896	5.87%
WORKERS COMPENSATION A00-9040-0800-0000	\$58,928	\$38,800	\$16,838	\$50,000	\$1,000		(\$37,800)	-97.42%
Total WORKERS COMP	\$58,928	\$38,800	\$16,838	\$50,000	\$1,000	\$0	(\$37,800)	-97.42%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$9,360	\$15,000	\$0	\$20,000	\$15,000		\$0	0.00%
Total UNEMPLOY INSURANCE	\$9,360	\$15,000	\$0	\$20,000	\$15,000	\$0	\$0	0.00%
DISABILITY INSURANCE A00-9055-0800-0000	\$3,042	\$3,000	\$0	\$6,000	\$6,000		\$3,000	100.00%
Total DISABILITY INSURANCE	\$3,042	\$3,000	\$0	\$6,000	\$6,000	\$0	\$3,000	100.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$202,864	\$190,192	\$126,481	\$205,407	\$208,573		\$18,381	9.66%
FLEX-PLAN A00-9060-0800-0100	\$2,964	\$35,050	\$38	\$35,050	\$37,700		\$2,650	7.56%
Total MEDICAL INSURANCE	\$205,828	\$225,242	\$126,519	\$240,457	\$246,273	\$0	\$21,031	9.34%
BANK CHARGES A00-9903-0000-0000	\$10,813	\$0	\$1,293	\$5,000	\$10,000		\$10,000	
Total BANK CHARGES	\$10,813	\$0	\$1,293	\$5,000	\$10,000	\$0	\$10,000	
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$86,317	\$0	\$0	\$0	\$0		\$0	N/A
Total TRAN TO CAP PROJ	\$86,317	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,555,642	\$2,510,813	\$1,523,314	\$2,827,379	\$2,682,573	\$0	\$171,610	6.83%
Over (Under) Expenditures	(\$19,775)	\$0	\$83,385	(\$766,596)	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0531-0000								
TRANSFER FROM OTH FUND H97		\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-0532-0000								
APPROPRIATED FUND BALA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-0599-0000								
IN LIEU OF TAXES	\$65,285	\$83,285	\$37,682	\$71,000	\$72,000	\$72,000	(\$11,285)	-13.55%
B00-1000-1080-0000								
SALES TAX	\$1,789,413	\$1,919,000	\$1,184,865	\$1,818,000	\$2,037,600	\$2,037,600	\$118,600	6.18%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE T	\$176,742	\$176,000	\$99,450	\$180,000	\$180,000	\$180,000	\$4,000	2.27%
B00-1000-1170-0000								
TOWER REVENUE	\$5,000	\$5,000	\$4,000	\$4,000	\$4,000	\$4,000	(\$1,000)	-20.00%
B00-1000-1170-0300								
ENERGY CREDIT M&T UTILITIES	\$135,679	\$154,873	\$0	\$153,000	\$152,480	\$152,480	(\$2,393)	-1.55%
B00-1000-1189-0000								
POLICE FEES	\$3,254	\$3,000	\$2,649	\$3,000	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION F	\$284,002	\$284,000	\$213,003	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE COPS GRANT	(\$23,281)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0200								
POLICE COPS GRANT-SRO	\$0	\$0	\$0	\$28,100	\$28,100	\$28,100	\$28,100	N/A
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL		\$40,000	\$0	\$20,000	\$0	\$0	(\$40,000)	-100.00%
B00-1000-1520-0300								
ENGINEERING P.I.P.'S	\$700	\$0	\$2,200	\$5,000	\$5,000	\$5,000	\$5,000	#DIV/0!
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$14,553	\$16,837	\$8,830	\$8,502	\$8,502	\$8,502	(\$8,335)	-49.50%
B00-1000-2121-0000								
CERTIFIED COPIES (REGI	\$27,906	\$29,000	\$18,171	\$20,000	\$25,000	\$25,000	(\$4,000)	-13.79%
B00-1000-2189-0000								
NIAGARA COUNTY CASINO/moved to A f	\$0	\$35,000	\$47,142	\$0	\$0	\$0	(\$35,000)	-100.00%
B00-1000-2390-0000								
INTEREST & EARNINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2401-0000								
BUILDING PERMITS	\$34,965	\$40,000	\$40,189	\$40,000	\$40,000	\$40,000	\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$3,375	\$2,700	\$22,330	\$3,000	\$3,000	\$3,000	\$300	11.11%
B00-1000-2560-0000								
SITE PLAN/SUB-DIV APP'	\$6,665	\$3,000	\$6,730	\$5,000	\$6,000	\$6,000	\$3,000	100.00%
B00-1000-2660-0000								
STORM WATER FEE	\$825	\$6,500	\$0	\$0	\$0	\$0	(\$6,500)	N/A
B00-1000-2660-0100								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
INSURANCE RECOVERIES	\$0	\$0		\$0	\$0		\$0	N/A
B00-1000-2680-0000								
MISC REVENUE (CASINO)	\$52	\$35,000	\$14,103	\$0	\$25	\$0	(\$34,975)	-99.93%
B00-1000-2770-0000								
MORTGAGE TAX	\$234,463	\$180,000	\$114,299	\$220,000	\$221,000		\$41,000	22.78%
B00-1000-3005-0000								
TRANSFER FROM OTHER H-49			\$0	\$0	\$26,400		\$26,400	#DIV/0!
b00-1000-5031-4403								
TRANSFER FROM OTH FUND H97	\$0	\$0		\$0	\$0		\$0	N/A
B00-1000-5031-0000								
Total REVENUE	\$2,759,598	\$3,013,195	\$1,815,643	\$2,862,602	\$3,096,107	\$0	\$82,912	2.75%
PRIOR YEARS EXPENSE	\$0	\$0	\$48,731	\$0	\$0		\$0	#DIV/0!
B00-0000-0523-0000								
ADMINISTRATIVE ALLOCATION	\$16,632	\$25,476	\$10,385	\$25,476	\$24,203		(\$1,273)	-5.00%
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$16,632	\$25,476	\$59,116	\$25,476	\$24,203	\$0	(\$1,273)	-5.00%
ENGINEERING FIRM	\$65,744	\$65,000	\$37,385	\$65,000	\$65,000		\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$0	\$3,000	\$4,837	\$5,000	\$5,000		\$2,000	66.67%
B00-1440-0440-0100								
Total ENGINEERING	\$65,744	\$68,000	\$42,222	\$70,000	\$70,000	\$0	\$2,000	2.94%
DATA PROCESSING	\$22,949	\$30,000	\$18,662	\$30,000	\$31,500		\$1,500	5.00%
B00-1680-0400-0000								
Total CENTRAL DATA PROC	\$22,949	\$30,000	\$18,662	\$30,000	\$31,500	\$0	\$1,500	5.00%
VEHICLE INSURANCE	\$35,589	\$37,369	\$35,826	\$40,358	\$40,358		\$2,989	8.00%
B00-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$2,000	\$0	\$0	\$2,000		\$0	0.00%
B00-1910-0401-0000								
Total INSURANCE	\$35,589	\$39,369	\$35,826	\$40,358	\$42,358	\$0	\$2,989	7.59%
CONTINGENT ACCOUNT	\$0	\$15,000	\$0	\$25,000	\$25,000		\$10,000	66.67%
B00-1990-0400-0000								
TOWN INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1990-0401-0000								
TOWN EQUIPMENT	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1990-0401-0200								
Total CONTINGENCY	\$0	\$15,000	\$0	\$25,000	\$25,000	\$0	\$10,000	66.67%
POLICE PERSONAL SVC	\$773,372	\$841,200	\$620,488	\$903,391	\$865,600		\$24,400	2.90%
B00-3120-0100-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
POLICE PERSONAL SVC-SRO	\$0	\$0	\$1,086	\$28,100	\$28,100		\$28,100	N/A
B00-3120-0100-0025								
OUT OF DEPT / PERS SVC	\$0	\$0	\$277	\$0	\$0		\$0	N/A
B00-3120-0100-0100								
POLICE EQUIPMENT	\$32,965	\$50,070	\$50,087	\$37,900	\$37,900		(\$12,170)	-24.31%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$121,966	\$123,500	\$71,266	\$127,500	\$127,500		\$4,000	3.24%
B00-3120-0400-0000								
Total POLICE	\$928,303	\$1,014,770	\$743,204	\$1,096,891	\$1,059,100	\$0	\$44,330	4.37%
FIRE INSPECTION PERS S	\$51,887	\$66,827	\$48,441	\$66,827	\$61,400		(\$5,427)	-8.12%
B00-3410-0100-0000								
FIRE INSPECTION EQUIP	\$489	\$1,000	\$0	\$1,000	\$1,000		\$0	N/A
B00-3410-0200-0000								
