

Town of Lewiston
Preliminary Budget
2021

Submitted 10/26/2020

**Town of Lewiston
2021 Preliminary Budget
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Town of Lewiston
2021

Adopted Budget
To Be Submitted

**TOWN OF LEWISTON
2020 BUDGET SUMMARY
ADOPTED BUDGET
ADOPTED 11/14/2019**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,021,195	\$2,225,283	\$57,000	\$738,912
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,047,505	\$2,977,505	\$70,000	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,259,861	\$2,790,266	\$190,000	\$279,595
SS1	WATER POLLUTION CONTROL CENTER	\$2,338,557	\$2,338,557	\$0	\$0
SUBTOTAL		\$11,667,118	\$10,331,611	\$317,000	\$1,018,507

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,503,390	\$2,475	\$0	\$1,500,915
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$359,000	\$200	\$0	\$358,800
SS2	LEWISTON MSIA	\$1,869,925	\$1,586,139	\$65,000	\$218,786
SS3	LEWISTON SOUTH SEWER IA	\$300,181	\$92,839	\$0	\$207,342
SW1	LEWISTON WATER IMPROVEMENT	\$2,767,407	\$1,640,492	\$0	\$1,126,915
SUBTOTAL		\$6,816,253	\$3,322,145	\$65,000	\$3,429,108

TOTAL	\$18,483,371	\$13,653,756	\$382,000	\$4,447,615
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ASSESSED VAL.	VILLAGE	\$155,674,613
	TOWN O/S VILLAGE	\$719,168,898
	TOTAL	\$874,843,511

**TOWN OF LEWISTON
2021 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/26/2020**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,922,831	\$2,141,626	\$49,283	\$731,922
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,170,460	\$3,078,950	\$91,510	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,104,146	\$2,717,796	\$82,000	\$304,350
SS1	WATER POLLUTION CONTROL CENTER	\$2,290,166	\$2,290,166	\$0	\$0
SUBTOTAL		\$11,487,603	\$10,228,538	\$222,793	\$1,036,272
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,490,890	\$2,507	\$0	\$1,488,383
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$340,514	\$200	\$0	\$340,314
SS2	LEWISTON MSIA	\$1,835,773	\$1,525,302	\$90,000	\$220,471
SS3	LEWISTON SOUTH SEWER IA	\$305,520	\$96,155	\$0	\$209,365
SW1	LEWISTON WATER IMPROVEMENT	\$2,876,764	\$1,749,849	\$0	\$1,126,915
SUBTOTAL		\$6,865,811	\$3,374,013	\$90,000	\$3,401,798
TOTAL		\$18,353,414	\$13,602,551	\$312,793	\$4,438,070
ASSESSSED VAL.		VILLAGE	\$158,222,698		
		TOWN O/S VILLAGE	\$725,101,090		
		TOTAL	\$883,323,788		

**TOWN OF LEWISTON
2021 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 09/28/2020**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,923,271	\$2,142,066	\$49,283	\$731,922
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,156,360	\$3,030,105	\$91,510	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,124,146	\$2,745,696	\$82,000	\$296,450
SS1	WATER POLLUTION CONTROL CENTER	\$2,290,166	\$2,290,166	\$0	\$0
SUBTOTAL		\$11,493,943	\$10,208,033	\$222,793	\$1,028,372

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,498,790	\$2,507	\$0	\$1,496,283
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$340,514	\$200	\$0	\$340,314
SS2	LEWISTON MSIA	\$1,835,773	\$1,525,302	\$90,000	\$220,471
SS3	LEWISTON SOUTH SEWER IA	\$305,520	\$96,155	\$0	\$209,365
SW1	LEWISTON WATER IMPROVEMENT	\$2,876,764	\$1,749,849	\$0	\$1,126,915
SUBTOTAL		\$6,873,711	\$3,374,013	\$90,000	\$3,409,698

TOTAL	\$18,367,654	\$13,582,046	\$312,793	\$4,438,070
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ASSESSED VAL.	VILLAGE	\$158,222,698
	TOWN O/S VILLAGE	\$725,101,090
	TOTAL	\$883,323,788

**TOWN OF LEWISTON
2021 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,089,384	\$2,187,266	\$49,283	\$852,835
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,255,524	\$3,164,014	\$91,510	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,124,145	\$2,444,233	\$0	\$679,912
SS1	WATER POLLUTION CONTROL CENTER	\$2,290,166	\$2,290,166	\$0	\$0
SUBTOTAL		\$11,759,218	\$10,085,678	\$140,793	\$1,532,747
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,498,790	\$2,507	\$0	\$1,496,283
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAG	\$340,514	\$200	\$0	\$340,314
SS2	LEWISTON MSIA	\$1,835,773	\$1,525,302	\$90,000	\$220,471
SS3	LEWISTON SOUTH SEWER IA	\$305,519	\$96,155	\$0	\$209,364
SW1	LEWISTON WATER IMPROVEMENT	\$2,876,764	\$1,749,849	\$0	\$1,126,915
SUBTOTAL		\$6,873,710	\$3,374,013	\$90,000	\$3,409,697
TOTAL		\$18,632,928	\$13,459,691	\$230,793	\$4,942,444
ASSESSSED VAL.		VILLAGE	\$158,222,698		
		TOWN O/S VILLAGE	\$725,101,090		
		TOTAL	\$883,323,788		

**TOWN OF LEWISTON
2021 TAX LEVY
PRELIMINARY BUDGET
Submitted 10/26/2020**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		883,323,788	0.8286	\$731,922	\$731,922
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	725,101,090	0.4197	\$304,350	\$304,350
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	738,659,631	2.0150	1,488,383	\$1,488,383
LEWISTON HEIGHTS GAS	SL	GS-241	40	275.0000	11,000	\$11,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,735	71.8720	340,314	340,314
LEWISTON MSIA	SS2	SD-243	685,100,176	0.0992	67,932	
LEWISTON MSIA	SS2	SD-243 P/U	4,249	35.9000	152,539	\$220,471
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,377,561	2.3954	204,517	
SOUTH SEWER NON-U	SS3	SD-246	606	8.0000	4,848	\$209,365
LEWISTON WATER IMPROVEMENT	SW1	WD-240	952,359,559	1.1833	1,126,915	<u>\$1,126,915</u>
						<u>\$4,438,070</u>

ASSESSED VALUATION	VILLAGE	\$	158,222,698
	TOWN O/S V	\$	725,101,090
	TOTAL	\$	<u>883,323,788</u>

**TOWN OF LEWISTON
2021 TAX LEVY COMPARISON
PRELIMINARY BUDGET
SUBMITTED 10/26/2020**

		2019	2020	2021	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$792,584	\$738,912	\$731,922	-0.9460%
	Rate AV	0.9175	0.8446	0.8286	-1.89%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$281,020	\$279,595	\$304,350	8.8539%
	Rate AV	0.3955	0.3888	0.4197	7.96%
<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		\$1,446,444	\$1,500,915	\$1,488,383	-0.8350%
	Rate AV	\$1.9825	\$2.0492	\$2.0150	-1.67%
SL - LEWISTON HEIGHTS GAS		\$11,000	\$11,000	\$11,000	0.0000%
	Flat Rate	\$275.0000	\$275.0000	\$275.0000	0.00%
SR - REFUSE - LEWISTON O/S VILLAGE		\$358,800	\$358,800	\$340,314	-5.1522%
	Flat Rate	\$75.9526	\$75.7921	\$71.8720	-5.17%
SS2 - LEWISTON MSIA		\$218,786	\$218,786	\$220,471	0.7702%
	Rate AV	\$0.0994	\$0.0991	\$0.0992	0.06%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$207,346	\$207,342	\$209,365	0.9757%
	Rate AV	\$2.3781	\$2.3774	\$2.3954	0.76%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$1,147,425	\$1,126,915	\$1,126,915	0.0000%
	Rate AV	\$1.2237	\$1.1975	\$1.1833	-1.19%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$57,000	0	\$49,283	\$49,283		(\$7,717)	-13.54%
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$792,584	\$738,912	\$738,912	\$852,835	\$731,922		(\$6,990)	-0.95%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$2,312	\$204	\$209	\$170	\$170		(\$34)	-16.67%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$15,801	\$12,000	\$14,434	\$12,000	\$12,000		\$0	0.00%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$951,201	\$918,000	\$504,797	\$927,000	\$927,000		\$9,000	0.98%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000		\$0	0.00%
A00-1000-1170-0101								
MODERN (RECREATION)	\$107,211	\$102,000	\$56,897	\$103,000	\$103,000		\$1,000	0.98%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$585	\$500	\$210	\$200	\$200		(\$300)	-60.00%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$43,600	\$45,200	\$45,200	\$41,400	\$41,400		(\$3,800)	-8.41%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$11	\$30	\$1	\$0	\$0		(\$30)	-100.00%
A00-1000-1250-0040								
CLERK FEES	\$3,486	\$2,000	\$1,065	\$1,000	\$1,000		(\$1,000)	-50.00%
A00-1000-1255-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$645	\$400	\$100	\$300	\$300		(\$100)	-25.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$42	\$30	\$10	\$30	\$30		\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,691	\$1,500	\$528	\$1,500	\$1,500		\$0	0.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$0	\$0	\$0	\$0	\$1,560		\$1,560	N/A
A00-1000-1972-0300								
PARK & RECREATION CHARGES	\$20,686	\$18,000	\$287	\$13,000	\$13,000		(\$5,000)	-27.78%
A00-1000-2001-0000								
RECREATION SPECIAL EVENTS	\$85,133	\$70,000	\$14,844	\$70,000	\$70,000		\$0	0.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$32,648	\$25,000	\$0	\$25,000	\$25,000		\$0	0.00%
A00-1000-2020-0000								
ICE RINK REVENUE	\$34,081	\$45,000	\$6,148	\$45,000	\$0		(\$45,000)	-100.00%
A00-1000-2025-4403								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000		\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$2,781	\$0	\$16,477	\$0	\$0		\$0	N/A
A00-1000-2401-0000								
BINGO LICENSES	\$5,313	\$1,800	\$1,399	\$1,800	\$1,800		\$0	0.00%
A00-1000-2540-0000								
DOG LICENSES	\$15,040	\$14,000	\$6,911	\$14,000	\$14,000		\$0	0.00%
A00-1000-2544-0000								
OTHER LICENSES	\$300	\$400	\$100	\$300	\$300		(\$100)	-25.00%
A00-1000-2545-0000								
FINES & FORFEITED BAIL	\$414,629	\$300,000	\$145,226	\$300,000	\$298,000		(\$2,000)	-0.67%
A00-1000-2610-0000								

