

Town of Lewiston

Adopted Budget

2015

Approved 11/10/14

**Town of Lewiston
2015 Adopted Budget
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TOWN OF LEWISTON
2015 BUDGET SUMMARY
ADOPTED BUDGET
APPROVED 11/10/14

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,464,017	\$2,464,017	\$0	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$3,032,199	\$2,827,187	\$205,012	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$2,841,530	\$2,835,600	\$5,930	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$1,984,937	\$1,984,937	\$0	\$0
SUBTOTAL		\$10,322,683	\$10,111,741	\$210,942	\$0

SPECIAL DISTRICTS

SW1	LEWISTON WATER IMPROVEMENT	\$1,904,523	\$1,425,223	\$0	\$479,300
SF	FIRE PROTECTION	\$1,375,685	\$97,585	\$0	\$1,278,100
SS2	LMSIA	\$1,765,951	\$1,440,999	\$106,550	\$218,402
SS3	LEWISTON SOUTH SE	\$361,458	\$131,135	\$38,476	\$191,847
SL		\$14,000	\$0	\$6,000	\$8,000
SR	REFUSE	\$327,040	\$0	\$0	\$327,040
SUBTOTAL		\$5,748,657	\$3,094,942	\$151,026	\$2,502,689

TOTAL		\$16,071,340	\$13,206,683	\$361,968	\$2,502,689
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ASSESSED VAL.	VILLAGE	\$145,137,014
	TOWN O/S VILLAGE	\$675,883,812
	TOTAL	\$821,020,826

**TOWN OF LEWISTON
2015 BUDGET SUMMARY
TENTATIVE BUDGET**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,441,951	\$2,441,951	\$0	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$3,019,547	\$2,818,187	\$201,360	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$2,819,530	\$2,813,600	\$5,930	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$1,984,937	\$1,984,937	\$0	\$0
SUBTOTAL		\$10,265,965	\$10,058,675	\$207,290	\$0
SPECIAL DISTRICTS					
SW1	LEWISTON WATER IMPROVEMENT	\$1,904,214	\$1,424,914	\$0	\$479,300
SF	FIRE PROTECTION	\$1,375,685	\$97,585	\$0	\$1,278,100
SS2	LMSIA	\$1,765,566	\$1,440,999	\$106,165	\$218,402
SS3	LEWISTON SOUTH SE	\$361,411	\$131,135	\$38,429	\$191,847
SL	LEWISTON HEIGHTS	\$14,000	\$0	\$6,000	\$8,000
SR	REFUSE	\$327,040	\$0	\$0	\$327,040
SUBTOTAL		\$5,747,916	\$3,094,633	\$150,594	\$2,502,689
TOTAL		\$16,013,881	\$13,153,308	\$357,884	\$2,502,689
ASSESSSED VAL.					
	VILLAGE		\$145,137,014		
	TOWN O/S VILLAGE		\$675,883,812		
	TOTAL		\$821,020,826		

**TOWN OF LEWISTON
2014 BUDGET SUMMARY
ADOPTED 11/18/13**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$3,397,084	\$3,076,300	\$320,784	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$3,302,364	\$2,924,800	\$377,564	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$2,670,783	\$2,602,500	\$68,283	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$2,050,524	\$2,050,524	\$0	\$0
SUBTOTAL		\$11,420,755	\$10,654,124	\$766,631	\$0

SPECIAL DISTRICTS

SW1	LEWISTON WATER IMPROVEMENT	\$1,934,414	\$1,458,855	\$0	\$475,559
SF	FIRE PROTECTION	\$1,311,580	\$6,047	\$57,075	\$1,248,458
SS2	LMSIA	\$2,019,900	\$1,427,999	\$376,543	\$215,358
SS3	LEWISTON SOUTH SE	\$336,589	\$95,914	\$48,676	\$191,999
SL	LEWISTON HEIGHTS	\$16,000	\$0	\$8,000	\$8,000
SR	REFUSE	\$326,130	\$0	\$0	\$326,130
SUBTOTAL		\$5,944,613	\$2,988,815	\$490,294	\$2,465,504

TOTAL	\$17,365,368	\$13,642,939	\$1,256,925	\$2,465,504
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ASSESSED VAL.	VILLAGE	\$142,599,616
	TOWN O/S VILLAGE	\$669,704,218
	TOTAL	\$812,303,834

**TOWN OF LEWISTON
2015 BUDGET SUMMARY
DEPARTMENT REQUEST**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,637,990	\$2,441,951	\$196,039	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$3,073,768	\$2,818,187	\$255,581	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$2,918,300	\$2,813,600	\$104,700	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$1,984,937	\$1,984,937	\$0	\$0
SUBTOTAL		\$10,614,995	\$10,058,675	\$556,320	\$0
SPECIAL DISTRICTS					
SW1	LEWISTON WATER IMPROVEMENT	\$1,904,214	\$1,424,914	\$0	\$479,300
SF	FIRE PROTECTION	\$1,393,618	\$97,585	\$0	\$1,296,033
SS2	LMSIA	\$1,765,566	\$1,440,999	\$106,165	\$218,402
SS3	LEWISTON SOUTH SE	\$361,411	\$131,135	\$38,429	\$191,847
SL	LEWISTON HEIGHTS	\$14,000	\$0	\$6,000	\$8,000
SR	REFUSE	\$327,040	\$0	\$0	\$327,040
SUBTOTAL		\$5,765,849	\$3,094,633	\$150,594	\$2,520,622
TOTAL		\$16,380,844	\$13,153,308	\$706,914	\$2,520,622
ASSESSSED VAL.		VILLAGE	\$145,137,014		
		TOWN O/S VILLAGE	\$675,883,812		
		TOTAL	\$821,020,826		

TOWN OF LEWISTON
2015 TAX LEVY
ADOPTED BUDGET 11/10/14

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
<u>LEWISTON GENERAL</u>	A		821,020,826	0.0000	0	0
LEWISTON O/S VIL.	B		675,883,812	0.0000	0	<u>0</u>
LEWISTON OSV-HIGHWAY	DB	TOV	675,883,812	0.0000		
LEWISTON OSV-DRAINAGE	DB		675,883,812	0.0000	0	0
FIRE PROTECTION	SF	FP-241	707,022,923	1.8077	1,278,100	1,278,100
LEWISTON WIA	SW1	WD-240	912,431,492	0.5253	479,300	479,300
LEWISTON MSIA	SS2	SD-243	658,858,544	0.1016	66,940	
LEWISTON MSIA	SS2	SD-243 P/U	4,219	35.9000	151,462	218,402
LEWISTON SSIA	SS3	SD-245	84,271,332	2.2193	187,023	
SOUTH SEWER NON-U	SS3	SD-246	603	8.0000	4,824	191,847
LEWISTON HTS. GAS	SL	GS-241	40	200.0000	8,000	8,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,672	70.0000	327,040	<u>327,040</u>
						2,502,689
ASSESSED VALUATION		VILLAGE	145,137,014			
		TOWN O/S V	<u>675,883,812</u>			
		TOTAL	821,020,826			

**TOWN OF LEWISTON
2015 TAX LEVY COMPARISON
ADOPTED BUDGET 11/10/14**

		2013	2014	2015	RATE% CHANGE
<u>PART TOWN TAX</u>					
B - TOWN OUTSIDE VILLAGE		\$0	\$0	\$0	0.00%
DB - HIGHWAY		\$0	\$0	\$0	0.00%
<u>SPECIAL DISTRICTS</u>					
SF - FIRE PROTECTION		\$1,245,127	\$1,248,458	\$1,278,100	
	Rate AV	\$1.7837	\$1.7837	\$1.8077	1.35%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$451,655	\$475,559	\$479,300	
	Rate AV	\$0.5000	\$0.5253	\$0.5253	0.00%
SS2 - LMSIA		\$215,711	\$215,358	\$218,402	
	Rate AV	\$0.1016	\$0.1016	\$0.1016	0.00%
	Rate AV	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER		\$191,550	\$191,999	\$191,847	
	Rate AV	\$2.2193	\$2.2193	\$2.2193	0.00%
	Rate AV	\$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS		\$19,317	\$8,000	\$8,000	
	Rate AV	\$400.0000	\$200.0000	\$200.0000	0.00%
SR - REFUSE		\$105,930	\$325,969	\$327,040	
	Rate AV	\$70.00	\$70.00	\$70.00	0.00%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
APPROPRIATED FUND BAL.	\$0	\$320,784	\$0	\$196,039	\$0	\$0	(\$320,784)	-100.00%
A00-1000-0599-0000								
INT & PEN-REAL PROPERT	\$14,017	\$15,000	\$13,302	\$14,000	\$14,000	\$14,000	(\$1,000)	-6.67%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$812,986	\$1,000,000	\$390,137	\$813,000	\$813,000	\$813,000	(\$187,000)	-18.70%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00%
A00-1000-1170-0101								
HAZARDOUS WASTE TAX	\$297,665	\$140,000	\$136,630	\$63,025	\$63,025	\$63,025	(\$76,975)	-54.98%
A00-1000-1170-0102								
MODERN (RECREATION PAR	\$103,273	\$110,000	\$49,559	\$103,275	\$103,275	\$103,275	(\$6,725)	-6.11%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$80	\$0	\$825	\$700	\$700	\$700	\$700	N/A
A00-1000-1232-0000								
CLERK FEES	\$2,860	\$2,000	\$2,873	\$2,640	\$2,640	\$2,640	\$640	32.00%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$103,273	\$110,000	\$49,559	\$103,275	\$103,275	\$103,275	(\$6,725)	-6.11%
A00-1000-1270-0000								
PUBL POUND CHRG & DOG	\$125	\$200	\$570	\$400	\$400	\$400	\$200	100.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVIC	\$12	\$100	\$18	\$100	\$100	\$100	\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,375	\$2,000	\$1,673	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REV	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-1972-0200								
PARK & RECREATION CHAR	\$17,907	\$19,000	\$14,814	\$19,000	\$19,000	\$19,000	\$0	0.00%
A00-1000-2001-0000								
RECREATION SPECIAL EVE	\$136,650	\$75,000	\$151,162	\$100,000	\$100,000	\$100,000	\$25,000	33.33%
A00-1000-2012-0000								
CONCESSION REVENUE	\$41,271	\$40,000	\$47,319	\$25,000	\$25,000	\$25,000	(\$15,000)	-37.50%
A00-1000-2020-0000								
JOSEPH DAVIS PARK	\$50	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
A00-1000-2089-0000								
NIA.COUNTY VAN REIMBUR	\$6,000	\$6,000	\$4,500	\$6,000	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$1,234	\$2,000	\$121	\$1,200	\$1,200	\$1,200	(\$800)	-40.00%
A00-1000-2401-0000								
BINGO LICENSES	\$1,715	\$1,500	\$2,125	\$2,530	\$2,530	\$2,530	\$1,030	68.67%
A00-1000-2540-0000								
DOG LICENSES	\$18,044	\$21,000	\$17,385	\$19,240	\$19,240	\$19,240	(\$1,760)	-8.38%
A00-1000-2544-0000								

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
OTHER LICENSES	\$0	\$0	\$250	\$0	\$0	\$0	\$0	N/A
A00-1000-2545-0000								
ADMINISTRATION FEES	\$6,500	\$6,500	\$0	\$0	\$0	\$0	(\$6,500)	-100.00%
A00-1000-2565-0000								
PERMITS & LICs OTHER	\$0	\$0	\$16,025	\$0	\$0	\$0	\$0	N/A
A00-1000-2590-0000								
FINES & FORFEITED BAIL	\$390,672	\$325,000	\$356,809	\$325,000	\$325,000	\$325,000	\$0	0.00%
A00-1000-2610-0000								
JUSTICE CT GRANT REC'D	\$0	\$0	\$26,762	\$0	\$0	\$0	\$0	N/A
A00-1000-2620-0000								
INSURANCE RECOVERIES	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
A00-1000-2680-0000								
REFUND PRIOR YRS EXP	\$6,218	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2701-0000								
RECORDS MGMT GRANT REC	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2706-0000								
MISCELLANEOUS REVENUES	\$939	\$1,500	\$256	\$1,500	\$1,500	\$1,500	\$0	0.00%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$25,000	\$25,000	\$0	\$75,000	\$75,000	\$75,000	\$50,000	200.00%
A00-1000-2770-0100								
JOSEPH DAVIS REIMB	\$51,338	\$450,000	\$0	\$0	\$0	\$0	(\$450,000)	-100.00%
A00-1000-2770-0200								
STATE REV SHARING (P/C	\$85,269	\$85,000	\$85,269	\$85,000	\$85,000	\$85,000	\$0	0.00%
A00-1000-3001-0000								
YOUTH PROGRAMS	\$1,610	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-3820-0000								
TRANSFER FROM OTHER FU	\$100,000	\$130,000	\$0	\$176,066	\$176,066	\$198,132	\$68,132	52.41%
A00-1000-5031-0000								
Total REVENUE	\$2,731,083	\$3,397,084	\$1,871,942	\$2,637,990	\$2,441,951	\$2,464,017	(\$933,067)	-27.47%
COUNCIL PEOPLE (4)	\$55,506	\$55,424	\$44,186	\$55,423	\$55,423	\$55,423	(\$1)	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$1,998	\$3,500	\$798	\$2,000	\$2,000	\$2,000	(\$1,500)	-42.86%
A00-1010-0400-0000								
Total TOWN BOARD	\$7,504	\$8,924	\$44,984	\$57,423	\$57,423	\$57,423	(\$1,501)	-2.55%
JUSTICES(2) & CLERKS(2)	\$138,952	\$142,970	\$126,830	\$149,024	\$145,906	\$145,906	\$2,936	2.05%
A00-1110-0100-0000								
COURT SECURITY	\$19,180	\$56,000	\$45,711	\$14,966	\$14,530	\$15,267	(\$40,733)	-72.74%
A00-1110-0100-0100								

