

Town of Lewiston
Preliminary Budget
2024

Submitted 10/23/2023

2024 Preliminary Budget

Changes made after Tentative Budget was submitted 9/25/2023

- Increase revenue account #B00-1000-1120-0000 "Sales Tax" by \$764 (from \$1,702,919 to \$1,703,683) due to increased expenses.
- Increase expense account #B00-1680-0400-0000 "Data Processing" by \$14,800 (from \$70,488 to \$85,288) due to cyber security risks.
- Decrease expense account #B00-3120-0100-0000 "Police Personal Service" by \$9,290 (from \$1,148,224 to \$1,138,934) due to changes in personnel.
- Increase expense account #B00-7110-0100-0000 "Parks Personal Service" by \$10,000 (from \$35,200 to \$45,200) due to changes in personnel.
- Increase expense account #B00-9020-0800-0000 "Medicare" by \$145 (from \$5,260 to \$5,405) due to personnel changes.
- Decrease expense account #B00-9020-0800-0100 "Medicare-Police" by \$135 (from \$20,621 to \$20,486) due to personnel changes.
- Increase expense account #B00-9030-0800-0000 "Social Security" by \$620 (from \$22,488 to \$23,108) due to personnel changes.
- Decrease expense account #B00-9030-0800-0100 "Social Security-Police" by \$576 (from \$88,170 to \$87,594) due to personnel changes.
- Decrease expense account #B00-9040-0800-0100 "Workers Compensation-Police" by \$14,800 (from \$58,300 to \$43,500) due to decreased charges for Workers Compensation expenses.
- Increase revenue account #DB0-1000-1120-0000 "Sales Tax" by \$10,001 (from \$2,597,081 to \$2,607,082) due to increased sales tax allocation.
- Increase expense account #DB0-5110-0100-0000 "General Repairs Personal Service" by \$9,000 (from \$1,150,920 to \$1,159,920) due to changes in personnel.
- Increase expense account #DB0-5110-0400-5110 "General Repairs Safety & Training" by \$3,000 (from \$5,000 to \$8,000) due to increased training expenses.
- Increase expense account #DB0-5130-0400-0000 "Machinery Contractual" by \$10,712 (from \$180,000 to \$190,712) due to increased vehicle maintenance expenses.
- Increase expense account #DB0-5142-0400-0000 "Snow Removal Contractual" by \$5,000 (from \$210,000 to \$215,000) due to increased salt expenses.
- Increase expense account #DB0-9020-0800-0000 "Medicare" by \$131 (from \$22,101 to \$22,232) due to personnel changes.
- Increase expense account #DB0-9030-0800-0000 "Social Security" by \$558 (from \$94,500 to \$95,058) due to personnel changes.
- Decrease expense account #DB0-9040-0800-0000 "Workers Compensation" by \$18,400 (from \$72,400 to \$54,000) due to decreased charges for Workers Compensation expenses.
- Decrease revenue account #SF0-1000-1001-0000 "Real Property Tax" by \$8,000 (from \$1,514,169 to \$1,506,169) due to changes in Workers Compensation expenses.
- Decrease expense account #SF0-9040-0800-0000 "Workers Compensation" by \$8,000 (from \$55,600 to \$47,600) due to decreased charges for Workers Compensation expenses.
- Increase expense account #SW1-8320-0400-0000 "Source of Supply Contractual" by \$100 (from \$712,087 to \$712,187) due to increased rates from the Niagara County Water District.

- Decrease expense account #SW1-9040-0800-0000 "Workers Compensation" by \$100 (from \$300 to \$200) due to decreased charges for Workers Compensation expenses.

**Town of Lewiston
2024 Preliminary Budget
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2024

Adopted Budget
To Be Submitted

**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	\$888,956,054		

**TOWN OF LEWISTON
2024 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/23/2023**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,998,481	\$2,515,945	\$0	\$482,536
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,669,833	\$3,497,933	\$171,900	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,152,314	\$3,956,082	\$0	\$196,232
SS1	WATER POLLUTION CONTROL CENTER	\$2,520,548	\$2,424,011	\$96,537	\$0
SUBTOTAL		\$13,341,176	\$12,393,971	\$268,437	\$678,768

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,616,137	\$9,968	\$100,000	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$429,300	\$200	\$10,000	\$419,100
SS2	LEWISTON MSIA	\$1,821,497	\$1,356,775	\$242,000	\$222,722
SS3	LEWISTON SOUTH SEWER IA	\$165,131	\$86,691	\$0	\$78,440
SW1	LEWISTON WATER IMPROVEMENT	\$2,669,436	\$1,691,490	\$0	\$977,946
SUBTOTAL		\$6,721,851	\$3,145,124	\$352,000	\$3,224,727
TOTAL		\$20,063,027	\$15,539,095	\$620,437	\$3,903,495

ASSESSED VAL.

VILLAGE	\$	161,428,246
TOWN O/S VILLAGE	\$	739,341,359
TOTAL		<u>\$900,769,605</u>

**TOWN OF LEWISTON
2024 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 9/25/2023**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,998,481	\$2,515,945	\$0	\$482,536
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,669,069	\$3,497,169	\$171,900	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,142,313	\$3,946,081	\$0	\$196,232
SS1	WATER POLLUTION CONTROL CENTER	\$2,520,548	\$2,424,011	\$96,537	\$0
SUBTOTAL		\$13,330,411	\$12,383,206	\$268,437	\$678,768

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,624,137	\$9,968	\$100,000	\$1,514,169
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$429,300	\$200	\$10,000	\$419,100
SS2	LEWISTON MSIA	\$1,821,497	\$1,356,775	\$242,000	\$222,722
SS3	LEWISTON SOUTH SEWER IA	\$165,131	\$86,691	\$0	\$78,440
SW1	LEWISTON WATER IMPROVEMENT	\$2,669,436	\$1,691,490	\$0	\$977,946
SUBTOTAL		\$6,729,851	\$3,145,124	\$352,000	\$3,232,727

TOTAL	\$20,060,262	\$15,528,330	\$620,437	\$3,911,495
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ASSESSED VAL.	VILLAGE	\$	161,428,246
	TOWN O/S VILLAGE	\$	739,341,359
	TOTAL		<u>\$900,769,605</u>

**TOWN OF LEWISTON
2024 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,019,190	\$2,488,945	\$0	\$530,245
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,693,368	\$3,503,947	\$189,421	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,152,314	\$3,956,082	\$0	\$196,232
SS1	WATER POLLUTION CONTROL CENTER	\$2,520,548	\$2,414,011	\$106,537	\$0
SUBTOTAL		\$13,385,420	\$12,362,985	\$295,958	\$726,477

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,616,137	\$9,968	\$100,000	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAC	\$429,300	\$200	\$10,000	\$419,100
SS2	LEWISTON MSIA	\$1,821,497	\$1,356,775	\$242,000	\$222,722
SS3	LEWISTON SOUTH SEWER IA	\$165,131	\$86,691	\$0	\$78,440
SW1	LEWISTON WATER IMPROVEMENT	\$2,669,436	\$1,691,490	\$0	\$977,946
SUBTOTAL		\$6,721,851	\$3,145,124	\$352,000	\$3,224,727

TOTAL	\$20,107,271	\$15,508,109	\$647,958	\$3,951,204
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ASSESSED VAL.	VILLAGE	\$	161,428,246
	TOWN O/S VILLAGE	\$	739,341,359
	TOTAL		<u>\$900,769,605</u>

**TOWN OF LEWISTON
2024 TAX LEVY
PRELIMINARY BUDGET
SUBMITTED 10/23/2023**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		900,769,605	0.5357	\$482,536	\$482,536
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	739,341,359	0.2654	\$196,232	\$196,232
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	751,593,836	2.0040	1,506,169	\$1,506,169
LEWISTON HEIGHTS GAS	SL	GS-241	40	375.0000	15,000	\$15,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,733	88.5485	419,100	419,100
LEWISTON MSIA	SS2	SD-243	694,283,360	0.1013	70,362	
LEWISTON MSIA	SS2	SD-243 P/U	4,244	35.9000	152,360	\$222,722
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,457,806	0.8612	73,600	
SOUTH SEWER NON-U	SS3	SD-246	605	8.0000	4,840	\$78,440
LEWISTON WATER IMPROVEMENT	SW1	WD-240	969,342,084	1.0089	977,946	\$977,946
						<u>\$3,903,495</u>