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
SALE OF SCRAP & EXCESS MATERIALS	\$2,242	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A00-1000-2650-0000								
INSURANCE RECOVERIES	\$10,614	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000								
NYS AIM RELATED PAYMENTS	\$85,269	\$85,269	\$0	\$68,216	\$68,216	\$68,216	(\$17,053)	-20.00%
A00-1000-2750-0000								
MISCELLANEOUS REVENUES	(\$1,170)	\$500	\$254	\$0	\$0	\$0	(\$500)	-100.00%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$5,000	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-1000-2770-0100								
TRANSFER FROM OTHER FUNDS -	\$12,601	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$50,283	\$48,650	\$23,426	\$48,350	\$48,150	\$48,150	(\$500)	0.00%
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-49 ICE RINK	\$36,756	\$19,800	\$0	\$0	\$0	\$0	(\$19,800)	-100.00%
A00-1000-5031-4403								
Total REVENUE	\$3,241,375	\$3,021,195	\$2,084,935	\$3,089,384	\$2,922,831	\$0	(\$98,364)	-3.26%
PRIOR YEAR EXPENSE	\$33,892	\$0	\$38,224	\$0	\$0	\$0	\$0	0.00%
A00-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$33,892	\$0	\$38,224	\$0	\$0	\$0	\$0	0.00%
COUNCIL PEOPLE (4)	\$55,424	\$57,640	\$37,687	\$57,640	\$57,640	\$57,640	\$0	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$1,282	\$5,000	\$2,297	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-1010-0400-0000								
Total TOWN BOARD	\$56,706	\$62,640	\$39,984	\$62,640	\$62,640	\$0	\$0	0.00%
JUSTICES(2) & CLERKS(2)	\$148,715	\$151,588	\$95,823	\$164,747	\$159,475	\$159,475	\$7,887	5.20%
A00-1110-0100-0000								
COURT SECURITY	\$13,918	\$18,700	\$4,833	\$18,700	\$18,700	\$18,700	\$0	0.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$41,357	\$41,375	\$26,955	\$45,630	\$44,079	\$44,079	\$2,704	6.54%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$2,432	\$1,200	\$100	\$3,800	\$1,700	\$1,700	\$500	41.67%
A00-1110-0200-0000								
JUSTICE CONTRACTUAL	\$19,591	\$23,230	\$6,944	\$23,730	\$22,730	\$22,730	(\$500)	-2.15%
A00-1110-0400-0000								
Total TOWN JUSTICE	\$226,013	\$236,093	\$134,655	\$256,607	\$246,684	\$0	\$10,591	4.49%
PROSECUTOR	\$18,040	\$18,762	\$12,267	\$19,512	\$18,762	\$18,762	\$0	0.00%
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL	\$0	\$0	\$236	\$2,500	\$2,500	\$2,500	\$2,500	N/A
A00-1165-0400-0000								
Total PROSECUTOR	\$18,040	\$18,762	\$12,503	\$22,012	\$21,262	\$0	\$2,500	13.32%
SUPERVISOR PERSONAL SERVICES	\$84,229	\$99,083	\$58,879	\$100,259	\$100,259	\$100,259	\$1,176	1.19%
A00-1220-0100-0000								
WAIVER OF SALARY	\$0	(\$13,583)	\$0	(\$8,583)	(\$8,583)	(\$8,583)	\$5,000	-36.81%
A00-1220-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$30,257)	(\$30,781)	(\$17,738)	(\$31,402)	(\$31,402)	(\$31,402)	(\$621)	2.02%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$25	\$2,700	\$1,080	\$500	\$500		(\$2,200)	-81.48%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$5,957	\$11,010	\$5,814	\$10,160	\$10,160		(\$850)	-7.72%
A00-1220-0400-0000								
PROFESSIONAL REPORT FEES	\$4,045	\$4,000	\$4,285	\$4,250	\$4,250		\$250	6.25%
A00-1220-0401-0000								
Total SUPERVISOR	\$63,999	\$72,429	\$52,320	\$75,184	\$75,184	\$0	\$2,755	3.80%
BUDGET OFFICER								
A00-1310-0100-0000	\$62,424	\$63,673	\$41,632	\$64,946	\$64,946		\$1,273	2.00%
JR ACCOUNTANT	\$15,179	\$22,450	\$1,225	\$22,450	\$22,450		\$0	0.00%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$62,083)	(\$67,913)	(\$30,367)	(\$69,929)	(\$69,929)		(\$2,016)	2.97%
A00-1310-0100-0002								
BUDGET OFFICER EQUIPMENT		\$500	\$0	\$500	\$177		(\$323)	-64.60%
A00-1310-0200-0000								
BUDGET OFFICER CONTRACTUAL	\$1,268	\$3,430	\$174	\$3,030	\$3,030		(\$400)	-11.66%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$16,788	\$22,140	\$12,664	\$20,997	\$20,674	\$0	(\$1,466)	-6.62%
AUDITOR								
A00-1320-0400-0000	\$20,800	\$26,216	\$21,215	\$24,140	\$24,140		(\$2,076)	-7.92%
Total INDEPENDENT AUDITING	\$20,800	\$26,216	\$21,215	\$24,140	\$24,140	\$0	(\$2,076)	-7.92%
ASSESSOR PERSONAL SERVICES								
A00-1355-0100-0000	\$93,609	\$94,775	\$61,734	\$99,984	\$99,984		\$5,209	5.50%
ASSESSOR EQUIPMENT	\$578	\$1,000	\$0	\$2,600	\$1,600		\$600	60.00%
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$18,417	\$14,550	\$5,382	\$13,295	\$13,295		(\$1,255)	-8.63%
A00-1355-0400-0000								
ASSESSOR GASOLINE/DIESEL Fuel	\$30	\$150	\$5	\$50	\$50		(\$100)	-66.67%
A00-1355-0400-3510								
Total ASSESSOR	\$112,634	\$110,475	\$67,121	\$115,929	\$114,929	\$0	\$4,454	4.03%
TOWN CLERK PERSONAL SERVICES								
A00-1410-0100-0000	\$183,098	\$184,992	\$93,146	\$150,980	\$150,449		(\$34,543)	-18.67%
OUT OF DEPT/PERS SERVICE	\$0	\$0	\$110	\$185	\$185		\$185	N/A
A00-1410-0100-0100								
TOWN CLERK EQUIPMENT	\$4,971	\$1,450	\$49	\$1,250	\$1,250		(\$200)	-13.79%
A00-1410-0200-0000								
TOWN CLERK CONTRACTUAL	\$9,839	\$18,433	\$1,999	\$17,858	\$17,858		(\$575)	-3.12%
A00-1410-0400-0000								
Total TOWN CLERK	\$197,908	\$204,875	\$95,304	\$170,273	\$169,742	\$0	(\$35,133)	-17.15%
ATTORNEY CONTRACTUAL & LITIGATION								
A00-1420-0400-0000	\$97,572	\$122,000	\$43,375	\$122,000	\$122,000		\$0	0.00%
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$50,000	\$25,000	\$0	\$25,000	\$25,000		\$0	0.00%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
NIAGARA POWER COALITION	\$7,643	\$9,000	\$3,482	\$9,000	\$9,000		\$0	0.00%
A00-1420-0400-0200								
Total ATTORNEY	\$155,215	\$156,000	\$46,857	\$156,000	\$156,000	\$0	\$0	0.00%
ENGINEER PERSONAL SERVICES	\$0	\$25,000	\$962	\$25,500	\$25,500		\$500	2.00%
A00-1440-0100-0000								
ENGINEER EQUIPMENT	\$0	\$1,000	\$0	\$1,000	\$0		(\$1,000)	-100.00%
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$626	\$2,000	\$823	\$2,350	\$2,350		\$350	17.50%
A00-1440-0400-0000								
Total ENGINEERING	\$626	\$28,000	\$1,785	\$28,850	\$27,850	\$0	(\$150)	-0.54%
ELECTION INSPECTORS	\$73	\$0	\$0	\$0	\$0		\$0	N/A
A00-1450-0100-0000								
ELECTION CONTRACTUAL	\$165	\$360	\$41	\$360	\$360		\$0	0.00%
A00-1450-0400-0000								
Total ELECTIONS	\$238	\$360	\$41	\$360	\$360	\$0	\$0	0.00%
BUILDINGS - CUSTODIAN	\$32,097	\$33,884	\$22,154	\$38,188	\$38,188		\$4,304	12.70%
A00-1620-0100-0000								
BUILDINGS EQUIPMENT	\$2,259	\$38,800	\$6,249	\$26,983	\$26,983		(\$11,817)	-30.46%
A00-1620-0200-0000								
BUILDINGS CONTRACTUAL	\$31,346	\$42,230	\$20,868	\$43,745	\$43,745		\$1,515	3.59%
A00-1620-0400-0000								
BUILDINGS GAS & ELECTRIC	\$13,686	\$20,000	\$7,777	\$20,000	\$20,000		\$0	0.00%
A00-1620-0400-3500								
BUILDINGS GASOLINE/DIESEL Fuel	\$706	\$800	\$208	\$700	\$700		(\$100)	-12.50%
A00-1620-0400-3510								
COPY MACHINE/LEASE PAY	\$5,986	\$7,000	\$3,337	\$7,000	\$7,000		\$0	0.00%
A00-1620-0401-0000								
Total BUILDINGS	\$86,080	\$142,714	\$60,593	\$136,616	\$136,616	\$0	(\$6,098)	-4.27%
INSURANCE	\$28,982	\$30,600	\$30,588	\$32,500	\$32,500		\$1,900	6.21%
A00-1910-0400-0000								
Total INSURANCE	\$28,982	\$30,600	\$30,588	\$32,500	\$32,500	\$0	\$1,900	6.21%
MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500		\$0	0.00%
A00-1920-0400-0000								
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00%
TAXES MUNICIPAL PROPERTIES	\$4,416	\$4,600	\$4,444	\$4,600	\$4,600		\$0	0.00%
A00-1950-0400-0000								
Total TAXES MUNICIPAL PROPERTIES	\$4,416	\$4,600	\$4,444	\$4,600	\$4,600	\$0	\$0	0.00%
OTHER GENERAL GOVT SUPPORT	\$1,764	\$0	\$0	\$0	\$0		\$0	N/A
A00-1989-0400-0000								
Total OTHER GENERAL GOVT SUPPORT	\$1,764	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
CONTINGENCY	\$0	\$40,000	\$0	\$40,000	\$54,900		\$14,900	37.25%
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$40,000	\$0	\$40,000	\$54,900	\$0	\$14,900	37.25%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
TRAFFIC CONTROL- CONTRACTUAL	\$13,476	\$22,000	\$4,259	\$22,000	\$22,000	\$0	\$0	0.00%
A00-3310-0400-0000								
Total TRAFFIC CONTROL	\$13,476	\$22,000	\$4,259	\$22,000	\$22,000	\$0	\$0	0.00%
DOG CONTROL OFFICER	\$260	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-3510-0100-0000								
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$0	\$590	\$0	\$659	\$659	\$69	\$69	0.00%
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$71	\$700	\$0	\$600	\$600	(\$100)	(\$100)	-14.29%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$16,867	\$18,550	\$12,053	\$18,475	\$18,475	(\$75)	(\$75)	-0.40%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$253	\$400	\$7	\$300	\$300	(\$100)	(\$100)	-25.00%
A00-3510-0400-3510								
Total DOG CONTROL	\$17,451	\$20,240	\$12,060	\$20,034	\$20,034	\$0	(\$206)	-1.02%
BOARD OF HEALTH (NIACAP)	\$3,600	\$3,600	\$3,600	\$3,600	\$2,880	(\$720)	(\$720)	-20.00%
A00-4010-0400-0000								
Total PUBLIC HEALTH	\$3,600	\$3,600	\$3,600	\$3,600	\$2,880	\$0	(\$720)	-20.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$121,946	\$126,391	\$81,480	\$127,568	\$127,568	\$1,177	\$1,177	0.93%
A00-5010-0100-0000								
HIGHWAY ADMIN CONTRACTUAL	\$5,231	\$7,000	\$2,568	\$7,000	\$7,000	\$0	\$0	0.00%
A00-5010-0400-0000								
Total SUPERINTENDENT OF HIGHWAYS	\$127,177	\$133,391	\$84,048	\$134,568	\$134,568	\$0	\$1,177	0.88%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$3,386	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$39,731	\$41,550	\$18,233	\$41,550	\$41,550	\$0	\$0	0.00%
A00-5132-0400-0000								
TOWN GARAGE- GAS & ELECTRIC	\$14,052	\$18,000	\$7,424	\$18,000	\$18,000	\$0	\$0	0.00%
A00-5132-0400-3500								
Total TOWN GARAGE	\$57,169	\$59,550	\$25,657	\$59,550	\$59,550	\$0	\$0	0.00%
HIGHWAY BRUSH CONTRACTUAL	\$0	\$100,000	\$58,331	\$100,000	\$100,000	\$0	\$0	0.00%
A00-5140-0400-0000								
Total BRUSH	\$0	\$100,000	\$58,331	\$100,000	\$100,000	\$0	\$0	
AMERICAN LEGION-SANBORN	\$500	\$500	\$500	\$0	\$0	(\$500)	(\$500)	-100.00%
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$480	\$480	(\$120)	(\$120)	-20.00%
A00-6510-0424-0000								
Total VETERANS SERVICES	\$1,100	\$1,100	\$1,100	\$480	\$480	\$0	(\$620)	-56.36%
RECREATION PERSONAL SERVICES	\$42,861	\$46,026	\$20,457	\$46,155	\$46,155	\$129	\$129	0.28%
A00-7020-0100-0000								
Total RECREATION ADMINISTRATION	\$42,861	\$46,026	\$20,457	\$46,155	\$46,155	\$0	\$129	0.28%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
PARKS PERS SERVICES-OUT OF DEPARTMENT-ICE RINK	\$14,225	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	0.00%
A00-7110-0100-4403								
RECREATION SEASONAL HELP	\$35,497	\$62,000	\$4,320	\$65,000	\$62,000	\$62,000	\$0	0.00%
A00-7310-0100-0000								
RECREATION SEASONAL HELP-SPECIAL EVENTS	\$16,074	\$16,000	\$0	\$17,000	\$17,000	\$17,000	\$1,000	6.25%
A00-7310-0100-4401								
RECREATION SEASONAL HELP-CONCESSIONS	\$8,370	\$7,000	\$0	\$10,000	\$8,000	\$8,000	\$1,000	14.29%
A00-7310-0100-4402								
RECREATION SEASONAL - ICE RINK PERS SERVICES	\$11,744	\$16,000	\$8,146	\$21,000	\$0	\$0	(\$16,000)	-100.00%
A00-7310-0100-4403								
RECREATION EQUIPMENT	\$14,669	\$15,000	\$0	\$15,000	\$0	\$0	(\$15,000)	-100.00%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$75,311	\$80,000	\$20,529	\$80,000	\$80,000	\$80,000	\$0	0.00%
A00-7310-0400-0000								
REC SPECIAL EVENTS	\$39,762	\$54,000	\$0	\$70,000	\$53,000	\$53,000	(\$1,000)	-1.85%
A00-7310-0401-0000								
RECREATION CONCESSIONS	\$19,176	\$18,000	\$27	\$25,000	\$17,000	\$17,000	(\$1,000)	-5.56%
A00-7310-0402-0000								
RECREATION ICE RINK GAS & ELECTRIC	\$3,412	\$0	\$3,647	\$0	\$0	\$0	\$0	100.00%
A00-7310-0403-3500								
RECREATION ICE RINK CONTRACTUAL	\$64,954	\$43,800	\$2,861	\$43,800	\$0	\$0	(\$43,800)	100.00%
A00-7310-0403-4403								
Total RECREATION DEPARTMENT	\$303,194	\$316,800	\$39,530	\$346,800	\$237,000	\$0	(\$79,800)	-25.19%
LEWISTON LIBRARY	\$352,953	\$372,953	\$372,953	\$335,658	\$298,362	\$298,362	(\$74,591)	-20.00%
A00-7410-0400-0000								
SANBORN LIBRARY	\$49,050	\$49,050	\$36,787	\$49,050	\$39,240	\$39,240	(\$9,810)	-20.00%
A00-7410-0442-0000								
RANSOMVILLE LIBRARY	\$4,860	\$4,860	\$4,860	\$4,960	\$3,888	\$3,888	(\$972)	-20.00%
A00-7410-0443-0000								
Total LIBRARIES	\$406,863	\$426,863	\$414,600	\$389,668	\$341,490	\$0	(\$85,373)	-20.00%
HISTORIAN EQUIPMENT	\$1,700	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7510-0200-0000								
HISTORIAN CONTRACTUAL	\$500	\$540	\$520	\$540	\$540	\$540	\$0	0.00%
A00-7510-0400-0000								
Total HISTORIAN	\$2,200	\$540	\$520	\$540	\$540	\$0	\$0	0.00%
SANBORN HIST SOC CONTRACTUAL	\$36,900	\$36,900	\$27,675	\$36,900	\$29,520	\$29,520	(\$7,380)	-20.00%
A00-7520-0400-0000								
Total SPECIAL SERVICES	\$36,900	\$36,900	\$27,675	\$36,900	\$29,520	\$0	(\$7,380)	-20.00%
SENIOR CENTER PERSONAL	\$110,569	\$109,980	\$67,251	\$112,872	\$116,177	\$116,177	\$6,197	5.63%
A00-7630-0100-0000								
OUT OF DEPT - PERS SERV	\$0	\$0	\$47	\$0	\$0	\$0	\$0	0.00%
A00-7630-0100-0000								
SENIORS EQUIPMENT	\$975	\$22,000	\$1,305	\$24,100	\$24,600	\$24,600	\$2,600	11.82%
A00-7630-0200-0000								
SENIORS CONTRACTUAL	\$29,278	\$35,881	\$14,118	\$38,016	\$38,395	\$38,395	\$2,514	7.01%
A00-7630-0400-0000								

