

Town of Lewiston

Adopted Budget

2023

Submitted 11/14/2022

2023 Adopted Budget

Changes made after Preliminary Budget was submitted 10/24/2022

- Increase revenue account #A00-1000-5031-1189 "Transfer From Other Funds-H98 Hydro Funds" by \$1,200 (from \$88,250 to \$89,450) due to changes in electricity expenses.
- Increase expense account #A00-7310-0400-3500 "Recreation Gas & Electric" by \$1,200 (from \$0 to \$1,200) due to changes in electricity expenses.

**Town of Lewiston
2023 Adopted Budget
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**TOWN OF LEWISTON
2023 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/14/2022**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,851,291	\$2,233,422	\$5,050	\$612,819
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,593,844	\$3,451,270	\$142,574	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,800,761	\$3,543,923	\$0	\$256,838
SS1	WATER POLLUTION CONTROL CENTER	\$2,403,106	\$2,403,106	\$0	\$0
SUBTOTAL		\$12,649,002	\$11,631,721	\$147,624	\$869,657
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,532,733	\$7,862	\$0	\$1,524,871
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$397,500	\$200	\$0	\$397,300
SS2	LEWISTON MSIA	\$1,784,276	\$1,332,660	\$230,000	\$221,616
SS3	LEWISTON SOUTH SEWER IA	\$172,138	\$93,308	\$0	\$78,830
SW1	LEWISTON WATER IMPROVEMENT	\$2,698,095	\$1,718,562	\$0	\$979,533
SUBTOTAL		\$6,605,092	\$3,152,592	\$230,000	\$3,222,500
TOTAL		\$19,254,094	\$14,784,313	\$377,624	\$4,092,157
ASSESSSED VAL.		VILLAGE \$	160,147,841		
		TOWN O/S VILLAGE \$	728,808,213		
		TOTAL	<u>\$888,956,054</u>		

**TOWN OF LEWISTON
2022 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/08/2021**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,765,723	\$2,102,248	\$25,410	\$638,065
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,274,610	\$3,165,399	\$109,211	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,301,503	\$2,997,733	\$0	\$303,770
SS1	WATER POLLUTION CONTROL CENTER	\$2,332,173	\$2,332,173	\$0	\$0
SUBTOTAL		\$11,674,009	\$10,597,553	\$134,621	\$941,835

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,504,810	\$2,643	\$0	\$1,502,167
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$340,000	\$200	\$0	\$339,800
SS2	LEWISTON MSIA	\$1,753,297	\$1,422,196	\$110,000	\$221,101
SS3	LEWISTON SOUTH SEWER IA	\$173,365	\$94,326	\$0	\$79,039
SW1	LEWISTON WATER IMPROVEMENT	\$2,747,205	\$1,806,802	\$0	\$940,403
SUBTOTAL		\$6,535,026	\$3,326,166	\$110,000	\$3,098,860
TOTAL		\$18,209,035	\$13,923,719	\$244,621	\$4,040,695

ASSESSED VAL.

VILLAGE	\$159,071,043
TOWN O/S VILLAGE	\$728,672,823
TOTAL	\$887,743,866

**TOWN OF LEWISTON
2023 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/24/2022**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,850,091	\$2,232,222	\$5,050	\$612,819
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,593,844	\$3,451,270	\$142,574	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,800,761	\$3,543,923	\$0	\$256,838
SS1	WATER POLLUTION CONTROL CENTER	\$2,403,106	\$2,403,106	\$0	\$0
SUBTOTAL		\$12,647,802	\$11,630,521	\$147,624	\$869,657

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,532,733	\$7,862	\$0	\$1,524,871
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
JR	REFUSE-LEWISTON O/S VILLAGE	\$397,500	\$200	\$0	\$397,300
SS2	LEWISTON MSIA	\$1,784,276	\$1,332,660	\$230,000	\$221,616
SS3	LEWISTON SOUTH SEWER IA	\$172,138	\$93,308	\$0	\$78,830
SW1	LEWISTON WATER IMPROVEMENT	\$2,698,095	\$1,718,562	\$0	\$979,533
SUBTOTAL		\$6,605,092	\$3,152,592	\$230,000	\$3,222,500

TOTAL	\$19,252,894	\$14,783,113	\$377,624	\$4,092,157
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ASSESSED VAL.	VILLAGE	\$	160,147,841
	TOWN O/S VILLAGE	\$	728,808,213
	TOTAL		<u>\$888,956,054</u>

**TOWN OF LEWISTON
2023 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 9/26/2022**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,850,091	\$2,232,222	\$5,050	\$612,819
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,610,334	\$3,467,760	\$142,574	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,784,271	\$3,527,433	\$0	\$256,838
SS1	WATER POLLUTION CONTROL CENTER	\$2,448,106	\$2,448,106	\$0	\$0
SUBTOTAL		\$12,692,802	\$11,675,521	\$147,624	\$869,657

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,531,633	\$2,862	\$0	\$1,528,771
SL	LEWISTON HEIGHTS GAS	\$13,000	\$0	\$0	\$13,000
3R	REFUSE-LEWISTON O/S VILLAGE	\$397,500	\$200	\$0	\$397,300
SS2	LEWISTON MSIA	\$1,553,451	\$1,332,660	\$0	\$220,791
SS3	LEWISTON SOUTH SEWER IA	\$152,138	\$73,308	\$0	\$78,830
SW1	LEWISTON WATER IMPROVEMENT	\$2,633,095	\$1,653,562	\$0	\$979,533
SUBTOTAL		\$6,286,167	\$3,062,592	\$0	\$3,223,575

TOTAL	\$18,978,969	\$14,738,113	\$147,624	\$4,093,232
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ASSESSED VAL.	VILLAGE	\$	160,147,841
	TOWN O/S VILLAGE	\$	728,808,213
	TOTAL		\$888,956,054

**TOWN OF LEWISTON
2023 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,869,569	\$2,195,872	\$5,050	\$668,647
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,600,044	\$3,457,470	\$142,574	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,800,761	\$3,543,923	\$0	\$256,838
SS1	WATER POLLUTION CONTROL CENTER	\$2,403,106	\$2,403,106	\$0	\$0
SUBTOTAL		\$12,673,480	\$11,600,371	\$147,624	\$925,485
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,532,733	\$7,862	\$0	\$1,524,871
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAC	\$397,500	\$200	\$0	\$397,300
SS2	LEWISTON MSIA	\$1,784,276	\$1,332,660	\$230,000	\$221,616
SS3	LEWISTON SOUTH SEWER IA	\$172,138	\$93,308	\$0	\$78,830
SW1	LEWISTON WATER IMPROVEMENT	\$2,698,095	\$1,718,562	\$0	\$979,533
SUBTOTAL		\$6,605,092	\$3,152,592	\$230,000	\$3,222,500
TOTAL		\$19,278,572	\$14,752,963	\$377,624	\$4,147,985
ASSESSSED VAL.		VILLAGE \$	160,147,841		
		TOWN O/S VILLAGE \$	728,808,213		
		TOTAL	<u>\$888,956,054</u>		

**TOWN OF LEWISTON
2023 TAX LEVY
ADOPTED BUDGET
SUBMITTED 11/14/2022**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		888,956,054	0.6894	\$612,819	\$612,819
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	728,808,213	0.3524	\$256,838	\$256,838
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	743,450,322	2.0511	1,524,871	\$1,524,871
LEWISTON HEIGHTS GAS	SL	GS-241	40	375.0000	15,000	\$15,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,734	83.9248	397,300	397,300
LEWISTON MSIA	SS2	SD-243	688,079,831	0.1005	69,185	
LEWISTON MSIA	SS2	SD-243 P/U	4,246	35.9000	152,431	\$221,616
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,301,984	0.8675	73,998	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	\$78,830
LEWISTON WATER IMPROVEMENT	SW1	WD-240	961,025,570	1.0193	979,533	<u>\$979,533</u>
						<u>\$4,092,157</u>

ASSESSED VALUATION	VILLAGE	\$	160,147,841
	TOWN O/S V	\$	728,808,213
	TOTAL	\$	888,956,054

**TOWN OF LEWISTON
2023 TAX LEVY COMPARISON
ADOPTED BUDGET
SUBMITTED 11/14/2022**

		2021	2022	2023	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$731,922	\$638,065	\$612,819	-3.9567%
	Rate AV	0.8286	0.7187	0.6894	-4.08%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$304,350	\$303,770	\$256,838	-15.4498%
	Rate AV	0.4197	0.4169	0.3524	-15.47%
<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		\$1,488,383	\$1,502,167	\$1,524,871	1.5114%
	Rate AV	\$2.0150	\$2.0225	\$2.0511	1.41%
SL - LEWISTON HEIGHTS GAS		\$11,000	\$11,000	\$15,000	36.3636%
	Flat Rate	\$275.0000	\$275.0000	\$375.0000	36.36%
SR - REFUSE - LEWISTON O/S VILLAGE		\$340,314	\$339,800	\$397,300	16.9217%
	Flat Rate	\$71.8720	\$71.7786	\$83.9248	16.92%
SS2 - LEWISTON MSIA		\$220,471	\$221,101	\$221,616	0.2329%
	Rate AV	\$0.0992	\$0.0998	\$0.1005	0.75%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$209,365	\$79,039	\$78,830	-0.2644%
	Rate AV	\$2.3954	\$0.8703	\$0.8675	-0.32%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$1,126,915	\$940,403	\$979,533	4.1610%
	Rate AV	\$1.1833	\$0.9832	\$1.0193	3.67%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$25,410	\$0	\$5,050	\$5,050	\$5,050	(\$20,360)	-80.13%
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$731,459	\$638,065	\$638,065	\$668,647	\$612,819	\$612,819	(\$25,246)	-3.96%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$4,274	\$4,352	\$79,371	\$28,615	\$28,615	\$28,615	\$24,263	557.51%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$14,159	\$13,000	\$14,827	\$14,000	\$14,000	\$14,000	\$1,000	7.69%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$970,610	\$990,000	\$516,472	\$1,035,000	\$1,035,000	\$1,035,000	\$45,000	4.55%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00%
A00-1000-1170-0101								
MODERN (RECREATION)	\$109,485	\$110,000	\$58,118	\$115,000	\$115,000	\$115,000	\$5,000	4.55%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$140	\$200	\$105	\$100	\$100	\$100	(\$100)	-50.00%
A00-1000-1232-0000								
TAX FEE-WATERSEWER RE-LEVY ASSESSMENT	\$41,400	\$32,100	\$32,100	\$31,700	\$31,700	\$31,700	(\$400)	-1.25%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$2	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$4,616	\$2,000	\$2,242	\$4,000	\$4,000	\$4,000	\$2,000	100.00%
A00-1000-1255-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$175	\$300	\$150	\$200	\$200	\$200	(\$100)	-33.33%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$30	\$30	\$10	\$30	\$30	\$30	\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,694	\$1,500	\$1,594	\$1,500	\$1,500	\$1,500	\$0	0.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$816	\$1,000	\$1,021	\$1,000	\$1,000	\$1,000	\$0	0.00%
A00-1000-1972-0300								
RECREATION CHARGES	\$14,584	\$18,700	\$16,024	\$41,300	\$41,300	\$41,300	\$22,600	120.86%
A00-1000-2001-0000								
RECREATION SPECIAL EVENTS	\$8,105	\$10,000	\$0	\$0	\$0	\$0	(\$10,000)	-100.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$3,214	\$5,000	\$2,227	\$4,358	\$4,358	\$4,358	(\$642)	-12.84%
A00-1000-2020-0000								
ICE RINK REVENUE	\$51,440	\$0	\$1,542	\$0	\$0	\$0	\$0	N/A
A00-1000-2025-4403								
SALE OF TRAFFIC SIGNS	\$1,798	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2189-0000								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$943	\$0	\$79	\$0	\$0	\$0	\$0	N/A
A00-1000-2401-0000								
BINGO LICENSES	\$19	\$0	\$1,238	\$1,800	\$1,800	\$1,800	\$1,800	N/A
A00-1000-2540-0000								
DOG LICENSES	\$10,955	\$14,000	\$5,661	\$10,000	\$10,000	\$10,000	(\$4,000)	-28.57%
A00-1000-2544-0000								
OTHER LICENSES	\$100	\$300	\$200	\$100	\$100	\$100	(\$200)	-66.67%
A00-1000-2545-0000								

Account Description	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
FINES & FORFEITED BAIL	\$264,075	\$280,000	\$112,582	\$260,000	\$260,000	\$260,000	(\$20,000)	-7.14%
A00-1000-2610-0000	\$0	\$0	\$510	\$0	\$0	\$0	\$0	N/A
SALE OF SCRAP & EXCESS MATERIALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2650-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE RECOVERIES	\$50	\$0	\$100	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000	\$85,269	\$68,216	\$0	\$85,269	\$85,269	\$85,269	\$17,053	25.00%
GIFTS & DONATIONS - SENIOR CENTER	\$498	\$0	\$419	\$0	\$0	\$0	\$0	N/A
A00-1000-2705-7630	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
NYS AIM RELATED PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2750-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
MISCELLANEOUS REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMIN FEE - POWER ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER FROM OTHER FUNDS -	\$50,104	\$41,550	\$28,698	\$51,900	\$88,250	\$89,450	\$47,900	115.28%
A00-1000-5031-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-5031-1189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER FROM OTHER FUNDS - H-49 ICE RINK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-5031-4403	\$2,885,011	\$2,765,723	\$2,020,854	\$2,869,569	\$2,850,091	\$2,851,291	\$85,568	3.09%
Total REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-0000-0523-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
COUNCIL PEOPLE (4)	\$57,639	\$58,793	\$38,441	\$60,262	\$60,262	\$60,262	\$1,469	2.50%
A00-1010-0100-0000	\$590	\$5,000	\$23	\$8,500	\$8,500	\$8,500	\$3,500	70.00%
TOWN BOARD CONTRACTUAL	\$59,229	\$63,793	\$38,464	\$68,762	\$68,762	\$68,762	\$4,969	7.79%
A00-1010-0400-0000	\$152,421	\$161,792	\$102,761	\$166,065	\$166,065	\$166,065	\$4,273	2.64%
JUSTICES(2) & CLERKS(2)	\$9,368	\$18,700	\$7,156	\$18,700	\$18,700	\$18,700	\$0	0.00%
A00-1110-0100-0000	\$43,572	\$44,448	\$28,959	\$45,328	\$45,328	\$45,328	\$880	1.98%
COURT SECURITY	\$1,393	\$2,200	\$0	\$200	\$200	\$200	(\$2,000)	-90.91%
A00-1110-0100-0101	\$11,712	\$17,625	\$7,886	\$16,417	\$16,417	\$16,417	(\$1,208)	-6.85%
JUSTICE EQUIPMENT	\$218,465	\$244,765	\$146,762	\$246,710	\$246,710	\$246,710	\$1,945	0.79%
A00-1110-0200-0000	\$18,762	\$19,137	\$12,513	\$19,615	\$19,615	\$19,615	\$478	2.50%
JUSTICE CONTRACTUAL	\$954	\$2,500	\$402	\$2,500	\$2,500	\$2,500	\$0	0.00%
A00-1110-0400-0000	\$19,716	\$21,637	\$12,915	\$22,115	\$22,115	\$22,115	\$478	2.21%
Total TOWN JUSTICE	\$91,825	\$102,246	\$79,626	\$106,895	\$106,895	\$106,895	\$4,649	4.55%
PROSECUTOR								
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL								
A00-1165-0400-0000								
Total PROSECUTOR								
SUPERVISOR PERSONAL SERVICES								
A00-1220-0100-0000								

