

Town of Lewiston
Preliminary Budget
2019
SUBMITTED 10/22/2018

**Town of Lewiston
2019 Preliminary Budget
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Town of Lewiston
2019
Adopted Budget
To Be Submitted

**TOWN OF LEWISTON
2018 BUDGET SUMMARY
ADOPTED BUDGET
ADOPTED 11/13/2017**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,741,596	\$2,196,148	\$0	\$545,448
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,173,075	\$3,173,075	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,088,444	\$2,589,444	\$0	\$499,000
SS1	WATER POLLUTION CONTROL CENTER	\$2,181,138	\$2,181,138	\$0	\$0
SUBTOTAL		\$11,184,253	\$10,139,805	\$0	\$1,044,448
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,365,740	\$2,300	\$0	\$1,363,440
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$359,000	\$200	\$0	\$358,800
SS2	LEWISTON MSIA	\$1,796,811	\$1,578,025	\$0	\$218,786
SS3	LEWISTON SOUTH SEWER IA	\$303,946	\$90,600	\$0	\$213,346
SW1	LEWISTON WATER IMPROVEMENT	\$2,261,794	\$1,691,794	\$0	\$570,000
SUBTOTAL		\$6,103,641	\$3,362,919	\$0	\$2,740,722
TOTAL		\$17,287,894	\$13,502,724	\$0	\$3,785,170
ASSESSSED VAL.		VILLAGE	\$152,130,191		
		TOWN O/S VILLAGE	\$703,835,671		
		TOTAL	\$855,965,862		

**TOWN OF LEWISTON
2019 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/22/2018**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,725,535	\$2,109,428	\$0	\$616,107
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,023,849	\$3,004,849	\$19,000	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,080,357	\$2,799,337	\$0	\$281,020
SS1	WATER POLLUTION CONTROL CENTER	\$2,322,055	\$2,322,055	\$0	\$0
SUBTOTAL		\$11,151,796	\$10,235,669	\$19,000	\$897,127
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,448,744	\$2,300	\$0	\$1,446,444
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$359,000	\$200	\$0	\$358,800
SS2	LEWISTON MSIA	\$1,863,511	\$1,569,725	\$75,000	\$218,786
SS3	LEWISTON SOUTH SEWER IA	\$309,583	\$102,237	\$0	\$207,346
SW1	LEWISTON WATER IMPROVEMENT	\$2,771,672	\$1,589,450	\$34,797	\$1,147,425
SUBTOTAL		\$6,768,860	\$3,263,912	\$109,797	\$3,395,151
TOTAL		\$17,920,656	\$13,499,581	\$128,797	\$4,292,278
ASSESSSED VAL.		VILLAGE	\$153,283,459		
		TOWN O/S VILLAGE	\$710,580,417		
		TOTAL	\$863,863,876		

**TOWN OF LEWISTON
2019 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 09/28/2018**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,745,535	\$2,129,428	\$0	\$616,107
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,017,443	\$3,017,443	\$0	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$2,910,357	\$2,633,337	\$0	\$277,020
SS1	WATER POLLUTION CONTROL CENTER	\$2,322,055	\$2,322,055	\$0	\$0
SUBTOTAL		\$10,995,390	\$10,102,263	\$0	\$893,127

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,448,744	\$2,300	\$0	\$1,446,444
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$359,000	\$0	\$0	\$359,000
SS2	LEWISTON MSIA	\$1,863,511	\$1,644,725	\$0	\$218,786
SS3	LEWISTON SOUTH SEWER IA	\$309,583	\$102,237	\$0	\$207,346
SW1	LEWISTON WATER IMPROVEMENT	\$2,771,647	\$2,201,647	\$0	\$570,000
SUBTOTAL		\$6,768,835	\$3,950,909	\$0	\$2,817,926
TOTAL		\$17,764,225	\$14,053,172	\$0	\$3,711,053

ASSESSED VAL.

VILLAGE	\$153,283,459
TOWN O/S VILLAGE	\$710,580,417
TOTAL	\$863,863,876

**TOWN OF LEWISTON
2019 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$2,743,245	\$2,102,589	\$0	\$640,656
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,079,573	\$3,060,573	\$19,000	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$3,080,357	\$2,799,337	\$0	\$281,020
SS1	WATER POLLUTION CONTROL CENTER	\$2,322,055	\$2,322,055	\$0	\$0
SUBTOTAL		\$11,225,231	\$10,284,555	\$19,000	\$921,676
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,448,744	\$2,300	\$0	\$1,446,444
SL	LEWISTON HEIGHTS GAS	\$11,000	\$0	\$0	\$11,000
SR	REFUSE-LEWISTON O/S VILLAG	\$359,000	\$200	\$0	\$358,800
SS2	LEWISTON MSIA	\$1,863,511	\$1,569,725	\$75,000	\$218,786
SS3	LEWISTON SOUTH SEWER IA	\$309,583	\$102,237	\$0	\$207,346
SW1	LEWISTON WATER IMPROVEMENT	\$2,771,672	\$1,589,450	\$34,797	\$1,147,425
SUBTOTAL		\$6,768,860	\$3,263,912	\$109,797	\$3,395,151
TOTAL		\$17,994,091	\$13,548,467	\$128,797	\$4,316,827
ASSESSSED VAL.		VILLAGE	\$153,283,459		
		TOWN O/S VILLAGE	\$710,580,417		
		TOTAL	\$863,863,876		

**TOWN OF LEWISTON
2019 TAX LEVY
PRELIMINARY BUDGET
SUBMITTED 10/22/2018**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		863,863,876	0.7132	\$616,107	\$616,107
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	710,580,417	0.3955	\$281,020	\$281,020
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	729,612,358	1.9825	1,446,444	\$1,446,444
LEWISTON HEIGHTS GAS	SL	GS-241	40	275.0000	11,000	\$11,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,724	75.9526	358,800	358,800
LEWISTON MSIA	SS2	SD-243	678,218,888	0.0994	67,396	
LEWISTON MSIA	SS2	SD-243 P/U	4,217	35.9000	151,390	\$218,786
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,139,721	2.3781	202,474	
SOUTH SEWER NON-U	SS3	SD-246	609	8.0000	4,872	\$207,346
LEWISTON WATER IMPROVEMENT	SW1	WD-240	937,663,727	1.2237	1,147,425	<u>\$1,147,425</u>
						<u>\$4,292,278</u>

ASSESSED VALUATION	VILLAGE	\$	153,283,459
	TOWN O/S V	\$	710,580,417
	TOTAL	\$	863,863,876

**TOWN OF LEWISTON
2019 TAX LEVY COMPARISON
PRELIMINARY BUDGET
SUBMITTED 10/22/2018**

		2017	2018	2019	RATE% CHANGE
WHOLE TOWN TAX					
A - LEWISTON GENERAL - WHOLE TOWN		\$545,448	\$545,448	\$616,107	12.9543%
	Rate AV	0.6442	0.6372	0.7132	11.93%
PART TOWN TAX -OUTSIDE VILLAGE					
DB - HIGHWAY/DRAINAGE		\$499,600	\$499,600	\$281,020	-43.7510%
	Rate AV	0.7169	0.7090	0.3955	-44.22%
SPECIAL DISTRICTS					
S10 - FRENCH LANDING DRAINAGE		\$ 7,000	\$ 5,350	\$ 5,350	0.00%
	Rate AV	259.2593			100.00%
	Flat Rate		198.1481	198.1481	0.00%
SF - FIRE PROTECTION		\$1,320,117	\$1,363,440	\$1,446,444	6.0878%
	Rate AV	\$1.8412	\$1.8844	\$1.9825	5.20%
SL - LEWISTON HEIGHTS GAS		\$11,000	\$11,000	\$11,000	0.0000%
	Flat Rate	\$275.0000	\$275.0000	\$275.0000	0.00%
SR - REFUSE - LEWISTON O/S VILLAGE		\$358,850	\$358,800	\$358,800	0.0000%
	Rate AV	\$76.7594	\$76.7651	\$75.9526	-1.06%
SS2 - LEWISTON MSIA		\$218,786	\$218,786	\$218,786	0.0000%
	Rate AV	\$0.1011	\$0.0999	\$0.0994	-0.53%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$241,257	\$213,346	\$207,346	-2.8123%
	Rate AV	\$2.7957	\$2.4587	\$2.3781	-3.28%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$570,000	\$570,000	\$1,147,425	101.3026%
	Rate AV	\$0.6167	\$0.6124	\$1.2237	99.82%

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$545,448	\$545,448	\$545,448	\$640,656	\$616,107	\$70,659	\$70,659	12.95%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$1,242	\$1,000	\$1,390	\$1,000	\$1,000	\$0	\$0	0.00%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$14,997	\$14,000	\$13,269	\$12,000	\$12,000	(\$2,000)	(\$2,000)	-14.29%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$694,712	\$800,000	\$147,248	\$810,000	\$810,000	\$10,000	\$10,000	1.25%
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	\$622	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A00-1000-1170-0102								
MODERN (RECREATION)	\$78,083	\$89,000	\$16,597	\$90,000	\$90,000	\$1,000	\$1,000	1.12%
A00-1000-1170-0103								
ENERGY CREDIT - UTILITIES	\$0	\$46,265	\$0	\$0	\$0	(\$46,265)	(\$46,265)	-100.00%
A00-1000-1189-0000								
ENERGY CREDIT - UTILITIES-Ice Rink	\$0	\$7,200	\$0	\$0	\$0	(\$7,200)	(\$7,200)	-100.00%
A00-1000-1189-4403								
TAX COLLECTOR FEE	\$570	\$600	\$425	\$550	\$550	(\$50)	(\$50)	-8.33%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$58,400	\$52,500	\$52,100	\$43,600	\$43,600	(\$8,900)	(\$8,900)	-16.95%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$3	\$2,200	\$26	\$30	\$30	\$30	\$30	0.00%
A00-1000-1250-0040								
CLERK FEES	\$2,683	\$2,200	\$938	\$2,200	\$2,200	\$0	\$0	0.00%
A00-1000-1255-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$2,355	\$700	\$1,592	\$400	\$400	(\$300)	(\$300)	-42.86%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$30	\$30	\$37	\$30	\$30	\$0	\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$1,585	\$1,500	\$1,258	\$1,500	\$1,500	\$0	\$0	0.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	0.00%
A00-1000-1972-0200								
PARK & RECREATION CHARGES	\$16,498	\$20,000	\$19,710	\$20,000	\$20,000	\$0	\$0	0.00%
A00-1000-2001-0000								
RECREATION SPECIAL EVENTS	\$160,662	\$140,000	\$133,183	\$70,000	\$70,000	(\$70,000)	(\$70,000)	-50.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$55,236	\$37,184	\$43,404	\$31,000	\$35,000	(\$2,184)	(\$2,184)	-5.87%
A00-1000-2020-0000								
ICE RINK REVENUE	\$40,508	\$46,000	\$6,243	\$40,000	\$40,000	(\$6,000)	(\$6,000)	-13.04%
A00-1000-2025-4403								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$3,000	\$6,000	\$6,000	\$0	\$0	0.00%
A00-1000-2389-0000								
BINGO LICENSES	\$1,734	\$1,800	\$1,741	\$1,800	\$1,800	\$0	\$0	0.00%
A00-1000-2540-0000								