Account Description / Account Number

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
SENIORS - GAS AND ELECTRIC	\$5,003	\$5,600	\$2,425	\$5,600	\$5,600	\$0	\$0	0.00%
A00-7630-0400-3500								
SENIORS- GASOLINE & FUEL	\$2,897	\$3,700	\$806	\$3,700	\$3,500	(\$200)	(\$200)	-5.41%
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$148,722	\$177,161	\$85,952	\$184,288	\$188,272	\$0	\$11,111	6.27%
SANBORN SENIORS PERSONAL SERVICES	\$7,699	\$9,366	\$2,038	\$9,366	\$9,366	\$0	\$0	0.00%
A00-7635-0100-0000								
SANBORN SENIORS CONTRACTUAL	\$10,842	\$10,521	\$3,532	\$10,521	\$10,521	\$0	\$0	0.00%
A00-7635-0400-0000								
Total SANBORN SENIOR CITIZENS	\$18,541	\$19,887	\$5,570	\$19,887	\$19,887	\$0	\$0	0.00%
BINGO INSPECTOR PERSONAL SERVICES	\$999	\$1,185	\$210	\$1,326	\$1,326	\$141	\$141	11.90%
A00-7989-0100-0000								
Total BINGO	\$999	\$1,185	\$210	\$1,326	\$1,326	\$0	\$141	11.90%
ENVIRONMENTAL CONTRACT	\$4,748	\$5,950	\$1,673	\$5,950	\$5,950	\$0	\$0	0.00%
A00-8090-0400-0000								
Total ENVIRONMENTAL CONTROL OFFICER	\$4,748	\$5,950	\$1,673	\$5,950	\$5,950	\$0	\$0	0.00%
TOWN COMMUNICATIONS	\$1,550	\$3,000	\$890	\$3,000	\$3,000	\$0	\$0	0.00%
A00-8095-0400-0000								
Total COMMUNICATIONS	\$1,550	\$3,000	\$890	\$3,000	\$3,000	\$0	\$0	0.00%
LEWISTON BEAUTIFICAION	\$300	\$300	\$300	\$300	\$240	(\$60)	(\$60)	-20.00%
A00-8510-0400-0000								
HART AWARD	\$4,500	\$4,500	\$4,500	\$4,500	\$3,600	(\$900)	(\$900)	-20.00%
A00-8989-0430-0000								
LIGHT UP SANBORN	\$1,260	\$1,260	\$0	\$1,008	\$1,008	(\$252)	(\$252)	-20.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$4,500	\$4,500	\$4,500	\$3,600	\$3,600	(\$900)	(\$900)	-20.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
A00-8989-0432-0200								
SANBORN BAND	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$2,700	\$2,700	\$2,700	\$5,000	\$2,160	(\$540)	(\$540)	-20.00%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$21,860	\$21,860	\$20,600	\$23,008	\$19,208	\$0	(\$2,652)	-12.13%
STATE RETIREMENT	\$134,221	\$140,000	\$0	\$201,000	\$201,000	\$61,000	\$61,000	43.57%
A00-9010-0800-0000								
Total STATE RETIREMENT	\$134,221	\$140,000	\$0	\$201,000	\$201,000	\$0	\$61,000	43.57%
MEDICARE	\$16,103	\$17,369	\$9,253	\$17,685	\$17,247	(\$438)	(\$122)	-0.70%
A00-9020-0800-0000								
Total MEDICARE	\$16,103	\$17,369	\$9,253	\$17,685	\$17,247	\$0	(\$122)	-0.70%
SOCIAL SECURITY	\$68,861	\$74,269	\$39,268	\$75,537	\$73,743	(\$1,794)	(\$526)	-0.71%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$68,861	\$74,269	\$39,268	\$75,537	\$73,743	\$0	(\$526)	-0.71%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
WORKERS COMPENSATION A00-9040-0800-0000	\$80	\$100	\$0	\$1,200	\$1,400	\$1,300	\$1,300	1300.00%
Total WORKERS COMPENSATION	\$80	\$100	\$0	\$1,200	\$1,400	\$0	\$1,300	1300.00%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$16	\$5,000	\$0	\$1,000	\$1,000	(\$4,000)	(\$4,000)	-80.00%
Total UNEMPLOYMENT INSURANCE	\$16	\$5,000	\$0	\$1,000	\$1,000	\$0	(\$4,000)	-80.00%
DISABILITY INSURANCE A00-9055-0800-0000	\$3,682	\$4,000	\$0	\$4,000	\$4,000	\$0	\$0	0.00%
Total DISABILITY INSURANCE	\$3,682	\$4,000	\$0	\$4,000	\$4,000	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$88,553	\$95,000	\$64,720	\$113,000	\$113,000	\$18,000	\$18,000	18.95%
Total MEDICAL INSURANCE	\$88,553	\$95,000	\$64,720	\$113,000	\$113,000	\$0	\$18,000	18.95%
UNION WELFARE BENEFITS A00-9070-0800-0000	\$128,658	\$132,000	\$52,658	\$130,000	\$130,000	(\$2,000)	(\$2,000)	-1.52%
Total UNION WELFARE BENEFITS	\$128,658	\$132,000	\$52,658	\$130,000	\$130,000	\$0	(\$2,000)	-1.52%
BANK CHARGES/LATE FEES A00-9903-0000-0000	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total BANK CHARGES	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$29,266	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	\$29,266	\$0	\$0	\$0	\$0	\$0	\$0	
Total EXPENDITURES	\$2,703,416	\$3,021,195	\$1,592,429	\$3,089,384	\$2,922,831	\$0	(\$98,364)	-3.26%
Total Revenue Over (Under) Expenditures	\$ 537,959	\$0	\$492,506	(\$0)	(\$0)	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$70,000	\$0	\$91,510	\$91,510	\$91,510	\$21,510	30.73%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$76,291	\$70,000	\$0	\$70,000	\$70,000	\$70,000	\$0	0.00%
B00-1000-1080-0000								
SALES TAX	\$2,023,885	\$1,772,605	\$857,106	\$1,944,398	\$1,861,084	\$1,861,084	\$88,479	4.99%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$189,574	\$167,000	\$0	\$195,000	\$195,000	\$195,000	\$28,000	16.77%
B00-1000-1170-0000								
TOWER REVENUE	\$4,500	\$5,000	\$3,000	\$3,000	\$3,000	\$3,000	(\$2,000)	-40.00%
B00-1000-1170-0300								
POLICE FEES	\$4,492	\$3,000	\$1,490	\$3,000	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$189,336	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$97,173	\$90,000	\$68,125	\$92,000	\$92,000	\$92,000	\$2,000	2.22%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$2,800	\$0	\$1,100	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0300								
ENGINEERING P.I.P.'S	\$3,650	\$5,000	\$9,450	\$5,000	\$5,000	\$5,000	\$0	0.00%
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$10,806	\$10,000	\$10,023	\$5,866	\$5,866	\$5,866	(\$4,134)	-41.34%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$22,680	\$23,000	\$12,585	\$23,000	\$23,000	\$23,000	\$0	0.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$1,307	\$0	\$17,353	\$0	\$0	\$0	\$0	N/A
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$5,600	\$0	\$1,100	\$5,000	\$5,000	\$5,000	\$5,000	N/A
B00-1000-2550-0100								
BUILDING PERMITS	\$51,321	\$60,000	\$46,456	\$60,000	\$60,000	\$60,000	\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$23,740	\$30,000	\$22,410	\$25,000	\$25,000	\$25,000	(\$5,000)	-16.67%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$4,625	\$0	\$75	\$0	\$0	\$0	\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$12,500	\$7,000	\$5,300	\$7,000	\$7,000	\$7,000	\$0	0.00%
B00-1000-2660-0000								
STORM WATER FEE	\$950	\$15,000	\$0	\$3,000	\$3,000	\$3,000	(\$12,000)	-80.00%
B00-1000-2660-0100								
INSURANCE RECOVERIES	-	\$0	\$235	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								
MORTGAGE TAX	\$246,400	\$252,000	\$173,862	\$260,000	\$260,000	\$260,000	\$8,000	3.17%
B00-1000-3005-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$159,987	\$183,900	\$68,779	\$178,750	\$177,000	\$177,000	(\$6,900)	-3.75%
B00-1000-5031-1189								
Total REVENUE	\$3,226,285	\$3,047,505	\$1,487,785	\$3,255,524	\$3,170,460	\$0	\$122,955	4.03%
PRIOR YEARS EXPENSE	\$33,673	\$0	\$27,155	\$0	\$0	\$0	\$0	N/A
B00-0000-0523-0000								
Total PRIOR YEARS EXPENSE	\$33,673	\$0	\$27,155	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
ADMINISTRATIVE ALLOCATION								
B00-1310-0100-0002	\$23,085	\$24,673	\$12,027	\$25,334	\$25,334	\$661	\$661	2.68%
Total ADMINISTRATIVE	\$23,085	\$24,673	\$12,027	\$25,334	\$25,334	\$0	\$661	2.68%
ENGINEERING FIRM								
B00-1440-0440-0000	\$25,642	\$65,000	\$20,724	\$65,000	\$65,000	\$0	\$0	0.00%
PIP-ENGINEERING (Review)	\$3,429	\$5,000	\$9,104	\$5,000	\$5,000	\$0	\$0	0.00%
B00-1440-0440-0100								
Total ENGINEERING	\$29,071	\$70,000	\$29,828	\$70,000	\$70,000	\$0	\$0	0.00%
DATA PROCESSING								
B00-1680-0400-0000	\$23,325	\$31,800	\$15,506	\$38,000	\$38,000	\$6,200	\$6,200	19.50%
Total CENTRAL DATA PROCESSING	\$23,325	\$31,800	\$15,506	\$38,000	\$38,000	\$0	\$6,200	19.50%
VEHICLE INSURANCE								
B00-1910-0400-0000	\$35,978	\$38,200	\$38,186	\$40,600	\$40,600	\$2,400	\$2,400	6.28%
Total INSURANCE	\$35,978	\$38,200	\$38,186	\$40,600	\$40,600	\$0	\$2,400	6.28%
CONTINGENCY ACCOUNT								
B00-1990-0400-0000	\$0	\$10,000	\$0	\$10,000	\$22,000	\$12,000	\$12,000	120.00%
Total CONTINGENCY	\$0	\$10,000	\$0	\$10,000	\$22,000	\$0	\$12,000	120.00%
POLICE PERSONAL SERVICES								
B00-3120-0100-0000	\$870,206	\$937,291	\$612,747	\$985,736	\$938,395	\$1,104	\$1,104	0.12%
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$61,933	\$64,189	\$49,046	\$65,473	\$66,474	\$2,285	\$2,285	3.56%
B00-3120-0100-0025								
POLICE PERSONAL SERVICES-BOCES	\$1,777	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0035								
POLICE PERSONAL SERVICES-SPECIAL PROJECT	\$0	\$0	\$9,342	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0040								
POLICE PERSONAL SERVICES-COVID 19	\$0	\$0	\$18,512	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0045								
POLICE PERSONAL SERVICES-NF ASSISTANCE	\$0	\$0	\$5,126	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0055								
POLICE PERSONAL OUT OF DEPT.	\$0	\$0	\$64	\$0	\$15,000	\$15,000	\$15,000	N/A
B00-3120-0100-0100								
POLICE EQUIPMENT	\$79,397	\$87,670	\$19,458	\$99,171	\$99,171	\$11,501	\$11,501	13.12%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$81,301	\$92,574	\$45,069	\$102,374	\$83,374	(\$9,200)	(\$9,200)	-9.94%
B00-3120-0400-0000								
POLICE GAS & ELECTRIC	\$7,208	\$10,250	\$4,386	\$10,250	\$8,500	(\$1,750)	(\$1,750)	-17.07%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$41,043	\$45,000	\$19,014	\$45,000	\$45,000	\$0	\$0	0.00%
B00-3120-0400-3510								
Total POLICE	\$1,142,865	\$1,236,974	\$782,764	\$1,308,004	\$1,255,914	\$0	\$18,940	1.53%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
FIRE INSPECTION PERS SERVICES	\$62,509	\$65,363	\$39,281	\$67,984	\$66,062	\$699	\$699	1.07%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	\$11,125	\$500	\$0	\$1,350	\$1,350	\$850	\$850	170.00%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$12,354	\$14,400	\$3,780	\$14,760	\$14,760	\$360	\$360	2.50%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$85,988	\$80,263	\$43,061	\$84,094	\$82,172	\$0	\$1,909	2.38%
SAFETY PERSONAL SERVICES	\$157,451	\$184,222	\$104,708	\$192,817	\$192,817	\$8,595	\$8,595	4.67%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	\$14,295	\$1,500	\$253	\$3,250	\$0	(\$1,500)	(\$1,500)	-100.00%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$13,793	\$17,274	\$10,775	\$17,734	\$14,334	(\$2,940)	(\$2,940)	-17.02%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$2,500	\$0	\$0	\$0	(\$2,500)	(\$2,500)	-100.00%
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$600	\$650	\$240	\$500	\$500	(\$150)	(\$150)	-23.08%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$6,453	\$8,000	\$3,866	\$6,000	\$6,000	(\$2,000)	(\$2,000)	-25.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$192,592	\$214,146	\$119,842	\$220,301	\$213,651	\$0	(\$495)	-0.23%
CLERKS (2) PERSONAL SERVICES	\$14,228	\$13,836	\$9,103	\$14,713	\$14,747	\$911	\$911	6.58%
B00-4020-0100-0000								
REGISTRAR EQUIPMENT	\$71	\$400	\$0	\$400	\$400	\$0	\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$2,461	\$3,150	\$681	\$3,125	\$3,125	(\$25)	(\$25)	-0.79%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$16,760	\$17,386	\$9,784	\$18,238	\$18,272	\$0	\$886	5.10%
STREET LIGHTING GAS & ELECTRIC	\$86,673	\$110,000	\$67,788	\$105,000	\$105,000	(\$5,000)	(\$5,000)	-4.55%
B00-5182-0400-3500								
Total STREET LIGHTING	\$86,673	\$110,000	\$67,788	\$105,000	\$105,000	\$0	(\$5,000)	-4.55%
PARKS PERSONAL SERVICES	\$175,040	\$205,000	\$96,134	\$232,743	\$234,649	\$29,649	\$29,649	14.46%
B00-7110-0100-0000								
PARKS PERSONAL OUT OF DEPARTMENT	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$4,500	N/A
B00-7110-0100-0100								
PARKS EQUIPMENT	\$28,599	\$14,000	\$9,691	\$15,000	\$0	(\$14,000)	(\$14,000)	-100.00%
B00-7110-0200-0000								
PARKS CONTRACTUAL	\$58,817	\$72,000	\$16,405	\$72,000	\$55,500	(\$16,500)	(\$16,500)	-22.92%
B00-7110-0400-0000								
PARKS GAS & ELECTRIC	\$7,768	\$9,000	\$3,589	\$9,000	\$9,000	\$0	\$0	0.00%
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL	\$8,703	\$9,000	\$2,895	\$9,000	\$9,000	\$0	\$0	0.00%
B00-7110-0400-3510								
Total PARKS	\$278,927	\$309,000	\$128,714	\$337,743	\$312,649	\$0	\$3,649	1.18%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
LEWISTON HISTORICAL PRESERVATION	\$0	\$2,000	\$0	\$1,600	\$1,600		(\$400)	-20.00%
B00-7510-0400-0000								
LEWISTON HISTORICAL ASSOCIATION	\$9,000	\$9,000	\$9,000	\$10,000	\$7,200		(\$1,800)	-20.00%
B00-7510-0436-0000								
Total HISTORIAN	\$9,000	\$11,000	\$9,000	\$11,600	\$8,800	\$0	(\$2,200)	-20.00%
CELEBRATION CONTRACTUAL	\$4,500	\$4,500	\$0	\$4,500	\$4,500		\$0	0.00%
B00-7550-0400-0000								
Total CELEBRATIONS	\$4,500	\$4,500	\$0	\$4,500	\$4,500	\$0	\$0	0.00%
ZONING PERSONAL SERVICES	\$490	\$841	\$240	\$885	\$885		\$44	5.23%
B00-8010-0100-0000								
ZONING CONTRACTUAL	\$4,847	\$5,790	\$1,770	\$5,790	\$5,790		\$0	0.00%
B00-8010-0400-0000								
Total ZONING	\$5,337	\$6,631	\$2,010	\$6,675	\$6,675	\$0	\$44	0.66%
PLANNING REV BD PERS SERVICES	\$210	\$841	\$280	\$885	\$885		\$44	5.23%
B00-8020-0100-0000								
PLANNING CONTRACTUAL	\$4,269	\$6,350	\$148	\$6,350	\$6,350		\$2,000	31.50%
B00-8020-0400-0000								
TOWER COMMITTEE	\$0	\$4,000	\$0	\$4,000	\$0		(\$4,000)	-100.00%
B00-8020-0400-0100								
Total PLANNING/TOWER	\$4,479	\$11,191	\$428	\$11,235	\$9,235	\$0	(\$1,956)	-17.48%
GRANT WRITING SERVICES	\$18,000	\$18,000	\$12,000	\$18,000	\$18,000		\$0	0.00%
B00-8095-0400-0000								
Total GRANT WRITING	\$18,000	\$18,000	\$12,000	\$18,000	\$18,000	\$0	\$0	0.00%
STORMWATER PERSONAL SERVICES	\$10,000	\$10,000	\$6,539	\$10,000	\$10,001		\$1	0.01%
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)								
STORM WATER REVIEW CONTRACTUAL	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800		\$0	0.00%
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)								
SITE PLAN/ENG. FEES	\$0	\$2,000	\$0	\$2,500	\$2,500		\$500	25.00%
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)								
Total SITE PLAN/SUB-DIV	\$11,800	\$13,800	\$8,339	\$14,300	\$14,301	\$0	\$501	3.63%
LOWER N. RIVER REGION CHAMBER	\$45,000	\$45,000	\$45,000	\$45,000	\$36,000		(\$9,000)	-20.00%
B00-8989-0432-0000								
LEWISTON COUNCIL OF THE ARTS	\$58,500	\$59,500	\$44,625	\$47,600	\$47,600		(\$11,900)	-20.00%
B00-8989-0436-0000								
Total SPECIAL SERVICES	\$103,500	\$104,500	\$89,625	\$92,600	\$83,600	\$0	(\$20,900)	-20.00%
STATE RETIREMENT	\$46,462	\$49,000	\$0	\$62,000	\$62,000		\$13,000	26.53%
B00-9010-0800-0000								
Total STATE RETIREMENT	\$46,462	\$49,000	\$0	\$62,000	\$62,000	\$0	\$13,000	26.53%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
POLICE RETIREMENT	\$171,409	\$198,000	\$0	\$250,000	\$250,000	\$250,000	\$52,000	26.26%
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$171,409	\$198,000	\$0	\$250,000	\$250,000	\$0	\$52,000	26.26%
MEDICARE	\$6,092	\$6,961	\$4,738	\$7,540	\$7,541	\$7,541	\$580	8.33%
B00-9020-0800-0000								
MEDICARE - POLICE	\$13,555	\$14,521	\$8,305	\$15,243	\$14,571	\$14,571	\$50	0.34%
B00-9020-0800-0100								
Total MEDICARE	\$19,647	\$21,482	\$13,043	\$22,783	\$22,112	\$0	\$630	2.93%
SOCIAL SECURITY	\$25,688	\$29,766	\$20,260	\$32,242	\$32,243	\$32,243	\$2,477	8.32%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$58,321	\$62,093	\$35,510	\$65,175	\$62,302	\$62,302	\$209	0.34%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$84,009	\$91,859	\$55,770	\$97,417	\$94,545	\$0	\$2,686	2.92%
WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$89,652	\$44,000	\$43,984	\$56,000	\$62,000	\$62,000	\$18,000	40.91%
B00-9040-0800-0100								
Total WORKERS COMP	\$89,652	\$44,100	\$43,984	\$56,100	\$62,100	\$0	\$18,000	40.82%
UNEMPLOYMENT INSURANCE	\$6,320	\$3,000	\$333	\$1,000	\$1,000	\$1,000	(\$2,000)	-66.67%
B00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$6,320	\$3,000	\$333	\$1,000	\$1,000	\$0	(\$2,000)	-66.67%
DISABILITY INSURANCE	\$1,038	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$1,038	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS	\$14,020	\$20,000	\$10,961	\$20,000	\$20,000	\$20,000	\$0	0.00%
B00-9060-0800-0000								
HOSPITAL & MEDICAL INS - POLICE	\$24,962	\$35,000	\$19,390	\$34,000	\$34,000	\$34,000	(\$1,000)	-2.86%
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$38,982	\$55,000	\$30,351	\$54,000	\$54,000	\$0	(\$1,000)	-1.82%
UNION WELFARE BENEFITS	\$73,117	\$73,000	\$33,351	\$90,000	\$90,000	\$90,000	\$17,000	23.29%
B00-9070-0800-0000								
UNION WELFARE BENEFITS-POLICE	\$180,030	\$199,000	\$89,541	\$205,000	\$205,000	\$205,000	\$6,000	3.02%
B00-9070-0800-0200								
Total UNION WELFARE BENEFITS	\$253,147	\$272,000	\$122,892	\$295,000	\$295,000	\$0	\$23,000	8.46%
Total EXPENDITURES	\$2,816,219	\$3,047,505	\$1,662,430	\$3,255,524	\$3,170,460	\$0	\$122,955	4.03%
Revenue Over (Under) Expenditures	\$410,066	\$0	(\$174,645)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$190,000.00	\$0		\$82,000		(\$108,000)	-56.84%
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$281,020	\$279,595	\$279,595	\$679,912	\$304,350		\$24,755	8.85%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$2,269	\$71	\$73	\$80	\$80		\$9	12.68%
DB0-1000-1081-0000								
SALES TAX	\$1,858,245	\$1,792,395	\$866,675	\$1,536,553	\$1,823,916		\$31,521	1.76%
DB0-1000-1120-0000								
TRANSPORTATION SVC-SNOW & ICE	\$180,540	\$180,000	\$168,003	\$144,000	\$144,000		(\$36,000)	-20.00%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$415	\$0	\$4,281	\$0	\$0		\$0	N/A
DB0-1000-2401-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$2,879	\$0	\$2,433	\$0	\$0		\$0	N/A
DB0-1000-2650-0000								
SALE OF PIPE	\$14,053	\$14,000	\$7,491	\$14,000	\$14,000		\$0	0.00%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$20	\$300	\$0	\$300	\$300		\$0	0.00%
DB0-1000-2655-1000								
MISCELLANEOUS REVENUES	\$3,632	\$6,500	\$3,055	\$6,500	\$6,500		\$0	0.00%
DB0-1000-2770-0000								
STATE AID OTHERS	\$1,816	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-3089-0000								
STATE AID CHIPS	\$196,780	\$196,000	\$0	\$156,800	\$156,800		(\$39,200)	-20.00%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$660,000	\$500,000	\$0	\$500,000	\$486,200		(\$13,800)	-2.76%
DB0-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H98-HYDRO	\$85,131	\$101,000	\$25,601	\$86,000	\$86,000		(\$15,000)	-14.85%
DB0-1000-5031-1189								
Total REVENUE	\$3,286,800	\$3,259,861	\$1,357,207	\$3,124,145	\$3,104,146	\$0	(\$155,715)	-4.78%
PRIOR YEAR EXPENSE	\$70,609	\$0	\$0	\$0	\$0		\$0	N/A
DB0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$70,609	\$0	\$0	\$0	\$0	\$0	\$0	
ADMINISTRATIVE ALLOCATION	\$23,085	\$24,673	\$12,027	\$25,334	\$25,334		\$661	2.68%
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$23,085	\$24,673	\$12,027	\$25,334	\$25,334	\$0	\$661	2.68%
INSURANCE	\$52,168	\$55,000	\$54,979	\$58,500	\$58,500		\$3,500	6.36%
DB0-1910-0400-0000								
Total INSURANCE	\$52,168	\$55,000	\$54,979	\$58,500	\$58,500	\$0	\$3,500	6.36%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
GEN REPAIRS PERSONAL SERVICES	\$838,027	\$830,866	\$567,652	\$834,501	\$782,957		(\$47,909)	-5.77%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$3,999	\$0	\$340	\$0	\$0		\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$29,932	\$25,000	\$13,568	\$30,000	\$30,000		\$5,000	20.00%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$122,816	\$162,000	\$89,233	\$150,000	\$164,000		\$2,000	1.23%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$10,582	\$16,000	\$7,137	\$11,700	\$11,700		(\$4,300)	-26.88%
