

Town of Lewiston
Tentative Budget
2017

Submitted 9/30/16

TOWN OF LEWISTON
DATE RECEIVED: 9/30 2016 RECEIVED BY: Dg.

Distributed to
Town Board
Deputy Sup. DF
Seaman
Catalano 10/3/16

**Town of Lewiston
2017 Tentative Budget
Table of Contents**

2017 Budget Summary - Adopted Budget	3
2016 Budget Summary - Adopted 11/10/14	4
2017 Budget Summary - Tentative Budget	5
2017 Budget Summary - Departmental Requests	6
2017 Tax Levy - Tentative 9/30/15	7
2017 Tax Levy Comparison - Tentative Budget	8
General Fund - "A"	9 to 17
General Outside Village Fund - "B"	18 to 23
Highway / Drainage - Town Outside Village Fund - "DB"	24 to 26
Fench Landing Drainage Fund "S10"	27
Fire Protection Fund - "SF"	28 to 29
Lewiston Heights Fund - "SL"	30
Refuse Fund - "SR"	31
Water Pollution Control Center Fund - "SS1"	32 to 34
LMSIA Fund - "SS2"	35 to 37
Lewiston South Sewer Fund - "SS3"	38 to 40
Lewiston Water Improvement Fund - "SW1"	41 to 43
Debt Service 2016	Appendix A
2016 Bond Payments	Appendix B
Estimated Medical Insurance & Comparison	Appendix C
2016 Schedule of Salaries Elected Town Officials	Appendix D
Sales Tax Revenue	Appendix E
Estimated Retirement & Comparison	Appendix F
Capital Account Fund Balances as of 9/30/14	Appendix G
2016 Fund Transfers	Appendix H

TOWN OF LEWISTON
2017 BUDGET SUMMARY
ADOPTED BUDGET
APPROVED

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

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$0	\$0	\$0	\$0.00
SF	FIRE PROTECTION	\$0	\$0	\$0	\$0.00
SL	LEWISTON HEIGHTS	\$0	\$0	\$0	\$0.00
SR	REFUSE	\$0	\$0	\$0	\$0.00
SS2	LMSIA	\$0	\$0	\$0	\$0.00
SS3	LEWISTON SOUTH SE	\$0	\$0	\$0	\$0.00
SW1	LEWISTON WATER IMPROVEMENT	\$0	\$0	\$0	\$0.00
SUBTOTAL		\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0.00

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

**TOWN OF LEWISTON
2016 BUDGET SUMMARY**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,510,813	\$2,510,813	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$2,978,195	\$2,978,195	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,829,780	\$2,829,780	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,790,800	\$1,790,800	\$0	\$0
SUBTOTAL		\$10,109,588	\$10,109,588	\$0	\$0
SPECIAL DISTRICTS					
SF FIRE PROTECTION		\$1,258,080	\$42,435	\$0	\$1,288,932
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000
SR REFUSE		\$327,110	\$0	\$0	\$327,110
SS2 LMSIA		\$1,664,526	\$1,445,747	\$0	\$218,779
SS3 LEWISTON SOUTH SE		\$304,710	\$112,711	\$0	\$191,999
SW1 LEWISTON WATER IMPROVEMENT		\$1,923,720	\$1,441,318	\$0	\$482,402
SUBTOTAL		\$5,492,146	\$3,048,211	\$0	\$2,517,222
TOTAL		\$15,601,734	\$13,157,799	\$0	\$2,517,222
ASSESSED VAL.		VILLAGE	\$146,169,834		
		TOWN O/S VILLAGE	\$690,787,417		
		TOTAL	\$836,957,251		

TOWN OF LEWISTON
2017 BUDGET SUMMARY
TENTATIVE BUDGET

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

SPECIAL DISTRICTS

S10 FRENCH LANDING DRAINAGE					
SF	FIRE PROTECTION	\$1,318,800	\$2,435	\$0	\$1,316,365
SL	LEWISTON HEIGHTS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE	\$351,245	(\$7,605)	\$0	\$358,850
SS2	LMSIA	\$1,693,270	\$1,448,911	\$0	\$244,359
SS3	LEWISTON SOUTH SE	\$308,554	\$116,707	\$0	\$191,847
SW1	LEWISTON WATER IMPROVEMENT	\$2,097,477	\$1,517,477	\$0	\$580,000
SUBTOTAL		\$5,780,346	\$3,077,925	\$0	\$2,702,421
TOTAL		\$16,520,558	\$12,833,880	\$0	\$3,838,921.00

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

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

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$2,827,529	\$2,060,783	\$0	\$0
B	GENERAL/ OUTSIDE VILLAGE	\$3,180,207	\$2,862,602	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,035,698	\$2,785,923	\$0	\$0
SS1	WATER POLLUTION CONTROL CENTER	\$1,843,305	\$1,847,303	\$0	\$0
SUBTOTAL		\$10,886,739	\$9,556,611	\$0	\$0

SPECIAL DISTRICTS

SW1	LEWISTON WATER IMPROVEMENT	\$2,139,771	\$1,584,247	\$0	\$649,078.00
SF	FIRE PROTECTION	\$1,312,332	\$3,285	\$0	\$1,295,000.00
SS2	LMSIA	\$1,618,713	\$1,430,554	\$0	\$0.00
SS3	LEWISTON SOUTH SE	\$301,812	\$0	\$0	\$0.00
SL	LEWISTON HEIGHTS	\$0	\$0	\$0	\$0.00
SR	REFUSE	\$0	\$0	\$0	\$0.00
SUBTOTAL		\$5,372,628	\$3,018,086	\$0	\$1,944,078.00

TOTAL		\$16,259,367	\$12,574,697	\$0	\$1,944,078.00
--------------	--	---------------------	---------------------	------------	-----------------------

ASSESSED VAL.	VILLAGE	\$145,137,014
	TOWN O/S VILLAGE	\$675,883,812
	TOTAL	\$821,020,826

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

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
<u>LEWISTON GENERAL</u>	A		846,679,804	0.7518	636,500	636,500
LEWISTON O/S VIL.	B		696,877,132	0.0000	0	<u>0</u>
LEWISTON OSV-HIGHWAY	DB	TOV	696,877,132	0.7175	500,000	500,000
LEWISTON OSV-DRAINAGE	DB		690,877,132	0.0000	0	0
FIRE PROTECTION	SF	FP-241	716,972,909	1.8360	1,316,365	1,316,365
LEWISTON WIA	SW1	WD-240	924,267,378	0.6275	580,000	580,000
LEWISTON MSIA	SS2	SD-243	668,025,384	0.1394	93,112	
LEWISTON MSIA	SS2	SD-243 P/U	4,213	35.9000	151,247	244,359
LEWISTON SSIA	SS3	SD-245	84,568,448	2.8553	241,471	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	246,303
LEWISTON HTS. GAS	SL	GS-241	40	275.0000	11,000	11,000
FRENCH LANDING SPECIAL DIST	S10		26		7,000	7,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,675	76.7594	358,850	<u>358,850</u>
						3,900,377
ASSESSED VALUATION		VILLAGE	149,802,672			
		TOWN O/S V	696,877,132			
		TOTAL	846,679,804			

TOWN OF LEWISTON
2017 TAX LEVY COMPARISON
TENTATIVE BUDGET

		2015	2016	2017	RATE% CHANGE
<u>PART TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$0	\$0	\$636,500	0.00%
DB - HIGHWAY		\$0	\$0	\$500,000	0.00%
<u>SPECIAL DISTRICTS</u>					
SF - FIRE PROTECTION		\$1,278,100	\$1,288,932	\$1,316,365	
	Rate AV	\$1.8077	\$1.8077	\$1.8360	1.57%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$479,300	\$482,402	\$580,000	
	Rate AV	\$0.5253	\$0.5253	\$0.6275	19.46%
SS2 - LMSIA		\$218,402	\$218,779	\$244,359	
	Rate AV	\$0.1016	\$0.1016	\$0.1394	37.19%
	Rate AV	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER		\$191,847	\$191,999	\$246,303	
	Rate AV	\$2.2193	\$2.2193	\$2.8553	28.66%
	Rate AV	\$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS		\$8,000	\$8,000	\$11,000	
	Rate AV	\$200.0000	\$200.0000	\$275.0000	37.50%
SR - REFUSE		\$327,040	\$327,110	\$358,850	
	Rate AV	\$70.00	\$70.00	\$76.76	9.66%
S10 - FRENCH LANDING DRAINAGE		0	0	7,000	#DIV/0!