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
DOG LICENSES	\$17,047	\$16,000	\$9,623	\$16,000	\$16,000	\$0	\$0	0.00%
A00-1000-2544-0000								
OTHER LICENSES	\$537	\$500	\$300	\$500	\$500	\$0	\$0	0.00%
A00-1000-2545-0000								
FINES & FORFEITED BAIL	\$259,725	\$300,000	\$194,786	\$280,000	\$280,000	(\$20,000)	(\$20,000)	-6.67%
A00-1000-2610-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$1,710	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A00-1000-2650-0000								
INSURANCE RECOVERIES	\$0	\$0	\$8,181	\$0	\$0	\$0	\$0	
A00-1000-2680-0000								
GIFTS AND DONATIONS-SENIOR CENTER	\$50	\$0	\$50	\$0	\$0	\$0	\$0	
A00-1000-2705-7630								
MISCELLANEOUS REVENUES	\$4,325	\$600	\$206	\$550	\$549	(\$51)	(\$51)	-8.50%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$55,000	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0	0.00%
A00-1000-2770-0100								
STATE REV SHARING AIM	\$85,269	\$85,269	\$0	\$85,269	\$85,269	\$0	\$0	0.00%
A00-1000-3001-0000								
TRANSFER FROM OTHER FUNDS -	\$210,418	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$54,598	\$0	\$0	\$48,200	\$48,200	\$48,200	\$48,200	0.00%
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-49 ICE RINK	\$30,970	\$18,800	\$0	\$35,800	\$35,800	\$17,000	\$17,000	90.43%
A00-1000-5031-4403								
Total REVENUE	\$2,904,967	\$2,741,596	\$1,704,755	\$2,746,085	\$2,725,535	\$0	(\$16,061)	-0.59%
PRIOR YEAR EXPENSE	\$5,514	\$0	\$80,197	\$0	\$0	\$0	\$0	0.00%
A00-0000-0523-0000								
COUNCIL PEOPLE (4)	\$55,424	\$55,425	\$36,239	\$55,425	\$55,425	\$0	\$0	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$1,944	\$5,000	\$808	\$5,000	\$5,000	\$0	\$0	0.00%
A00-1010-0400-0000								
Total TOWN BOARD	\$62,882	\$60,425	\$117,244	\$60,425	\$60,425	\$0	\$0	0.00%
JUSTICES(2) & CLERKS(2)	\$145,520	\$147,600	\$95,880	\$150,489	\$149,396	\$1,796	\$1,796	1.22%
A00-1110-0100-0000								
COURT SECURITY	\$0	\$18,000	\$9,269	\$18,360	\$18,360	\$360	\$360	2.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$0	\$40,600	\$26,410	\$41,375	\$41,375	\$775	\$775	1.91%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$2,236	\$6,000	\$4,224	\$4,000	\$1,500	(\$4,500)	(\$4,500)	-75.00%
A00-1110-0200-0000								
JUSTICE CONTRACTUAL	\$10,963	\$24,900	\$11,069	\$25,000	\$21,900	(\$3,000)	(\$3,000)	-12.05%
A00-1110-0400-0000								
Total TOWN JUSTICE	\$158,719	\$237,100	\$146,852	\$239,224	\$232,531	\$0	(\$4,569)	-1.93%

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
PROSECUTOR								
A00-1165-0100-0000	\$0	\$18,678	\$11,795	\$19,052	\$18,040		(\$638)	-3.42%
Total PROSECUTOR	\$0	\$18,678	\$11,795	\$19,052	\$18,040	\$0	(\$638)	-3.42%
SUPERVISOR PERSONAL SERVICES								
A00-1220-0100-0000	\$91,907	\$92,689	\$60,892	\$96,486	\$96,486		\$3,797	4.10%
WAIVER OF SALARY	\$0	\$0	\$0	(\$11,906)	(\$11,906)		(\$11,906)	
A00-1220-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$28,797)	(\$29,584)	(\$19,327)	(\$30,178)	(\$30,178)		(\$594)	2.01%
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$0	\$3,000	\$0	\$2,700	\$2,700		(\$300)	-10.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$6,564	\$11,056	\$5,203	\$11,010	\$11,010		(\$46)	-0.42%
A00-1220-0400-0000								
PROFESSIONAL REPORT FEES	\$4,163	\$8,000	\$1,535	\$4,000	\$4,000		(\$4,000)	-50.00%
A00-1220-0401-0000								
Total SUPERVISOR	\$73,837	\$85,161	\$48,303	\$72,112	\$72,112	\$0	(\$13,049)	-15.32%
BUDGET OFFICER								
A00-1310-0100-0000	\$60,000	\$61,200	\$42,369	\$62,424	\$62,424		\$1,224	2.00%
JR ACCOUNTANT	\$20,474	\$25,500	\$5,069	\$23,000	\$23,000		(\$2,500)	-9.80%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$64,379)	(\$66,782)	(\$37,951)	(\$66,308)	(\$66,308)		\$474	-0.71%
A00-1310-0100-0002								
BUDGET OFFICER EQUIPMENT	\$0	\$2,500	\$1,061	\$1,000	\$1,000		(\$1,500)	-60.00%
A00-1310-0200-0000								
BUDGET OFFICER CONTRACTUAL	\$961	\$3,000	\$17,109	\$3,430	\$3,430		\$430	14.33%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$17,056	\$25,418	\$27,657	\$23,546	\$23,546	\$0	(\$1,872)	-7.36%
AUDITOR								
A00-1320-0400-0000	\$19,992	\$27,200	\$20,392	\$25,800	\$25,800		(\$1,400)	-5.15%
Total INDEPENDENT AUDITING	\$19,992	\$27,200	\$20,392	\$25,800	\$25,800	\$0	(\$1,400)	-5.15%
ASSESSOR PERSONAL SERVICES								
A00-1355-0100-0000	\$89,994	\$91,655	\$59,783	\$94,548	\$93,634		\$1,979	2.16%
ASSESSOR EQUIPMENT	\$3,554	\$500	\$0	\$2,500	\$2,500		\$2,000	400.00%
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$12,209	\$28,172	\$10,369	\$24,804	\$24,304		(\$3,868)	-13.73%
A00-1355-0400-0000								
ASSESSOR GASOLINE/DIESEL Fuel	\$0	\$300	\$132	\$200	\$200		(\$100)	-33.33%
A00-1355-0400-3510								
Total ASSESSOR	\$105,757	\$120,627	\$70,284	\$122,052	\$120,638	\$0	\$11	0.01%
TOWN CLERK PERSONAL SERVICES								
A00-1410-0100-0000	\$172,063	\$181,220	\$114,923	\$183,744	\$183,744		\$2,524	1.39%

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
TOWN CLERK EQUIPMENT	\$158	\$1,550	\$348	\$1,150	\$1,150		(\$400)	-25.81%
A00-1410-0200-0000								
TOWN CLERK CONTRACTUAL	\$8,860	\$17,213	\$15,001	\$16,233	\$16,283		(\$930)	-5.40%
A00-1410-0400-0000								
Total TOWN CLERK	\$181,081	\$199,983	\$130,272	\$201,127	\$201,177	\$0	\$1,194	0.60%
TOWN PROSECUTOR PERSONAL SERVICES								
A00-1420-0100-0020	\$58,164	\$0	\$0	\$0	\$0		\$0	
COURT SECURITY	\$14,458	\$0	\$0	\$0	\$0		\$0	
A00-1420-0100-0100								
ATTORNEY CONTRACTUAL & LITIGATION	\$93,320	\$139,000	\$42,328	\$139,000	\$139,000		\$0	0.00%
A00-1420-0400-0000								
ENVIRONMENTAL PROTECTION	\$0	\$50,000	\$0	\$50,000	\$50,000		\$0	0.00%
A00-1420-0400-0100								
NIAGARA POWER COALITION	\$7,676	\$9,000	\$5,775	\$9,000	\$9,000		\$0	0.00%
A00-1420-0400-0200								
Total ATTORNEY	\$173,618	\$198,000	\$48,103	\$198,000	\$198,000	\$0	\$0	0.00%
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$12,549	\$13,810	\$1,326	\$10,000	\$10,000		(\$3,810)	-27.59%
ENGINEER EQUIPMENT	\$950	\$2,000	\$0	\$0	\$0		(\$2,000)	-100.00%
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$2,364	\$2,490	\$254	\$1,650	\$1,650		(\$840)	-33.73%
A00-1440-0400-0000								
Total ENGINEERING	\$15,863	\$18,300	\$1,580	\$11,650	\$11,650	\$0	(\$6,650)	-36.34%
ELECTION INSPECTORS								
A00-1450-0100-0000	\$220	\$0	\$0	\$146	\$146		\$146	
ELECTION CONTRACTUAL	\$29	\$360	\$0	\$360	\$360		\$0	0.00%
A00-1450-0400-0000								
Total ELECTIONS	\$249	\$360	\$0	\$506	\$506	\$0	\$146	40.56%
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$32,901	\$30,888	\$19,510	\$33,072	\$33,072		\$2,184	7.07%
BUILDINGS EQUIPMENT	\$13,691	\$4,875	\$3,312	\$3,900	\$3,900		(\$975)	-20.00%
A00-1620-0200-0000								
BUILDINGS CONTRACTUAL	\$38,478	\$34,440	\$18,862	\$33,685	\$33,685		(\$755)	-2.19%
A00-1620-0400-0000								
BUILDINGS GAS & ELECTRIC	\$12,764	\$20,000	\$7,716	\$20,000	\$20,000		\$0	0.00%
A00-1620-0400-3500								
BUILDINGS GASOLINE/DIESEL Fuel	\$0	\$400	\$320	\$800	\$800		\$400	100.00%
A00-1620-0400-3510								
COPY MACHINE/LEASE PAY	\$7,853	\$8,200	\$4,011	\$7,000	\$7,000		(\$1,200)	-14.63%
A00-1620-0401-0000								
Total BUILDINGS	\$105,687	\$98,803	\$53,731	\$98,457	\$98,457	\$0	(\$346)	-0.35%

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
INSURANCE	\$26,193	\$28,600	\$27,500	\$29,000	\$29,000		\$400	1.40%
A00-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$0	\$2,500	\$0	\$2,500	\$2,500		\$0	0.00%
A00-1910-0401-0000								
Total INSURANCE	\$26,193	\$31,100	\$27,500	\$31,500	\$31,500	\$0	\$400	1.29%
MUNICIPAL DUES	\$1,500	\$2,000	\$1,500	\$1,500	\$1,500		(\$500)	-25.00%
A00-1920-0400-0000								
Total MUNICIPAL DUES	\$1,500	\$2,000	\$1,500	\$1,500	\$1,500	\$0	(\$500)	-25.00%
TAXES MUNICIPAL PROPERTIES	\$3,373	\$3,600	\$3,177	\$3,600	\$3,600		\$0	0.00%
A00-1950-0400-0000								
Total TAXES MUNICIPAL PROPERTIES	\$3,373	\$3,600	\$3,177	\$3,600	\$3,600	\$0	\$0	0.00%
CONTINGENCY	\$0	\$78,780	\$0	\$25,000	\$25,000		(\$53,780)	-68.27%
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$78,780	\$0	\$25,000	\$25,000	\$0	(\$53,780)	-68.27%
TRAFFIC CONTROL- CONTRACTUAL	\$16,005	\$12,000	\$6,502	\$12,000	\$12,000		\$0	0.00%
A00-3310-0400-0000								
Total TRAFFIC CONTROL	\$16,005	\$12,000	\$6,502	\$12,000	\$12,000	\$0	\$0	0.00%
DOG CONTROL OFFICER	\$30,022	\$37,420	\$0	\$29,954	\$29,954		(\$7,466)	-19.95%
A00-3510-0100-0000								
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$76	\$0	\$133	\$0	\$0		\$0	0.00%
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$300	\$1,700	\$0	\$1,700	\$1,700		\$0	0.00%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$7,942	\$7,250	\$4,751	\$19,670	\$19,670		\$12,420	171.31%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$0	\$900	\$321	\$800	\$800		(\$100)	-11.11%
A00-3510-0400-3510								
Total DOG CONTROL	\$38,340	\$47,270	\$5,205	\$52,124	\$52,124	\$0	\$4,854	10.27%
BOARD OF HEALTH (NIACAP)	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600		\$0	0.00%
A00-4010-0400-0000								
Total PUBLIC HEALTH	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$120,702	\$123,862	\$80,786	\$123,588	\$123,588		(\$274)	-0.22%
A00-5010-0100-0000								
HIGHWAY ADMIN CONTRACTUAL	\$5,608	\$7,000	\$3,224	\$7,000	\$7,000		\$0	0.00%
A00-5010-0400-0000								
Total SUPERINTENDENT OF HIGHWAYS	\$126,310	\$130,862	\$84,010	\$130,588	\$130,588	\$0	(\$274)	-0.21%
TOWN GARAGE	\$24,173	\$43,735	\$16,335	\$42,000	\$42,000		(\$1,735)	-3.97%
A00-5132-0400-0000								