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
COURT ADMIN	\$0	\$0	\$0	\$39,592	\$38,443	\$39,235	\$39,235	N/A
A00-1110-0100-0101								
TOWN PROSECUTOR	\$17,000	\$18,000	\$15,490	\$18,035	\$17,510	\$17,773	(\$227)	-1.26%
A00-1110-0100-0200								
JUSTICE EQUIPMENT	\$0	\$2,500	\$1,193	\$2,500	\$2,500	\$2,500	\$0	0.00%
A00-1110-0200-0000								N/A
JUSTICE CONTRACTUAL	\$16,293	\$19,000	\$7,276	\$19,000	\$19,000	\$19,000	\$0	0.00%
A00-1110-0400-0000								
PROSECUTOR CONTRACTUAL	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
A00-1110-0400-0200								
Total TOWN JUSTICE	\$191,425	\$238,970	\$196,499	\$243,617	\$238,389	\$240,181	\$1,211	0.51%
SUPERVISOR PERSONAL SV	\$89,554	\$90,044	\$81,092	\$89,970	\$89,970	\$90,659	\$615	0.68%
A00-1220-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$0	(\$27,664)	(\$27,664)	(\$27,664)	(\$27,664)	N/A
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$0	\$2,000	\$978	\$1,000	\$1,000	\$1,000	(\$1,000)	-50.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$10,498	\$12,000	\$4,726	\$10,000	\$10,000	\$10,000	(\$2,000)	-16.67%
A00-1220-0400-0000								
GASBY 34 STARTUP	\$13,540	\$2,000	\$1,180	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-1220-0401-0000								
Total SUPERVISOR	\$113,592	\$106,044	\$87,977	\$75,306	\$75,306	\$75,995	(\$30,049)	-28.34%
BUDGET OFFICER	\$45,234	\$20,000	\$18,519	\$60,000	\$60,000	\$60,900	\$40,900	204.50%
A00-1310-0100-0000								
JR ACCOUNTANT	\$38,876	\$41,644	\$36,839	\$31,383	\$31,383	\$31,852	(\$9,792)	-23.51%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$0	(\$64,718)	(\$64,718)	(\$64,718)	(\$64,718)	N/A
A00-1310-0100-0002								
INTERNAL CLAIMS AUDITOR	\$0	\$43,679	\$59,201	\$0	\$0	\$0	(\$43,679)	-100.00%
A00-1310-0100-0100								
BUDGET OFFICE EQUIPMENT	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRAC	\$5,274	\$7,000	\$4,325	\$15,000	\$15,000	\$5,000	(\$2,000)	-28.57%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$89,384	\$112,323	\$118,884	\$42,665	\$42,665	\$34,034	(\$78,289)	-69.70%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
AUDITOR A00-1320-0400-0000	\$23,740	\$26,000	\$22,000	\$23,500	\$23,500	\$23,500	(\$2,500)	-9.62%
Total INDEPENDENT AUDITING	\$23,740	\$26,000	\$22,000	\$23,500	\$23,500	\$23,500	(\$2,500)	-9.62%
TAX RECEIVER PERSONAL A00-1330-0100-0000	\$56,660	\$58,502	\$67,823	\$49,170	\$49,170	\$49,232	(\$9,270)	-15.85%
TAX RECEIVER EQUIPMENT A00-1330-0200-0000	\$150	\$500	\$500	\$0	\$0	\$0	(\$500)	-100.00%
TAX RECEIVER CONTRACTU A00-1330-0400-0000	\$4,135	\$6,750	\$3,591	\$6,650	\$6,650	\$6,650	(\$100)	-1.48%
Total TAX COLLECTION	\$60,944	\$65,752	\$71,914	\$55,820	\$55,820	\$55,882	(\$9,870)	-15.01%
ASSESSOR PERSONAL SVC A00-1355-0100-0000	\$79,238	\$86,608	\$76,067	\$87,478	\$85,901	\$86,688	\$80	0.09%
ASSESSOR EQUIPMENT A00-1355-0200-0000	\$349	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
ASSESSOR CONTRACTUAL A00-1355-0400-0000	\$18,447	\$26,060	\$19,614	\$27,480	\$22,480	\$22,480	(\$3,580)	-13.74%
Total ASSESSOR	\$98,033	\$113,668	\$95,681	\$115,958	\$109,381	\$110,168	(\$3,500)	-3.08%
TOWN CLERK PERSONAL SV A00-1410-0100-0000	\$179,010	\$138,623	\$120,925	\$140,589	\$138,464	\$139,804	\$1,181	0.85%
OUT OF DEPT / PERS SVC A00-1410-0100-0100	\$1,332	\$0	\$674	\$0	\$0	\$0	\$0	N/A
TOWN CLERK EQUIPMENT A00-1410-0200-0000	\$1,160	\$200	\$200	\$300	\$200	\$200	\$0	0.00%
TOWN CLERK CONTRACTUAL A00-1410-0400-0000	\$7,002	\$8,000	\$4,046	\$5,383	\$5,383	\$5,383	(\$2,617)	-32.71%
RECORDS MGMT GRANT CON A00-1410-0401-0000	\$1,829	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total TOWN CLERK	\$190,333	\$146,823	\$125,845	\$146,272	\$144,047	\$145,387	(\$1,436)	-0.98%
ATTORNEY PERSONAL SERV A00-1420-0100-0000	\$0	\$69,000	\$60,750	\$45,000	\$45,000	\$69,000	\$0	0.00%
ATTORNEY CONT & LITIGA A00-1420-0400-0000	\$135,131	\$50,000	\$16,081	\$50,000	\$50,000	\$50,000	\$0	0.00%
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.00%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
NIAGARA POWER COALITION A00-1420-0400-0200	\$4,412	\$9,725	\$7,293	\$10,000	\$10,000	\$16,446	\$6,721	69.11%
Total ATTORNEY	\$139,543	\$178,725	\$134,124	\$155,000	\$155,000	\$185,446	\$6,721	3.76%
ENGINEER PERSONAL SVC A00-1440-0100-0000	\$21,467	\$15,500	\$12,179	\$16,000	\$15,350	\$15,565	\$65	0.42%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$429	\$1,000	\$188	\$1,000	\$1,000	\$1,000	\$0	0.00%
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$6,030	\$6,000	\$2,868	\$6,000	\$6,000	\$6,000	\$0	0.00%
Total ENGINEERING	\$27,926	\$22,500	\$15,235	\$23,000	\$22,350	\$22,565	\$65	0.29%
ELECTION INSPECTORS A00-1450-0100-0000	\$2,281	\$440	\$153	\$300	\$300	\$800	\$360	81.82%
ELECTION CONTRACTUAL A00-1450-0400-0000	\$253	\$180	\$0	\$180	\$180	\$300	\$120	66.67%
Total ELECTIONS	\$2,534	\$620	\$153	\$480	\$480	\$1,100	\$480	77.42%
BLDGS - CUSTODIAN A00-1620-0100-0000	\$33,118	\$34,454	\$30,094	\$34,902	\$34,220	\$34,731	\$277	0.80%
OUT OF DEPT / PERS SVC A00-1620-0100-0100	\$90	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BLDGS EQUIPMENT A00-1620-0200-0000	\$2,209	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$80,361	\$78,000	\$63,929	\$55,000	\$55,000	\$55,000	(\$23,000)	-29.49%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$2,300	\$5,490	\$5,635	\$9,000	\$9,000	\$9,000	\$3,510	63.93%
Total BUILDINGS	\$118,077	\$119,944	\$99,658	\$100,902	\$100,220	\$100,731	(\$19,213)	-16.02%
INSURANCE A00-1910-0400-0000	\$26,822	\$26,483	\$27,798	\$31,123	\$31,123	\$31,123	\$4,640	17.52%
INSURANCE DEDUCTIBLE A00-1910-0401-0000	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
Total INSURANCE	\$26,822	\$31,483	\$27,798	\$36,123	\$36,123	\$36,123	\$4,640	14.74%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
JUDGEMENTS & CLAIMS A00-1930-0400-0000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	
Total JUDGEMENTS & CLAIMS	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TAXES MUNICIPAL PROPER A00-1950-0400-0000	\$2,976	\$3,500	\$2,905	\$3,100	\$3,100	\$3,100	(\$400)	-11.43%
Total TAXES MUNICIPAL PROP	\$2,976	\$3,500	\$2,905	\$3,100	\$3,100	\$3,100	(\$400)	-11.43%
CONTINGENCY A00-1990-0400-0000	\$2,835	\$100,000	\$0	\$25,000	\$25,000	\$25,000	(\$75,000)	-75.00%
Total CONTINGENCY	\$2,835	\$100,000	\$0	\$25,000	\$25,000	\$25,000	(\$75,000)	-75.00%
TRAFFIC CONTROL A00-3310-0400-0000	\$6,217	\$4,500	\$0	\$3,500	\$3,500	\$3,500	(\$1,000)	-22.22%
Total TRAFFIC CONTROL	\$6,217	\$4,500	\$0	\$3,500	\$3,500	\$3,500	(\$1,000)	-22.22%
DOG CONTROL OFFICER A00-3510-0100-0000	\$34,810	\$35,400	\$30,029	\$35,452	\$34,756	\$35,277	(\$123)	-0.35%
DOG CONTROL EQUIPMENT A00-3510-0200-0000	\$0	\$200	(\$250)	\$200	\$200	\$200	\$0	0.00%
DOG CONTROL CONTRACTUA A00-3510-0400-0000	\$3,943	\$6,200	\$4,264	\$6,850	\$6,850	\$6,850	\$650	10.48%
Total DOG CONTROL	\$38,753	\$41,800	\$34,042	\$42,502	\$41,806	\$42,327	\$527	1.26%
BD OF HEALTH (NIACAP) A00-4010-0400-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,000	\$4,000	(\$1,000)	-20.00%
Total NIA CAP PUBLIC HEALTH	\$5,000	\$5,000	\$5,000	\$5,000	\$4,000	\$4,000	(\$1,000)	-20.00%
HIGHWAY SUPERINT PERS A00-5010-0100-0000	\$122,169	\$95,000	\$81,462	\$95,000	\$91,680	\$92,003	(\$2,997)	-3.15%
HIGHWAY ADMIN CONTRACT A00-5010-0400-0000	\$3,807	\$4,500	\$1,535	\$4,500	\$4,000	\$4,000	(\$500)	-11.11%
Total SUPER OF HIGHWAYS	\$125,976	\$99,500	\$82,997	\$99,500	\$95,680	\$96,003	(\$3,497)	-3.51%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
TOWN GARAGE	\$103,476	\$100,000	\$54,247	\$100,000	\$60,000	\$60,000	(\$40,000)	-40.00%
A00-5132-0400-0000								
Total TOWN GARAGE	\$103,476	\$100,000	\$54,247	\$100,000	\$60,000	\$60,000	(\$40,000)	-40.00%
AMERICAN LEGION-LEWIST	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
A00-6510-0422-0000								
AMERICAN LEGION-SANBOR	\$650	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$300	\$300	\$300	(\$300)	-50.00%
A00-6510-0424-0000								
LEWISTON BEAUTIFICAION	\$300	\$300	\$300	\$600	\$300	\$300	\$0	0.00%
A00-6510-0425-0000								
Total VETERANS SERVICES	\$2,150	\$2,000	\$2,000	\$2,000	\$1,700	\$1,700	(\$300)	-15.00%
RECREATION PERSONAL SV	\$77,221	\$75,426	\$55,066	\$46,078	\$44,365	\$44,997	(\$30,429)	-40.34%
A00-7020-0100-0000								
Total RECREATION ADMIN	\$77,221	\$75,426	\$55,066	\$46,078	\$44,365	\$44,997	(\$30,429)	-40.34%
JOSEPH DAVIS PARK PERS	\$30,244	\$60,000	\$0	\$0	\$0	\$0	(\$60,000)	-100.00%
A00-7110-0100-0000								
JOE DAVIS PERS - OUT OF DEPT	\$0	\$0	\$773	\$0	\$0	\$0	\$0	N/A
A00-7110-0100-0100								
JOSEPH DAVIS PARK EQUI	\$0	\$2,000	\$0	\$0	\$0	\$0	(\$2,000)	-100.00%
A00-7110-0200-0000								
JOSEPH DAVIS PARK CONT	\$186,602	\$225,000	\$18,174	\$0	\$0	\$0	(\$225,000)	-100.00%
A00-7110-0400-0000								
Total PARKS	\$216,846	\$287,000	\$18,947	\$0	\$0	\$0	(\$287,000)	-100.00%
RECREATION SEASONAL HE	\$41,939	\$46,078	\$39,643	\$45,000	\$40,000	\$40,000	(\$6,078)	-13.19%
A00-7310-0100-0000								
RECREATION EQUIPMENT	\$20,960	\$26,085	\$8,994	\$18,000	\$15,000	\$15,000	(\$11,085)	-42.50%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$91,087	\$105,000	\$88,815	\$94,500	\$94,500	\$94,500	(\$10,500)	-10.00%
A00-7310-0400-0000								
REC SPECIAL EVENTS	\$98,566	\$75,000	\$94,010	\$100,000	\$100,000	\$100,000	\$25,000	33.33%
A00-7310-0401-0000								
RECREATION CONCESSIONS	\$55,969	\$40,000	\$23,137	\$25,000	\$25,000	\$25,000	(\$15,000)	-37.50%
A00-7310-0402-0000								
Total RECREATION DEPART	\$308,522	\$292,163	\$254,598	\$282,500	\$274,500	\$274,500	(\$17,663)	-6.05%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
SANBORN LIBRARY	\$54,000	\$54,000	\$40,500	\$56,000	\$54,500	\$54,500	\$500	0.93%
A00-7410-0442-0000								
RANSOMVILLE LIBRARY	\$5,200	\$5,200	\$5,200	\$5,410	\$5,400	\$5,400	\$200	3.85%
A00-7410-0443-0000								
Total LIBRARIES	\$59,200	\$59,200	\$45,700	\$61,410	\$59,900	\$59,900	\$700	1.18%
HISTORIAN	\$500	\$500	\$250	\$500	\$500	\$500	\$0	0.00%
A00-7510-0100-0000								
HISTORICAL ASSOC OF LEW	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0	(\$10,000)	-100.00%
A00-7510-0436-0000								
Total HISTORIAN	\$10,500	\$10,500	\$10,250	\$500	\$500	\$500	(\$10,000)	-95.24%
SANBORN HIST SOC CONTR	\$41,000	\$41,000	\$41,000	\$54,720	\$41,000	\$41,000	\$0	0.00%
A00-7520-0400-0000								
ARTPARK	\$107,051	\$110,000	\$80,152	\$103,275	\$0	\$0	(\$110,000)	-100.00%
A00-7520-0410-0000								
Total SPECIAL SERVICES	\$148,051	\$151,000	\$121,152	\$157,995	\$41,000	\$41,000	(\$110,000)	-72.85%
SENIOR CENTER PERSONAL	\$111,148	\$116,900	\$101,728	\$116,900	\$116,900	\$118,651	\$1,751	1.50%
A00-7630-0100-0000								
SENIORS EQUIPMENT	\$500	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
A00-7630-0200-0000								
SENIOR VAN	\$0	\$0	\$0	\$11,032	\$11,032	\$0	\$0	N/A
A00-7630-0201-0000								
SENIORS CONTRACTURAL	\$39,966	\$46,000	\$35,236	\$44,500	\$44,500	\$44,500	(\$1,500)	-3.26%
A00-7630-0400-0000								
Total SENIOR CITIZENS	\$151,614	\$163,400	\$136,964	\$172,932	\$172,932	\$163,651	\$251	0.15%
SANBORN SENIORS PERSON	\$6,740	\$8,050	\$6,155	\$8,618	\$8,618	\$8,747	\$697	8.66%
A00-7635-0100-0000								
SANBORN SENIORS EQUIPM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7635-0200-0000								
SANBORN SENIORS CONTRA	\$11,275	\$10,000	\$9,093	\$10,000	\$10,000	\$10,000	\$0	0.00%
A00-7635-0400-0000								
Total SANBORN SENIOR CITIZ	\$18,014	\$18,050	\$15,248	\$18,618	\$18,618	\$18,747	\$697	3.86%
BINGO INSPECTOR-PERS S	\$649	\$800	\$468	\$820	\$800	\$800	\$0	0.00%
A00-7989-0100-0000								
Total BINGO	\$649	\$800	\$468	\$820	\$800	\$800	\$0	0.00%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
HAZ-MAT SECRETARY A00-8080-0100-0000	\$10,354	\$10,000	\$9,023	\$0	\$0	\$0	(\$10,000)	-100.00%
HAZ-MAT EQUIPMENT A00-8080-0200-0000	\$381	\$20,200	\$0	\$0	\$0	\$0	(\$20,200)	-100.00%
HAZ-MAT CONTRACTUAL A00-8080-0400-0000	\$13,374	\$22,422	\$9,182	\$0	\$0	\$0	(\$22,422)	-100.00%
Total HAZIMAT	\$24,108	\$52,622	\$18,205	\$0	\$0	\$0	(\$52,622)	-100.00%
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$1,955	\$3,800	\$13	\$3,060	\$3,060	\$3,060	(\$740)	-19.47%
Total ENVIR CONTROL OFFICER	\$1,955	\$3,800	\$13	\$3,060	\$3,060	\$3,060	(\$740)	-19.47%
TOWN COMMUNICATIONS A00-8095-0400-0000	\$9,019	\$15,000	\$890	\$5,000	\$5,000	\$5,000	(\$10,000)	-66.67%
Total COMMUNICATIONS	\$9,019	\$15,000	\$890	\$5,000	\$5,000	\$5,000	(\$10,000)	-66.67%
HART AWARD A00-8989-0430-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,000	\$5,000	\$0	0.00%
LIGHT UP SANBORN A00-8989-0431-0000	\$1,393	\$1,400	\$24	\$1,400	\$1,400	\$1,400	\$0	0.00%
LOWER N.RIVER REGION C A00-8989-0432-0000	\$55,000	\$55,000	\$55,000	\$0	\$0	\$0	(\$55,000)	-100.00%
SANBORN PROF BUS ASSOC A00-8989-0432-0100	\$7,000	\$5,000	\$3,750	\$5,000	\$5,000	\$5,000	\$0	0.00%
JAZZ FESTIVAL A00-8989-0432-0200	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
SANBORN BAND A00-8989-0433-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
LEWISTON COUNCIL O/T/A A00-8989-0436-0000	\$65,000	\$65,000	\$65,000	\$0	\$0	\$0	(\$65,000)	-100.00%
NF AIR BASE (NIMAC) A00-8989-0437-0000	\$3,500	\$3,500	\$3,500	\$5,000	\$3,000	\$3,000	(\$500)	-14.29%
Total SPECIAL SERVICES	\$145,893	\$143,900	\$141,274	\$25,400	\$22,400	\$23,400	(\$120,500)	-83.74%
STATE RETIREMENT A00-9010-0800-0000	\$222,537	\$229,100	\$0	\$178,427	\$178,427	\$178,427	(\$50,673)	-22.12%
Total STATE RETIREMENT	\$222,537	\$229,100	\$0	\$178,427	\$178,427	\$178,427	(\$50,673)	-22.12%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
MEDICARE A00-9020-0800-0000	\$17,432	\$17,850	\$15,375	\$16,812	\$16,125	\$16,427	(\$1,423)	-7.97%
Total MEDICARE	\$17,432	\$17,850	\$15,375	\$16,812	\$16,125	\$16,427	(\$1,423)	-7.97%
SOCIAL SECURITY A00-9030-0800-0000	\$74,535	\$76,881	\$65,890	\$71,886	\$68,950	\$69,559	(\$7,322)	-9.52%
Total SOCIAL SECURITY	\$74,535	\$76,881	\$65,890	\$71,886	\$68,950	\$69,559	(\$7,322)	-9.52%
WORKERS COMPENSATION A00-9040-0800-0000	\$1,053	\$34,000	\$34,616	\$61,854	\$61,854	\$61,854	\$27,854	81.92%
Total WORKERS COMP	\$1,053	\$34,000	\$34,616	\$61,854	\$61,854	\$61,854	\$27,854	81.92%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$1,782	\$2,000	\$5,228	\$2,000	\$2,000	\$2,000	\$0	0.00%
Total UNEMPLOY INSURANCE	\$1,782	\$2,000	\$5,228	\$2,000	\$2,000	\$2,000	\$0	0.00%
DISABILITY INSURANCE A00-9055-0800-0000	\$6,400	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total DISABILITY INSURANCE	\$6,400	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$168,531	\$174,266	\$152,072	\$163,330	\$163,330	\$163,330	(\$10,936)	-6.28%
FLEX-PLAN A00-9060-0800-0100	\$3,175	\$7,450	\$949	\$8,100	\$8,100	\$8,100	\$650	8.72%
Total MEDICAL INSURANCE	\$171,706	\$181,716	\$153,021	\$171,430	\$171,430	\$171,430	(\$10,286)	-5.66%
BANK CHARGES A00-9903-0000-0000	\$0	\$100	\$40	\$100	\$100	\$100	\$0	0.00%
Total BANK CHARGES	\$0	\$100	\$40	\$100	\$100	\$100	\$0	0.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$71,974	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ	\$71,974	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
Total Expenditures	\$3,182,752	\$3,397,084	\$2,316,390	\$2,637,990	\$2,441,951	\$2,464,017	(\$933,067)	-27.47%
Over (Under) Expenditures	(\$451,669)	\$0	(\$444,448)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
TRANSFER FROM OTH FUND	\$130,246	\$400,000	\$0	\$197,300	\$197,300	\$197,300	(\$202,700)	-50.68%
B00-1000-0532-0000								
APPROPRIATED FUND BALA	\$0	\$377,564	\$0	\$255,581	\$201,360	\$205,012	(\$172,552)	-45.70%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$17,708	\$18,000	\$17,708	\$58,000	\$58,000	\$67,000	\$49,000	272.22%
B00-1000-1080-0000								
SALES TAX	\$1,706,882	\$1,695,000	\$1,295,551	\$1,764,000	\$1,764,000	\$1,764,000	\$69,000	4.07%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE T	\$198,448	\$190,000	\$173,247	\$176,000	\$176,000	\$176,000	(\$14,000)	-7.37%
B00-1000-1170-0000								
TOWER REVENUE	\$2,000	\$4,000	\$5,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
B00-1000-1170-0300								
POLICE FEES	\$2,940	\$3,000	\$2,163	\$3,000	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION F	\$284,000	\$284,000	\$142,000	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE REVENUE/SPECIAL	\$0	\$20,000	\$40,000	\$40,000	\$40,000	\$40,000	\$20,000	100.00%
B00-1000-1520-0300								
ENGINEERING P.I.P.'S	\$11,707	\$10,000	\$800	\$0	\$0	\$0	(\$10,000)	-100.00%
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$16,837	\$13,900	\$16,309	\$16,837	\$16,837	\$16,837	\$2,937	21.13%
B00-1000-2121-0000								
CERTIFIED COPIES (REGI	\$26,828	\$30,000	\$24,328	\$29,000	\$29,000	\$29,000	(\$1,000)	-3.33%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$1,119	\$800	\$84	\$250	\$250	\$250	(\$550)	-68.75%
B00-1000-2401-0000								
BUILDING PERMITS	\$28,247	\$40,000	\$33,107	\$44,000	\$44,000	\$44,000	\$4,000	10.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$2,700	\$3,500	\$3,645	\$2,700	\$2,700	\$2,700	(\$800)	-22.86%
B00-1000-2560-0000								
SITE PLAN/SUB-DIV APP'	\$10,560	\$2,000	\$2,145	\$2,000	\$2,000	\$2,000	\$0	0.00%
B00-1000-2660-0000								
STORM WATER FEE	\$1,800	\$10,000	\$750	\$6,500	\$6,500	\$6,500	(\$3,500)	-35.00%
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$9,684	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								