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$73,985	\$85,000	\$37,008	\$75,000	\$75,000		(\$10,000)	-11.76%
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$1,701	\$10,000	\$1,850	\$7,500	\$7,500		(\$2,500)	-25.00%
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$1,081,042	\$1,128,866	\$716,788	\$1,108,701	\$1,071,157	\$0	(\$57,709)	-5.11%
PERMANENT IMPROV CONTRACTUAL	\$479,623	\$500,000	\$244,179	\$500,000	\$500,000		\$0	0.00%
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$479,623	\$500,000	\$244,179	\$500,000	\$500,000	\$0	\$0	0.00%
MACHINERY PERSONAL SERVICES	\$60,678	\$64,000	\$39,878	\$64,277	\$106,223		\$42,223	65.97%
DB0-5130-0100-0000								
MACHINERY EQUIPMENT	\$141,000	\$190,000	\$0	\$82,000	\$82,000		(\$108,000)	-56.84%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$160,129	\$140,000	\$87,323	\$140,000	\$149,598		\$9,598	6.86%
DB0-5130-0400-0000								
Total MACHINERY	\$361,807	\$394,000	\$127,201	\$286,277	\$337,821	\$0	(\$56,179)	-14.26%
SNOW REMOVAL PERS SERVICES	\$170,837	\$190,000	\$58,030	\$190,000	\$190,000		\$0	0.00%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SERVICES	\$11,084	\$10,000	\$2,770	\$12,000	\$12,000		\$2,000	20.00%
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$221,117	\$180,000	\$96,795	\$180,000	\$180,000		\$0	0.00%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$403,038	\$380,000	\$157,595	\$382,000	\$382,000	\$0	\$2,000	0.53%
STATE RETIREMENT	\$144,548	\$150,000	\$0	\$132,000	\$132,000		(\$18,000)	-12.00%
DB0-9010-0800-0000								
Total STATE RETIREMENT	\$144,548	\$150,000	\$0	\$132,000	\$132,000	\$0	(\$18,000)	-12.00%
MEDICARE	\$15,962	\$16,238	\$9,612	\$16,396	\$16,397		\$159	0.98%
DB0-9020-0800-0000								
Total MEDICARE	\$15,962	\$16,238	\$9,612	\$16,396	\$16,397	\$0	\$159	0.98%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
SOCIAL SECURITY	\$68,249	\$69,432	\$41,427	\$70,108	\$70,109	\$677	\$677	0.98%
DB0-9030-0800-0000								
Total SOCIAL SECURITY	\$68,249	\$69,432	\$41,427	\$70,108	\$70,109	\$0	\$677	0.98%
WORKERS COMPENSATION	\$63,817	\$106,800	\$106,791	\$111,500	\$77,500		(\$29,300)	-27.43%
DB0-9040-0800-0000								
Total WORKERS COMP	\$63,817	\$106,800	\$106,791	\$111,500	\$77,500	\$0	(\$29,300)	-27.43%
UNEMPLOYMENT INSURANCE	\$811	\$2,000	\$0	\$0	\$0		(\$2,000)	-100.00%
DB0-9050-0800-0000								
Total UNEMP INSURANCE	\$811	\$2,000	\$0	\$0	\$0	\$0	(\$2,000)	-100.00%
HOSPITAL & MEDICAL INS	\$55,000	\$65,000	\$51,973	\$98,000	\$98,000		\$33,000	50.77%
DB0-9060-0800-0000								
Total MEDICAL INSURANCE	\$55,000	\$65,000	\$51,973	\$98,000	\$98,000	\$0	\$33,000	50.77%
UNION WELFARE BENEFITS	\$299,866	\$305,000	\$143,576	\$323,000	\$323,000		\$18,000	5.90%
DB0-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$299,866	\$305,000	\$143,576	\$323,000	\$323,000	\$0	\$18,000	5.90%
SERIAL BOND - PRINCIPA	\$45,400	\$50,000	\$50,000	\$0	\$0		(\$50,000)	-100.00%
DB0-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$11,400	\$11,100	\$11,100	\$11,300	\$11,300		\$200	1.80%
DB0-9710-0600-0100								
SERIAL BOND - INTEREST	\$1,681	\$500	\$500	0	0		(\$500)	-100.00%
DB0-9710-0700-0000								
SERIAL BOND - INTEREST	\$1,534	\$1,252	\$682	\$1,028	\$1,028		(\$224)	-17.89%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$60,015	\$62,852	\$62,282	\$12,328	\$12,328	\$0	(\$50,524)	-80.39%
Total EXPENDITURES	\$3,179,640	\$3,259,861	\$1,728,430	\$3,124,145	\$3,104,146	\$0	(\$155,715)	-4.78%
Revenue Over (Under) Expenditures	\$107,160	\$0	(\$371,223)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020	2020 Actual as	2021	2021	2021	2021	2021	Change	% Change
	Budget	Adopted Budget	of 08/31/20	Department Request	Preliminary Budget	Adopted Budget	Budget			
REAL PROPERTY TAXES S10-1000-1001-0000	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
Total REVENUE	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
FRENCH LANDING-DRAINAGE S10-8540-0400-0000	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
Total FRENCH LANDING DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
Total EXPENDITURES	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
Revenue Over (Under) Expenditures	\$5,350	\$0	\$5,350	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$1,446,444.00	\$1,500,915	\$1,500,915	\$1,496,283	\$1,488,383		-\$12,532.00	-0.83%
SFO-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,434.00	\$2,475	\$2,476	\$2,507	\$2,507		\$32.00	1.29%
SFO-1000-1081-0000								
MISCELLANEOUS REVENUES	\$60,715.00	-	\$100	\$0	\$0		\$0.00	N/A
SFO-1000-2770-0000								
Total REVENUE	\$1,509,593.00	\$1,503,390	\$1,503,491	\$1,498,790	\$1,490,890	\$0	-\$12,500.00	-0.83%
INSURANCE LIABILITY	\$28,000.01	\$28,000	\$28,000	\$28,000	\$28,000		\$0.00	0.00%
SFO-1910-0400-0000								
Total INSURANCE	\$28,000.01	\$28,000	\$28,000	\$28,000	\$28,000	\$0	\$0.00	0.00%
FIRE PROTECTION	\$1,242,744.00	\$1,287,790	\$1,287,790	\$1,287,790	\$1,287,790		\$0.00	0.00%
SFO-3410-0400-0000								
Total FIRE PROTECTION	\$1,242,744.00	\$1,287,790	\$1,287,790	\$1,287,790	\$1,287,790	\$0	\$0.00	0.00%
TRAINING CONTRACTUAL	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000		\$0.00	0.00%
SFO-8100-0400-0000								
Total TRAINING	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0.00	0.00%
WORKERS COMPENSATION	\$66,332.00	\$69,600	\$69,544	\$67,000	\$59,100		-\$10,500.00	-15.09%
SFO-9040-0800-0000								
Total WORKERS COMPENSATION	\$66,332.00	\$69,600	\$69,544	\$67,000	\$59,100	\$0	-\$10,500.00	-15.09%
PHYSICALS & HEPATITIS	\$12,462.00	\$30,000	\$5,914	\$30,000	\$30,000		\$0.00	0.00%
SFO-9060-0800-0000								
Total MEDICAL INSURANCE	\$12,462.00	\$30,000	\$5,914	\$30,000	\$30,000	\$0	\$0.00	0.00%
SERVICE AWARDS, OTHER	\$67,801.00	\$72,000	\$57,062	\$70,000	\$70,000		-\$2,000.00	-2.78%
SFO-9089-0800-0000								
Total OTHER EMPLOYEE BENEFITS	\$67,801.00	\$72,000	\$57,062	\$70,000	\$70,000	\$0	-\$2,000.00	-2.78%
Total EXPENDITURES	\$1,433,339.01	\$1,503,390	\$1,464,310	\$1,498,790	\$1,490,890	\$0	-\$12,500.00	-0.83%
Revenue Over (Under) Expenditures	\$76,253.99	\$0.00	\$39,181.00	\$0.00	\$0.00	\$0.00	\$0.00	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$0	\$0	0.00%
SLO-1000-1001-0000								
Total REVENUE	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$0	\$0	0.00%
LIGHTING DISTRICT GAS & ELECTRIC	\$10,995	\$11,000	\$5,758	\$11,000	\$11,000	\$0	\$0	0.00%
SLO-5182-0400-3500								
Total STREET LIGHTING	\$10,995	\$11,000	\$5,758	\$11,000	\$11,000	\$0	\$0	0.00%
Total EXPENDITURES	\$10,995	\$11,000	\$5,758	\$11,000	\$11,000	\$0	\$0	0.00%
Revenue Over (Under) Expenditures	\$5	\$0	\$5,242	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$358,800	\$358,800	\$358,800	\$340,314	\$340,314	\$340,314	(\$18,486)	-5.15%
SR0-1000-1001-0000								
RECYCLE BIN SALES	\$210	\$200	\$60	\$200	\$200	\$200	\$0	0.00%
SR0-1000-2401-0100								
Total REVENUE	\$359,010	\$359,000	\$358,860	\$340,514	\$340,514	\$0	(\$18,486)	-5.15%
PRIOR YEAR EXPENSE	\$2,787	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SR0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$2,787	\$0	\$0	\$0	\$0	\$0	\$0	
REFUSE & GARBAGE	\$326,130	\$359,000	\$190,030	\$340,514	\$340,514	\$340,514	(\$18,486)	-5.15%
SR0-8160-0400-0000								
Total CONTRACTUAL EXPENSES	\$326,130	\$359,000	\$190,030	\$340,514	\$340,514	\$0	(\$18,486)	-5.15%
Total EXPENDITURES	\$328,917	\$359,000	\$190,030	\$340,514	\$340,514	\$0	(\$18,486)	-5.15%
Revenue Over (Under) Expenditures	\$30,093	\$0	\$168,830	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
TRUCKED WASTE	\$39,338	\$30,000	\$27,791	\$35,000	\$35,000	\$35,000	\$5,000	16.67%
SS1-1000-2122-0000								
LEACHATE	\$394,380	\$240,000	\$200,640	\$274,067	\$274,067	\$274,067	\$34,067	14.19%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$241,613	\$241,390	\$53,751	\$239,500	\$239,500	\$239,500	(\$1,890)	-0.78%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$130,675	\$124,735	\$24,584	\$124,500	\$124,500	\$124,500	(\$235)	-0.19%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$123,347	\$129,508	\$62,312	\$126,000	\$126,000	\$126,000	(\$3,508)	-2.71%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$42,859	\$42,164	\$42,164	\$41,330	\$41,330	\$41,330	(\$834)	-1.98%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$48,780	\$47,989	\$47,988	\$47,039	\$47,039	\$47,039	(\$950)	-1.98%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$22,687	\$22,319	\$22,319	\$21,878	\$21,878	\$21,878	(\$441)	-1.98%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$653	\$0	\$5,923	\$0	\$0	\$0	\$0	N/A
SS1-1000-2401-0000								
PERMITS, OTHER	\$0	\$0	\$500	\$0	\$0	\$0	\$0	N/A
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$785	\$2,000	\$472	\$1,000	\$1,000	\$1,000	(\$1,000)	-50.00%
SS1-1000-2650-0000								
INFRASTRUCTURE PERMITS	\$15,000	\$25,000	\$4,600	\$20,000	\$20,000	\$20,000	(\$5,000)	-20.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,284,852	\$1,284,852	\$749,497	\$1,284,852	\$1,284,852	\$1,284,852	\$0	0.00%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$126,784	\$148,600	\$50,149	\$75,000	\$75,000	\$75,000	(\$73,600)	-49.53%
SS1-1000-5031-1189								
Total REVENUE	\$2,471,753	\$2,338,557	\$1,292,690	\$2,290,166	\$2,290,166	\$0	(\$48,391)	-2.07%
INSURANCE								
SS1-1910-0400-0000	\$19,488	\$20,600	\$20,592	\$22,000	\$22,000	\$22,000	\$1,400	6.80%
Total INSURANCE	\$19,488	\$20,600	\$20,592	\$22,000	\$22,000	\$0	\$1,400	6.80%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$98,413	\$101,056	\$65,910	\$104,350	\$104,350	\$104,350	\$3,294	3.26%
ADMINISTRATIVE ALLOCATION	\$11,081	\$12,831	\$5,773	\$13,174	\$13,174	\$13,174	\$343	2.67%
SS1-8110-0100-0002								
SEWER ADMINISTRATION EQUIPMENT	\$2,074	\$6,000	\$166	\$500	\$500	\$500	(\$5,500)	-91.67%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$92,475	\$96,650	\$44,316	\$67,975	\$67,975	\$67,975	(\$28,675)	-29.67%
SS1-8110-0400-0000								
Total SEWER ADMINISTRATION	\$204,043	\$216,537	\$116,165	\$185,999	\$185,999	\$0	(\$30,538)	-14.10%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
TREATMENT & DISPOSAL PERSONAL SVC SS1-8130-0100-0000	\$705,948	\$821,443	\$466,171	\$796,032	\$796,032		(\$25,411)	-3.09%
TREATMENT & DISPOSAL EQUIPMENT SS1-8130-0200-0000	\$53,148	\$95,000	\$22,365	\$115,000	\$115,000		\$20,000	21.05%
TREATMENT & DISPOSAL CONTRACTUAL SS1-8130-0400-0000	\$284,344	\$297,250	\$192,765	\$300,000	\$300,000		\$2,750	0.93%
TREATMENT & DISPOSAL GAS & ELECTRIC SS1-8130-0400-3500	\$117,297	\$143,000	\$63,406	\$143,000	\$143,000		\$0	0.00%
TREATMENT & DISPOSAL GASOLINE/DIESEL SS1-8130-0400-3510	\$4,737	\$5,600	\$1,362	\$4,800	\$4,800		(\$800)	-14.29%
Total TREATMENT AND DISPOSAL	\$1,165,474	\$1,362,293	\$746,069	\$1,358,832	\$1,358,832	\$0	(\$3,461)	-0.25%
STATE RETIREMENT SS1-9010-0800-0000	\$108,411	\$113,000	\$0	\$116,000	\$116,000		\$3,000	2.65%
Total STATE RETIREMENT	\$108,411	\$113,000	\$0	\$116,000	\$116,000	\$0	\$3,000	2.65%
MEDICARE SS1-9020-0800-0000	\$11,509	\$13,377	\$7,614	\$13,056	\$13,056		(\$321)	-2.40%
Total MEDICARE	\$11,509	\$13,377	\$7,614	\$13,056	\$13,056	\$0	(\$321)	-2.40%
SOCIAL SECURITY SS1-9030-0800-0000	\$49,211	\$57,195	\$32,556	\$55,824	\$55,824		(\$1,371)	-2.40%
Total SOCIAL SECURITY	\$49,211	\$57,195	\$32,556	\$55,824	\$55,824	\$0	(\$1,371)	-2.40%
WORKER COMPENSATION SS1-9040-0800-0000	\$911	\$2,000	\$1,921	\$400	\$400		(\$1,600)	-80.00%
Total WORKERS COMP	\$911	\$2,000	\$1,921	\$400	\$400	\$0	(\$1,600)	-80.00%
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$500	\$0	\$100	\$100		(\$400)	-80.00%
Total UNEMP INSURANCE	\$0	\$500	\$0	\$100	\$100	\$0	(\$400)	-80.00%
DISABILITY INSURANCE SS1-9055-0800-0000	\$282	\$330	\$135	\$330	\$330		\$0	N/A
Total DISA INSURANCE	\$282	\$330	\$135	\$330	\$330	\$0	\$0	
MEDICAL INSURANCE SS1-9060-0800-0000	\$228,388	\$280,000	\$141,939	\$270,000	\$270,000		(\$10,000)	-3.57%
Total MEDICAL INSURANCE	\$228,388	\$280,000	\$141,939	\$270,000	\$270,000	\$0	(\$10,000)	-3.57%
UNION WELFARE BENEFITS SS1-9070-0800-0000	\$14,221	\$15,000	\$5,824	\$15,000	\$15,000		\$0	0.00%
Total UNION WELFARE BENEFITS	\$14,221	\$15,000	\$5,824	\$15,000	\$15,000	\$0	\$0	0.00%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
SERIAL BONDS PRINCIPAL	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000	\$0	\$0	0.00%
SS1-9710-0600-0000								
SERIAL BONDS INTEREST	\$91,975	\$87,725	\$87,725	\$82,625	\$82,625	(\$5,100)	(\$5,100)	-5.81%
SS1-9710-0700-0000								
Total DEBT SERVICE	\$261,975	\$257,725	\$257,725	\$252,625	\$252,625	\$0	(\$5,100)	-1.98%
Total EXPENDITURES	\$2,063,913	\$2,338,557	\$1,330,540	\$2,290,166	\$2,290,166	\$0	(\$48,391)	-2.07%
Revenue Over (Under) Expenditures	\$407,840	\$0	(\$37,850)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$65,000	\$0	\$90,000	\$90,000		\$25,000	38.46%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$218,769	\$218,786	\$218,777	\$220,471	\$220,471		\$1,685	0.77%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,247,039	\$1,433,249	\$574,565	\$1,407,996	\$1,407,996		(\$25,253)	-1.76%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$41,725	\$73,890	\$73,891	\$61,306	\$61,306		(\$12,584)	-17.03%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$19,200	\$25,000	\$7,825	\$25,000	\$25,000		\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$15,285	\$16,000	\$9,000	\$16,000	\$16,000		\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$827	\$0	\$6,691	\$0	\$0		\$0	N/A
SS2-1000-2401-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$28,845	\$38,000	\$13,103	\$15,000	\$15,000		(\$23,000)	-60.53%
SS2-1000-5031-1189								
Total REVENUE	\$1,571,690	\$1,869,925	\$903,852	\$1,835,773	\$1,835,773	\$0	(\$34,152)	-1.83%
INSURANCE								
SS2-1910-0400-0000								
Total INSURANCE	\$10,793	\$11,500	\$11,496	\$12,400	\$12,400	\$0	\$900	7.83%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$9,927	\$10,116	\$5,171	\$10,387	\$10,387		\$271	2.68%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$3,382	\$5,400	\$2,058	\$4,000	\$4,000		(\$1,400)	-25.93%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$0	\$70,000	\$0	\$70,000	\$70,000		\$0	0.00%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$50,881	\$124,087	\$32,398	\$125,994	\$125,994	\$0	\$1,907	1.54%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
SANITARY PERSONAL SERVICES	\$151,972	\$155,764	\$101,448	\$164,174	\$164,174		\$8,410	5.40%
SS2-8120-0100-0000								
SANITARY SEWERS EQUIPMENT	\$54,501	\$65,000	\$53,419	\$20,000	\$20,000		(\$45,000)	-69.23%
SS2-8120-0200-0000								
SANITARY CONTRACTUAL	\$86,296	\$85,660	\$42,954	\$105,000	\$105,000		\$19,340	22.58%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$18,352	\$22,000	\$10,101	\$20,000	\$20,000		(\$2,000)	-9.09%
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$9,773	\$16,000	\$7,302	\$10,000	\$10,000		(\$6,000)	-37.50%
SS2-8120-0400-3510								
Total SANITARY	\$320,894	\$344,424	\$215,224	\$319,174	\$319,174	\$0	(\$25,250)	-7.33%
STATE RETIREMENT								
SS2-9010-0800-0000	\$25,812	\$27,000	\$0	\$16,000	\$16,000		(\$11,000)	-40.74%
Total STATE RETIREMENT	\$25,812	\$27,000	\$0	\$16,000	\$16,000	\$0	(\$11,000)	-40.74%
MEDICARE								
SS2-9020-0800-0000	\$2,768	\$2,811	\$1,844	\$2,977	\$2,977		\$166	5.91%
Total MEDICARE	\$2,768	\$2,811	\$1,844	\$2,977	\$2,977	\$0	\$166	5.91%
SOCIAL SECURITY								
SS2-9030-0800-0000	\$11,837	\$12,018	\$7,887	\$12,728	\$12,728		\$710	5.91%
Total SOCIAL SECURITY	\$11,837	\$12,018	\$7,887	\$12,728	\$12,728	\$0	\$710	5.91%
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	\$0	\$0		(\$500)	-100.00%
Total UNEMP INSURANCE	\$0	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
DISABILITY INSURANCE								
SS2-9055-0800-0000	\$52	\$60	\$26	\$60	\$60		\$0	0.00%
Total DISA INSURANCE	\$52	\$60	\$26	\$60	\$60	\$0	\$0	0.00%
MEDICAL INSURANCE								
SS2-9060-0800-0000	\$29,888	\$37,000	\$21,655	\$34,000	\$34,000		(\$3,000)	-8.11%
Total MEDICAL INSURANCE	\$29,888	\$37,000	\$21,655	\$34,000	\$34,000	\$0	(\$3,000)	-8.11%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
SERIAL BONDS PRINCIPAL	\$25,592	\$24,780	\$24,780	\$27,215	\$27,215		\$2,435	9.83%
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$1,424	\$793	\$520	\$273	\$273		(\$520)	-65.57%
SS2-9710-0700-0000								
Total DEBT SERVICE	\$27,016	\$25,573	\$25,300	\$27,488	\$27,488	\$0	\$1,915	7.49%
TRANSFER TO WPCC O&M C	\$1,284,852	\$1,284,852	\$749,497	\$1,284,852	\$1,284,852		\$0	0.00%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,284,852	\$1,284,852	\$749,497	\$1,284,852	\$1,284,852	\$0	\$0	0.00%
Total EXPENDITURES	\$1,764,793	\$1,869,925	\$1,065,327	\$1,835,773	\$1,835,773	\$0	(\$34,152.00)	-1.83%
Revenue Over (Under) Expenditures	(\$193,103)	\$0	(\$161,475)	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$207,346	\$207,342	\$207,342	\$209,364	\$209,365		\$2,023	0.98%
SS3-1000-1001-0000								
NIAGARA COUNTY REIMB	\$19,916	\$20,000	\$0	\$20,000	\$20,000		\$0	0.00%
SS3-1000-1195-0000	\$62,969	\$62,000	\$30,009	\$66,000	\$66,000		\$4,000	6.45%
SEWER RENTS								
SS3-1000-2120-0000	\$15,737	\$6,839	\$6,840	\$7,155	\$7,155		\$316	4.62%
TAX ROLL - DELINQUENT								
SS3-1000-2121-0000	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SEWER HOOK UP								
SS3-1000-2122-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
INTERFUND TRANSFER H-97								
SS3-1000-2401-0000	\$171	\$0	\$1,794	\$0	\$0		\$0	N/A
INTEREST & EARNINGS								
SS3-1000-5031-0000	\$2,594	\$3,500	\$1,306	\$2,500	\$2,500		(\$1,000)	-28.57%
TRANSFER FROM OTHER FUNDS H-98								
SS3-1000-5031-1189								
Total REVENUE	\$308,733	\$300,181	\$247,291	\$305,519	\$305,520	\$0	\$5,339	\$0.02
INSURANCE	\$1,599	\$1,800	\$1,799	\$2,100	\$2,100		\$300	\$0.17
SS3-1910-0400-0000								
Total INSURANCE	\$1,599	\$1,800	\$1,799	\$2,100	\$2,100	\$0	\$300	\$0.17
SOUTH SWR ADMIN PERSONAL SERVICES	\$6,289	\$6,300	\$4,172	\$6,775	\$6,775		\$475	\$0.08
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$2,078	\$1,728	\$1,082	\$1,774	\$1,774		\$46	\$0.03
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0	\$0.00
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$522	\$600	\$600	\$600	\$600		\$0	\$0.00
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$8,889	\$9,128	\$5,854	\$9,649	\$9,649	\$0	\$521	\$0.06
SOUTH SWR SANIT PERSONAL SERVICES	\$37,890	\$39,000	\$25,340	\$41,044	\$41,044		\$2,044	\$0.05
SS3-8120-0100-0000								
SOUTH SWR SAINT EQUIPMENT	\$24,013	\$27,700	\$3,762	\$27,700	\$27,700		\$0	\$0.00
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	\$4,138	\$10,000	\$13,595	\$10,000	\$10,000		\$0	\$0.00
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$2,528	\$3,500	\$1,550	\$3,000	\$3,000		-\$500	-\$0.14
SS3-8120-0400-3500								
Total SANITARY	\$68,569	\$80,200	\$44,247	\$81,744	\$81,744	\$0	\$1,544	\$0.02