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
TOWN GARAGE- GAS & ELECTRIC	\$14,320	\$16,265	\$9,317	\$18,000	\$18,000		\$1,735	10.67%
A00-5132-0400-3500								
Total TOWN GARAGE	\$38,493	\$60,000	\$25,652	\$60,000	\$60,000	\$0	\$0	0.00%
AMERICAN LEGION-LEWISTON	\$0	\$0	\$0	\$0	\$0		\$0	0.00%
A00-6510-0422-0000								
AMERICAN LEGION-SANBORN	\$500	\$500	\$500	\$500	\$500		\$0	0.00%
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$600	\$600		\$0	0.00%
A00-6510-0424-0000								
Total VETERANS SERVICES	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$0	0.00%
RECREATION PERSONAL SERVICES	\$46,495	\$44,468	\$23,664	\$45,386	\$45,386		\$918	2.06%
A00-7020-0100-0000								
Total RECREATION ADMINISTRATION	\$46,495	\$44,468	\$23,664	\$45,386	\$45,386	\$0	\$918	2.06%
PARKS PERS SERVICES-OUT OF DEPARTMENT-ICE RINK	\$9,119	\$0	\$62	\$10,000	\$10,000		\$10,000	0.00%
A00-7110-0100-4403								
RECREATION SEASONAL HELP	\$45,705	\$68,007	\$53,320	\$62,000	\$62,000		(\$6,007)	-8.83%
A00-7310-0100-0000								
RECREATION SEASONAL HELP-SPECIAL EVENTS	\$3,042		\$2,764	\$4,000	\$4,000		\$4,000	
A00-7310-0100-4401								
RECREATION SEASONAL HELP-CONCESSIONS	\$7,572	\$7,184	\$5,206	\$7,000	\$7,000		(\$184)	-2.56%
A00-7310-0100-4402								
RECREATION SEASONAL - ICE RINK PERS SERVICES	\$21,906	\$21,000	\$6,937	\$21,000	\$21,000		\$0	0.00%
A00-7310-0100-4403								
RECREATION EQUIPMENT	\$4,648	\$17,600	\$4,894	\$15,000	\$15,000		(\$2,600)	-14.77%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$68,100	\$67,185	\$64,356	\$80,000	\$75,000		\$7,815	11.63%
A00-7310-0400-0000								
REC SPECIAL EVENTS	\$107,790	\$140,000	\$82,577	\$70,000	\$70,000		(\$70,000)	-50.00%
A00-7310-0401-0000								
RECREATION CONCESSIONS	\$47,847	\$30,000	\$24,149	\$24,000	\$24,000		(\$6,000)	-20.00%
A00-7310-0402-0000								
RECREATION ICE RINK GAS & ELECTRIC	\$0	\$7,200	\$0	\$0	\$0		(\$7,200)	100.00%
A00-7310-0403-3500								
RECREATION ICE RINK CONTRACTUAL	\$40,453	\$43,800	\$5,933	\$43,800	\$43,800		\$0	100.00%
A00-7310-0403-4403								
Total RECREATION DEPARTMENT	\$356,182	\$401,976	\$250,198	\$336,800	\$331,800	\$0	(\$70,176)	-17.46%
LEWISTON LIBRARY	\$0	\$0	\$0	\$352,953	\$352,953		\$352,953	
A00-7410-0400-0000								
SANBORN LIBRARY	\$49,050	\$49,050	\$36,788	\$49,050	\$49,050		\$0	0.00%
A00-7410-0442-0000								

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$4,860	\$4,860	\$4,860	\$4,860	\$4,860	\$0	\$0	0.00%
Total LIBRARIES	\$53,910	\$53,910	\$41,648	\$53,910	\$53,910	\$0	\$0	0.00%
HISTORIAN A00-7510-0400-0000	\$500	\$500	\$83	\$500	\$500	\$0	\$0	0.00%
Total HISTORIAN	\$500	\$500	\$83	\$500	\$500	\$0	\$0	0.00%
SANBORN HIST SOC CONTRACTUAL A00-7520-0400-0000	\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$0	\$0	0.00%
Total SPECIAL SERVICES	\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$0	\$0	0.00%
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$107,567	\$111,138	\$69,866	\$113,152	\$113,152	\$2,014	\$2,014	1.81%
OUT OF DEPT - PERS SERV A00-7630-0100-0000	\$82	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SENIORS EQUIPMENT A00-7630-0200-0000	\$2,307	\$3,500	\$0	\$1,000	\$500	(\$3,000)	(\$3,000)	-85.71%
SENIORS CONTRACTURAL A00-7630-0400-0000	\$30,384	\$31,901	\$20,874	\$35,348	\$32,438	\$537	\$537	1.68%
SENIORS - GAS AND ELECTRIC A00-7630-0400-3500	\$5,375	\$5,600	\$2,937	\$5,600	\$5,600	\$0	\$0	0.00%
SENIORS- GASOLINE & FUEL A00-7630-0400-3510	\$0	\$2,800	\$2,064	\$2,800	\$2,800	\$0	\$0	0.00%
Total SENIOR CITIZENS	\$145,715	\$154,939	\$95,741	\$157,900	\$154,490	(\$449)	(\$449)	-0.29%
SANBORN SENIORS PERSONAL SERVICES A00-7635-0100-0000	\$6,983	\$9,186	\$4,620	\$9,366	\$9,366	\$180	\$180	1.96%
SANBORN SENIORS CONTRACTUAL A00-7635-0400-0000	\$10,157	\$10,521	\$6,710	\$10,521	\$10,521	\$0	\$0	0.00%
Total SANBORN SENIOR CITIZENS	\$17,140	\$19,707	\$11,330	\$19,887	\$19,887	\$180	\$180	0.91%
BINGO INSPECTOR PERSONAL SERVICES A00-7989-0100-0000	\$612	\$1,271	\$109	\$1,185	\$1,185	(\$86)	(\$86)	-6.77%
Total BINGO	\$612	\$1,271	\$109	\$1,185	\$1,185	(\$86)	(\$86)	-6.77%
ENVIRONMENTAL PERSONAL SERVICES A00-8090-0100-0000	\$935	\$890	\$0	\$0	\$0	(\$890)	(\$890)	-100.00%
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$3,435	\$5,860	\$2,513	\$5,860	\$5,860	\$0	\$0	0.00%
Total ENVIRONMENTAL CONTROL OFFICER	\$4,370	\$6,750	\$2,513	\$5,860	\$5,860	(\$890)	(\$890)	-13.19%
TOWN COMMUNICATIONS A00-8095-0400-0000	\$1,310	\$3,000	\$890	\$3,000	\$3,000	\$0	\$0	0.00%
Total COMMUNICATIONS	\$1,310	\$3,000	\$890	\$3,000	\$3,000	\$0	\$0	0.00%

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
LEWISTON BEAUTIFICAION	\$300	\$300	\$300	\$300	\$300	\$300	\$0	0.00%
A00-8510-0400-0000/Formerly A00-6510-0425-0000								
HART AWARD	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0430-0000								
LIGHT UP SANBORN	\$1,260	\$1,260	\$0	\$1,260	\$1,260	\$1,260	\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
A00-8989-0432-0200								
SANBORN BAND	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700	\$0	0.00%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$21,860	\$21,860	\$20,600	\$21,860	\$21,860	\$0	\$0	0.00%
STATE RETIREMENT	\$143,480	\$143,000	\$0	\$137,000	\$137,000	\$137,000	(\$6,000)	-4.20%
A00-9010-0800-0000								
Total STATE RETIREMENT	\$143,480	\$143,000	\$0	\$137,000	\$137,000	\$0	(\$6,000)	-4.20%
MEDICARE	\$17,026	\$17,410	\$10,511	\$17,441	\$17,397	\$17,397	(\$13)	-0.07%
A00-9020-0800-0000								
Total MEDICARE	\$17,026	\$17,410	\$10,511	\$17,441	\$17,397	\$0	(\$13)	-0.07%
SOCIAL SECURITY	\$72,863	\$74,435	\$44,944	\$74,576	\$74,389	\$74,389	(\$46)	-0.06%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$72,863	\$74,435	\$44,944	\$74,576	\$74,389	\$0	(\$46)	-0.06%
WORKERS COMPENSATION	\$778	\$103	\$96	\$100	\$100	\$100	(\$3)	-2.91%
A00-9040-0800-0000								
Total WORKERS COMPENSATION	\$778	\$103	\$96	\$100	\$100	\$0	(\$3)	-2.91%
UNEMPLOYMENT INSURANCE	\$0	\$15,000	\$0	\$5,000	\$5,000	\$5,000	(\$10,000)	-66.67%
A00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$15,000	\$0	\$5,000	\$5,000	\$0	(\$10,000)	-66.67%
DISABILITY INSURANCE	\$2,972	\$6,000	\$0	\$4,000	\$4,000	\$4,000	(\$2,000)	-33.33%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	\$2,972	\$6,000	\$0	\$4,000	\$4,000	\$0	(\$2,000)	-33.33%
HOSPITAL & MEDICAL INS	\$194,388	\$180,000	\$118,823	\$180,000	\$180,000	\$180,000	\$0	0.00%
A00-9060-0800-0000								
Total MEDICAL INSURANCE	\$194,388	\$180,000	\$118,823	\$180,000	\$180,000	\$0	\$0	0.00%
UNION WELFARE BENEFITS	\$37,435	\$90,000	\$53,502	\$72,500	\$72,500	\$72,500	(\$17,500)	-19.44%
A00-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$37,435	\$90,000	\$53,502	\$72,500	\$72,500	\$0	(\$17,500)	-19.44%

Account Description / Account Number	2017 Actual	2018 Adopted Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
BANK CHARGES/LATE FEES A00-9903-0000-0000	\$95	\$10,000	\$89	\$0	\$0	\$0	(\$10,000)	-100.00%
Total BANK CHARGES	\$95	\$10,000	\$89	\$0	\$0	\$0	(\$10,000)	-100.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$116,287	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total TRANSFER TO CAPITAL PROJECTS	\$116,287	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total EXPENDITURES	\$2,439,973	\$2,741,596	\$1,536,873.85	\$2,743,245	\$2,725,535	\$0	(\$16,061)	-0.59%
Total Revenue Over (Under) Expenditures	\$ 464,994	\$0	\$167,881	\$2,840	(\$0)	\$0	\$0	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$19,000	\$19,000	\$19,000	\$0	#DIV/0!
B00-0000-0599-0000								
IN LIEU OF TAXES	\$74,191	\$70,000	\$37,433	\$70,000	\$70,000	\$70,000	\$0	0.00%
B00-1000-1080-0000								
SALES TAX	\$1,989,998	\$2,009,300	\$1,179,280	\$1,851,381	\$1,824,668	\$1,824,668	(\$184,632)	-9.19%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$178,353	\$167,000	\$0	\$167,000	\$167,000	\$167,000	\$0	0.00%
B00-1000-1170-0000								
TOWER REVENUE	\$4,000	\$4,000	\$6,500	\$5,000	\$5,000	\$5,000	\$1,000	25.00%
B00-1000-1170-0300								
ENERGY CREDIT M&T UTILITIES	\$0	\$172,250	\$0	\$0	\$0	\$0	(\$172,250)	-100.00%
B00-1000-1189-0000								
POLICE FEES	\$3,206	\$3,000	\$2,520	\$3,000	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$189,336	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$40,924	\$80,000	\$51,811	\$80,000	\$80,000	\$80,000	\$0	0.00%
B00-1000-1520-0220								
PUBLIC SAFETY REV-POLICE FALSE ALARMS	\$25	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$1,400	\$5,000	\$7,600	\$5,000	\$5,000	\$5,000	\$0	0.00%
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$8,502	\$8,500	\$8,219	\$10,906	\$10,906	\$10,906	\$2,406	28.31%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$23,906	\$25,000	\$16,978	\$25,000	\$25,000	\$25,000	\$0	0.00%
B00-1000-2189-0000								
STORM WATER FEE	\$3,050	\$5,000	\$15,250	\$15,000	\$15,000	\$15,000	\$10,000	200.00%
B00-1000-2550-0100								
BUILDING PERMITS	\$53,659	\$60,000	\$39,845	\$70,000	\$70,000	\$70,000	\$10,000	16.67%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$21,385	\$21,000	\$21,470	\$20,000	\$20,000	\$20,000	(\$1,000)	-4.76%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$4,875	\$0	\$3,100	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2655-0000								
SITE PLAN/SUB-DIV APP'	\$5,965	\$7,000	\$8,650	\$8,000	\$8,000	\$8,000	\$1,000	14.29%
B00-1000-2660-0000								
INSURANCE RECOVERIES	\$3,197	\$0	\$1,000	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2680-0000								
GIFTS & DONATIONS	\$7,500	\$0	\$6,020	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2705-0000								
GRANTS FROM LOCAL GOVERNMENTS	\$22,321	\$0	\$748	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-2706-0000								
MISC REVENUE	\$891	\$25	\$50	\$25	\$25	\$25	\$0	0.00%
B00-1000-2770-0000								
MORTGAGE TAX	\$276,464	\$252,000	\$127,060	\$252,000	\$252,000	\$252,000	\$0	0.00%
B00-1000-3005-0000								
STATE AID, OTHER FOR PUBLIC SAFETY	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-3389-0000								
STATE AID, OTHER FOR SAFETY PRODUCTS	\$1,717	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-3510-0000								