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$0	\$0	\$0	\$0	\$636,500	\$636,500	\$636,500	
A00-1000-1001-0000								
INT & PEN-REAL PROPERT	\$16,676	\$20,000	\$16,834	\$16,000	\$16,000	(\$4,000)	(\$4,000)	-20.00%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$722,998	\$732,205	\$287,809	\$674,025	\$674,025	(\$58,180)	(\$58,180)	-7.95%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0	0.00%
A00-1000-1170-0101								
HAZARDOUS WASTE TAX	\$152,728	\$75,000	\$115,656	\$50,000	\$7,000	(\$68,000)	(\$68,000)	-90.67%
A00-1000-1170-0102								
MODERN (RECREATION PAR	\$86,438	\$82,900	\$32,438	\$75,975	\$75,975	(\$6,925)	(\$6,925)	-8.35%
A00-1000-1170-0103								
ENERGY CREDIT M&T UTILITIES	\$27,436	\$55,000	\$0	\$42,774	\$43,406	(\$11,594)	(\$11,594)	-21.08%
A00-1000-1189-0000								
TAX COLLECTOR FEE	\$600	\$550	\$560	\$500	\$500	(\$50)	(\$50)	-9.09%
A00-1000-1232-0000								
TAX COLLECTOR FEE-WATER/SEWER ASSESSMENT			\$0		\$58,500	\$58,500	\$58,500	
A00-1000-1232-1500								
CLERK FEES	\$3,065	\$2,500	\$1,685	\$4,000	\$3,000	\$500	\$500	20.00%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$43,898	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-1270-0000								
PUBL POUND CHR & DOG	\$370	\$250	\$75	\$250	\$250	\$0	\$0	0.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVIC	\$26	\$20	\$83	\$50	\$50	\$30	\$30	150.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,901	\$1,800	\$1,549	\$2,040	\$2,000	\$200	\$200	11.11%
A00-1000-1972-0000								
CAMBRIA SENIORS REV	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00%
A00-1000-1972-0200								
PARK & RECREATION.CHAR	\$19,014	\$31,000	\$16,516	\$20,000	\$20,000	(\$11,000)	(\$11,000)	-35%
A00-1000-2001-0000								
RECREATION SPECIAL EVE	\$199,660	\$125,000	\$171,346	\$125,000	\$125,000	\$0	\$0	0.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$27,315	\$25,000	\$56,129	\$30,000	\$30,000	\$5,000	\$5,000	20.00%
A00-1000-2020-0000								
ICE RINK REVENUE					\$25,000	\$25,000	\$25,000	
A00-1000-2025-4403								
JOSEPH DAVIS PARK	\$275	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-2089-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
NIA. COUNTY VAN REIMBUR	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000	\$0	\$0	0.00%
A00-1000-2389-0000								
NIAGARA COUNTY CASINO RECEIPTS	\$0	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	
A00-1000-2390-0000								
INTEREST & EARNINGS	\$188	\$0	\$42	\$0	\$0	\$0	\$0	
A00-1000-2401-0000								
BINGO LICENSES	\$3,066	\$2,400	\$858	\$2,000	\$1,800	(\$600)	(\$600)	-25.00%
A00-1000-2540-0000								
DOG LICENSES	\$18,306	\$20,000	\$12,300	\$16,000	\$18,000	(\$2,000)	(\$2,000)	-10.00%
A00-1000-2544-0000								
OTHER LICENSES	\$300	\$400	\$500	\$400	\$400	\$0	\$0	0.00%
A00-1000-2545-0000								
PERMITS & LICs OTHER	\$15,200	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-2590-0000								
FINES & FORFEITED BAIL	\$334,682	\$351,980	\$248,235	\$325,000	\$325,000	(\$26,980)	(\$26,980)	-7.67%
A00-1000-2610-0000								
JUSTICE CT GRANT REC'D	\$0	\$0	\$18,400	\$0	\$0	\$0	\$0	
A00-1000-2620-0000								
MISCELLANEOUS REVENUES	\$117,442	\$1,500	\$32,915	\$1,500	\$1,000	(\$500)	(\$500)	-33.33%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$5,000	\$50,000	\$0	\$5,000	\$5,000	(\$45,000)	(\$45,000)	-90.00%
A00-1000-2770-0100								
GREENWAY REVENUE	\$19,414	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-2770-0300								
STATE REV SHARING (P/C	\$85,269	\$85,000	\$85,269	\$85,269	\$85,269	\$269	\$269	0.32%
A00-1000-3001-0000								
STATE AID OTHER	\$22,635	\$0	\$0	\$0	\$0	\$0	\$0	
A00-1000-3089-0500								
TRANSFER FROM OTHER H-49							\$41,950	
A00-1000-5031-4403								
TRANSFER FROM OTHER FU	\$101,832	\$338,308	\$0	\$0	\$0	(\$338,308)	(\$338,308)	-100.00%
A00-1000-5031-0000								
Total REVENUE	\$2,535,734	\$2,510,813	\$1,606,699	\$2,060,783	\$2,780,625	\$0	\$269,812	10.75%
PRIOR YEARS EXPENSE	\$0	\$0	\$622	\$0	\$0	\$0	\$0	N/A
A00-0000-0523-0000								
COUNCIL PEOPLE (4)	\$55,423	\$55,424	\$40,509	\$55,424	\$55,424	\$0	\$0	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$985	\$2,000	\$1,197	\$2,000	\$2,000	\$0	\$0	0.00%
A00-1010-0400-0000								
Total TOWN BOARD	\$56,408	\$57,424	\$42,328	\$57,424	\$57,424	\$0	\$0	0.00%