FIRE INSPECTION CONTRA	\$11,283	\$10,000	\$2,570	\$11,000	\$11,000		\$1,000	10.00%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$63,659	\$77,827	\$51,011	\$78,827	\$73,400	\$0	(\$4,427)	-5.69%
SAFETY PERSONAL SVC	\$149,876	\$149,932	\$109,346	\$149,932	\$149,932		\$0	0.00%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPM	\$2,495	\$3,695	\$1,315	\$3,000	\$3,000		(\$695)	-18.81%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$14,420	\$18,000	\$9,321	\$16,500	\$16,500		(\$1,500)	-8.33%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$29	\$0	\$0		\$0	#DIV/0!
B00-3620-0400-2660								
DELINQUENT LAWN MAINT	\$3,880	\$6,000	\$5,427	\$6,000	\$6,000		\$0	0.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$170,671	\$177,627	\$125,438	\$175,432	\$175,432	\$0	(\$2,195)	-1.24%
CLERKS (2) PERSONAL SV	\$19,610	\$13,776	\$14,262	\$13,080	\$13,183		(\$593)	-4.30%
B00-4020-0100-0000								
REGSTAR EQUIPMENT	\$33	\$1,400	\$21	\$800	\$800		(\$600)	-42.86%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$2,317	\$2,730	\$1,404	\$4,058	\$4,058		\$1,328	48.64%
B00-4020-0400-0000								
Total REGISTRAR VITAL STAT	\$21,960	\$17,906	\$15,687	\$17,938	\$18,041	\$0	\$135	0.75%
STREET LIGHTING	\$103,426	\$100,000	\$57,422	\$120,000	\$110,000		\$10,000	10.00%
B00-5182-0400-0000								
Total STREET LIGHTING	\$103,426	\$100,000	\$57,422	\$120,000	\$110,000	\$0	\$10,000	10.00%
PARKS PERSONAL SERVICE	\$177,767	\$186,835	\$149,534	\$203,391	\$199,165		\$12,330	6.60%
B00-7110-0100-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
OUT OF DEPT / PERS SER	\$0	\$0	\$1,705	\$0	\$0	\$0	\$0	N/A
B00-7110-0100-0100								
PARKS EQUIPMENT	\$8,984	\$12,500	\$656	\$14,500	\$14,500	\$2,000	\$2,000	16.00%
B00-7110-0200-0000								
PARKS CONTRACTUAL	\$59,437	\$63,000	\$53,206	\$73,100	\$73,100	\$10,100	\$10,100	16.03%
B00-7110-0400-0000								
PARKS CONTRACTUAL-ICE RINK				\$26,400	\$26,400	\$26,400	\$26,400	#DIV/0!
B00-7110-0400-4403								
Total PARKS	\$246,188	\$262,335	\$205,101	\$317,391	\$313,165	\$0	\$50,830	19.38%
LEWISTON LIBRARY	\$392,170	\$392,170	\$392,170	\$392,170	\$352,953	(\$39,217)	(\$39,217)	-10.00%
B00-7410-0400-0000								
Total LIBRARIES	\$392,170	\$392,170	\$392,170	\$392,170	\$352,953	\$0	(\$39,217)	-10.00%
LEWISTON HISTORICAL ASSOCAITION	\$10,000	\$10,000	\$10,000	\$20,000	\$9,000	(\$1,000)	(\$1,000)	N/A
B00-7510-0436-0000								
Total HISTORIAN	\$10,000	\$10,000	\$10,000	\$20,000	\$9,000	\$0	(\$1,000)	N/A
CELEBRATION CONTRACTUA	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
B00-7550-0400-0000								
Total CELEBRATIONS	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
ZONING PERSONAL SVC	\$627	\$757	\$604	\$780	\$757	\$0	\$0	0.00%
B00-8010-0100-0000								
ZONING CONTRACTUAL	\$3,285	\$3,485	\$214	\$6,123	\$5,230	\$1,745	\$1,745	50.07%
B00-8010-0400-0000								
Total ZONING	\$3,912	\$4,242	\$818	\$6,903	\$5,987	\$0	\$1,745	41.14%
PLANNING REV BD PERS S	\$396	\$757	\$397	\$780	\$757	\$0	\$0	0.00%
B00-8020-0100-0000								
PLANNING CONTRACTUAL	\$2,389	\$3,975	\$0	\$7,302	\$5,970	\$1,995	\$1,995	50.19%
B00-8020-0400-0000								
TOWER COMMITTEE	\$0	\$3,840	\$0	\$7,302	\$3,840	\$0	\$0	0.00%
B00-8020-0400-0100								
Total PLANNING/TOWER	\$2,785	\$8,572	\$397	\$15,384	\$10,567	\$0	\$1,995	23.27%
STORMWATER PERSONAL	\$0	\$10,000	\$0	\$0	\$0	(\$10,000)	(\$10,000)	N/A
B00-8030-0100-0000								
SITE PLAN/ENG. FEES	\$783	\$2,000	\$0	\$0	\$0	(\$2,000)	(\$2,000)	-100.00%
B00-8030-0400-0000								
STORM WATER REVIEW CON	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-8030-0400-0100								
Total SITE PLAN/SUB-DIV	\$783	\$12,000	\$0	\$0	\$0	(\$12,000)	(\$12,000)	-100.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
GRANT WRITING SERVICES B00-8095-0400-0000	\$11,808	\$12,000	\$8,100	\$12,000	\$12,000	\$0	\$0	0.00%
Total GRANT WRITING	\$11,808	\$12,000	\$8,100	\$12,000	\$12,000	\$0	\$0	0.00%
LOWER N. RIVER REGION CHAMBER B00-8989-0432-0000	\$55,000	\$50,000	\$50,000	\$50,000	\$45,000	(\$5,000)		N/A
LEWISTON COUNCIL OF THE ARTS B00-8989-0436-0000	\$65,000	\$65,000	\$48,750	\$65,000	\$58,500	(\$6,500)		N/A
Total SPECIAL SERVICES	\$120,000	\$115,000	\$98,750	\$115,000	\$103,500	(\$11,500)	\$0	N/A
STATE RETIREMENT B00-9010-0800-0000	\$49,799	\$50,371	\$0	\$60,000	\$48,118	(\$2,253)		-4.47%
Total STATE RETIREMENT	\$49,799	\$50,371	\$0	\$60,000	\$48,118	(\$2,253)	\$0	-4.47%
POLICE RETIREMENT B00-9015-0800-0000	\$215,882	\$189,097	\$0	\$189,097	\$180,452	(\$8,645)		-4.57%
Total POLICE RETIREMENT	\$215,882	\$189,097	\$0	\$189,097	\$180,452	(\$8,645)	\$0	-4.57%
MEDICARE B00-9020-0800-0000	\$5,839	\$5,349	\$5,527	\$5,349	\$6,516	\$1,167		21.82%
MEDICARE - POLICE B00-9020-0800-0100	\$11,610	\$12,198	\$7,861	\$12,198	\$12,950	\$752		N/A
Total MEDICARE	\$17,449	\$17,547	\$13,388	\$17,547	\$19,466	\$1,919	\$0	10.94%
SOCIAL SECURITY B00-9030-0800-0000	\$24,966	\$22,871	\$23,445	\$22,871	\$28,345	\$5,474		23.93%
SOCIAL SECURITY - POLICE B00-9030-0800-0100	\$49,643	\$52,155	\$33,611	\$52,155	\$55,409	\$3,254		N/A
Total SOCIAL SECURITY	\$74,609	\$75,026	\$57,056	\$75,026	\$83,754	\$8,728	\$0	11.63%
WORKERS COMPENSATION B00-9040-0800-0000	\$848	\$400	\$142	\$500	\$600	\$200		50.00%
WORKERS COMP - POLICE B00-9040-0800-0100	\$30,798	\$1,100	\$1,029	\$5,000	\$33,900	\$32,800		N/A
Total WORKERS COMP	\$31,646	\$1,500	\$1,171	\$5,500	\$34,500	\$33,000	\$0	2200.00%
UNEMPLOYMENT INSURANCE B00-9050-0800-0000	\$4,878	\$7,000	\$0	\$8,000	\$8,000	\$1,000		14.29%
Total UNEMP INSURANCE	\$4,878	\$7,000	\$0	\$8,000	\$8,000	\$1,000	\$0	14.29%
DISABILITY INSURANCE B00-9055-0800-0000	\$724	\$1,200	\$0	\$1,500	\$2,000	\$800		66.67%
Total DISABILITY INSURANCE	\$724	\$1,200	\$0	\$1,500	\$2,000	\$800	\$0	66.67%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017		2017		2017		% Change	
				Department Request	Request	Preliminary Budget	Adopted Budget	Change	% Change		
HOSPITAL & MEDICAL INS											
B00-9060-0800-0000	\$73,687	\$45,395	\$56,889	\$49,254	\$54,583			\$9,188	20.24%		
FLEX-PLAN											
B00-9060-0800-0100	\$2,466	\$20,100	\$28	\$20,100	\$12,500			(\$7,600)	-37.81%		
FLEX-PLAN Police											
B00-9060-0800-0150		\$49,200		\$49,200	\$55,400			\$6,200	12.60%		
HOSPITAL & MEDICAL INS - POLICE	\$120,736	\$134,965	\$69,452	\$141,713	\$156,628			\$21,663	N/A		
B00-9060-0800-0200											
Total MEDICAL INSURANCE	\$196,889	\$249,660	\$126,369	\$260,267	\$279,111	\$0	\$0	\$29,451	11.80%		
Total Expenditures	\$2,812,955	\$2,978,195	\$2,066,408	\$3,180,207	\$3,096,107	\$0	\$0	\$117,912	3.96%		
Over (Under) Expenditures	(\$53,357)	\$35,000	(\$250,765)	(\$317,605)	\$0	\$0	\$0	(\$35,000)	N/A		