Account Description / Account Number	2013 Actual		2014 Budget		2014 Actual as of 11.18.14		2015 Request		2015 Tentative		2015 Adopted		Change		% Change	
MISC REVENUE	\$378	\$600	\$67	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%	0.00%
B00-1000-2770-0000																
MORTGAGE TAX	\$280,717	\$200,000	\$95,919	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	(\$10,000)	(\$10,000)	-5.00%	-5.00%
B00-1000-3005-0000																
Total REVENUE	\$2,732,800	\$3,302,364	\$1,852,822	\$3,073,768	\$3,019,547	\$3,032,199	\$3,032,199	\$3,032,199	\$3,032,199	\$3,032,199	\$3,032,199	\$3,032,199	(\$270,165)	(\$270,165)	-8.18%	-8.18%
ADMINISTRATIVE ALLOCATION																
B00-1310-0100-0002	\$0	\$0	\$0	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	N/A	N/A
Total ADMINISTRATIVE	\$0	\$0	\$0	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	\$23,095	N/A	N/A
ENGINEERING FIRM	\$80,182	\$65,000	\$14,805	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$0	\$0	0.00%	0.00%
B00-1440-0440-0000																
PIP-ENGINEERING	\$2,693	\$10,000	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,000)	(\$10,000)	-100.00%	-100.00%
B00-1440-0440-0100																
Total ENGINEERING	\$82,875	\$75,000	\$15,497	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	(\$10,000)	(\$10,000)	-13.33%	-13.33%
DATA PROCESSING	\$57,263	\$90,000	\$10,419	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	(\$59,300)	(\$59,300)	-65.89%	-65.89%
B00-1680-0400-0000																
Total CENTRAL DATA PROC	\$57,263	\$90,000	\$10,419	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	\$30,700	(\$59,300)	(\$59,300)	-65.89%	-65.89%
VEHICLE INSURANCE	\$31,368	\$41,090	\$44,762	\$38,512	\$38,512	\$38,512	\$38,512	\$38,512	\$38,512	\$38,512	\$38,512	\$38,512	(\$2,578)	(\$2,578)	-6.27%	-6.27%
B00-1910-0400-0000																
INSURANCE DEDUCTIBLE	\$3,147	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00%	0.00%
B00-1910-0401-0000																
Total INSURANCE	\$34,515	\$46,090	\$44,762	\$43,512	\$43,512	\$43,512	\$43,512	\$43,512	\$43,512	\$43,512	\$43,512	\$43,512	(\$2,578)	(\$2,578)	-5.59%	-5.59%
CONTINGENT ACCOUNT	\$0	\$100,000	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	(\$75,000)	(\$75,000)	-75.00%	-75.00%
B00-1990-0400-0000																
TOWN INFRASTRUCTURE	\$1,825	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$100,000)	(\$100,000)	-100.00%	-100.00%
B00-1990-0401-0000																