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

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
TAX RECEIVER PERSONAL A00-1330-0100-0000	\$3,574	\$0	\$0	\$0	\$0	\$0	\$0	
TAX RECEIVER CONTRACTU A00-1330-0400-0000	\$7,262	\$0	\$0	\$0	\$0	\$0	\$0	
Total TAX COLLECTION	\$10,836	\$0	\$0	\$0	\$0	\$0	\$0	
ASSESSOR PERSONAL SVC A00-1355-0100-0000	\$86,842	\$88,362	\$64,426	\$89,635	\$89,123	\$0	\$761	0.86%
ASSESSOR OUT OF DEPT- PER SER A00-1355-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ASSESSOR EQUIPMENT A00-1355-0200-0000	\$3,214	\$2,000	\$0	\$4,000	\$4,000	\$0	\$2,000	100.00%
ASSESSOR CONTRACTUAL A00-1355-0400-0000	\$16,607	\$19,177	\$12,381	\$23,928	\$23,928	\$0	\$4,751	24.77%
Total ASSESSOR	\$106,663	\$109,539	\$76,807	\$117,563	\$117,051	\$0	\$7,512	6.86%
TOWN CLERK PERSONAL SV A00-1410-0100-0000	\$177,881	\$164,135	\$120,460	\$186,781	\$175,768	\$0	\$11,633	7.09%
OUT OF DEPT / PERS SVC A00-1410-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TOWN CLERK EQUIPMENT A00-1410-0200-0000	\$0	\$1,400	\$316	\$1,400	\$1,400	\$0	\$0	0.00%
TOWN CLERK CONTRACTUAL A00-1410-0400-0000	\$4,054	\$13,175	\$4,833	\$16,998	\$16,958	\$0	\$3,783	28.71%
Total TOWN CLERK	\$181,935	\$178,710	\$125,609	\$205,179	\$194,126	\$0	\$15,416	8.63%
TOWN PROSECUTOR Personal Serv A00-1420-0100-0020	\$59,375	\$59,375	\$41,689	\$58,346	\$57,316	\$0	(\$2,059)	-3.47%
COURT SECURITY A00-1420-0100-0100	\$18,000	\$18,000	\$10,278	\$18,000	\$18,000	\$0	\$0	0.00%
ATTORNEY CONT & LITIGA A00-1420-0400-0000	\$150,200	\$150,000	\$46,000	\$150,000	\$150,000	\$0	\$0	0.00%
PROSECUTOR CONTRACTUAL A00-1420-0400-0020	\$500	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	\$50,000	\$50,000	\$0	\$100,000	\$100,000	\$0	\$50,000	100.00%
NIAGARA POWER COALITION A00-1420-0400-0200	\$16,446	\$17,500	\$7,377	\$19,000	\$19,000	\$0	\$1,500	8.57%
GREENWAY ATTORNEY FEES A00-1420-0400-0300	\$7,633	\$0	\$0	\$0	\$0	\$0	\$0	
Total ATTORNEY	\$224,479	\$295,375	\$105,344	\$345,846	\$344,816	\$0	\$49,441	16.74%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
ENGINEER PERSONAL SVC A00-1440-0100-0000	\$13,204	\$16,225	\$8,264	\$16,500	\$13,536		(\$2,689)	-16.57%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$2,134	\$1,000	\$0	\$1,000	\$1,000		\$0	0.00%
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$2,796	\$6,000	\$1,875	\$5,500	\$6,000		\$0	0.00%
Total ENGINEERING	\$18,134	\$23,225	\$10,139	\$23,000	\$20,536	\$0	(\$2,689)	-11.58%
ELECTION INSPECTORS A00-1450-0100-0000	\$76	\$0		\$320	\$320		\$320	
ELECTION CONTRACTUAL A00-1450-0400-0000	\$712	\$270	\$95	\$40	\$40		(\$230)	-85.19%
Total ELECTIONS	\$788	\$270	\$95	\$360	\$360	\$0	\$90	33.33%
BLDGS - CUSTODIAN A00-1620-0100-0000	\$34,714	\$34,800	\$24,834	\$37,280	\$36,760		\$1,960	5.63%
OUT OF DEPT / PERS SVC A00-1620-0100-0100	\$0	\$0	\$0	\$0	\$0		\$0	N/A
BLDGS EQUIPMENT A00-1620-0200-0000	\$358	\$2,700	\$2,019	\$2,600	\$2,600		(\$100)	-3.70%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$51,137	\$52,965	\$27,316	\$80,100	\$55,700		\$2,735	5.16%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$7,052	\$7,572	\$5,045	\$7,500	\$7,500		(\$72)	-0.95%
Total BUILDINGS	\$93,261	\$98,037	\$59,214	\$127,480	\$102,560	\$0	\$4,523	4.61%
INSURANCE A00-1910-0400-0000	\$29,247	\$30,709	\$28,938	\$33,165	\$33,165		\$2,456	8.00%
INSURANCE DEDUCTIBLE A00-1910-0401-0000	\$2,500	\$2,500	\$0	\$2,500	\$2,500		\$0	0.00%
Total INSURANCE	\$31,747	\$33,209	\$28,938	\$35,665	\$35,665	\$0	\$2,456	7.40%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500		\$0	0.00%
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0	0.00%
TAXES MUNICIPAL PROPER A00-1950-0400-0000	\$2,955	\$3,200	\$2,974	\$3,200	\$3,600		\$400	12.50%
Total TAXES MUNICIPAL PROP	\$2,955	\$3,200	\$2,974	\$3,200	\$3,600	\$0	\$400	12.50%
CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$25,000		\$0	0.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$25,000	\$0	\$25,000	\$25,000	\$0	\$0	0.00%
TRAFFIC CONTROL - PERSONAL SERV								
A00-3310-0100-0000		\$23,040	\$11,764	\$0	\$0		(\$23,040)	-100.00%
TRAFFIC CONTROL- CONTRACTUAL								
A00-3310-0400-0000	\$3,419	\$3,500	\$3,549	\$7,000	\$7,000		\$3,500	100.00%
TRAFFIC CONTROL-POLICE CONTRACTUAL								
A00-3310-0400-0050		\$3,840		\$0	\$0		(\$3,840)	-100.00%
Total TRAFFIC CONTROL	\$3,419	\$30,380	\$15,313	\$7,000	\$7,000	\$0	(\$23,380)	-76.96%
DOG CONTROL OFFICER								
A00-3510-0100-0000	\$34,921	\$35,277	\$25,579	\$35,587	\$35,587		\$310	0.88%
DOG CONTROL EQUIPMENT								
A00-3510-0200-0000	\$200	\$600	\$0	\$1,700	\$1,700		\$1,100	183.33%
DOG CONTROL CONTRACTUA								
A00-3510-0400-0000	\$6,791	\$7,820	\$2,532	\$7,370	\$7,370		(\$450)	-5.75%
Total DOG CONTROL	\$41,912	\$43,697	\$28,111	\$44,657	\$44,657	\$0	\$960	2.20%
BD OF HEALTH (NIACAP)								
A00-4010-0400-0000	\$0	\$4,000	\$4,000	\$3,600	\$3,600		(\$400)	-10.00%
Total NIA CAP PUBLIC HEALTH	\$0	\$4,000	\$4,000	\$3,600	\$3,600	\$0	(\$400)	-10.00%
HIGHWAY SUPERINT PERS								
A00-5010-0100-0000	\$91,597	\$92,323	\$51,008	\$116,540	\$116,795		\$24,472	26.51%
HIGHWAY ADMIN CONTRACT								
A00-5010-0400-0000	\$1,261	\$2,000	\$1,335	\$3,500	\$3,500		\$1,500	75.00%
Total SUPER OF HIGHWAYS	\$92,858	\$94,323	\$52,343	\$120,040	\$120,295	\$0	\$25,972	27.54%
TOWN GARAGE								
A00-5132-0400-0000	\$53,230	\$60,000	\$38,497	\$60,000	\$60,000		\$0	0.00%
Total TOWN GARAGE	\$53,230	\$60,000	\$38,497	\$60,000	\$60,000	\$0	\$0	0.00%
AMERICAN LEGION-LEWIST								
A00-6510-0422-0000	\$600	\$600	\$600	\$600	\$600		\$0	0.00%
AMERICAN LEGION-SANBOR								
A00-6510-0423-0000	\$500	\$500	\$500	\$500	\$500		\$0	0.00%
VFW								
A00-6510-0424-0000	\$300	\$600	\$600	\$600	\$600		\$0	0.00%
LEWISTON BEAUTIFICAION								
A00-6510-0425-0000	\$300	\$300	\$300	\$300	\$300		\$0	0.00%
Total VETERANS SERVICES	\$1,700	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	0.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
RECREATION PERSONAL SV A00-7020-0100-0000	\$33,470	\$42,172	\$34,352	\$44,542	\$44,043		\$1,871	4.44%
Total RECREATION ADMIN	\$33,470	\$42,172	\$34,352	\$44,542	\$44,043	\$0	\$1,871	4.44%
RECREATION SEASONAL HE A00-7310-0100-0000	\$47,123	\$40,000	\$28,941	\$44,000	\$44,000		\$4,000	10.00%
RECREATION EQUIPMENT A00-7310-0200-0000	\$19,062	\$11,000	\$2,304	\$17,600	\$17,600		\$6,600	60.00%
RECREATION CONTRACTUAL A00-7310-0400-0000	\$93,556	\$87,300	\$54,122	\$143,400	\$76,450		(\$10,850)	-12.43%
REC SPECIAL EVENTS A00-7310-0401-0000	\$112,014	\$125,000	\$127,902	\$125,000	\$125,000		\$0	0.00%
RECREATION CONCESSIONS A00-7310-0402-0000	\$27,347	\$25,000	\$31,016	\$30,000	\$30,000		\$5,000	20.00%
RECREATION ICE RINK A00-7310-0403-4403				\$66,950	\$66,950		\$66,950	
Total RECREATION DEPART	\$299,102	\$288,300	\$244,285	\$426,950	\$360,000	\$0	\$71,700	24.87%
SANBORN LIBRARY A00-7410-0442-0000	\$54,500	\$54,500	\$40,875	\$54,500	\$49,050		(\$5,450)	-10.00%
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$5,400	\$5,400	\$5,400	\$5,508	\$4,860		(\$540)	-10.00%
Total LIBRARIES	\$59,900	\$59,900	\$46,275	\$60,008	\$53,910	\$0	(\$5,990)	-10.00%
HISTORIAN A00-7510-0400-0000	\$500	\$500	\$250	\$500	\$500		\$0	0.00%
Total HISTORIAN	\$500	\$500	\$250	\$500	\$500	\$0	\$0	0.00%
SANBORN HIST SOC CONTR A00-7520-0400-0000	\$41,000	\$41,000	\$41,000	\$51,000	\$36,900		(\$4,100)	-10.00%
Total SPECIAL SERVICES	\$41,000	\$41,000	\$41,000	\$51,000	\$36,900	\$0	(\$4,100)	-10.00%
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$112,091	\$111,000	\$79,503	\$112,665	\$112,494		\$1,494	1.35%
OUT OF DEPT - PERS SERV A00-7630-0100-0000	\$138	\$0	\$81	\$0	\$0		\$0	
SENIORS EQUIPMENT A00-7630-0200-0000	\$299	\$500	\$0	\$500	\$2,000		\$1,500	300.00%
SENIORS CONTRACTUAL A00-7630-0400-0000	\$41,682	\$43,200	\$24,623	\$41,568	\$41,568		(\$1,632)	-3.78%
Total SENIOR CITIZENS	\$154,210	\$154,700	\$104,207	\$154,733	\$156,062	\$0	\$1,362	0.88%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
SANBORN SENIORS PERSON A00-7635-0100-0000	\$6,829	\$8,873	\$5,554	\$9,007	\$9,005		\$132	1.49%
SANBORN SENIORS EQUIPM A00-7635-0200-0000	\$0	\$0		\$0	\$0		\$0	N/A
SANBORN SENIORS CONTRA A00-7635-0400-0000	\$10,819	\$10,000	\$7,014	\$10,521	\$10,521		\$521	5.21%
Total SANBORN SENIOR CITIZ	\$17,648	\$18,873	\$12,568	\$19,528	\$19,526	\$0	\$653	3.46%
BINGO INSPECTOR-PERS S A00-7989-0100-0000	\$746	\$826	\$1,087	\$1,240	\$1,222		\$396	47.94%
Total BINGO	\$746	\$826	\$1,087	\$1,240	\$1,222	\$0	\$396	47.94%
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$3,355	\$0	\$0	\$3,355	\$3,355		\$3,355	
Total ENVIR CONTROL OFFICER	\$3,355	\$0	\$0	\$3,355	\$3,355	\$0	\$3,355	
TOWN COMMUNICATIONS A00-8095-0400-0000	\$1,310	\$5,000	\$995	\$5,000	\$2,500		(\$2,500)	-50.00%
Total COMMUNICATIONS	\$1,310	\$5,000	\$995	\$5,000	\$2,500	\$0	(\$2,500)	-50.00%
HART AWARD A00-8989-0430-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,500		(\$500)	-10.00%
LIGHT UP SANBORN A00-8989-0431-0000	\$1,400	\$1,400	\$0	\$1,400	\$1,260		(\$140)	-10.00%