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
WAIVER OF SALARY	\$0	(\$9,445)	\$0	(\$10,567)	(\$10,567)	(\$10,567)	(\$1,122)	11.88%
A00-1220-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$31,815)	(\$32,026)	(\$20,936)	(\$34,086)	(\$34,086)	(\$34,086)	(\$2,060)	6.43%
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$2,395	\$1,200	\$934	\$1,800	\$1,800	\$1,800	\$600	50.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$4,635	\$8,260	\$2,203	\$8,380	\$8,380	\$8,380	\$120	1.45%
A00-1220-0400-0000								
PROFESSIONAL REPORT FEES	\$5,212	\$4,750	\$12,386	\$7,700	\$7,700	\$7,700	\$2,950	62.11%
A00-1220-0401-0000								
Total SUPERVISOR	\$72,251	\$74,985	\$74,213	\$80,122	\$80,122	\$80,122	\$5,137	6.85%
BUDGET OFFICER	\$64,946	\$66,245	\$43,314	\$69,902	\$69,902	\$69,902	\$3,657	5.52%
A00-1310-0100-0000								
JR ACCOUNTANT	\$15,545	\$21,000	\$12,721	\$21,500	\$21,500	\$21,500	\$500	2.38%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$64,392)	(\$69,638)	(\$44,828)	(\$72,988)	(\$72,988)	(\$72,988)	(\$3,350)	4.81%
A00-1310-0100-0002								
BUDGET OFFICER EQUIPMENT	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRACTUAL	\$1,787	\$2,450	\$65	\$1,950	\$1,950	\$1,950	(\$500)	-20.41%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$19,235	\$20,057	\$11,272	\$20,364	\$20,364	\$20,364	\$307	1.53%
AUDITOR	\$21,215	\$24,073	\$21,640	\$24,514	\$24,514	\$24,514	\$441	1.83%
A00-1320-0400-0000								
Total INDEPENDENT AUDITING	\$21,215	\$24,073	\$21,640	\$24,514	\$24,514	\$24,514	\$441	1.83%
ASSESSOR PERSONAL SERVICES	\$82,895	\$94,165	\$61,079	\$102,657	\$102,657	\$102,657	\$8,492	9.02%
A00-1355-0100-0000								
ASSESSOR EQUIPMENT	\$4,149	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$13,972	\$13,485	\$7,321	\$12,180	\$12,180	\$12,180	(\$1,305)	-9.68%
A00-1355-0400-0000								
ASSESSOR GASOLINE/DIESEL FUEL	\$38	\$50	\$75	\$100	\$100	\$100	\$50	100.00%
A00-1355-0400-3510								
Total ASSESSOR	\$111,055	\$107,700	\$68,474	\$114,937	\$114,937	\$114,937	\$7,237	6.72%
TOWN CLERK PERSONAL SERVICES	\$148,469	\$150,584	\$100,146	\$154,603	\$154,603	\$154,603	\$4,019	2.67%
A00-1410-0100-0000								
OUT OF DEPT/PERS SERVICE	\$62	\$176	\$0	\$100	\$100	\$100	(\$76)	-43.18%
A00-1410-0100-0100								
TOWN CLERK EQUIPMENT	\$659	\$1,350	\$1,020	\$1,350	\$1,350	\$1,350	\$0	0.00%
A00-1410-0200-0000								
TOWN CLERK CONTRACTUAL	\$10,621	\$15,047	\$2,497	\$13,302	\$13,302	\$13,302	(\$1,745)	-11.60%
A00-1410-0400-0000								
Total TOWN CLERK	\$159,811	\$167,157	\$103,663	\$169,355	\$169,355	\$169,355	\$2,198	1.31%
ATTORNEY PERSONAL SERV	\$36,750	\$39,780	\$26,010	\$40,775	\$40,775	\$40,775	\$995	2.50%
A00-1420-0100-0000								
ATTORNEY CONTRACTUAL & LITIGATION	\$28,951	\$68,000	\$38,579	\$58,760	\$58,760	\$58,760	(\$9,240)	-13.59%
A00-1420-0400-0000								

Account Description	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
NIAGARA POWER COALITION	\$5,276	\$4,875	\$4,875	\$4,662	\$4,662	\$4,662	(\$213)	-4.37%
A00-1420-0400-0200								
Total ATTORNEY	\$70,977	\$112,655	\$69,464	\$104,197	\$104,197	\$104,197	(\$8,458)	-7.51%
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$25,500	\$26,010	\$17,007	\$26,531	\$26,531	\$26,531	\$521	2.00%
ENGINEER EQUIPMENT	\$190	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$702	\$1,400	\$304	\$1,150	\$1,150	\$1,150	(\$250)	-17.86%
A00-1440-0400-0000								
Total ENGINEERING	\$26,392	\$27,410	\$17,311	\$27,681	\$27,681	\$27,681	\$271	0.99%
ELECTION INSPECTORS								
A00-1450-0100-0000	\$0	\$0	\$0	\$239	\$239	\$239	\$239	N/A
ELECTION CONTRACTUAL	\$196	\$360	\$101	\$520	\$520	\$520	\$160	44.44%
A00-1450-0400-0000								
Total ELECTIONS	\$196	\$360	\$101	\$759	\$759	\$759	\$399	110.83%
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$38,153	\$40,398	\$26,388	\$39,437	\$39,437	\$39,437	(\$961)	-2.38%
BUILDINGS EQUIPMENT	\$28,176	\$500	\$7,904	\$500	\$500	\$500	\$0	0.00%
A00-1620-0200-0000								
BUILDINGS CONTRACTUAL	\$36,650	\$45,020	\$29,976	\$46,695	\$46,695	\$46,695	\$1,675	3.72%
A00-1620-0400-0000								
BUILDINGS GAS & ELECTRIC	\$16,388	\$16,000	\$10,744	\$21,600	\$21,600	\$21,600	\$5,600	35.00%
A00-1620-0400-3500								
BUILDINGS GASOLINE/DIESEL FUEL	\$626	\$700	\$458	\$800	\$800	\$800	\$100	14.29%
A00-1620-0400-3510								
COPY MACHINE/LEASE PAY	\$5,869	\$7,000	\$4,220	\$7,000	\$7,000	\$7,000	\$0	0.00%
A00-1620-0401-0000								
Total BUILDINGS	\$125,862	\$109,618	\$79,690	\$116,032	\$116,032	\$116,032	\$6,414	5.85%
INSURANCE								
A00-1910-0400-0000	\$28,836	\$30,600	\$30,000	\$33,000	\$33,000	\$33,000	\$2,400	7.84%
Total INSURANCE	\$28,836	\$30,600	\$30,000	\$33,000	\$33,000	\$33,000	\$2,400	7.84%
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,500	\$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	\$1,500	\$0	0.00%
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$4,738	\$5,000	\$4,339	\$5,000	\$5,000	\$5,000	\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$4,738	\$5,000	\$4,339	\$5,000	\$5,000	\$5,000	\$0	0.00%
OTHER GENERAL GOVT SUPPORT								
A00-1989-0400-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total OTHER GENERAL GOVT SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$50,859	\$0	\$0	\$0	\$0	(\$50,859)	-100.00%
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$50,859	\$0	\$0	\$0	\$0	(\$50,859)	-100.00%
TRAFFIC CONTROL- CONTRACTUAL	\$13,224	\$18,000	\$4,520	\$18,000	\$18,000	\$18,000	\$0	0.00%
A00-3310-0400-0000								
Total TRAFFIC CONTROL	\$13,224	\$18,000	\$4,520	\$18,000	\$18,000	\$18,000	\$0	0.00%
DOG CONTROL OFFICER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-3510-0100-0000								
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$0	\$697	\$0	\$711	\$711	\$711	\$14	2.01%
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$193	\$600	\$0	\$600	\$600	\$600	\$0	0.00%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$14,779	\$17,987	\$7,819	\$17,550	\$17,550	\$17,550	(\$437)	-2.43%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$234	\$300	\$212	\$400	\$400	\$400	\$100	33.33%
A00-3510-0400-3510								
Total DOG CONTROL	\$15,206	\$19,584	\$8,031	\$19,261	\$19,261	\$19,261	(\$323)	-1.65%
BOARD OF HEALTH (NIACAP)	\$2,880	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
A00-4010-0400-0000								
Total PUBLIC HEALTH	\$2,880	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$126,506	\$131,474	\$84,282	\$126,266	\$126,266	\$126,266	(\$5,208)	-3.96%
A00-5010-0100-0000								
HIGHWAY ADMIN EQUIPMENT	\$1,165	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-5010-0200-0000								
HIGHWAY ADMIN CONTRACTUAL	\$3,204	\$7,000	\$6,889	\$11,720	\$11,720	\$11,720	\$4,720	67.43%
A00-5010-0400-0000								
Total SUPERINTENDENT OF HIGHWAYS	\$130,876	\$138,474	\$91,171	\$137,986	\$137,986	\$137,986	(\$488)	-0.35%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$14,196	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$33,858	\$43,550	\$17,447	\$39,560	\$39,560	\$39,560	(\$3,990)	-9.16%
A00-5132-0400-0000								
TOWN GARAGE- GAS & ELECTRIC	\$14,429	\$16,000	\$13,044	\$19,000	\$19,000	\$19,000	\$3,000	18.75%
A00-5132-0400-3500								
Total TOWN GARAGE	\$62,483	\$59,550	\$30,492	\$58,560	\$58,560	\$58,560	(\$990)	-1.66%
HIGHWAY BRUSH CONTRACTUAL	\$29,000	\$90,000	\$0	\$50,000	\$50,000	\$50,000	(\$40,000)	-44.44%
A00-5140-0400-0000								
Total BRUSH	\$29,000	\$90,000	\$0	\$50,000	\$50,000	\$50,000	(\$40,000)	-44.44%
AMERICAN LEGION-SANBORN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-6510-0423-0000								
VFW	\$480	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
A00-6510-0424-0000								
Total VETERANS SERVICES	\$480	\$600	\$600	\$600	\$600	\$600	\$0	0.00%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
RECREATION PERSONAL SERVICES								
A00-7020-0100-0000	\$49,587	\$61,952	\$36,840	\$68,728	\$68,728	\$68,728	\$6,776	10.94%
Total RECREATION ADMINISTRATION	\$49,587	\$61,952	\$36,840	\$68,728	\$68,728	\$68,728	\$6,776	10.94%
PARKS PERS SERVICES-OUT OF DEPARTMENT-ICE RINK								
A00-7110-0100-4403	\$17,422	\$0	\$13,075	\$0	\$0	\$0	\$0	N/A
RECREATION SEASONAL HELP	\$26,457	\$53,000	\$19,046	\$60,000	\$60,000	\$60,000	\$7,000	13.21%
A00-7310-0100-0000	\$2,213	\$2,000	\$0	\$0	\$0	\$0	(\$2,000)	-100.00%
RECREATION SEASONAL HELP-SPECIAL EVENTS	\$898	\$2,000	\$2,285	\$1,958	\$1,958	\$1,958	(\$42)	-2.10%
A00-7310-0100-4401	\$65,136	\$0	(\$47,086)	\$0	\$0	\$0	\$0	N/A
RECREATION SEASONAL HELP-CONCESSIONS	\$45,137	\$0	\$1,957	\$4,000	\$4,000	\$4,000	\$4,000	N/A
A00-7310-0100-4402	\$43,541	\$60,000	\$30,197	\$95,000	\$95,000	\$95,000	\$35,000	58.33%
RECREATION SEASONAL - ICE RINK PERS SERVICES	\$0	\$0	\$0	\$0	\$0	\$1,200	\$1,200	N/A
A00-7310-0100-4403	\$4,195	\$10,000	\$2,200	\$0	\$0	\$0	(\$10,000)	-100.00%
RECREATION EQUIPMENT	\$3,116	\$3,000	\$1,806	\$2,400	\$2,400	\$2,400	(\$600)	-20.00%
A00-7310-0200-0000	\$7,148	\$0	\$0	\$0	\$0	\$0	\$0	N/A
RECREATION GAS & ELECTRIC	\$53,417	\$0	\$6,791	\$0	\$0	\$0	\$0	N/A
A00-7310-0400-3500								
REC SPECIAL EVENTS								
A00-7310-0401-0000								
RECREATION CONCESSIONS								
A00-7310-0402-0000								
RECREATION ICE RINK GAS & ELECTRIC								
A00-7310-0403-3500								
RECREATION ICE RINK CONTRACTUAL								
A00-7310-0403-4403								
Total RECREATION DEPARTMENT	\$268,680	\$130,000	\$30,271	\$163,358	\$163,358	\$164,558	\$34,558	26.58%
LEWISTON LIBRARY								
A00-7410-0400-0000	\$298,362	\$392,170	\$392,170	\$431,387	\$392,170	\$392,170	\$0	0.00%
LEWISTON LIBRARY GAS & ELECTRIC	\$0	\$0	\$0	\$0	\$27,000	\$27,000	\$27,000	N/A
A00-7410-0400-3500	\$39,240	\$49,050	\$36,788	\$56,450	\$49,050	\$49,050	\$0	0.00%
SANBORN LIBRARY								
A00-7410-0442-0000	\$0	\$0	\$0	\$0	\$4,600	\$4,600	\$4,600	N/A
SANBORN LIBRARY GAS & ELECTRIC	\$3,888	\$4,860	\$4,860	\$6,711	\$2,000	\$2,000	(\$2,860)	-58.85%
A00-7410-0442-3500	\$0	\$0	\$0	\$0	\$4,750	\$4,750	\$4,750	N/A
RANSOMVILLE LIBRARY								
A00-7410-0443-0000								
RANSOMVILLE LIBRARY GAS & ELECTRIC								
A00-7410-0443-3500								
Total LIBRARIES	\$341,490	\$446,080	\$433,818	\$494,548	\$479,570	\$479,570	\$33,490	7.51%
HISTORIAN EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7510-0200-0000	\$500	\$540	\$250	\$0	\$0	\$0	(\$540)	-100.00%
HISTORIAN CONTRACTUAL								
A00-7510-0400-0000								
Total HISTORIAN	\$500	\$540	\$250	\$0	\$0	\$0	(\$540)	-100.00%
SANBORN HIST SOC CONTRACTUAL	\$29,520	\$36,900	\$27,675	\$36,900	\$36,900	\$36,900	\$0	0.00%
A00-7520-0400-0000								
Total SPECIAL SERVICES	\$29,520	\$36,900	\$27,675	\$36,900	\$36,900	\$36,900	\$0	0.00%