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015		Change	% Change
				Department Request	2015 Tentative 2015 Adopted		
TOWN EQUIPMENT B00-1990-0401-0200	\$16,107	\$50,000	\$851	\$0	\$0	(\$50,000)	-100.00%
Total CONTINGENCY	\$17,932	\$250,000	\$851	\$25,000	\$25,000	(\$225,000)	-90.00%
POLICE PERSONAL SVC B00-3120-0100-0000	\$744,814	\$860,000	\$696,359	\$875,000	\$861,048	\$1,048	0.12%
OUT OF DEPT / PERS SVC B00-3120-0100-0100	\$74	\$0	\$0	\$0	\$0	\$0	N/A
POLICE EQUIPMENT B00-3120-0200-0000	\$54,353	\$53,000	\$43,761	\$10,000	\$26,000	(\$27,000)	-50.94%
POLICE CONTRACTUAL B00-3120-0400-0000	\$121,104	\$130,000	\$105,933	\$130,000	\$125,000	(\$5,000)	-3.85%
Total POLICE	\$920,345	\$1,043,000	\$846,053	\$1,010,000	\$1,012,048	(\$30,952)	-2.97%
FIRE INSPECTION PERS B00-3410-0100-0000	\$46,566	\$52,210	\$41,254	\$52,210	\$52,613	\$403	0.77%
FIRE INSPECTION EQUIP B00-3410-0200-0000	\$381	\$500	\$0	\$500	\$500	\$0	N/A
FIRE INSPECTION CONTRA B00-3410-0400-0000	\$10,212	\$11,000	\$8,472	\$11,000	\$10,000	(\$1,000)	-9.09%
Total FIRE INSPECTION	\$57,159	\$63,710	\$49,726	\$63,710	\$63,113	(\$597)	-0.94%
SAFETY PERSONAL SVC B00-3620-0100-0000	\$128,678	\$148,781	\$130,328	\$151,677	\$149,932	\$1,151	0.77%
SAFETY INSPECT. EQUIPM B00-3620-0200-0000	\$2,141	\$3,000	\$3,649	\$3,695	\$3,695	\$695	23.17%
SAFETY CONTRACTUAL B00-3620-0400-0000	\$15,520	\$18,000	\$9,921	\$18,000	\$16,500	(\$1,500)	-8.33%
DELINQUENT LAWN MAINT B00-3620-0401-0000	\$9,411	\$11,000	\$9,479	\$8,500	\$8,500	(\$2,500)	-22.73%
Total SAFETY INSPECTION	\$155,750	\$180,781	\$153,376	\$181,872	\$178,627	(\$2,154)	-1.19%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
CLERKS (2) PERSONAL SV B00-4020-0100-0000	\$13,302	\$14,609	\$12,786	\$15,336	\$14,739	\$14,926	\$317	2.17%
REGISTRAR EQUIPMENT B00-4020-0200-0000	\$0	\$300	\$281	\$300	\$250	\$250	(\$50)	-16.67%
REGISTRAR CONTRACTUAL B00-4020-0400-0000	\$1,551	\$2,000	\$1,581	\$2,733	\$2,633	\$2,633	\$633	31.65%
Total REGISTRAR VITAL STAT	\$14,854	\$16,909	\$14,648	\$18,369	\$17,622	\$17,809	\$900	5.32%
STREET LIGHTING B00-5182-0400-0000	\$77,598	\$100,000	\$87,616	\$100,000	\$100,000	\$100,000	\$0	0.00%
Total STREET LIGHTING	\$77,598	\$100,000	\$87,616	\$100,000	\$100,000	\$100,000	\$0	0.00%
PARKS PERSONAL SERVICE B00-7110-0100-0000	\$154,916	\$166,450	\$158,667	\$210,083	\$192,324	\$194,335	\$27,885	16.75%
OUT OF DEPT / PERS SER B00-7110-0100-0100	\$2,525	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PARKS EQUIPMENT B00-7110-0200-0000	\$16,792	\$16,000	\$14,596	\$16,000	\$14,400	\$14,400	(\$1,600)	-10.00%
PARKS CONTRACTUAL B00-7110-0400-0000	\$69,302	\$75,000	\$65,556	\$75,000	\$67,500	\$67,500	(\$7,500)	-10.00%
JOE DAVIS PARK CONTRACTUAL B00-7110-0400-0200	\$0	\$0	\$0	\$16,000	\$16,000	\$16,000	\$16,000	N/A
Total PARKS	\$243,535	\$257,450	\$238,819	\$317,083	\$290,224	\$292,235	\$34,785	13.51%
LEWISTON LIBRARY B00-7410-0400-0000	\$390,370	\$390,370	\$390,370	\$402,081	\$392,170	\$392,170	\$1,800	0.46%
Total LIBRARIES	\$390,370	\$390,370	\$390,370	\$402,081	\$392,170	\$392,170	\$1,800	0.46%
LEWISTON HIST ASSOCIATION B00-7510-0436-0000	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	N/A
Total HISTORIAN	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	N/A
CELEBRATION CONTRACTUA B00-7550-0400-0000	\$5,000	\$5,500	\$4,900	\$4,500	\$4,500	\$4,500	(\$1,000)	-18.18%
Total CELEBRATIONS	\$5,000	\$5,500	\$4,900	\$4,500	\$4,500	\$4,500	(\$1,000)	-18.18%
ZONING PERSONAL SVC B00-8010-0100-0000	\$1,461	\$3,540	\$255	\$3,020	\$3,020	\$3,020	(\$520)	-14.69%

Account Description / Account Number	2013		2014		2015		Change	% Change
	Actual	Budget	Actual as of 11.18.14	Budget	Department Request	Tentative 2015 Adopted		
ZONING CONTRACTUAL B00-8010-0400-0000	\$318	\$2,000	\$578	\$1,000	\$1,000	\$1,000	(\$1,000)	-50.00%
Total ZONING	\$1,779	\$5,540	\$833	\$4,020	\$4,020	\$4,020	(\$1,520)	-27.44%
PLANNING REV BD PERS S B00-8020-0100-0000	\$2,575	\$4,620	\$195	\$4,100	\$4,100	\$4,100	(\$520)	-11.26%
PLANNING CONTRACTUAL B00-8020-0400-0000	\$71	\$400	\$249	\$400	\$400	\$400	\$0	0.00%
TOWER COMMITTEE B00-8020-0400-0100	\$0	\$3,560	\$450	\$3,840	\$3,840	\$3,840	\$280	7.87%
Total PLANNING/TOWER	\$2,646	\$8,580	\$895	\$8,340	\$8,340	\$8,340	(\$240)	-2.80%
STORMWATER PERSONAL B00-8030-0100-0000	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	N/A
SITE PLAN/ENG. FEES B00-8030-0400-0000	\$11,385	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
STORM WATER REVIEW CON B00-8030-0400-0100	\$1,375	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
Total SITE PLAN/SUB-DIV	\$12,759	\$7,000	\$0	\$12,000	\$12,000	\$12,000	\$5,000	71.43%
GRANT WRITING SERVICES B00-8095-0400-0000	\$10,800	\$11,000	\$9,010	\$12,000	\$12,000	\$12,000	\$1,000	9.09%
Total COMMUNICATIONS	\$10,800	\$11,000	\$9,010	\$12,000	\$12,000	\$12,000	\$1,000	9.09%
LOWER N. RIVER REG CHAMB B00-8989-0432-0000	\$0	\$0	\$0	\$55,000	\$55,000	\$55,000	\$55,000	N/A
LEW COUNCIL OF THE ARTS B00-8989-0436-0000	\$0	\$0	\$0	\$65,000	\$65,000	\$65,000	\$65,000	N/A
Total SPECIAL SERVICES	\$0	\$0	\$0	\$115,000	\$120,000	\$120,000	\$120,000	N/A
STATE RETIREMENT B00-9010-0800-0000	\$76,726	\$79,000	\$0	\$61,763	\$61,763	\$61,763	(\$17,237)	-21.82%
Total STATE RETIREMENT	\$76,726	\$79,000	\$0	\$61,763	\$61,763	\$61,763	(\$17,237)	-21.82%
POLICE RETIREMENT B00-9015-0800-0000	\$229,679	\$236,500	\$0	\$215,816	\$215,816	\$215,816	(\$20,684)	-8.75%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015			Change	% Change
				Department Request	2015 Tentative	2015 Adopted		
Total POLICE RETIREMENT	\$229,679	\$236,500	\$0	\$215,816	\$215,816	\$215,816	(\$20,684)	-8.75%
MEDICARE	\$15,924	\$18,060	\$15,134	\$5,563	\$5,563	\$5,666	(\$12,394)	-68.63%
B00-9020-0800-0000								
MEDICARE - POLICE	\$0	\$0	\$0	\$12,682	\$12,682	\$12,682	\$12,682	N/A
B00-9020-0800-0100								
Total MEDICARE	\$15,924	\$18,060	\$15,134	\$18,245	\$18,245	\$18,348	\$185	1.02%
SOCIAL SECURITY	\$68,087	\$77,220	\$64,634	\$23,786	\$23,786	\$24,227	(\$52,993)	-68.63%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$0	\$0	\$0	\$54,229	\$54,229	\$54,229	\$54,229	N/A
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$68,087	\$77,220	\$64,634	\$78,015	\$78,015	\$78,456	\$1,236	1.60%
WORKERS COMPENSATION	\$56,160	\$109,000	\$109,186	\$887	\$887	\$887	(\$108,113)	-99.19%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$0	\$0	\$0	\$32,337	\$32,337	\$32,337	\$32,337	N/A
B00-9040-0800-0100								
Total WORKERS COMP	\$56,160	\$109,000	\$109,186	\$33,224	\$33,224	\$33,224	(\$75,776)	-69.52%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015		Change	% Change
				Department Request	2015 Tentative 2015 Adopted		
UNEMPLOYMENT INSURANCE B00-9050-0800-0000	\$1,745	\$2,000	\$1,776	\$2,000	\$2,000	\$0	0.00%
Total UNEMP INSURANCE	\$1,745	\$2,000	\$1,776	\$2,000	\$2,000	\$0	0.00%
DISABILITY INSURANCE B00-9055-0800-0000	\$1,205	\$600	\$0	\$1,200	\$1,200	\$600	100.00%
Total DISABILITY INSURANCE	\$1,205	\$600	\$0	\$1,200	\$1,200	\$600	100.00%
HOSPITAL & MEDICAL INS B00-9060-0800-0000 FLEX-PLAN B00-9060-0800-0100 HOSPITAL & MEDICAL INS - POLIC B00-9060-0800-0200	\$196,954 \$1,470 \$0	\$218,479 \$10,575 \$0	\$191,550 \$770 \$0	\$63,959 \$1,950 \$141,314	\$63,959 \$1,950 \$141,314	(\$154,520) (\$8,625) \$141,314	-70.73% -81.56% N/A
Total MEDICAL INSURANCE	\$198,424	\$229,054	\$192,320	\$207,223	\$207,223	(\$21,831)	-9.53%
Total Expenditures	\$2,733,128	\$3,302,364	\$2,250,823	\$3,073,768	\$3,032,199	(\$270,165)	-8.18%
Over (Under) Expenditures	(\$328)	\$0	(\$398,001)	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
APPROPRIATED FUND BAL	\$0	\$68,283	\$0	\$104,700	\$5,930	\$5,930	(\$62,353)	-91.32%
DBO-1000-0599-0000								
SALES TAX	\$1,924,782	\$1,905,000	\$1,460,940	\$1,836,000	\$1,836,000	\$1,836,000	(\$69,000)	-3.62%
DBO-1000-1120-0000								
TRANSPORTATION SVC-OTH	\$168,756	\$225,000	\$248,644	\$235,000	\$235,000	\$235,000	\$10,000	4.44%
DBO-1000-2300-0000								
INTEREST & EARNINGS	\$413	\$500	\$1	\$100	\$100	\$100	(\$400)	-80.00%
DBO-1000-2401-0000								
SALE OF PIPE	\$1,931	\$5,000	\$3,241	\$3,000	\$3,000	\$3,000	(\$2,000)	-40.00%
DBO-1000-2650-0000								
MISC REVENUES	\$4,116	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
DBO-1000-2770-0000								
MULCH DELIVERY	\$6,500	\$6,000	\$4,825	\$4,500	\$4,500	\$4,500	(\$1,500)	-25.00%
DBO-1000-2770-0100								
SALE OF EQUIPMENT	\$0	\$0	\$3,683	\$0	\$0	\$0	\$0	N/A
DBO-1000-2770-0200								
STATE AID CHIPS	\$139,127	\$109,000	\$0	\$109,000	\$109,000	\$109,000	\$0	0.00%
DBO-1000-3501-0000								
TRANSFER FROM OTHER FU	\$150,495	\$350,000	\$0	\$624,000	\$624,000	\$646,000	\$296,000	84.57%
DBO-1000-5031-0000								
Total REVENUE	\$2,396,119	\$2,670,783	\$1,721,334	\$2,918,300	\$2,819,530	\$2,841,530	\$170,747	6.39%
ADMINISTRATIVE ALLOCATION								
DBO-1310-0100-0002	\$0	\$0	\$0	\$27,275	\$27,275	\$27,275	\$27,275	N/A
Total ADMINISTRATIVE	\$0	\$0	\$0	\$27,275	\$27,275	\$27,275	\$27,275	N/A
INSURANCE								
DBO-1910-0400-0000	\$47,209	\$46,250	\$48,799	\$57,116	\$57,116	\$57,116	\$10,866	23.49%
INSURANCE DEDUCTIBLE	\$342	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
DBO-1910-0401-0000								
Total INSURANCE	\$47,551	\$51,250	\$48,799	\$57,116	\$57,116	\$57,116	\$5,866	11.45%
GEN REPAIRS PERSONAL S								
DBO-5110-0100-0000	\$841,238	\$897,000	\$581,853	\$913,000	\$743,000	\$870,000	(\$27,000)	-3.01%
OUT OF DEPT / PERS SVC	\$1,812	\$0	\$338	\$0	\$0	\$0	\$0	N/A
DBO-5110-0100-0100								
SEASONAL HELP	\$0	\$15,000	\$33,714	\$15,000	\$15,000	\$15,000	\$0	0.00%
DBO-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$331,136	\$220,000	\$207,699	\$220,000	\$220,000	\$220,000	\$0	0.00%
DBO-5110-0400-0000								