SANBORN PROF BUS ASSOC A00-8989-0432-0100	\$5,000	\$5,000	\$5,000	\$5,000	\$4,500		(\$500)	-10.00%
JAZZ FESTIVAL A00-8989-0432-0200	\$4,000	\$4,000	\$4,000	\$4,000	\$3,600		(\$400)	-10.00%
SANBORN BAND A00-8989-0433-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000		\$0	0.00%
NF AIR BASE (NIMAC) A00-8989-0437-0000	\$3,000	\$3,000	\$3,000	\$5,000	\$2,700		(\$300)	-10.00%
Total SPECIAL SERVICES	\$23,400	\$23,400	\$22,000	\$25,400	\$21,560	\$0	(\$1,840)	-7.86%
STATE RETIREMENT A00-9010-0800-0000	\$143,990	\$145,516	\$50	\$152,792	\$139,008		(\$6,508)	-4.47%
Total STATE RETIREMENT	\$143,990	\$145,516	\$50	\$152,792	\$139,008	\$0	(\$6,508)	-4.47%
MEDICARE A00-9020-0800-0000	\$15,140	\$15,530	\$11,150	\$15,763	\$16,414		\$884	5.69%
Total MEDICARE	\$15,140	\$15,530	\$11,150	\$15,763	\$16,414	\$0	\$884	5.69%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
SOCIAL SECURITY	\$64,733	\$66,404	\$47,547	\$67,400	\$70,183		\$3,779	5.69%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$64,733	\$66,404	\$47,547	\$67,400	\$70,183	\$0	\$3,779	5.69%
WORKERS COMPENSATION	\$58,928	\$38,800	\$16,838	\$50,000	\$1,000		(\$37,800)	-97.42%
A00-9040-0800-0000								
Total WORKERS COMP	\$58,928	\$38,800	\$16,838	\$50,000	\$1,000	\$0	(\$37,800)	-97.42%
UNEMPLOYMENT INSURANCE	\$9,360	\$15,000	\$0	\$20,000	\$15,000		\$0	0.00%
A00-9050-0800-0000								
Total UNEMPLOY INSURANCE	\$9,360	\$15,000	\$0	\$20,000	\$15,000	\$0	\$0	0.00%
DISABILITY INSURANCE	\$3,042	\$3,000	\$0	\$6,000	\$6,000		\$3,000	100.00%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	\$3,042	\$3,000	\$0	\$6,000	\$6,000	\$0	\$3,000	100.00%
HOSPITAL & MEDICAL INS	\$202,864	\$190,192	\$126,481	\$205,407	\$208,573		\$18,381	9.66%
A00-9060-0800-0000								
FLEX-PLAN	\$2,964	\$35,050	\$38	\$35,050	\$37,700		\$2,650	7.56%
A00-9060-0800-0100								
Total MEDICAL INSURANCE	\$205,828	\$225,242	\$126,519	\$240,457	\$246,273	\$0	\$21,031	9.34%
BANK CHARGES	\$10,813	\$0	\$1,293	\$5,000	\$5,000		\$5,000	
A00-9903-0000-0000								
Total BANK CHARGES	\$10,813	\$0	\$1,293	\$5,000	\$5,000	\$0	\$5,000	
TRANSFER TO CAP PROJ FUND	\$86,317	\$0	\$0	\$0	\$0		\$0	N/A
A00-9950-0905-0000								
Total TRAN TO CAP PROJ	\$86,317	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,555,642	\$2,510,813	\$1,523,314	\$2,827,529	\$2,630,625	\$0	\$119,812	4.77%
Over (Under) Expenditures	(\$19,908)	\$0	\$83,385	(\$766,746)	\$150,000	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0531-0000								
TRANSFER FROM OTH FUND H97		\$0		\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-0532-0000		\$0		\$0	\$0	\$0	\$0	#DIV/0!
APPROPRIATED FUND BALA		\$0		\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-0599-0000	\$65,285	\$83,285	\$37,682	\$71,000	\$72,000		(\$11,285)	-13.55%
IN LIEU OF TAXES								
B00-1000-1080-0000	\$1,789,413	\$1,919,000	\$1,184,865	\$1,818,000	\$2,016,000		\$97,000	5.05%
SALES TAX								
B00-1000-1120-0000	\$176,742	\$176,000	\$99,450	\$180,000	\$180,000		\$4,000	2.27%
FRANCHISE TAX (CABLE T								
B00-1000-1170-0000	\$5,000	\$5,000	\$4,000	\$4,000	\$4,000		(\$1,000)	-20.00%
TOWER REVENUE								
B00-1000-1170-0300	\$135,679	\$154,873	\$0	\$153,000	\$152,480		(\$2,393)	-1.55%
ENERGY CREDIT M&T UTILITIES								
B00-1000-1189-0000	\$3,254	\$3,000	\$2,649	\$3,000	\$3,000		\$0	0.00%
POLICE FEES								
B00-1000-1520-0000	\$284,002	\$284,000	\$213,003	\$284,000	\$284,000		\$0	0.00%
POLICE CONSOLIDATION F								
B00-1000-1520-0100	(\$23,281)	\$0	\$0	\$0	\$0		\$0	N/A
POLICE COPS GRANT								
B00-1000-1520-0200	\$0	\$0	\$0	\$28,100	\$28,100		\$28,100	N/A
POLICE COPS GRANT-SRO								
B00-1000-1520-0220	\$700	\$40,000	\$0	\$20,000	\$0		(\$40,000)	-100.00%
POLICE REVENUE/SPECIAL								
B00-1000-1520-0300	\$14,553	\$0	\$2,200	\$5,000	\$5,000		\$5,000	#DIV/0!
ENGINEERING P.I.P.'S								
B00-1000-1589-0700	\$27,906	\$16,837	\$8,830	\$8,502	\$8,502		(\$8,335)	-49.50%
TAX ROLL - DELINQUENT								
B00-1000-2121-0000	\$0	\$29,000	\$18,171	\$20,000	\$25,000		(\$4,000)	-13.79%
CERTIFIED COPIES (REGI								
B00-1000-2189-0000	\$0	\$35,000	\$47,142				(\$35,000)	-100.00%
NIAGARA COUNTY CASINO RECEIPTS								
B00-1000-2390-0000	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
INTEREST & EARNINGS								
B00-1000-2401-0000	\$34,965	\$40,000	\$40,189	\$40,000	\$40,000		\$0	0.00%
BUILDING PERMITS								
B00-1000-2555-0000	\$3,375	\$2,700	\$22,330	\$3,000	\$3,000		\$300	11.11%
PUB HEARINGS & MISC PE								
B00-1000-2560-0000	\$6,665	\$3,000	\$6,730	\$5,000	\$6,000		\$3,000	100.00%
SITE PLAN/SUB-DIV APP'								
B00-1000-2660-0000	\$825	\$6,500	\$0	\$0	\$0		(\$6,500)	N/A
STORM WATER FEE								
B00-1000-2660-0100								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								
MISC REVENUE (CASINO)	\$52	\$35,000	\$14,103	\$0	\$25	\$0	(\$34,975)	-99.93%
B00-1000-2770-0000								
MORTGAGE TAX	\$234,463	\$180,000	\$114,299	\$220,000	\$221,000		\$41,000	22.78%
B00-1000-3005-0000								
TRANSFER FROM OTHER H-49			\$0	\$0	\$26,400		\$26,400	#DIV/0!
b00-1000-5031-4403								
TRANSFER FROM OTH FUND H97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-5031-0000								
Total REVENUE	\$2,759,598	\$3,013,195	\$1,815,643	\$2,862,602	\$3,074,507	\$0	\$61,312	2.03%
PRIOR YEARS EXPENSE	\$0	\$0	\$48,731	\$0	\$0	\$0	\$0	#DIV/0!
B00-0000-0523-0000								
ADMINISTRATIVE ALLOCATION	\$16,632	\$25,476	\$10,385	\$25,476	\$24,203		(\$1,273)	-5.00%
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$16,632	\$25,476	\$59,116	\$25,476	\$24,203	\$0	(\$1,273)	-5.00%
ENGINEERING FIRM	\$65,744	\$65,000	\$37,385	\$65,000	\$65,000		\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$0	\$3,000	\$4,837	\$5,000	\$5,000		\$2,000	66.67%
B00-1440-0440-0100								
Total ENGINEERING	\$65,744	\$68,000	\$42,222	\$70,000	\$70,000	\$0	\$2,000	2.94%
DATA PROCESSING	\$22,949	\$30,000	\$18,662	\$30,000	\$30,000		\$0	0.00%
B00-1680-0400-0000								
Total CENTRAL DATA PROC	\$22,949	\$30,000	\$18,662	\$30,000	\$30,000	\$0	\$0	0.00%
VEHICLE INSURANCE	\$35,589	\$37,369	\$35,826	\$40,358	\$40,358		\$2,989	8.00%
B00-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$2,000	\$0	\$0	\$0		(\$2,000)	-100.00%
B00-1910-0401-0000								
Total INSURANCE	\$35,589	\$39,369	\$35,826	\$40,358	\$40,358	\$0	\$989	2.51%
CONTINGENT ACCOUNT	\$0	\$15,000	\$0	\$25,000	\$25,000		\$10,000	66.67%
B00-1990-0400-0000								
TOWN INFRASTRUCTURE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1990-0401-0000								
TOWN EQUIPMENT	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1990-0401-0200								
Total CONTINGENCY	\$0	\$15,000	\$0	\$25,000	\$25,000	\$0	\$10,000	66.67%
POLICE PERSONAL SVC	\$773,372	\$841,200	\$620,488	\$903,391	\$847,000		\$5,800	0.69%
B00-3120-0100-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
POLICE PERSONAL SVC-SRO	\$0	\$0	\$1,086	\$28,100	\$28,100		\$28,100	N/A
B00-3120-0100-0025								
OUT OF DEPT / PERS SVC	\$0	\$0	\$277	\$0	\$0		\$0	N/A
B00-3120-0100-0100								
POLICE EQUIPMENT	\$32,965	\$50,070	\$50,087	\$37,900	\$37,900		(\$12,170)	-24.31%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$121,966	\$123,500	\$71,266	\$127,500	\$127,500		\$4,000	3.24%
B00-3120-0400-0000								
Total POLICE	\$928,303	\$1,014,770	\$743,204	\$1,096,891	\$1,040,500	\$0	\$25,730	2.54%
FIRE INSPECTION PERS S	\$51,887	\$66,827	\$48,441	\$66,827	\$67,434		\$607	0.91%
B00-3410-0100-0000								
FIRE INSPECTION EQUIP	\$489	\$1,000	\$0	\$1,000	\$1,000		\$0	N/A
B00-3410-0200-0000								
FIRE INSPECTION CONTRA	\$11,283	\$10,000	\$2,570	\$11,000	\$11,000		\$1,000	10.00%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$63,659	\$77,827	\$51,011	\$78,827	\$79,434	\$0	\$1,607	2.06%
SAFETY PERSONAL SVC	\$149,876	\$149,932	\$109,346	\$149,932	\$149,932		\$0	0.00%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPM	\$2,495	\$3,695	\$1,315	\$3,000	\$3,000		(\$695)	-18.81%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$14,420	\$18,000	\$9,321	\$16,500	\$16,500		(\$1,500)	-8.33%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$29	\$0	\$0		\$0	#DIV/0!
B00-3620-0400-2660								
DELINQUENT LAWN MAINTA	\$3,880	\$6,000	\$5,427	\$6,000	\$6,000		\$0	0.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$170,671	\$177,627	\$125,438	\$175,432	\$175,432	\$0	(\$2,195)	-1.24%
CLERKS (2) PERSONAL SV	\$19,610	\$13,776	\$14,262	\$13,080	\$13,183		(\$593)	-4.30%
B00-4020-0100-0000								
REGISTRAR EQUIPMENT	\$33	\$1,400	\$21	\$800	\$800		(\$600)	-42.86%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$2,317	\$2,730	\$1,404	\$4,058	\$4,058		\$1,328	48.64%
B00-4020-0400-0000								
Total REGISTRAR VITAL STAT	\$21,960	\$17,906	\$15,687	\$17,938	\$18,041	\$0	\$135	0.75%
STREET LIGHTING	\$103,426	\$100,000	\$57,422	\$120,000	\$110,000		\$10,000	10.00%
B00-5182-0400-0000								
Total STREET LIGHTING	\$103,426	\$100,000	\$57,422	\$120,000	\$110,000	\$0	\$10,000	10.00%
PARKS PERSONAL SERVICE	\$177,767	\$186,835	\$149,534	\$203,391	\$199,165		\$12,330	6.60%
B00-7110-0100-0000								