ASSESSED VALUATION	VILLAGE	\$	161,428,246
	TOWN O/S V	\$	739,341,359
	TOTAL	\$	<u>900,769,605</u>

**TOWN OF LEWISTON
2024 TAX LEVY COMPARISON
PRELIMINARY BUDGET
SUBMITTED 10/23/2023**

		2022	2023	2024	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$638,065	\$612,819	\$482,536	-21.2596%
	Rate AV	0.7187	0.6894	0.5357	-22.30%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$303,770	\$256,838	\$196,232	-23.5970%
	Rate AV	0.4169	0.3524	0.2654	-24.68%
<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		\$1,502,167	\$1,524,871	\$1,506,169	-1.2265%
	Rate AV	\$2.0225	\$2.0511	\$2.0040	-2.30%
SL - LEWISTON HEIGHTS GAS		\$11,000	\$15,000	\$15,000	0.0000%
	Flat Rate	\$275.0000	\$375.0000	\$375.0000	0.00%
SR - REFUSE - LEWISTON O/S VILLAGE		\$339,800	\$397,300	\$419,100	5.4870%
	Flat Rate	\$71.7786	\$83.9248	\$88.5485	5.51%
SS2 - LEWISTON MSIA		\$221,101	\$221,616	\$222,722	0.4991%
	Rate AV	\$0.0998	\$0.1005	\$0.1013	0.84%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$79,039	\$78,830	\$78,440	-0.4947%
	Rate AV	\$0.8703	\$0.8675	\$0.8612	-0.72%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$940,403	\$979,533	\$977,946	-0.1620%
	Rate AV	\$0.9832	\$1.0193	\$1.0089	-1.02%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$5,050	\$0	\$0	\$0	\$0	(\$5,050)	-100.00%
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$638,065	\$612,819	\$612,819	\$530,245	\$482,536		(\$130,283)	-21.26%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$116,142	\$28,615	\$54,527	\$43,021	\$43,021		\$14,406	50.34%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$14,827	\$14,000	\$16,381	\$18,000	\$18,000		\$4,000	28.57%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$1,064,235	\$1,035,000	\$220,918	\$1,040,000	\$1,040,000		\$5,000	0.48%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$557,500	\$557,500	\$557,500		\$57,500	11.50%
A00-1000-1170-0101								
MODERN (RECREATION)	\$119,756	\$115,000	\$25,324	\$130,000	\$130,000		\$15,000	13.04%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$115	\$100	\$100	\$100	\$100		\$0	0.00%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$32,000	\$31,700	\$31,700	\$27,700	\$27,700		(\$4,000)	-12.62%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$4,842	\$4,000	\$1,094	\$3,000	\$3,000		(\$1,000)	-25.00%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$0	\$0	\$0	\$130,000	\$130,000		\$130,000	N/A
A00-1000-1270-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$175	\$200	\$50	\$175	\$175		(\$25)	-12.50%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$15	\$30	\$30	\$30	\$30		\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$2,372	\$1,500	\$1,393	\$2,000	\$2,000		\$500	33.33%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$1,326	\$1,000	\$1,434	\$1,500	\$1,500		\$500	50.00%
A00-1000-1972-0300								
RECREATION CHARGES	\$16,024	\$41,300	\$48,638	\$59,200	\$59,200		\$17,900	43.34%
A00-1000-2001-0000								
PAVILION AND PARKS RENTAL	\$0	\$0	\$2,600	\$4,000	\$4,000		\$4,000	N/A
A00-1000-2005-0000								
RECREATION SPECIAL EVENTS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2012-0000								
CONCESSION REVENUE	\$2,227	\$4,358	\$5,248	\$18,000	\$18,000		\$13,642	313.03%
A00-1000-2020-0000								
ICE RINK REVENUE	\$1,542	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2025-4403								
SALE OF TRAFFIC SIGNS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2189-0000								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$2,500	\$6,000	\$6,000		\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$18,369	\$0	\$16,633	\$0	\$0		\$0	N/A
A00-1000-2401-0000								
BINGO LICENSES	\$2,081	\$1,800	\$1,767	\$2,000	\$2,000		\$200	11.11%
A00-1000-2540-0000								
DOG LICENSES	\$9,646	\$10,000	\$3,822	\$10,000	\$10,000		\$0	0.00%
A00-1000-2544-0000								
OTHER LICENSES	\$300	\$100	\$600	\$300	\$300		\$200	200.00%
A00-1000-2545-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
FINES & FORFEITED BAIL	\$224,975	\$260,000	\$56,098	\$260,000	\$260,000		\$0	0.00%
A00-1000-2610-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$556	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2650-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2680-0000								
GIFTS & DONATIONS - SENIOR CENTER	\$300	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2705-7630								
NYS AIM RELATED PAYMENTS	\$85,269	\$85,269	\$0	\$0	\$0		(\$85,269)	-100.00%
A00-1000-2750-0000								
MISCELLANEOUS REVENUES	\$498	\$0	\$336	\$0	\$0		\$0	N/A
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2770-0100								
NYS AIM PAYMENTS	\$0	\$0	\$0	\$85,269	\$85,269		\$85,269	N/A
A00-1000-3001-0000								
SENIOR BINGO REVENUES	\$0	\$0	\$0	\$15,000	\$15,000		\$15,000	N/A
A00-1000-3772-0000								
TRANSFER FROM OTHER FUNDS -	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$56,245	\$89,450	\$23,196	\$72,150	\$99,150	\$0	\$9,700	10.84%
A00-1000-5031-1189								
Total REVENUE	\$2,921,901	\$2,851,291	\$1,688,706	\$3,019,190	\$2,998,481	\$0	\$147,190	5.16%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
COUNCIL PEOPLE (4)	\$58,792	\$60,262	\$30,131	\$61,769	\$61,769		\$1,507	2.50%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$48	\$8,500	\$7,947	\$8,510	\$8,510		\$10	0.12%
A00-1010-0400-0000								
Total TOWN BOARD	\$58,841	\$68,762	\$38,078	\$70,279	\$70,279	\$0	\$1,517	2.21%
JUSTICES(2) & CLERKS(2)	\$157,184	\$166,065	\$79,449	\$167,557	\$167,557		\$1,492	0.90%
A00-1110-0100-0000								
COURT SECURITY	\$10,508	\$18,700	\$6,444	\$18,700	\$18,700		\$0	0.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$44,440	\$45,328	\$22,554	\$45,386	\$45,386		\$58	0.13%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$3,769	\$200	\$0	\$200	\$200		\$0	0.00%
A00-1110-0200-0000								
COURT SECURITY EQUIPMENT	\$0	\$0	\$0	\$1,000	\$1,000		\$1,000	N/A
A00-1110-0200-0100								
JUSTICE CONTRACTUAL	\$13,925	\$16,417	\$5,659	\$15,550	\$15,550		(\$867)	-5.28%
A00-1110-0400-0000								
COURT SECURITY CONTRACTUAL	\$0	\$0	\$0	\$500	\$500		\$500	N/A
A00-1110-0400-0100								
Total TOWN JUSTICE	\$229,825	\$246,710	\$114,106	\$248,893	\$248,893	\$0	\$2,183	0.88%
PROSECUTOR	\$19,137	\$19,615	\$9,808	\$20,106	\$20,106		\$491	2.50%
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL	\$560	\$2,500	\$27	\$1,000	\$1,000		(\$1,500)	-60.00%
A00-1165-0400-0000								
Total PROSECUTOR	\$19,697	\$22,115	\$9,834	\$21,106	\$21,106	\$0	(\$1,009)	-4.56%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SUPERVISOR PERSONAL SERVICES								
A00-1220-0100-0000	\$114,978	\$106,895	\$53,040	\$109,570	\$109,570		\$2,675	2.50%
WAIVER OF SALARY	\$0	(\$10,567)	\$0	(\$11,707)	(\$11,707)		(\$1,140)	10.79%
A00-1220-0100-0001	(\$32,020)	(\$34,086)	(\$16,962)	(\$34,944)	(\$34,944)		(\$858)	2.52%
ADMINISTRATIVE ALLOCATION								
A00-1220-0100-0002	\$934	\$1,800	\$0	\$500	\$500		(\$1,300)	-72.22%
SUPERVISOR EQUIPMENT								
A00-1220-0200-0000	\$4,251	\$8,380	\$3,358	\$8,000	\$8,000		(\$380)	-4.53%
SUPERVISOR CONTRACTUAL								
A00-1220-0400-0000	\$17,929	\$7,700	\$6,490	\$4,850	\$4,850		(\$2,850)	-37.01%
PROFESSIONAL REPORT FEES								
A00-1220-0401-0000								
Total SUPERVISOR	\$106,073	\$80,122	\$45,926	\$76,269	\$76,269	\$0	(\$3,853)	-4.81%
BUDGET OFFICER								
A00-1310-0100-0000	\$66,245	\$69,902	\$34,951	\$71,800	\$71,800		\$1,898	2.72%
JR ACCOUNTANT								
A00-1310-0100-0001	\$19,361	\$21,500	\$9,138	\$34,320	\$34,320		\$12,820	59.63%
ADMINISTRATIVE ALLOCATION								
A00-1310-0100-0002	(\$68,485)	(\$72,988)	(\$35,272)	(\$74,818)	(\$74,818)		(\$1,830)	2.51%
BUDGET OFFICER EQUIPMENT								
A00-1310-0200-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
BUDGET OFFICER CONTRACTUAL								
A00-1310-0400-0000	\$319	\$1,950	\$770	\$2,160	\$2,160		\$210	10.77%
Total BUDGET OFFICER	\$17,440	\$20,364	\$9,588	\$33,462	\$33,462	\$0	\$13,098	64.32%
AUDITOR								
A00-1320-0400-0000	\$21,640	\$24,514	\$13,400	\$24,514	\$24,514		\$0	0.00%
Total INDEPENDENT AUDITING	\$21,640	\$24,514	\$13,400	\$24,514	\$24,514	\$0	\$0	0.00%
ASSESSOR PERSONAL SERVICES								
A00-1355-0100-0000	\$95,053	\$102,657	\$51,064	\$104,734	\$104,734		\$2,077	2.02%
ASSESSOR EQUIPMENT								
A00-1355-0200-0000	\$0	\$0	\$630	\$0	\$0		\$0	N/A
ASSESSOR CONTRACTUAL								
A00-1355-0400-0000	\$10,212	\$12,180	\$6,057	\$19,505	\$13,345		\$1,165	9.56%
ASSESSOR GASOLINE/DIESEL FUEL								
A00-1355-0400-3510	\$83	\$100	\$25	\$100	\$100		\$0	0.00%
Total ASSESSOR	\$105,347	\$114,937	\$57,776	\$124,339	\$118,179	\$0	\$3,242	2.82%
TOWN CLERK PERSONAL SERVICES								
A00-1410-0100-0000	\$152,194	\$154,603	\$79,937	\$125,605	\$125,273		(\$29,330)	-18.97%
OUT OF DEPT/PERS SERVICE								
A00-1410-0100-0100	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
TOWN CLERK EQUIPMENT								
A00-1410-0200-0000	\$1,334	\$1,350	\$0	\$1,300	\$1,300		(\$50)	-3.70%
TOWN CLERK CONTRACTUAL								
A00-1410-0400-0000	\$9,560	\$13,302	\$2,666	\$13,146	\$13,146		(\$156)	-1.17%
Total TOWN CLERK	\$163,088	\$169,355	\$82,603	\$140,151	\$139,819	\$0	(\$29,536)	-17.44%
ATTORNEY PERSONAL SERV								
A00-1420-0100-0000	\$39,780	\$40,775	\$20,387	\$41,795	\$41,795		\$1,020	2.50%
ATTORNEY CONTRACTUAL & LITIGATION								
A00-1420-0400-0000	\$61,359	\$58,760	\$25,645	\$59,729	\$59,729		\$969	1.65%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$50,000	\$0	\$50,000	\$0	\$0		\$0	N/A
NIAGARA POWER COALITION								
A00-1420-0400-0200	\$4,875	\$4,662	\$2,330	\$6,300	\$6,300		\$1,638	35.14%
Total ATTORNEY	\$156,014	\$104,197	\$98,363	\$107,824	\$107,824	\$0	\$3,627	3.48%
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$26,010	\$26,531	\$15,815	\$31,631	\$31,631		\$5,100	19.22%
ENGINEER EQUIPMENT								
A00-1440-0200-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
ENGINEER CONTRACTUAL								
A00-1440-0400-0000	\$456	\$1,150	\$190	\$660	\$660		(\$490)	-42.61%
Total ENGINEERING	\$26,466	\$27,681	\$16,005	\$32,291	\$32,291	\$0	\$4,610	16.65%
ELECTION INSPECTORS								
A00-1450-0100-0000	\$0	\$239	\$0	\$0	\$0		(\$239)	-100.00%
ELECTION CONTRACTUAL								
A00-1450-0400-0000	\$242	\$520	\$101	\$520	\$520		\$0	0.00%
Total ELECTIONS	\$242	\$759	\$101	\$520	\$520	\$0	(\$239)	-31.49%
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$39,671	\$39,437	\$19,719	\$40,516	\$40,516		\$1,079	2.74%
BUILDINGS EQUIPMENT								
A00-1620-0200-0000	\$45,598	\$500	\$248	\$600	\$600		\$100	20.00%
BUILDINGS CONTRACTUAL								
A00-1620-0400-0000	\$46,870	\$46,695	\$24,342	\$47,516	\$47,516		\$821	1.76%
BUILDINGS GAS & ELECTRIC								
A00-1620-0400-3500	\$21,557	\$21,600	\$5,835	\$26,100	\$26,100		\$4,500	20.83%
BUILDINGS GASOLINE/DIESEL FUEL								
A00-1620-0400-3510	\$704	\$800	\$116	\$950	\$950		\$150	18.75%
COPY MACHINE/LEASE PAY								
A00-1620-0401-0000	\$6,444	\$7,000	\$2,017	\$7,000	\$7,000		\$0	0.00%
Total BUILDINGS	\$160,844	\$116,032	\$52,277	\$122,682	\$122,682	\$0	\$6,650	5.73%
INSURANCE								
A00-1910-0400-0000	\$30,000	\$33,000	\$32,501	\$35,750	\$35,750		\$2,750	8.33%
Total INSURANCE	\$30,000	\$33,000	\$32,501	\$35,750	\$35,750	\$0	\$2,750	8.33%
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,650	\$1,650		\$150	10.00%