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
Total GENERAL REPAIRS	\$1,174,187	\$1,132,000	\$823,605	\$1,148,000	\$978,000	\$1,105,000	(\$27,000)	-2.39%
PERMANENT IMPROV CONTR DB0-5112-0400-0000	\$0	\$100,000	\$248,696	\$100,000	\$300,000	\$250,000	\$150,000	150.00%
Total IMPROVEMENTS	\$0	\$100,000	\$248,696	\$100,000	\$300,000	\$250,000	\$150,000	150.00%
MACHINERY PERSONAL SVC DB0-5130-0100-0000	\$52,839	\$75,000	\$51,339	\$75,000	\$65,000	\$65,000	(\$10,000)	-13.33%
MACHINERY EQUIPMENT DB0-5130-0200-0000	\$3,973	\$141,774	\$68,989	\$100,000	\$50,000	\$10,000	(\$131,774)	-92.95%
MACHINERY CONTRACTUAL DB0-5130-0400-0000	\$121,983	\$150,000	\$81,257	\$150,000	\$115,000	\$115,000	(\$35,000)	-23.33%
Total MACHINERY	\$178,794	\$366,774	\$201,585	\$325,000	\$230,000	\$190,000	(\$176,774)	-48.20%
SNOW REMOVAL PERS SVC DB0-5142-0100-0000	\$198,186	\$130,000	\$265,926	\$130,000	\$130,000	\$75,000	(\$55,000)	-42.31%
OUT OF DEPT / PERS SVC DB0-5142-0100-0100	\$3,507	\$0	\$2,223	\$0	\$0	\$0	\$0	N/A
SNOW REMOVAL CONTRACT DB0-5142-0400-0000	\$161,638	\$150,000	\$155,437	\$170,000	\$150,000	\$190,000	\$40,000	26.67%
Total PLOWING	\$363,331	\$280,000	\$423,587	\$300,000	\$280,000	\$265,000	(\$15,000)	-5.36%
STATE RETIREMENT DB0-9010-0800-0000	\$184,186	\$189,600	\$0	\$192,152	\$192,152	\$192,152	\$2,552	1.35%
Total STATE RETIREMENT	\$184,186	\$189,600	\$0	\$192,152	\$192,152	\$192,152	\$2,552	1.35%
MEDICARE DB0-9020-0800-0000	\$15,895	\$16,197	\$13,459	\$16,429	\$13,819	\$13,819	(\$2,378)	-14.68%
Total MEDICARE	\$15,895	\$16,197	\$13,459	\$16,429	\$13,819	\$13,819	(\$2,378)	-14.68%
SOCIAL SECURITY DB0-9030-0800-0000	\$67,965	\$69,254	\$57,550	\$70,246	\$59,086	\$59,086	(\$10,168)	-14.68%
Total SOCIAL SECURITY	\$67,965	\$69,254	\$57,550	\$70,246	\$59,086	\$59,086	(\$10,168)	-14.68%
WORKERS COMPENSATION DB0-9040-0800-0000	\$77,220	\$68,000	\$68,108	\$97,508	\$97,508	\$97,508	\$29,508	43.39%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
Total WORKERS COMP	\$77,220	\$68,000	\$68,108	\$97,508	\$97,508	\$97,508	\$29,508	43.39%
UNEMPLOYMENT INSURANCE DB0-9050-0800-0000	\$3,652	\$5,000	\$4,237	\$4,500	\$4,500	\$4,500	(\$500)	N/A
Total UNEMP INSURANCE	\$3,652	\$5,000	\$4,237	\$4,500	\$4,500	\$4,500	(\$500)	-10.00%
HOSPITAL & MEDICAL INS DB0-9060-0800-0000	\$311,851	\$336,031	\$320,843	\$334,973	\$334,973	\$334,973	(\$1,058)	-0.31%
FLEX-PLAN DB0-9060-0800-0100	\$2,536	\$14,000	\$3,677	\$12,650	\$12,650	\$12,650	(\$1,350)	-9.64%
Total MEDICAL INSURANCE	\$314,387	\$350,031	\$324,520	\$347,623	\$347,623	\$347,623	(\$2,408)	-0.69%
SERIAL BOND - PRINCIPA DB0-9710-0600-0000	\$40,000	\$53,000	\$40,000	\$190,000	\$190,000	\$190,000	\$137,000	258.49%
SERIAL BOND - PRINCIPA DB0-9710-0600-0100	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
SERIAL BOND - INTEREST DB0-9710-0700-0000	\$13,613	\$16,513	\$29,513	\$27,913	\$27,913	\$27,913	\$11,400	69.04%
SERIAL BOND - INTEREST DB0-9710-0700-0100	\$5,338	\$4,938	\$4,938	\$4,538	\$4,538	\$4,538	(\$400)	-8.10%
Total SERIAL BONDS	\$68,950	\$84,451	\$84,450	\$232,451	\$232,451	\$232,451	\$148,000	175.25%
Total Expenditures	\$2,496,119	\$2,712,557	\$2,298,596	\$2,918,300	\$2,819,530	\$2,841,530	\$128,973	4.75%
Over (Under) Expenditures	(\$100,000)	(\$41,774)	(\$577,262)	\$0	\$0	\$0	\$41,774	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
TRUCKED WASTE	\$59,905	\$60,000	\$31,497	\$57,000	\$57,000	\$57,000	(\$3,000)	-5.00%
SS1-1000-2122-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
REVENUE OTH SVC-OTHR G	\$243,814	\$289,950	\$116,730	\$251,850	\$251,850	\$251,850	(\$38,100)	-13.14%
SS1-1000-2300-0000	\$241,568	\$279,000	\$123,706	\$251,850	\$251,850	\$251,850	(\$27,150)	-9.73%
SEWER O&M - VILL OF LE	\$7,125	\$43,121	\$0	\$44,721	\$44,721	\$44,721	\$1,600	3.71%
SS1-1000-2374-0100	\$11,880	\$71,903	\$0	\$74,498	\$74,498	\$74,498	\$2,595	3.61%
SEWER O&M - TOWN OF PO	\$356	\$0	\$15	\$50	\$50	\$50	\$50	N/A
SS1-1000-2380-0200	\$5,926	\$5,000	\$1,041	\$2,500	\$2,500	\$2,500	(\$2,500)	-50.00%
WPCC UPGRADE - VILLAGE	\$13,800	\$10,000	\$7,400	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS1-1000-2380-0100	\$11,300	\$43,000	\$0	\$0	\$0	\$0	(\$43,000)	-100.00%
INTEREST & EARNINGS	\$1,010,125	\$1,100,000	\$503,074	\$1,138,500	\$1,138,500	\$1,138,500	\$38,500	3.50%
SS1-1000-2401-0000	\$24,544	\$0	\$0	\$153,968	\$153,968	\$153,968	\$153,968	N/A
UNCLASSIFIED REVENUE	\$0	\$148,550	\$0	\$0	\$0	\$0	(\$148,550)	-100.00%
SS1-1000-2770-0000	\$30,770	\$29,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$8,458)	-28.69%
INFRASTRUCTURE RESERVE	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
SS1-1000-2770-0100	\$37,465	\$39,000	\$34,739	\$27,000	\$25,591	\$25,591	(\$13,409)	-34.38%
STORMWATER REVENUE	\$6,500	\$6,500	\$0	\$7,699	\$7,699	\$7,699	\$1,199	18.45%
SS1-1000-2880-0000	\$1,630,342	\$2,050,524	\$783,462	\$1,984,937	\$1,984,937	\$1,984,937	(\$65,587)	-3.20%
TRF FROM MSIA OPERATIO	\$30,770	\$29,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$8,458)	-28.69%
SS1-1000-5031-0000	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
INTERFUND TRANSFER	\$30,770	\$29,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$8,458)	-28.69%
SS1-1000-5031-0001	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
INTERFUND TRANSFER - W	\$30,770	\$29,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$8,458)	-28.69%
SS1-1000-5031-0002	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
Total REVENUE	\$1,630,342	\$2,050,524	\$783,462	\$1,984,937	\$1,984,937	\$1,984,937	(\$65,587)	-3.20%
INSURANCE	\$30,770	\$29,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$8,458)	-28.69%
SS1-1910-0400-0000	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
INSURANCE DEDUCTIBLE	\$30,770	\$29,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$8,458)	-28.69%
SS1-1910-0401-0000	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
Total INSURANCE	\$30,770	\$34,480	\$31,862	\$21,022	\$21,022	\$21,022	(\$13,458)	-39.03%
SEWER ADMIN PERSONAL S	\$90,194	\$93,040	\$82,319	\$94,124	\$94,124	\$95,533	\$2,493	2.68%
SS1-8110-0100-0000	\$1,009	\$1,000	\$116	\$500	\$500	\$500	(\$500)	-50.00%
SEWER ADMINISTRATION E	\$37,465	\$39,000	\$34,739	\$27,000	\$27,000	\$25,591	(\$13,409)	-34.38%
SS1-8110-0200-0000	\$6,500	\$6,500	\$0	\$7,699	\$7,699	\$7,699	\$1,199	18.45%
SEWER ADMIN CONTRACTUA	\$6,500	\$6,500	\$0	\$7,699	\$7,699	\$7,699	\$1,199	18.45%
SS1-8110-0400-0000	\$6,500	\$6,500	\$0	\$7,699	\$7,699	\$7,699	\$1,199	18.45%
ADMINISTRATIVE CHARGES	\$6,500	\$6,500	\$0	\$7,699	\$7,699	\$7,699	\$1,199	18.45%
SS1-8110-0401-0000	\$6,500	\$6,500	\$0	\$7,699	\$7,699	\$7,699	\$1,199	18.45%