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

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
GRANT WRITING SERVICES	\$11,808	\$12,000	\$8,100	\$12,000	\$12,000	\$0	\$0	0.00%
B00-8095-0400-0000								
Total GRANT WRITING	\$11,808	\$12,000	\$8,100	\$12,000	\$12,000	\$0	\$0	0.00%
LOWER N. RIVER REGION CHAMBER	\$55,000	\$50,000	\$50,000	\$50,000	\$44,550		(\$5,450)	N/A
B00-8989-0432-0000								
LEWISTON COUNCIL OF THE ARTS	\$65,000	\$65,000	\$48,750	\$65,000	\$58,500		(\$6,500)	N/A
B00-8989-0436-0000								
Total SPECIAL SERVICES	\$120,000	\$115,000	\$98,750	\$115,000	\$103,050	\$0	(\$11,950)	N/A
STATE RETIREMENT	\$49,799	\$50,371	\$0	\$60,000	\$48,118		(\$2,253)	-4.47%
B00-9010-0800-0000								
Total STATE RETIREMENT	\$49,799	\$50,371	\$0	\$60,000	\$48,118	\$0	(\$2,253)	-4.47%
POLICE RETIREMENT	\$215,882	\$189,097	\$0	\$189,097	\$180,452		(\$8,645)	-4.57%
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$215,882	\$189,097	\$0	\$189,097	\$180,452	\$0	(\$8,645)	-4.57%
MEDICARE	\$5,839	\$5,349	\$5,527	\$5,349	\$6,253		\$904	16.90%
B00-9020-0800-0000								
MEDICARE - POLICE	\$11,610	\$12,198	\$7,861	\$12,198	\$12,689		\$491	N/A
B00-9020-0800-0100								
Total MEDICARE	\$17,449	\$17,547	\$13,388	\$17,547	\$18,942	\$0	\$1,395	7.95%
SOCIAL SECURITY	\$24,966	\$22,871	\$23,445	\$22,871	\$26,736		\$3,865	16.90%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$49,643	\$52,155	\$33,611	\$52,155	\$54,256		\$2,101	N/A
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$74,609	\$75,026	\$57,056	\$75,026	\$80,992	\$0	\$5,966	7.95%
WORKERS COMPENSATION	\$848	\$400	\$142	\$500	\$600		\$200	50.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$30,798	\$1,100	\$1,029	\$5,000	\$33,900		\$32,800	N/A
B00-9040-0800-0100								
Total WORKERS COMP	\$31,646	\$1,500	\$1,171	\$5,500	\$34,500	\$0	\$33,000	2200.00%
UNEMPLOYMENT INSURANCE	\$4,878	\$7,000	\$0	\$8,000	\$8,000		\$1,000	14.29%
B00-9050-0800-0000								
Total UNEMP INSURANCE	\$4,878	\$7,000	\$0	\$8,000	\$8,000	\$0	\$1,000	14.29%
DISABILITY INSURANCE	\$724	\$1,200	\$0	\$1,500	\$2,000		\$800	66.67%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$724	\$1,200	\$0	\$1,500	\$2,000	\$0	\$800	66.67%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
HOSPITAL & MEDICAL INS	\$73,687	\$45,395	\$56,889	\$49,254	\$54,583		\$9,188	20.24%
B00-9060-0800-0000								
FLEX-PLAN	\$2,466	\$20,100	\$28	\$20,100	\$12,500		(\$7,600)	-37.81%
B00-9060-0800-0100								
FLEX-PLAN Police		\$49,200		\$49,200	\$55,400		\$6,200	12.60%
B00-9060-0800-0150								
HOSPITAL & MEDICAL INS - POLICE	\$120,736	\$134,965	\$69,452	\$141,713	\$156,628		\$21,663	N/A
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$196,889	\$249,660	\$126,369	\$260,267	\$279,111	\$0	\$29,451	11.80%
Total Expenditures	\$2,812,955	\$2,978,195	\$2,066,408	\$3,180,207	\$3,072,565	\$0	\$94,370	3.17%
Over (Under) Expenditures	(\$53,357)	\$35,000	(\$250,765)	(\$317,605)	\$1,942	\$0	(\$33,058)	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BAL	\$0	\$0					\$0	#DIV/0!
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$	\$0	\$0		\$500,000		\$500,000	#DIV/0!
DB0-1000-1001-0000								
SALES TAX	\$1,862,450	\$1,881,000	\$1,161,402	\$1,782,000	\$1,584,000		(\$297,000)	-15.79%
DB0-1000-1120-0000								
ENERGY CREDIT M&T UTILITIES	\$169,751	\$38,500	\$0	\$29,923	\$30,329		(\$8,171)	
DB0-1000-1189-0000								
TRANSPORTATION SVC-S&I	\$314,998	\$245,000	\$132,840	\$245,000	\$245,000		\$0	0.00%
DB0-1000-2300-0000								
SALE OF PIPE	\$2,170	\$2,500	\$26,117	\$25,000	\$25,000		\$22,500	900.00%
DB0-1000-2650-0000								
MISC REVENUES	\$0	\$500	\$7,075	\$4,000	\$4,000		\$3,500	700.00%
DB0-1000-2770-0000								
MULCH DELIVERY	\$4,775	\$4,500	\$3,250	\$0	\$0		(\$4,500)	-100.00%
DB0-1000-2770-0100								
SALE OF EQUIPMENT	\$458	\$0		\$0	\$0		\$0	N/A
DB0-1000-2770-0200								
STATE AID CHIPS	\$158,968	\$109,000		\$150,000	\$150,000		\$41,000	37.61%
DB0-1000-3501-0000								
TRANSFER FROM OTHER H97	\$462,000	\$548,780		\$550,000	\$550,000		\$1,220	0.22%
DB0-1000-5031-0000								
Total REVENUE	\$2,975,570	\$2,829,780	\$1,330,684	\$2,785,923	\$3,088,329	\$0	\$258,549	9.14%
PRIOR YEAR EXPENSE								
DB0-0523-0000			\$0	\$0	\$0			
ADMINISTRATIVE ALLOCATION	\$16,631	\$25,476	\$10,385	\$25,476	\$24,203		(\$1,273)	N/A
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$16,631	\$25,476	\$54,914	\$25,476	\$24,203	\$0	(\$1,273)	-5.00%
INSURANCE								
DB0-1910-0400-0000	\$52,787	\$55,426	\$53,138	\$59,860	\$59,860		\$4,434	8.00%
INSURANCE DEDUCTIBLE	\$0	\$0		\$0	\$0		\$0	#DIV/0!
DB0-1910-0401-0000								
Total INSURANCE	\$52,787	\$55,426	\$53,138	\$59,860	\$59,860	\$0	\$4,434	8.00%
GEN REPAIRS PERSONAL S								
DB0-5110-0100-0000	\$665,376	\$800,000	\$541,191	\$785,000	\$770,000		(\$30,000)	-3.75%
OUT OF DEPT / PERS SVC	\$1,045	\$0	\$162	\$0	\$0		\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$71,600	\$15,000	\$7,515	\$15,000	\$15,000		\$0	0.00%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$175,979	\$218,000	\$163,859	\$273,040	\$273,040		\$55,040	25.25%
DB0-5110-0400-0000								
GEN REPAIRS SAFETY AND TRAINING	\$0	\$0	\$0	\$5,000	\$5,000		\$5,000	#DIV/0!
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$914,000	\$1,033,000	\$712,727	\$1,078,040	\$1,063,040	\$0	\$30,040	2.91%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
PERMANENT IMPROV CONTR DB0-5112-0400-0000	\$182,150	\$310,000	\$208,402	\$250,000	\$250,000		(\$60,000)	-19.35%
Total PERMANENT IMPROVEMENTS	\$182,150	\$310,000	\$208,402	\$250,000	\$250,000	\$0	(\$60,000)	-19.35%
MACHINERY PERSONAL SVC DB0-5130-0100-0000	\$63,652	\$66,000	\$42,967	\$66,000	\$66,000		\$0	0.00%
MACHINERY EQUIPMENT DB0-5130-0200-0000	\$81,894	\$40,000	\$43	\$200,000	\$200,000		\$160,000	400.00%
MACHINERY CONTRACTUAL DB0-5130-0400-0000	\$110,208	\$112,000	\$91,002	\$112,000	\$112,000		\$0	0.00%
Total MACHINERY	\$255,754	\$218,000	\$134,012	\$378,000	\$378,000	\$0	\$160,000	73.39%
SNOW REMOVAL PERS SVC DB0-5142-0100-0000	\$199,606	\$170,000	\$145,972	\$185,000	\$200,000		\$30,000	17.65%
OUT OF DEPT / PERS SVC DB0-5142-0100-0100	\$1,325	\$0	\$971	\$0	\$0		\$0	N/A
SNOW REMOVAL CONTRACT DB0-5142-0400-0000	\$156,697	\$160,000	\$128,464	\$185,000	\$185,000		\$25,000	15.63%
Total SNOW REMOVAL	\$357,628	\$330,000	\$275,407	\$370,000	\$385,000	\$0	\$55,000	16.67%
STATE RETIREMENT DB0-9010-0800-0000	\$155,069	\$156,709	(\$1,411)	\$150,973	\$149,701		(\$7,008)	-4.47%
Total STATE RETIREMENT	\$155,069	\$156,709	(\$1,411)	\$150,973	\$149,701	\$0	(\$7,008)	-4.47%
MEDICARE DB0-9020-0800-0000	\$14,416	\$15,240	\$10,435	\$15,240	\$15,240		\$0	0.00%
Total MEDICARE	\$14,416	\$15,240	\$10,435	\$15,240	\$15,240	\$0	\$0	0.00%
SOCIAL SECURITY DB0-9030-0800-0000	\$61,640	\$65,162	\$44,619	\$65,162	\$65,162		\$0	0.00%
Total SOCIAL SECURITY	\$61,640	\$65,162	\$44,619	\$65,162	\$65,162	\$0	\$0	0.00%
WORKERS COMPENSATION DB0-9040-0800-0000	\$92,897	\$5,600	\$5,562	\$10,000	\$12,800		\$7,200	128.57%
Total WORKERS COMP	\$92,897	\$5,600	\$5,562	\$10,000	\$12,800	\$0	\$7,200	128.57%
UNEMPLOYMENT INSURANCE DB0-9050-0800-0000	\$5,196	\$4,500	\$9,530	\$6,000	\$18,000		\$13,500	N/A
Total UNEMP INSURANCE	\$5,196	\$4,500	\$9,530	\$6,000	\$18,000	\$0	\$13,500	300.00%
HOSPITAL & MEDICAL INS DB0-9060-0800-0000	\$335,321	\$327,760	\$251,290	\$347,426	\$345,530		\$17,770	5.42%
FLEX-PLAN DB0-9060-0800-0100	\$3,901	\$26,550	\$52	\$26,550	\$26,550		\$0	0.00%
Total MEDICAL INSURANCE	\$339,222	\$354,310	\$251,342	\$373,976	\$372,080	\$0	\$17,770	5.02%
SERIAL BOND - PRINCIPA DB0-9710-0600-0000	\$44,700	\$221,000	\$46,000	\$220,900	\$220,900		(\$100)	-0.05%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA	\$11,200	\$11,500	\$11,500	\$11,500	\$11,500		\$0	0.00%
DB0-9710-0600-0100								
SERIAL BOND - INTEREST	\$25,730	\$21,025	\$19,323	\$18,406	\$18,406		(\$2,619)	-12.46%
DB0-9710-0700-0000								
SERIAL BOND - INTEREST	\$5,296	\$2,832	\$1,848	\$2,165	\$2,165		(\$667)	-23.55%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$86,926	\$256,357	\$78,671	\$252,971	\$252,971	\$0	(\$3,386)	-1.32%
TRANSFER TO CAP PROJ FUND	\$150,000	\$0	\$175,000				\$0	N/A
DB0-9950-0900-0000								
Total TRAN TO CAP PROJ	\$150,000	\$0	\$175,000	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,684,316	\$2,829,780	\$2,012,348	\$3,035,698	\$3,046,057	\$0	\$216,277	7.64%
Over (Under) Expenditures	\$291,254	\$0	(\$681,664)	(\$249,775)	\$42,272	\$0	\$42,272	N/A

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

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

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
PHYSICALS & HEPATITIS SF0-9060-0800-0000	\$ 25,363	\$25,000	\$19,656	\$26,000	\$26,000		\$1,000	4.00%
Total MEDICAL INSURANCE	\$25,363	\$25,000	\$19,656	\$26,000	\$26,000	\$0	\$ 1,000	4.00%
SERVICE AWARDS, OTHER SF0-9089-0800-0000	\$ 73,966	\$75,000	\$73,707	\$80,000	\$80,000		\$5,000	6.67%
Total OTHER EMPLOYEE BENEFIT	\$ 73,966	\$75,000	\$73,707	\$80,000	\$80,000	\$0.00	\$ 5,000	6.67%
Total Expenditures	\$ 1,340,174	\$1,258,080	\$1,257,824	\$1,312,332	\$1,318,800	\$0.00	\$ 60,720	4.83%
Over (Under) Expenditures	\$ 32,361	\$ 73,287	\$ 31,124	\$(14,047)	\$ -	\$ -	\$(73,287)	N/A