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,650	\$1,650	\$0	\$150	10.00%
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$4,339	\$5,000	\$4,341	\$5,000	\$5,000		\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$4,339	\$5,000	\$4,341	\$5,000	\$5,000	\$0	\$0	0.00%
OTHER GENERAL GOVT SUPPORT								
A00-1989-0400-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total OTHER GENERAL GOVT SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$0	\$0	\$27,050	\$27,050	\$27,050	\$27,050	N/A
A00-1990-0400-0000	\$0	\$0	\$0	\$27,050	\$27,050	\$0	\$27,050	N/A
Total CONTINGENCY	\$9,651	\$18,000	\$3,463	\$13,000	\$13,000	\$0	(\$5,000)	-27.78%
TRAFFIC CONTROL- CONTRACTUAL	\$9,651	\$18,000	\$3,463	\$13,000	\$13,000	\$0	(\$5,000)	-27.78%
A00-3310-0400-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAFFIC CONTROL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DOG CONTROL OFFICER	\$0	\$711	\$0	\$0	\$0	\$0	(\$711)	-100.00%
A00-3510-0100-0000	\$0	\$711	\$0	\$0	\$0	\$0	(\$711)	-100.00%
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$500	\$600	\$0	\$600	\$600	\$0	\$0	0.00%
A00-3510-0100-0100	\$500	\$600	\$0	\$600	\$600	\$0	\$0	0.00%
DOG CONTROL EQUIPMENT	\$15,063	\$17,550	\$7,664	\$17,865	\$17,865	\$0	\$315	1.79%
A00-3510-0200-0000	\$15,063	\$17,550	\$7,664	\$17,865	\$17,865	\$0	\$315	1.79%
DOG CONTROL CONTRACTUAL	\$340	\$400	\$173	\$450	\$450	\$0	\$50	12.50%
A00-3510-0400-0000	\$340	\$400	\$173	\$450	\$450	\$0	\$50	12.50%
DOG CONTROL GASOLINE/DIESEL FUEL	\$15,903	\$19,261	\$7,837	\$18,915	\$18,915	\$0	(\$346)	-1.80%
A00-3510-0400-3510	\$15,903	\$19,261	\$7,837	\$18,915	\$18,915	\$0	(\$346)	-1.80%
Total DOG CONTROL	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
BOARD OF HEALTH (NIACAP)	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
A00-4010-0400-0000	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
Total PUBLIC HEALTH	\$126,051	\$126,266	\$65,823	\$129,501	\$129,501	\$0	\$3,235	2.56%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-5010-0100-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
HIGHWAY ADMIN EQUIPMENT	\$8,564	\$11,720	\$6,614	\$10,900	\$10,900	\$0	(\$820)	-7.00%
A00-5010-0200-0000	\$8,564	\$11,720	\$6,614	\$10,900	\$10,900	\$0	(\$820)	-7.00%
HIGHWAY ADMIN CONTRACTUAL	\$134,615	\$137,986	\$72,437	\$140,401	\$140,401	\$0	\$2,415	1.75%
A00-5010-0400-0000	\$134,615	\$137,986	\$72,437	\$140,401	\$140,401	\$0	\$2,415	1.75%
Total SUPERINTENDENT OF HIGHWAYS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
HIGHWAY SUPERINTENDENT EQUIPMENT	\$29,789	\$39,560	\$13,382	\$35,660	\$35,660	\$0	(\$3,900)	-9.86%
A00-5132-0200-0000	\$29,789	\$39,560	\$13,382	\$35,660	\$35,660	\$0	(\$3,900)	-9.86%
TOWN GARAGE	\$19,375	\$19,000	\$8,161	\$21,000	\$21,000	\$0	\$2,000	10.53%
A00-5132-0400-0000	\$19,375	\$19,000	\$8,161	\$21,000	\$21,000	\$0	\$2,000	10.53%
TOWN GARAGE- GAS & ELECTRIC	\$49,164	\$58,560	\$21,543	\$56,660	\$56,660	\$0	(\$1,900)	-3.24%
A00-5132-0400-3500	\$49,164	\$58,560	\$21,543	\$56,660	\$56,660	\$0	(\$1,900)	-3.24%
Total TOWN GARAGE	\$28,500	\$50,000	\$0	\$17,000	\$17,000	\$0	(\$33,000)	-66.00%
HIGHWAY BRUSH CONTRACTUAL	\$28,500	\$50,000	\$0	\$17,000	\$17,000	\$0	(\$33,000)	-66.00%
A00-5140-0400-0000	\$28,500	\$50,000	\$0	\$17,000	\$17,000	\$0	(\$33,000)	-66.00%
Total BRUSH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
AMERICAN LEGION-SANBORN	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%
A00-6510-0423-0000	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%
VFW	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%
A00-6510-0424-0000	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%
Total VETERANS SERVICES	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
RECREATION PERSONAL SERVICES	\$59,699	\$68,728	\$26,813	\$70,451	\$70,451	\$70,451	\$1,723	2.51%
A00-7020-0100-0000								
Total RECREATION ADMINISTRATION	\$59,699	\$68,728	\$26,813	\$70,451	\$70,451	\$0	\$1,723	2.51%
PARKS PERS SERVICES-OUT OF DEPARTMENT-ICE RINK	\$13,075	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7110-0100-4403								
RECREATION SEASONAL HELP	\$19,270	\$60,000	\$6,821	\$70,000	\$70,000	\$70,000	\$10,000	16.67%
A00-7310-0100-0000								
RECREATION SEASONAL HELP-SPECIAL EVENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4401								
RECREATION SEASONAL HELP-CONCESSIONS	\$2,285	\$1,958	\$3,871	\$8,500	\$8,500	\$8,500	\$6,542	334.12%
A00-7310-0100-4402								
RECREATION SEASONAL - ICE RINK PERS SERVICES	(\$3,159)	\$0	(\$43,927)	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4403								
RECREATION EQUIPMENT	\$2,403	\$4,000	\$0	\$3,000	\$3,000	\$3,000	(\$1,000)	-25.00%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$37,719	\$95,000	\$18,430	\$95,000	\$95,000	\$95,000	\$0	0.00%
A00-7310-0400-0000								
RECREATION GAS & ELECTRIC	\$832	\$1,200	\$82	\$1,200	\$1,200	\$1,200	\$0	0.00%
A00-7310-0400-3500								
REC SPECIAL EVENTS	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0401-0000								
RECREATION CONCESSIONS	\$1,806	\$2,400	\$6,229	\$9,500	\$9,500	\$9,500	\$7,100	295.83%
A00-7310-0402-0000								
RECREATION ICE RINK GAS & ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0403-3500								
RECREATION ICE RINK CONTRACTUAL	\$6,791	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0403-4403								
Total RECREATION DEPARTMENT	\$83,222	\$164,558	(\$8,493)	\$187,200	\$187,200	\$0	\$22,642	13.76%
LEWISTON LIBRARY	\$392,170	\$392,170	\$392,170	\$431,387	\$392,170	\$392,170	\$0	0.00%
A00-7410-0400-0000								
LEWISTON LIBRARY GAS & ELECTRIC	\$0	\$27,000	\$11,304	\$0	\$27,000	\$27,000	\$0	0.00%
A00-7410-0400-3500								
SANBORN LIBRARY	\$49,050	\$49,050	\$36,788	\$50,525	\$49,050	\$49,050	\$0	0.00%
A00-7410-0442-0000								
SANBORN LIBRARY GAS & ELECTRIC	\$0	\$4,600	\$2,557	\$4,600	\$4,600	\$4,600	\$0	0.00%
A00-7410-0442-3500								
RANSOMVILLE LIBRARY	\$4,860	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-7410-0443-0000								
RANSOMVILLE LIBRARY GAS & ELECTRIC	\$0	\$4,750	\$1,983	\$4,750	\$4,750	\$4,750	\$0	0.00%
A00-7410-0443-3500								
Total LIBRARIES	\$446,080	\$479,570	\$446,802	\$493,262	\$479,570	\$0	\$0	0.00%
HISTORIAN EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7510-0200-0000								
HISTORIAN CONTRACTUAL	\$500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7510-0400-0000								
Total HISTORIAN	\$500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SANBORN HIST SOC CONTRACTUAL	\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$36,900	\$0	0.00%
A00-7520-0400-0000								
Total SPECIAL SERVICES	\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$0	\$0	0.00%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
ARTPARK - MODERN CONTRACTUAL	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	N/A
A00-7560-0400-0000	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$100,000	N/A
Total ARTPARK								
SENIOR CENTER PERSONAL	\$113,143	\$120,288	\$57,218	\$123,593	\$123,593	\$3,305	\$3,305	2.75%
A00-7630-0100-0000								
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7630-0100-0100								
SENIORS EQUIPMENT	\$102,919	\$5,050	\$6,000	\$1,595	\$1,595	(\$3,455)	(\$3,455)	-68.42%
A00-7630-0200-0000								
SENIORS CONTRACTUAL	\$42,501	\$44,216	\$24,764	\$64,640	\$64,640	\$20,424	\$20,424	46.19%
A00-7630-0400-0000								
SENIORS - GAS AND ELECTRIC	\$4,977	\$5,000	\$1,602	\$5,500	\$5,500	\$500	\$500	10.00%
A00-7630-0400-3500								
SENIORS- GASOLINE & FUEL	\$8,114	\$5,000	\$3,224	\$7,500	\$7,500	\$2,500	\$2,500	50.00%
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$271,654	\$179,554	\$92,809	\$202,828	\$202,828	\$0	\$23,274	12.96%
SANBORN SENIORS PERSONAL SERVICES	\$8,292	\$9,366	\$4,127	\$9,366	\$9,366	\$0	\$0	0.00%
A00-7635-0100-0000								
SANBORN SENIORS CONTRACTUAL	\$6,261	\$10,500	\$1,491	\$10,500	\$10,500	\$0	\$0	0.00%
A00-7635-0400-0000								
Total SANBORN SENIOR CITIZENS	\$14,554	\$19,866	\$5,618	\$19,866	\$19,866	\$0	\$0	0.00%
BINGO INSPECTOR PERSONAL SERVICES	\$0	\$1,453	\$726	\$1,492	\$1,492	\$39	\$39	2.68%
A00-7989-0100-0000								
Total BINGO	\$0	\$1,453	\$726	\$1,492	\$1,492	\$0	\$39	2.68%
ENVIRONMENTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT	\$4,530	\$5,950	\$0	\$5,950	\$5,950	\$0	\$0	0.00%
A00-8090-0400-0000								
Total ENVIRONMENTAL CONTROL OFFICER	\$4,530	\$5,950	\$0	\$5,950	\$5,950	\$0	\$0	0.00%
TOWN COMMUNICATIONS	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$0	\$0	0.00%
A00-8095-0400-0000								
Total COMMUNICATIONS	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$0	\$0	0.00%
LEWISTON BEAUTIFICATION	\$300	\$300	\$300	\$300	\$300	\$0	\$0	0.00%
A00-8510-0400-0000								
HART AWARD	\$4,500	\$4,500	\$4,500	\$5,000	\$4,500	\$0	\$0	0.00%
A00-8989-0430-0000								
LIGHT UP SANBORN	\$1,260	\$1,260	\$0	\$1,260	\$1,260	\$0	\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
A00-8989-0432-0200								
SANBORN BAND	\$5,000	\$5,000	\$5,000	\$3,000	\$3,000	(\$2,000)	(\$2,000)	-40.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$2,700	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$21,860	\$23,160	\$21,900	\$21,660	\$21,160	\$0	(\$2,000)	-8.64%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
STATE RETIREMENT	\$155,358	\$186,000	\$0	\$212,500	\$212,500	\$26,500	\$26,500	14.25%
A00-9010-0800-0000								
Total STATE RETIREMENT	\$155,358	\$186,000	\$0	\$212,500	\$212,500	\$0	\$26,500	14.25%
MEDICARE	\$17,152	\$16,585	\$8,599	\$16,893	\$16,889	\$0	\$304	1.83%
A00-9020-0800-0000								
Total MEDICARE	\$17,152	\$16,585	\$8,599	\$16,893	\$16,889	\$0	\$304	1.83%
SOCIAL SECURITY	\$73,339	\$70,912	\$36,770	\$72,232	\$72,211	\$0	\$1,299	1.83%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$73,339	\$70,912	\$36,770	\$72,232	\$72,211	\$0	\$1,299	1.83%
WORKERS COMPENSATION	\$2,119	\$2,000	\$1,914	\$0	\$0	(\$2,000)	(\$2,000)	-100.00%
A00-9040-0800-0000								
Total WORKERS COMPENSATION	\$2,119	\$2,000	\$1,914	\$0	\$0	\$0	(\$2,000)	-100.00%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
A00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
DISABILITY INSURANCE	\$2,403	\$4,000	\$0	\$4,000	\$4,000	\$0	\$0	0.00%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	\$2,403	\$4,000	\$0	\$4,000	\$4,000	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS	\$79,687	\$91,000	\$46,807	\$89,000	\$89,000	(\$2,000)	(\$2,000)	-2.20%
A00-9060-0800-0000								
Total MEDICAL INSURANCE	\$79,687	\$91,000	\$46,807	\$89,000	\$89,000	\$0	(\$2,000)	-2.20%
UNION WELFARE BENEFITS	\$147,749	\$175,000	\$109,921	\$160,000	\$160,000	(\$15,000)	(\$15,000)	-8.57%
A00-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$147,749	\$175,000	\$109,921	\$160,000	\$160,000	\$0	(\$15,000)	-8.57%
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	\$625,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9950-0905-0000								
Total TRANSFER TO CAPITAL PROJECTS	\$625,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,386,625	\$2,851,291	\$1,504,397	\$3,019,190	\$2,998,481	\$0	\$147,190	5.16%
Total Revenue Over (Under) Expenditures	\$ (464,724)	\$0	\$184,309	\$0	\$0	\$0	\$0	\$0