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
FEDERAL AID - OTHER	\$10,733	\$0	\$0	\$0	\$0	\$0	#DIV/0!
B00-1000-4089-0000							
TRANSFER FROM H98-HYDRO FUNDS	\$163,678	\$0	\$0	\$184,250	\$184,250	\$184,250	#DIV/0!
B00-1000-5031-1189							
Total REVENUE	\$3,188,944	\$3,173,075	\$1,722,870	\$3,023,849	\$0	(\$149,226)	-4.70%
PRIOR YEARS EXPENSE	\$349	\$0	\$56,326	\$0	\$0	\$0	#DIV/0!
B00-0000-0523-0000							
ADMINISTRATIVE ALLOCATION	\$23,294	\$24,640	\$14,319	\$24,121	\$24,121	(\$519)	-2.11%
B00-1310-0100-0002							
Total ADMINISTRATIVE	\$23,643	\$24,640	\$70,645	\$24,121	\$0	(\$519)	-2.11%
ENGINEERING FIRM	\$50,137	\$65,000	\$39,325	\$65,000	\$65,000	\$0	0.00%
B00-1440-0440-0000							
PIP-ENGINEERING (Review)	\$5,350	\$5,000	\$6,350	\$5,000	\$5,000	\$0	0.00%
B00-1440-0440-0100							
Total ENGINEERING	\$55,487	\$70,000	\$45,675	\$70,000	\$0	\$0	0.00%
DATA PROCESSING	\$26,819	\$31,800	\$19,519	\$31,800	\$31,800	\$0	0.00%
B00-1680-0400-0000							
Total CENTRAL DATA PROCESSING	\$26,819	\$31,800	\$19,519	\$31,800	\$0	\$0	0.00%
VEHICLE INSURANCE	\$31,874	\$34,800	\$33,936	\$36,000	\$36,000	\$1,200	3.45%
B00-1910-0400-0000							
Total INSURANCE	\$31,874	\$34,800	\$33,936	\$36,000	\$0	\$1,200	3.45%
CONTINGENT ACCOUNT	\$0	\$20,000	\$0	\$20,000	\$0	\$0	0.00%
B00-1990-0400-0000							
Total CONTINGENCY	\$0	\$20,000	\$0	\$20,000	\$0	\$0	0.00%
POLICE PERSONAL SERVICES	\$842,489	\$900,575	\$555,668	\$945,632	\$945,632	\$45,057	5.00%
B00-3120-0100-0000							
POLICE PERSONAL SERVICES-SRO	\$27,791	\$47,549	\$32,480	\$52,478	\$52,478	\$4,929	10.37%
B00-3120-0100-0025							
POLICE EQUIPMENT	\$37,646	\$30,400	\$7,105	\$82,600	\$82,600	\$52,200	171.71%
B00-3120-0200-0000							
POLICE CONTRACTUAL	\$117,443	\$79,250	\$43,631	\$77,750	\$77,750	(\$1,500)	-1.89%
B00-3120-0400-0000							
POLICE GAS & ELECTRIC	\$6,849	\$10,250	\$4,233	\$10,250	\$10,250	\$0	0.00%
B00-3120-0400-3500							
POLICE GASOLINE/DIESEL FUEL	\$0	\$38,000	\$24,696	\$45,000	\$45,000	\$7,000	18.42%
B00-3120-0400-3510							
Total POLICE	\$1,032,218	\$1,106,024	\$667,813	\$1,213,710	\$0	\$107,686	9.74%
FIRE INSPECTION PERS SERVICES	\$61,908	\$62,976	\$39,484	\$67,174	\$64,100	\$1,124	1.78%
B00-3410-0100-0000							
FIRE INSPECTION EQUIPMENT	\$389	\$1,000	\$577	\$1,000	\$500	(\$500)	-50.00%
B00-3410-0200-0000							

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
FIRE INSPECTION CONTRACTUAL								
B00-3410-0400-0000	\$11,526	\$10,584	\$1,245	\$11,950	\$11,950	\$1,366	\$1,366	12.91%
Total FIRE INSPECTION	\$73,823	\$74,560	\$41,306	\$80,124	\$76,550	\$0	\$1,990	2.67%
SAFETY PERSONAL SERVICES								
B00-3620-0100-0000	\$153,743	\$156,125	\$101,843	\$209,171	\$184,172	\$28,047	\$28,047	17.96%
SAFETY INSPECT. EQUIPMENT	\$691	\$3,000	\$0	\$22,400	\$22,400	\$19,400	\$19,400	646.67%
B00-3620-0200-0000	\$13,572	\$15,500	\$7,672	\$17,969	\$15,869	\$369	\$369	2.38%
SAFETY CONTRACTUAL	\$0	\$2,500	\$0	\$2,500	\$2,500	\$0	\$0	0.00%
B00-3620-0400-0000	\$0	\$1,000	\$730	\$1,000	\$1,000	\$0	\$0	0.00%
SITE PLAN/SUB EXPENDITURES	\$5,814	\$6,000	\$6,259	\$8,906	\$8,906	\$2,906	\$2,906	48.43%
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL								
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE								
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$173,820	\$184,125	\$116,504	\$261,946	\$234,847	\$0	\$50,722	27.55%
CLERKS (2) PERSONAL SERVICES								
B00-4020-0100-0000	\$13,774	\$13,521	\$9,094	\$13,744	\$13,744	\$223	\$223	1.65%
REGSTAR EQUIPMENT	\$35	\$800	\$0	\$500	\$500	(\$300)	(\$300)	-37.50%
B00-4020-0200-0000	\$1,922	\$3,148	\$1,740	\$3,150	\$3,150	\$2	\$2	0.06%
REGISTRAR CONTRACTUAL								
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$15,731	\$17,469	\$10,834	\$17,394	\$17,394	\$0	(\$75)	-0.43%
STREET LIGHTING GAS & ELECTRIC								
B00-5182-0400-3500 (Formerly B00-5182-0400-0000)	\$92,943	\$110,000	\$54,672	\$110,000	\$110,000	\$0	\$0	0.00%
Total STREET LIGHTING	\$92,943	\$110,000	\$54,672	\$110,000	\$110,000	\$0	\$0	0.00%
PARKS PERSONAL SERVICES								
B00-7110-0100-0000	\$183,579	\$200,774	\$126,078	\$221,369	\$205,666	\$4,892	\$4,892	2.44%
OUT OF DEPT / PERS SERVICES	\$0	\$0	\$990	\$0	\$0	\$0	\$0	#DIV/0!
B00-7110-0100-0100	\$11,856	\$14,500	\$12,640	\$14,000	\$14,000	(\$500)	(\$500)	-3.45%
PARKS EQUIPMENT								
B00-7110-0200-0000	\$65,969	\$60,600	\$43,351	\$72,000	\$72,000	\$11,400	\$11,400	18.81%
PARKS CONTRACTUAL	\$8,027	\$8,500	\$4,877	\$9,000	\$9,000	\$500	\$500	5.88%
B00-7110-0400-0000	\$0	\$4,500	\$5,429	\$9,000	\$9,000	\$4,500	\$4,500	100.00%
PARKS GAS & ELECTRIC								
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL								
B00-7110-0400-3510								
Total PARKS	\$269,431	\$288,874	\$193,365	\$325,369	\$309,666	\$0	\$20,792	7.20%
LEWISTON LIBRARY								
B00-7410-0400-0000	\$352,953	\$352,953	\$352,953	\$0	\$0	(\$352,953)	(\$352,953)	-100.00%
Total LIBRARIES	\$352,953	\$352,953	\$352,953	\$0	\$0	(\$352,953)	(\$352,953)	-100.00%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
LEWISTON HISTORICAL PRESERVATION	\$0	\$2,000	\$115	\$2,000	\$2,000	\$0	\$0	0.00%
B00-7510-0400-0000								
LEWISTON HISTORICAL ASSOCIATION	\$9,000	\$9,000	\$9,000	\$15,000	\$9,000	\$0	\$0	0.00%
B00-7510-0436-0000								
Total HISTORIAN	\$9,000	\$11,000	\$9,115	\$17,000	\$11,000	\$0	\$0	0.00%
CELEBRATION CONTRACTUAL	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$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 SERVICES	\$270	\$825	\$0	\$6,601	\$6,601	\$5,776	\$5,776	700.12%
B00-8010-0100-0000								
ZONING CONTRACTUAL	\$4,450	\$6,430	\$3,422	\$1,500	\$1,500	(\$4,930)	(\$4,930)	-76.67%
B00-8010-0400-0000								
Total ZONING	\$4,720	\$7,255	\$3,422	\$8,101	\$8,101	\$846	\$846	11.66%
PLANNING REV BD PERS SERVICES	\$132	\$825	\$0	\$6,601	\$6,601	\$5,776	\$5,776	700.12%
B00-8020-0100-0000								
PLANNING CONTRACTUAL	\$4,306	\$7,170	\$176	\$1,400	\$1,400	(\$5,770)	(\$5,770)	-80.47%
B00-8020-0400-0000								
TOWER COMMITTEE	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000	#DIV/0!
B00-8020-0400-0100								
Total PLANNING/TOWER	\$4,438	\$7,995	\$176	\$12,001	\$12,001	\$0	\$4,006	50.11%
GRANT WRITING SERVICES	\$10,817	\$12,000	\$7,239	\$12,000	\$12,000	\$0	\$0	0.00%
B00-8095-0400-0000								
Total GRANT WRITING	\$10,817	\$12,000	\$7,239	\$12,000	\$12,000	\$0	\$0	0.00%
STORMWATER PERSONAL SERVICES	\$7,692	\$10,000	\$6,539	\$10,000	\$10,000	\$0	\$0	0.00%
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)								
STORM WATER REVIEW CONTRACTUAL	\$0	\$0	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	#DIV/0!
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)								
SITE PLAN/ENG. FEES	\$0	\$1,500	\$1,692	\$2,000	\$2,000	\$500	\$500	33.33%
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)								
Total SITE PLAN/SUB-DIV	\$7,692	\$11,500	\$9,481	\$13,250	\$13,250	\$0	\$1,750	15.22%
LOWER N. RIVER REGION CHAMBER	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	\$0	0.00%
B00-8989-0432-0000								
LEWISTON COUNCIL OF THE ARTS	\$58,500	\$58,500	\$43,875	\$58,500	\$58,500	\$0	\$0	0.00%
B00-8989-0436-0000								
Total SPECIAL SERVICES	\$103,500	\$103,500	\$88,875	\$103,500	\$103,500	\$0	\$0	0.00%
STATE RETIREMENT	\$49,654	\$50,000	\$0	\$48,000	\$48,000	(\$2,000)	(\$2,000)	-4.00%
B00-9010-0800-0000								
Total STATE RETIREMENT	\$49,654	\$50,000	\$0	\$48,000	\$48,000	\$0	(\$2,000)	-4.00%
POLICE RETIREMENT	\$170,395	\$184,000	\$0	\$184,000	\$184,000	\$0	\$0	0.00%
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$170,395	\$184,000	\$0	\$184,000	\$184,000	\$0	\$0	0.00%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
MEDICARE	\$5,891	\$6,448	\$4,081	\$7,753	\$7,118		\$670	10.39%
B00-9020-0800-0000								
MEDICARE - POLICE	\$12,460	\$13,748	\$8,008	\$14,473	\$14,473		\$725	5.27%
B00-9020-0800-0100								
Total MEDICARE	\$18,351	\$20,196	\$12,089	\$22,226	\$21,591	\$0	\$1,395	6.91%
SOCIAL SECURITY	\$25,188	\$27,568	\$17,449	\$33,149	\$30,435		\$2,867	10.40%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$53,277	\$58,784	\$34,242	\$61,883	\$61,883		\$3,099	5.27%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$78,465	\$86,352	\$51,691	\$95,032	\$92,318	\$0	\$5,966	6.91%
WORKERS COMPENSATION	\$374	\$500	\$0	\$100	\$100		(\$400)	-80.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$34,080	\$46,532	\$43,283	\$51,400	\$51,400		\$4,868	10.46%
B00-9040-0800-0100								
Total WORKERS COMP	\$34,454	\$47,032	\$43,283	\$51,500	\$51,500	\$0	\$4,468	9.50%
UNEMPLOYMENT INSURANCE	\$3,260	\$3,000	\$3,793	\$3,000	\$3,000		\$0	0.00%
B00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$3,260	\$3,000	\$3,793	\$3,000	\$3,000	\$0	\$0	0.00%
DISABILITY INSURANCE	\$652	\$1,000	\$0	\$1,000	\$1,000		\$0	0.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$652	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS	\$27,494	\$23,000	\$14,073	\$24,000	\$24,000		\$1,000	4.35%
B00-9060-0800-0000								
HOSPITAL & MEDICAL INS - POLICE	\$52,166	\$58,000	\$34,931	\$54,000	\$54,000		(\$4,000)	-6.90%
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$79,660	\$81,000	\$49,004	\$78,000	\$78,000	\$0	(\$3,000)	-3.70%
UNION WELFARE BENEFITS	\$29,903	\$76,000	\$54,790	\$71,500	\$71,500		(\$4,500)	-5.92%
B00-9070-0800-0000								
UNION WELFARE BENEFITS-POLICE	\$116,856	\$151,500	\$117,079	\$164,500	\$164,500		\$13,000	8.58%
B00-9070-0800-0200								
Total UNION WELFARE BENEFITS	\$146,759	\$227,500	\$171,869	\$236,000	\$236,000	\$0	\$8,500	3.74%
Total EXPENDITURES	\$2,875,059	\$3,173,075	\$2,061,759	\$3,079,573	\$3,023,849	\$0	(\$149,226)	-4.70%
Revenue Over (Under) Expenditures	\$313,885	\$0	(\$338,889)	(\$29,011)	\$0	\$0	\$0	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$499,600	\$499,000	\$499,000	\$281,020	\$281,020		(\$217,980)	-43.68%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$1,383	\$1,350	\$1,205	\$1,205	\$1,205		(\$145)	-10.74%
DB0-1000-1081-0000								
SALES TAX	\$1,525,899	\$1,540,700	\$904,254	\$1,675,332	\$1,675,332		\$134,632	8.74%
DB0-1000-1120-0000								
ENERGY CREDIT M&T UTILITIES	\$0	\$66,000	\$0	\$0	\$0		(\$66,000)	-100.00%
DB0-1000-1189-0000								
TRANSPORTATION SVC-SNOW & ICE	\$208,549	\$180,000	\$107,757	\$180,000	\$180,000		\$0	0.00%
DB0-1000-2300-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$353	\$0	\$5,973	\$0	\$0		\$0	#DIV/0!
DB0-1000-2650-0000								
SALE OF PIPE	\$12,372	\$13,000	\$16,974	\$14,000	\$14,000		\$1,000	7.69%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$420	\$0	\$440	\$300	\$300		\$300	#DIV/0!
DB0-1000-2655-1000								
SALE OF SURPLUS EQUIPMENT	\$2,508	\$0	\$0	\$70,000	\$70,000		\$70,000	#DIV/0!
DB0-1000-2665-0000								
INSURANCE RECOVERIES	\$3,474	\$0	\$0	\$0	\$0		\$0	#DIV/0!
DB0-1000-2680-0000								
MISCELLANEOUS REVENUES	\$6,402	\$6,500	\$5,750	\$6,500	\$6,500		\$0	0.00%
DB0-1000-2770-0000								
STATE AID OTHERS	\$781	\$0	\$0	\$0	\$0		\$0	#DIV/0!
DB0-1000-3089-0000								
STATE AID CHIPS	\$196,666	\$196,000	\$0	\$196,000	\$196,000		\$0	0.00%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$550,000	\$585,894	\$668,894	\$560,000	\$560,000		(\$25,894)	-4.42%
DB0-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H98-HYDRO	\$77,030	\$0	\$0	\$96,000	\$96,000		\$96,000	#DIV/0!
DB0-1000-5031-1189								
Total REVENUE	\$3,085,437	\$3,088,444	\$2,210,247	\$3,080,357	\$3,080,357	\$0	(\$8,087)	-0.26%
PRIOR YEAR EXPENSE	\$49,544	\$0	\$27,500	\$0	\$0		\$0	#DIV/0!
DB0-0000-0523-0000								
ADMINISTRATIVE ALLOCATION	\$23,294	\$24,640	\$14,319	\$24,121	\$24,121		(\$519)	-2.11%
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$72,838	\$24,640	\$41,819	\$24,121	\$24,121	\$0	(\$519)	-2.11%
INSURANCE	\$47,426	\$51,600	\$49,615	\$52,200	\$52,200		\$600	1.16%
DB0-1910-0400-0000								
Total INSURANCE	\$47,426	\$51,600	\$49,615	\$52,200	\$52,200	\$0	\$600	1.16%
GEN REPAIRS PERSONAL SERVICES	\$859,968	\$770,000	\$509,214	\$799,623	\$799,623		\$29,623	3.85%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$93	\$0	\$0	\$0	\$0		\$0	#DIV/0!
DB0-5110-0100-0100								
SEASONAL HELP	\$12,210	\$20,000	\$20,550	\$35,000	\$35,000		\$15,000	75.00%
DB0-5110-0100-0200								