Account Description	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
SENIOR CENTER PERSONAL								
A00-7630-0100-0000	\$109,519	\$113,662	\$74,284	\$120,288	\$120,288	\$120,288	\$6,626	5.83%
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7630-0100-0100								
SENIORS EQUIPMENT	\$55,854	\$25,410	\$99,325	\$5,050	\$5,050	\$5,050	(\$20,360)	-80.13%
A00-7630-0200-0000								
SENIORS CONTRACTURAL	\$29,778	\$35,440	\$24,270	\$44,216	\$44,216	\$44,216	\$8,776	24.76%
A00-7630-0400-0000								
SENIORS - GAS AND ELECTRIC	\$4,350	\$5,000	\$2,900	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-7630-0400-3500								
SENIORS- GASOLINE & FUEL	\$3,937	\$3,500	\$4,879	\$5,000	\$5,000	\$5,000	\$1,500	42.86%
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$203,438	\$183,012	\$205,659	\$179,554	\$179,554	\$179,554	(\$3,458)	-1.89%
SANBORN SENIORS PERSONAL SERVICES								
A00-7635-0100-0000	\$5,830	\$9,366	\$4,888	\$9,366	\$9,366	\$9,366	\$0	0.00%
A00-7635-0100-0000								
SANBORN SENIORS CONTRACTUAL	\$5,458	\$10,521	\$4,097	\$10,500	\$10,500	\$10,500	(\$21)	-0.20%
A00-7635-0400-0000								
Total SANBORN SENIOR CITIZENS	\$11,289	\$19,887	\$8,984	\$19,866	\$19,866	\$19,866	(\$21)	-0.11%
BINGO INSPECTOR PERSONAL SERVICES								
A00-7989-0100-0000	\$0	\$1,353	\$0	\$1,453	\$1,453	\$1,453	\$100	7.39%
Total BINGO	\$0	\$1,353	\$0	\$1,453	\$1,453	\$1,453	\$100	7.39%
ENVIRONMENTAL PERSONAL SERVICES								
A00-8090-0100-0000	\$398	\$567	\$0	\$0	\$0	\$0	(\$567)	-100.00%
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT	\$2,487	\$5,600	\$2,250	\$5,950	\$5,950	\$5,950	\$350	6.25%
A00-8090-0400-0000								
Total ENVIRONMENTAL CONTROL OFFICER	\$2,886	\$6,167	\$2,250	\$5,950	\$5,950	\$5,950	(\$217)	-3.52%
TOWN COMMUNICATIONS								
A00-8095-0400-0000	\$1,485	\$3,000	\$890	\$2,000	\$2,000	\$2,000	(\$1,000)	-33.33%
Total COMMUNICATIONS	\$1,485	\$3,000	\$890	\$2,000	\$2,000	\$2,000	(\$1,000)	-33.33%
LEWISTON BEAUTIFICATION								
A00-8510-0400-0000	\$240	\$300	\$300	\$300	\$300	\$300	\$0	0.00%
A00-8510-0400-0000								
HART AWARD	\$3,600	\$4,500	\$4,500	\$8,000	\$4,500	\$4,500	\$0	0.00%
A00-8989-0430-0000								
LIGHT UP SANBORN	\$1,008	\$1,260	\$0	\$1,260	\$1,260	\$1,260	\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$3,600	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
A00-8989-0432-0200								
SANBORN BAND	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$2,160	\$2,700	\$2,700	\$5,000	\$4,000	\$4,000	\$1,300	48.15%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$18,208	\$21,860	\$20,600	\$27,660	\$23,160	\$23,160	\$1,300	5.95%
STATE RETIREMENT								
A00-9010-0800-0000	\$195,242	\$147,000	\$0	\$186,000	\$186,000	\$186,000	\$39,000	26.53%
Total STATE RETIREMENT	\$195,242	\$147,000	\$0	\$186,000	\$186,000	\$186,000	\$39,000	26.53%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
MEDICARE	\$16,465	\$16,072	\$11,484	\$16,585	\$16,585	\$16,585	\$513	3.19%
A00-9020-0800-0000								
Total MEDICARE	\$16,465	\$16,072	\$11,484	\$16,585	\$16,585	\$16,585	\$513	3.19%
SOCIAL SECURITY	\$70,402	\$68,723	\$49,103	\$70,912	\$70,912	\$70,912	\$2,189	3.19%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$70,402	\$68,723	\$49,103	\$70,912	\$70,912	\$70,912	\$2,189	3.19%
WORKERS COMPENSATION	\$1,323	\$2,200	\$2,119	\$2,000	\$2,000	\$2,000	(\$200)	-9.09%
A00-9040-0800-0000								
Total WORKERS COMPENSATION	\$1,323	\$2,200	\$2,119	\$2,000	\$2,000	\$2,000	(\$200)	-9.09%
UNEMPLOYMENT INSURANCE	(\$1,654)	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
A00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	(\$1,654)	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
DISABILITY INSURANCE	\$3,216	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	\$3,216	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
HOSPITAL & MEDICAL INS	\$75,572	\$84,000	\$50,614	\$91,000	\$91,000	\$91,000	\$7,000	8.33%
A00-9060-0800-0000								
Total MEDICAL INSURANCE	\$75,572	\$84,000	\$50,614	\$91,000	\$91,000	\$91,000	\$7,000	8.33%
UNION WELFARE BENEFITS	\$131,588	\$140,000	\$127,104	\$175,000	\$175,000	\$175,000	\$35,000	25.00%
A00-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$131,588	\$140,000	\$127,104	\$175,000	\$175,000	\$175,000	\$35,000	25.00%
TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9901-0900-0000								
Total TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES/LATE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAP PROJ FUND	\$1,220	\$0	\$600,000	\$0	\$0	\$0	\$0	N/A
A00-9950-0905-0000								
Total TRANSFER TO CAPITAL PROJECTS	\$1,220	\$0	\$600,000	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,613,082	\$2,765,723	\$2,425,882	\$2,869,569	\$2,850,091	\$2,851,291	\$85,568	3.09%
Total Revenue Over (Under) Expenditures	\$ 271,929	(\$0)	(\$405,028)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Final as of 12/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$109,211	\$0	\$142,574	\$142,574	\$142,574	\$33,363	30.55%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$60,835	\$75,000	\$0	\$75,000	\$75,000	\$75,000	\$0	0.00%
B00-1000-1080-0000								
SALES TAX	\$1,861,084	\$1,848,211	\$1,281,242	\$1,762,600	\$1,756,400	\$1,756,400	(\$91,811)	-4.97%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$209,531	\$200,000	\$0	\$200,000	\$200,000	\$200,000	\$0	0.00%
B00-1000-1170-0000								
TOWER REVENUE	\$6,000	\$4,000	\$2,000	\$2,000	\$2,000	\$2,000	(\$2,000)	-50.00%
B00-1000-1170-0300								
POLICE FEES	\$4,694	\$3,000	\$2,838	\$3,500	\$3,500	\$3,500	\$500	16.67%
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	\$142,513	\$92,000	\$75,000	\$341,200	\$341,200	\$341,200	\$249,200	270.87%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$0	\$0	\$200	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0300								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$50	\$0	\$25	\$0	\$0	\$0	\$0	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$8,350	\$5,000	\$3,850	\$5,000	\$5,000	\$5,000	\$0	0.00%
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$5,866	\$6,138	\$6,139	\$10,920	\$10,920	\$10,920	\$4,782	77.91%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$26,877	\$20,000	\$17,535	\$23,000	\$23,000	\$23,000	\$3,000	15.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$997	\$0	\$80	\$0	\$0	\$0	\$0	N/A
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$9,500	\$6,000	\$3,025	\$6,000	\$6,000	\$6,000	\$0	0.00%
B00-1000-2550-0100								
BUILDING PERMITS	\$134,521	\$120,000	\$70,472	\$120,000	\$120,000	\$120,000	\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$25,620	\$23,000	\$23,275	\$23,000	\$23,000	\$23,000	\$0	0.00%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$3,656	\$0	\$376	\$0	\$0	\$0	\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$24,125	\$10,000	\$5,900	\$10,000	\$10,000	\$10,000	\$0	0.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$17,800	\$3,000	\$9,700	\$7,000	\$7,000	\$7,000	\$4,000	133.33%
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$8,661	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								
GIFTS AND DONATIONS	\$1,099	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2705-0000								
MISC REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2770-0000								
MORTGAGE TAX	\$420,911	\$300,000	\$249,611	\$400,000	\$400,000	\$400,000	\$100,000	33.33%
B00-1000-3005-0000								
FEDERAL AID - OTHER	\$674,818	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-4089-0000								