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$142,574	\$0	\$189,421	\$171,900		\$29,326	20.57%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$74,987	\$75,000	\$0	\$75,000	\$75,000		\$0	0.00%
B00-1000-1080-0000								
SALES TAX	\$1,848,211	\$1,756,400	\$832,236	\$1,709,697	\$1,703,683		(\$52,717)	-3.00%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$220,134	\$200,000	\$0	\$210,000	\$210,000		\$10,000	5.00%
B00-1000-1170-0000								
TOWER REVENUE	\$4,000	\$2,000	\$2,000	\$3,000	\$3,000		\$1,000	50.00%
B00-1000-1170-0300								
POLICE FEES	\$5,994	\$3,500	\$1,276	\$3,500	\$3,500		\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$142,002	\$284,000	\$284,000		\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$203,263	\$341,200	\$200,133	\$434,500	\$434,500		\$93,300	27.34%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$200	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-1520-0300								
SAFETY INSPECTION FEES	\$0	\$0	\$0	\$3,000	\$3,000		\$3,000	N/A
B00-1000-1560-0000								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$25	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$3,350	\$5,000	\$0	\$0	\$0		(\$5,000)	-100.00%
B00-1000-1589-0700								
OTHER CULTURE AND RECREATION	\$0	\$0	\$6,460	\$0	\$0		\$0	N/A
B00-1000-2089-0000								
TAX ROLL - DELINQUENT	\$6,139	\$10,920	\$10,921	\$11,000	\$11,000		\$80	0.73%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$29,988	\$23,000	\$11,828	\$15,000	\$15,000		(\$8,000)	-34.78%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$80	\$0	\$17,566	\$0	\$0		\$0	N/A
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$14,925	\$6,000	\$4,050	\$10,000	\$10,000		\$4,000	66.67%
B00-1000-2550-0100								
BUILDING PERMITS	\$127,136	\$120,000	\$62,328	\$120,000	\$120,000		\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$24,525	\$23,000	\$22,734	\$23,000	\$23,000		\$0	0.00%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$376	\$0	\$2,723	\$0	\$0		\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$11,400	\$10,000	\$1,500	\$5,000	\$5,000		(\$5,000)	-50.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$9,950	\$7,000	\$500	\$0	\$0		(\$7,000)	-100.00%
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$8,982	\$0	\$6,674	\$0	\$0		\$0	N/A
B00-1000-2680-0000								
GIFTS AND DONATIONS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-2705-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
MISC REVENUE	\$0	\$0	\$17,464	\$0	\$0	\$0	\$0	N/A
B00-1000-2770-0000								
MORTGAGE TAX	\$509,348	\$400,000	\$114,682	\$400,000	\$400,000	\$400,000	\$0	0.00%
B00-1000-3005-0000								
FEDERAL AID - OTHER	\$674,818	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-4089-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$202,613	\$184,250	\$37,871	\$197,250	\$197,250	\$0	\$13,000	7.06%
B00-1000-5031-1189								
Total REVENUE	\$4,264,448	\$3,593,844	\$1,494,949	\$3,693,368	\$3,669,833	\$0	\$75,989	2.11%
PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0523-0000								
Total PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION	\$25,126	\$26,769	\$13,058	\$27,441	\$27,441	\$27,441	\$672	2.51%
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$25,126	\$26,769	\$13,058	\$27,441	\$27,441	\$0	\$672	2.51%
ENGINEERING FIRM	\$29,762	\$30,000	\$7,696	\$30,000	\$30,000	\$30,000	\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$11,870	\$10,000	\$1,743	\$0	\$0	\$0	(\$10,000)	-100.00%
B00-1440-0440-0100								
Total ENGINEERING	\$41,631	\$40,000	\$9,439	\$30,000	\$30,000	\$0	(\$10,000)	-25.00%
DATA PROCESSING	\$56,357	\$84,706	\$32,393	\$85,288	\$85,288	\$85,288	\$582	0.69%
B00-1680-0400-0000								
Total CENTRAL DATA PROCESSING	\$56,357	\$84,706	\$32,393	\$85,288	\$85,288	\$0	\$582	0.69%
VEHICLE INSURANCE	\$37,451	\$41,000	\$40,380	\$44,300	\$44,300	\$44,300	\$3,300	8.05%
B00-1910-0400-0000								
Total INSURANCE	\$37,451	\$41,000	\$40,380	\$44,300	\$44,300	\$0	\$3,300	8.05%
CONTINGENCY ACCOUNT	\$0	\$10,000	\$0	\$25,000	\$25,000	\$25,000	\$15,000	150.00%
B00-1990-0400-0000								
Total CONTINGENCY	\$0	\$10,000	\$0	\$25,000	\$25,000	\$0	\$15,000	150.00%
POLICE PERSONAL SERVICES	\$1,030,549	\$1,073,425	\$458,296	\$1,138,934	\$1,138,934	\$1,138,934	\$65,509	6.10%
B00-3120-0100-0000								
POLICE PERSONAL SERVICES-SRO LEWPORT	\$32,630	\$89,779	\$51,719	\$140,318	\$140,318	\$140,318	\$50,539	56.29%
B00-3120-0100-0015								
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$103,636	\$110,929	\$78,684	\$117,001	\$117,001	\$117,001	\$6,072	5.47%
B00-3120-0100-0025								
POLICE PERSONAL OUT OF DEPT.	\$15,703	\$16,146	\$7,893	\$16,552	\$16,552	\$16,552	\$406	2.51%
B00-3120-0100-0100								
POLICE EQUIPMENT	\$88,563	\$142,574	\$67,843	\$189,421	\$171,900	\$171,900	\$29,326	20.57%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$90,887	\$93,810	\$54,153	\$103,200	\$103,200	\$103,200	\$9,390	10.01%
B00-3120-0400-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
POLICE GAS & ELECTRIC	\$12,260	\$12,250	\$4,654	\$12,250	\$12,250		\$0	0.00%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$72,328	\$60,000	\$24,848	\$65,000	\$65,000		\$5,000	8.33%
B00-3120-0400-3510								
Total POLICE	\$1,446,557	\$1,598,913	\$748,090	\$1,782,676	\$1,765,155	\$0	\$166,242	10.40%
FIRE INSPECTION PERS SERVICES	\$56,256	\$66,412	\$27,038	\$68,089	\$68,089		\$1,677	2.53%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	\$5,280	\$500	\$0	\$500	\$500		\$0	0.00%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$12,701	\$14,500	\$5,445	\$14,850	\$14,850		\$350	2.41%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$74,237	\$81,412	\$32,483	\$83,439	\$83,439	\$0	\$2,027	2.49%
SAFETY PERSONAL SERVICES	\$197,124	\$194,046	\$98,487	\$199,736	\$199,736		\$5,690	2.93%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	\$2,692	\$1,000	\$0	\$4,900	\$4,900		\$3,900	390.00%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$13,499	\$16,320	\$7,999	\$15,720	\$15,720		(\$600)	-3.68%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$1,378	\$1,000	\$413	\$1,000	\$1,000		\$0	0.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$7,894	\$6,000	\$2,531	\$9,000	\$9,000		\$3,000	50.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$222,587	\$218,366	\$109,430	\$230,356	\$230,356	\$0	\$11,990	5.49%
CLERKS (2) PERSONAL SERVICES	\$14,702	\$15,163	\$7,533	\$7,454	\$7,441		(\$7,722)	-50.93%
B00-4020-0100-0000								
REGISTRAR EQUIPMENT	\$300	\$400	\$0	\$400	\$400		\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,489	\$2,600	\$838	\$2,090	\$2,090		(\$510)	-19.62%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$16,491	\$18,163	\$8,370	\$9,944	\$9,931	\$0	(\$8,232)	-45.32%
STREET LIGHTING	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-5182-0400-0000								
STREET LIGHTING GAS & ELECTRIC	\$96,395	\$90,000	\$44,304	\$95,000	\$95,000		\$5,000	5.56%
B00-5182-0400-3500								
Total STREET LIGHTING	\$96,395	\$90,000	\$44,304	\$95,000	\$95,000	\$0	\$5,000	5.56%
VETERANS SVC CONTRACTUAL	\$0	\$0	\$6,583	\$0	\$0		\$0	N/A
B00-6510-0400-0000								
Total CELEBRATIONS	\$0	\$0	\$6,583	\$0	\$0	\$0	\$0	N/A
PARKS PERSONAL SERVICES	\$138,786	\$180,148	\$68,151	\$45,200	\$45,200		(\$134,948)	-74.91%
B00-7110-0100-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
PARKS PERSONAL OUT OF DEPARTMENT								
B00-7110-0100-0100	\$5,025	\$5,167	\$2,526	\$5,297	\$5,297		\$130	2.52%
PARKS EQUIPMENT	\$12,932	\$5,000	\$100,947	\$5,000	\$5,000		\$0	0.00%
B00-7110-0200-0000	\$34,562	\$55,000	\$13,675	\$45,000	\$45,000		(\$10,000)	-18.18%
PARKS CONTRACTUAL								
B00-7110-0400-0000	\$6,230	\$9,000	\$1,670	\$9,000	\$9,000		\$0	0.00%
PARKS GAS & ELECTRIC	\$14,196	\$12,000	\$3,706	\$15,000	\$15,000		\$3,000	25.00%
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL								
B00-7110-0400-3510								
Total PARKS	\$211,731	\$266,315	\$190,675	\$124,497	\$124,497	\$0	(\$141,818)	-53.25%
LEWISTON HISTORICAL PRESERVATION								
B00-7510-0400-0000	\$1,313	\$2,000	\$600	\$2,000	\$2,000		\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION								
B00-7510-0436-0000	\$9,000	\$9,000	\$9,000	\$15,000	\$9,000		\$0	0.00%
Total HISTORIAN	\$10,313	\$11,000	\$9,600	\$17,000	\$11,000	\$0	\$0	0.00%
CELEBRATION CONTRACTUAL								
B00-7550-0400-0000	\$6,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
Total CELEBRATIONS	\$6,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
ZONING PERSONAL SERVICES								
B00-8010-0100-0000	\$379	\$732	\$61	\$746	\$746		\$14	1.91%
ZONING CONTRACTUAL								
B00-8010-0400-0000	\$2,984	\$5,190	\$2,088	\$5,190	\$5,190		\$0	0.00%
Total ZONING	\$3,363	\$5,922	\$2,148	\$5,936	\$5,936	\$0	\$14	0.24%
PLANNING REV BD PERS SERVICES								
B00-8020-0100-0000	\$338	\$732	\$0	\$746	\$746		\$14	1.91%
PLANNING CONTRACTUAL								
B00-8020-0400-0000	\$3,509	\$5,550	\$235	\$5,550	\$5,550		\$0	0.00%
TOWER COMMITTEE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-8020-0400-0100								
Total PLANNING/TOWER	\$3,847	\$6,282	\$235	\$6,296	\$6,296	\$0	\$14	0.22%
GRANT WRITING PERSONAL								
B00-8095-0100-0000	\$0	\$0	\$389	\$8,000	\$8,000		\$8,000	N/A
GRANT WRITING SERVICES								
B00-8095-0400-0000	\$18,000	\$19,000	\$3,671	\$7,000	\$7,000		(\$12,000)	-63.16%
Total GRANT WRITING	\$18,000	\$19,000	\$4,060	\$15,000	\$15,000	\$0	(\$4,000)	-21.05%
STORMWATER PERSONAL SERVICES								
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	\$10,000	\$10,001	\$5,000	\$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	\$1,800	\$1,800		(\$200)	-10.00%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SITE PLAN/ENG. FEES	\$0	\$7,000	\$0	\$0	\$0	\$0	(\$7,000)	-100.00%
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)								
Total SITE PLAN/SUB-DIV	\$11,800	\$19,001	\$6,800	\$11,801	\$11,801	\$0	(\$7,200)	-37.89%
LOWER N. RIVER REGION CHAMBER	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.00%
B00-8989-0432-0000								
LEWISTON COUNCIL OF THE ARTS	\$59,500	\$59,500	\$44,625	\$59,500	\$59,500	\$59,500	\$0	0.00%
B00-8989-0436-0000								
Total SPECIAL SERVICES	\$104,500	\$104,500	\$89,625	\$104,500	\$104,500	\$0	\$0	0.00%
STATE RETIREMENT	\$47,826	\$57,500	\$0	\$60,000	\$60,000	\$60,000	\$2,500	4.35%
B00-9010-0800-0000								
Total STATE RETIREMENT	\$47,826	\$57,500	\$0	\$60,000	\$60,000	\$0	\$2,500	4.35%
POLICE RETIREMENT	\$258,793	\$297,000	\$0	\$371,000	\$371,000	\$371,000	\$74,000	24.92%
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$258,793	\$297,000	\$0	\$371,000	\$371,000	\$0	\$74,000	24.92%
MEDICARE	\$5,687	\$7,238	\$2,970	\$5,405	\$5,405	\$0	(\$1,833)	-25.32%
B00-9020-0800-0000								
MEDICARE - POLICE	\$18,208	\$18,710	\$9,530	\$20,486	\$20,486	\$20,486	\$1,776	9.49%
B00-9020-0800-0100								
Total MEDICARE	\$23,894	\$25,948	\$12,501	\$25,891	\$25,891	\$0	(\$57)	-0.22%
SOCIAL SECURITY	\$24,316	\$30,949	\$12,699	\$23,109	\$23,108	\$0	(\$7,841)	-25.34%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$77,855	\$79,998	\$40,750	\$87,594	\$87,594	\$87,594	\$7,596	9.50%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$102,170	\$110,947	\$53,449	\$110,703	\$110,702	\$0	(\$245)	-0.22%
WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$86,247	\$78,300	\$78,268	\$43,500	\$43,500	\$43,500	(\$34,800)	-44.44%
B00-9040-0800-0100								
Total WORKERS COMP	\$86,247	\$78,400	\$78,268	\$43,600	\$43,600	\$0	(\$34,800)	-44.39%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
B00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
DISABILITY INSURANCE	\$1,966	\$1,200	\$0	\$1,200	\$1,200	\$0	\$0	0.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$1,966	\$1,200	\$0	\$1,200	\$1,200	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS	\$15,119	\$31,000	\$15,995	\$31,000	\$31,000	\$0	\$0	0.00%
B00-9060-0800-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
HOSPITAL & MEDICAL INS - POLICE B00-9060-0800-0200	\$35,455	\$35,000	\$24,966	\$62,000	\$62,000		\$27,000	77.14%
Total MEDICAL INSURANCE	\$50,574	\$66,000	\$40,962	\$93,000	\$93,000	\$0	\$27,000	40.91%
UNION WELFARE BENEFITS B00-9070-0800-0000	\$79,014	\$85,000	\$74,993	\$64,000	\$64,000		(\$21,000)	-24.71%
UNION WELFARE BENEFITS-POLICE B00-9070-0800-0200	\$185,305	\$225,000	\$121,048	\$220,000	\$220,000		(\$5,000)	-2.22%
Total UNION WELFARE BENEFITS	\$264,320	\$310,000	\$196,041	\$284,000	\$284,000	\$0	(\$26,000)	-8.39%
DUE TO OTHER FUNDS B00-9901-0900-0000	\$674,818	\$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	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND B00-9950-0905-0000	\$806,754	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$806,754	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$4,704,249	\$3,593,844	\$1,733,395	\$3,693,368	\$3,669,833	\$0	\$75,989	2.11%
Revenue Over (Under) Expenditures	(\$439,801)	\$0	(\$238,446)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$303,770	\$256,838	\$256,838	\$196,232	\$196,232		(\$60,606)	-23.60%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$98	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-1081-0000								
SALES TAX	\$2,860,475	\$2,293,600	\$1,086,777	\$2,607,082	\$2,607,082		\$313,482	13.67%
DB0-1000-1120-0000								
TRANSPORTATION SVC-SNOW & ICE	\$168,544	\$200,000	\$109,338	\$200,000	\$200,000		\$0	0.00%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$34	\$0	\$7,972	\$0	\$0		\$0	N/A
DB0-1000-2401-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$1,278	\$0	\$953	\$0	\$0		\$0	N/A
DB0-1000-2650-0000								
SALE OF PIPE	\$5,080	\$8,000	\$5,412	\$8,000	\$8,000		\$0	0.00%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2655-1000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2680-0000								
MISCELLANEOUS REVENUES	\$2,055	\$3,000	\$2,642	\$3,000	\$3,000		\$0	0.00%
DB0-1000-2770-0000								
STATE AID OTHERS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-3089-0000								
STATE AID CHIPS	\$298,080	\$266,323	\$0	\$300,000	\$300,000		\$33,677	12.65%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$0	\$660,000	\$0	\$675,000	\$675,000		\$15,000	2.27%
DB0-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H98-HYDRO	\$148,171	\$113,000	\$31,931	\$163,000	\$163,000	\$0	\$50,000	44.25%
DB0-1000-5031-1189								
Total REVENUE	\$3,787,586	\$3,800,761	\$1,501,863	\$4,152,314	\$4,152,314	\$0	\$351,553	9.25%
PRIOR YEAR EXPENSE	\$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	\$25,126	\$26,769	\$13,058	\$27,441	\$27,441		\$672	2.51%
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$25,126	\$26,769	\$13,058	\$27,441	\$27,441	\$0	\$672	2.51%
INSURANCE	\$54,019	\$59,000	\$58,108	\$63,650	\$63,650		\$4,650	7.88%
DB0-1910-0400-0000								
Total INSURANCE	\$54,019	\$59,000	\$58,108	\$63,650	\$63,650	\$0	\$4,650	7.88%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
GEN REPAIRS PERSONAL SERVICES	\$960,343	\$1,001,386	\$361,416	\$1,159,920	\$1,159,920	\$158,534		15.83%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0		N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$11,859	\$20,000	\$832	\$20,000	\$20,000	\$0		0.00%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$127,066	\$160,000	\$57,172	\$155,200	\$155,200	(\$4,800)		-3.00%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$7,507	\$13,000	\$3,870	\$13,000	\$13,000	\$0		0.00%
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$147,365	\$100,000	\$50,232	\$150,000	\$150,000	\$50,000		50.00%
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$503	\$5,000	\$1,250	\$8,000	\$8,000	\$3,000		60.00%
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$1,254,643	\$1,299,386	\$474,772	\$1,506,120	\$1,506,120	\$0	\$206,734	15.91%
PERMANENT IMPROV CONTRACTUAL	\$925,050	\$660,000	\$194,104	\$675,000	\$675,000	\$15,000		2.27%
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$925,050	\$660,000	\$194,104	\$675,000	\$675,000	\$0	\$15,000	2.27%