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL	\$0	\$0	\$0				\$0	#DIV/0!
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$	\$0	\$0		\$499,600		\$499,600	#DIV/0!
DB0-1000-1001-0000								
SALES TAX	\$1,862,450	\$1,881,000	\$1,161,402	\$1,782,000	\$1,562,400		(\$318,600)	-16.94%
DB0-1000-1120-0000								
ENERGY CREDIT M&T UTILITIES	\$169,751	\$38,500	\$0	\$29,923	\$30,329		(\$8,171)	
DB0-1000-1189-0000								
TRANSPORTATION SVC-S&I	\$314,998	\$245,000	\$132,840	\$245,000	\$245,000		\$0	0.00%
DB0-1000-2300-0000								
SALE OF PIPE	\$2,170	\$2,500	\$26,117	\$25,000	\$25,000		\$22,500	900.00%
DB0-1000-2650-0000								
MISC REVENUES	\$0	\$500	\$7,075	\$4,000	\$4,000		\$3,500	700.00%
DB0-1000-2770-0000								
MULCH DELIVERY	\$4,775	\$4,500	\$3,250	\$0	\$0		(\$4,500)	-100.00%
DB0-1000-2770-0100								
SALE OF EQUIPMENT	\$458	\$0		\$0	\$0		\$0	N/A
DB0-1000-2770-0200								
STATE AID CHIPS	\$158,968	\$109,000		\$150,000	\$150,000		\$41,000	37.61%
DB0-1000-3501-0000								
TRANSFER FROM OTHER H97	\$462,000	\$548,780		\$550,000	\$550,000		\$1,220	0.22%
DB0-1000-5031-0000								
Total REVENUE	\$2,975,570	\$2,829,780	\$1,330,684	\$2,785,923	\$3,066,329	\$0	\$236,549	8.36%
PRIOR YEAR EXPENSE								
DB0-0523-0000		\$0	\$44,529	\$0	\$0			
ADMINISTRATIVE ALLOCATION								
DB0-1310-0100-0002	\$16,631	\$25,476	\$10,385	\$25,476	\$24,203		(\$1,273)	N/A
Total ADMINISTRATIVE	\$16,631	\$25,476	\$54,914	\$25,476	\$24,203	\$0	(\$1,273)	-5.00%
INSURANCE								
DB0-1910-0400-0000	\$52,787	\$55,426	\$53,138	\$59,860	\$59,860		\$4,434	8.00%
INSURANCE DEDUCTIBLE	\$0	\$0		\$0	\$0		\$0	#DIV/0!
DB0-1910-0401-0000								
Total INSURANCE	\$52,787	\$55,426	\$53,138	\$59,860	\$59,860	\$0	\$4,434	8.00%
GEN REPAIRS PERSONAL S								
DB0-5110-0100-0000	\$665,376	\$800,000	\$541,191	\$785,000	\$770,000		(\$30,000)	-3.75%
OUT OF DEPT / PERS SVC	\$1,045	\$0	\$162	\$0	\$0		\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$71,600	\$15,000	\$7,515	\$15,000	\$15,000		\$0	0.00%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL								
DB0-5110-0400-0000	\$175,979	\$218,000	\$163,859	\$273,040	\$273,040		\$55,040	25.25%
GEN REPAIRS SAFETY AND TRAINING	\$0	\$0	\$0	\$5,000	\$5,000		\$5,000	#DIV/0!
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$914,000	\$1,033,000	\$712,727	\$1,078,040	\$1,063,040	\$0	\$30,040	2.91%
PERMANENT IMPROV CONTR	\$182,150	\$310,000	\$208,402	\$250,000	\$250,000		(\$60,000)	-19.35%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$182,150	\$310,000	\$208,402	\$250,000	\$250,000	\$0	(\$60,000)	-19.35%
MACHINERY PERSONAL SVC	\$63,652	\$66,000	\$42,967	\$66,000	\$66,000	\$0	\$0	0.00%
DB0-5130-0100-0000								
MACHINERY EQUIPMENT	\$81,894	\$40,000	\$43	\$200,000	\$220,000	\$0	\$180,000	450.00%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$110,208	\$112,000	\$91,002	\$112,000	\$112,000	\$0	\$0	0.00%
DB0-5130-0400-0000								
Total MACHINERY	\$255,754	\$218,000	\$134,012	\$378,000	\$398,000	\$0	\$180,000	82.57%
SNOW REMOVAL PERS SVC	\$199,606	\$170,000	\$145,972	\$185,000	\$200,000	\$0	\$30,000	17.65%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SVC	\$1,325	\$0	\$971	\$0	\$0	\$0	\$0	N/A
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACT	\$156,697	\$160,000	\$128,464	\$185,000	\$185,000	\$0	\$25,000	15.63%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$357,628	\$330,000	\$275,407	\$370,000	\$385,000	\$0	\$55,000	16.67%
STATE RETIREMENT	\$155,069	\$156,709	(\$1,411)	\$150,973	\$149,701	\$0	(\$7,008)	-4.47%
DB0-9010-0800-0000								
Total STATE RETIREMENT	\$155,069	\$156,709	(\$1,411)	\$150,973	\$149,701	\$0	(\$7,008)	-4.47%
MEDICARE	\$14,416	\$15,240	\$10,435	\$15,240	\$15,240	\$0	\$0	0.00%
DB0-9020-0800-0000								
Total MEDICARE	\$14,416	\$15,240	\$10,435	\$15,240	\$15,240	\$0	\$0	0.00%
SOCIAL SECURITY	\$61,640	\$65,162	\$44,619	\$65,162	\$65,434	\$0	\$272	0.42%
DB0-9030-0800-0000								
Total SOCIAL SECURITY	\$61,640	\$65,162	\$44,619	\$65,162	\$65,434	\$0	\$272	0.42%
WORKERS COMPENSATION	\$92,897	\$5,600	\$5,562	\$10,000	\$12,800	\$0	\$7,200	128.57%
DB0-9040-0800-0000								
Total WORKERS COMP	\$92,897	\$5,600	\$5,562	\$10,000	\$12,800	\$0	\$7,200	128.57%
UNEMPLOYMENT INSURANCE	\$5,196	\$4,500	\$9,530	\$6,000	\$18,000	\$0	\$13,500	N/A
DB0-9050-0800-0000								
Total UNEMP INSURANCE	\$5,196	\$4,500	\$9,530	\$6,000	\$18,000	\$0	\$13,500	300.00%
HOSPITAL & MEDICAL INS	\$335,321	\$327,760	\$251,290	\$347,426	\$345,530	\$0	\$17,770	5.42%
DB0-9060-0800-0000								
FLEX-PLAN	\$3,901	\$26,550	\$52	\$26,550	\$26,550	\$0	\$0	0.00%
DB0-9060-0800-0100								
Total MEDICAL INSURANCE	\$339,222	\$354,310	\$251,342	\$373,976	\$372,080	\$0	\$17,770	5.02%