Account Description	2021 Actual	2022 Adopted Budget	2022 Final as of 12/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
TRANSFER FROM H98-HYDRO FUNDS								
B00-1000-5031-1189	\$163,797	\$166,050	\$91,309	\$184,250	\$184,250	\$184,250	\$18,200	10.96%
Total REVENUE	\$4,095,310	\$3,274,610	\$2,031,913	\$3,600,044	\$3,593,844	\$3,593,844	\$319,234	9.75%
PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0523-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION	\$24,052	\$25,417	\$16,441	\$26,769	\$26,769	\$26,769	\$1,352	5.32%
B00-1310-0100-0002	\$24,052	\$25,417	\$16,441	\$26,769	\$26,769	\$26,769	\$1,352	5.32%
Total ADMINISTRATIVE	\$17,258	\$64,000	\$12,137	\$30,000	\$30,000	\$30,000	(\$34,000)	-53.13%
ENGINEERING FIRM	\$11,000	\$5,000	\$9,870	\$10,000	\$10,000	\$10,000	\$5,000	100.00%
B00-1440-0440-0000	\$11,000	\$5,000	\$9,870	\$10,000	\$10,000	\$10,000	\$5,000	100.00%
PIP-ENGINEERING (Review)								
B00-1440-0440-0100								
Total ENGINEERING	\$28,258	\$69,000	\$22,007	\$40,000	\$40,000	\$40,000	(\$29,000)	-42.03%
DATA PROCESSING	\$36,377	\$35,000	\$51,442	\$84,706	\$84,706	\$84,706	\$49,706	142.02%
B00-1680-0400-0000	\$36,377	\$35,000	\$51,442	\$84,706	\$84,706	\$84,706	\$49,706	142.02%
Total CENTRAL DATA PROCESSING	\$36,377	\$35,000	\$51,442	\$84,706	\$84,706	\$84,706	\$49,706	142.02%
VEHICLE INSURANCE	\$36,023	\$38,200	\$37,451	\$41,000	\$41,000	\$41,000	\$2,800	7.33%
B00-1910-0400-0000	\$36,023	\$38,200	\$37,451	\$41,000	\$41,000	\$41,000	\$2,800	7.33%
Total INSURANCE	\$0	\$34,873	\$0	\$10,000	\$10,000	\$10,000	(\$24,873)	-71.32%
CONTINGENCY ACCOUNT	\$0	\$34,873	\$0	\$10,000	\$10,000	\$10,000	(\$24,873)	-71.32%
B00-1990-0400-0000	\$0	\$34,873	\$0	\$10,000	\$10,000	\$10,000	(\$24,873)	-71.32%
Total CONTINGENCY	\$0	\$34,873	\$0	\$10,000	\$10,000	\$10,000	(\$24,873)	-71.32%
POLICE PERSONAL SERVICES	\$1,012,636	\$1,010,276	\$621,293	\$1,073,425	\$1,073,425	\$1,073,425	\$63,149	6.25%
B00-3120-0100-0000	\$1,012,636	\$1,010,276	\$621,293	\$1,073,425	\$1,073,425	\$1,073,425	\$63,149	6.25%
POLICE PERSONAL SERVICES-SRO LEWPORT	\$0	\$0	\$0	\$89,779	\$89,779	\$89,779	\$89,779	N/A
B00-3120-0100-0015	\$0	\$0	\$0	\$89,779	\$89,779	\$89,779	\$89,779	N/A
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$100,757	\$66,474	\$52,971	\$110,929	\$110,929	\$110,929	\$44,455	66.88%
B00-3120-0100-0025	\$100,757	\$66,474	\$52,971	\$110,929	\$110,929	\$110,929	\$44,455	66.88%
POLICE PERSONAL SERVICES-BOCES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
POLICE PERSONAL SERVICES-SPECIAL PROJECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
POLICE PERSONAL SERVICES-COVID 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
POLICE PERSONAL SERVICES-NF ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3120-0100-0055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
POLICE PERSONAL OUT OF DEPT.	\$14,038	\$15,000	\$10,354	\$16,146	\$16,146	\$16,146	\$1,146	7.64%
B00-3120-0100-0100	\$14,038	\$15,000	\$10,354	\$16,146	\$16,146	\$16,146	\$1,146	7.64%
POLICE EQUIPMENT	\$99,768	\$109,211	\$86,659	\$142,574	\$142,574	\$142,574	\$33,363	30.55%
B00-3120-0200-0000	\$99,768	\$109,211	\$86,659	\$142,574	\$142,574	\$142,574	\$33,363	30.55%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Final as of 12/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
POLICE CONTRACTUAL								
B00-3120-0400-0000	\$93,874	\$84,200	\$32,473	\$93,810	\$93,810	\$93,810	\$9,610	11.41%
POLICE GAS & ELECTRIC								
B00-3120-0400-3500	\$10,317	\$12,250	\$6,735	\$12,250	\$12,250	\$12,250	\$0	0.00%
POLICE GASOLINE/DIESEL FUEL								
B00-3120-0400-3510	\$45,579	\$45,000	\$43,691	\$60,000	\$60,000	\$60,000	\$15,000	33.33%
Total POLICE	\$1,376,970	\$1,342,411	\$854,176	\$1,598,913	\$1,598,913	\$1,598,913	\$256,502	19.11%
FIRE INSPECTION PERS SERVICES								
B00-3410-0100-0000	\$62,410	\$66,353	\$36,227	\$66,412	\$66,412	\$66,412	\$59	0.09%
FIRE INSPECTION EQUIPMENT								
B00-3410-0200-0000	\$1,247	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
FIRE INSPECTION CONTRACTUAL								
B00-3410-0400-0000	\$10,412	\$14,550	\$5,243	\$14,700	\$14,500	\$14,500	(\$50)	-0.34%
Total FIRE INSPECTION	\$74,069	\$81,403	\$41,470	\$81,612	\$81,412	\$81,412	\$9	0.01%
SAFETY PERSONAL SERVICES								
B00-3620-0100-0000	\$192,396	\$210,070	\$128,100	\$194,046	\$194,046	\$194,046	(\$16,024)	-7.63%
SAFETY INSPECT. EQUIPMENT								
B00-3620-0200-0000	\$118	\$0	\$217	\$1,000	\$1,000	\$1,000	\$1,000	N/A
SAFETY CONTRACTUAL								
B00-3620-0400-0000	\$13,437	\$14,944	\$9,506	\$16,320	\$16,320	\$16,320	\$1,376	9.21%
SITE PLAN/SUB EXPENDITURES								
B00-3620-0400-2660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SAFETY GASOLINE/DIESEL FUEL								
B00-3620-0400-3510	\$882	\$800	\$914	\$1,000	\$1,000	\$1,000	\$200	25.00%
DELINQUENT LAWN MAINTENANCE								
B00-3620-0401-0000	\$4,694	\$3,850	\$4,559	\$6,000	\$6,000	\$6,000	\$2,150	55.84%
Total SAFETY INSPECTION	\$211,526	\$229,664	\$143,295	\$218,366	\$218,366	\$218,366	(\$11,298)	-4.92%
CLERKS (2) PERSONAL SERVICES								
B00-4020-0100-0000	\$14,269	\$14,703	\$9,594	\$15,163	\$15,163	\$15,163	\$460	3.13%
REGISTRAR EQUIPMENT								
B00-4020-0200-0000	\$165	\$400	\$0	\$400	\$400	\$400	\$0	0.00%
REGISTRAR CONTRACTUAL								
B00-4020-0400-0000	\$1,100	\$2,587	\$810	\$2,600	\$2,600	\$2,600	\$13	0.50%
Total REGISTRAR VITAL STATISTICS	\$15,534	\$17,690	\$10,405	\$18,163	\$18,163	\$18,163	\$473	2.67%
STREET LIGHTING								
B00-5182-0400-0000	\$1,269	\$0	\$0	\$0	\$0	\$0	\$0	N/A
STREET LIGHTING GAS & ELECTRIC								
B00-5182-0400-3500	\$89,402	\$90,000	\$62,480	\$90,000	\$90,000	\$90,000	\$0	0.00%
Total STREET LIGHTING	\$90,671	\$90,000	\$62,480	\$90,000	\$90,000	\$90,000	\$0	0.00%
PARKS PERSONAL SERVICES								
B00-7110-0100-0000	\$157,707	\$184,507	\$84,590	\$180,148	\$180,148	\$180,148	(\$4,359)	-2.36%
PARKS PERSONAL OUT OF DEPARTMENT								
B00-7110-0100-0100	\$4,492	\$4,500	\$3,314	\$5,167	\$5,167	\$5,167	\$667	14.82%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Final as of 12	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Chan	% Change
PARKS EQUIPMENT								
B00-7110-0200-0000	\$60,816	\$15,000	\$0	\$5,000	\$5,000	\$5,000	(\$10,000)	-66.67%
PARKS CONTRACTUAL								
B00-7110-0400-0000	\$52,503	\$55,500	\$24,757	\$55,000	\$55,000	\$55,000	(\$500)	-0.90%
B00-7110-0400-3500	\$6,272	\$9,000	\$4,013	\$9,000	\$9,000	\$9,000	\$0	0.00%
B00-7110-0400-3510	\$12,167	\$9,000	\$9,398	\$12,000	\$12,000	\$12,000	\$3,000	33.33%
Total PARKS	\$293,957	\$277,507	\$126,072	\$266,315	\$266,315	\$266,315	(\$11,192)	-4.03%
LEWISTON HISTORICAL PRESERVATION								
B00-7510-0400-0000	\$58	\$2,000	\$570	\$2,000	\$2,000	\$2,000	\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION								
B00-7510-0436-0000	\$7,200	\$9,000	\$9,000	\$15,000	\$9,000	\$9,000	\$0	0.00%
Total HISTORIAN	\$7,258	\$11,000	\$9,570	\$17,000	\$11,000	\$11,000	\$0	0.00%
CELEBRATION CONTRACTUAL								
B00-7550-0400-0000	\$2,850	\$6,500	\$6,500	\$4,500	\$4,500	\$4,500	(\$2,000)	-30.77%
Total CELEBRATIONS	\$2,850	\$6,500	\$6,500	\$4,500	\$4,500	\$4,500	(\$2,000)	-30.77%
ZONING PERSONAL SERVICES								
B00-8010-0100-0000	\$669	\$903	\$379	\$732	\$732	\$732	(\$171)	-18.94%
ZONING CONTRACTUAL								
B00-8010-0400-0000	\$3,612	\$5,790	\$2,273	\$5,190	\$5,190	\$5,190	(\$600)	-10.36%
Total ZONING	\$4,281	\$6,693	\$2,651	\$5,922	\$5,922	\$5,922	(\$771)	-11.52%
PLANNING REV BD PERS SERVICES								
B00-8020-0100-0000	\$884	\$903	\$338	\$732	\$732	\$732	(\$171)	-18.94%
PLANNING CONTRACTUAL								
B00-8020-0400-0000	\$3,845	\$6,150	\$209	\$5,550	\$5,550	\$5,550	(\$600)	-9.76%
TOWER COMMITTEE								
B00-8020-0400-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PLANNING/TOWER	\$4,729	\$7,053	\$547	\$6,282	\$6,282	\$6,282	(\$771)	-10.93%
GRANT WRITING SERVICES								
B00-8095-0400-0000	\$18,000	\$18,000	\$12,000	\$19,000	\$19,000	\$19,000	\$1,000	5.56%
Total GRANT WRITING	\$18,000	\$18,000	\$12,000	\$19,000	\$19,000	\$19,000	\$1,000	5.56%
STORMWATER PERSONAL SERVICES								
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	\$10,000	\$10,001	\$6,539	\$10,001	\$10,001	\$10,001	\$0	0.00%
STORM WATER REVIEW CONTRACTUAL								
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)	\$1,800	\$2,000	\$1,800	\$2,000	\$2,000	\$2,000	\$0	0.00%
SITE PLAN/ENG. FEES								
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)	\$0	\$3,000	\$0	\$7,000	\$7,000	\$7,000	\$4,000	133.33%
Total SITE PLAN/SUB-DIV	\$11,800	\$15,001	\$8,339	\$19,001	\$19,001	\$19,001	\$4,000	26.66%
LOWER N. RIVER REGION CHAMBER								
B00-8989-0432-0000	\$36,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.00%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Final	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
LEWISTON COUNCIL OF THE ARTS	\$46,600	\$59,500	\$44,625	\$59,500	\$59,500	\$59,500	\$0	0.00%
B00-8989-0436-0000								
Total SPECIAL SERVICES	\$82,600	\$104,500	\$89,625	\$104,500	\$104,500	\$104,500	\$0	0.00%
STATE RETIREMENT	\$60,093	\$46,000	\$0	\$57,500	\$57,500	\$57,500	\$11,500	25.00%
B00-9010-0800-0000								
Total STATE RETIREMENT	\$60,093	\$46,000	\$0	\$57,500	\$57,500	\$57,500	\$11,500	25.00%
POLICE RETIREMENT	\$246,626	\$265,000	\$0	\$297,000	\$297,000	\$297,000	\$32,000	12.08%
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$246,626	\$265,000	\$0	\$297,000	\$297,000	\$297,000	\$32,000	12.08%
MEDICARE	\$6,532	\$7,502	\$3,968	\$7,238	\$7,238	\$7,238	(\$264)	-3.51%
B00-9020-0800-0000								
MEDICARE - POLICE	\$15,864	\$15,831	\$11,022	\$18,710	\$18,710	\$18,710	\$2,879	18.19%
B00-9020-0800-0100								
Total MEDICARE	\$22,396	\$23,333	\$14,991	\$25,948	\$25,948	\$25,948	\$2,615	11.21%
SOCIAL SECURITY	\$27,928	\$32,076	\$16,968	\$30,949	\$30,949	\$30,949	(\$1,127)	-3.51%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$67,833	\$67,689	\$47,130	\$79,998	\$79,998	\$79,998	\$12,309	18.18%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$95,762	\$99,765	\$64,098	\$110,947	\$110,947	\$110,947	\$11,182	11.21%
WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$61,916	\$86,300	\$86,247	\$78,300	\$78,300	\$78,300	(\$8,000)	-9.27%
B00-9040-0800-0100								
Total WORKERS COMP	\$61,916	\$86,400	\$86,247	\$78,400	\$78,400	\$78,400	(\$8,000)	-9.26%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
B00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
DISABILITY INSURANCE	\$1,016	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$1,016	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
HOSPITAL & MEDICAL INS	\$14,331	\$15,000	\$9,349	\$31,000	\$31,000	\$31,000	\$16,000	106.67%
B00-9060-0800-0000								
HOSPITAL & MEDICAL INS - POLICE	\$28,629	\$32,000	\$27,248	\$35,000	\$35,000	\$35,000	\$3,000	9.38%
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$42,960	\$47,000	\$36,597	\$66,000	\$66,000	\$66,000	\$19,000	40.43%
UNION WELFARE BENEFITS	\$83,181	\$95,000	\$64,350	\$85,000	\$85,000	\$85,000	(\$10,000)	-10.53%
B00-9070-0800-0000								
UNION WELFARE BENEFITS-POLICE	\$189,155	\$200,000	\$148,008	\$225,000	\$225,000	\$225,000	\$25,000	12.50%
B00-9070-0800-0200								
Total UNION WELFARE BENEFITS	\$272,337	\$295,000	\$212,359	\$310,000	\$310,000	\$310,000	\$15,000	5.08%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Preliminary Budget	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
DUE TO OTHER FUNDS								
B00-9901-0900-0000	\$674,818	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total DUE TO OTHER FUNDS	\$674,818	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES								
B00-9903-0000-0000	\$36	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total BANK CHARGES	\$36	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND								
B00-9950-0905-0000	\$0	\$0	\$610,700	\$0	\$0	\$0	\$0	N/A
Total BANK CHARGES	\$0	\$0	\$610,700	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,796,915	\$3,274,610	\$2,519,461	\$3,600,044	\$3,593,844	\$3,593,844	\$319,234	9.75%
Revenue Over (Under) Expenditures	\$298,395	\$0	(\$487,549)	\$0	\$0	\$0	(\$0)	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 3/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$304,350	\$303,770	\$303,770	\$256,838	\$256,838	\$256,838	(\$46,932)	-15.45%
DB0-1000-1001-0000	\$91	\$90	\$98	\$0	\$0	\$0	(\$90)	-100.00%
IN LIEU OF TAXES								
DB0-1000-1081-0000	\$2,529,519	\$1,951,789	\$1,353,046	\$2,293,600	\$2,293,600	\$2,293,600	\$341,811	17.51%
SALES TAX								
DB0-1000-1120-0000	\$266,268	\$196,000	\$29,831	\$200,000	\$200,000	\$200,000	\$4,000	2.04%
TRANSPORTATION SVC-SNOW & ICE								
DB0-1000-2300-0000	\$353	\$0	\$34	\$0	\$0	\$0	\$0	N/A
INTEREST & EARNINGS								
DB0-1000-2401-0000	\$5,150	\$0	\$1,278	\$0	\$0	\$0	\$0	N/A
SALE OF SCRAP AND EXCESS MATERIALS								
DB0-1000-2650-0000	\$3,057	\$10,000	\$4,685	\$8,000	\$8,000	\$8,000	(\$2,000)	-20.00%
SALE OF PIPE								
DB0-1000-2655-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SALE OF ROAD MILLINGS								
DB0-1000-2655-1000	\$529	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE RECOVERIES								
DB0-1000-2680-0000	\$1,453	\$5,000	\$1,645	\$3,000	\$3,000	\$3,000	(\$2,000)	-40.00%
MISCELLANEOUS REVENUES								
DB0-1000-2770-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
STATE AID OTHERS								
DB0-1000-3089-0000	\$305,708	\$243,854	\$0	\$266,323	\$266,323	\$266,323	\$22,469	9.21%
STATE AID CHIPS								
DB0-1000-3501-0000	\$0	\$500,000	\$0	\$660,000	\$660,000	\$660,000	\$160,000	32.00%
TRANSFER FROM OTHER FUNDS - H97								
DB0-1000-5031-0000	\$95,410	\$91,000	\$78,929	\$113,000	\$113,000	\$113,000	\$22,000	24.18%
TRANSFER FROM OTHER FUNDS - H98-HYDRO								
DB0-1000-5031-1189								
Total REVENUE	\$3,511,889	\$3,301,503	\$1,773,317	\$3,800,761	\$3,800,761	\$3,800,761	\$499,258	15.12%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION								
DB0-1310-0100-0002	\$24,052	\$25,417	\$16,441	\$26,769	\$26,769	\$26,769	\$1,352	5.32%
Total ADMINISTRATIVE	\$24,052	\$25,417	\$16,441	\$26,769	\$26,769	\$26,769	\$1,352	5.32%
INSURANCE								
DB0-1910-0400-0000	\$51,905	\$55,100	\$54,019	\$59,000	\$59,000	\$59,000	\$3,900	7.08%
Total INSURANCE	\$51,905	\$55,100	\$54,019	\$59,000	\$59,000	\$59,000	\$3,900	7.08%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	Actual as of 3/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
GEN REPAIRS PERSONAL SERVICES	\$1,053,920	\$782,957	\$537,939	\$1,001,386	\$1,001,386	\$1,001,386	\$218,429	27.90%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$0	\$30,000	\$7,995	\$20,000	\$20,000	\$20,000	(\$10,000)	-33.33%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$146,217	\$180,000	\$106,721	\$160,000	\$160,000	\$160,000	(\$20,000)	-11.11%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$12,973	\$11,000	\$5,217	\$13,000	\$13,000	\$13,000	\$2,000	18.18%
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$87,116	\$80,000	\$109,122	\$100,000	\$100,000	\$100,000	\$20,000	25.00%
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$1,287	\$7,000	\$503	\$5,000	\$5,000	\$5,000	(\$2,000)	-28.57%
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$1,301,515	\$1,090,957	\$767,497	\$1,299,386	\$1,299,386	\$1,299,386	\$208,429	19.11%
PERMANENT IMPROV CONTRACTUAL	\$563,739	\$500,000	\$601,594	\$660,000	\$660,000	\$660,000	\$160,000	32.00%
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$563,739	\$500,000	\$601,594	\$660,000	\$660,000	\$660,000	\$160,000	32.00%
MACHINERY PERSONAL SERVICES	\$100,181	\$106,223	\$72,508	\$111,664	\$111,664	\$111,664	\$5,441	5.12%
DB0-5130-0100-0000								
MACHINERY EQUIPMENT	\$1,447	\$281,000	\$216,501	\$298,532	\$298,532	\$298,532	\$17,532	6.24%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$158,162	\$169,598	\$96,357	\$178,990	\$178,990	\$178,990	\$9,392	5.54%
DB0-5130-0400-0000								
Total MACHINERY	\$259,790	\$556,821	\$385,366	\$589,186	\$589,186	\$589,186	\$32,365	5.81%
SNOW REMOVAL PERS SERVICES	\$96,142	\$190,000	\$165,455	\$190,000	\$190,000	\$190,000	\$0	0.00%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SERVICES	\$3,640	\$12,000	\$1,500	\$12,000	\$12,000	\$12,000	\$0	0.00%
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$144,728	\$200,000	\$177,315	\$190,000	\$190,000	\$190,000	(\$10,000)	-5.00%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$244,510	\$402,000	\$344,271	\$392,000	\$392,000	\$392,000	(\$10,000)	-2.49%
STATE RETIREMENT	\$127,659	\$96,000	\$0	\$121,500	\$121,500	\$121,500	\$25,500	26.56%
DB0-9010-0800-0000								
Total STATE RETIREMENT	\$127,659	\$96,000	\$0	\$121,500	\$121,500	\$121,500	\$25,500	26.56%
MEDICARE	\$16,563	\$16,626	\$12,178	\$19,747	\$19,747	\$19,747	\$3,121	18.77%
DB0-9020-0800-0000								
Total MEDICARE	\$16,563	\$16,626	\$12,178	\$19,747	\$19,747	\$19,747	\$3,121	18.77%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	Actual as of 3/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
SOCIAL SECURITY	\$70,822	\$71,090	\$52,070	\$84,433	\$84,433	\$84,433	\$13,343	18.77%
DB0-9030-0800-0000								
Total SOCIAL SECURITY	\$70,822	\$71,090	\$52,070	\$84,433	\$84,433	\$84,433	\$13,343	18.77%
WORKERS COMPENSATION	\$77,365	\$19,700	\$19,648	\$18,900	\$18,900	\$18,900	(\$800)	-4.06%
DB0-9040-0800-0000								
Total WORKERS COMP	\$77,365	\$19,700	\$19,648	\$18,900	\$18,900	\$18,900	(\$800)	-4.06%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
DB0-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
HOSPITAL & MEDICAL INS	\$81,211	\$120,000	\$66,288	\$127,500	\$127,500	\$127,500	\$7,500	6.25%
DB0-9060-0800-0000								
Total MEDICAL INSURANCE	\$81,211	\$120,000	\$66,288	\$127,500	\$127,500	\$127,500	\$7,500	6.25%
UNION WELFARE BENEFITS	\$343,227	\$335,000	\$302,902	\$390,000	\$390,000	\$390,000	\$55,000	16.42%
DB0-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$343,227	\$335,000	\$302,902	\$390,000	\$390,000	\$390,000	\$55,000	16.42%
SERIAL BOND - PRINCIPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$11,300	\$11,000	\$11,000	\$10,800	\$10,800	\$10,800	(\$200)	-1.82%
DB0-9710-0600-0100								
SERIAL BOND - INTEREST	\$0	0	\$0	0	0	0	\$0	N/A
DB0-9710-0700-0000								
SERIAL BOND - INTEREST	\$1,028	\$792	\$457	\$540	\$540	\$540	(\$252)	-31.82%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$12,328	\$11,792	\$11,457	\$11,340	\$11,340	\$11,340	(\$452)	-3.83%
Total EXPENDITURES	\$3,174,686	\$3,301,503	\$2,633,731	\$3,800,761	\$3,800,761	\$3,800,761	\$499,258	15.12%
Revenue Over (Under) Expenditures	\$337,202	\$0	(\$860,414)	\$0	\$0	\$0	(\$0)	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 1/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
REAL PROPERTY TAXES S10-1000-1001-0000	\$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	\$0	0%
FRENCH LANDING-DRAINAGE S10-8540-0400-0000	\$14,360	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$0	0.00%
Total FRENCH LANDING DRAINAGE	\$14,360	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$0	0%
Total EXPENDITURES	\$14,360	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$0	0%
Revenue Over (Under) Expenditures	-\$9,010	\$0	\$5,350	\$0	\$0	\$0	\$0	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 8/	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% C/
REAL PROPERTY TAXES	\$1,488,383.00	\$1,502,167	\$1,502,167	\$1,524,871	\$1,524,871	\$1,524,871	\$22,704.00	1.51%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,507.85	\$2,643	\$2,643	\$2,862	\$2,862	\$2,862	\$219.00	8.29%
SF0-1000-1081-0000								
MISCELLANEOUS REVENUES	\$7,000.00	\$0	\$6,150	\$5,000	\$5,000	\$5,000	\$5,000.00	N/A
SF0-1000-2770-0000								
Total REVENUE	\$1,497,890.85	\$1,504,810	\$1,510,960	\$1,532,733	\$1,532,733	\$1,532,733	\$27,923.00	1.86%
INSURANCE LIABILITY	\$28,000.01	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$0.00	0.00%
SF0-1910-0400-0000								
Total INSURANCE	\$28,000.01	\$38,000	\$38,000	\$38,000	\$38,000	\$38,000	\$0.00	0.00%
FIRE PROTECTION	\$1,287,790.00	\$1,342,510	\$1,305,124	\$1,386,333	\$1,386,333	\$1,386,333	\$43,823.00	3.26%
SF0-3410-0400-0000								
Total FIRE PROTECTION	\$1,287,790.00	\$1,342,510	\$1,305,124	\$1,386,333	\$1,386,333	\$1,386,333	\$43,823.00	3.26%
TRAINING CONTRACTUAL	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0.00	0.00%
SF0-8100-0400-0000								
Total TRAINING	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0.00	0.00%
WORKERS COMPENSATION	\$59,087.50	\$8,300	\$8,265	\$7,400	\$7,400	\$7,400	-\$900.00	-10.84%
SF0-9040-0800-0000								
Total WORKERS COMPENSATION	\$59,087.50	\$8,300	\$8,265	\$7,400	\$7,400	\$7,400	-\$900.00	-10.84%
PHYSICALS & HEPATITIS	\$19,383.99	\$30,000	\$9,191	\$20,000	\$20,000	\$20,000	-\$10,000.00	-33.33%
SF0-9060-0800-0000								
Total MEDICAL INSURANCE	\$19,383.99	\$30,000	\$9,191	\$20,000	\$20,000	\$20,000	-\$10,000.00	-33.33%
SERVICE AWARDS, OTHER	\$44,676.81	\$70,000	\$58,888	\$65,000	\$65,000	\$65,000	-\$5,000.00	-7.14%
SF0-9089-0800-0000								
Total OTHER EMPLOYEE BENEFITS	\$44,676.81	\$70,000	\$58,888	\$65,000	\$65,000	\$65,000	-\$5,000.00	-7.14%
Total EXPENDITURES	\$1,454,938.31	\$1,504,810	\$1,435,468	\$1,532,733	\$1,532,733	\$1,532,733	\$27,923.00	1.86%
Revenue Over (Under) Expenditures	\$42,952.54	\$0.00	\$75,492.70	\$0.00	\$0.00	\$0.00	\$0.00	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	Actual as of 3/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$11,000	\$11,000	\$11,000	\$15,000	\$15,000	\$15,000	\$4,000	36.36%
SLO-1000-1001-0000								
Total REVENUE	\$11,000	\$11,000	\$11,000	\$15,000	\$15,000	\$15,000	\$4,000	36.36%
LIGHTING DISTRICT GAS & ELECTRIC	\$12,998	\$11,000	\$9,172	\$15,000	\$15,000	\$15,000	\$4,000	36.36%
SLO-5182-0400-3500								
Total STREET LIGHTING	\$12,998	\$11,000	\$9,172	\$15,000	\$15,000	\$15,000	\$4,000	36.36%
Total EXPENDITURES	\$12,998	\$11,000	\$9,172	\$15,000	\$15,000	\$15,000	\$4,000	36.36%
Revenue Over (Under) Expenditures	-\$1,998	\$0	\$1,828	\$0	\$0	\$0	\$0	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actuals of 8/31	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SR0-1000-1001-0000	\$340,314	\$339,800	\$339,800	\$397,300	\$397,300	\$397,300	\$57,500	16.92%
RECYCLE BIN SALES	\$160	\$200	\$40	\$200	\$200	\$200	\$0	0.00%
SR0-1000-2401-0100								
Total REVENUE	\$340,474	\$340,000	\$339,840	\$397,500	\$397,500	\$397,500	\$57,500	16.91%
PRIOR YEAR EXPENSE								
SR0-0000-0523-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
REFUSE & GARBAGE								
SR0-8160-0400-0000	\$326,130	\$340,000	\$231,000	\$397,500	\$397,500	\$397,500	\$57,500	16.91%
Total CONTRACTUAL EXPENSES	\$326,130	\$340,000	\$231,000	\$397,500	\$397,500	\$397,500	\$57,500	16.91%
Total EXPENDITURES	\$326,130	\$340,000	\$231,000	\$397,500	\$397,500	\$397,500	\$57,500	16.91%
Revenue Over (Under) Expenditures	\$14,344	\$0	\$108,840	\$0	\$0	\$0	\$0	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Preliminary as of /22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Char	% Change
TRUCKED WASTE	\$61,380	\$35,000	\$35,096	\$55,000	\$55,000	\$55,000	\$20,000	57.14%
SS1-1000-2122-0000								
LEACHATE	\$406,320	\$276,000	\$262,668	\$410,000	\$410,000	\$410,000	\$134,000	48.55%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$256,158	\$250,000	\$68,951	\$250,000	\$250,000	\$250,000	\$0	0.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$168,880	\$130,000	\$49,212	\$135,000	\$135,000	\$135,000	\$5,000	3.85%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$132,910	\$128,000	\$62,946	\$130,000	\$130,000	\$130,000	\$2,000	1.56%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$41,329	\$35,922	\$0	\$34,944	\$34,944	\$34,944	(\$978)	-2.72%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$47,039	\$40,884	\$0	\$39,772	\$39,772	\$39,772	(\$1,112)	-2.72%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$21,877	\$19,015	\$0	\$18,497	\$18,497	\$18,497	(\$518)	-2.72%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$486	\$0	\$58	\$0	\$0	\$0	\$0	N/A
SS1-1000-2401-0000								
PERMITS, OTHER	\$3,140	\$1,000	\$603	\$1,000	\$1,000	\$1,000	\$0	0.00%
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$3,652	\$500	\$6,799	\$893	\$893	\$893	\$393	78.60%
SS1-1000-2650-0000								
INFRASTRUCTURE PERMITS	\$27,500	\$5,000	\$7,400	\$10,000	\$10,000	\$10,000	\$5,000	100.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,284,852	\$1,262,852	\$841,901	\$1,140,000	\$1,140,000	\$1,140,000	(\$122,852)	-9.73%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$142,272	\$148,000	\$106,757	\$178,000	\$178,000	\$178,000	\$30,000	20.27%
SS1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$2,144,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-5710-0000								
Total REVENUE	\$4,741,794	\$2,332,173	\$1,442,391	\$2,403,106	\$2,403,106	\$2,403,106	\$70,933	3.04%
INSURANCE								
SS1-1910-0400-0000	\$19,520	\$20,800	\$20,392	\$22,500	\$22,500	\$22,500	\$1,700	8.17%
Total INSURANCE	\$19,520	\$20,800	\$20,392	\$22,500	\$22,500	\$22,500	\$1,700	8.17%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$147,170	\$106,546	\$26,442	\$109,458	\$109,458	\$109,458	\$2,912	2.73%
ADMINISTRATIVE ALLOCATION	\$12,507	\$13,217	\$8,549	\$13,920	\$13,920	\$13,920	\$703	5.32%
SS1-8110-0100-0002								
SEWER ADMINISTRATION EQUIPMENT	\$1,150	\$30,500	\$0	\$600	\$600	\$600	(\$29,900)	-98.03%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$69,039	\$85,575	\$44,750	\$85,000	\$85,000	\$85,000	(\$575)	-0.67%
SS1-8110-0400-0000								
Total SEWER ADMINISTRATION	\$229,866	\$235,838	\$79,742	\$208,978	\$208,978	\$208,978	(\$26,860)	-11.39%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Preliminary as of 12/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Chan	% Change
TREATMENT & DISPOSAL PERSONAL SVC SS1-8130-0100-0000	\$768,868	\$812,655	\$510,643	\$827,970	\$827,970	\$827,970	\$15,315	1.88%
TREATMENT & DISPOSAL EQUIPMENT SS1-8130-0200-0000	\$102,702	\$106,945	\$20,559	\$148,500	\$148,500	\$148,500	\$41,555	38.86%
TREATMENT & DISPOSAL CONTRACTUAL SS1-8130-0400-0000	\$293,468	\$340,000	\$199,017	\$320,000	\$320,000	\$320,000	(\$20,000)	-5.88%
TREATMENT & DISPOSAL GAS & ELECTRIC SS1-8130-0400-3500	\$137,743	\$143,000	\$120,785	\$175,000	\$175,000	\$175,000	\$32,000	22.38%
TREATMENT & DISPOSAL GASOLINE/DIESEL SS1-8130-0400-3510	\$2,200	\$5,000	\$2,508	\$3,000	\$3,000	\$3,000	(\$2,000)	-40.00%
Total TREATMENT AND DISPOSAL	\$1,304,981	\$1,407,600	\$853,512	\$1,474,470	\$1,474,470	\$1,474,470	\$66,870	4.75%
STATE RETIREMENT SS1-9010-0800-0000	\$112,622	\$85,000	\$0	\$107,250	\$107,250	\$107,250	\$22,250	26.18%
Total STATE RETIREMENT	\$112,622	\$85,000	\$0	\$107,250	\$107,250	\$107,250	\$22,250	26.18%
MEDICARE SS1-9020-0800-0000	\$12,475	\$13,521	\$8,266	\$13,795	\$13,795	\$13,795	\$274	2.03%
Total MEDICARE	\$12,475	\$13,521	\$8,266	\$13,795	\$13,795	\$13,795	\$274	2.03%
SOCIAL SECURITY SS1-9030-0800-0000	\$53,340	\$57,810	\$35,343	\$58,984	\$58,984	\$58,984	\$1,174	2.03%
Total SOCIAL SECURITY	\$53,340	\$57,810	\$35,343	\$58,984	\$58,984	\$58,984	\$1,174	2.03%
WORKER COMPENSATION SS1-9040-0800-0000	\$360	\$600	\$577	\$600	\$600	\$600	\$0	0.00%
Total WORKERS COMP	\$360	\$600	\$577	\$600	\$600	\$600	\$0	0.00%
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total UNEMP INSURANCE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
DISABILITY INSURANCE SS1-9055-0800-0000	\$257	\$330	\$133	\$330	\$330	\$330	\$0	0.00%
Total DISA INSURANCE	\$257	\$330	\$133	\$330	\$330	\$330	\$0	0.00%
MEDICAL INSURANCE SS1-9060-0800-0000	\$223,824	\$275,000	\$177,004	\$286,500	\$286,500	\$286,500	\$11,500	4.18%
Total MEDICAL INSURANCE	\$223,824	\$275,000	\$177,004	\$286,500	\$286,500	\$286,500	\$11,500	4.18%
UNION WELFARE BENEFITS SS1-9070-0800-0000	\$14,868	\$16,000	\$12,893	\$16,000	\$16,000	\$16,000	\$0	0.00%
Total UNION WELFARE BENEFITS	\$14,868	\$16,000	\$12,893	\$16,000	\$16,000	\$16,000	\$0	0.00%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of /22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Char	% Change
SERIAL BONDS PRINCIPAL	\$2,300,600	\$195,000	\$195,000	\$190,000	\$190,000	\$190,000	(\$5,000)	-2.56%
SS1-9710-0600-0000								
SERIAL BONDS INTEREST	\$82,625	\$24,574	\$24,574	\$23,599	\$23,599	\$23,599	(\$975)	-3.97%
SS1-9710-0700-0000								
Total DEBT SERVICE	\$2,383,225	\$219,574	\$219,574	\$213,599	\$213,599	\$213,599	(\$5,975)	-2.72%
BANK CHARGES	\$7	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-9903-0000-0000								
Total BANK CHARGES	\$7	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-9950-0905-0000								
Total TRANSFER TO CAPITAL PROJECTS	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$4,455,346	\$2,332,173	\$1,407,435	\$2,403,106	\$2,403,106	\$2,403,106	\$70,933	3.04%
Revenue Over (Under) Expenditures	\$286,449	\$0	\$34,956	\$0	\$0	\$0	(\$0)	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$110,000	\$0	\$230,000	\$230,000	\$230,000	\$120,000	109.09%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$220,456	\$221,101	\$221,113	\$221,616	\$221,616	\$221,616	\$515	0.23%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,265,112	\$1,300,000	\$614,271	\$1,200,000	\$1,200,000	\$1,200,000	(\$100,000)	-7.69%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$61,306	\$53,196	\$53,195	\$47,660	\$47,660	\$47,660	(\$5,536)	-10.41%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$30,925	\$18,000	\$10,400	\$18,000	\$18,000	\$18,000	\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$17,970	\$16,000	\$11,100	\$16,000	\$16,000	\$16,000	\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$444	\$0	\$25	\$0	\$0	\$0	\$0	N/A
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$420	\$0	\$360	\$0	\$0	\$0	\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$34,984	\$35,000	\$24,245	\$51,000	\$51,000	\$51,000	\$16,000	45.71%
SS2-1000-5031-1189								
Total REVENUE	\$1,631,616	\$1,753,297	\$934,709	\$1,784,276	\$1,784,276	\$1,784,276	\$30,979	1.77%
INSURANCE								
SS2-1910-0400-0000	\$11,002	\$11,700	\$11,471	\$12,600	\$12,600	\$12,600	\$900	7.69%
Total INSURANCE	\$11,002	\$11,700	\$11,471	\$12,600	\$12,600	\$12,600	\$900	7.69%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$41,182	\$41,724	\$27,443	\$43,260	\$43,260	\$43,260	\$1,536	3.68%
ADMINISTRATIVE ALLOCATION								
SS2-8110-0100-0002	\$9,861	\$10,421	\$6,741	\$10,976	\$10,976	\$10,976	\$555	5.33%
MASTER SWR EQUIP								
SS2-8110-0200-0000	\$853	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
MASTER SWR CONTRACTUAL								
SS2-8110-0400-0000	\$5,645	\$5,500	\$2,959	\$5,500	\$5,500	\$5,500	\$0	0.00%
CAPITAL IMPROVEMENT								
SS2-8110-0401-0000	\$0	\$55,000	\$0	\$230,000	\$230,000	\$230,000	\$175,000	318.18%
Total SEWER ADMINISTRATION	\$57,541	\$113,145	\$37,143	\$290,236	\$290,236	\$290,236	\$177,091	156.52%
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$118,143	\$156,475	\$68,815	\$159,605	\$159,605	\$159,605	\$3,130	2.00%
SANITARY SEWERS EQUIPMENT								
SS2-8120-0200-0000	\$16,808	\$55,000	\$82,639	\$17,000	\$17,000	\$17,000	(\$38,000)	-69.09%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
SANITARY CONTRACTUAL	\$31,899	\$65,000	\$20,098	\$35,825	\$35,825	\$35,825	(\$29,175)	-44.88%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$18,599	\$20,000	\$15,440	\$26,000	\$26,000	\$26,000	\$6,000	30.00%
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$16,293	\$15,000	\$14,292	\$25,000	\$25,000	\$25,000	\$10,000	66.67%
SS2-8120-0400-3510								
Total SANITARY	\$201,743	\$311,475	\$201,284	\$263,430	\$263,430	\$263,430	(\$48,045)	-15.42%
STATE RETIREMENT	\$15,037	\$12,000	\$0	\$14,500	\$14,500	\$14,500	\$2,500	20.83%
SS2-9010-0800-0000								
Total STATE RETIREMENT	\$15,037	\$12,000	\$0	\$14,500	\$14,500	\$14,500	\$2,500	20.83%
MEDICARE	\$2,320	\$3,025	\$1,397	\$3,101	\$3,101	\$3,101	\$76	2.51%
SS2-9020-0800-0000								
Total MEDICARE	\$2,320	\$3,025	\$1,397	\$3,101	\$3,101	\$3,101	\$76	2.51%
SOCIAL SECURITY	\$9,919	\$12,935	\$5,973	\$13,259	\$13,259	\$13,259	\$324	2.50%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	\$9,919	\$12,935	\$5,973	\$13,259	\$13,259	\$13,259	\$324	2.50%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS2-9040-0800-0000								
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$28	\$65	\$11	\$50	\$50	\$50	(\$15)	-23.08%
SS2-9055-0800-0000								
Total DISA INSURANCE	\$28	\$65	\$11	\$50	\$50	\$50	(\$15)	
MEDICAL INSURANCE	\$22,495	\$26,000	\$17,119	\$47,000	\$47,000	\$47,000	\$21,000	80.77%
SS2-9060-0800-0000								
Total MEDICAL INSURANCE	\$22,495	\$26,000	\$17,119	\$47,000	\$47,000	\$47,000	\$21,000	80.77%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 8/31/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
SERIAL BONDS PRINCIPAL	\$27,215	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$272	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0700-0000								
Total DEBT SERVICE	\$27,487	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO WPCC O&M C	\$1,284,852	\$1,262,852	\$841,901	\$1,140,000	\$1,140,000	\$1,140,000	(\$122,852)	-9.73%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,284,852	\$1,262,852	\$841,901	\$1,140,000	\$1,140,000	\$1,140,000	(\$122,852)	-9.73%
Total EXPENDITURES	\$1,632,423	\$1,753,297	\$1,116,300	\$1,784,276	\$1,784,276	\$1,784,276	\$30,979	1.77%
Revenue Over (Under) Expenditures	(\$807)	(\$0)	(\$181,591)	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 8/2	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Chr
REAL PROPERTY TAXES								
SS3-1000-1001-0000	\$209,365	\$79,039	\$79,039	\$78,830	\$78,830	\$78,830	(\$209)	-0.26%
NIAGARA COUNTY REIMB	\$17,660	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%
SS3-1000-1195-0000	\$61,452	\$63,000	\$30,839	\$62,000	\$62,000	\$62,000	(\$1,000)	-1.59%
SEWER RENTS								
SS3-1000-2120-0000	\$7,155	\$7,826	\$7,826	\$7,308	\$7,308	\$7,308	(\$518)	-6.62%
TAX ROLL - DELINQUENT								
SS3-1000-2121-0000	\$0	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
SEWER HOOK UP								
SS3-1000-2122-0000	\$98	\$0	\$9	\$0	\$0	\$0	\$0	N/A
INTEREST & EARNINGS								
SS3-1000-2401-0000	\$4,360	\$0	\$0	\$0	\$0	\$0	\$0	N/A
UNCLASSIFIED REVENUE								
SS3-1000-2770-0000	\$2,915	\$3,000	\$2,002	\$4,000	\$4,000	\$4,000	\$1,000	33.33%
TRANSFER FROM OTHER FUNDS H-98								
SS3-1000-5031-1189	\$288,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SERIAL BONDS PROCEEDS								
SS3-1000-5710-0000	\$591,005	\$173,365	\$119,715	\$172,138	\$172,138	\$172,138	-\$1,227	-0.71%
Total REVENUE								
INSURANCE								
SS3-1910-0400-0000	\$1,863	\$2,000	\$1,961	\$2,200	\$2,200	\$2,200	\$200	10.00%
Total INSURANCE	\$1,863	\$2,000	\$1,961	\$2,200	\$2,200	\$2,200	\$200	10.00%
SOUTH SWR ADMIN PERSONAL SERVICES								
SS3-8110-0100-0000	\$6,786	\$6,858	\$4,531	\$7,118	\$7,118	\$7,118	\$260	3.79%
ADMINISTRATIVE ALLOCATION								
SS3-8110-0100-0002	\$1,684	\$1,780	\$1,151	\$1,874	\$1,874	\$1,874	\$94	5.28%
SOUTH SWR ADMIN EQUIPMENT								
SS3-8110-0200-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SOUTH SWR ADMIN CONTRACTUAL								
SS3-8110-0400-0000	\$2,425	\$625	\$627	\$725	\$725	\$725	\$100	16.00%
Total SEWER ADMINISTRATION	\$10,894	\$9,763	\$6,308	\$10,217	\$10,217	\$10,217	\$454	4.65%
SOUTH SWR SANIT PERSONAL SERVICES								
SS3-8120-0100-0000	\$29,535	\$39,119	\$17,204	\$39,614	\$39,614	\$39,614	\$495	1.27%
SOUTH SWR SANIT EQUIPMENT								
SS3-8120-0200-0000	\$7,000	\$27,700	\$19,548	\$27,000	\$27,000	\$27,000	-\$700	-2.53%
SOUTH SWR SANIT CONTRACTUAL								
SS3-8120-0400-0000	\$7,149	\$10,000	\$1,129	\$8,600	\$8,600	\$8,600	-\$1,400	-14.00%
SOUTH SWR SANIT GAS & ELECTRIC								
SS3-8120-0400-3500	\$3,046	\$3,000	\$2,189	\$4,000	\$4,000	\$4,000	\$1,000	33.33%
Total SANITARY	\$46,730	\$79,819	\$40,070	\$79,214	\$79,214	\$79,214	-\$605	-0.76%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Actual as of 8/31	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
STATE RETIREMENT								
SS3-9010-0800-0000	\$7,491	\$6,000	\$0	\$7,500	\$7,500	\$7,500	\$1,500	25.00%
Total STATE RETIREMENT	\$7,491	\$6,000	\$0	\$7,500	\$7,500	\$7,500	\$1,500	25.00%
MEDICARE								
SS3-9020-0800-0000	\$530	\$693	\$316	\$705	\$705	\$705	\$12	1.73%
Total MEDICARE	\$530	\$693	\$316	\$705	\$705	\$705	\$12	1.73%
SOCIAL SECURITY								
SS3-9030-0800-0000	\$2,267	\$2,961	\$1,352	\$3,014	\$3,014	\$3,014	\$53	1.79%
Total SOCIAL SECURITY	\$2,267	\$2,961	\$1,352	\$3,014	\$3,014	\$3,014	\$53	1.79%
WORKER COMPENSATION								
SS3-9040-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE								
SS3-9050-0800-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE								
SS3-9055-0800-0000	\$19	\$30	\$11	\$30	\$30	\$30	\$0	0.00%
Total DISA INSURANCE	\$19	\$30	\$11	\$30	\$30	\$30	\$0	0.00%
MEDICAL INSURANCE								
SS3-9060-0800-0000	\$13,327	\$18,000	\$10,376	\$35,500	\$35,500	\$35,500	\$17,500	97.22%
Total MEDICAL INSURANCE	\$13,327	\$18,000	\$10,376	\$35,500	\$35,500	\$35,500	\$17,500	97.22%
SERIAL BONDS PRINCIPAL								
SS3-9710-0600-0000	\$455,804	\$50,000	\$50,000	\$30,000	\$30,000	\$30,000	-\$20,000	-40.00%
SERIAL BONDS INTEREST								
SS3-9710-0700-0000	\$13,454	\$3,799	\$3,761	\$3,458	\$3,458	\$3,458	-\$341	-8.98%
CAPITAL LEASE PRINCIPAL								
SS3-9785-0600-1000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total DEBT SERVICE	\$469,258	\$53,799	\$53,761	\$33,458	\$33,458	\$33,458	-\$20,341	-37.81%
BANK/AGENT CHGS								
SS3-9903-0000-0000	\$174	\$200	\$0	\$200	\$200	\$200	\$0	0.00%
Total BANK CHARGES	\$174	\$200	\$0	\$200	\$200	\$200	\$0	0.00%
Total EXPENDITURES	\$552,553	\$173,365	\$114,154	\$172,138	\$172,138	\$172,138	-\$1,227	-0.71%
Revenue Over (Under) Expenditures	\$38,452	\$0	\$5,561	\$0	\$0	\$0	\$0	