MACHINERY PERSONAL SERVICES	\$109,734	\$111,664	\$54,147	\$118,822	\$118,822	\$7,158		6.41%
DB0-5130-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$1,963	\$0	\$0	\$0		N/A
DB0-5130-0100-0100								
MACHINERY EQUIPMENT	\$294,956	\$298,532	\$1,912	\$180,000	\$180,000	(\$118,532)		-39.70%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$135,855	\$178,990	\$66,714	\$190,712	\$190,712	\$11,722		6.55%
DB0-5130-0400-0000								
Total MACHINERY	\$540,545	\$589,186	\$124,735	\$489,534	\$489,534	(\$99,652)	\$0	-16.91%
SNOW REMOVAL PERS SERVICES	\$181,787	\$190,000	\$109,624	\$190,000	\$190,000	\$0		0.00%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SERVICES	\$2,485	\$12,000	\$6,379	\$17,000	\$17,000	\$5,000		41.67%
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$222,142	\$190,000	\$167,040	\$215,000	\$215,000	\$25,000		13.16%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$406,414	\$392,000	\$283,043	\$422,000	\$422,000	\$0	\$30,000	7.65%
STATE RETIREMENT	\$101,614	\$121,500	\$0	\$182,400	\$182,400	\$60,900		50.12%
DB0-9010-0800-0000								
Total STATE RETIREMENT	\$101,614	\$121,500	\$0	\$182,400	\$182,400	\$0	\$60,900	50.12%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
MEDICARE	\$17,908	\$19,747	\$8,562	\$22,232	\$22,232	\$0	\$2,485	12.58%
DBO-9020-0800-0000								
Total MEDICARE	\$17,908	\$19,747	\$8,562	\$22,232	\$22,232	\$0	\$2,485	12.58%
SOCIAL SECURITY	\$76,573	\$84,433	\$36,611	\$95,058	\$95,058	\$0	\$10,625	12.58%
DBO-9030-0800-0000								
Total SOCIAL SECURITY	\$76,573	\$84,433	\$36,611	\$95,058	\$95,058	\$0	\$10,625	12.58%
WORKERS COMPENSATION	\$19,648	\$18,900	\$18,898	\$54,000	\$54,000	\$0	\$35,100	185.71%
DBO-9040-0800-0000								
Total WORKERS COMP	\$19,648	\$18,900	\$18,898	\$54,000	\$54,000	\$0	\$35,100	185.71%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
DBO-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS	\$99,274	\$127,500	\$70,123	\$147,000	\$147,000	\$0	\$19,500	15.29%
DBO-9060-0800-0000								
Total MEDICAL INSURANCE	\$99,274	\$127,500	\$70,123	\$147,000	\$147,000	\$0	\$19,500	15.29%
UNION WELFARE BENEFITS	\$356,283	\$390,000	\$257,336	\$456,000	\$456,000	\$0	\$66,000	16.92%
DBO-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$356,283	\$390,000	\$257,336	\$456,000	\$456,000	\$0	\$66,000	16.92%
SERIAL BOND - PRINCIPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DBO-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$11,000	\$10,800	\$10,800	\$10,600	\$10,600	\$0	(\$200)	-1.85%
DBO-9710-0600-0100								
SERIAL BOND - INTEREST	\$0	0	\$0	0	0	\$0	\$0	N/A
DBO-9710-0700-0000								
SERIAL BOND - INTEREST	\$791	\$540	\$334	\$279	\$279	\$0	(\$261)	-48.33%
DBO-9710-0700-0100								
Total DEBT SERVICE	\$11,791	\$11,340	\$11,134	\$10,879	\$10,879	\$0	(\$461)	-4.07%
Total EXPENDITURES	\$3,888,888	\$3,800,761	\$1,550,484	\$4,152,314	\$4,152,314	\$0	\$351,553	9.25%
Revenue Over (Under) Expenditures	(\$101,303)	\$0	(\$48,621)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024		2024 Adopted Budget	Change	% Change
				Department Request	Preliminary Budget			
REAL PROPERTY TAXES	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	\$0	0.00%
S10-1000-1001-0000								
Total REVENUE	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	\$0	0%
FRENCH LANDING-DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0.00%
S10-8540-0400-0000								
Total FRENCH LANDING DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0%
Total EXPENDITURES	\$0	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0%
Revenue Over (Under) Expenditures	\$5,350	\$0	\$5,350	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$100,000	\$100,000		\$100,000	N/A
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$1,502,167.00	\$1,524,871	\$1,524,871	\$1,506,169	\$1,506,169		-\$18,702.00	-1.23%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,643.28	\$2,862	\$2,863	\$2,968	\$2,968		\$106.00	3.70%
SF0-1000-1081-0000								
MISCELLANEOUS REVENUES	\$33,370.00	\$5,000	\$6,400	\$7,000	\$7,000		\$2,000.00	40.00%
SF0-1000-2770-0000								
Total REVENUE	\$1,538,180.28	\$1,532,733	\$1,534,134	\$1,616,137	\$1,616,137	\$-	\$83,404.00	5.44%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$38,000.00	\$38,000	\$38,000	\$38,000	\$38,000		\$0.00	0.00%
Total INSURANCE	\$38,000.00	\$38,000	\$38,000	\$38,000	\$38,000	\$0	\$0.00	0.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$1,342,510.00	\$1,386,333	\$1,386,333	\$1,429,537	\$1,429,537		\$43,204.00	3.12%
Total FIRE PROTECTION	\$1,342,510.00	\$1,386,333	\$1,386,333	\$1,429,537	\$1,429,537	\$0	\$43,204.00	3.12%
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000		\$0.00	0.00%
Total TRAINING	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0.00	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$8,265.08	\$7,400	\$7,244	\$47,600	\$47,600		\$40,200.00	543.24%
Total WORKERS COMPENSATION	\$8,265.08	\$7,400	\$7,244	\$47,600	\$47,600	\$0	\$40,200.00	543.24%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$18,529.00	\$20,000	\$16,155	\$20,000	\$20,000		\$0.00	0.00%
Total MEDICAL INSURANCE	\$18,529.00	\$20,000	\$16,155	\$20,000	\$20,000	\$0	\$0.00	0.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$58,887.50	\$65,000	\$62,039	\$65,000	\$65,000		\$0.00	0.00%
Total OTHER EMPLOYEE BENEFITS	\$58,887.50	\$65,000	\$62,039	\$65,000	\$65,000	\$0	\$0.00	0.00%
Total EXPENDITURES	\$1,482,191.58	\$1,532,733	\$1,525,771	\$1,616,137	\$1,616,137	\$0	\$83,404.00	5.44%
Revenue Over (Under) Expenditures	\$55,988.70	\$0.00	\$8,362.76	\$0.00	\$0.00	\$0.00	\$0.00	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$11,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00%
SLO-1000-1001-0000								
Total REVENUE	\$11,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0	0.00%
LIGHTING DISTRICT GAS & ELECTRIC	\$16,257	\$15,000	\$4,511	\$15,000	\$15,000	\$0	\$0	0.00%
SLO-5182-0400-3500								
Total STREET LIGHTING	\$16,257	\$15,000	\$4,511	\$15,000	\$15,000	\$0	\$0	0.00%
Total EXPENDITURES	\$16,257	\$15,000	\$4,511	\$15,000	\$15,000	\$0	\$0	0.00%
Revenue Over (Under) Expenditures	-\$5,257	\$0	\$10,489	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE								
SR0-1000-0599-0000	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$10,000	N/A
REAL PROPERTY TAXES	\$339,800	\$397,300	\$397,300	\$419,100	\$419,100	\$0	\$21,800	5.49%
SR0-1000-1001-0000	\$90	\$200	\$10	\$200	\$200	\$0	\$0	0.00%
RECYCLE BIN SALES								
SR0-1000-2401-0100								
Total REVENUE	\$339,890	\$397,500	\$397,310	\$429,300	\$429,300	\$0	\$31,800	8.00%
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	N/A
REFUSE & GARBAGE								
SR0-8160-0400-0000	\$384,546	\$397,500	\$164,141	\$429,300	\$429,300	\$0	\$31,800	8.00%
Total CONTRACTUAL EXPENSES	\$384,546	\$397,500	\$164,141	\$429,300	\$429,300	\$0	\$31,800	8.00%
Total EXPENDITURES	\$384,546	\$397,500	\$164,141	\$429,300	\$429,300	\$0	\$31,800	8.00%
Revenue Over (Under) Expenditures	(\$44,656)	\$0	\$233,169	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$224,608	\$0	\$0	\$106,537	\$96,537		\$96,537	N/A
SS1-1000-0599-0000								
TRUCKED WASTE	\$63,488	\$55,000	\$21,833	\$55,000	\$65,000		\$10,000	18.18%
SS1-1000-2122-0000								
LEACHATE	\$415,548	\$410,000	\$280,665	\$425,000	\$425,000		\$15,000	3.66%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$255,346	\$250,000	\$3,824	\$250,000	\$250,000		\$0	0.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$112,392	\$135,000	\$24,800	\$135,000	\$135,000		\$0	0.00%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$124,273	\$130,000	\$30,792	\$130,000	\$130,000		\$0	0.00%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$35,922	\$34,944	\$0	\$34,756	\$34,756		(\$188)	-0.54%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$40,885	\$39,772	\$0	\$39,557	\$39,557		(\$215)	-0.54%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$19,015	\$18,497	\$0	\$18,398	\$18,398		(\$99)	-0.54%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$58	\$0	\$16,049	\$0	\$0		\$0	N/A
SS1-1000-2401-0000								
PERMITS, OTHER	\$1,803	\$1,000	\$9,000	\$1,000	\$1,000		\$0	0.00%
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$6,970	\$893	\$760	\$800	\$800		(\$93)	-10.41%
SS1-1000-2650-0000								
INFRASTRUCTURE PERMITS	\$14,200	\$10,000	\$5,600	\$10,000	\$10,000		\$0	0.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,262,852	\$1,140,000	\$570,000	\$1,125,000	\$1,125,000		(\$15,000)	-1.32%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$193,076	\$178,000	\$36,262	\$189,500	\$189,500		\$11,500	6.46%
SS1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-5710-0000								
Total REVENUE	\$2,770,436	\$2,403,106	\$999,585	\$2,520,548	\$2,520,548	\$0	\$117,442	4.89%
INSURANCE								
SS1-1910-0400-0000	\$20,392	\$22,500	\$22,160	\$24,500	\$24,500		\$2,000	8.89%
Total INSURANCE	\$20,392	\$22,500	\$22,160	\$24,500	\$24,500	\$0	\$2,000	8.89%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$107,503	\$109,458	\$10,402	\$111,385	\$111,385		\$1,927	1.76%
ADMINISTRATIVE ALLOCATION	\$13,066	\$13,920	\$6,790	\$14,270	\$14,270		\$350	2.51%
SS1-8110-0100-0002								
SEWER ADMINISTRATION EQUIPMENT	\$3,667	\$600	\$0	\$600	\$600		\$0	0.00%
SS1-8110-0200-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SEWER ADMIN CONTRACTUAL SS1-8110-0400-0000	\$70,076	\$85,000	\$38,476	\$92,000	\$92,000	\$92,000	\$7,000	8.24%
Total SEWER ADMINISTRATION	\$194,312	\$208,978	\$55,669	\$218,255	\$218,255	\$0	\$9,277	4.44%
TREATMENT & DISPOSAL PERSONAL SVC SS1-8130-0100-0000	\$785,113	\$827,970	\$418,971	\$827,970	\$827,970	\$827,970	\$0	0.00%
TREATMENT & DISPOSAL EQUIPMENT SS1-8130-0200-0000	\$22,366	\$148,500	\$45,856	\$202,500	\$202,500	\$202,500	\$54,000	36.36%
TREATMENT & DISPOSAL CONTRACTUAL SS1-8130-0400-0000	\$411,762	\$320,000	\$177,913	\$350,000	\$350,000	\$350,000	\$30,000	9.38%
TREATMENT & DISPOSAL GAS & ELECTRIC SS1-8130-0400-3500	\$188,966	\$175,000	\$55,112	\$185,000	\$185,000	\$185,000	\$10,000	5.71%
TREATMENT & DISPOSAL GASOLINE/DIESEL SS1-8130-0400-3510	\$4,109	\$3,000	\$1,566	\$4,500	\$4,500	\$4,500	\$1,500	50.00%
Total TREATMENT AND DISPOSAL	\$1,412,316	\$1,474,470	\$699,417	\$1,569,970	\$1,569,970	\$0	\$95,500	6.48%
STATE RETIREMENT SS1-9010-0800-0000	\$89,647	\$107,250	\$0	\$112,000	\$112,000	\$112,000	\$4,750	4.43%
Total STATE RETIREMENT	\$89,647	\$107,250	\$0	\$112,000	\$112,000	\$0	\$4,750	4.43%
MEDICARE SS1-9020-0800-0000	\$12,721	\$13,795	\$6,748	\$13,828	\$13,828	\$13,828	\$33	0.24%
Total MEDICARE	\$12,721	\$13,795	\$6,748	\$13,828	\$13,828	\$0	\$33	0.24%
SOCIAL SECURITY SS1-9030-0800-0000	\$54,393	\$58,984	\$28,855	\$59,125	\$59,125	\$59,125	\$141	0.24%
Total SOCIAL SECURITY	\$54,393	\$58,984	\$28,855	\$59,125	\$59,125	\$0	\$141	0.24%
WORKER COMPENSATION SS1-9040-0800-0000	\$577	\$600	\$521	\$0	\$0	\$0	(\$600)	-100.00%
Total WORKERS COMP	\$577	\$600	\$521	\$0	\$0	\$0	(\$600)	-100.00%
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
Total UNEMP INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
DISABILITY INSURANCE SS1-9055-0800-0000	\$255	\$330	\$61	\$330	\$330	\$330	\$0	0.00%
Total DISA INSURANCE	\$255	\$330	\$61	\$330	\$330	\$0	\$0	0.00%
MEDICAL INSURANCE SS1-9060-0800-0000	\$239,547	\$286,500	\$165,579	\$293,000	\$293,000	\$293,000	\$6,500	2.27%
Total MEDICAL INSURANCE	\$239,547	\$286,500	\$165,579	\$293,000	\$293,000	\$0	\$6,500	2.27%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
UNION WELFARE BENEFITS								
SS1-9070-0800-0000	\$15,457	\$16,000	\$12,317	\$17,000	\$17,000	\$1,000	\$1,000	6.25%
Total UNION WELFARE BENEFITS	\$15,457	\$16,000	\$12,317	\$17,000	\$17,000	\$0	\$1,000	6.25%
SERIAL BONDS PRINCIPAL								
SS1-9710-0600-0000	\$195,000	\$190,000	\$0	\$190,000	\$190,000	\$0	\$0	0.00%
SERIAL BONDS INTEREST								
SS1-9710-0700-0000	\$24,574	\$23,599	\$0	\$22,440	\$22,440	(\$1,159)	(\$1,159)	-4.91%
Total DEBT SERVICE	\$219,574	\$213,599	\$0	\$212,440	\$212,440	\$0	(\$1,159)	-0.54%
BANK CHARGES								
SS1-9903-0000-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND								
SS1-9950-0905-0000	\$224,608	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	\$224,608	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,483,798	\$2,403,106	\$991,327	\$2,520,548	\$2,520,548	\$0	\$117,442	4.89%
Revenue Over (Under) Expenditures	\$286,638	\$0	\$8,257	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$230,000	\$0	\$242,000	\$242,000		\$12,000	5.22%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$221,113	\$221,616	\$221,595	\$222,722	\$222,722		\$1,106	0.50%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,212,547	\$1,200,000	\$323,145	\$1,230,000	\$1,230,000		\$30,000	2.50%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$53,116	\$47,660	\$47,660	\$41,775	\$41,775		(\$5,885)	-12.35%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$18,200	\$18,000	\$9,800	\$18,000	\$18,000		\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$15,900	\$16,000	\$6,600	\$16,000	\$16,000		\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$25	\$0	\$8,434	\$0	\$0		\$0	N/A
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$360	\$0	\$0	\$0	\$0		\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$45,499	\$51,000	\$10,548	\$51,000	\$51,000		\$0	0.00%
SS2-1000-5031-1189								
Total REVENUE	\$1,566,760	\$1,784,276	\$627,782	\$1,821,497	\$1,821,497	\$0	\$37,221	2.09%
INSURANCE	\$11,471	\$12,600	\$12,410	\$13,850	\$13,850		\$1,250	9.92%
SS2-1910-0400-0000								
Total INSURANCE	\$11,471	\$12,600	\$12,410	\$13,850	\$13,850	\$0	\$1,250	9.92%
MASTER SWR PERSONAL SERVICES	\$42,021	\$43,260	\$22,322	\$43,260	\$43,260		\$0	0.00%
SS2-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$10,302	\$10,976	\$5,354	\$11,251	\$11,251		\$275	2.51%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$4,727	\$5,500	\$9,710	\$25,500	\$25,500		\$20,000	363.64%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$0	\$230,000	\$23,481	\$230,000	\$230,000		\$0	0.00%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$57,049	\$290,236	\$60,867	\$310,511	\$310,511	\$0	\$20,275	6.99%
SANITARY PERSONAL SERVICES	\$105,891	\$159,605	\$47,145	\$159,605	\$159,605		\$0	0.00%
SS2-8120-0100-0000								
SANITARY SEWERS EQUIPMENT	\$119,961	\$17,000	\$41,695	\$48,500	\$48,500		\$31,500	185.29%
SS2-8120-0200-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024		2024		Change	% Change
				Department Request	Preliminary Budget	Adopted Budget			
SANITARY CONTRACTUAL SS2-8120-0400-0000	\$48,030	\$35,825	\$16,342	\$35,000	\$35,000			(\$825)	-2.30%
SANITARY GAS & ELECTRIC SS2-8120-0400-3500	\$23,465	\$26,000	\$10,411	\$26,000	\$26,000			\$0	0.00%
SANITARY GASOLINE/DIESEL FUEL SS2-8120-0400-3510	\$22,034	\$25,000	\$7,498	\$25,000	\$25,000			\$0	0.00%
Total SANITARY	\$319,380	\$263,430	\$123,091	\$294,105	\$294,105	\$0	\$0	\$30,675	11.64%
STATE RETIREMENT SS2-9010-0800-0000	\$11,968	\$14,500	\$0	\$20,500	\$20,500			\$6,000	41.38%
Total STATE RETIREMENT	\$11,968	\$14,500	\$0	\$20,500	\$20,500	\$0	\$0	\$6,000	41.38%
MEDICARE SS2-9020-0800-0000	\$2,152	\$3,101	\$1,003	\$3,105	\$3,105			\$4	0.13%
Total MEDICARE	\$2,152	\$3,101	\$1,003	\$3,105	\$3,105	\$0	\$0	\$4	0.13%
SOCIAL SECURITY SS2-9030-0800-0000	\$9,203	\$13,259	\$4,288	\$13,276	\$13,276			\$17	0.13%
Total SOCIAL SECURITY	\$9,203	\$13,259	\$4,288	\$13,276	\$13,276	\$0	\$0	\$17	0.13%
WORKER COMPENSATION SS2-9040-0800-0000	\$0	\$100	\$0	\$100	\$100			\$0	0.00%
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$0	\$0	\$0	\$0	\$0			\$0	N/A
Total UNEMP INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE SS2-9055-0800-0000	\$22	\$50	\$9	\$50	\$50			\$0	0.00%
Total DISA INSURANCE	\$22	\$50	\$9	\$50	\$50	\$0	\$0	\$0	0.00%
MEDICAL INSURANCE SS2-9060-0800-0000	\$23,329	\$47,000	\$13,194	\$41,000	\$41,000			(\$6,000)	-12.77%
Total MEDICAL INSURANCE	\$23,329	\$47,000	\$13,194	\$41,000	\$41,000	\$0	\$0	(\$6,000)	-12.77%