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

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$327,040	\$327,110	\$327,110	\$358,850	\$358,850		\$31,740	9.70%
SR0-1000-1001-0000								
INTEREST & EARNINGS	\$0	\$0		\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0000	\$184	\$0	\$153	\$175	\$175	\$0	\$175	N/A
RECYCLE BIN SALES								
SR0-1000-2401-0100								
Total REVENUE	\$327,224	\$327,110	\$327,263	\$359,025	\$359,025	\$0	\$31,915	9.76%
CONTRACTUAL EXPENSES	\$328,362	\$327,110		\$351,245	\$351,245		\$24,135	7.38%
SR0-7140-0400-0000			\$217,420					
SR0-8160-0400-0000	\$328,362	\$327,110	\$217,420	\$351,245	\$351,245	\$0	\$24,135	7.38%
Total CONTRACTUAL EXPENSES	\$328,362	\$327,110	\$217,420	\$351,245	\$351,245	\$0	\$24,135	7.38%
Total Expenditures	\$328,362	\$327,110	\$217,420	\$351,245	\$351,245	\$0	\$24,135	7.38%
Over (Under) Expenditures	(\$1,138)	\$0	\$109,843	\$7,780	\$7,780	\$0	\$0	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
ENERGY CREDIT M&T UTILITIES	\$174,438	\$0		\$100,445	\$100,445		\$100,445	#DIV/0!
SS1-1000-1189-0000								
TRUCKED WASTE	\$32,010	\$20,000	\$22,001	\$27,000	\$27,000		\$7,000	35.00%
SS1-1000-2122-0000								
LEACHATE			\$0	\$50,000	\$50,000		\$50,000	#DIV/0!
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$222,136	\$251,850	\$188,374	\$230,000	\$232,921		(\$18,929)	-7.52%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$255,188	\$251,850	\$50,694	\$100,000	\$101,270		(\$150,580)	-59.79%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN			\$67,924	\$120,000	\$121,524		\$121,524	#DIV/0!
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$56,834	\$44,114	\$44,086	\$44,086	\$44,086		(\$28)	-0.06%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$65,776	\$73,486		\$50,173	\$50,173		(\$23,313)	-31.72%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN				\$23,341	\$23,341		\$23,341	#DIV/0!
SS1-1000-2380-0200								
INTEREST & EARNINGS	\$0	\$0		\$0	\$0		\$0	N/A
SS1-1000-2401-0000								
UNCLASSIFIED REVENUE	\$3,526	\$1,000	\$522	\$3,000	\$3,000		\$2,000	200.00%
SS1-1000-2770-0000								
INFRASTRUCTURE PERMITS	\$16,572	\$10,000	\$16,200	\$10,000	\$13,000		\$3,000	30.00%
SS1-1000-2770-0100								
STORMWATER REVENUE	\$0	\$0		\$0	\$0		\$0	#DIV/0!
SS1-1000-2880-0000								
TRF FROM MSIA OPERATIO	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,158,976		\$20,476	1.80%
SS1-1000-5031-0000								
INTERFUND TRANSFER	\$0	\$0		\$0	\$0		\$0	N/A
SS1-1000-5031-0001								
INTERFUND TRANSFER - W	\$0	\$0		\$0	\$0		\$0	#DIV/0!
SS1-1000-5031-0002								
Total REVENUE	\$1,948,480	\$1,790,800	\$1,172,141	\$1,847,303	\$1,925,736	\$0	\$134,936	7.53%
PRIOR YEAR EXPENSE								
SS1-0000-0523-0000								
INSURANCE	\$19,634	\$20,405	\$19,757	\$22,037	\$22,037		\$1,632	8.00%
SS1-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0		\$0	\$0		\$0	#DIV/0!
SS1-1910-0401-0000								
Total INSURANCE	\$19,634	\$20,405	\$32,878	\$22,037	\$22,037	\$0	\$1,632	8.00%
SEWER ADMIN PERSONAL S								
SS1-8110-0100-0000	\$101,993	\$91,500	\$73,928	\$85,235	\$93,500		\$2,000	2.19%
SEWER ADMINISTRATION E	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUA	\$30,099	\$30,000	\$31,927	\$30,000	\$30,000		\$0	0.00%
SS1-8110-0400-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
ADMINISTRATIVE CHARGES								
SS1-8110-0401-0002	\$5,544	\$12,229	\$4,985	\$11,617	\$11,617		(\$612)	-5.00%
CMOM NFAA	\$84,700	\$0	\$0	\$0	\$0		\$0	N/A
SS1-8110-0402-0000	\$222,336	\$134,229	\$110,840	\$127,352	\$135,617	\$0	\$1,388	1.03%
Total SEWER ADMINISTRATION								
TREATMENT & DISPOSAL P	\$642,115	\$633,406	\$451,256	\$655,283	\$752,488		\$119,082	18.80%
SS1-8130-0100-0000	\$150	\$5,000	\$8,663	\$62,000	\$62,000		\$57,000	1140.00%
TREATMENT & DISPOSAL E	\$343,801	\$318,950	\$203,449	\$300,000	\$300,000		(\$18,950)	-5.94%
TREATMENT & DISPOSAL C	\$12,067	\$20,000	\$9,457	\$15,000	\$20,000		\$0	N/A
SS1-8130-0400-0000								
_LABRATORY EXP								
SS1-8130-0402-0000	\$998,133	\$977,356	\$672,825	\$1,032,283	\$1,134,488	\$0	\$157,132	16.08%
Total TREATMENT AND DISP								
STATE RETIREMENT	\$116,303	\$117,532		\$117,532	\$112,276		(\$5,256)	-4.47%
SS1-9010-0800-0000								
Total STATE RETIREMENT	\$116,303	\$117,532	\$0	\$117,532	\$112,276	\$0	(\$5,256)	-4.47%
MEDICARE	\$10,629	\$10,450	\$7,486	\$10,990	\$12,267		\$1,817	17.39%
SS1-9020-0800-0000								
Total MEDICARE	\$10,629	\$10,450	\$7,486	\$10,990	\$12,267	\$0	\$1,817	17.39%
SOCIAL SECURITY	\$45,448	\$44,682	\$32,008	\$46,965	\$52,452		\$7,770	17.39%
SS1-9030-0800-0000								
Total SOCIAL SECURITY	\$45,448	\$44,682	\$32,008	\$46,965	\$52,452	\$0	\$7,770	17.39%
WORKER COMPENSATION	\$8,822	\$4,400	\$4,295	\$4,400	\$13,200		\$8,800	200.00%
SS1-9040-0800-0000								
Total WORKERS COMP	\$8,822	\$4,400	\$4,295	\$4,400	\$13,200	\$0	\$8,800	200.00%
UNEMPLOYMENT INSURANCE	\$561	\$1,000	\$0	\$1,000	\$500		(\$500)	N/A
SS1-9050-0800-0000								
Total UNEMP INSURANCE	\$561	\$1,000	\$0	\$1,000	\$500	\$0	(\$500)	N/A
MEDICAL INSURANCE	\$184,185	\$182,321	\$126,469	\$182,321	\$210,278		\$27,957	15.33%
SS1-9060-0800-0000								
FLEX-PLAN	\$5,946	\$28,950	\$0	\$28,950	\$32,500		\$3,550	N/A
SS1-9060-0800-0100								
Total MEDICAL INSURANCE	\$190,131	\$211,271	\$126,469	\$211,271	\$242,778	\$0	\$31,507	14.91%
SERIAL BONDS PRINCIPAL	\$166,951	\$165,000	\$165,000	\$165,000	\$165,000		\$0	0.00%
SS1-9710-0600-0000								
SERIAL BONDS INTEREST	\$108,188	\$104,475	\$104,475	\$104,475	\$100,350		(\$4,125)	-3.95%
SS1-9710-0700-0000								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
Total DEBT SERVICE	\$275,139	\$269,475	\$269,475	\$269,475	\$265,350	\$0	(\$4,125)	-1.53%
TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-9901-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER OUT	\$1,887,136	\$1,790,800	\$1,256,276	\$1,843,305	\$1,990,965	\$0	\$200,165	11.18%
Total Expenditures	\$61,344	\$0	(\$84,135)	\$3,998	(\$65,229)	\$0	(\$65,229)	N/A
Over (Under) Expenditures								