Account Description / Account Number	2013 Actual		2014 Budget		2014 Actual as of 11.18.14		2015 Tentative		2015 Adopted		Change	% Change
							Request					
CMOM NFAA SS1-8110-0402-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	N/A
Total SEWER ADMINISTRATION	\$135,168	\$139,540	\$117,174	\$214,323	\$214,323	\$214,323	\$214,323	\$214,323	\$214,323	\$74,783	\$74,783	53.59%
TREATMENT & DISPOSAL P SS1-8130-0100-0000	\$638,328	\$705,000	\$583,145	\$681,678	\$681,678	\$681,678	\$681,678	\$681,678	\$681,678	(\$23,322)	(\$23,322)	-3.31%
TREATMENT & DISPOSAL E SS1-8130-0200-0000	\$4,417	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	0.00%
TREATMENT & DISPOSAL C SS1-8130-0400-0000	\$297,722	\$375,000	\$295,544	\$318,950	\$318,950	\$318,950	\$318,950	\$318,950	\$318,950	(\$56,050)	(\$56,050)	-14.95%
LABORATORY EXP SS1-8130-0402-0000	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	N/A
Total TREATMENT AND DISP	\$940,466	\$1,085,000	\$878,689	\$1,025,628	\$1,025,628	\$1,025,628	\$1,025,628	\$1,025,628	\$1,025,628	(\$59,372)	(\$59,372)	-5.47%
STORMWATER PERSONAL SE SS1-8140-0100-0000	\$36,050	\$38,000	\$12,853	\$0	\$0	\$0	\$0	\$0	\$0	(\$38,000)	(\$38,000)	-100.00%
STORMWATER EQUIPMENT SS1-8140-0200-0000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,000)	(\$1,000)	-100.00%
STORMWATER CONTRACTUAL SS1-8140-0400-0000	\$2,668	\$3,500	\$1,499	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,500)	(\$3,500)	-100.00%
Total STORMWATER	\$38,718	\$42,500	\$14,352	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,500)	(\$42,500)	-100.00%
STATE RETIREMENT SS1-9010-0800-0000	\$176,512	\$181,700	\$0	\$172,000	\$172,000	\$172,000	\$172,000	\$172,000	\$172,000	(\$9,700)	(\$9,700)	-5.34%
Total STATE RETIREMENT	\$176,512	\$181,700	\$0	\$172,000	\$172,000	\$172,000	\$172,000	\$172,000	\$172,000	(\$9,700)	(\$9,700)	-5.34%
MEDICARE SS1-9020-0800-0000	\$11,037	\$12,021	\$9,664	\$11,250	\$11,250	\$11,250	\$11,250	\$11,250	\$11,250	(\$771)	(\$771)	-6.41%
Total MEDICARE	\$11,037	\$12,021	\$9,664	\$11,250	\$11,250	\$11,250	\$11,250	\$11,250	\$11,250	(\$771)	(\$771)	-6.41%
SOCIAL SECURITY SS1-9030-0800-0000	\$47,195	\$51,395	\$41,320	\$48,100	\$48,100	\$48,100	\$48,100	\$48,100	\$48,100	(\$3,295)	(\$3,295)	-6.41%
Total SOCIAL SECURITY	\$47,195	\$51,395	\$41,320	\$48,100	\$48,100	\$48,100	\$48,100	\$48,100	\$48,100	(\$3,295)	(\$3,295)	-6.41%
WORKER COMPENSATION SS1-9040-0800-0000	\$93,514	\$42,500	\$42,608	\$9,257	\$9,257	\$9,257	\$9,257	\$9,257	\$9,257	(\$33,243)	(\$33,243)	-78.22%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
Total WORKERS COMP	\$93,514	\$42,500	\$42,608	\$9,257	\$9,257	\$9,257	(\$33,243)	-78.22%
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$0	\$2,779	\$0	\$0	\$0	\$0	N/A
Total UNEMP INSURANCE	\$0	\$0	\$2,779	\$0	\$0	\$0	\$0	N/A
MEDICAL INSURANCE SS1-9060-0800-0000 FLEX-PLAN SS1-9060-0800-0100	\$262,968 (\$15)	\$197,815 \$0	\$159,299 \$0	\$210,169 \$0	\$210,169 \$0	\$210,169 \$0	\$12,354 \$0	6.25% N/A
Total MEDICAL INSURANCE	\$262,953	\$197,815	\$159,299	\$210,169	\$210,169	\$210,169	\$12,354	6.25%
SERIAL BONDS PRINCIPAL SS1-9710-0600-0000 SERIAL BONDS INTEREST SS1-9710-0700-0000	\$40,000 \$43,581	\$155,000 \$108,573	\$155,000 \$108,573	\$165,000 \$108,188	\$165,000 \$108,188	\$165,000 \$108,188	\$10,000 (\$385)	6.45% -0.35%
Total SERIAL BONDS	\$83,581	\$263,573	\$263,573	\$273,188	\$273,188	\$273,188	\$9,615	3.65%
TRANSFER OUT SS1-9901-0900-0000	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER OUT	\$16,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$1,835,914	\$2,050,524	\$1,561,320	\$1,984,937	\$1,984,937	\$1,984,937	(\$65,587)	-3.20%
Over (Under) Expenditures	(\$205,572)	\$0	(\$777,858)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
REAL PROPERTY TAXES								
SW1-1000-1001-0000	\$451,655	\$475,559	\$475,559	\$479,300	\$479,300	\$479,300	\$3,741	0.79%
METERED WATER SALES	\$1,245,770	\$1,165,705	\$506,556	\$1,317,000	\$1,317,000	\$1,317,000	\$151,295	12.98%
SW1-1000-2140-0000	\$102,374	\$55,894	\$55,816	\$47,969	\$47,969	\$47,969	(\$7,925)	-14.18%
DELINQUENT WATER SALES	\$19,074	\$12,000	\$17,681	\$8,200	\$8,200	\$8,200	(\$3,800)	-31.67%
SW1-1000-2141-0000	\$2,497	\$2,000	\$2,278	\$2,000	\$2,000	\$2,000	\$0	0.00%
SALE OF METERS/CK VALV	\$14,515	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
SW1-1000-2145-0000	\$233	\$250	\$30	\$250	\$250	\$250	\$0	0.00%
HYDRANT WATER SALES	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
SW1-1000-2146-0000	\$0	\$220,006	\$0	\$46,495	\$46,495	\$46,804	(\$173,202)	-78.73%
WATER SVC FOR OTHER GO								
SW1-1000-2378-0000								
INTEREST & EARNINGS								
SW1-1000-2401-0000								
MISCELLANEOUS REV								
SW1-1000-2770-0000								
TRANSFER FROM OTHER FU								
SW1-1000-5031-0000								
Total REVENUE	\$1,836,117	\$1,934,414	\$1,057,921	\$1,904,214	\$1,904,214	\$1,904,523	(\$29,891)	-1.55%
INSURANCE								
SW1-1910-0400-0000	\$10,539	\$11,796	\$12,382	\$21,085	\$21,085	\$21,085	\$9,289	78.75%
INSURANCE DEDUCTIBLE	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
SW1-1910-0401-0000								
Total INSURANCE	\$10,539	\$16,796	\$12,382	\$21,085	\$21,085	\$21,085	\$4,289	25.54%
WATER ADMIN PERS SVC								
SW1-8310-0100-0000	\$29,710	\$30,893	\$26,887	\$30,893	\$30,893	\$31,202	\$309	1.00%
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$0	\$23,095	\$23,095	\$23,095	\$23,095	N/A
SW1-8310-0100-0002	\$1,939	\$1,000	\$610	\$500	\$500	\$500	(\$500)	-50.00%
WATER ADMIN EQUIPMENT	\$17,134	\$18,000	\$12,066	\$15,560	\$15,560	\$15,560	(\$2,440)	-13.56%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUA								
SW1-8310-0400-0000								
Total ADMINISTRATIVE	\$48,782	\$49,893	\$39,564	\$70,048	\$70,048	\$70,357	\$20,464	41.02%
SOURCE OF SUPPLY CONTR								
SW1-8320-0400-0000	\$493,531	\$600,000	\$425,249	\$550,000	\$550,000	\$550,000	(\$50,000)	-8.33%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
SUPPLY OUT OF DISTRICT SW1-8320-0400-0100	\$3,208	\$3,000	\$2,807	\$3,000	\$3,000	\$3,000	\$0	0.00% #DIV/0!
Total SUPPLY	\$496,738	\$603,000	\$428,056	\$553,000	\$553,000	\$553,000	(\$50,000)	-8.29% #DIV/0!
PURIFICATION SW1-8330-0000-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
Total PURIFICATION	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
TRANSMISS & DIST PERSO SW1-8340-0100-0000	\$335,554	\$332,810	\$290,805	\$330,977	\$330,977	\$330,977	(\$1,833)	-0.55%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	\$7,157	\$0	\$748	\$0	\$0	\$0	\$0	N/A
TRANSMIS & DIST CONTRA SW1-8340-0400-0000	\$118,571	\$100,000	\$72,953	\$90,000	\$90,000	\$90,000	(\$10,000)	-10.00%
Total TRANSMISS AND DISP	\$461,283	\$432,810	\$364,506	\$420,977	\$420,977	\$420,977	(\$11,833)	-2.73%
STATE RETIREMENT SW1-9010-0800-0000	\$69,070	\$71,100	\$0	\$68,626	\$68,626	\$68,626	(\$2,474)	-3.48%
Total STATE RETIREMENT	\$69,070	\$71,100	\$0	\$68,626	\$68,626	\$68,626	(\$2,474)	-3.48%
MEDICARE SW1-9020-0800-0000	\$5,375	\$5,274	\$4,581	\$5,441	\$5,441	\$5,441	\$167	3.17%
Total MEDICARE	\$5,375	\$5,274	\$4,581	\$5,441	\$5,441	\$5,441	\$167	3.17%
SOCIAL SECURITY SW1-9030-0800-0000	\$22,981	\$22,550	\$19,586	\$23,265	\$23,265	\$23,265	\$715	3.17%
Total SOCIAL SECURITY	\$22,981	\$22,550	\$19,586	\$23,265	\$23,265	\$23,265	\$715	3.17%
WORKER COMPENSATION SW1-9040-0800-0000	\$7,020	\$17,000	\$17,030	\$17,000	\$17,000	\$17,000	\$0	0.00%
Total WORKERS COMP	\$7,020	\$17,000	\$17,030	\$17,000	\$17,000	\$17,000	\$0	0.00%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$0	\$2,000	\$5,424	\$5,500	\$5,500	\$5,500	\$3,500	175.00%
Total UNEMP INSURANCE	\$0	\$2,000	\$5,424	\$5,500	\$5,500	\$5,500	\$3,500	175.00%
MEDICAL INSURANCE SW1-9060-0800-0000 FLEX-PLAN SW1-9060-0800-0100	\$118,398 \$1,844	\$101,781 \$5,275	\$98,205 \$872	\$117,081 \$4,975	\$117,081 \$4,975	\$117,081 \$4,975	\$15,300 (\$300)	15.03% -5.69%
Total MEDICAL INSURANCE	\$120,242	\$107,056	\$99,077	\$122,056	\$122,056	\$122,056	\$15,000	14.01%
SERIAL BOND - PRINCIPA SW1-9710-0600-0000 SERIAL BOND - INTEREST SW1-9710-0700-0000	\$258,500 \$281,540	\$312,659 \$293,776	\$312,659 \$285,062	\$313,500 \$283,216	\$313,500 \$283,216	\$313,500 \$283,216	\$841 (\$10,560)	0.27% -3.59%
Total SERIAL BONDS	\$540,040	\$606,435	\$597,721	\$596,716	\$596,716	\$596,716	(\$9,719)	-1.60%
Total Expenditures	\$1,782,070	\$1,934,414	\$1,587,926	\$1,904,214	\$1,904,523	\$1,904,523	(\$30,200)	-1.56%
Over (Under) Expenditures	\$54,048	\$0	(\$530,005)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
APPROPRIATED FUND BALA	\$0	\$57,075	\$0	\$0	\$0	\$0	(\$57,075)	-100.00%
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$1,245,127	\$1,248,458	\$1,248,458	\$1,296,033	\$1,278,100	\$1,278,100	\$29,642	2.37%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,203	\$2,247	\$2,247	\$2,285	\$2,285	\$2,285	\$38	1.69%
SF0-1000-1081-0000								
INTEREST	\$523	\$800	\$108	\$0	\$0	\$0	(\$800)	-100.00%
SF0-1000-2401-0000								
MISCELLANEOUS REVENUES	\$3,300	\$3,000	\$550	\$3,300	\$3,300	\$3,300	\$300	10.00%
SF0-1000-2770-0000								
TRANSFER FROM OTHER FU	\$0.00	\$0.00	\$0.00	\$92,000.00	\$92,000.00	\$92,000.00	\$92,000	N/A
SF0-1000-5031-0000								
Total REVENUE	\$1,251,153	\$1,311,580	\$1,251,363	\$1,393,618	\$1,375,685	\$1,375,685	\$64,105	4.89%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$0	0.00%
Total INSURANCE	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$0	0.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$1,020,580	\$1,068,580	\$1,068,580	\$1,116,580	\$1,116,580	\$1,116,580	\$48,000	4.49%
Total FIRE PROTECTION	\$1,020,580	\$1,068,580	\$1,068,580	\$1,116,580	\$1,116,580	\$1,116,580	\$48,000	4.49%
HAZ-MAT SECRETARY								
SF0-8080-0100-0000	\$0	\$0	\$0	\$10,300	\$9,989	\$9,989	\$9,989	N/A
HAZ-MAT EQUIPMENT								
SF0-8080-0200-0000	\$0	\$0	\$0	\$20,200	\$10,000	\$10,000	\$10,000	N/A
HAZ-MAT CONTRACTUAL								
SF0-8080-0400-0000	\$0	\$0	\$0	\$22,422	\$15,000	\$15,000	\$15,000	N/A
Total HAZ/MAT	\$0	\$0	\$0	\$52,922	\$34,989	\$34,989	\$34,989	N/A
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
Total TRAINING	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$89,020	\$90,000	\$90,526	\$73,116	\$73,116	\$73,116	(\$16,884)	-18.76%
Total WORKERS COMPENSATION	\$89,020	\$90,000	\$90,526	\$73,116	\$73,116	\$73,116	(\$16,884)	-18.76%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015			Change	% Change
				Department Request	2015 Tentative	2015 Adopted		
PHYSICALS & HEPATITIS SF0-9060-0800-0000	\$17,248	\$27,000	\$22,911	\$25,000	\$25,000	\$25,000	(\$2,000)	-7.41%
Total MEDICAL INSURANCE	\$17,248	\$27,000	\$22,911	\$25,000	\$25,000	\$25,000	(\$2,000)	-7.41%
SERVICE AWARDS, OTHER SF0-9089-0800-0000	\$48,981	\$90,000	\$90,060	\$90,000	\$90,000	\$90,000	\$0	0.00%
Total OTHER EMPLOYEE BENEFIT	\$48,981	\$90,000	\$90,060	\$90,000	\$90,000	\$90,000	\$0	0.00%
Total Expenditures	\$1,211,829	\$1,311,580	\$1,308,078	\$1,393,618	\$1,375,685	\$1,375,685	\$64,105	4.89%
Over (Under) Expenditures	\$39,323	\$0	(\$56,714)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
APPROPRIATED FUND BALA	\$0	\$376,543	\$0	\$106,165	\$106,165	\$106,550	(\$270,378)	-71.81%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$215,695	\$215,358	\$215,362	\$218,402	\$218,402	\$218,402	\$3,044	1.41%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,210,497	\$1,300,000	\$786,027	\$1,300,200	\$1,300,200	\$1,300,200	\$200	0.02%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$81,367	\$75,899	\$75,900	\$80,499	\$80,499	\$80,499	\$4,600	6.06%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$16,975	\$10,000	\$8,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$14,455	\$10,000	\$10,225	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$1,424	\$2,000	\$143	\$300	\$300	\$300	(\$1,700)	-85.00%
SS2-1000-2401-0000								
PERMITS, OTHER	\$0	\$30,100	\$0	\$0	\$0	\$0	(\$30,100)	-100.00%
SS2-1000-2590-0000								
TRANSFER FROM OTHER FU	\$16,000	\$0	\$0	\$40,000	\$40,000	\$40,000	\$40,000	N/A
SS2-1000-5031-0000								
Total REVENUE	\$1,556,414	\$2,019,900	\$1,095,657	\$1,765,566	\$1,765,566	\$1,765,951	(\$254,334)	-12.59%
INSURANCE	\$27	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1900-0400-0000								
Total INSURANCE	\$27	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE	\$7,935	\$7,862	\$8,454	\$11,595	\$11,595	\$11,595	\$3,733	47.48%
SS2-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$5,000	\$0	\$0	\$0	\$0	(\$5,000)	-100.00%
SS2-1910-0401-0000								
Total INSURANCE	\$7,935	\$12,862	\$8,454	\$11,595	\$11,595	\$11,595	(\$1,267)	-9.85%
MASTER SWR PERSONAL SE	\$38,884	\$39,426	\$34,753	\$39,426	\$39,426	\$39,811	\$385	0.98%
SS2-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$0	\$7,699	\$7,699	\$7,699	\$7,699	N/A
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$496	\$1,000	\$0	\$500	\$500	\$500	(\$500)	-50.00%
SS2-8110-0200-0000								