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Final as of 6/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-0532-0000								
REAL PROPERTY TAXES	\$1,126,915	\$940,403	\$940,403	\$979,533	\$979,533	\$979,533	\$39,130	4.16%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,656,765	\$1,500,000	\$770,896	\$1,565,000	\$1,565,000	\$1,565,000	\$65,000	4.33%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$112,189	\$100,102	\$100,102	\$99,095	\$99,095	\$99,095	(\$1,007)	-1.01%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$27,221	\$20,000	\$12,013	\$20,767	\$20,767	\$20,767	\$767	3.84%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$3,201	\$3,000	\$2,669	\$3,000	\$3,000	\$3,000	\$0	0.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$0	\$5,000	\$0	\$2,500	\$2,500	\$2,500	(\$2,500)	-50.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$2,275	\$0	\$58	\$0	\$0	\$0	\$0	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$1,133	\$500	\$830	\$500	\$500	\$500	\$0	0.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$5,254	\$1,000	\$2,060	\$1,000	\$1,000	\$1,000	\$0	0.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$158,000	\$0	\$0	\$0	\$0	(\$158,000)	-100.00%
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$19,076	\$19,200	\$13,304	\$26,700	\$26,700	\$26,700	\$7,500	39.06%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$768,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5710-0000								
Total REVENUE	\$3,722,029	\$2,747,205	\$1,842,336	\$2,698,095	\$2,698,095	\$2,698,095	(\$49,110)	-1.79%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE	\$19,520	\$20,800	\$20,392	\$22,500	\$22,500	\$22,500	\$1,700	8.17%
SW1-1910-0400-0000								
Total INSURANCE	\$19,520	\$20,800	\$20,392	\$22,500	\$22,500	\$22,500	\$1,700	8.17%
WATER ADMIN PERS SERVICES	\$28,634	\$29,599	\$19,146	\$31,578	\$31,578	\$31,578	\$1,979	6.69%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$24,052	\$25,417	\$16,441	\$26,769	\$26,769	\$26,769	\$1,352	5.32%
SW1-8310-0100-0002								
OUT OF DEPT/PERS SVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-8310-0100-0100								
WATER ADMIN EQUIPMENT	\$1,504	\$1,200	\$1,250	\$500	\$500	\$500	(\$700)	-58.33%
SW1-8310-0200-0000								