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$0	\$0	\$0				\$0	#DIV/0!
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$218,398	\$218,779	\$218,786	\$229,720	\$244,359		\$25,580	11.69%
SS2-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$35,848	\$20,582	\$0	\$25,389	\$25,389		\$4,807	23.36%
SS2-1000-1189-0000								
NIAGARA COUNTY REIMB		\$20,000	\$0	\$0	\$0		(\$20,000)	-100.00%
SS2-1000-1195-0000								
SEWER CHARGES	\$1,106,257	\$1,300,200	\$632,563	\$1,300,200	\$1,316,713		\$16,513	1.27%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$80,499	\$84,965	\$93,429	\$84,965	\$80,536		(\$4,429)	-5.21%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$21,900	\$10,000	\$18,700	\$10,000	\$15,000		\$5,000	50.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$15,075	\$10,000	\$12,470	\$10,000	\$11,500		\$1,500	15.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$0	\$0		\$0	\$0		\$0	#DIV/0!
SS2-1000-2401-0000								
PERMITS, OTHER	\$0	\$0		\$0	\$0		\$0	#DIV/0!
SS2-1000-2590-0000								
STORMWATER REVENUE	\$0	\$0		\$0	\$0		\$0	#DIV/0!
SS2-1000-2880-0000								
TRANSFER FROM OTHER FU	\$0	\$0		\$0	\$0		\$0	N/A
SS2-1000-5031-0000								
Total REVENUE	\$1,477,977	\$1,664,526	\$975,948	\$1,660,274	\$1,693,497	\$0	\$28,971	1.74%
PRIOR YEAR EXPENSE								
SS2-0000-0523-0000		\$0	\$10,000	\$0	\$0		\$0	
INSURANCE	\$10,786	\$11,254	\$10,819	\$12,154	\$12,154		\$900	8.00%
SS2-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS2-1910-0401-0000								
Total INSURANCE	\$10,786	\$11,254	\$20,819	\$12,154	\$12,154	\$0	\$900	8.00%
MASTER SWR PERSONAL SE								
SS2-8110-0100-0000	\$38,093	\$35,000	\$25,541	\$39,100	\$46,900		\$11,900	34.00%
ADMINISTRATIVE ALLOCATION	\$5,544	\$10,955	\$4,465	\$10,407	\$10,408		(\$547)	N/A
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$559	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$620	\$5,000	\$6,491	\$2,700	\$5,000		\$0	0.00%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$0	\$50,000		\$50,000	\$50,000		\$0	0.00%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
SS2-8110-0401-0000	\$44,816	\$101,455	\$36,497	\$102,707	\$112,808	\$0	\$11,353	11.19%
Total SEWER ADMINISTRATION								
SANITARY PERSONAL SERV	\$155,602	\$175,620	\$94,459	\$180,900	\$150,000		(\$25,620)	-14.59%
SS2-8120-0100-0000								
SANITARY SEWERS EQUIP	\$0	\$10,000	\$2,627	\$3,000	\$30,000		\$20,000	200.00%
SS2-8120-0200-0000								
SANITARY CONTRACTUAL	\$62,864	\$100,000	\$54,312	\$100,000	\$100,000		\$0	0.00%
SS2-8120-0400-0000								
Total SANITARY	\$218,466	\$285,620	\$151,398	\$283,900	\$280,000	\$0	(\$5,620)	-1.97%
STATE RETIREMENT	\$27,690	\$27,984	\$0	\$27,984	\$26,732		(\$1,252)	-4.47%
SS2-9010-0800-0000								
Total STATE RETIREMENT	\$27,690	\$27,984	\$0	\$27,984	\$26,732	\$0	(\$1,252)	-4.47%
MEDICARE	\$2,779	\$3,054	\$1,721	\$2,700	\$2,856		(\$198)	-6.48%
SS2-9020-0800-0000								
Total MEDICARE	\$2,779	\$3,054	\$1,721	\$2,700	\$2,856	\$0	(\$198)	-6.48%
SOCIAL SECURITY	\$11,883	\$13,058	\$7,358	\$12,000	\$12,208		(\$850)	-6.51%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	\$11,883	\$13,058	\$7,358	\$12,000	\$12,208	\$0	(\$850)	-6.51%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
SS2-9040-0800-0000								
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$500	\$0	\$500	\$500		\$0	N/A
SS2-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$500	\$0	\$500	\$500	\$0	\$0	N/A
MEDICAL INSURANCE	\$60,943	\$51,865	\$35,816	\$56,274	\$56,336		\$4,471	8.62%
SS2-9060-0800-0000								
FLEX-PLAN		\$800	\$0	\$800	\$800		\$0	0.00%
SS2-9060-0800-0100								
Total MEDICAL INSURANCE	\$60,943	\$52,665	\$35,816	\$57,074	\$57,136	\$0	\$4,471	8.49%
SERIAL BONDS PRINCIPAL	\$25,844	\$27,216	\$27,216	\$27,216	\$27,216		\$0	0.00%
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$5,031	\$3,120	\$1,696	\$3,120	\$2,584		(\$536)	-17.18%
SS2-9710-0700-0000								
Total DEBT SERVICE	\$30,875	\$30,336	\$28,912	\$30,336	\$29,800	\$0	(\$536)	-1.77%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
TRANSFER TO WPCC O&M C	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,158,976		\$20,476	1.80%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,122,000	\$1,138,500	\$759,000	\$1,089,258	\$1,158,976	\$0	\$20,476	1.80%
TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS2-9950-0900-0000								
Total TRANSFER CAPITAL PRO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Expenditures	\$1,530,238	\$1,664,526	\$1,041,521	\$1,618,713	\$1,693,270	\$0	\$28,744	1.73%
Over (Under) Expenditures	(\$52,261)	\$0	(\$65,573)	\$41,561	\$227	\$0	\$227	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
APPROPRIATED FUND BALA	\$ -	\$ 0					\$ 0	#DIV/0!
SS3-1000-0599-0000								
REAL PROPERTY TAXES	\$ 191,847	\$ 191,999	\$ 191,999	\$ 191,999	\$ 246,303		\$ 54,304	28.28%
SS3-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$ 2,353	\$ 2,172	\$ 0	\$ 2,594	\$ 2,594		\$ 422	N/A
SS3-1000-1189-0000								
NIAGARA COUNTY REIMB				\$ 0	\$ 20,000		\$ 20,000	#DIV/0!
SS3-1000-1195-0000								
SEWER RENTS	\$ 62,222	\$ 60,000	\$ 33,520	\$ 60,000	\$ 60,000		\$ 0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$ 8,036	\$ 8,502	\$ 0	\$ 8,502	\$ 8,818		\$ 316	3.72%
SS3-1000-2121-0000								
SEWER HOOK UP	\$ 1,000	\$ 5,000	\$ 1,600	\$ 5,000	\$ 5,000		\$ 0	0.00%
SS3-1000-2122-0000								
INSPECTION FEES	\$ -	\$ 2,500	\$ 0	\$ 2,500	\$ 0		(\$ 2,500)	-100.00%
SS3-1000-2123-0000								
PERMITS, OTHER	\$ -	\$ 2,500	\$ 0	\$ 2,500	\$ 0		(\$ 2,500)	N/A
SS3-1000-2590-0000								
UNCLASSIFIED REVENUE	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	#DIV/0!
SS3-1000-2770-0000								
INTERFUND TRANSFER H-97	\$ 50,000	\$ 32,037	\$ 0	\$ 32,037	\$ 0		(\$ 32,037)	-100.00%
SS3-1000-5031-0000								
Total REVENUE	\$ 335,458	\$ 304,710	\$ 227,119	\$ 305,132	\$ 342,715	\$ -	\$ 38,005	12.47%
PRIOR YEAR EXPENSE								
SS3-0000-0523-0000							\$ 0	
INSURANCE	\$ 1,446	\$ 1,511	\$ 1,390	\$ 1,632	\$ 1,632		\$ 121	8.01%
SS3-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$ -	\$ 0					\$ 0	N/A
SS3-1910-0401-0000								
Total INSURANCE	\$ 1,446	\$ 1,511	\$ 11,390	\$ 1,632	\$ 1,632	\$ -	\$ 121	8.01%
SOUTH SWR ADMIN PERSN								
SS3-8110-0100-0000	\$ 6,710	\$ 6,000	\$ 4,494	\$ 6,300	\$ 6,500		\$ 500	8.33%
ADMINISTRATIVE ALLOCATION	\$ 5,544	\$ 2,293	\$ 935	\$ 2,300	\$ 2,179		(\$ 114)	N/A
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIP	\$ -	\$ 500	\$ 0	\$ 500	\$ 500		\$ 0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRA	\$ 133	\$ 500	\$ 356	\$ 500	\$ 500		\$ 0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$ 12,387	\$ 9,293	\$ 5,785	\$ 9,600	\$ 9,679	\$ -	\$ 386	4.15%
SOUTH SWR SANIT PERSON								
SS3-8120-0100-0000	\$ 38,823	\$ 44,361	\$ 23,790	\$ 38,000	\$ 38,000		(\$ 6,361)	-14.34%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
GOUTH SWR SAINT EQUIP	\$ -	\$10,000	\$0	\$10,000	\$10,000	\$0	\$0	0.00%
SS3-8120-0200-0000								
GOUTH SWR SANIT CONTRA	\$ 7,187	\$10,000	\$6,835	\$11,300	\$11,300	\$1,300	\$1,300	13.00%
SS3-8120-0400-0000								
Total SANITARY	\$ 46,010	\$ 64,361	\$ 30,625	\$ 59,300	\$ 59,300	\$ (5,061)	\$ (5,061)	-7.86%
STATE RETIREMENT	\$ 5,538	\$5,597	\$0	\$5,597	\$5,346	(\$251)	(\$251)	-4.48%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$ 5,538	\$ 5,597	\$ -	\$ 5,597	\$ 5,346	\$ (251)	\$ (251)	-4.48%
MEDICARE	\$ 653	\$730	\$406	\$600	\$646	(\$84)	(\$84)	-11.51%
SS3-9020-0800-0000								
Total MEDICARE	\$ 653	\$ 730	\$ 406	\$ 600	\$ 646	\$ (84)	\$ (84)	-11.51%
SOCIAL SECURITY	\$ 2,792	\$3,122	\$1,734	\$2,400	\$2,759	(\$363)	(\$363)	-11.63%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$ 2,792	\$ 3,122	\$ 1,734	\$ 2,400	\$ 2,759	\$ (363)	\$ (363)	-11.63%
WORKER COMPENSATION	\$ 35,821	\$7,100	\$7,222	\$7,100	\$27,400	\$20,300	\$20,300	285.92%
SS3-9040-0800-0000								
Total WORKERS COMP	\$ 35,821	\$ 7,100	\$ 7,222	\$ 7,100	\$ 27,400	\$ 20,300	\$ 20,300	285.92%
UNEMPLOYMENT INSURANCE	\$ -	\$500	\$0	\$500	\$500	\$0	\$0	N/A
SS3-9050-0800-0000								
Total UNEMP INSURANCE	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	\$ -	N/A
MEDICAL INSURANCE	\$ 18,921	\$18,046	\$12,923	\$20,630	\$19,549	\$1,503	\$1,503	8.33%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$ 18,921	\$ 18,046	\$ 12,923	\$ 20,630	\$ 19,549	\$ 1,503	\$ 1,503	8.33%
SERIAL BONDS PRINCIPAL	\$ 163,161	\$164,604	\$164,604	\$164,604	\$169,604	\$5,000	\$5,000	3.04%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$ 36,054	\$28,822	\$24,651	\$28,822	\$25,227	(\$3,595)	(\$3,595)	-12.47%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$ 20,000				\$20,000	\$20,000	\$20,000	#DIV/0!
SS3-9710-0700-1000								
Total DEBT SERVICE	\$ 219,215	\$ 193,426	\$ 189,255	\$ 193,426	\$ 214,831	\$ 21,405	\$ 21,405	11.07%
BANK/AGENT CHGS	\$ 1,200	\$1,024	\$1,036	\$1,027	\$1,027	\$3	\$3	0.29%
SS3-9903-0000-0000								
Total BANK CHARGES	\$ 1,200	\$ 1,024	\$ 1,036	\$ 1,027	\$ 1,027	\$ 3	\$ 3	0.29%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
Total Expenditures	\$ 343,983	\$ 304,710	\$ 260,376	\$ 301,812	\$ 342,669	\$ -	\$ 37,959	12.46%
Over (Under) Expenditures	\$ (8,525)	\$ -	\$ (33,257)	\$ 3,320	\$ 46	\$ -	\$ 46	N/A