SERIAL BOND - PRINCIPA	\$44,700	\$221,000	\$46,000	\$220,900	\$220,900	\$0	(\$100)	-0.05%
DB0-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$11,200	\$11,500	\$11,500	\$11,500	\$11,500	\$0	\$0	0.00%
DB0-9710-0600-0100								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SERIAL BOND - INTEREST DB0-9710-0700-0000	\$25,730	\$21,025	\$19,323	\$18,406	\$18,406		(\$2,619)	-12.46%
SERIAL BOND - INTEREST DB0-9710-0700-0100	\$5,296	\$2,832	\$1,848	\$2,165	\$2,165		(\$667)	-23.55%
Total DEBT SERVICE	\$86,926	\$256,357	\$78,671	\$252,971	\$252,971	\$0	(\$3,386)	-1.32%
TRANSFER TO CAP PROJ FUND DB0-9950-0900-0000	\$150,000	\$0	\$175,000				\$0	N/A
Total TRAN TO CAP PROJ	\$150,000	\$0	\$175,000	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,684,316	\$2,829,780	\$2,012,348	\$3,035,698	\$3,066,329	\$0	\$236,549	8.36%
Over (Under) Expenditures	\$291,254	\$0	(\$681,664)	(\$249,775)	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Actual as of 9/13/16	2016 budget	2017 Department Request	2017 Preliminary Budget	2017 Adopted budget	Change	% Change
APPROPRIATED FUND BALA	\$ -	\$ -	\$0	\$0	\$0	\$0	\$0	#DIV/0!
S10-1000-0599-0000								
REAL PROPERTY TAXES				\$12,850	\$7,000		(\$7,000)	-100.00%
S10-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES								
S10--1000-1189-0000								#DIV/0!
INTEREST				\$0	\$0		\$0	#DIV/0!
S10--1000-2401-0000								
Total REVENUE	\$ -	\$ -	\$ -	\$ 12,850	\$ 7,000	\$ -	\$ (7,000)	-100.00%
FRENCH LANDING-DRAINAGE								
S10-8540-0400-0000				\$12,850	\$7,000		(\$7,000)	-100.00%
Total FRENCH LANDING DRAINAGE	\$ -	\$ -	\$ -	\$ 12,850	\$ 7,000	\$ -	\$ (7,000)	-100.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ 12,850	\$ 7,000	\$ -	\$ (7,000)	-100.00%
Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$ -	\$ 0	\$ 0				\$ 0	#DIV/0!
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$ 1,278,100	\$ 1,288,932	\$ 1,288,932	\$ 1,295,000	\$ 1,316,365		\$ 27,433	2.13%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$ 2,285	\$ 2,285		\$ 2,285	\$ 2,285		\$ 0	0.00%
SF0-1000-1081-0000								
ENERGY CREDIT M&T UTILITIES	\$ 92,000	\$ 40,000		\$ 0	\$ 0		(\$ 40,000)	-100.00%
SF0-1000-1189-0000								
INTEREST	\$ -	\$ 0		\$ 0	\$ 0		\$ 0	#DIV/0!
SF0-1000-2401-0000								
MISCELLANEOUS REVENUES	\$ 150	\$ 150	\$ 16	\$ 1,000	\$ 150		\$ 0	0.00%
SF0-1000-2770-0000								
TRANSFER FROM OTHER FU	\$ -	\$ 0		\$ 0	\$ 0		\$ 0	N/A
SF0-1000-5031-0000								
Total REVENUE	\$ 1,372,535	\$ 1,331,367	\$ 1,288,948	\$ 1,298,285	\$ 1,318,800	\$ 0	(\$ 12,567)	-0.94%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$ 28,000	\$ 29,400	\$ 28,000	\$ 31,752	\$ 28,000		(\$ 1,400)	-4.76%
Total INSURANCE	\$ 28,000	\$ 29,400	\$ 28,000	\$ 31,752	\$ 28,000	\$ 0	(\$ 1,400)	-4.76%
FIRE PROTECTION								
SF0-3410-0400-0000	\$ 1,116,580	\$ 1,116,580	\$ 1,116,585	\$ 1,116,580	\$ 1,149,200		\$ 32,620	2.92%
Total FIRE PROTECTION	\$ 1,116,580	\$ 1,116,580	\$ 1,116,585	\$ 1,116,580	\$ 1,149,200	\$ 0	\$ 32,620	2.92%
HAZ-MAT SECRETARY								
SF0-8080-0100-0000	\$ 10,386	\$ 0			\$ 0		\$ 0	N/A
HAZ-MAT EQUIPMENT								
SF0-8080-0200-0000	\$ 159	\$ 0			\$ 0		\$ 0	N/A
HAZ-MAT CONTRACTUAL								
SF0-8080-0400-0000	\$ 7,776	\$ 0			\$ 0		\$ 0	N/A
Total HAZ/MAT	\$ 18,321	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	N/A
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$ 8,000	\$ 8,000	\$ 16,000	\$ 18,000	\$ 24,000		\$ 16,000	200.00%
Total TRAINING	\$ 8,000	\$ 8,000	\$ 16,000	\$ 18,000	\$ 24,000	\$ 0	\$ 16,000	200.00%
MEDICARE								
SF0-9020-0800-0000	\$ 59	\$ 0		\$ 0	\$ 0		\$ 0	#DIV/0!
Total MEDICARE	\$ 59	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!
SOCIAL SECURITY								
SF0-9030-0800-0000	\$ 252	\$ 0		\$ 0	\$ 0		\$ 0	#DIV/0!
Total SOCIAL SECURITY	\$ 252	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$ 69,633	\$ 4,100	\$ 3,876	\$ 40,000	\$ 11,600		\$ 7,500	182.93%
Total WORKERS COMPENSATION	\$ 69,633	\$ 4,100	\$ 3,876	\$ 40,000	\$ 11,600	\$ 0	\$ 7,500	182.93%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$ 25,363	\$ 25,000	\$ 19,656	\$ 26,000	\$ 26,000		\$ 1,000	4.00%
Total MEDICAL INSURANCE	\$ 25,363	\$ 25,000	\$ 19,656	\$ 26,000	\$ 26,000	\$ 0	\$ 1,000	4.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SERVICE AWARDS, OTHER SFO-9089-0800-0000	\$ 73,966	\$75,000	\$73,707	\$80,000	\$80,000		\$5,000	6.67%
Total OTHER EMPLOYEE BENEFIT	\$ 73,966	\$75,000	\$73,707	\$80,000	\$80,000	\$0.00	\$ 5,000	6.67%
Total Expenditures	\$ 1,340,174	\$1,258,080	\$1,257,824	\$1,312,332	\$1,318,800	\$0.00	\$ 60,720	4.83%
Over (Under) Expenditures	\$ 32,361	\$ 73,287	\$ 31,124	\$(14,047)	\$ -	\$ -	\$(73,287)	N/A