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Forecast of 8/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
WATER ADMIN CONTRACTUAL								
SW1-8310-0400-0000	\$23,584	\$24,701	\$19,908	\$25,575	\$25,575	\$25,575	\$874	3.54%
WATER ADMIN GAS & ELECTRIC								
SW1-8310-0400-3500	\$3,376	\$3,200	\$2,993	\$5,500	\$5,500	\$5,500	\$2,300	71.88%
Total ADMINISTRATIVE	\$81,150	\$84,117	\$59,738	\$89,922	\$89,922	\$89,922	\$5,805	6.90%
SOURCE OF SUPPLY CONTRACTUAL								
SW1-8320-0400-0000	\$599,625	\$715,000	\$301,942	\$721,236	\$721,236	\$721,236	\$6,236	0.87%
SUPPLY OUT OF DISTRICT								
SW1-8320-0400-0100	\$2,083	\$2,500	\$798	\$2,500	\$2,500	\$2,500	\$0	0.00%
Total SUPPLY	\$601,708	\$717,500	\$302,740	\$723,736	\$723,736	\$723,736	\$6,236	0.87%
TRANSMISS & DIST PERSONAL SVC								
SW1-8340-0100-0000	\$373,520	\$394,243	\$219,770	\$392,706	\$392,706	\$392,706	(\$1,537)	-0.39%
OUT OF DEPT / PERS SVC								
SW1-8340-0100-0100	\$0	\$2,500	\$44	\$2,500	\$2,500	\$2,500	\$0	0.00%
TRANSMIS & DIST EQUIPMENT								
SW1-8340-0200-0000	\$25,710	\$75,000	\$66,153	\$112,000	\$112,000	\$112,000	\$37,000	49.33%
TRANSMIS & DIST CONTRACTUAL								
SW1-8340-0400-0000	\$54,520	\$93,981	\$48,379	\$82,000	\$82,000	\$82,000	(\$11,981)	-12.75%
TRANSMIS & DIST - GASOLINE/DIESEL								
SW1-8340-0400-3510	\$15,795	\$16,000	\$15,116	\$21,200	\$21,200	\$21,200	\$5,200	32.50%
Total TRANSMISS AND DISPOSAL	\$469,545	\$581,724	\$349,461	\$610,406	\$610,406	\$610,406	\$28,682	4.93%
STATE RETIREMENT								
SW1-9010-0800-0000	\$45,056	\$34,000	\$0	\$43,000	\$43,000	\$43,000	\$9,000	26.47%
Total STATE RETIREMENT	\$45,056	\$34,000	\$0	\$43,000	\$43,000	\$43,000	\$9,000	26.47%
MEDICARE								
SW1-9020-0800-0000	\$5,390	\$6,551	\$3,661	\$6,577	\$6,577	\$6,577	\$26	0.40%
Total MEDICARE	\$5,390	\$6,551	\$3,661	\$6,577	\$6,577	\$6,577	\$26	0.40%
SOCIAL SECURITY								
SW1-9030-0800-0000	\$23,048	\$28,010	\$15,652	\$28,121	\$28,121	\$28,121	\$111	0.40%
Total SOCIAL SECURITY	\$23,048	\$28,010	\$15,652	\$28,121	\$28,121	\$28,121	\$111	0.40%
WORKER COMPENSATION								
SW1-9040-0800-0000	\$45,597	\$0	\$0	\$200	\$200	\$200	\$200	N/A
Total WORKERS COMP	\$45,597	\$0	\$0	\$200	\$200	\$200	\$200	N/A
UNEMPLOYMENT INSURANCE								
SW1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%