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
STATE RETIREMENT	\$5,162	\$6,000	\$0	\$8,000	\$8,000		\$2,000	\$0.33
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$5,162	\$6,000	\$0	\$8,000	\$8,000	\$0	\$2,000	\$0.33
MEDICARE	\$646	\$657	\$431	\$694	\$694		\$37	\$0.06
SS3-9020-0800-0000								
Total MEDICARE	\$646	\$657	\$431	\$694	\$694	\$0	\$37	\$0.06
SOCIAL SECURITY	\$2,763	\$2,809	\$1,842	\$2,964	\$2,965		\$156	\$0.06
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$2,763	\$2,809	\$1,842	\$2,964	\$2,965	\$0	\$156	\$0.06
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100		\$0	\$0.00
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	\$0.00
UNEMPLOYMENT INSURANCE	\$0	\$500	\$0	\$0	\$0		-\$500	-\$1.00
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$500	\$0	\$0	\$0	\$0	-\$500	-\$1.00
DISABILITY INSURANCE	\$26	\$35	\$13	\$35	\$35		\$0	\$0.00
SS3-9055-0800-0000								
Total DISA INSURANCE	\$26	\$35	\$13	\$35	\$35	\$0	\$0	
MEDICAL INSURANCE	\$16,537	\$20,000	\$8,216	\$17,000	\$17,000		-\$3,000	-\$0.15
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$16,537	\$20,000	\$8,216	\$17,000	\$17,000	\$0	-\$3,000	-\$0.15
SERIAL BONDS PRINCIPAL	\$164,998	\$162,695	\$162,695	\$169,604	\$169,604		\$6,909	\$0.04
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$18,570	\$15,909	\$14,751	\$13,455	\$13,455		-\$2,454	-\$0.15
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$183,568	\$178,604	\$177,446	\$183,059	\$183,059	\$0	\$4,455	\$0.02
BANK/AGENT CHGS	\$522	\$348	\$348	\$174	\$174		-\$174	-\$0.50
SS3-9903-0000-0000								
Total BANK CHARGES	\$522	\$348	\$348	\$174	\$174	\$0	-\$174	-\$0.50
Total EXPENDITURES	\$288,281	\$300,181	\$240,196	\$305,519	\$305,520	\$0	\$5,339	\$0.02
Revenue Over (Under) Expenditures	\$20,452	\$0	\$7,095	\$0	\$0	\$0	\$0	