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$479,300	\$482,402	\$482,402	\$600,000	\$580,000		\$97,598	20.23%
W1-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$36,515	\$10,931	\$0	\$14,860	\$14,860		\$3,929	35.94%
W1-1000-1189-0000								
ENTERED WATER SALES	\$1,144,102	\$1,317,000	\$655,754	\$1,448,000	\$1,448,700		\$131,700	10.00%
W1-1000-2140-0000								
DELINQUENT WATER SALES	\$47,969	\$93,387	\$93,334	\$93,387	\$94,455		\$1,068	1.14%
W1-1000-2141-0000								
SALE OF METERS/CK VALV	\$23,161	\$15,000	\$19,000	\$17,000	\$20,000		\$5,000	33.33%
W1-1000-2145-0000								
HYDRANT WATER SALES	\$1,972	\$2,000	\$5,828	\$5,000	\$3,000		\$1,000	50.00%
W1-1000-2146-0000								
WATER SVC FOR OTHER GO	\$11,731	\$2,000	\$0	\$5,000	\$6,000		\$4,000	200.00%
W1-1000-2378-0000								
ISCELLANEOUS REV	\$1,362	\$1,000	(\$1,091)	\$1,000	\$1,000		\$0	0.00%
W1-1000-2770-0000								
RANSFER FROM OTHER FU	\$46,804	\$0	\$0	\$0	\$0		\$0	#DIV/0!
W1-1000-5031-0000								
REMIUM ON BONDS	\$220,341	\$0	\$0	\$0	\$0		\$0	#DIV/0!
W1-9710-2710-0000								
OND PROCEEDS	\$6,080,000	\$0	\$0	\$0	\$0		\$0	#DIV/0!
W1-9710-5710-0000								
Total REVENUE	\$8,093,257	\$1,923,720	\$1,255,227	\$2,184,247	\$2,168,015	\$0	\$244,295	12.70%
INSURANCE	\$19,484	\$20,458	\$19,614	\$22,095	\$22,095		\$1,637	8.00%
W1-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
W1-1910-0401-0000								
Total INSURANCE	\$19,484	\$20,458	\$19,614	\$22,095	\$22,095	\$0	\$1,637	8.00%
WATER ADMIN PERS SVC	\$34,106	\$29,745	\$32,046		\$29,745		\$0	0.00%
W1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$16,631	\$25,746	\$10,385	\$25,746	\$24,203		(\$1,543)	N/A
W1-8310-0100-0002								
WATER ADMIN EQUIPMENT	\$170	\$500	\$0	\$500	\$500		\$0	0.00%
W1-8310-0200-0000								
WATER ADMIN CONTRACTUA	\$13,018	\$22,560	\$13,712	\$24,000	\$20,000		(\$2,560)	-11.35%
W1-8310-0400-0000								
Total ADMINISTRATIVE	\$63,925	\$78,551	\$56,143	\$50,246	\$74,448	\$0	(\$4,103)	-5.22%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
SOURCE OF SUPPLY CONTR								
SW1-8320-0400-0000	\$544,573	\$550,000	\$264,837	\$586,000	\$605,000		\$55,000	10.00%
SUPPLY OUT OF DISTRICT								
SW1-8320-0400-0100	\$2,557	\$3,000	\$0	\$3,200	\$3,300		\$300	10.00%
Total SUPPLY	\$547,130	\$553,000	\$264,837	\$589,200	\$608,300	\$0	\$55,300	10.00%
PURIFICATION								
SW1-8330-0000-0000	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
Total PURIFICATION	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
TRANSMISS & DIST PERSO								
SW1-8340-0100-0000	\$343,875	\$359,403	\$233,161	\$356,849	\$340,000		(\$19,403)	-5.40%
OUT OF DEPT / PERS SVC								
SW1-8340-0100-0100	\$2,605	\$0	\$2,291	\$0	\$0		\$0	N/A
TRANSMIS & DIST EQUIPMENT								
SW1-8340-0200-0000				\$178,858	\$135,000		\$135,000	#DIV/0!
TRANSMIS & DIST CONTRA								
SW1-8340-0400-0000	\$104,271	\$90,000	\$70,006	\$105,036	\$105,000		\$15,000	16.67%
Total TRANSMISS AND DISP	\$450,751	\$449,403	\$305,458	\$640,743	\$580,000	\$0	\$130,597	29.06%
STATE RETIREMENT								
SW1-9010-0800-0000	\$55,381	\$55,968	\$0	\$58,767	\$53,465		(\$2,503)	-4.47%
Total STATE RETIREMENT	\$55,381	\$55,968	\$0	\$58,767	\$53,465	\$0	(\$2,503)	-4.47%
MEDICARE								
SW1-9020-0800-0000	\$5,450	\$5,643	\$3,837	\$5,925	\$5,361		(\$282)	-5.00%
Total MEDICARE	\$5,450	\$5,643	\$3,837	\$5,925	\$5,361	\$0	(\$282)	-5.00%
SOCIAL SECURITY								
SW1-9030-0800-0000	\$23,306	\$24,127	\$16,407	\$25,334	\$22,925		(\$1,202)	-4.98%
Total SOCIAL SECURITY	\$23,306	\$24,127	\$16,407	\$25,334	\$22,925	\$0	(\$1,202)	-4.98%
WORKER COMPENSATION								
SW1-9040-0800-0000	\$16,200	\$100	\$0	\$15,000	\$100		\$0	0.00%
Total WORKERS COMP	\$16,200	\$100	\$0	\$15,000	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE								
SW1-9060-0800-0000	\$6,061	\$9,000	\$0	\$9,000	\$7,000		(\$2,000)	-22.22%
Total UNEMP INSURANCE	\$6,061	\$9,000	\$0	\$9,000	\$7,000	\$0	(\$2,000)	-22.22%
MEDICAL INSURANCE								
SW1-9060-0800-0000	\$129,296	\$132,893	\$116,778	\$140,867	\$141,189		\$8,296	6.24%

Account Description / Account Number	2015 Actual	2016 Budget	2016 Actual as of 9/30/16	2017 Department Request	2017 Tentative Budget	2017 Adopted Budget	Change	% Change
FLEX-PLAN	\$1,022	\$11,775	\$16	\$11,775	\$11,775		\$0	0.00%
SW1-9060-0800-0100								
Total MEDICAL INSURANCE	\$130,318	\$144,668	\$116,794	\$152,642	\$152,964	\$0	\$8,296	5.73%
SERIAL BOND - PRINCIPA	\$338,144	\$365,680	\$365,680	\$370,780	\$370,780		\$5,100	1.39%
SW1-9710-0600-0000								
SERIAL BOND - INTEREST	\$231,469	\$216,622	\$136,134	\$199,539	\$199,539		(\$17,083)	-7.89%
SW1-9710-0700-0000								
PROPOSED BAN- INTEREST	\$119,439						\$0	#DIV/0!
SW1-9710-0700-0001								
BOND ISSUANCE COSTS	\$6,180,902						\$0	#DIV/0!
SW1-9710-1420-0000								
PAYMENT TO ESCROW							\$0	#DIV/0!
SW1-9710-9991-4000								
Total DEBT SERVICE	\$6,869,954	\$582,302	\$501,814	\$570,319	\$570,319	\$0	(\$11,983)	-2.06%
Total Expenditures	\$8,187,960	\$1,923,720	\$1,284,904	\$2,139,771	\$2,097,477	\$0	\$173,757	9.03%
Over (Under) Expenditures	(\$94,703)	(\$0)	(\$29,677)	\$44,476	\$70,538	\$0	\$70,538	N/A

Fund Balance addition

**Appendix A
Debt Service
2017**

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

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

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

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2017 APPENDIX C

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

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2017 APPENDIX C

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

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2017 APPENDIX C

FUND/TYPE	MEDICAL	FSA	HRA	DEDUCTIBLE	2017 TOTAL	2016 BUDGET	CHANGE	% CHANGE
SS3 FUND								
Active	\$18,518	\$500	\$400	\$0	\$19,418	\$17,967	\$1,451	7.47%
Retiree	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Retiree Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$82	\$0	\$0	\$0	\$82	\$75	\$7	8.80%
Compliance Fees	\$49	\$0	\$0	\$0	\$49	\$4	\$45	91.90%
SS3 FUND TOTALS:	\$18,649	\$500	\$400	\$0	\$19,549	\$18,046	\$1,503	7.69%

SW1 FUND								
Active	\$99,396	\$0	\$3,975	\$0	\$103,371	\$98,638	\$4,733	4.58%
Retiree	\$39,608	\$0	\$500	\$6,800	\$46,908	\$43,910	\$2,998	6.39%
Retiree Buyout	\$1,000	\$0	\$500	\$0	\$1,500	\$1,500	\$0	0.00%
Active Buyout	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Admin Fees	\$740	\$0	\$0	\$0	\$740	\$600	\$140	18.93%
Compliance Fees	\$444	\$0	\$0	\$0	\$444	\$20	\$424	95.50%
SW1 FUND TOTALS:	\$141,189	\$0	\$4,975	\$6,800	\$152,964	\$144,668	\$8,296	5.42%

TOTALS	\$1,183,866	\$8,400	\$77,325	\$100,300	\$1,369,891	\$1,248,260	\$121,631	8.88%
---------------	--------------------	----------------	-----------------	------------------	--------------------	--------------------	------------------	--------------

TOTALS	2017	2016	Change	% Change
Active	\$985,283	\$885,576	\$99,707	10.12%
Retiree	\$337,788	\$322,298	\$15,490	4.59%
Retiree Buyout	\$17,810	\$17,810	\$0	0.00%
Active Buyout	\$15,850	\$15,200	\$650	4.10%
Admin Fees	\$8,224	\$6,976	\$1,248	15.17%
Compliance Fees	\$4,936	\$400	\$4,536	91.90%
TOTALS	\$1,369,891	\$1,248,260	\$121,631	8.88%

APPENDIX D

2016 Schedule of Salaries
Elected Town Officials

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

SALES TAX REVENUE

APPENDIX E

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
January	241,486	239,337	259,820	240,059	247,833	268,006	274,790	262,285	278,893	302,927	296,984
February	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487	245,398
March	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873	315,271
April	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282	273,471
May	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,196
June	288,737	305,459	280,688	361,989	350,240	374,214	357,967	406,815	386,225	358,595	368,207
Sub-Total	1,466,238	1,424,667	1,514,557	1,566,159	1,577,904	1,636,611	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927
July	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304	297,856	295,209
August	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838	284,131
September	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964	
October	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	290,195	
November	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	294,728	
December	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	319,997	
Total	2,876,614	2,908,245	3,077,088	3,064,044	3,166,611	3,390,353	3,522,817	3,631,660	3,691,629	3,651,863	2,346,267
% Change	#REF!	1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-1.09%	-55.65%
Avg Grow Rate 2005 to 2013											
B Fund	989,065	1,172,000	1,215,000	1,173,485	1,316,882	1,592,782	1,606,500	1,606,500	1,764,000	1,764,000	1,919,000
DB Fund	1,454,225	1,335,000	1,373,035	1,551,420	1,550,970	1,544,983	1,593,500	1,750,000	1,836,000	1,836,000	1,881,000
SD Fund	231,710	248,000	211,965	262,095	232,148						
Total	2,675,000	2,755,000	2,800,000	2,987,000	3,100,000	3,137,765	3,200,000	3,356,500	3,600,000	3,600,000	3,800,000
% Change		2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%	5.56%
over/under budget	201,614	153,245	277,088	77,044	66,611	252,588	322,817	275,160	91,629	51,863	-1,453,733
% Diff	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	1.44%	-38.26%

ESTIMATED RETIREMENT AND COMPARISON

2016 APPENDIX F

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

APPENDIX G

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

**APPENDIX H
2017 FUND TRANSFERS**

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