Account Description / Account Number	2022 Actual	2023		2023 Actual as of 6/30/23	2024		2024 Department Request	2024		Change	% Change
		Adopted Budget			Preliminary Budget	Adopted Budget					
SERIAL BONDS PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0600-0000											
SERIAL BONDS INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0700-0000											
Total DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO WPCC O&M C	\$1,262,852	\$1,140,000	\$570,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	(\$15,000)		-1.32%
SS2-9901-0001-0000											
Total TRANSFER OUT	\$1,262,852	\$1,140,000	\$570,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	\$0	(\$15,000)		-1.32%
Total EXPENDITURES	\$1,697,426	\$1,784,276	\$784,861	\$1,821,497	\$1,821,497	\$1,821,497	\$0	\$37,221			2.09%
Revenue Over (Under) Expenditures	(\$130,667)	\$0	(\$157,079)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2022 Actual	2023	2023 Actual	2024	2024	2024	2024	2024	% Change
	Budget	Adopted Budget	as of 6/30/23	Department Request	Preliminary Budget	Adopted Budget	Change		
REAL PROPERTY TAXES	\$79,039	\$78,830	\$78,830	\$78,440	\$78,440		(\$390)		-0.49%
SS3-1000-1001-0000									
NIAGARA COUNTY REIMB	\$14,668	\$20,000	\$0	\$15,000	\$15,000		(\$5,000)		-25.00%
SS3-1000-1195-0000									
SEWER RENTS	\$61,870	\$62,000	\$14,362	\$60,000	\$60,000		(\$2,000)		-3.23%
SS3-1000-2120-0000									
TAX ROLL - DELINQUENT	\$7,826	\$7,308	\$7,309	\$7,691	\$7,691		\$383		5.24%
SS3-1000-2121-0000									
SEWER HOOK UP	\$0	\$0	\$0	\$0	\$0		\$0		N/A
SS3-1000-2122-0000									
INTEREST & EARNINGS	\$9	\$0	\$2,526	\$0	\$0		\$0		N/A
SS3-1000-2401-0000									
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0		\$0		N/A
SS3-1000-2770-0000									
TRANSFER FROM OTHER FUNDS H-98	\$3,483	\$4,000	\$949	\$4,000	\$4,000	\$0	\$0		0.00%
SS3-1000-5031-1189									
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0		N/A
SS3-1000-5710-0000									
Total REVENUE	\$166,895	\$172,138	\$103,976	\$165,131	\$165,131	\$0	-\$7,007		-4.07%
INSURANCE	\$1,961	\$2,200	\$2,167	\$2,650	\$2,650		\$450		20.45%
SS3-1910-0400-0000									
Total INSURANCE	\$1,961	\$2,200	\$2,167	\$2,650	\$2,650	\$0	\$450		20.45%
SOUTH SWR ADMIN PERSONAL SERVICES	\$6,911	\$7,118	\$3,744	\$7,118	\$7,118		\$0		0.00%
SS3-8110-0100-0000									
ADMINISTRATIVE ALLOCATION	\$1,759	\$1,874	\$914	\$1,921	\$1,921		\$47		2.51%
SS3-8110-0100-0002									
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0		0.00%
SS3-8110-0200-0000									
SOUTH SWR ADMIN CONTRACTUAL	\$717	\$725	\$760	\$2,100	\$2,100		\$1,375		189.66%
SS3-8110-0400-0000									
Total SEWER ADMINISTRATION	\$9,387	\$10,217	\$5,419	\$11,639	\$11,639	\$0	\$1,422		13.92%
SOUTH SWR SANIT PERSONAL SERVICES	\$26,473	\$39,614	\$11,786	\$39,614	\$39,614		\$0		0.00%
SS3-8120-0100-0000									
SOUTH SWR SAINT EQUIPMENT	\$19,548	\$27,000	\$19,478	\$37,000	\$37,000		\$10,000		37.04%
SS3-8120-0200-0000									
SOUTH SWR SANIT CONTRACTUAL	\$1,836	\$8,600	\$1,715	\$8,600	\$8,600		\$0		0.00%
SS3-8120-0400-0000									
SOUTH SWR SANIT GAS & ELECTRIC	\$3,431	\$4,000	\$1,497	\$4,000	\$4,000		\$0		0.00%
SS3-8120-0400-3500									
Total SANITARY	\$51,287	\$79,214	\$34,476	\$89,214	\$89,214	\$0	\$10,000		12.62%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
STATE RETIREMENT	\$5,961	\$7,500	\$0	\$4,500	\$4,500	\$4,500	-\$3,000	-40.00%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$5,961	\$7,500	\$0	\$4,500	\$4,500	\$0	-\$3,000	-40.00%
MEDICARE	\$487	\$705	\$225	\$706	\$706	\$706	\$1	0.14%
SS3-9020-0800-0000								
Total MEDICARE	\$487	\$705	\$225	\$706	\$706	\$0	\$1	0.14%
SOCIAL SECURITY	\$2,082	\$3,014	\$960	\$3,017	\$3,017	\$3,017	\$3	0.10%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$2,082	\$3,014	\$960	\$3,017	\$3,017	\$0	\$3	0.10%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$22	\$30	\$6	\$30	\$30	\$30	\$0	0.00%
SS3-9055-0800-0000								
Total DISA INSURANCE	\$22	\$30	\$6	\$30	\$30	\$0	\$0	0.00%
MEDICAL INSURANCE	\$14,087	\$35,500	\$7,140	\$20,000	\$20,000	\$20,000	-\$15,500	-43.66%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$14,087	\$35,500	\$7,140	\$20,000	\$20,000	\$0	-\$15,500	-43.66%
SERIAL BONDS PRINCIPAL	\$50,000	\$30,000	\$0	\$30,000	\$30,000	\$30,000	\$0	0.00%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,761	\$3,458	\$0	\$3,275	\$3,275	\$3,275	-\$183	-5.29%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$53,761	\$33,458	\$0	\$33,275	\$33,275	\$0	-\$183	-0.55%
BANK/AGENT CHGS	\$0	\$200	\$0	\$0	\$0	\$0	-\$200	-100.00%
SS3-9903-0000-0000								
Total BANK CHARGES	\$0	\$200	\$0	\$0	\$0	\$0	-\$200	-100.00%
Total EXPENDITURES	\$139,035	\$172,138	\$50,392	\$165,131	\$165,131	\$0	-\$7,007	-4.07%
Revenue Over (Under) Expenditures	\$27,861	\$0	\$53,584	\$0	\$0	\$0	\$0	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$940,403	\$979,533	\$979,533	\$977,946	\$977,946		(\$1,587)	-0.16%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,552,277	\$1,565,000	\$418,855	\$1,550,000	\$1,550,000		(\$15,000)	-0.96%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$100,026	\$99,095	\$99,096	\$86,040	\$86,040		(\$13,055)	-13.17%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$19,232	\$20,767	\$8,255	\$20,000	\$20,000		(\$767)	-3.69%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$5,468	\$3,000	\$5,176	\$5,000	\$5,000		\$2,000	66.67%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$2,172	\$2,500	\$0	\$2,500	\$2,500		\$0	0.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$58	\$0	\$14,843	\$0	\$0		\$0	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$1,213	\$500	\$100	\$250	\$250		(\$250)	-50.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$2,120	\$1,000	\$5,294	\$1,000	\$1,000		\$0	0.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$27,525	\$26,700	\$3,974	\$26,700	\$26,700	\$0	\$0	0.00%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5710-0000								
Total REVENUE	\$2,650,495	\$2,698,095	\$1,535,127	\$2,669,436	\$2,669,436	\$0	(\$28,659)	-1.06%
PRIOR YEAR EXPENSE	\$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	\$20,392	\$22,500	\$22,160	\$24,500	\$24,500		\$2,000	8.89%
SW1-1910-0400-0000								
Total INSURANCE	\$20,392	\$22,500	\$22,160	\$24,500	\$24,500	\$0	\$2,000	8.89%
WATER ADMIN PERS SERVICES	\$29,441	\$31,578	\$15,617	\$31,578	\$31,578		\$0	0.00%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$25,126	\$26,769	\$13,058	\$27,441	\$27,441		\$672	2.51%
SW1-8310-0100-0002								
OUT OF DEPT/PERS SVC	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-8310-0100-0100								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
WATER ADMIN EQUIPMENT	\$4,668	\$500	\$0	\$250	\$250		(\$250)	-50.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$21,044	\$25,575	\$16,849	\$23,415	\$23,415		(\$2,160)	-8.45%
SW1-8310-0400-0000								
WATER ADMIN GAS & ELECTRIC	\$4,502	\$5,500	\$1,863	\$5,500	\$5,500		\$0	0.00%
SW1-8310-0400-3500								
Total ADMINISTRATIVE	\$84,782	\$89,922	\$47,387	\$88,184	\$88,184	\$0	(\$1,738)	-1.93%
SOURCE OF SUPPLY CONTRACTUAL	\$606,174	\$721,236	\$166,844	\$712,187	\$712,187		(\$9,049)	-1.25%
SW1-8320-0400-0000								
SUPPLY OUT OF DISTRICT	\$1,750	\$2,500	\$0	\$2,500	\$2,500		\$0	0.00%
SW1-8320-0400-0100								
Total SUPPLY	\$607,924	\$723,736	\$166,844	\$714,687	\$714,687	\$0	(\$9,049)	-1.25%
TRANSMISS & DIST PERSONAL SVC	\$361,766	\$392,706	\$159,106	\$394,065	\$394,065		\$1,359	0.35%
SW1-8340-0100-0000								
OUT OF DEPT / PERS SVC	\$44	\$2,500	\$0	\$2,500	\$2,500		\$0	0.00%
SW1-8340-0100-0100								
TRANSMIS & DIST EQUIPMENT	\$122,713	\$112,000	\$35,054	\$84,000	\$84,000		(\$28,000)	-25.00%
SW1-8340-0200-0000								
TRANSMIS & DIST CONTRACTUAL	\$113,615	\$82,000	\$37,027	\$85,000	\$85,000		\$3,000	3.66%
SW1-8340-0400-0000								
TRANSMIS & DIST - GASOLINE/DIESEL	\$23,115	\$21,200	\$6,126	\$21,200	\$21,200		\$0	0.00%
SW1-8340-0400-3510								
Total TRANSMISS AND DISPOSAL	\$621,253	\$610,406	\$237,313	\$586,765	\$586,765	\$0	(\$23,641)	-3.87%
STATE RETIREMENT	\$35,859	\$43,000	\$0	\$40,200	\$40,200		(\$2,800)	-6.51%
SW1-9010-0800-0000								
Total STATE RETIREMENT	\$35,859	\$43,000	\$0	\$40,200	\$40,200	\$0	(\$2,800)	-6.51%
MEDICARE	\$5,577	\$6,577	\$2,651	\$6,606	\$6,606		\$29	0.44%
SW1-9020-0800-0000								
Total MEDICARE	\$5,577	\$6,577	\$2,651	\$6,606	\$6,606	\$0	\$29	0.44%
SOCIAL SECURITY	\$23,847	\$28,121	\$11,337	\$28,247	\$28,247		\$126	0.45%
SW1-9030-0800-0000								
Total SOCIAL SECURITY	\$23,847	\$28,121	\$11,337	\$28,247	\$28,247	\$0	\$126	0.45%
WORKER COMPENSATION	\$0	\$200	\$155	\$200	\$200		\$0	0.00%
SW1-9040-0800-0000								
Total WORKERS COMP	\$0	\$200	\$155	\$200	\$200	\$0	\$0	0.00%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 6/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
SW1-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
MEDICAL INSURANCE	\$74,697	\$94,000	\$49,703	\$101,000	\$101,000	\$7,000	\$7,000	7.45%
SW1-9060-0800-0000								
Total MEDICAL INSURANCE	\$74,697	\$94,000	\$49,703	\$101,000	\$101,000	\$0	\$7,000	7.45%
UNION WELFARE BENEFITS	\$99,827	\$100,000	\$70,839	\$101,000	\$101,000	\$1,000	\$1,000	1.00%
SW1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$99,827	\$100,000	\$70,839	\$101,000	\$101,000	\$0	\$1,000	1.00%
SERIAL BOND - PRINCIPA	\$324,000	\$329,200	\$259,200	\$334,400	\$334,400	\$5,200	\$5,200	1.58%
SW1-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$0	\$220,000	\$0	\$225,000	\$225,000	\$5,000	\$5,000	2.27%
SW1-9710-0600-0100								
SERIAL BOND - INTEREST	\$134,735	\$128,450	\$61,679	\$121,578	\$121,578	(\$6,872)	(\$6,872)	-5.35%
SW1-9710-0700-0000								
SERIAL BOND - INTEREST	\$119,667	301,883	\$150,098	296,969	296,969	(4,914)	(4,914)	-1.63%
SW1-9710-0700-0100								
Total DEBT SERVICE	\$578,402	\$979,533	\$470,977	\$977,947	\$977,947	\$0	(\$1,586)	-0.16%
TRANSFER TO CAP PROJ FUND	\$120,354	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-9950-0900-0000								
Total TRAN TO CAP PROJ	\$120,354	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,272,914	\$2,698,095	\$1,079,367	\$2,669,436	\$2,669,436	\$0	(\$28,659)	-1.06%
Revenue Over (Under) Expenditures	\$377,581	\$0	\$455,761	\$0	\$0	\$0	\$0	