Account Description / Account Number	2021 Actual	2022 Adopted Budget	2022 Final as of 6/22	2023 Department Request	2023 Preliminary Budget	2023 Adopted Budget	Change	% Change
MEDICAL INSURANCE SW1-9060-0800-0000	\$66,083	\$80,000	\$53,067	\$94,000	\$94,000	\$94,000	\$14,000	17.50%
Total MEDICAL INSURANCE	\$66,083	\$80,000	\$53,067	\$94,000	\$94,000	\$94,000	\$14,000	17.50%
UNION WELFARE BENEFITS SW1-9070-0800-0000	\$90,958	\$96,000	\$84,083	\$100,000	\$100,000	\$100,000	\$4,000	4.17%
Total UNION WELFARE BENEFITS	\$90,958	\$96,000	\$84,083	\$100,000	\$100,000	\$100,000	\$4,000	4.17%
SERIAL BOND - PRINCIPAL SW1-9710-0600-0000	\$1,135,081	\$324,000	\$324,000	\$329,200	\$329,200	\$329,200	\$5,200	1.60%
SERIAL BOND - PRINCIPAL SW1-9710-0600-0100	\$0	\$0	\$0	\$220,000	\$220,000	\$220,000	\$220,000	N/A
SERIAL BOND - INTEREST SW1-9710-0700-0000	\$160,967	\$134,736	\$73,056	\$128,450	\$128,450	\$128,450	(\$6,286)	-4.67%
SERIAL BOND - INTEREST SW1-9710-0700-0100	\$153,946	119,667	\$0	301,883	301,883	301,883	182,216	152.27%
Total DEBT SERVICE	\$1,449,994	\$578,403	\$397,056	\$979,533	\$979,533	\$979,533	\$401,130	69.35%
TRANSFER TO CAP PROJ FUND SW1-9950-0900-0000	\$350,000	\$520,000	\$0	\$0	\$0	\$0	(\$520,000)	-100.00%
Total TRAN TO CAP PROJ	\$350,000	\$520,000	\$0	\$0	\$0	\$0	(\$520,000)	-100.00%
Total EXPENDITURES	\$3,248,050	\$2,747,205	\$1,285,850	\$2,698,095	\$2,698,095	\$2,698,095	(\$49,110)	-1.79%
Revenue Over (Under) Expenditures	\$473,979	\$0	\$556,486	\$0	\$0	\$0	(\$0)	

TOWN OF LEWISTON

**Appendix A
Debt Service
2023**

	<u>9710-0600</u>	<u>9710-0700</u>	<u>9903-0000</u>
	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund	\$ -	\$ -	\$ -
"DB" Fund Drainage '05	<u>\$ 10,800</u>	<u>\$ 539.01</u>	<u>-</u>
"SS1" Fund WPCC Upgrade	<u>\$ 190,000</u>	<u>\$ 23,598.50</u>	<u>-</u>
"SS3" Fund Sanborn Sewer	<u>30,000</u> <u>\$ 30,000</u>	<u>3,458.00</u> <u>\$ 3,458.00</u>	<u>-</u> <u>\$ -</u>
"SW1" Fund Refinanced Water Lines Elm/Annover PRV Pits	<u>259,200</u> <u>70,000</u> <u>\$ 329,200</u>	<u>120,279.76</u> <u>8,170.00</u> <u>\$ 128,449.76</u>	<u>-</u> <u>-</u> <u>\$ -</u>
"SW1" Fund Waterline Project Bond 2022	<u>\$ 220,000</u> <u>\$ 220,000</u>	<u>\$ 301,882.26</u> <u>\$ 301,882.26</u>	<u>-</u> <u>\$ -</u>
TOTAL	<u><u>\$ 780,000</u></u>	<u><u>\$ 457,927.53</u></u>	<u><u>\$ -</u></u>

TOWN OF LEWISTON

Appendix B

2023 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2023 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) VARIOUS (Consolidated) (refinanced 2015)		\$ 3,440,000				
0700-0000	DB		6/15			
0700-0100	SD/DB		6/15	\$ 10,800	333.63	
	SW1		6/15	\$ 259,200	61,678.88	
	DB		12/15			
	SD/DB		12/15		205.38	
	SW1		12/15		58,600.88	
2) VARIOUS		\$ 2,905,000				
Originally 2.25% 2013- 2033	SS1		7/13	\$ 190,000	23,598.50	
	SS3		7/13	\$ 30,000	3,458.00	
	SW1		7/13	\$ 70,000	8,170.00	
3) WATERLINE PROJECT BOND 2022	SW1	\$8,625,000				
			2/15	\$ -	\$ 150,097.88	
			8/15	\$ 220,000	\$ 151,784.38	
TOTAL		\$14,970,000		\$ 780,000	\$ 457,927.53	\$ -

ESTIMATED MEDICAL INSURANCE UNIFORM WELFARE BENEFITS AND COMPARISON
2023 APPENDIX C - 10.20.26 (UNIVERSA changes included)

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		2022 Budget	2023 Budget	Change	%	Change
	Medical	FSA	HRA	2023 Budget	Medical	FSA	HRA	2023 Budget	2023 Budget	2023 Budget					
A Fund															
Active															
Retiree	\$ 67,912	\$ 1,000	\$ 1,450	\$ 2,450	\$ 125,600		\$ 49,400	\$ 175,000	\$ 177,450	\$ 142,900	\$ 34,550	19.47%			
Retiree Buyout	2,000	-	6,000	73,912					73,912	64,910	9,002	12.18%			
Active Buyout	8,000	-	-	2,000					2,000	2,000	-	-			
Admin Fees	888	-	2,825	10,825					10,825	12,475	(1,650)	-15.24%			
Compliance Fees	925	-	-	888					888	840	48	5.41%			
Total A Fund	\$ 79,725	\$ 1,000	\$ 10,275	\$ 91,000	\$ 125,600	\$ -	\$ 49,400	\$ 175,000	\$ 266,000	\$ 224,000	\$ 42,000	15.79%			
B Fund															
Active															
Retiree	\$ 23,090	\$ -	\$ 5,900	\$ 5,900	\$ 59,000	\$ -	\$ 26,000	\$ 85,000	\$ 90,900	\$ 96,400	\$ (5,500)	-6.05%			
Retiree Buyout	-	-	-	23,090					23,090	11,638	11,452	49.60%			
Active Buyout	1,000	-	325	1,325					1,325	1,325	-	0.00%			
Admin Fees	360	-	-	360					360	312	48	13.33%			
Compliance Fees	325	-	-	325					325	325	-	0.00%			
Total B Fund Non Police	\$ 24,775	\$ -	\$ 6,225	\$ 31,000	\$ 59,000	\$ -	\$ 26,000	\$ 85,000	\$ 116,000	\$ 110,000	\$ 6,000	5.17%			
B-Police Fund															
Active															
Retiree	\$ 21,960	\$ 1,000	\$ 350	\$ 1,350	\$ 160,600	\$ -	\$ 64,400	\$ 225,000	\$ 226,350	\$ 201,450	\$ 24,900	11.00%			
Retiree Buyout	-	-	5,000	26,960					26,960	26,158	802	2.97%			
Active Buyout	6,000	-	150	6,150					6,150	4,000	2,150	34.96%			
Admin Fees	240	-	-	240					240	192	48	20.00%			
Compliance Fees	300	-	-	300					300	200	100	33.33%			
Total B Fund Police	\$ 28,500	\$ 1,000	\$ 5,500	\$ 35,000	\$ 160,600	\$ -	\$ 64,400	\$ 225,000	\$ 260,000	\$ 232,000	\$ 28,000	10.77%			
Total B Fund	\$ 53,275	\$ 1,000	\$ 11,725	\$ 66,000	\$ 219,600	\$ -	\$ 90,400	\$ 310,000	\$ 376,000	\$ 342,000	\$ 34,000	9.04%			
DB Fund															
Active															
Retiree	\$ 106,316	\$ -	\$ -	\$ -	\$ 264,000	\$ -	\$ 126,000	\$ 390,000	\$ 390,000	\$ 335,000	\$ 55,000	14.10%			
Retiree Buyout	-	-	20,500	126,816					126,816	119,318	7,497	5.91%			
Active Buyout	-	-	-	-					-	-	-	-			
Admin Fees	284	-	-	284					284	332	(48)	-16.90%			
Compliance Fees	400	-	-	400					400	350	50	12.50%			
Total DB Fund	\$ 107,000	\$ -	\$ 20,500	\$ 127,500	\$ 264,000	\$ -	\$ 126,000	\$ 390,000	\$ 517,500	\$ 455,000	\$ 62,499	13.74%			

ESTIMATED MEDICAL INSURANCE UNIFORM WELFARE BENEFITS AND COMPARISON
2023 APPENDIX C - 10.20.2L (UNIVERSA changes included)