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

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

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
ENERGY CREDIT M&T UTILITIES	\$174,438	\$0		\$100,445	\$100,445		\$100,445	#DIV/0!
SS1-1000-1189-0000								
TRUCKED WASTE	\$32,010	\$20,000	\$22,001	\$27,000	\$27,000		\$7,000	35.00%
SS1-1000-2122-0000								
LEACHATE			\$0	\$50,000	\$50,000		\$50,000	#DIV/0!
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$222,136	\$251,850	\$188,374	\$230,000	\$286,350		\$34,500	13.70%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$255,188	\$251,850	\$50,694	\$100,000	\$101,270		(\$150,580)	-59.79%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN			\$67,924	\$120,000	\$121,524		\$121,524	#DIV/0!
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$56,834	\$44,114	\$44,086	\$44,086	\$44,086		(\$28)	-0.06%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$65,776	\$73,486		\$50,173	\$50,173		(\$23,313)	-31.72%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN			\$23,340	\$23,341	\$23,341		\$23,341	#DIV/0!
SS1-1000-2380-0200								
INTEREST & EARNINGS	\$0	\$0			\$0		\$0	N/A
SS1-1000-2401-0000								
UNCLASSIFIED REVENUE	\$3,526	\$1,000	\$522	\$3,000	\$3,000		\$2,000	200.00%
SS1-1000-2770-0000								
INFRASTRUCTURE PERMITS	\$16,572	\$10,000	\$16,200	\$10,000	\$10,000		\$0	0.00%
SS1-1000-2770-0100								
STORMWATER REVENUE	\$0	\$0			\$0		\$0	#DIV/0!
SS1-1000-2880-0000								
TRF FROM MSIA OPERATIO	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,221,300		\$82,800	7.27%
SS1-1000-5031-0000								
INTERFUND TRANSFER	\$0	\$0			\$0		\$0	N/A
SS1-1000-5031-0001								
INTERFUND TRANSFER - W	\$0	\$0			\$0		\$0	#DIV/0!
SS1-1000-5031-0002								
Total REVENUE	\$1,948,480	\$1,790,800	\$1,172,141	\$1,847,303	\$2,038,489	\$0	\$247,689	13.83%
PRIOR YEAR EXPENSE								
SS1-0000-0523-0000		\$0	\$13,121		\$0		\$0	#DIV/0!
INSURANCE	\$19,634	\$20,405	\$19,757	\$22,037	\$22,037		\$1,632	8.00%
SS1-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0			\$0		\$0	#DIV/0!
SS1-1910-0401-0000								
Total INSURANCE	\$19,634	\$20,405	\$32,878	\$22,037	\$22,037	\$0	\$1,632	8.00%
SEWER ADMIN PERSONAL S	\$101,993	\$91,500	\$73,928	\$85,235	\$93,500		\$2,000	2.19%
SS1-8110-0100-0000								
SEWER ADMINISTRATION E	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUA	\$30,099	\$30,000	\$31,927	\$30,000	\$55,000		\$25,000	83.33%
SS1-8110-0400-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
ADMINISTRATIVE CHARGES								
SS1-8110-0401-0002	\$5,544	\$12,229	\$4,985	\$11,617	\$11,617		(\$612)	-5.00%
CMOM NFAA	\$84,700	\$0	\$0	\$0	\$0		\$0	N/A
SS1-8110-0402-0000								
Total SEWER ADMINISTRATION	\$222,336	\$134,229	\$110,840	\$127,352	\$160,617	\$0	\$26,388	19.66%
TREATMENT & DISPOSAL P								
SS1-8130-0100-0000	\$642,115	\$633,406	\$451,256	\$655,283	\$762,488		\$129,082	20.38%
TREATMENT & DISPOSAL E								
SS1-8130-0200-0000	\$150	\$5,000	\$8,663	\$62,000	\$94,000		\$89,000	1780.00%
TREATMENT & DISPOSAL C								
SS1-8130-0400-0000	\$343,801	\$318,950	\$203,449	\$300,000	\$300,000		(\$18,950)	-5.94%
LABRATORY EXP	\$12,067	\$20,000	\$9,457	\$15,000	\$0		(\$20,000)	N/A
SS1-8130-0402-0000								
Total TREATMENT AND DISP	\$998,133	\$977,356	\$672,825	\$1,032,283	\$1,156,488	\$0	\$179,132	18.33%
STATE RETIREMENT								
SS1-9010-0800-0000	\$116,303	\$117,532		\$117,532	\$112,276		(\$5,256)	-4.47%
Total STATE RETIREMENT	\$116,303	\$117,532	\$0	\$117,532	\$112,276	\$0	(\$5,256)	-4.47%
MEDICARE								
SS1-9020-0800-0000	\$10,629	\$10,450	\$7,486	\$10,990	\$12,267		\$1,817	17.39%
Total MEDICARE	\$10,629	\$10,450	\$7,486	\$10,990	\$12,267	\$0	\$1,817	17.39%
SOCIAL SECURITY								
SS1-9030-0800-0000	\$45,448	\$44,682	\$32,008	\$46,965	\$52,452		\$7,770	17.39%
Total SOCIAL SECURITY	\$45,448	\$44,682	\$32,008	\$46,965	\$52,452	\$0	\$7,770	17.39%
WORKER COMPENSATION								
SS1-9040-0800-0000	\$8,822	\$4,400	\$4,295	\$4,400	\$13,200		\$8,800	200.00%
Total WORKERS COMP	\$8,822	\$4,400	\$4,295	\$4,400	\$13,200	\$0	\$8,800	200.00%
UNEMPLOYMENT INSURANCE								
SS1-9050-0800-0000	\$561	\$1,000	\$0	\$1,000	\$1,024		\$24	N/A
Total UNEMP INSURANCE	\$561	\$1,000	\$0	\$1,000	\$1,024	\$0	\$24	N/A
MEDICAL INSURANCE								
SS1-9060-0800-0000	\$184,185	\$182,321	\$126,469	\$182,321	\$210,278		\$27,957	15.33%
FLEX-PLAN	\$5,946	\$28,950	\$0	\$28,950	\$32,500		\$3,550	N/A
SS1-9060-0800-0100								
Total MEDICAL INSURANCE	\$190,131	\$211,271	\$126,469	\$211,271	\$242,778	\$0	\$31,507	14.91%
SERIAL BONDS PRINCIPAL								
SS1-9710-0600-0000	\$166,951	\$165,000	\$165,000	\$165,000	\$165,000		\$0	0.00%
SERIAL BONDS INTEREST								
SS1-9710-0700-0000	\$108,188	\$104,475	\$104,475	\$104,475	\$100,350		(\$4,125)	-3.95%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Total DEBT SERVICE	\$275,139	\$269,475	\$269,475	\$269,475	\$265,350	\$0	(\$4,125)	-1.53%
TRANSFER OUT	\$0	\$0	\$0	\$0			\$0	N/A
SS1-9901-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Expenditures	\$1,887,136	\$1,790,800	\$1,256,276	\$1,843,305	\$2,038,489	\$0	\$247,689	13.83%
Over (Under) Expenditures	\$61,344	\$0	(\$84,135)	\$3,998	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$0	\$0	\$0				\$0	#DIV/0!
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$218,398	\$218,779	\$218,786	\$229,720	\$218,786		\$7	0.00%
SS2-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$35,848	\$20,582	\$0	\$25,389	\$25,389		\$4,807	23.36%
SS2-1000-1189-0000								
NIAGARA COUNTY REIMB		\$20,000	\$0	\$0	\$0		(\$20,000)	-100.00%
SS2-1000-1195-0000								
SEWER CHARGES	\$1,106,257	\$1,300,200	\$632,563	\$1,300,200	\$1,412,460		\$112,260	8.63%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$80,499	\$84,965	\$93,429	\$84,965	\$80,536		(\$4,429)	-5.21%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$21,900	\$10,000	\$18,700	\$10,000	\$15,000		\$5,000	50.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$15,075	\$10,000	\$12,470	\$10,000	\$11,500		\$1,500	15.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS2-1000-2401-0000								
PERMITS, OTHER	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS2-1000-2590-0000								
STORMWATER REVENUE	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS2-1000-2880-0000								
TRANSFER FROM OTHER FU	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-1000-5031-0000								