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
MASTER SWR CONTRACTUAL SS2-8110-0400-0000	\$0	\$8,000	\$0	\$5,000	\$5,000	\$5,000	(\$3,000)	-37.50%
CAPITAL IMPROVEMENT SS2-8110-0401-0000	\$2,240	\$20,000	\$0	\$0	\$0	\$0	(\$20,000)	-100.00%
Total SEWER ADMINISTRATION	\$41,620	\$68,426	\$34,753	\$52,625	\$52,625	\$53,010	(\$15,416)	-22.53%
SANITARY PERSONAL SERV SS2-8120-0100-0000	\$135,115	\$176,131	\$143,277	\$171,593	\$171,593	\$171,593	(\$4,538)	-2.58%
SANITARY SEWERS EQUIP SS2-8120-0200-0000	\$249	\$15,000	\$6,229	\$10,000	\$10,000	\$10,000	(\$5,000)	-33.33%
SANITARY CONTRACTUAL SS2-8120-0400-0000	\$101,434	\$142,000	\$73,915	\$100,000	\$100,000	\$100,000	(\$42,000)	-29.58%
Total SANITARY	\$236,798	\$333,131	\$223,421	\$281,593	\$281,593	\$281,593	(\$51,538)	-15.47%
STATE RETIREMENT SS2-9010-0800-0000	\$30,698	\$31,600	\$0	\$30,000	\$30,000	\$30,000	(\$1,600)	-5.06%
Total STATE RETIREMENT	\$30,698	\$31,600	\$0	\$30,000	\$30,000	\$30,000	(\$1,600)	-5.06%
MEDICARE SS2-9020-0800-0000	\$2,522	\$3,126	\$2,715	\$3,060	\$3,060	\$3,060	(\$66)	-2.11%
Total MEDICARE	\$2,522	\$3,126	\$2,715	\$3,060	\$3,060	\$3,060	(\$66)	-2.11%
SOCIAL SECURITY SS2-9030-0800-0000	\$10,783	\$13,365	\$11,612	\$13,083	\$13,083	\$13,083	(\$282)	-2.11%
Total SOCIAL SECURITY	\$10,783	\$13,365	\$11,612	\$13,083	\$13,083	\$13,083	(\$282)	-2.11%
WORKER COMPENSATION SS2-9040-0800-0000	\$14,040	\$4,250	\$4,262	\$0	\$0	\$0	(\$4,250)	-100.00%
Total WORKERS COMP	\$14,040	\$4,250	\$4,262	\$0	\$0	\$0	(\$4,250)	-100.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$0	\$0	\$0	\$500	\$500	\$500	\$500	N/A
Total UNEMP INSURANCE	\$0	\$0	\$0	\$500	\$500	\$500	\$500	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015		Change	% Change
				Department Request	2015 Tentative 2015 Adopted		
MEDICAL INSURANCE SS2-9060-0800-0000	\$64,999	\$61,263	\$55,419	\$64,954	\$64,954	\$3,691	6.02%
Total MEDICAL INSURANCE	\$64,999	\$61,263	\$55,419	\$64,954	\$64,954	\$3,691	6.02%
SERIAL BONDS PRINCIPAL SS2-9710-0600-0000	\$105,200	\$105,200	\$105,200	\$25,200	\$25,200	(\$80,000)	-76.05%
SERIAL BONDS INTEREST SS2-9710-0700-0000	\$15,667	\$8,027	\$6,474	\$6,988	\$6,988	(\$1,039)	-12.94%
Total SERIAL BONDS	\$120,867	\$113,227	\$111,674	\$32,188	\$32,188	(\$81,039)	-71.57%
TRANSFER TO WPCC O&M C SS2-9901-0001-0000	\$1,010,125	\$1,200,000	\$500,000	\$1,122,000	\$1,122,000	(\$78,000)	-6.50%
Total TRANSFER OUT	\$1,010,125	\$1,200,000	\$500,000	\$1,122,000	\$1,122,000	(\$78,000)	-6.50%
TRANSFER TO OTHER FUND SS2-9950-0900-0000	\$24,544	\$178,650	\$0	\$153,968	\$153,968	(\$24,682)	-13.82%
Total TRANSFER CAPITAL PRO	\$24,544	\$178,650	\$0	\$153,968	\$153,968	(\$24,682)	-13.82%
Total Expenditures	\$1,564,957	\$2,019,900	\$952,310	\$1,765,566	\$1,765,951	(\$254,334)	-12.59%
Over (Under) Expenditures	(\$8,543)	\$0	\$143,347	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
APPROPRIATED FUND BALA	\$0	\$48,676	\$0	\$38,429	\$38,476	(\$10,247)		-21.05%
SS3-1000-0599-0000								
REAL PROPERTY TAXES	\$191,550	\$191,999	\$191,999	\$191,847	\$191,847	(\$152)		-0.08%
SS3-1000-1001-0000								
SEWER RENTS	\$41,685	\$60,000	\$52,218	\$60,000	\$60,000	\$0		0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$9,588	\$7,914	\$7,914	\$8,035	\$8,035	\$121		1.53%
SS3-1000-2121-0000								
SEWER HOOK UP	\$8,650	\$5,000	\$7,200	\$5,000	\$5,000	\$0		0.00%
SS3-1000-2122-0000								
INSPECTION FEES	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0		0.00%
SS3-1000-2123-0000								
INTEREST & EARNINGS	\$325	\$500	\$42	\$100	\$100	(\$400)		-80.00%
SS3-1000-2401-0000								
PERMITS, OTHER	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500		N/A
SS3-1000-2590-0000								
INTERFUND TRANSFER	\$0	\$20,000	\$0	\$53,000	\$53,000	\$33,000		165.00%
SS3-1000-5031-0000								
Total REVENUE	\$251,798	\$336,589	\$259,373	\$361,411	\$361,458	\$24,869		7.39%
INSURANCE	\$2,123	\$1,000	\$1,199	\$1,475	\$1,475	\$475		47.50%
SS3-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$5,000	\$0	\$0	\$0	(\$5,000)		-100.00%
SS3-1910-0401-0000								
Total INSURANCE	\$2,123	\$6,000	\$1,199	\$1,475	\$1,475	(\$4,525)		-75.42%
SOUTH SWR ADMIN PERSN	\$6,509	\$6,581	\$5,825	\$6,481	\$6,528	(\$53)		-0.81%
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$0	\$7,699	\$7,699	\$7,699		N/A
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIP	\$0	\$500	\$0	\$500	\$500	\$0		0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRA	\$0	\$500	\$0	\$500	\$500	\$0		0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$6,509	\$7,581	\$5,825	\$15,180	\$15,227	\$7,646		100.86%
SOUTH SWR SANIT PERSON	\$36,242	\$44,760	\$38,662	\$43,354	\$43,354	(\$1,406)		-3.14%
SS3-8120-0100-0000								
SOUTH SWR SAINT EQUIP	\$0	\$20,000	\$0	\$10,000	\$10,000	(\$10,000)		-50.00%
SS3-8120-0200-0000								

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
SOUTH SWR SANIT CONTRA SS3-8120-0400-0000	\$12,348	\$10,000	\$10,357	\$10,000	\$10,000	\$10,000	\$0	0.00%
Total SANITARY	\$48,589	\$74,760	\$49,019	\$63,354	\$63,354	\$63,354	(\$11,406)	-15.26%
STATE RETIREMENT SS3-9010-0800-0000	\$7,674	\$7,900	\$0	\$7,500	\$7,500	\$7,500	(\$400)	-5.06%
Total STATE RETIREMENT	\$7,674	\$7,900	\$0	\$7,500	\$7,500	\$7,500	(\$400)	-5.06%
MEDICARE SS3-9020-0800-0000	\$599	\$744	\$635	\$773	\$773	\$773	\$29	3.90%
Total MEDICARE	\$599	\$744	\$635	\$773	\$773	\$773	\$29	3.90%
SOCIAL SECURITY SS3-9030-0800-0000	\$2,562	\$3,183	\$2,716	\$3,090	\$3,090	\$3,090	(\$93)	-2.92%
Total SOCIAL SECURITY	\$2,562	\$3,183	\$2,716	\$3,090	\$3,090	\$3,090	(\$93)	-2.92%
WORKER COMPENSATION SS3-9040-0800-0000	\$17,550	\$4,250	\$4,256	\$37,622	\$37,622	\$37,622	\$33,372	785.22%
Total WORKERS COMP	\$17,550	\$4,250	\$4,256	\$37,622	\$37,622	\$37,622	\$33,372	785.22%
UNEMPLOYMENT INSURANCE SS3-9050-0800-0000	\$0	\$0	\$0	\$500	\$500	\$500	\$500	N/A
Total UNEMP INSURANCE	\$0	\$0	\$0	\$500	\$500	\$500	\$500	N/A
MEDICAL INSURANCE SS3-9060-0800-0000	\$20,987	\$16,705	\$16,175	\$19,905	\$19,905	\$19,905	\$3,200	19.16%
Total MEDICAL INSURANCE	\$20,987	\$16,705	\$16,175	\$19,905	\$19,905	\$19,905	\$3,200	19.16%
SERIAL BONDS PRINCIPAL SS3-9710-0600-0000	\$141,300	\$161,300	\$161,300	\$161,300	\$161,300	\$161,300	\$0	0.00%
SERIAL BONDS INTEREST SS3-9710-0700-0000	\$40,770	\$52,804	\$30,159	\$49,312	\$49,312	\$49,312	(\$3,492)	-6.61%
Total SERIAL BONDS	\$182,070	\$214,104	\$191,459	\$210,612	\$210,612	\$210,612	(\$3,492)	-1.63%
BANK/AGENT CHGS SS3-9903-0000-0000	\$1,610	\$1,362	\$1,362	\$1,400	\$1,400	\$1,400	\$38	2.79%

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
Total BANK CHARGES	\$1,610	\$1,362	\$1,362	\$1,400	\$1,400	\$1,400	\$38	2.79%
Total Expenditures	\$290,273	\$336,589	\$272,647	\$361,411	\$361,411	\$361,458	\$24,822	7.37%
Over (Under) Expenditures	(\$38,475)	\$0	(\$13,274)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
APPROPRIATED FUND BALA	\$0	\$8,000	\$0	\$6,000	\$6,000	\$6,000	(\$2,000)	-25.00%
SLO-1000-0599-0000								
REAL PROPERTY TAXES	\$16,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
SLO-1000-1001-0000								
INTEREST	\$34	\$0	\$4	\$0	\$0	\$0	\$0	N/A
SLO-1000-2401-0000								
Total REVENUE	\$16,034	\$16,000	\$8,004	\$14,000	\$14,000	\$14,000	(\$2,000)	-12.50%
LIGHTING DISTRICT								
SLO-5182-0000-0000	\$11,359	\$16,000	\$11,583	\$14,000	\$14,000	\$14,000	(\$2,000)	-12.50%
Total STREET LIGHTING	\$11,359	\$16,000	\$11,583	\$14,000	\$14,000	\$14,000	(\$2,000)	-12.50%
Total Expenditures	\$11,359	\$16,000	\$11,583	\$14,000	\$14,000	\$14,000	(\$2,000)	-12.50%
Over (Under) Expenditures	\$4,674	\$0	(\$3,580)	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2013 Actual	2014 Budget	2014 Actual as of 11.18.14	2015 Department Request	2015 Tentative	2015 Adopted	Change	% Change
REAL PROPERTY TAXES	\$325,290	\$326,130	\$326,130	\$327,040	\$327,040	\$327,040	\$910	0.28%
SR0-1000-1001-0000								
INTEREST & EARNINGS	\$16	\$0	\$24	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0000								
RECYCLE BIN SALES	\$160	\$0	\$368	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0100								
Total REVENUE	\$325,466	\$326,130	\$326,522	\$327,040	\$327,040	\$327,040	\$910	0.28%
CONTRACTUAL EXPENSES	\$325,290	\$326,130	\$246,823	\$327,040	\$327,040	\$327,040	\$910	0.28%
SR0-7140-0400-0000								
Total CONTRACTUAL EXPENSES	\$325,290	\$326,130	\$246,823	\$327,040	\$327,040	\$327,040	\$910	0.28%
Total Expenditures	\$325,290	\$326,130	\$246,823	\$327,040	\$327,040	\$327,040	\$910	0.28%
Over (Under) Expenditures	\$176	\$0	\$79,700	\$0	\$0	\$0	\$0	N/A

APPENDIX A

Debt Service
2015

	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	40,000	10,412.50	0
Road & Equip	150,000	17,500.00	0
	<u>190,000</u>	<u>27,912.50</u>	<u>0</u>
"SD" Fund (DB)			
Drainage '05	10,000	4,537.50	0
"SS1" Fund			
WPCC Upgrade	165,000	108,187.50	0
	<u>165,000</u>	<u>108,187.50</u>	<u>0</u>
"SS2" Fund			
28% Utility Meters	25,200	6,987.75	0
	<u>25,200</u>	<u>6,987.75</u>	<u>0</u>
"SS3" Fund			
Miller/Nesbit	5,000	957.51	100
Sanborn II	20,000	3,832.03	400
Sanborn III	20,000	4,580.71	462
Hewitt/EDNA	20,000	4,299.94	400
Colonial/Wayside	70,000	18,768.75	0
7% Util. Meters	6,300	1,746.93	0
Sanborn Sewer	20,000	15,156.26	0
	<u>161,300</u>	<u>49,342.13</u>	<u>1362</u>
"SW1" Fund			
65% Util. Meters	58,500	16,221.56	0
03 Water Infrs	117,000	158,776.87	0
05 Water Line	19,000	18,995.82	0
W.Line/Mt. View	69,000	51,896.07	0
Elm/Annover PRV Pits	50,000	37,325.00	0
	<u>313,500</u>	<u>283,215.32</u>	<u>0</u>
TOTAL	865,000.00	480,182.70	1,362.00

APPENDIX B
TOWN OF LEWISTON
2015 BOND PAYMENTS

<u>NAME</u>	<u>FUND</u>	01/01/2015 <u>BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) Miller Nesbit (Phase I EFC) 2.22% 2002-2021	SS3	35,000.00	4/15 10/15	5,000.00 0.00	552.06 405.45	100.00 0.00
2) Sanborn (Phase II EFC) 2.50% 2002-2021	SS3	140,000.00	4/15 10/15	20,000.00 0.00	2,210.24 1,621.79	400.00 0.00
3) Sanborn (Phase III EFC) 2.50% 2003-2021	SS3	165,000.00	4/15 10/15	20,000.00 0.00	2,615.59 1,965.12	462.00 0.00
4) Hewitt/Edna/Brookside 2.22% 2002-2021 (Phase IV EFC)	SS3	160,000.00	4/15 10/15	20,000.00 0.00	2,089.24 2,210.70	0.00 400.00
5) Colonial/Wayside 4.125% 2007-2021 (Phase 5, A & B)	SS3 SS3	280,000.00 210,000.00	6/15 12/15 6/15 12/15	40,000.00 0.00 30,000.00 0.00	5,775.00 4,950.00 4,331.25 3,712.50	0.00 0.00 0.00 0.00
6) Utility Meters 4.125% 2007-2021 (Sewer/Water)		650,000.00				
	SS2	28%	6/15	25,200.00	3,753.75	0.00
	SS3	7%	6/15	6,300.00	938.43	0.00
	SW1	65%	6/15	58,500.00	8,714.06	0.00
	SS2	28%	12/15	0.00	3,234.00	0.00
	SS3	7%	12/15	0.00	808.50	0.00
	SW1	65%	12/15	0.00	7,507.50	0.00
7) VARIOUS (Consolidated) 4.4632% 2009 - 2033		5,510,000.00				
	DB		2/15	0.00	5,206.25	0.00
	SD/DB		2/15	0.00	2,268.75	0.00
	SW1		2/15	0.00	114,834.38	0.00
	DB		8/15	40,000.00	5,206.25	0.00
	SD/DB		8/15	10,000.00	2,268.75	0.00
	SW1		8/15	205,000.00	114,834.38	0.00
8) VARIOUS 2.25% 2013- 2033		5,119,159.00				
	SS1		1/15	0.00	54,093.75	0.00
	SS3		1/15	0.00	7,578.13	0.00
	SW1		1/15	0.00	18,662.50	0.00
	SS1		7/15	165,000.00	54,093.75	0.00
	SS3		7/15	20,000.00	7,578.13	0.00
	SW1		7/15	50,000.00	18,662.50	0.00
9) HIGHWAY 4.25% 2013- 2024		\$1,750,000.00				
	DB		9/11	150,000.00	17,500.00	0.00
TOTAL		\$14,019,159.00		\$865,000.00	\$480,182.70	\$1,362.00