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change	
	Medical	FSA	HRA	2023 Budget	Medical	FSA	HRA	2023 Budget	2023 Budget	2022 Budget		\$ Change
SS1 Fund												
Active	\$ 114,782	\$ -	\$ 38,100	\$ 152,882	\$ 10,800	\$ -	\$ 5,200	\$ 16,000	\$ 168,882	\$ 152,845	\$ 16,037	9.50%
Retiree	111,804	-	15,000	126,804	-	-	-	-	126,804	131,293	(4,489)	-3.54%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	4,000	-	1,000	5,000	-	-	-	-	5,000	5,000	-	0.00%
Admin Fees	864	-	-	864	-	-	-	-	864	912	(48)	-5.56%
Compliance Fees	950	-	-	950	-	-	-	-	950	950	-	0.00%
Total SS1 Fund	\$ 232,400	\$ -	\$ 54,100	\$ 286,500	\$ 10,800	\$ -	\$ 5,200	\$ 16,000	\$ 302,500	\$ 291,000	\$ 11,500	3.80%
SS2 Fund												
Active	\$ 15,037	\$ -	\$ 5,000	\$ 20,037	\$ -	\$ -	\$ -	\$ -	\$ 20,037	\$ -	\$ 20,037	100.00%
Retiree	24,267	-	-	24,267	-	-	-	-	24,267	23,402	865	3.57%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	500	2,500	-	-	-	-	2,500	2,500	-	0.00%
Admin Fees	96	-	-	96	-	-	-	-	96	48	48	50.00%
Compliance Fees	100	-	-	100	-	-	-	-	100	50	50	50.00%
Total SS2 Fund	\$ 41,500	\$ -	\$ 5,500	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 26,000	\$ 21,000	44.66%
SS3 Fund												
Active	\$ 11,278	\$ -	\$ 5,000	\$ 16,278	\$ -	\$ -	\$ -	\$ -	\$ 16,278	\$ 17,902	\$ (1,624)	-9.98%
Retiree	13,526	500	5,000	19,026	-	-	-	-	19,026	-	19,026.00	100.00%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	96	-	-	96	-	-	-	-	96	48	48.00	50.00%
Compliance Fees	100	-	-	100	-	-	-	-	100	50	50.00	50.00%
Total SS3 Fund	\$ 25,000	\$ 500	\$ 10,000	\$ 35,500	\$ -	\$ -	\$ -	\$ -	\$ 35,500	\$ 18,000	\$ 17,500	49.30%
SW1 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 67,600	\$ -	\$ 32,400	\$ 100,000	\$ 100,000	\$ 96,000	\$ 4,000	4.00%
Retiree	76,510	-	15,500	92,010	-	-	-	-	92,010	78,108	13,902	15.11%
Retiree Buyout	1,000	-	500	1,500	-	-	-	-	1,500	1,500	-	0.00%
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	240	-	-	240	-	-	-	-	240	192	48	20.00%
Compliance Fees	250	-	-	250	-	-	-	-	250	200	50	20.00%
Total SW1 Fund	\$ 78,000	\$ -	\$ 16,000	\$ 94,000	\$ 67,600	\$ -	\$ 32,400	\$ 100,000	\$ 194,000	\$ 176,000	\$ 18,000	9.28%
Grand Total	\$ 616,899	\$ 2,500	\$ 128,100	\$ 747,499	\$ 687,600	\$ -	\$ 303,400	\$ 991,000	\$ 1,738,499	\$ 1,532,001	\$ 206,499	11.88%
TOTALS	\$ 1,189,897	\$ 512,885	\$ 1,042,497	\$ 147,400	\$ 1,189,897	\$ 512,885	\$ 454,828	\$ 58,057	\$ 1,738,499	\$ 1,532,001	\$ 206,499	11.88%
Active	1,189,897	-	-	1,189,897	67,600	-	32,400	100,000	1,189,897	1,042,497	147,400	12.39%
Retiree	512,885	-	-	512,885	-	-	-	-	512,885	454,828	58,057	11.32%
Retiree Buyout	3,500	-	-	3,500	-	-	-	-	3,500	3,500	-	0.00%
Active Buyout	25,800	-	-	25,800	-	-	-	-	25,800	25,300	500	1.94%
Admin Fees	3,068	-	-	3,068	-	-	-	-	3,068	2,876	192	6.26%
Compliance Fees	3,350	-	-	3,350	-	-	-	-	3,350	3,000	350	10.45%
Total	\$ 1,738,499	\$ 512,885	\$ 1,042,497	\$ 147,400	\$ 1,738,499	\$ 512,885	\$ 454,828	\$ 58,057	\$ 1,738,499	\$ 1,532,001	\$ 206,499	11.88%

TOWN OF LEWISTON

Appendix D

**2023 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$76,310
Town Clerk	\$66,500
Supervisor	\$45,567 *
*The annual salary for the Supervisor position is \$45,567 but Supervisor Broderick currently only accepts an annual salary of \$35,000 with a salary waiver equal to \$10,567.	
Town Justices (2)	\$29,791
Council Members (4)	\$15,066

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2008	2007	2006	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
January	\$ 241,468	\$ 230,337	\$ 259,820	\$ 240,059	\$ 247,853	\$ 268,006	\$ 274,790	\$ 282,285	\$ 278,893	\$ 302,927	\$ 283,370	\$ 288,535	\$ 283,370	\$ 278,704	\$ 316,232	\$ 275,373	\$ 347,158
February	216,388	203,737	245,141	185,506	209,368	213,450	232,283	246,670	238,447	246,467	248,664	245,392	248,664	244,276	261,051	254,505	300,683
March	287,093	245,303	288,079	351,556	317,101	302,820	291,479	417,260	339,579	310,873	315,271	328,306	320,258	330,248	347,221	399,458	447,442
April	224,162	215,560	214,593	202,740	230,243	244,066	253,037	258,652	276,340	302,282	273,471	264,525	270,682	282,977	182,155	306,168	368,669
May	208,372	215,271	217,639	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,106	267,992	278,290	312,242	214,529	317,303	373,800
June	288,737	305,459	280,688	381,989	350,240	374,214	357,987	408,815	388,225	358,595	388,207	341,441	390,123	383,502	392,593	528,490	414,837
Sub-Total	1,488,238	1,424,667	1,814,667	1,566,169	1,677,904	1,838,811	1,858,845	1,851,776	1,790,035	1,802,268	1,786,927	1,794,181	1,789,688	1,832,040	1,723,781	2,079,297	2,282,889
July	216,870	225,258	268,075	204,860	238,137	249,940	268,327	294,211	301,304	297,858	295,209	284,284	293,868	303,241	282,409	355,841	381,569
August	208,012	218,113	227,910	212,933	236,808	243,518	270,070	289,488	280,845	285,838	284,131	261,378	280,832	322,534	284,075	350,631	379,041
September	265,721	277,301	310,135	366,297	322,083	372,164	401,467	311,111	375,307	350,684	368,560	352,820	414,459	408,599	505,854	487,665	486,291
October	220,779	209,187	210,117	212,075	228,334	243,127	256,769	280,074	283,050	280,195	270,011	268,046	289,970	305,189	279,690	317,638	-
November	207,213	215,886	205,686	212,246	238,628	242,128	253,180	257,467	288,573	284,728	288,873	272,098	279,188	279,503	257,513	309,878	-
December	273,681	357,813	320,628	269,474	394,739	402,634	416,359	347,525	385,535	319,997	341,644	341,673	459,186	430,014	455,523	489,624	-
Total	2,876,614	2,908,245	3,077,988	3,084,044	3,186,811	3,390,353	3,622,817	3,631,660	3,681,629	3,651,863	3,593,385	3,516,897	3,806,982	3,882,130	3,798,813	4,390,803	3,499,820
% Change		1.09%	5.48%	-0.43%	3.24%	6.80%	3.78%	3.00%	1.82%	-1.09%	-1.63%	-2.20%	7.65%	1.84%	-2.19%	13.48%	-25.46%
Average Grow Rate 2003 to 2020																	
B Fund	\$ 689,065	\$ 1,172,000	\$ 1,215,000	\$ 1,173,465	\$ 1,316,882	\$ 1,592,782	\$ 1,606,500	\$ 1,608,500	\$ 1,764,000	\$ 1,784,000	\$ 1,819,000	\$ 2,037,000	\$ 2,009,300	\$ 1,824,668	\$ 1,772,605	\$ 1,881,094	\$ 1,848,211
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	1,838,000	1,836,000	1,881,000	1,562,400	1,540,700	1,675,332	1,782,385	1,823,816	1,651,789
SD Fund	231,710	248,000	211,965	282,095	232,148	232,148	232,148	232,148	232,148	232,148	232,148	232,148	232,148	232,148	232,148	232,148	232,148
Total Budgeted	\$ 2,675,000	\$ 2,755,000	\$ 2,800,000	\$ 2,987,000	\$ 3,100,000	\$ 3,137,765	\$ 3,200,000	\$ 3,394,500	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,559,000	\$ 3,600,000	\$ 3,555,000	\$ 3,685,000	\$ 3,800,000
% 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%	1.85%	3.37%	3.42%
Over/(Under) Budget	\$ 201,814	\$ 153,245	\$ 277,088	\$ 77,044	\$ 66,611	\$ 252,588	\$ 322,817	\$ 275,180	\$ 91,820	\$ 51,883	\$ (208,615)	\$ (84,103)	\$ 258,982	\$ 382,130	\$ 233,813	\$ 705,803	\$ (300,380)
% Difference	7.54%	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%	6.56%	19.15%	-7.80%

TOWN OF LEWISTON
 Estimated Retirement and Comparison 2022
 Appendix F

11/14/2022

FUND	2020		2021		2022		2023		CHANGE		% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	IN BUDGET		
A Fund	\$ 140,000	\$ 132,868	\$ 201,000	\$ 195,242	\$ 147,000	\$ 155,402	\$ 186,000	\$ 186,000	\$ 39,000		27%
B Fund	\$ 49,000	\$ 45,993	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 57,500	\$ 11,500		25%
B Fund Police	\$ 198,000	\$ 187,672	\$ 250,000	\$ 246,626	\$ 265,000	\$ 258,793	\$ 297,000	\$ 297,000	\$ 32,000		12%
B Fund Totals	\$ 247,000	\$ 233,665	\$ 312,000	\$ 306,719	\$ 311,000	\$ 306,619	\$ 354,500	\$ 354,500	\$ 43,500		
DB Fund	\$ 150,000	\$ 143,089	\$ 132,000	\$ 127,677	\$ 96,000	\$ 101,614	\$ 121,500	\$ 121,500	\$ 25,500		27%
SS1 Fund	\$ 113,000	\$ 107,317	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 107,250	\$ 22,250		26%
SS2 Fund	\$ 27,000	\$ 25,552	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,968	\$ 14,500	\$ 14,500	\$ 2,500		21%
SS3 Fund	\$ 6,000	\$ 5,110	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 7,500	\$ 1,500		25%
SW1 Fund	\$ 54,000	\$ 51,103	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 43,000	\$ 9,000		26%
Total	\$ 737,000	\$ 698,704	\$ 832,000	\$ 809,862	\$ 691,000	\$ 707,070	\$ 834,250	\$ 834,250	\$ 143,250		21%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2022 Budget

Fund	Description	Cash Balance 12/31/2021	2022 Increases	2022 Decreases	Cash Balance 08/31/2022
H18	Electric Car Charging Station	-	-	(198.00)	(198.00)
H21	Sanborn Improvements	542.00	-	-	542.00
H23	Lewiston Town Park	115,471.20	700,730.48	(336,660.32)	479,541.36
H24	Stonehaven Preserve	-	300,000.00	(305,959.50)	(5,959.50)
H27	Dickersonville Cemetary	15,899.29	2,100.00	(64.26)	17,935.03
H28	Drainage Study & Maintenance	-	110,700.00	(43,909.82)	66,790.18
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	383,706.80	42.82	(424,328.41)	(40,578.79)
H34	Toohey Park	3,086.00	-	-	3,086.00
H35	Kiwanis Park Basketball Courts	29,914.36	-	(23,423.37)	6,490.99
H36	Outfall Building	(61,219.86)	-	(263,623.00)	(324,842.86)
H39	PR Records Management	3,644.95	-	-	3,644.95
H40	Battle of Queenston	31.56	-	-	31.56
H41	Pletcher Rd Park Playground	565,531.17	-	(574,355.88)	(8,824.71)
H44	Sanborn Park Playground	67,223.95	-	(87,173.68)	(19,949.73)
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H53	Colonial Village Playground	629.00	-	-	629.00
H54	Swann Road Culvert	(5,160.00)	-	-	(5,160.00)
H56	EPG I&I Study	3,000.00	-	-	3,000.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H61	Recreational Development	222,595.63	-	(11,370.75)	211,224.88
H63	PIP	108,875.17	-	(20,997.75)	87,877.42
H67	JCAP	-	9,740.71	-	9,740.71
H78	Niagara Parkway Trail	-	100,000.00	(69,290.02)	30,709.98
H89	Waterline Project	3,191,288.40	9,481,250.00	(12,693,942.35)	(21,403.95)
H97	NYPA Funds Annual Payment	1,712,539.87	900,204.48	-	2,612,744.35
H98	Town HYDRO Funds	444,737.35	926,022.34	(350,243.37)	1,020,516.32
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		\$ 6,896,503.18	\$ 12,530,790.83	\$ (15,205,540.48)	\$ 4,221,753.53

TOWN OF LEWISTON

Appendix H

2023 FUND TRANSFERS

Account	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$ 89,450	\$ -	\$ 89,450
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$ 184,250	\$ -	\$ 184,250
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$ 113,000	\$ 660,000	\$ 773,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$ 178,000	\$ -	\$ 178,000
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	\$ 51,000	\$ -	\$ 51,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	\$ 4,000	\$ -	\$ 4,000
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	\$ 26,700	\$ -	\$ 26,700
	\$ 646,400	\$ 660,000	\$ 1,306,400

APPENDIX I
 Equalized Total Assessed Value 4,983,904,408

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	45,336,226	0.91
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	2,710,510,566	54.39
13100	CO - GENERALLY	RPTL 406(1)	2	2,433,962	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	23,871,698	0.48
13510	TOWN - CEMETERY LAND	RPTL 446	2	105,849	0.00
13650	VG - GENERALLY	RPTL 406(1)	11	8,106,792	0.16
13800	SCHOOL DISTRICT	RPTL 408	10	283,593,585	5.69
14100	USA - GENERALLY	RPTL 400(1)	4	42,660,377	0.86
14110	USA - SPECIFIED USES	STATE L 54	1	1,188,679	0.02
14300	INDIAN RESERVATION	RPTL 454	1	17,924,528	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	849,057	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	937,547	0.02
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	22	21,224,528	0.43
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	12,056,604	0.24
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	6	2,415,094	0.05
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	34,818,409	0.70
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	3,408,491	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	194,534	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,221,698	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	7,148,491	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	5,582,075	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	5,990,566	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	46,275,472	0.93
30306	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	5,224,528	0.10
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	5	16,613	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	17	798,266	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	97	1,223,534	0.02

Equalized Total Assessed Value 4,983,904,408

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	53	672,000	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	298	3,777,481	0.08
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	65	1,373,585	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	62	1,310,189	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	199	4,195,943	0.08
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	45	1,616,642	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	60	2,188,075	0.04
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	67	2,394,292	0.05
41400	CLERGY	RPTL 460	2	5,660	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	169,811	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	92	3,419,877	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 308	1	30,634	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	7	356,872	0.01

Total Exemptions Exclusive of System Exemptions:

1,205 3,306,628,834

66.35

Total System Exemptions:

0 0

0.00

Totals:

1,205 3,306,628,834

66.35

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: _____