Total REVENUE	\$1,477,977	\$1,664,526	\$975,948	\$1,660,274	\$1,763,671	\$0	\$99,145	5.96%
PRIOR YEAR EXPENSE								
SS2-0000-0523-0000		\$0	\$10,000	\$0	\$0		\$0	
INSURANCE	\$10,786	\$11,254	\$10,819	\$12,154	\$12,154		\$900	8.00%
SS2-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS2-1910-0401-0000								
Total INSURANCE	\$10,786	\$11,254	\$20,819	\$12,154	\$12,154	\$0	\$900	8.00%
MASTER SWR PERSONAL SE								
SS2-8110-0100-0000	\$38,093	\$35,000	\$25,541	\$39,100	\$46,900		\$11,900	34.00%
ADMINISTRATIVE ALLOCATION	\$5,544	\$10,955	\$4,465	\$10,407	\$10,408		(\$547)	N/A
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$559	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$620	\$5,000	\$6,491	\$2,700	\$5,000		\$0	0.00%
SS2-8110-0400-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
CAPITAL IMPROVEMENT SS2-8110-0401-0000	\$0	\$50,000	\$0	\$50,000	\$50,000	\$0	\$0	0.00%
Total SEWER ADMINISTRATION	\$44,816	\$101,455	\$36,497	\$102,707	\$112,808	\$0	\$11,353	11.19%
SANITARY PERSONAL SERV SS2-8120-0100-0000	\$155,602	\$175,620	\$94,459	\$180,900	\$150,000		(\$25,620)	-14.59%
SANITARY SEWERS EQUIP SS2-8120-0200-0000	\$0	\$10,000	\$2,627	\$3,000	\$38,000		\$28,000	280.00%
SANITARY CONTRACTUAL SS2-8120-0400-0000	\$62,864	\$100,000	\$54,312	\$100,000	\$100,000		\$0	0.00%
Total SANITARY	\$218,466	\$285,620	\$151,398	\$283,900	\$288,000	\$0	\$2,380	0.83%
STATE RETIREMENT SS2-9010-0800-0000	\$27,690	\$27,984	\$0	\$27,984	\$26,732		(\$1,252)	-4.47%
Total STATE RETIREMENT	\$27,690	\$27,984	\$0	\$27,984	\$26,732	\$0	(\$1,252)	-4.47%
MEDICARE SS2-9020-0800-0000	\$2,779	\$3,054	\$1,721	\$2,700	\$2,856		(\$198)	-6.48%
Total MEDICARE	\$2,779	\$3,054	\$1,721	\$2,700	\$2,856	\$0	(\$198)	-6.48%
SOCIAL SECURITY SS2-9030-0800-0000	\$11,883	\$13,058	\$7,358	\$12,000	\$12,208		(\$850)	-6.51%
Total SOCIAL SECURITY	\$11,883	\$13,058	\$7,358	\$12,000	\$12,208	\$0	(\$850)	-6.51%
WORKER COMPENSATION SS2-9040-0800-0000	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$0	\$500	\$0	\$500	\$577		\$77	N/A
Total UNEMP INSURANCE	\$0	\$500	\$0	\$500	\$577	\$0	\$77	N/A
MEDICAL INSURANCE SS2-9060-0800-0000	\$60,943	\$51,865	\$35,816	\$56,274	\$56,336		\$4,471	8.62%
FLEX-PLAN SS2-9060-0800-0100		\$800	\$0	\$800	\$800		\$0	0.00%
Total MEDICAL INSURANCE	\$60,943	\$52,665	\$35,816	\$57,074	\$57,136	\$0	\$4,471	8.49%
SERIAL BONDS PRINCIPAL SS2-9710-0600-0000	\$25,844	\$27,216	\$27,216	\$27,216	\$27,216		\$0	0.00%
SERIAL BONDS INTEREST SS2-9710-0700-0000	\$5,031	\$3,120	\$1,696	\$3,120	\$2,584		(\$536)	-17.18%
Total DEBT SERVICE	\$30,875	\$30,336	\$28,912	\$30,336	\$29,800	\$0	(\$536)	-1.77%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
TRANSFER TO WPCC O&M C SS2-9901-0001-0000	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,221,300		\$82,800	7.27%
Total TRANSFER OUT	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,221,300	\$0	\$82,800	7.27%
TRANSFER TO OTHER FUND SS2-9950-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total TRANSFER CAPITAL PRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$1,530,238	\$1,664,526	\$1,041,521	\$1,618,713	\$1,763,671	\$0	\$99,145	5.96%
Over (Under) Expenditures	(\$52,261)	\$0	(\$65,573)	\$41,561	\$0	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$ -	\$0					\$0	#DIV/0!
SS3-1000-0599-0000								
REAL PROPERTY TAXES	\$ 191,847	\$191,999	\$191,999	\$191,999	\$241,257		\$49,258	25.66%
SS3-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$2,353	\$2,172	\$0	\$2,594	\$2,594		\$422	N/A
SS3-1000-1189-0000								
NIAGARA COUNTY REIMB			\$0	\$0	\$20,000		\$20,000	#DIV/0!
SS3-1000-1195-0000								
SEWER RENTS	\$ 62,222	\$60,000	\$33,520	\$60,000	\$60,000		\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$ 8,036	\$8,502	\$0	\$8,502	\$8,818		\$316	3.72%
SS3-1000-2121-0000								
SEWER HOOK UP	\$ 1,000	\$5,000	\$1,600	\$5,000	\$5,000		\$0	0.00%
SS3-1000-2122-0000								
INSPECTION FEES	\$ -	\$2,500	\$0	\$2,500	\$0		(\$2,500)	-100.00%
SS3-1000-2123-0000								
PERMITS, OTHER	\$ -	\$2,500	\$0	\$2,500	\$0		(\$2,500)	N/A
SS3-1000-2590-0000								
UNCLASSIFIED REVENUE	\$20,000	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS3-1000-2770-0000								
INTERFUND TRANSFER H-97	\$ 50,000	\$32,037	\$0	\$32,037	\$0		(\$32,037)	-100.00%
SS3-1000-5031-0000								
Total REVENUE	\$ 335,458	\$ 304,710	\$ 227,119	\$ 305,132	\$ 337,669	\$ -	\$ 32,959	10.82%
PRIOR YEAR EXPENSE								
SS3-0000-0523-0000		\$0	\$10,000		\$0		\$0	
INSURANCE	\$ 1,446	\$1,511	\$1,390	\$1,632	\$1,632		\$121	8.01%
SS3-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$ -	\$0					\$0	N/A
SS3-1910-0401-0000								
Total INSURANCE	\$ 1,446	\$ 1,511	\$ 11,390	\$ 1,632	\$ 1,632	\$ -	\$ 121	8.01%
SOUTH SWR ADMIN PERSN								
SS3-8110-0100-0000	\$ 6,710	\$6,000	\$4,494	\$6,300	\$6,500		\$500	8.33%
ADMINISTRATIVE ALLOCATION	\$ 5,544	\$2,293	\$935	\$2,300	\$2,179		(\$114)	N/A
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIP	\$ -	\$500	\$0	\$500	\$500		\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRA	\$ 133	\$500	\$356	\$500	\$500		\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$ 12,387	\$ 9,293	\$ 5,785	\$ 9,600	\$ 9,679	\$ -	\$ 386	4.15%
SOUTH SWR SANIT PERSON								
SS3-8120-0100-0000	\$ 38,823	\$44,361	\$23,790	\$38,000	\$38,000		(\$6,361)	-14.34%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SOUTH SWR SAINT EQUIP	\$ -	\$10,000	\$0	\$10,000	\$5,000		(\$5,000)	-50.00%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRA	\$ 7,187	\$10,000	\$6,835	\$11,300	\$11,300		\$1,300	13.00%
SS3-8120-0400-0000								
Total SANITARY	\$ 46,010	\$ 64,361	\$ 30,625	\$ 59,300	\$ 54,300	\$ -	(\$10,061)	-15.63%
STATE RETIREMENT	\$ 5,538	\$5,597	\$0	\$5,597	\$5,346		(\$251)	-4.48%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$ 5,538	\$ 5,597	\$ -	\$ 5,597	\$ 5,346	\$ -	(\$251)	-4.48%
MEDICARE	\$ 653	\$730	\$406	\$600	\$646		(\$84)	-11.51%
SS3-9020-0800-0000								
Total MEDICARE	\$ 653	\$ 730	\$ 406	\$ 600	\$ 646	\$ -	(\$84)	-11.51%
SOCIAL SECURITY	\$ 2,792	\$3,122	\$1,734	\$2,400	\$2,759		(\$363)	-11.63%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$ 2,792	\$ 3,122	\$ 1,734	\$ 2,400	\$ 2,759	\$ -	(\$363)	-11.63%
WORKER COMPENSATION	\$ 35,821	\$7,100	\$7,222	\$7,100	\$27,400		\$20,300	285.92%
SS3-9040-0800-0000								
Total WORKERS COMP	\$ 35,821	\$ 7,100	\$ 7,222	\$ 7,100	\$ 27,400	\$ -	\$ 20,300	285.92%