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2015 APPENDIX C

FUND / TYPE	MEDICAL	FLEX	HRA	2015 Total	2014 Budget	Change	% Change
A FUND							
Active	\$66,842	\$5,200	\$18,000	\$90,042	\$94,450	-\$4,408	-4.90%
Retiree	\$58,540	\$2,900	\$3,000	\$64,440	\$71,000	-\$6,560	-10.18%
Retiree Buyout	\$9,682			\$9,682	\$9,000	\$682	7.04%
Active Buyout	\$5,000			\$5,000	\$5,000	\$0	0.00%
Admin Fees	\$2,004			\$2,004	\$2,004	\$0	0.00%
Compliance Fees	\$262			\$262	\$262	\$0	0.00%
A FUND TOTALS:	\$142,330	\$8,100	\$21,000	\$171,430	\$181,716	-\$10,286	-6.00%
B FUND							
Active	\$45,540	\$1,950	\$9,000	\$56,490	\$24,692	\$31,798	56.29%
Retiree	\$7,862			\$7,862	\$6,984	\$878	11.17%
Retiree Buyout				\$0	\$0	\$0	0.00%
Active Buyout	\$1,000			\$1,000	\$0	\$1,000	100.00%
Admin Fees	\$525			\$525	\$250	\$275	52.38%
Compliance Fees	\$32			\$32	\$32	\$0	0.00%
(Police) Active	\$126,311		\$6,000	\$132,311	\$172,289	-\$39,978	-30.22%
Retiree	\$9,936		\$3,000	\$12,936	\$18,535	-\$5,599	-43.28%
Retiree Buyout				\$0	\$0	\$0	0.00%
Active Buyout	\$4,000			\$4,000	\$5,000	-\$1,000	-25.00%
Admin Fees	\$993			\$993	\$1,143	-\$150	-15.11%
Compliance Fees	\$73			\$73	\$129	-\$56	-76.71%
B FUND TOTALS:	\$196,272	\$1,950	\$18,000	\$216,222	\$229,054	-\$12,832	-5.93%
DB FUND							
Active	\$273,062	\$11,250		\$284,312	\$298,146	-\$13,834	-4.87%
Retiree	\$85,939	\$1,400	\$10,500	\$97,839	\$50,090	\$47,749	48.80%
Retiree Buyout				\$0	\$0	\$0	0.00%
Active Buyout				\$0	\$0	\$0	0.00%
Admin Fees	\$1,668			\$1,668	\$1,584	\$84	5.04%
Compliance Fees	\$212			\$212	\$211	\$1	0.47%
DB FUND TOTALS:	\$360,881	\$12,650	\$10,500	\$384,031	\$350,031	\$34,000	8.85%

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2015 APPENDIX C

FUND / TYPE	MEDICAL	FLEX	HRA	2015 Total	2014 Budget	Change	% Change
SS1 FUND							
Active	\$134,872		\$18,000	\$152,872	\$142,990	\$9,882	6.46%
Retiree	\$42,931		\$9,000	\$51,931	\$49,875	\$2,056	3.96%
Retiree Buyout	\$3,840			\$3,840	\$3,490	\$350	9.11%
Active Buyout				\$0	\$0	\$0	0.00%
Admin Fees	\$1,386			\$1,386	\$1,320	\$66	4.76%
Compliance Fees	\$140			\$140	\$140	\$0	0.00%
SS1 FUND TOTALS:	\$183,169		\$27,000	\$210,169	\$197,815	\$12,354	5.88%
SS2 FUND							
Active	\$30,256		\$6,000	\$36,256	\$42,275	-\$6,019	-16.60%
Retiree	\$28,510			\$28,510	\$18,800	\$9,710	34.06%
Retiree Buyout				\$0	\$0	\$0	0.00%
Active Buyout				\$0	\$0	\$0	0.00%
Admin Fees	\$168			\$168	\$168	\$0	0.00%
Compliance Fees	\$20			\$20	\$20	\$0	0.00%
SS2 FUND TOTALS:	\$58,954		\$6,000	\$64,954	\$61,263	\$3,691	5.68%
SS3 FUND							
Active	\$19,820			\$19,820	\$16,620	\$3,200	16.15%
Retiree				\$0	\$0	\$0	0.00%
Retiree Buyout				\$0	\$0	\$0	0.00%
Active Buyout				\$0	\$0	\$0	0.00%
Admin Fees	\$75			\$75	\$75	\$0	0.00%
Compliance Fees	\$10			\$10	\$10	\$0	0.00%
SS3 FUND TOTALS:	\$19,905		\$0	\$19,905	\$16,705	\$3,200	16.08%

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2015 APPENDIX C

FUND / TYPE	MEDICAL	FLEX	HRA	2015 Total	2014 Budget	Change	% Change
SW1 FUND							
Active	\$91,021	\$3,975		\$94,996	\$93,508	\$1,488	1.57%
Retiree	\$21,456	\$1,000	\$3,000	\$25,456	\$11,944	\$13,512	53.08%
Retiree Buyout	\$1,000			\$1,000	\$1,000	\$0	0.00%
Active Buyout				\$0	\$0	\$0	0.00%
Admin Fees	\$534			\$534	\$534	\$0	0.00%
Compliance Fees	\$70			\$70	\$70	\$0	0.00%
SW1 FUND TOTALS:	\$114,081	\$4,975	\$3,000	\$122,056	\$107,056	\$15,000	12.29%
Totals	\$1,075,592	\$27,675	\$85,500	\$1,188,767	\$1,143,640	\$45,127	3.80%

Totals	2015	2014	Change	% Change
Active	\$867,099	\$884,970	-\$17,871	-2.06%
Retiree	\$288,974	\$227,228	\$61,746	21.37%
Retiree Buyout	\$14,522	\$13,490	\$1,032	7.11%
Active Buyout	\$10,000	\$10,000	\$0	0.00%
Admin Fees	\$7,353	\$7,078	\$275	3.74%
Compliance Fees	\$819	\$874	-\$55	-6.72%
Total	\$1,188,767	\$1,143,640	\$45,127	3.80%

APPENDIX D

2015 SCHEDULE OF SALARIES
ELECTED TOWN OFFICIALS

<u>OFFICER</u>	<u>SALARY</u>
HIGHWAY SUPERINTENDENT	\$70,181
TOWN CLERK	48,672
RECEIVER OF TAXES	45,000
SUPERVISOR	41,096
TOWN JUSTICES (2)	27,399
COUNCIL MEMBERS (4)	13,856

APPENDIX E
SALES TAX REVENUE

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
January	223,803	241,486	239,337	259,820	240,059	247,833	268,006	274,790	262,285	278,893
February	176,471	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447
March	270,804	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579
April	206,643	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340
May	204,879	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552
June	279,469	288,737	305,459	280,688	351,989	350,240	374,214	357,967	406,815	386,225
Sub-Total	1,362,069	1,466,238	1,424,667	1,514,557	1,566,159	1,577,904	1,636,611	1,656,645	1,851,776	1,790,035
July	219,465	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304
August	198,753	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845
September	266,711	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	
October	200,898	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	
November	205,248	207,213	215,896	205,666	212,245	238,628	242,128	253,160	257,467	
December	276,326	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	
Total	2,731,470	2,876,614	2,908,245	3,077,088	3,064,044	3,166,611	3,390,353	3,522,817	3,631,660	2,381,184
% Change	2.65%	5.05%	1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	-52.51%

Avg Grow Rate 2005 to 2013

B Fund	901,545	989,065	1,172,000	1,215,000	1,173,485	1,316,882	1,592,782	1,606,500	1,606,500	1,695,000
DB Fund	1,443,455	1,454,225	1,335,000	1,373,035	1,551,420	1,550,970	1,544,983	1,593,500	1,750,000	1,905,000
SD Fund	155,000	231,710	248,000	211,965	262,095	232,148				
Total	2,500,000	2,675,000	2,755,000	2,800,000	2,987,000	3,100,000	3,137,765	3,200,000	3,356,500	3,600,000
% Change	0.00%	7.00%	2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%
over/under budget	231,470	201,614	153,245	277,088	77,044	66,611	252,588	322,817	275,160	-1,218,816
% Diff	9.26%	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	-33.86%

ESTIMATED RETIREMENT AND COMPARISON
2015 APPENDIX F

FUND	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget	Change	% Change
A FUND	\$190,000	\$222,537.21	\$229,100	\$216,302.88	\$178,427	-\$37,876	-21.23%
B FUND	\$64,130	\$76,725.99	\$79,000	\$74,587.20	\$61,763	-\$12,824	-20.76%
B FUND Police	\$199,500	\$229,679.00	\$236,500	\$215,091.00	\$215,816	\$725	0.34%
B FUND TOTALS:	\$263,630	\$306,404.99	\$315,500	\$289,678.20	\$277,579	\$12,099	4.36%
DB FUND	\$154,000	\$184,186.32	\$189,600	\$179,009.28	\$192,152	\$13,143	6.84%
SS1 FUND	\$147,499	\$176,511.89	\$181,700	\$171,550.56	\$172,000	\$449	0.26%
SS2 FUND	\$25,652	\$30,697.72	\$31,600	\$29,834.88	\$30,000	\$165	0.55%
SS3 FUND	\$6,413	\$7,674.43	\$7,900	\$7,458.72	\$7,500	\$41	0.55%
SW1 FUND	\$57,717	\$69,069.87	\$71,100	\$67,128.48	\$68,626	\$1,498	2.18%
Totals	\$844,911	\$997,082.43	\$1,026,500	\$960,963.00	\$926,284	-\$34,679	-3.74%

APPENDIX G

Fund	Description	Fund Balance		Fund Balance	
		12.31.2013	2014 Increases		2014 Decreases
H21	Sanborn Improvements	(3,605.00)	3,605.00	-	
H22	Lewiston Dog Park	(1,364.00)	1,364.00	-	
H23	Piper Law Office	73.00		73.00	
H27	Dickersonville Cemetary	3,057.00	3,600.00	(1,835.00)	
H28	Haz-Mat Building	154,963.00	16.00	-	
H30	LNRR Comfort Station	(4,789.00)	4,789.00	-	
H29	Police Training & Equipment	-	2,060.00	-	
H31	Bike Path	161,889.00	987.00	162,876.00	
H32	WPCC Upgrade	1,559,448.00	275.00	(157,239.00)	
H33	Master Plan/Zoning Project	835.00		835.00	
H34	Toohey Park	3,086.00		3,086.00	
H35	Colonial Village Park	(43,223.00)	-	(43,223.00)	
H36	Lake Ontario Ordinance	20,525.00		20,525.00	
H39	Senior Van	7,969.00	51.00	8,020.00	
H40	Battle of Queenston	32.00		32.00	
H41	War of 1812 Bicentennial	379.00		379.00	
H44	Academy Park Ice Rink	19,600.00		(30,979.00)	
H49	Ice Rink Maintenance	67,947.00	11,810.00	-	
H55	Town Hall Renovations	3,393.00		(8,918.00)	
H58	Sanborn Park	(47,196.00)	-	(47,196.00)	
H59	Power Allocation	(85,404.00)		(39,561.00)	
H61	Recreational Development	74,608.00		74,608.00	
H62	Recreation Senior Center	(74,572.00)	74,572.00	-	
H63	PIP	-	57,267.00	(43,474.00)	
H64	PRV Improvements	224,417.00		(90,322.00)	
H65	Annover Road/Elm Drive Water	(97,683.00)	97,683.00	-	
H66	Sanborn Sewer Ext & Pump St	(68,666.00)	68,666.00	-	
H72	Infrastructure Improvements	74,445.00	7.00	74,452.00	
H81	Master Sewer - Meters	67,512.00	5.00	67,517.00	
H82	TOL Other Meters	44,953.00	4.00	44,957.00	
H86	Water Infrastructure	22,053.00	2.00	22,055.00	
H91	Higway Bond	(1,647,364.00)	-	(93,000.00)	
H93	Mountainview Water Line	9,374.00		9,374.00	
H95	Equipment Reserve	320.00		320.00	
H97	NYPA Funds Annual Payment	2,364,621.00	850,000.00	(1,081,522.00)	
H99	NYPA Settlement	146,285.00	8.00	146,293.00	
Total		2,957,918.00	1,176,771.00	(1,546,850.00)	2,587,839.00

**2015 FUND TRANSFERS
APPENDIX H**

Account	Power Allocation Funds	NYPA Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-0000	\$ 171,300	\$ 101,832	\$ 273,132
TRANSFER FROM OTHER FUND B00-1000-0532-0000	\$ 197,300	\$ -	\$ 197,300
TRANSFER FROM OTHER FUND DB0-1000-5031-0000	\$ 124,000	\$ 522,000	\$ 646,000
TRANSFER FROM OTHER FUND SW1-1000-5031-0000	\$ -	\$ 46,804	\$ 46,495
TRANSFER FROM OTHER FUND SFO-1000-5031-0000	\$ 92,000	\$ -	\$ 92,000
TRANSFER FROM OTHER FUND SS2-1000-5031-0000	\$ 40,000	\$ -	\$ 40,000
INTERFUND TRANSFER SS3-1000-5031-0000	\$ 3,000	\$ 50,000	\$ 53,000
	\$ 627,600	\$ 720,636	\$ 1,347,927