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-0532-0000								
REAL PROPERTY TAXES	\$1,147,425	\$1,126,915	\$1,126,915	\$1,126,915	\$1,126,915	\$1,126,915	\$0	0.00%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,650,961	\$1,475,000	\$809,763	\$1,500,000	\$1,500,000	\$1,500,000	\$25,000	1.69%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$71,615	\$116,192	\$116,192	\$112,189	\$112,189	\$112,189	(\$4,003)	-3.45%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$23,705	\$20,000	\$10,664	\$20,000	\$20,000	\$20,000	\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$2,099	\$3,000	\$1,596	\$3,000	\$3,000	\$3,000	\$0	0.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$3,484	\$6,000	\$0	\$5,000	\$5,000	\$5,000	(\$1,000)	-16.67%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$465	\$0	\$3,036	\$0	\$0	\$0	\$0	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$297	\$500	\$33	\$500	\$500	\$500	\$0	0.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$54,921	\$1,000	\$2,210	\$1,000	\$1,000	\$1,000	\$0	0.00%
SW1-1000-2770-0000								
TRANSFER FROM H89 FUNDS	\$0	\$0	\$0	\$100,160	\$100,160	\$100,160	\$100,160	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$15,415	\$18,800	\$5,594	\$8,000	\$8,000	\$8,000	(\$10,800)	-57.45%
SW1-1000-5031-1189								
Total REVENUE	\$2,970,387	\$2,767,407	\$2,076,003	\$2,876,764	\$2,876,764	\$0	\$109,357	3.95%
PRIOR YEAR EXPENSE	\$44,302	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$44,302	\$0	\$0	\$0	\$0	\$0	\$0	
INSURANCE	\$19,388	\$20,500	\$20,492	\$22,000	\$22,000	\$22,000	\$1,500	7.32%
SW1-1910-0400-0000								
Total INSURANCE	\$19,388	\$20,500	\$20,492	\$22,000	\$22,000	\$0	\$1,500	7.32%
WATER ADMIN PERS SERVICES	\$25,676	\$26,117	\$16,889	\$29,140	\$29,140	\$29,140	\$3,023	11.57%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$23,085	\$24,673	\$12,027	\$25,334	\$25,334	\$25,334	\$661	2.68%
SW1-8310-0100-0002								
WATER ADMIN EQUIPMENT	\$98	\$500	\$14,327	\$500	\$500	\$500	\$0	0.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$13,545	\$21,936	\$9,619	\$17,986	\$17,986	\$17,986	(\$3,950)	-18.01%
SW1-8310-0400-0000								