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
GEN REPAIRS CONTRACTUAL	\$210,375	\$187,228	\$110,326	\$158,000	\$158,000		(\$29,228)	-15.61%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$13,050	\$16,000	\$6,269	\$16,000	\$16,000		\$0	0.00%
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$0	\$50,000	\$59,739	\$80,000	\$80,000		\$30,000	60.00%
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$8,418	\$10,000	\$7,818	\$10,000	\$10,000		\$0	0.00%
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$1,104,114	\$1,053,228	\$713,916	\$1,098,623	\$1,098,623	\$0	\$45,395	4.31%
PERMANENT IMPROV CONTRACTUAL	\$199,503	\$250,000	\$222,531	\$500,000	\$500,000		\$250,000	100.00%
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$199,503	\$250,000	\$222,531	\$500,000	\$500,000	\$0	\$250,000	100.00%
MACHINERY PERSONAL SERVICES	\$59,973	\$66,604	\$38,185	\$66,000	\$66,000		(\$604)	-0.91%
DB0-5130-0100-0000								
MACHINERY EQUIPMENT	\$189,277	\$145,000	\$28,674	\$97,000	\$97,000		(\$48,000)	-33.10%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$137,814	\$130,000	\$94,957	\$130,000	\$130,000		\$0	0.00%
DB0-5130-0400-0000								
Total MACHINERY	\$387,064	\$341,604	\$161,816	\$293,000	\$293,000	\$0	(\$48,604)	-14.23%
SNOW REMOVAL PERS SERVICES	\$105,289	\$200,000	\$132,807	\$190,000	\$190,000		(\$10,000)	-5.00%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SERVICES	\$6,994	\$0	\$6,878	\$10,000	\$10,000		\$10,000	#DIV/0!
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$149,480	\$185,000	\$113,993	\$185,000	\$185,000		\$0	0.00%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$261,763	\$385,000	\$253,678	\$385,000	\$385,000	\$0	\$0	0.00%
STATE RETIREMENT	\$154,478	\$154,478	\$0	\$148,000	\$148,000		(\$6,478)	-4.19%
DB0-9010-0800-0000								
Total STATE RETIREMENT	\$154,478	\$154,478	\$0	\$148,000	\$148,000	\$0	(\$6,478)	-4.19%
MEDICARE	\$14,728	\$16,000	\$10,020	\$15,959	\$15,959		(\$41)	-0.26%
DB0-9020-0800-0000								
Total MEDICARE	\$14,728	\$16,000	\$10,020	\$15,959	\$15,959	\$0	(\$41)	-0.26%
SOCIAL SECURITY	\$62,972	\$66,000	\$42,843	\$68,239	\$68,239		\$2,239	3.39%
DB0-9030-0800-0000								
Total SOCIAL SECURITY	\$62,972	\$66,000	\$42,843	\$68,239	\$68,239	\$0	\$2,239	3.39%
WORKERS COMPENSATION	\$12,732	\$16,000	\$11,763	\$55,200	\$55,200		\$39,200	245.00%
DB0-9040-0800-0000								
Total WORKERS COMP	\$12,732	\$16,000	\$11,763	\$55,200	\$55,200	\$0	\$39,200	245.00%
UNEMPLOYMENT INSURANCE	\$0	\$12,000	\$0	\$5,000	\$5,000		(\$7,000)	-58.33%
DB0-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$12,000	\$0	\$5,000	\$5,000	\$0	(\$7,000)	-58.33%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
HOSPITAL & MEDICAL INS DB0-9060-0800-0000	\$73,279	\$90,000	\$42,660	\$70,000	\$70,000		(\$20,000)	-22.22%
Total MEDICAL INSURANCE	\$73,279	\$90,000	\$42,660	\$70,000	\$70,000	\$0	(\$20,000)	-22.22%
UNION WELFARE BENEFITS DB0-9070-0800-0000	\$286,834	\$292,000	\$250,218	\$305,000	\$305,000		\$13,000	4.45%
Total UNION WELFARE BENEFITS	\$286,834	\$292,000	\$250,218	\$305,000	\$305,000	\$0	\$13,000	4.45%
SERIAL BOND - PRINCIPA DB0-9710-0600-0000	\$45,900	\$46,200	\$46,200	\$45,400	\$45,400		(\$800)	-1.73%
SERIAL BOND - PRINCIPA DB0-9710-0600-0100	\$11,500	\$11,600	\$11,600	\$11,400	\$11,400		(\$200)	-1.72%
SERIAL BOND - INTEREST DB0-9710-0700-0000	\$19,255	\$21,273	\$1,643	\$1,681	\$1,681		(\$19,592)	-92.10%
SERIAL BOND - INTEREST DB0-9710-0700-0100	\$2,377	\$1,821	\$968	\$1,534	\$1,534		(\$287)	-15.76%
Total DEBT SERVICE	\$79,032	\$80,894	\$60,411	\$60,015	\$60,015	\$0	(\$20,879)	-25.81%
TRANSFER TO CAP PROJ FUND DB0-9950-0900-0000	\$175,000	\$255,000	\$0	\$0	\$0		(\$255,000)	-100.00%
Total TRAN TO CAP PROJ	\$175,000	\$255,000	\$0	\$0	\$0	\$0	(\$255,000)	-100.00%
Total EXPENDITURES	\$2,931,763	\$3,088,444	\$1,861,290	\$3,080,357	\$3,080,357	\$0	(\$8,087)	-0.26%
Revenue Over (Under) Expenditures	\$153,674	\$0	\$348,957	\$0	\$0	\$0	\$0	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019		Change	% Change
				Department Request	Preliminary Budget		
REAL PROPERTY TAXES	\$7,000	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-1000-1001-0000							
Total REVENUE	\$ 7,000	\$ 5,350	\$ 5,350	\$ 5,350	\$ 5,350	\$ -	0%
FRENCH LANDING-DRAINAGE							
S10-8540-0400-0000	\$0	\$5,350	\$0	\$5,350	\$5,350	\$0	0.00%
Total FRENCH LANDING DRAINAGE	\$ -	\$ 5,350	\$ -	\$ 5,350	\$ 5,350	\$ -	0%
Total EXPENDITURES	\$ -	\$ 5,350	\$ -	\$ 5,350	\$ 5,350	\$ -	0%
Revenue Over (Under) Expenditures	\$ 7,000.00	\$ -	\$ 5,350	\$ -	\$ -	\$ -	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SF0-1000-1001-0000	\$ 1,320,117	\$1,363,440	\$1,363,440	\$1,446,444	\$1,446,444		\$83,004	6.09%
IN LIEU OF TAXES OTHER								
SF0-1000-1081-0000	\$ 2,319	\$2,300	\$2,363	\$2,300	\$2,300		\$0	0.00%
Total REVENUE	\$1,322,436	\$1,365,740	\$1,365,803	\$1,448,744	\$1,448,744	\$0	\$83,004	6.08%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$ 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	\$0	-	0.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$ 1,157,200	\$1,199,240	\$1,199,240	\$1,242,744	\$1,242,744		\$43,504	3.63%
Total FIRE PROTECTION	\$1,157,200	\$1,199,240	\$1,199,240	\$1,242,744	\$1,242,744	\$0	43,504	3.63%
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$ 16,000	\$16,000	\$16,000	\$16,000	\$16,000		\$0	0.00%
Total TRAINING	\$16,000	\$16,000	\$16,000	\$16,000	\$16,000	\$0	-	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$ 11,351	\$12,500	\$6,108	\$57,000	\$57,000		\$44,500	356.00%
Total WORKERS COMPENSATION	\$11,351	\$12,500	\$6,108	\$57,000	\$57,000	\$0	44,500	356.00%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$ 35,767	\$30,000	\$19,457	\$30,000	\$30,000		\$0	0.00%
Total MEDICAL INSURANCE	\$35,767	\$30,000	\$19,457	\$30,000	\$30,000	\$0	-	0.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$ 73,001	\$80,000	\$66,207	\$75,000	\$75,000		(\$5,000)	-6.25%
Total OTHER EMPLOYEE BENEFITS	\$ 73,001	\$80,000	\$66,207	\$75,000	\$75,000	\$0	(5,000)	-6.25%
Total EXPENDITURES	\$ 1,321,319	\$1,365,740	\$1,335,012	\$1,448,744	\$1,448,744	\$0	\$83,004	6.08%
Revenue Over (Under) Expenditures	\$ 1,117	\$ -	\$ 30,791	\$ -	\$ -	\$ -	\$ -	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$11,000	\$11,000	\$11,000	\$11,000	\$11,000	\$0	\$0	0.00%
SLO-1000-1001-0000								
Total REVENUE	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%
LIGHTING DISTRICT	\$ 11,340	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SLO-5182-0000-0000								
LIGHTING DISTRICT GAS & ELECTRIC	\$ -	\$11,000	\$5,465	\$11,000	\$11,000	\$0	\$0	0.00%
SLO-5182-0000-3500								
Total STREET LIGHTING	\$ 11,340	\$ 11,000	\$ 5,465	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%
Total EXPENDITURES	\$ 11,340	\$ 11,000	\$ 5,465	\$ 11,000	\$ 11,000	\$ -	\$ -	0.00%
Revenue Over (Under) Expenditures	\$ (340)	\$ -	\$ 5,535	\$ -	\$ -	\$ -	\$ -	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SR0-1000-1001-0000	\$358,850	\$358,800	\$358,800	\$358,800	\$358,800	\$358,800	\$0	0.00%
RECYCLE BIN SALES	\$245	\$200	\$120	\$200	\$200	\$200	\$0	0.00%
SR0-1000-2401-0100								
Total REVENUE	\$359,095	\$359,000	\$358,920	\$359,000	\$359,000	\$0	\$0	0.00%
REFUSE & GARBAGE								
SR0-8160-0400-0000	\$328,427	\$359,000	\$190,243	\$359,000	\$359,000	\$359,000	\$0	0.00%
Total CONTRACTUAL EXPENSES	\$328,427	\$359,000	\$190,243	\$359,000	\$359,000	\$0	\$0	0.00%
Total EXPENDITURES	\$328,427	\$359,000	\$190,243	\$359,000	\$359,000	\$0	\$0	0.00%
Revenue Over (Under) Expenditures	\$30,668	\$0	\$168,677	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
ENERGY CREDIT M&T UTILITIES	\$0	\$77,560	\$0	\$0	\$0		(\$77,560)	-100.00%
SS1-1000-1189-0000								
TRUCKED WASTE	\$39,036	\$30,000	\$15,394	\$30,000	\$30,000		\$0	0.00%
SS1-1000-2122-0000								
LEACHATE	\$212,960	\$150,000	\$128,160	\$230,000	\$230,000		\$80,000	53.33%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$245,645	\$243,626	\$55,502	\$256,113	\$256,113		\$12,487	5.13%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$118,157	\$125,278	\$105,470	\$124,733	\$124,733		(\$545)	-0.44%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$123,634	\$134,640	\$87,428	\$132,929	\$132,929		(\$1,711)	-1.27%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$43,411	\$43,555	\$43,554	\$42,860	\$42,860		(\$695)	-1.60%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$49,408	\$49,571	\$0	\$48,780	\$48,780		(\$791)	-1.60%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$22,979	\$23,056	\$0	\$22,688	\$22,688		(\$368)	-1.60%
SS1-1000-2380-0200								
SALE OF SCRAP AND EXCESS MATERIALS	\$13,758	\$1,000	\$118	\$500	\$500		(\$500)	-50.00%
SS1-1000-2650-0000								
UNCLASSIFIED REVENUE	\$58	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS1-1000-2770-0000								
INFRASTRUCTURE PERMITS	\$19,400	\$18,000	\$39,700	\$25,000	\$25,000		\$7,000	38.89%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,221,300	\$1,284,852	\$856,568	\$1,284,852	\$1,284,852		\$0	0.00%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$106,854	\$0	\$0	\$123,600	\$123,600		\$123,600	#DIV/0!
SS1-1000-5031-1189								
Total REVENUE	\$2,216,600	\$2,181,138	\$1,331,894	\$2,322,055	\$2,322,055	\$0	\$140,917	6.46%
INSURANCE								
SS1-1910-0400-0000	\$17,680	\$19,000	\$18,418	\$19,500	\$19,500		\$500	2.63%
Total INSURANCE	\$17,680	\$19,000	\$18,418	\$19,500	\$19,500	\$0	\$500	2.63%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$94,045	\$96,055	\$62,480	\$98,136	\$98,136		\$2,081	2.17%
ADMINISTRATIVE CHARGES	\$11,181	\$11,564	\$6,873	\$11,579	\$11,579		\$15	0.13%
SS1-8110-0100-0002/SS1-8110-0401-0000								
SEWER ADMINISTRATION EQUIPMENT	\$320	\$500	\$0	\$500	\$500		\$0	0.00%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$52,305	\$54,340	\$30,010	\$60,580	\$60,580		\$6,240	11.48%
SS1-8110-0400-0000								
Total SEWER ADMINISTRATION	\$157,851	\$162,459	\$99,363	\$170,795	\$170,795	\$0	\$8,336	5.13%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
TREATMENT & DISPOSAL PERSONAL SVC								
SS1-8130-0100-0000	\$714,425	\$823,883	\$496,683	\$823,883	\$823,883	\$0	\$0	0.00%
TREATMENT & DISPOSAL EQUIPMENT								
SS1-8130-0200-0000	\$80,395	\$147,000	\$43,105	\$171,421	\$171,421	\$24,421	\$24,421	16.61%
TREATMENT & DISPOSAL CONTRACTUAL								
SS1-8130-0400-0000	\$214,043	\$229,915	\$168,914	\$241,347	\$241,347	\$11,432	\$11,432	4.97%
TREATMENT & DISPOSAL GAS & ELECTRIC								
SS1-8130-0400-3500	\$99,589	\$77,200	\$74,816	\$123,000	\$123,000	\$45,800	\$45,800	59.33%
TREATMENT & DISPOSAL GASOLINE/DIESEL								
SS1-8130-0400-3510	\$0	\$360	\$411	\$600	\$600	\$240	\$240	66.67%
Total TREATMENT AND DISPOSAL	\$1,108,452	\$1,278,358	\$783,929	\$1,360,251	\$1,360,251	\$0	\$81,893	6.41%
STATE RETIREMENT								
SS1-9010-0800-0000	\$115,859	\$116,000	\$0	\$111,000	\$111,000	(\$5,000)	(\$5,000)	-4.31%
Total STATE RETIREMENT	\$115,859	\$116,000	\$0	\$111,000	\$111,000	\$0	(\$5,000)	-4.31%
MEDICARE								
SS1-9020-0800-0000	\$11,516	\$13,340	\$8,043	\$13,369	\$13,369	\$29	\$29	0.22%
Total MEDICARE	\$11,516	\$13,340	\$8,043	\$13,369	\$13,369	\$29	\$29	0.22%
SOCIAL SECURITY								
SS1-9030-0800-0000	\$49,243	\$57,037	\$34,389	\$57,165	\$57,165	\$128	\$128	0.22%
Total SOCIAL SECURITY	\$49,243	\$57,037	\$34,389	\$57,165	\$57,165	\$128	\$128	0.22%
WORKER COMPENSATION								
SS1-9040-0800-0000	\$13,157	\$50,719	\$47,177	\$50,000	\$50,000	(\$719)	(\$719)	-1.42%
Total WORKERS COMP	\$13,157	\$50,719	\$47,177	\$50,000	\$50,000	\$0	(\$719)	-1.42%
UNEMPLOYMENT INSURANCE								
SS1-9050-0800-0000	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
Total UNEMP INSURANCE	\$0	\$500	\$0	\$500	\$500	\$0	\$0	0.00%
MEDICAL INSURANCE								
SS1-9060-0800-0000	\$192,897	\$210,000	\$134,362	\$270,000	\$270,000	\$60,000	\$60,000	28.57%
Total MEDICAL INSURANCE	\$192,897	\$210,000	\$134,362	\$270,000	\$270,000	\$0	\$60,000	28.57%
UNION WELFARE BENEFITS								
SS1-9070-0800-0000	\$3,426	\$7,500	\$5,901	\$7,500	\$7,500	\$0	\$0	0.00%
Total UNION WELFARE BENEFITS	\$3,426	\$7,500	\$5,901	\$7,500	\$7,500	\$0	\$0	0.00%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
SERIAL BONDS PRINCIPAL	\$165,000	\$170,000	\$170,000	\$170,000	\$170,000		\$0	0.00%
SS1-9710-0600-0000								
SERIAL BONDS INTEREST	\$100,350	\$96,225	\$96,225	\$91,975	\$91,975		(\$4,250)	-4.42%
SS1-9710-0700-0000								
Total DEBT SERVICE	\$265,350	\$266,225	\$266,225	\$261,975	\$261,975	\$0	(\$4,250)	-1.60%
Total EXPENDITURES	\$1,935,431	\$2,181,138	\$1,397,807	\$2,322,055	\$2,322,055	\$0	\$140,917	6.46%
Revenue Over (Under) Expenditures	\$281,169	\$0	(\$65,913)	(\$0)	(\$0)	\$0	(\$0)	