UNEMPLOYMENT INSURANCE	\$ -	\$500	\$0	\$500	\$500		\$0	N/A
SS3-9050-0800-0000								
Total UNEMP INSURANCE	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -	N/A
MEDICAL INSURANCE	\$ 18,921	\$18,046	\$12,923	\$20,630	\$19,549		\$1,503	8.33%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$ 18,921	\$ 18,046	\$ 12,923	\$ 20,630	\$ 19,549	\$ -	\$ 1,503	8.33%
SERIAL BONDS PRINCIPAL	\$ 163,161	\$164,604	\$164,604	\$164,604	\$169,604		\$5,000	3.04%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$ 36,054	\$28,822	\$24,651	\$28,822	\$25,227		(\$3,595)	-12.47%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$ 20,000				\$20,000		\$20,000	#DIV/0!
SS3-9710-0700-1000								
Total DEBT SERVICE	\$ 219,215	\$ 193,426	\$ 189,255	\$ 193,426	\$ 214,831	\$ -	\$ 21,405	11.07%
BANK/AGENT CHGS	\$ 1,200	\$1,024	\$1,036	\$1,027	\$1,027		\$3	0.29%
SS3-9903-0000-0000								
Total BANK CHARGES	\$ 1,200	\$ 1,024	\$ 1,036	\$ 1,027	\$ 1,027	\$ -	\$ 3	0.29%
Total Expenditures	\$ 343,983	\$ 304,710	\$ 260,376	\$ 301,812	\$ 337,669	\$ -	\$ 32,959	10.82%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
Over (Under) Expenditures	\$ (8,525)	\$ -	\$ (33,257)	\$ 3,320	\$ -	\$ -	\$ -	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$479,300	\$482,402	\$482,402	\$600,000	\$570,000		\$87,598	18.16%
SW1-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$36,515	\$10,931	\$0	\$14,860	\$14,860		\$3,929	35.94%
SW1-1000-1189-0000								
METERED WATER SALES	\$1,144,102	\$1,317,000	\$655,754	\$1,448,000	\$1,438,000		\$121,000	9.19%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$47,969	\$93,387	\$93,334	\$93,387	\$94,455		\$1,068	1.14%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$23,161	\$15,000	\$19,000	\$17,000	\$20,000		\$5,000	33.33%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$1,972	\$2,000	\$5,828	\$5,000	\$3,000		\$1,000	50.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GO	\$11,731	\$2,000	\$0	\$5,000	\$6,000		\$4,000	200.00%
SW1-1000-2378-0000								
MISCELLANEOUS REV	\$1,362	\$1,000	(\$1,091)	\$1,000	\$1,000		\$0	0.00%
SW1-1000-2770-0000								
TRANSFER FROM OTHER FU	\$46,804	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SW1-1000-5031-0000								
PREMIUM ON BONDS	\$220,341	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SW1-9710-2710-0000								
BOND PROCEEDS	\$6,080,000	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SW1-9710-5710-0000								
Total REVENUE	\$8,093,257	\$1,923,720	\$1,255,227	\$2,184,247	\$2,147,315	\$0	\$223,595	11.62%
INSURANCE								
SW1-1910-0400-0000	\$19,484	\$20,458	\$19,614	\$22,095	\$22,095		\$1,637	8.00%
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SW1-1910-0401-0000								
Total INSURANCE	\$19,484	\$20,458	\$19,614	\$22,095	\$22,095	\$0	\$1,637	8.00%
WATER ADMIN PERS SVC								
SW1-8310-0100-0000	\$34,106	\$29,745	\$32,046		\$29,745		\$0	0.00%
ADMINISTRATIVE ALLOCATION	\$16,631	\$25,746	\$10,385	\$25,746	\$24,203		(\$1,543)	N/A
SW1-8310-0100-0002								
WATER ADMIN EQUIPMENT	\$170	\$500	\$0	\$500	\$500		\$0	0.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUA	\$13,018	\$22,560	\$13,712	\$24,000	\$20,000		(\$2,560)	-11.35%
SW1-8310-0400-0000								
Total ADMINISTRATIVE	\$63,925	\$78,551	\$56,143	\$50,246	\$74,448	\$0	(\$4,103)	-5.22%
SOURCE OF SUPPLY CONTR								
SW1-8320-0400-0000	\$544,573	\$550,000	\$264,837	\$586,000	\$605,000		\$55,000	10.00%
SUPPLY OUT OF DISTRICT	\$2,557	\$3,000	\$0	\$3,200	\$3,300		\$300	10.00%
SW1-8320-0400-0100								#DIV/0!
Total SUPPLY	\$547,130	\$553,000	\$264,837	\$589,200	\$608,300	\$0	\$55,300	10.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
PURIFICATION								
SW1-8330-0000-0000	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
Total PURIFICATION	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
TRANSMISS & DIST PERSO								
SW1-8340-0100-0000	\$343,875	\$359,403	\$233,161	\$356,849	\$340,000		(\$19,403)	-5.40%
OUT OF DEPT / PERS SVC	\$2,605	\$0	\$2,291	\$0	\$0	\$0	\$0	N/A
SW1-8340-0100-0100			\$0	\$178,858	\$184,000		\$184,000	#DIV/0!
TRANSMIS & DIST EQUIPMENT								
SW1-8340-0200-0000	\$104,271	\$90,000	\$70,006	\$105,036	\$105,000		\$15,000	16.67%
TRANSMIS & DIST CONTRA								
SW1-8340-0400-0000								
Total TRANSMISS AND DISP	\$450,751	\$449,403	\$305,458	\$640,743	\$629,000	\$0	\$179,597	39.96%
STATE RETIREMENT								
SW1-9010-0800-0000	\$55,381	\$55,968	\$0	\$58,767	\$53,465		(\$2,503)	-4.47%
Total STATE RETIREMENT	\$55,381	\$55,968	\$0	\$58,767	\$53,465	\$0	(\$2,503)	-4.47%
MEDICARE								
SW1-9020-0800-0000	\$5,450	\$5,643	\$3,837	\$5,925	\$5,461		(\$182)	-3.23%
Total MEDICARE	\$5,450	\$5,643	\$3,837	\$5,925	\$5,461	\$0	(\$182)	-3.23%
SOCIAL SECURITY								
SW1-9030-0800-0000	\$23,306	\$24,127	\$16,407	\$25,334	\$23,025		(\$1,102)	-4.57%
Total SOCIAL SECURITY	\$23,306	\$24,127	\$16,407	\$25,334	\$23,025	\$0	(\$1,102)	-4.57%
WORKER COMPENSATION								
SW1-9040-0800-0000	\$16,200	\$100	\$0	\$15,000	\$100		\$0	0.00%
Total WORKERS COMP	\$16,200	\$100	\$0	\$15,000	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE								
	\$6,061	\$9,000	\$0	\$9,000	\$7,500		(\$1,500)	-16.67%
Total UNEMP INSURANCE	\$6,061	\$9,000	\$0	\$9,000	\$7,500	\$0	(\$1,500)	-16.67%
MEDICAL INSURANCE								
SW1-9060-0800-0000	\$129,296	\$132,893	\$116,778	\$140,867	\$141,327		\$8,434	6.35%
FLEX-PLAN	\$1,022	\$11,775	\$16	\$11,775	\$11,775		\$0	0.00%
SW1-9060-0800-0100								
Total MEDICAL INSURANCE	\$130,318	\$144,668	\$116,794	\$152,642	\$153,102	\$0	\$8,434	5.83%
SERIAL BOND - PRINCIPA								
SW1-9710-0600-0000	\$338,144	\$365,680	\$365,680	\$370,780	\$370,780		\$5,100	1.39%
SERIAL BOND - INTEREST								
	\$231,469	\$216,622	\$136,134	\$199,539	\$199,539		(\$17,083)	-7.89%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Preliminary Budget	2017 Adopted Budget	Change	% Change
SW1-9710-0700-0000								
PROPOSED BAN- INTEREST							\$0	#DIV/0!
SW1-9710-0700-0001	\$119,439						\$0	#DIV/0!
BOND ISSUANCE COSTS							\$0	#DIV/0!
SW1-9710-1420-0000	\$6,180,902						\$0	#DIV/0!
PAYMENT TO ESCROW								
SW1-9710-9991-4000								
Total DEBT SERVICE	\$6,869,954	\$582,302	\$501,814	\$570,319	\$570,319	\$0	(\$11,983)	-2.06%
Total Expenditures	\$8,187,960	\$1,923,720	\$1,284,904	\$2,139,771	\$2,147,315	\$0	\$223,595	11.62%
Over (Under) Expenditures	(\$94,703)	(\$0)	(\$29,677)	\$44,476	\$0	\$0	\$0	N/A