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
WATER ADMIN GAS & ELECTRIC SW1-8310-0400-3500	\$2,436	\$2,800	\$2,021	\$2,800	\$2,800	\$0	\$0	0.00%
Total ADMINISTRATIVE	\$64,840	\$76,026	\$54,883	\$75,760	\$75,760	\$0	(\$266)	-0.35%
SOURCE OF SUPPLY CONTRACTUAL SW1-8320-0400-0000	\$643,397	\$660,000	\$344,019	\$756,755	\$752,155	\$92,155	\$92,155	13.96%
SUPPLY OUT OF DISTRICT SW1-8320-0400-0100	\$1,190	\$3,000	\$734	\$2,500	\$2,500	(\$500)	(\$500)	-16.67%
Total SUPPLY	\$644,587	\$663,000	\$344,753	\$759,255	\$754,655	\$0	\$91,655	13.82%
TRANSMISS & DIST PERSONAL SVC SW1-8340-0100-0000	\$344,064	\$393,307	\$222,301	\$393,714	\$393,714	\$407	\$407	0.10%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	\$871	\$2,500	\$0	\$2,500	\$2,500	\$0	\$0	0.00%
TRANSMIS & DIST EQUIPMENT SW1-8340-0200-0000	\$89,580	\$75,000	\$63,900	\$5,000	\$5,000	(\$70,000)	(\$70,000)	-93.33%
TRANSMIS & DIST CONTRACTUAL SW1-8340-0400-0000	\$57,163	\$89,381	\$43,819	\$80,000	\$80,000	(\$9,381)	(\$9,381)	-10.50%
TRANSMIS & DIST - GASOLINE/DIESEL SW1-8340-0400-3510	\$12,979	\$16,000	\$4,607	\$16,000	\$16,000	\$0	\$0	0.00%
Total TRANSMISS AND DISPOSAL	\$504,657	\$576,188	\$334,627	\$497,214	\$497,214	\$0	(\$78,974)	-13.71%
STATE RETIREMENT SW1-9010-0800-0000	\$51,624	\$54,000	\$0	\$47,000	\$47,000	(\$7,000)	(\$7,000)	-12.96%
Total STATE RETIREMENT	\$51,624	\$54,000	\$0	\$47,000	\$47,000	\$0	(\$7,000)	-12.96%
MEDICARE SW1-9020-0800-0000	\$5,509	\$6,118	\$3,390	\$6,168	\$6,168	\$50	\$50	0.82%
Total MEDICARE	\$5,509	\$6,118	\$3,390	\$6,168	\$6,168	\$0	\$50	0.82%
SOCIAL SECURITY SW1-9030-0800-0000	\$23,556	\$26,160	\$14,496	\$26,372	\$26,372	\$212	\$212	0.81%
Total SOCIAL SECURITY	\$23,556	\$26,160	\$14,496	\$26,372	\$26,372	\$0	\$212	0.81%
WORKER COMPENSATION SW1-9040-0800-0000	\$51,248	\$39,400	\$39,374	\$41,100	\$45,700	\$6,300	\$6,300	15.99%
Total WORKERS COMP	\$51,248	\$39,400	\$39,374	\$41,100	\$45,700	\$0	\$6,300	15.99%
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%

Account Description / Account Number	2019 Actual	2020 Adopted Budget	2020 Actual as of 08/31/20	2021 Department Request	2021 Preliminary Budget	2021 Adopted Budget	Change	% Change
MEDICAL INSURANCE	\$71,773	\$84,000	\$54,618	\$94,000	\$94,000	\$10,000	\$10,000	11.90%
SW1-9060-0800-0000								
Total MEDICAL INSURANCE	\$71,773	\$84,000	\$54,618	\$94,000	\$94,000	\$0	\$10,000	11.90%
UNION WELFARE BENEFITS	\$96,357	\$95,000	\$40,028	\$96,000	\$96,000	\$1,000	\$1,000	1.05%
SW1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$96,357	\$95,000	\$40,028	\$96,000	\$96,000	\$0	\$1,000	1.05%
SERIAL BOND - PRINCIPA	\$397,610	\$406,425	\$406,425	\$371,881	\$371,881	(\$34,544)	(\$34,544)	-8.50%
SW1-9710-0600-0000								
SERIAL BOND - INTEREST	\$179,378	\$169,350	\$101,695	\$160,967	\$160,967	(\$8,383)	(\$8,383)	-4.95%
SW1-9710-0700-0000								
SERIAL BOND - INTEREST	\$18,429	\$116,140	\$4,188	153,947	153,947	\$37,807	\$37,807	32.55%
SW1-9710-0700-0100								
Total DEBT SERVICE	\$595,417	\$691,915	\$512,308	\$686,795	\$686,795	\$0	(\$5,120)	-0.74%
TRANSFER TO CAP PROJ FUND	\$800,000	\$435,000	\$250,000	\$525,000	\$525,000	\$90,000	\$90,000	20.69%
SW1-9950-0900-0000								
Total TRAN TO CAP PROJ	\$800,000	\$435,000	\$250,000	\$525,000	\$525,000	\$0	\$90,000	20.69%
Total EXPENDITURES	\$2,973,258	\$2,767,407	\$1,668,969	\$2,876,764	\$2,876,764	\$0	\$109,357	3.95%
Revenue Over (Under) Expenditures	(\$2,871)	\$0	\$407,034	\$0	\$0	\$0	\$0	

TOWN OF LEWISTON

**Appendix A
Debt Service
2021**

	<u>9710-0600</u>	<u>9710-0700</u>	<u>9903-0000</u>
	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	\$ -	\$ -	\$ -
"DB" Fund			
Drainage '05	<u>\$ 11,300</u>	<u>\$ 1,027.77</u>	<u>-</u>
"SS1" Fund			
WPCC Upgrade	<u>\$ 170,000</u>	<u>\$ 82,625.00</u>	<u>-</u>
"SS2" Fund			
28% Utility Meters	<u>\$ 27,215</u>	<u>\$ 272.15</u>	<u>-</u>
"SS3" Fund			
Miller/Nesbit	\$ 5,000	\$ -	\$ 12.98
Sanborn II	20,000	-	51.91
Sanborn III	25,000	-	59.11
Hewitt/EDNA	20,000	552.10	50.00
Colonial/Wayside	72,800	728.00	
7% Util. Meters	6,804	68.04	
Sanborn Sewer	20,000	12,106.26	
	<u>\$ 169,604</u>	<u>\$ 13,454.40</u>	<u>\$ 174.00</u>
"SW1" Fund			
65% Util. Meters	\$ 63,181	\$ 631.81	\$ -
Refinanced Water Lines	248,700	131,559.76	-
Elm/Annover PRV Pits	60,000	28,775.00	-
	<u>\$ 371,881</u>	<u>\$ 160,966.57</u>	<u>\$ -</u>
"SW1" Fund			
Waterline Project BAN 2020	\$ 525,000	\$ 153,946.18	
	<u>\$ 525,000</u>	<u>\$ 153,946.18</u>	<u>\$ -</u>
TOTAL	<u><u>\$ 1,275,000</u></u>	<u><u>\$ 412,292.07</u></u>	<u><u>\$ 174.00</u></u>

TOWN OF LEWISTON

Appendix B

2021 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2021 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	\$ 5,000	2/15 4/15	\$ 5,000		\$ 12.98
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	\$ 20,000	2/15 4/15	\$ 20,000		\$ 51.91
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	\$ 25,000	2/15 4/15	\$ 25,000		\$ 59.11
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC) (Phase IV EFC)	SS3	\$ 40,000	5/15 4/15 10/15	\$ 20,000	\$ 361.55 190.55	\$ 50.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	\$ 41,600	6/15	\$ 41,600	\$ 416.00	
4.125% 2007-2021, Phase 5, Part B	SS3	\$ 31,200	6/15	\$ 31,200	312.00	
6) Utility Meters (refinanced 2015) originally 4.125% 2007-2021 (Sewer/Water)		\$ 97,200				
	SS2 28%		6/15	\$ 27,215	\$ 272.15	
	SS3 7%		6/15	\$ 6,804	68.04	
	SW1 65%		6/15	\$ 63,181	631.81	
	SS2 28%		12/15			
	SS3 7%		12/15			
	SW1 65%		12/15			
7) VARIOUS (Consolidated) (refinanced 2015) 0700-0000 0700-0100	DB SD/DB SW1 DB SD/DB SW1	\$ 3,965,000	6/15 6/15 6/15 12/15 12/15 12/15	\$ 11,300 \$ 248,700	570.39 67,023.38 - 457.38 64,536.38	
8) VARIOUS Originally 2.25% 2013- 2033	SS1 SS3 SW1 SS1 SS3 SW1	\$ 3,430,000	1/15 1/15 1/15 7/15 7/15 7/15	\$ 170,000 \$ 20,000 \$ 60,000	41,312.50 6,053.13 14,387.50 41,312.50 6,053.13 14,387.50	
9) WATERLINE PROJECT BAN 2020 TOTAL	SW1	<u>\$12,350,000</u> <u>\$20,005,000</u>	8/19	<u>\$ 525,000</u> <u>\$ 1,275,000</u>	<u>\$ 153,946.18</u> <u>\$ 412,292.07</u>	<u>\$ 174.00</u>

ESTIMATED MEDICAL INSURANCE UNIFORM WELFARE BENEFITS AND COMPARISON
 2021 APPENDIX C - 09.21.21 (UNIVERSA changes included)

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined 2021 Budget	2020 Budget	\$ Change	% Change
	Medical	FSA	HRA	2021 Budget	Medical	FSA	HRA	2021 Budget				
A Fund												
Active	\$ -	\$ 1,500	\$ 1,475	\$ 2,975	\$ 88,400	\$ -	\$ 41,600	\$ 130,000	\$ 132,975	\$ 135,743	\$ (2,768)	-2.08%
Retiree	93,517	-	1,500	95,017	-	-	-	78,475	95,017	78,475	16,542	17.41%
Retiree Buyout	2,000	-	-	2,000	-	-	-	2,000	2,000	2,000	-	-
Active Buyout	8,000	-	3,150	11,150	-	-	-	8,650	11,150	8,650	2,500	22.42%
Admin Fees	888	-	-	888	-	-	-	888	888	984	(96)	-10.81%
Compliance Fees	970	-	-	970	-	-	-	970	970	1,148	(178)	(0.18)
Total A Fund	\$ 105,375	\$ 1,500	\$ 6,125	\$ 113,000	\$ 88,400	\$ -	\$ 41,600	\$ 130,000	\$ 243,000	\$ 227,000	\$ 16,000	6.58%
B Fund												
Active	\$ -	\$ 500	\$ 975	\$ 1,475	\$ 58,800	\$ -	\$ 31,200	\$ 90,000	\$ 91,475	\$ 74,575	\$ 16,900	18.47%
Retiree	15,122	-	-	15,122	-	-	-	14,104	15,122	14,104	1,018	6.73%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	650	2,650	-	-	-	2,150	2,650	2,150	500	18.87%
Admin Fees	360	-	-	360	-	-	-	312	360	312	48	13.33%
Compliance Fees	393	-	-	393	-	-	-	359	393	359	34	8.65%
Total B Fund Non Police	\$ 17,875	\$ 500.00	\$ 1,625	\$ 20,000	\$ 58,800	\$ -	\$ 31,200	\$ 90,000	\$ 110,000	\$ 91,500	\$ 18,500	16.82%
B-Police Fund												
Active	\$ -	\$ 1,000	\$ 450	\$ 1,450	\$ 142,600	\$ -	\$ 62,400	\$ 205,000	\$ 206,450	\$ 200,450	\$ 6,000	2.91%
Retiree	25,648	-	4,500	30,148	-	-	-	29,192	30,148	29,192	956	3.17%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	-	2,000	-	-	-	2,000	2,000	2,000	-	0.00%
Admin Fees	192	-	-	192	-	-	-	192	192	192	-	0.00%
Compliance Fees	210	-	-	210	-	-	-	166	210	166	44	20.95%
Total B Fund Police	\$ 28,050	\$ 1,000	\$ 4,950	\$ 34,000	\$ 142,600	\$ -	\$ 62,400	\$ 205,000	\$ 239,000	\$ 232,000	\$ 7,000	2.93%
Total B Fund	\$ 45,925	\$ 1,500	\$ 6,575	\$ 54,000	\$ 201,400	\$ -	\$ 93,600	\$ 295,000	\$ 349,000	\$ 323,500	\$ 25,500	7.31%
DB Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ -	\$ 108,000	\$ 323,000	\$ 323,000	\$ 305,000	\$ 18,000	5.57%
Retiree	83,450	-	14,000	97,450	-	-	-	64,587	97,450	64,587	32,863	33.72%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	288	-	-	288	-	-	-	192	288	192	96	33.33%
Compliance Fees	262	-	-	262	-	-	-	221	262	221	41	15.65%
Total DB Fund	\$ 84,000	\$ -	\$ 14,000	\$ 98,000	\$ 215,000	\$ -	\$ 108,000	\$ 323,000	\$ 421,000	\$ 370,000	\$ 51,000	13.78%

ESTIMATED MEDICAL INSURANCE UT WELFARE BENEFITS AND COMPARISON
2021 APPENDIX C - 09.21.2021 (UNIVERA changes included)