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$75,000	\$75,000	#DIV/0!	\$75,000	#DIV/0!
SS2-0000-0599-0000								
REAL PROPERTY TAXES	\$218,791	\$218,786	\$218,800	\$218,786	\$218,786	\$0	\$0	0.00%
SS2-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$0	\$33,025	\$0	\$0	\$0	(\$33,025)	(\$33,025)	-100.00%
SS2-1000-1189-0000								
SEWER CHARGES	\$1,086,357	\$1,415,000	\$293,252	\$1,453,000	\$1,453,000	\$38,000	\$38,000	2.69%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$80,536	\$90,000	\$81,771	\$41,725	\$41,725	(\$48,275)	(\$48,275)	-53.64%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$21,900	\$20,000	\$17,000	\$22,000	\$22,000	\$2,000	\$2,000	10.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$16,925	\$20,000	\$9,733	\$16,000	\$16,000	(\$4,000)	(\$4,000)	-20.00%
SS2-1000-2123-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$33,333	\$0	\$0	\$37,000	\$37,000	\$37,000	\$37,000	#DIV/0!
SS2-1000-5031-1189								
Total REVENUE	\$1,457,842	\$1,796,811	\$620,556	\$1,863,511	\$1,863,511	\$0	\$66,700	3.71%
INSURANCE								
SS2-1910-0400-0000	\$9,650	\$10,500	\$10,122	\$10,800	\$10,800	\$300	\$300	2.86%
Total INSURANCE	\$9,650	\$10,500	\$10,122	\$10,800	\$10,800	\$0	\$300	2.86%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$38,584	\$38,000	\$23,879	\$37,088	\$37,088	(\$912)	(\$912)	-2.40%
ADMINISTRATIVE ALLOCATION	\$10,016	\$10,360	\$6,157	\$10,373	\$10,373	\$13	\$13	0.13%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$699	\$750	\$0	\$500	\$500	(\$250)	(\$250)	-33.33%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$6,212	\$6,273	\$1,503	\$5,400	\$5,400	(\$873)	(\$873)	-13.92%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$50,000	\$50,000	\$50,000	\$70,000	\$70,000	\$20,000	\$20,000	40.00%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$105,511	\$105,383	\$81,539	\$123,361	\$123,361	\$0	\$17,978	17.06%
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$132,126	\$151,000	\$94,423	\$153,500	\$153,500	\$2,500	\$2,500	1.66%
SANITARY SEWERS EQUIPMENT								
SS2-8120-0200-0000	\$10,882	\$40,600	\$5,994	\$50,000	\$50,000	\$9,400	\$9,400	23.15%
SANITARY CONTRACTUAL	\$82,703	\$62,695	\$43,448	\$97,802	\$97,802	\$35,107	\$35,107	56.00%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$18,848	\$19,025	\$11,509	\$22,000	\$22,000	\$2,975	\$2,975	15.64%
SS2-8120-0400-3500								

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
SANITARY GASOLINE/DIESEL FUEL SS2-8120-0400-3510	\$0	\$14,000	\$10,096	\$15,000	\$15,000		\$1,000	7.14%
Total SANITARY	\$244,559	\$287,320	\$165,470	\$338,302	\$338,302	\$0	\$50,982	17.74%
STATE RETIREMENT SS2-9010-0800-0000	\$27,585	\$28,000	\$0	\$27,000	\$27,000		(\$1,000)	-3.57%
Total STATE RETIREMENT	\$27,585	\$28,000	\$0	\$27,000	\$27,000	\$0	(\$1,000)	-3.57%
MEDICARE SS2-9020-0800-0000	\$2,477	\$2,750	\$1,725	\$2,764	\$2,764		\$14	0.49%
Total MEDICARE	\$2,477	\$2,750	\$1,725	\$2,764	\$2,764	\$0	\$14	0.49%
SOCIAL SECURITY SS2-9030-0800-0000	\$10,590	\$11,750	\$7,375	\$11,816	\$11,816		\$66	0.57%
Total SOCIAL SECURITY	\$10,590	\$11,750	\$7,375	\$11,816	\$11,816	\$0	\$66	0.57%
WORKER COMPENSATION SS2-9040-0800-0000	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$3,104	\$500	\$4,611	\$500	\$500		\$0	0.00%
Total UNEMP INSURANCE	\$3,104	\$500	\$4,611	\$500	\$500	\$0	\$0	0.00%
MEDICAL INSURANCE SS2-9060-0800-0000	\$40,732	\$38,000	\$26,282	\$37,000	\$37,000		(\$1,000)	-2.63%
Total MEDICAL INSURANCE	\$40,732	\$38,000	\$26,282	\$37,000	\$37,000	\$0	(\$1,000)	-2.63%
SERIAL BONDS PRINCIPAL SS2-9710-0600-0000	\$26,404	\$25,592	\$25,592	\$25,592	\$25,592		\$0	0.00%
SERIAL BONDS INTEREST SS2-9710-0700-0000	\$2,584	\$2,064	\$1,160	\$1,424	\$1,424		(\$640)	-31.01%
Total DEBT SERVICE	\$28,988	\$27,656	\$26,752	\$27,016	\$27,016	\$0	(\$640)	-2.31%
TRANSFER TO WPCC O&M C SS2-9901-0001-0000	\$1,221,300	\$1,284,852	\$856,568	\$1,284,852	\$1,284,852		\$0	0.00%
Total TRANSFER OUT	\$1,221,300	\$1,284,852	\$856,568	\$1,284,852	\$1,284,852	\$0	\$0	0.00%
Total EXPENDITURES	\$1,694,496	\$1,796,811	\$1,180,444	\$1,863,511	\$1,863,511	\$0	\$66,700	3.71%
Revenue Over (Under) Expenditures	(\$236,654)	\$0	(\$559,888)	\$0	\$0	\$0	\$0	\$0