**Appendix A
Debt Service
2017**

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

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

<u>NAME</u>	<u>FUND</u>	01/01/2017 <u>BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) Miller Nesbit (Phase I EFC) 2.22% 2002-2021 2002-2021	SS3	25,000	1/1 4/1 10/1	5,000 0	0.00 181.10	65.00 0.00 0.00
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	100,000	1/1 4/1 10/1	20,000 0	0.00 724.03	262.00 0.00 0.00
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	125,000	1/1 4/1 10/1	25,000 0	0.00 824.50	298.00 0.00 0.00
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC) (Phase IV EFC)	SS3	120,000	1/1 4/1 10/1	20,000 0	918.65 803.35	300.00 0.00 0.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	198,400	6/15 12/15	41,600 0	2,180.00 1,776.00	0.00 0.00
4.125% 2007-2021, P BAN (Phase V)	SS3	148,800	6/15 12/15	31,200 0	1,635.00 1,332.00	0.00 0.00
6) Utility Meters (refinanced 2015) originally 4.125% 2007 BAN (Sewer/Water)		462,800				
	SS2 28%		6/15	27,216	1,423.80	0.00
	SS3 7%		6/15	6,804	355.95	0.00
	SW1 65%		6/15	63,180	3,305.25	0.00
	SS2 28%		12/15	0	1,159.76	0.00
	SS3 7%		12/15	0	289.94	0.00
	SW1 65%		12/15	0	2,692.30	0.00
7) VARIOUS (Consolidated) (refinanced 2015) originally 4.4632% 2009 - 2033		5,295,000				
	DB		2/15		425.00	0.00
	SD/DB		2/15		106.25	0.00
	SW1		2/15		2,337.50	0.00
	DB		6/15	5,900	1,702.00	0.00
	SD/DB		6/15	1,500	983.38	0.00
	SW1		6/15	32,600	77,183.38	0.00
	DB		8/15	40,000	425.00	0.00
	SD/DB		8/15	10,000	106.25	0.00
	SW1		8/15	220,000	2,337.50	0.00
	DB		12/15		1,643.00	0.00
	SD/DB		12/15		968.38	0.00
	SW1		12/15		76,857.38	0.00
8) VARIOUS Originally 2.25% 2013- 2033		4,415,000				
	SS1		1/15		50,175.00	0.00
	SS3		1/15		7,103.13	0.00
	SW1		1/15		17,412.50	0.00
	SS1		7/15	165,000	50,175.00	0.00
	SS3		7/15	20,000	7,103.13	0.00
	SW1		7/15	55,000	17,412.50	0.00
9) HIGHWAY BAN .89%, 2015-2016		\$1,425,000				
	DB		9/7	175,000	14,210.42	0.00
TOTAL		<u>\$12,315,000</u>		<u>\$ 965,000</u>	<u>\$348,268.33</u>	<u>\$ 925.00</u>

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

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

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

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

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

FUND/TYPE	MEDICAL	FSA	HRA	HRA DEDUCTIBLE	2017 TOTAL	2016 BUDGET	CHANGE	% CHANGE
SS3 FUND								
Active	\$18,518	\$500	\$400	\$0	\$19,418	\$17,967	\$1,451	7.47%
Retiree	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$82	\$0	\$0	\$0	\$82	\$75	\$7	8.80%
Compliance Fees	\$49	\$0	\$0	\$0	\$49	\$4	\$45	91.90%
SS3 FUND TOTALS:	\$18,649	\$500	\$400	\$0	\$19,549	\$18,046	\$1,503	7.69%
SW1 FUND								
Active	\$99,396	\$0	\$3,975	\$0	\$103,371	\$98,638	\$4,733	4.58%
Retiree	\$39,608	\$0	\$500	\$6,800	\$46,908	\$43,910	\$2,998	6.39%
Retiree Buyout	\$1,000	\$0	\$500	\$0	\$1,500	\$1,500	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$740	\$0	\$0	\$0	\$740	\$600	\$140	18.93%
Compliance Fees	\$444	\$0	\$0	\$0	\$444	\$20	\$424	95.50%
SW1 FUND TOTALS:	\$141,189	\$0	\$4,975	\$6,800	\$152,964	\$144,668	\$8,296	5.42%
TOTALS								
	\$1,183,866	\$8,400	\$77,325	\$100,300	\$1,369,891	\$1,248,260	\$121,631	8.88%
TOTALS								
Active					\$985,283	\$885,576	\$99,707	10.12%
Retiree					\$337,788	\$322,298	\$15,490	4.59%
Retiree Buyout					\$17,810	\$17,810	\$0	0.00%
Active Buyout					\$15,850	\$15,200	\$650	4.10%
Admin Fees					\$8,224	\$6,976	\$1,248	15.17%
Compliance Fees					\$4,936	\$400	\$4,536	91.90%
					\$1,369,891	\$1,248,260	\$121,631	8.88%

APPENDIX D

2016 Schedule of Salaries
Elected Town Officials

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

SALES TAX REVENUE

APPENDIX E

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	241,486	239,337	259,820	240,059	247,833	268,006	274,790	262,285	278,893	302,927	296,384
February	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487	245,398
March	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873	315,271
April	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282	273,471
May	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,196
June	288,737	305,459	280,688	361,989	350,240	374,214	357,967	406,815	386,225	358,595	368,207
Sub-Total	1,466,238	1,424,667	1,514,557	1,566,159	1,577,904	1,636,611	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927
July	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304	297,856	295,209
August	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838	284,131
September	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964	
October	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	290,195	
November	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	294,728	
December	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	319,997	
Total	2,876,614	2,908,245	3,077,088	3,064,044	3,166,611	3,390,353	3,522,817	3,631,660	3,691,629	3,651,863	2,346,267
% Change	#REF!	1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-1.09%	-55.65%
Avg Grow Rate 2005 to 2013											
B Fund	989,065	1,172,000	1,215,000	1,173,485	1,316,882	1,592,782	1,606,500	1,606,500	1,764,000	1,764,000	1,919,000
DB Fund	1,454,225	1,335,000	1,373,035	1,551,420	1,550,970	1,544,983	1,593,500	1,750,000	1,836,000	1,836,000	1,881,000
SD Fund	231,710	248,000	211,965	262,095	232,148						
Total	2,675,000	2,755,000	2,800,000	2,987,000	3,100,000	3,137,765	3,200,000	3,356,500	3,600,000	3,600,000	3,800,000
% Change		2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%	5.56%
over/under budget	201,614	153,245	277,088	77,044	66,611	252,588	322,817	275,160	91,629	51,863	-1,453,733
% Diff	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	1.44%	-38.26%

ESTIMATED RETIREMENT AND COMPARISON
2016 APPENDIX F

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

APPENDIX G

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

**APPENDIX H
2017 FUND TRANSFERS**

Account	HYDRO FUNDS - Power Allocation Funds	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-0000	\$ 43,406	\$ -	\$ 43,406
TRANSFER FROM OTHER FUND B00-1000-0532-0000	\$ 152,480	\$ -	\$ 152,480
TRANSFER FROM OTHER FUND DB0-1000-5031-0000	\$ 30,329	\$ 550,000	\$ 580,329
TRANSFER FROM OTHER FUND SF0-1000-5031-0000	\$ -	\$ -	\$ -
TRANSFER FROM OTHER FUND SL0-1000-5031-0000	\$ -	\$ -	\$ -
INTERFUND TRANSFER SS1-1000-5031-0000	\$ 100,445	\$ -	\$ 100,445
TRANSFER FROM OTHER FUND SS2-1000-5031-0000	\$ 25,389	\$ -	\$ 25,389
TRANSFER FROM OTHER FUND SS3-1000-5031-0000	\$ 2,594	\$ -	\$ 2,594
TRANSFER FROM OTHER FUND SW1-1000-5031-0000	\$ 14,860	\$ -	\$ 14,860
	\$ 369,503	\$ 550,000	\$ 919,503