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined			
	Medical	FSA	HRA	2021 Budget	Medical	FSA	HRA	2021 Budget	2021 Budget	2020 Budget	\$ Change	% Change
SS1 Fund												
Active	\$ 90,199	\$ -	\$ 33,100	\$ 123,299	\$ 9,800	\$ -	\$ 5,200	\$ 15,000	\$ 138,299	\$ 126,588	\$ 11,711	8.47%
Retiree	121,241	-	18,500	139,741	-	-	-	-	139,741	129,466	10,275	7.35%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	4,000	-	1,000	5,000	-	-	-	-	5,000	-	5,000	100.00%
Admin Fees	912	-	-	912	-	-	-	-	912	(96)	(96)	-10.53%
Compliance Fees	1,048	-	-	1,048	-	-	-	-	1,048	938	110	10.50%
Total SS1 Fund	\$ 217,400	\$ -	\$ 52,600	\$ 270,000	\$ 9,800	\$ -	\$ 5,200	\$ 15,000	\$ 285,000	\$ 258,000	\$ 27,000	9.47%
SS2 Fund												
Active	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0.00%
Retiree	30,799	-	-	30,799	-	-	-	-	30,799	31,794	(995)	-3.23%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	500	2,500	-	-	-	-	2,500	2,500	-	0.00%
Admin Fees	96	-	-	96	-	-	-	-	96	96	-	-
Compliance Fees	105	-	-	105	-	-	-	-	105	110	(5)	-4.76%
Total SS2 Fund	\$ 33,000	\$ -	\$ 1,000	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000	\$ 35,000	\$ (1,000)	-2.94%
SS3 Fund												
Active	\$ 11,900	\$ 500	\$ 4,500	\$ 16,900	\$ -	\$ -	\$ -	\$ -	\$ 16,900	\$ 16,397	\$ 503	2.98%
Retiree	-	-	-	-	-	-	-	-	-	-	-	-
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	48	-	-	48	-	-	-	-	48	48	-	-
Compliance Fees	52	-	-	52	-	-	-	-	52	55	(3,00)	(0.06)
Total SS3 Fund	\$ 12,000	\$ 500	\$ 4,500	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ 16,500	\$ 500	2.94%
SW1 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 63,600	\$ -	\$ 32,400	\$ 96,000	\$ 96,000	\$ 95,000	\$ 1,000	1.04%
Retiree	82,598	-	9,500	92,098	-	-	-	-	92,098	78,087	14,011	15.21%
Retiree Buyout	1,000	-	500	1,500	-	-	-	-	1,500	1,500	-	0.00%
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	192	-	-	192	-	-	-	-	192	192	-	-
Compliance Fees	210	-	-	210	-	-	-	-	210	221	(11)	(0.05)
Total SW1 Fund	\$ 84,000	\$ -	\$ 10,000	\$ 94,000	\$ 63,600	\$ -	\$ 32,400	\$ 96,000	\$ 190,000	\$ 175,000	\$ 15,000	7.89%
Grand Total	\$ 581,700	\$ 3,500	\$ 94,800	\$ 680,000	\$ 576,200	\$ -	\$ 280,800	\$ 859,000	\$ 1,539,000	\$ 1,405,000	\$ 134,000	8.71%
TOTALS												
Active	\$ 1,005,599	\$ -	\$ 954,253	\$ 954,253	\$ 1,005,599	\$ -	\$ 51,346	\$ 51,346	\$ 1,005,599	\$ 954,253	\$ 51,346	5.11%
Retiree	500,375	-	425,704	425,704	500,375	-	74,671	74,671	500,375	425,704	74,671	14.92%
Retiree Buyout	3,500	-	3,500	3,500	3,500	-	8,000	8,000	3,500	3,500	-	0.00%
Active Buyout	23,300	-	15,300	15,300	23,300	-	8,000	8,000	23,300	15,300	8,000	34.33%
Admin Fees	2,976	-	3,024	3,024	2,976	-	(48)	(48)	2,976	3,024	(48)	-1.61%
Compliance Fees	3,250	-	3,218	3,218	3,250	-	32	32	3,250	3,218	32	0.98%
Grand Total	\$ 1,539,000	\$ -	\$ 1,405,000	\$ 1,405,000	\$ 1,539,000	\$ -	\$ 134,000	\$ 134,000	\$ 1,539,000	\$ 1,405,000	\$ 134,000	8.71%

TOWN OF LEWISTON

Appendix D

**2021 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$72,989
Town Clerk	\$63,606
Supervisor	\$43,583 *
*The annual salary for the Supervisor position is \$43,583 but Supervisor Broderick currently only accepts an annual salary of \$35,000 with a salary waiver equal to \$8,583.	
Town Justices (2)	\$28,495
Council Members (4)	\$14,410

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
January	\$ 239,337	\$ 259,820	\$ 240,059	\$ 247,833	\$ 268,006	\$ 274,790	\$ 262,285	\$ 278,893	\$ 302,927	\$ 296,384	\$ 286,535	\$ 283,370	\$ 278,794	\$ 316,232
February	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487	245,988	245,392	248,664	244,276	261,051
March	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873	315,271	328,306	320,258	330,248	347,221
April	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282	273,471	264,525	270,962	282,977	192,155
May	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,196	267,992	276,290	312,242	214,529
June	305,459	280,688	351,989	350,240	374,214	357,957	406,815	386,225	358,595	368,207	341,441	390,123	385,502	392,593
Sub-Total	1,424,667	1,514,557	1,566,159	1,577,904	1,636,611	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927	1,734,191	1,789,668	1,832,040	1,723,781
July	225,258	288,075	204,850	238,137	249,940	288,327	294,211	301,304	297,856	295,209	284,284	293,866	303,241	282,409
August	218,113	227,910	212,933	236,806	243,518	270,070	289,486	289,845	295,838	284,131	261,378	280,632	322,534	294,075
September	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964	366,590	352,829	414,459	409,599	505,824
October	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	290,195	270,011	268,646	289,970	305,199	-
November	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	294,728	268,873	272,698	279,168	279,503	-
December	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	319,997	341,644	341,873	459,198	430,014	-
Total	2,908,245	3,077,088	3,064,044	3,166,611	3,390,353	3,522,817	3,631,660	3,691,629	3,651,863	3,593,385	3,515,897	3,806,962	3,882,130	2,806,088
% Change	1.09%	5.48%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-1.09%	-1.63%	-2.20%	7.65%	1.94%	-38.35%

Average Grow Rate 2003 to 2020

B Fund	\$ 1,172,000	\$ 1,215,000	\$ 1,173,485	\$ 1,316,882	\$ 1,592,782	\$ 1,606,500	\$ 1,606,500	\$ 1,764,000	\$ 1,764,000	\$ 1,919,000	\$ 2,037,600	\$ 2,009,300	\$ 1,824,668	\$ 1,772,605
DB Fund	1,335,000	1,373,035	1,551,420	1,550,970	1,544,983	1,593,500	1,750,000	1,836,000	1,836,000	1,881,000	1,562,400	1,540,700	1,675,332	1,792,395
SD Fund	248,000	211,965	262,095	232,148										
Total Budgeted	\$ 2,755,000	\$ 2,800,000	\$ 2,987,000	\$ 3,100,000	\$ 3,137,765	\$ 3,200,000	\$ 3,356,500	\$ 3,600,000	\$ 3,600,000	\$ 3,800,000	\$ 3,600,000	\$ 3,550,000	\$ 3,500,000	\$ 3,565,000
% Change	2.99%	1.63%	6.68%	3.76%	1.22%	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%	-1.39%	-1.41%	1.86%
Over/(Under) Budget	\$ 153,245	\$ 277,088	\$ 77,044	\$ 66,611	\$ 252,588	\$ 322,817	\$ 275,160	\$ 91,629	\$ 51,863	\$ (206,615)	\$ (84,103)	\$ 256,962	\$ 382,130	\$ (758,912)
% Difference	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	1.44%	-5.44%	-2.34%	7.24%	10.92%	-21.29%

TOWN OF WILMINGTON
 Estimated Retirement Fund Comparison 2021
 Appendix F

09/28/2020

FUND	2018		2019		2020		2020		2021		% CHANGE	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	IN BUDGET	CHANGE	% CHANGE
A Fund	\$ 143,000	\$ 136,477	\$ 137,000	\$ 134,223	\$ 140,000	\$ 132,868	\$ 201,000	\$ 201,000	\$ 201,000	\$ 61,000		45%
B Fund	\$ 50,000	\$ 47,242	\$ 48,000	\$ 46,462	\$ 49,000	\$ 45,993	\$ 62,000	\$ 62,000	\$ 62,000	\$ 13,000		27%
B Fund Police	\$ 184,000	\$ 168,300	\$ 184,000	\$ 171,409	\$ 198,000	\$ 187,672	\$ 250,000	\$ 250,000	\$ 250,000	\$ 52,000		28%
B Fund Totals	\$ 234,000	\$ 215,542	\$ 232,000	\$ 217,871	\$ 247,000	\$ 233,665	\$ 312,000	\$ 312,000	\$ 312,000	\$ 61,000		45%
DB Fund	\$ 154,478	\$ 146,976	\$ 148,000	\$ 144,548	\$ 150,000	\$ 143,089	\$ 132,000	\$ 132,000	\$ 132,000	\$ -18,000		-12%
SS1 Fund	\$ 116,000	\$ 110,232	\$ 111,000	\$ 108,411	\$ 113,000	\$ 107,317	\$ 116,000	\$ 116,000	\$ 116,000	\$ 3,000		3%
SS2 Fund	\$ 28,000	\$ 26,246	\$ 27,000	\$ 25,812	\$ 27,000	\$ 25,552	\$ 16,000	\$ 16,000	\$ 16,000	\$ -11,000		-41%
SS3 Fund	\$ 6,000	\$ 5,249	\$ 6,000	\$ 5,162	\$ 6,000	\$ 5,110	\$ 8,000	\$ 8,000	\$ 8,000	\$ 2,000		33%
SW1 Fund	\$ 55,000	\$ 52,491	\$ 53,000	\$ 51,624	\$ 54,000	\$ 51,103	\$ 47,000	\$ 47,000	\$ 47,000	\$ -7,000		-13%
Total	\$ 736,478	\$ 693,213	\$ 714,000	\$ 687,651	\$ 737,000	\$ 698,704	\$ 832,000	\$ 832,000	\$ 832,000	\$ 95,000		13%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2021 Budget

Fund	Description	Cash Balance			Cash Balance 08/31/2020
		12/31/2019	2020 Increases	2020 Decreases	
H21	Sanborn Improvements	542.00	-	-	542.00
H23	Lewiston Town Park	149,623.85	500,000.00	(519,305.33)	130,318.52
H25	Sanborn Sewer Extension	(123,871.75)	124,242.75	(371.00)	-
H27	Dickersonville Cemetary	10,596.61	2,500.00	(27.99)	13,068.62
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	761,437.10	166.19	(214,491.67)	547,111.62
H34	Toohey Park	3,086.00	-	-	3,086.00
H39	PR Records Management	31,469.70	-	(26,924.94)	4,544.76
H40	Battle of Queenston	31.56	-	-	31.56
H51	Mohawk Trail Pathway	9,520.12	-	(2,659.00)	6,861.12
H53	Colonial Village Playground	629.00	-	-	629.00
H54	Swann Road Culvert	5,160.00	-	-	5,160.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H61	Recreational Development	247,729.41	-	(26,354.00)	221,375.41
H63	PIP	66,382.72	94,611.00	(2,604.00)	158,389.72
H67	JCAP	-	8,250.00	(3,325.00)	4,925.00
H89	Waterline Project	432,701.74	12,700,160.00	(602,589.25)	12,530,272.49
H97	NYPA Funds Annual Payment	170,492.60	2,850,000.00	(2,422,805.56)	597,687.04
H98	Town HYDRO Funds	353,662.03	131,660.25	(192,957.73)	292,364.55
H99	NYPA Settlement	89,436.10	-	(33,215.00)	56,221.10
Total		\$ 2,232,616.03	\$ 16,411,590.19	\$ (4,047,630.47)	\$ 14,596,575.75

TOWN OF LEWISTON

Appendix H

2021 FUND TRANSFERS

Account	Ice Rink Proceeds Fund (H49)	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Water Line Project Funds H89	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$	48,150			\$ 48,150
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$	177,000	\$ -		\$ 177,000
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$	86,000	\$ 486,200		\$ 572,200
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$	75,000	\$ -		\$ 75,000
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	\$	15,000	\$ -		\$ 15,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	\$	2,500	\$ -		\$ 2,500
TRANSFER FROM OTHER FUND SW1-1000-5031-0000				\$ 100,160	\$ 100,160
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	\$	8,000	\$ -		\$ 8,000
	\$ -	\$ 411,650	\$ 486,200	\$ 100,160	\$ 998,010

APPENDIX I

Equalized Total Assessed Value 4,461,252,705

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	40,725,763	0.91
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	2,434,865,424	54.58
13100	CO - GENERALLY	RPTL 406(1)	2	2,186,441	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	21,416,102	0.48
13510	TOWN - CEMETERY LAND	RPTL 446	2	95,085	0.00
13650	VG - GENERALLY	RPTL 406(1)	11	7,282,373	0.16
13800	SCHOOL DISTRICT	RPTL 408	10	254,160,339	5.70
14100	USA - GENERALLY	RPTL 400(1)	4	38,322,034	0.86
14110	USA - SPECIFIED USES	STATE L 54	1	1,067,797	0.02
14300	INDIAN RESERVATION	RPTL 454	1	16,101,695	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	762,712	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	3,384,576	0.08
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	22	17,667,627	0.40
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	10,677,966	0.24
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	6	2,169,492	0.05
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	26,111,453	0.59
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	3,061,864	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	174,751	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,097,458	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	6,421,525	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	5,014,407	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	5,381,356	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	41,525,424	0.93
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	1,576,271	0.04
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	7	25,771	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	22	900,756	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	105	1,315,920	0.03

Equalized Total Assessed Value 4,461,252,705

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	49	617,898	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	334	4,209,737	0.09
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	70	1,471,186	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	42	882,712	0.02
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	235	4,928,559	0.11
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	39	1,378,542	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	44	1,590,805	0.04
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	73	2,554,492	0.06
41400	CLERGY	RPTL 460	3	7,627	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	67,797	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	90	2,782,263	0.06
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	25,507	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	84,237	0.00
Total Exemptions Exclusive of System Exemptions:				1,248	66.44
Total System Exemptions:				0	0.00
Totals:				2,964,093,742	66.44

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: _____

RECEIVED
 AUG 25 2020