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$241,257	\$213,346	\$213,346	\$207,346	\$207,346		(\$6,000)	-2.81%
SS3-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$0	\$2,500	\$0	\$0	\$0		(\$2,500)	-100.00%
SS3-1000-1189-0000								
NIAGARA COUNTY REIMB	\$17,857	\$20,000	\$0	\$20,000	\$20,000		\$0	0.00%
SS3-1000-1195-0000								
SEWER RENTS	\$58,501	\$60,000	\$15,957	\$62,000	\$62,000		\$2,000	3.33%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$8,818	\$8,000	\$9,737	\$15,737	\$15,737		\$7,737	96.71%
SS3-1000-2121-0000								
SEWER HOOK UP	-\$35	\$100	\$0	\$1,000	\$1,000		\$900	900.00%
SS3-1000-2122-0000								
INTERFUND TRANSFER H-97	\$2,839	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS3-1000-5031-0000								
TRANSFER FROM OTHER FUNDS H-98	\$0	\$0	\$0	\$3,500	\$3,500		\$3,500	#DIV/0!
SS3-1000-5031-1189								
Total REVENUE	\$ 329,237	\$ 303,946	\$ 239,040	\$ 309,583	\$ 309,583	\$ -	\$ 5,637	1.85%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS3-0000-0523-0000								
INSURANCE	\$1,315	\$1,500	\$1,455	\$1,600	\$1,600		\$100	6.67%
SS3-1910-0400-0000								
Total INSURANCE	\$ 1,315	\$ 1,500	\$ 1,455	\$ 1,600	\$ 1,600	\$ -	\$ 100	6.67%
SOUTH SWR ADMIN PERSONAL SERVICES	\$6,128	\$6,300	\$4,018	\$6,244	\$6,244		(\$56)	-0.89%
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$2,096	\$2,170	\$1,289	\$2,171	\$2,171		\$1	0.05%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$500	\$500	\$23	\$500	\$500		\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$ 8,724	\$ 9,470	\$ 5,330	\$ 9,415	\$ 9,415	\$ -	(\$55)	-0.58%
SOUTH SWR SANIT PERSONAL SERVICES	\$33,307	\$38,000	\$23,550	\$39,000	\$39,000		\$1,000	2.63%
SS3-8120-0100-0000								
SOUTH SWR SAINT EQUIPMENT	\$1,636	\$25,000	\$3,642	\$27,000	\$27,000		\$2,000	8.00%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	\$3,244	\$8,900	\$11,121	\$10,917	\$10,917		\$2,017	22.66%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$2,699	\$2,500	\$1,555	\$3,500	\$3,500		\$1,000	40.00%
SS3-8120-0400-3500								
Total SANITARY	\$ 40,886	\$ 74,400	\$ 39,868	\$ 80,417	\$ 80,417	\$ -	\$ 6,017	8.09%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 8/31/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
STATE RETIREMENT	\$5,517	\$6,000	\$0	\$6,000	\$6,000	\$0	\$0	0.00%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$ 5,517	\$ 6,000	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	0.00%
MEDICARE	\$572	\$645	\$403	\$656	\$656	\$11	\$11	1.71%
SS3-9020-0800-0000								
Total MEDICARE	\$ 572	\$ 645	\$ 403	\$ 656	\$ 656	\$ -	\$ -	1.71%
SOCIAL SECURITY	\$2,444	\$2,750	\$1,721	\$2,805	\$2,805	\$55	\$55	2.00%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$ 2,444	\$ 2,750	\$ 1,721	\$ 2,805	\$ 2,805	\$ -	\$ -	2.00%
WORKER COMPENSATION	\$27,511	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$ 27,511	\$ 100	\$ -	\$ 100	\$ 100	\$ -	\$ -	0.00%
UNEMPLOYMENT INSURANCE	\$776	\$500	\$1,153	\$500	\$500	\$0	\$0	0.00%
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$ 776	\$ 500	\$ 1,153	\$ 500	\$ 500	\$ -	\$ -	0.00%
MEDICAL INSURANCE	\$18,604	\$21,000	\$13,722	\$24,000	\$24,000	\$3,000	\$3,000	14.29%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$ 18,604	\$ 21,000	\$ 13,722	\$ 24,000	\$ 24,000	\$ -	\$ 3,000	14.29%
SERIAL BONDS PRINCIPAL	\$167,301	\$164,998	\$164,998	\$164,998	\$164,998	\$0	\$0	0.00%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$25,227	\$21,883	\$17,908	\$18,570	\$18,570	(\$3,313)	(\$3,313)	-15.14%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$17,857	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS3-9785-0600-1000								
Total DEBT SERVICE	\$ 210,385	\$ 186,881	\$ 182,906	\$ 183,568	\$ 183,568	\$ -	\$ (3,313)	-1.77%
BANK/AGENT CHGS	\$874	700	\$700	\$522	\$522	(\$178)	(\$178)	-25.43%
SS3-9903-0000-0000								
Total BANK CHARGES	\$ 874	\$ 700	\$ 700	\$ 522	\$ 522	\$ -	\$ (178)	-25.43%
Total EXPENDITURES	\$ 317,608	\$ 303,946	\$ 247,258	\$ 309,583	\$ 309,583	\$ -	\$ 5,637	1.85%
Revenue Over (Under) Expenditures	\$ 11,629	\$ -	\$ (8,218)	\$ (0)	\$ (0)	\$ -	\$ (0)	(0)

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 6/30/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$34,797	\$34,797		\$34,797	#DIV/0!
SW1-0000-0599-0000								
TRANSFER FROM OTHER FUNDS	\$173,985	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SW1-1000-0532-0000								
REAL PROPERTY TAXES	\$570,000	\$570,000	\$570,000	\$1,147,425	\$1,147,425		\$577,425	101.30%
SW1-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES	\$0	\$15,600	\$0	\$0	\$0		(\$15,600)	-100.00%
SW1-1000-1189-0000								
METERED WATER SALES	\$1,074,379	\$1,547,523	\$336,287	\$1,467,535	\$1,467,535		(\$79,988)	-5.17%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$92,101	\$97,171	\$120,985	\$71,615	\$71,615		(\$25,556)	-26.30%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$25,319	\$20,000	\$14,642	\$20,000	\$20,000		\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$5,820	\$5,000	\$2,273	\$4,000	\$4,000		(\$1,000)	-20.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$5,793	\$6,000	\$0	\$6,000	\$6,000		\$0	0.00%
SW1-1000-2650-0000								
SALE OF SCRAP	\$753	\$500	\$0	\$500	\$500		\$0	0.00%
SW1-1000-2378-0000								
INSURANCE RECOVERIES	\$15,273	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SW1-1000-2680-0000								
MISCELLANEOUS REVENUE	\$859	\$0	\$2,180	\$1,000	\$1,000		\$1,000	#DIV/0!
SW1-1000-2770-0000								
TRANSFER FROM H-97-DEBT SUPLMNT								
SW1-1000-5031-0000								
TRANSFER FROM H-98-HYDRO FUNDS	\$16,802	\$0	\$0	\$18,800	\$18,800		\$18,800	#DIV/0!
SW1-1000-5031-1189								
Total REVENUE	\$1,981,084	\$2,261,794	\$1,046,367	\$2,771,672	\$2,771,672	\$0	\$509,878	22.54%
INSURANCE	\$17,481	\$19,100	\$18,365	\$19,400	\$19,400		\$300	1.57%
SW1-1910-0400-0000								
Total INSURANCE	\$17,481	\$19,100	\$18,365	\$19,400	\$19,400	\$0	\$300	1.57%
WATER CONTINGENCY	\$0	\$14,536	\$0	\$0	\$0		(\$14,536)	-100.00%
SW1-1990-0400-0000								
Total WATER CONTINGENCY	\$0	\$14,536	\$0	\$0	\$0	\$0	(\$14,536)	-100.00%
WATER ADMIN PERS SERVICES	\$25,881	\$25,804	\$16,467	\$26,067	\$26,067		\$263	1.02%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$23,294	\$24,092	\$14,319	\$24,121	\$24,121		\$29	0.12%
SW1-8310-0100-0002								
WATER ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$13,898	\$18,425	\$8,785	\$19,040	\$19,040		\$615	3.34%
SW1-8310-0400-0000								

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 6/30/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
WATER ADMIN GAS & ELECTRIC SW1-8310-0400-3500	\$2,254	\$2,600	\$1,444	\$2,800	\$2,800		\$200	7.69%
Total ADMINISTRATIVE	\$65,327	\$71,421	\$41,015	\$72,528	\$72,528	\$0	\$1,107	1.55%
SOURCE OF SUPPLY CONTRACTUAL SW1-8320-0400-0000	\$474,792	\$660,000	\$296,653	\$660,000	\$660,000		\$0	0.00%
SUPPLY OUT OF DISTRICT SW1-8320-0400-0100	\$2,070	\$3,000	\$884	\$3,000	\$3,000		\$0	0.00%
Total SUPPLY	\$476,862	\$663,000	\$297,537	\$663,000	\$663,000	\$0	\$0	0.00%
TRANSMISS & DIST PERSONAL SVC SW1-8340-0100-0000	\$322,820	\$377,718	\$222,882	\$391,875	\$391,875		\$14,157	3.75%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	\$244	\$2,500	\$1,451	\$2,500	\$2,500		\$0	0.00%
TRANSMIS & DIST EQUIPMENT SW1-8340-0200-0000	\$125,225	\$180,783	\$92,619	\$54,000	\$54,000		(\$126,783)	-70.13%
TRANSMIS & DIST CONTRACTUAL SW1-8340-0400-0000	\$104,462	\$90,753	\$40,147	\$90,881	\$90,881		\$128	0.14%
TRANSMIS & DIST - GASOLINE/DIESEL SW1-8340-0400-3510	\$0	\$13,000	\$9,608	\$16,000	\$16,000		\$3,000	23.08%
Total TRANSMISS AND DISPOSAL	\$552,751	\$664,754	\$366,707	\$555,256	\$555,256	\$0	(\$109,498)	-16.47%
STATE RETIREMENT SW1-9010-0800-0000	\$55,171	\$55,000	\$0	\$53,000	\$53,000		(\$2,000)	-3.64%
Total STATE RETIREMENT	\$55,171	\$55,000	\$0	\$53,000	\$53,000	\$0	(\$2,000)	-3.64%
MEDICARE SW1-9020-0800-0000	\$4,986	\$5,890	\$3,333	\$6,096	\$6,096		\$206	3.50%
Total MEDICARE	\$4,986	\$5,890	\$3,333	\$6,096	\$6,096	\$0	\$206	3.50%
SOCIAL SECURITY SW1-9030-0800-0000	\$21,318	\$25,200	\$14,250	\$26,068	\$26,068		\$868	3.44%
Total SOCIAL SECURITY	\$21,318	\$25,200	\$14,250	\$26,068	\$26,068	\$0	\$868	3.44%
WORKER COMPENSATION SW1-9040-0800-0000	\$0	\$100	\$0	\$44,800	\$44,800		\$44,700	44700.00%
Total WORKERS COMP	\$0	\$100	\$0	\$44,800	\$44,800	\$0	\$44,700	44700.00%
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$0	\$4,000	\$24	\$100	\$100		(\$3,900)	-97.50%
Total UNEMPLOYMENT INSURANCE	\$0	\$4,000	\$24	\$100	\$100	\$0	(\$3,900)	-97.50%