TOWN OF LEWISTON

**Appendix A
Debt Service
2024**

	<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>\$ 10,600</u>	<u>\$ 278.26</u>	<u>-</u>
"SS1" Fund WPCC Upgrade	<u>\$ 190,000</u>	<u>\$ 22,439.50</u>	<u>-</u>
"SS3" Fund Sanborn Sewer	<u>30,000</u> <u>\$ 30,000</u>	<u>3,275.00</u> <u>\$ 3,275.00</u>	<u>-</u> <u>\$ -</u>
"SW1" Fund Refinanced Water Lines Elm/Annover PRV Pits	<u>269,400</u> <u>65,000</u> <u>\$ 334,400</u>	<u>113,834.26</u> <u>7,743.00</u> <u>\$ 121,577.26</u>	<u>-</u> <u>-</u> <u>\$ -</u>
"SW1" Fund Waterline Project Bond 2022	<u>\$ 225,000</u> <u>\$ 225,000</u>	<u>\$ 296,968.76</u> <u>\$ 296,968.76</u>	<u>-</u> <u>\$ -</u>
TOTAL	<u><u>\$ 790,000</u></u>	<u><u>\$ 444,538.78</u></u>	<u><u>\$ -</u></u>

TOWN OF LEWISTON

Appendix B

2024 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2024 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) VARIOUS (Consolidated) (refinanced 2015)		\$ 3,170,000				
0700-0000	DB		6/15			
0700-0100	SD/DB		6/15	\$ 10,600	205.38	
	SW1		6/15	\$ 269,400	58,600.88	
	DB		12/15			
	SD/DB		12/15		72.88	
	SW1		12/15		55,233.38	
2) VARIOUS		\$ 2,615,000				
Originally 2.25% 2013- 2033	SS1		7/13	\$ 190,000	22,439.50	
	SS3		7/13	\$ 30,000	3,275.00	
	SW1		7/13	\$ 65,000	7,743.00	
3) WATERLINE PROJECT BOND 2022	SW1	\$8,405,000				
			2/15	\$ -	\$ 148,484.38	
			8/15	\$ 225,000	\$ 148,484.38	
TOTAL		<u>\$14,190,000</u>		<u>\$ 790,000</u>	<u>\$ 444,538.78</u>	<u>\$ -</u>

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2024 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined 2024 Budget		2023 Budget	\$ Change	% Change
	Medical	FSA	HRA	2024 Budget	Medical	FSA	HRA	2024 Budget	2024 Budget	2024 Budget	2023 Budget	\$ Change	% Change
A Fund													
Active	\$ -	\$ 1,000	\$ 1,025	\$ 2,025	\$ 113,200	\$ -	\$ 46,800	\$ 160,000	\$ 162,025	\$ 177,450	\$ (15,425)	-9.52%	
Retiree	70,785	-	3,050	73,835					73,835	73,912	(77)	-0.10%	
Retiree Buyout	2,000	-	-	2,000					2,000	2,000	-	-	
Active Buyout	7,000	-	2,500	9,500					9,500	10,825	(1,325)	-13.95%	
Admin Fees	792	-	-	792					792	888	(96)	-12.12%	
Compliance Fees	848	-	-	848					848	925	(77)	-9.08%	
Total A Fund	\$ 81,425	\$ 1,000	\$ 6,575	\$ 89,000	\$ 113,200	\$ -	\$ 46,800	\$ 160,000	\$ 249,000	\$ 266,000	\$ (17,000)	-6.83%	
B Fund													
Active	\$ -	\$ -	\$ 6,525	\$ 6,525	\$ 45,800	\$ 18,200	\$ 64,000	\$ 64,000	\$ 70,525	\$ 90,900	\$ (20,375)	-28.89%	
Retiree	23,961	-	-	23,961					23,961	23,090	871	3.64%	
Retiree Buyout	-	-	-	-					-	-	-	-	
Active Buyout	-	-	-	-					-	1,325	(1,325)	-100.00%	
Admin Fees	216	-	-	216					216	360	(144)	-66.67%	
Compliance Fees	298	-	-	298					298	325	(27)	-9.06%	
Total B Fund Non Police	\$ 24,475	\$ -	\$ 6,525	\$ 31,000	\$ 45,800	\$ -	\$ 18,200	\$ 64,000	\$ 95,000	\$ 116,000	\$ (21,000)	-22.11%	
B-Police Fund													
Active	\$ -	\$ 1,000	\$ 350	\$ 1,350	\$ 157,600	\$ 62,400	\$ 220,000	\$ 220,000	\$ 221,350	\$ 226,350	\$ (5,000)	-2.26%	
Retiree	40,973	-	9,000	49,973					49,973	26,960	23,013	46.05%	
Retiree Buyout	-	-	-	-					-	-	-	-	
Active Buyout	10,000	-	150	10,150					10,150	6,150	4,000	39.41%	
Admin Fees	252	-	-	252					252	240	12	4.76%	
Compliance Fees	275	-	-	275					275	300	(25)	-9.09%	
Total B Fund Police	\$ 51,500	\$ 1,000	\$ 9,500	\$ 62,000	\$ 157,600	\$ -	\$ 62,400	\$ 220,000	\$ 282,000	\$ 260,000	\$ 22,000	7.80%	
Total B Fund	\$ 75,975	\$ 1,000	\$ 16,025	\$ 93,000	\$ 203,400	\$ -	\$ 80,600	\$ 284,000	\$ 377,000	\$ 376,000	\$ 1,000	0.27%	
DB Fund													
Active	\$ 24,611	\$ -	\$ -	\$ 24,611	\$ 312,000	\$ 144,000	\$ 456,000	\$ 456,000	\$ 480,611	\$ 390,000	\$ 90,611	18.85%	
Retiree	100,274	-	21,500	121,774					121,774	126,816	(5,042)	-4.14%	
Retiree Buyout	-	-	-	-					-	-	-	-	
Active Buyout	-	-	-	-					-	-	-	-	
Admin Fees	248	-	-	248					248	284	(36)	-14.52%	
Compliance Fees	367	-	-	367					367	400	(33)	-8.99%	
Total DB Fund	\$ 125,500	\$ -	\$ 21,500	\$ 147,000	\$ 312,000	\$ -	\$ 144,000	\$ 456,000	\$ 603,000	\$ 517,500	\$ 85,500	16.52%	

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2024 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change	
	Medical	FSA	HRA	2024 Budget	Medical	FSA	HRA	2024 Budget	2024 Budget	2023 Budget		
SS1 Fund												
Active	\$ 118,983	\$ -	\$ 45,600	\$ 164,583	\$ 11,800	\$ -	\$ 5,200	\$ 17,000	\$ 181,583	\$ 168,882	\$ 12,701	6.99%
Retiree	112,778	-	9,000	121,778	-	-	-	-	121,778	126,804	(5,026)	-4.13%
Retiree Buyout	-	-	-	-	-	-	-	-	-	5,000	-	0.00%
Active Buyout	4,000	-	1,000	5,000	-	-	-	-	5,000	864	(96)	-12.50%
Admin Fees	768	-	-	768	-	-	-	-	768	950	(79)	-9.07%
Compliance Fees	871	-	-	871	-	-	-	-	871	-	871	0.00%
Total SS1 Fund	\$ 237,400	\$ -	\$ 55,600	\$ 293,000	\$ 11,800	\$ -	\$ 5,200	\$ 17,000	\$ 310,000	\$ 302,500	\$ 7,500	2.42%
SS2 Fund												
Active	\$ 15,780	\$ -	\$ 6,000	\$ 21,780	\$ -	\$ -	\$ -	\$ -	\$ 21,780	\$ 20,037	\$ 1,743	8.00%
Retiree	16,532	-	-	16,532	-	-	-	-	16,532	24,267	(7,735)	-46.79%
Retiree Buyout	-	-	-	-	-	-	-	-	-	2,500	-	0.00%
Active Buyout	2,000	-	500	2,500	-	-	-	-	2,500	96	-	0.00%
Admin Fees	96	-	-	96	-	-	-	-	96	100	(8)	-8.70%
Compliance Fees	92	-	-	92	-	-	-	-	92	47,000	(6,000)	-14.63%
Total SS2 Fund	\$ 34,500	\$ -	\$ 6,500	\$ 41,000	\$ -	\$ -	\$ -	\$ -	\$ 41,000	\$ 47,000	(6,000)	-14.63%
SS3 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,278	\$ (16,278)	-100.00%
Retiree	\$ 13,406	\$ 500	\$ 6,000	\$ 19,906	\$ -	\$ -	\$ -	\$ -	\$ 19,906	\$ 19,026	\$ 880.00	4.42%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	96	(48.00)	-100.00%
Admin Fees	48	-	-	48	-	-	-	-	48	100	(54.00)	-117.39%
Compliance Fees	46	-	-	46	-	-	-	-	46	35,500	(15,500)	-77.50%
Total SS3 Fund	\$ 13,500	\$ 500	\$ 6,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 35,500	(15,500)	-77.50%
SW1 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 68,600	\$ -	\$ 32,400	\$ 101,000	\$ 101,000	\$ 100,000	\$ 1,000	0.99%
Retiree	82,079	-	18,500	100,579	-	-	-	-	100,579	92,010	8,569	8.52%
Retiree Buyout	-	-	-	-	-	-	-	-	-	1,500	(1,500)	-100.00%
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	192	-	-	192	-	-	-	-	192	240	(48)	-25.00%
Compliance Fees	229	-	-	229	-	-	-	-	229	250	(21)	-9.17%
Total SW1 Fund	\$ 82,500	\$ -	\$ 18,500	\$ 101,000	\$ 68,600	\$ -	\$ 32,400	\$ 101,000	\$ 202,000	\$ 194,000	\$ 8,000	3.96%
Grand Total	\$ 650,800	\$ 2,500	\$ 130,700	\$ 784,000	\$ 709,000	\$ -	\$ 309,000	\$ 1,018,000	\$ 1,802,000	\$ 1,738,499	\$ 63,500	3.52%
TOTALS												
Active	\$ 1,238,874	\$ -	\$ -	\$ 1,238,874	\$ 68,600	\$ -	\$ 32,400	\$ 1,018,000	\$ 1,802,000	\$ 1,738,499	\$ 63,500	3.52%
Retiree	528,338	-	-	528,338	-	-	-	-	528,338	512,885	15,454	2.92%
Retiree Buyout	2,000	-	-	2,000	-	-	-	-	2,000	3,500	(1,500)	-75.00%
Active Buyout	27,150	-	-	27,150	-	-	-	-	27,150	25,800	1,350	4.97%
Admin Fees	2,612	-	-	2,612	-	-	-	-	2,612	3,068	(456)	-17.46%
Compliance Fees	3,026	-	-	3,026	-	-	-	-	3,026	3,350	(324)	-10.71%
TOTALS	\$ 1,802,000	\$ -	\$ 130,700	\$ 1,018,000	\$ 709,000	\$ -	\$ 309,000	\$ 1,018,000	\$ 1,802,000	\$ 1,738,499	\$ 63,500	3.52%

TOWN OF LEWISTON

Appendix D

**2024 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$78,218
Town Clerk	\$68,163
Supervisor	\$46,707 *
*The annual salary for the Supervisor position is \$46,707 but Supervisor Broderick currently only accepts an annual salary of \$35,000 with a salary waiver equal to \$11,707.	
Town Justices (2)	\$30,537
Council Members (4)	\$15,443

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
January	\$ 274,790	\$ 262,285	\$ 278,893	\$ 302,927	\$ 296,384	\$ 286,535	\$ 283,370	\$ 278,794	\$ 316,232	\$ 275,373	\$ 347,158	\$ 406,159
February	232,283	246,670	239,447	246,487	245,398	245,392	248,664	244,276	261,051	254,505	300,683	354,758
March	291,479	417,280	339,579	310,873	315,271	328,306	320,258	330,248	347,221	399,458	447,442	433,628
April	253,037	256,952	276,340	302,282	273,471	264,525	270,962	282,977	192,155	306,168	368,669	369,071
May	247,089	261,774	269,552	281,122	268,196	267,992	276,290	312,242	214,529	317,303	373,800	355,397
June	357,967	406,815	386,225	358,595	368,207	341,441	390,123	383,502	392,593	526,490	414,937	482,157
Sub-Total	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927	1,734,191	1,789,668	1,832,040	1,723,781	2,079,297	2,252,689	2,401,170
July	268,327	294,211	301,304	297,856	295,209	284,284	293,866	303,241	282,409	355,841	381,599	403,297
August	270,070	289,496	289,845	295,838	284,131	261,378	280,632	322,534	294,075	350,631	379,041	387,946
September	401,487	311,111	375,307	350,964	366,590	352,829	414,459	409,599	505,824	487,695	486,291	513,722
October	256,769	280,074	283,030	290,195	270,011	268,646	289,970	305,199	279,690	317,638	375,216	-
November	253,160	257,467	286,573	294,728	268,873	272,698	279,168	279,503	257,513	309,878	373,033	-
December	416,359	347,525	365,535	319,997	341,644	341,873	459,198	430,014	455,523	489,624	460,817	-
Total	3,522,817	3,631,660	3,691,629	3,651,863	3,593,385	3,515,897	3,806,962	3,882,130	3,798,813	4,390,603	4,708,686	3,706,134
% Change	3.76%	3.00%	1.62%	-1.09%	-1.63%	-2.20%	7.65%	1.94%	-2.19%	13.48%	6.76%	-27.05%

Average Grow Rate 2003 to 2020

B Fund	\$ 1,606,500	\$ 1,606,500	\$ 1,764,000	\$ 1,764,000	\$ 1,919,000	\$ 2,037,600	\$ 2,009,300	\$ 1,824,668	\$ 1,772,605	\$ 1,861,084	\$ 1,848,211	\$ 1,756,400
DB Fund	1,593,500	1,750,000	1,836,000	1,836,000	1,881,000	1,562,400	1,540,700	1,675,332	1,792,395	1,823,916	1,951,789	2,293,600
SD Fund												
Total Budgeted	\$ 3,200,000	\$ 3,356,500	\$ 3,600,000	\$ 3,600,000	\$ 3,800,000	\$ 3,600,000	\$ 3,550,000	\$ 3,500,000	\$ 3,565,000	\$ 3,685,000	\$ 3,800,000	\$ 4,050,000
% Change	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%	-1.39%	-1.41%	1.86%	3.37%	3.12%	6.58%
Over/(Under) Budget	\$ 322,817	\$ 275,160	\$ 91,629	\$ 51,863	\$ (206,615)	\$ (84,103)	\$ 256,962	\$ 382,130	\$ 233,813	\$ 705,603	\$ 908,686	\$ (343,866)
% Difference	10.09%	8.20%	2.55%	1.44%	-5.44%	-2.34%	7.24%	10.92%	6.56%	19.15%	23.91%	-8.49%

TOWN OF LEWISTON
 Estimated Retirement and Comparison 2024
 Appendix F

10/20/2023

FUND	2020		2021		2022		2023		2024		CHANGE IN BUDGET	% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		
A Fund	\$ 140,000	\$ 132,868	\$ 201,000	\$ 195,242	\$ 147,000	\$ 155,402	\$ 186,000	\$ 212,500	\$ 226,500	\$ 212,500	\$ 26,500	18%
B Fund	\$ 49,000	\$ 45,993	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 60,000	\$ 2,500	\$ 60,000	\$ 2,500	5%
B Fund Police	\$ 198,000	\$ 187,672	\$ 250,000	\$ 246,626	\$ 265,000	\$ 258,793	\$ 297,000	\$ 371,000	\$ 74,000	\$ 371,000	\$ 74,000	28%
B Fund Totals	\$ 247,000	\$ 233,665	\$ 312,000	\$ 306,719	\$ 311,000	\$ 306,619	\$ 354,500	\$ 431,000	\$ 76,500	\$ 431,000	\$ 76,500	
DB Fund	\$ 150,000	\$ 143,089	\$ 132,000	\$ 127,677	\$ 96,000	\$ 101,614	\$ 121,500	\$ 182,400	\$ 60,900	\$ 182,400	\$ 60,900	63%
SS1 Fund	\$ 113,000	\$ 107,317	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 112,000	\$ 4,750	\$ 112,000	\$ 4,750	6%
SS2 Fund	\$ 27,000	\$ 25,552	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,968	\$ 14,500	\$ 20,500	\$ 6,000	\$ 20,500	\$ 6,000	50%
SS3 Fund	\$ 6,000	\$ 5,110	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 4,500	\$ -3,000	\$ 4,500	\$ -3,000	-50%
SW1 Fund	\$ 54,000	\$ 51,103	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 40,200	\$ -2,800	\$ 40,200	\$ -2,800	-8%
Total	\$ 737,000	\$ 698,704	\$ 832,000	\$ 809,862	\$ 691,000	\$ 707,070	\$ 834,250	\$ 1,003,100	\$ 168,850	\$ 1,003,100	\$ 168,850	24%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2024 Budget

Fund	Description	Cash Balance			Cash Balance
		12/31/2022	2023 Increases	2023 Decreases	08/31/2023
H21	Sanborn Improvements	542.00	-	-	542.00
H23	Lewiston Town Park	44,098.00	100,000.00	(74,807.88)	69,290.12
H24	Stonehaven Preserve	40,630.75	526,200.00	(378,588.63)	188,242.12
H27	Dickersonville Cemetary	18,835.03	2,750.00	(71.72)	21,513.31
H28	Drainage Study & Maintenance	60,295.93	-	(20,267.25)	40,028.68
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	-	3,490.97	(129,948.54)	(126,457.57)
H34	Toohy Park	3,086.00	-	-	3,086.00
H35	Kiwanis Park Basketball Courts	6,490.99	-	-	6,490.99
H39	PR Records Management	3,644.95	-	-	3,644.95
H40	Battle of Queenston	31.56	-	-	31.56
H41	Pletcher Rd Park Playground	(8,824.71)	-	-	(8,824.71)
H42	Sanborn Historical Museum Move	-	130,000.00	(130,000.00)	-
H44	Sanborn Park Playground	9,473.95	-	-	9,473.95
H48	Police Seized Funds	965.00	-	-	965.00
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H52	Police Records Management	27,989.11	-	(52,365.16)	(24,376.05)
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	15,000.00	-	18,000.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H61	Recreational Development	180,677.48	-	(15,167.16)	165,510.32
H63	PIP	87,395.17	-	-	87,395.17
H78	Niagara Parkway Trail	30,709.98	-	-	30,709.98
H89	Waterline Project	110.00	-	(110.00)	-
H96	Greenway	-	130,000.00	(130,000.00)	-
H97	NYPA Funds Annual Payment	2,610,532.80	850,000.00	(1,705,444.59)	1,755,088.21
H98	Town HYDRO Funds	1,357,601.91	764,722.84	(363,748.97)	1,758,575.78
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		\$ 4,566,921.24	\$ 2,522,163.81	\$ (3,000,519.90)	\$ 4,088,565.15

TOWN OF LEWISTON

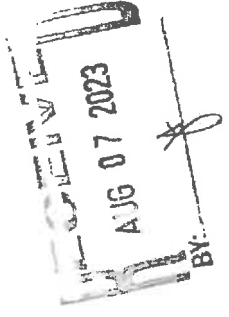
Appendix H

2024 FUND TRANSFERS

Account	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$ 99,150	\$ -	\$ 99,150
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$ 197,250	\$ -	\$ 197,250
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$ 163,000	\$ 675,000	\$ 838,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$ 189,500	\$ -	\$ 189,500
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
	\$ 730,600	\$ 675,000	\$ 1,405,600

APPENDIX I

Equalized Total Assessed Value 5,769,243,391



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	52,235,217	0.91
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	3,122,979,565	54.13
13100	CO - GENERALLY	RPTL 406(1)	2	2,880,435	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	27,986,957	0.49
13510	TOWN - CEMETERY LAND	RPTL 446	2	121,957	0.00
13650	VG - GENERALLY	RPTL 406(1)	10	9,199,130	0.16
13800	SCHOOL DISTRICT	RPTL 408	10	326,944,783	5.67
14100	USA - GENERALLY	RPTL 400(1)	4	49,152,174	0.85
14110	USA - SPECIFIED USES	STATE L 54	1	1,369,565	0.02
14300	INDIAN RESERVATION	RPTL 454	1	20,652,174	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	1,630,435	0.03
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,080,217	0.02
25110	NONPROF CORP - RELIG(CONST PR)	RPTL 420-a	22	24,454,348	0.42
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	13,891,304	0.24
25130	NONPROF CORP - CHAR (CONST PR)	RPTL 420-a	6	2,782,609	0.05
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	40,116,863	0.70
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	3,927,174	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	224,137	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,407,609	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	8,236,304	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	6,431,522	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	6,902,174	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	53,317,391	0.92
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	7,693,478	0.13
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	5	19,141	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	16	855,783	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	99	1,363,028	0.02

Equalized Total Assessed Value 5,769,243,391

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	62	857,217	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	278	3,843,359	0.07
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	64	1,474,783	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	66	1,520,870	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	178	4,092,283	0.07
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	48	1,924,174	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	70	2,875,565	0.05
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	60	2,351,283	0.04
41400	CLERGY	RPTL 460	2	6,522	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	305,435	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	87	3,905,878	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	35,757	0.00

Total Exemptions Exclusive of System Exemptions: 1,173
 Total System Exemptions: 0
 Totals: 1,173

3,811,048,598
 0
 3,811,048,598
 66.06
 0.00
 66.06

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: _____