Account Description / Account Number	2017 Actual	2018 Budget	2018 Actual as of 6/30/18	2019 Department Request	2019 Preliminary Budget	2019 Adopted Budget	Change	% Change
MEDICAL INSURANCE	\$62,163	\$69,000	\$42,005	\$84,000	\$84,000		\$15,000	21.74%
SW1-9060-0800-0000								
Total MEDICAL INSURANCE	\$62,163	\$69,000	\$42,005	\$84,000	\$84,000	\$0	\$15,000	21.74%
UNION WELFARE BENEFITS	\$84,603	\$89,000	\$75,405	\$100,000	\$100,000		\$11,000	12.36%
SW1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$84,603	\$89,000	\$75,405	\$100,000	\$100,000	\$0	\$11,000	12.36%
SERIAL BOND - PRINCIPA	\$368,895	\$391,610	\$391,610	\$397,610	\$397,610		\$6,000	1.53%
SW1-9710-0600-0000								
SERIAL BOND - INTEREST	\$204,213	\$189,183	\$113,000	\$179,378	\$179,378		(\$9,805)	-5.18%
SW1-9710-0700-0000								
SERIAL BOND - INTEREST	\$0	\$0	\$0	\$185,436	\$185,436		\$185,436	#DIV/0!
SW1-9710-0700-0100								
Total DEBT SERVICE	\$573,108	\$580,793	\$504,610	\$762,424	\$762,424	\$0	(\$3,805)	-0.66%
TRANSFER TO CAP PROJ FUND	\$0	\$0	\$0	\$385,000	\$385,000		\$385,000	#DIV/0!
SW1-9950-0900-0000								
Total TRAN TO CAP PROJ	\$0	\$0	\$0	\$385,000	\$385,000	\$0	\$385,000	#DIV/0!
Total EXPENDITURES	\$1,913,770	\$2,261,794	\$1,363,251	\$2,771,672	\$2,771,672	\$0	\$417,160	18.44%
Revenue Over (Under) Expenditures	\$67,314	\$0	(\$316,884)	\$0	\$0	\$0	\$92,718	

TOWN OF LEWISTON

**Appendix A
Debt Service
2019**

	<u>9710-0600</u>	<u>9710-0700</u>	<u>Admin Fees</u>
	<u>Principal</u>	<u>Interest</u>	
"DB" Fund			
Paving '05	\$ 45,400	\$ 1,681.00	\$ -
"DB" Fund			
Drainage '05	\$ 11,400	\$ 1,533.76	-
"SS1" Fund			
WPCC Upgrade	\$ 170,000	\$ 91,975.00	-
"SS2" Fund			
28% Utility Meters	\$ 25,592	\$ 1,423.80	-
"SS3" Fund			
Miller/Nesbit	\$ 5,000	\$ -	\$ 38.95
Sanborn II	20,000	-	155.72
Sanborn III	25,000	-	177.33
Hewitt/EDNA	20,000	1,192.45	150.00
Colonial/Wayside	68,600	3,815.00	
7% Util. Meters	6,398	355.95	
Sanborn Sewer	20,000	13,206.26	
	<u>\$ 164,998</u>	<u>\$ 18,569.66</u>	<u>\$ 522.00</u>
"SW1" Fund			
65% Util. Meters	\$ 59,410	\$ 3,305.25	\$ -
Refinanced Water Lines	278,200	143,997.76	-
Elm/Annover PRV Pits	60,000	32,075.00	-
	<u>\$ 397,610</u>	<u>\$ 179,378.01</u>	<u>\$ -</u>
"SW1" Fund			
Waterline Project BAN	\$ 30,000	\$ 18,428.67	\$ -
Waterline Project BAN A	\$ 355,000	\$ 167,006.66	
	<u>\$ 385,000</u>	<u>\$ 185,435.33</u>	<u>\$ -</u>
TOTAL	<u><u>\$ 1,200,000</u></u>	<u><u>\$ 479,996.56</u></u>	<u><u>\$ 522.00</u></u>

TOWN OF LEWISTON

Appendix B

2019 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2019 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	\$ 15,000	2/1 4/1	\$ 5,000		\$ 38.95
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	\$ 60,000	2/1 4/1	\$ 20,000		\$ 155.72
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	\$ 75,000	2/1 4/1	\$ 25,000		\$ 177.33
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC) (Phase IV EFC)	SS3	\$ 80,000	5/1 4/1 10/1	\$ 20,000	\$ 670.55 521.90	\$ 150.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	\$ 118,800	6/15 12/15	\$ 39,200	\$ 1,384.00 796.00	
4.125% 2007-2021, Phase 5, Part B	SS3	\$ 89,100	6/15 12/15	\$ 29,400	1,038.00 597.00	
6) Utility Meters (refinanced 2015) originally 4.125% 2007-2021 (Sewer/Water)		\$ 277,100				
	SS2 28%		6/15	\$ 25,592	\$ 903.84	
	SS3 7%		6/15	\$ 6,398	225.96	
	SW1 65%		6/15	\$ 59,410	2,098.20	
	SS2 28%		12/15		519.96	
	SS3 7%		12/15		129.99	
	SW1 65%		12/15		1,207.05	
7) VARIOUS (Consolidated) (refinanced 2015) 0700-0000 0700-0100		\$ 4,650,000				
	DB		6/15	\$ 45,400	1,181.00	
	SD/DB		6/15	\$ 11,400	852.38	
	SW1		6/15	\$ 278,200	74,085.38	
	DB		12/15		500.00	
	SD/DB		12/15		681.38	
	SW1		12/15		69,912.38	
8) VARIOUS Originally 2.25% 2013- 2033		\$ 3,930,000				
	SS1		1/15		\$ 45,987.50	
	SS3		1/15		6,603.13	
	SW1		1/15		16,037.50	
	SS1		7/15	\$ 170,000	45,987.50	
	SS3		7/15	\$ 20,000	6,603.13	
	SW1		7/15	\$ 60,000	16,037.50	
9) WATERLINE PROJECT BAN 2.31%, 2018	SW1	\$800,000	8/21	\$ 30,000	\$ 18,428.67	
10) WATERLINE PROJECT BAN EST INTEREST 2018A	SW1	\$9,400,000	8/21	\$ 355,000	\$ 167,006.66	
TOTAL		\$19,495,000		\$ 1,200,000	\$ 479,996.56	\$ 522.00

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2019 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined			
	Medical	FSA	HRA	2019 Budget	Medical	FSA	HRA	2019 Budget	2019 Budget	2018 Budget	\$ Change	% Change
A Fund												
Active	\$ 62,335	\$ 2,000	\$ 19,375	\$ 83,710	\$ 46,500		\$ 26,000	\$ 72,500	\$ 156,210	\$ 158,181	\$ (1,971)	-1.26%
Retiree	82,188	-	2,000	84,188					84,188	97,861	(13,673)	-16.24%
Retiree Buyout	2,000	-	-	2,000					2,000	2,000	-	-
Active Buyout	5,000	-	3,150	8,150					8,150	10,025	(1,875)	-23.01%
Admin Fees	1,056	-	-	1,056					1,056	1,056	-	0.00%
Compliance Fees	896	-	-	896					896	877	19	0.02%
Total A Fund	\$ 153,475	\$ 2,000	\$ 24,525	\$ 180,000	\$ 46,500	\$ -	\$ 26,000	\$ 72,500	\$ 252,500	\$ 270,000	\$ (17,500)	-6.93%
B Fund												
Active	\$ 7,948	\$ -	\$ 2,925	\$ 10,873	\$ 45,500		\$ 26,000	\$ 71,500	\$ 82,373	\$ 86,184	\$ (3,811)	-4.63%
Retiree	10,944	-	-	10,944					10,944	10,639	305	2.79%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	1,000	-	650	1,650					1,650	1,650	-	-
Admin Fees	288	-	-	288					288	288	-	-
Compliance Fees	245	-	-	245					245	239	6	-
Total B Fund Non Police	\$ 20,425	\$ -	\$ 3,575	\$ 24,000	\$ 45,500	\$ -	\$ 26,000	\$ 71,500	\$ 95,500	\$ 99,000	\$ (3,500)	-3.66%
B-Police Fund												
Active	\$ 18,371	\$ 500	\$ 4,500	\$ 23,371	\$ 106,900		\$ 57,600	\$ 164,500	\$ 187,871	\$ 191,979	\$ (4,108)	-2.19%
Retiree	23,173	-	4,350	27,523					27,523	14,378	13,145	47.76%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	2,000	-	-	2,000					2,000	2,000	-	-
Admin Fees	576	-	-	576					576	624	(48)	-8.33%
Compliance Fees	530	-	-	530					530	519	11	0.02%
Total B Fund Police	\$ 44,650	\$ 500	\$ 8,850	\$ 54,000	\$ 106,900	\$ -	\$ 57,600	\$ 164,500	\$ 218,500	\$ 209,500	\$ 9,000	4.12%
Total B Fund	\$ 65,075	\$ 500	\$ 12,425	\$ 78,000	\$ 152,400	\$ -	\$ 83,600	\$ 236,000	\$ 314,000	\$ 308,500	\$ 5,500	1.75%
DB Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 197,000		\$ 108,000	\$ 305,000	\$ 305,000	\$ 304,300	\$ 700	0.23%
Retiree	59,373	-	8,900	68,273					68,273	75,766	(7,493)	-10.98%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	-	-	-	-					-	-	-	-
Admin Fees	912	-	-	912					912	1,056	(144)	-15.79%
Compliance Fees	815	-	-	815					815	878	(63)	(0.08)
Total DB Fund	\$ 61,100	\$ -	\$ 8,900	\$ 70,000	\$ 197,000	\$ -	\$ 108,000	\$ 305,000	\$ 375,000	\$ 382,000	\$ (7,000)	-1.83%

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2019 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined			
	Medical	FSA	HRA	2019 Budget	Medical	FSA	HRA	2019 Budget	2019 Budget	2018 Budget	\$ Change	% Change
SS1 Fund												
Active	\$ 153,524	\$ -	\$ 17,200	\$ 170,724	\$ 4,900	\$ 2,600	\$ 7,500	\$ 178,224	\$ 135,271	\$ 42,953	24.10%	
Retiree	80,790	-	16,800	97,590	-	-	-	97,590	80,647	16,943	17.36%	
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	
Admin Fees	912	-	-	912	-	-	-	912	864	48	5.26%	
Compliance Fees	774	-	-	774	-	-	-	774	718	56	0.07	
Total SS1 Fund	\$ 236,000	\$ -	\$ 34,000	\$ 270,000	\$ 4,900	\$ -	\$ 7,500	\$ 277,500	\$ 217,500	\$ 60,000	21.62%	
SS2 Fund												
Active	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ 1,500	\$ (1,000)	-200.00%	
Retiree	33,822	-	-	33,822	-	-	-	33,822	34,324	(502)	-1.48%	
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	
Active Buyout	2,000	-	500	2,500	-	-	-	2,500	2,000	500	20.00%	
Admin Fees	96	-	-	96	-	-	-	96	96	-	-	
Compliance Fees	82	-	-	82	-	-	-	82	80	2	0.02	
Total SS2 Fund	\$ 36,000	\$ -	\$ 1,000	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000	\$ 38,000	\$ (1,000)	-2.70%	
SS3 Fund												
Active	\$ 23,411	\$ 500	\$ -	\$ 23,911	\$ -	\$ -	\$ -	\$ 23,911	\$ 20,912	\$ 2,999	12.54%	
Retiree	-	-	-	-	-	-	-	-	-	-	-	
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	
Admin Fees	48	-	-	48	-	-	-	48	48	-	-	
Compliance Fees	41	-	-	41	-	-	-	41	40	1,000	0.02	
Total SS3 Fund	\$ 23,500	\$ 500	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000	\$ 21,000	\$ 3,000	12.50%	
SW1 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 60,400	\$ 39,600	\$ 100,000	\$ 100,000	\$ 92,375	\$ 7,625	7.63%	
Retiree	66,766	-	14,850	81,616	-	-	-	81,616	63,746	17,870	21.90%	
Retiree Buyout	1,000	-	500	1,500	-	-	-	1,500	1,000	500	33.33%	
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	
Admin Fees	476	-	-	476	-	-	-	476	480	(4)	(0.01)	
Compliance Fees	408	-	-	408	-	-	-	408	399	9	0.02	
Total SW1 Fund	\$ 68,650	\$ -	\$ 15,350	\$ 84,000	\$ 60,400	\$ -	\$ 39,600	\$ 184,000	\$ 158,000	\$ 26,000	14.13%	
Grand Total	\$ 643,800	\$ 3,000	\$ 96,200	\$ 743,000	\$ 461,200	\$ -	\$ 259,800	\$ 1,464,000	\$ 1,395,000	\$ 69,000	4.71%	

	2019	2018	Change	% Change
TOTALS				
Active	\$ 1,034,089	\$ 990,702	\$ 43,387	4.20%
Retiree	403,956	377,361	26,595	6.58%
Retiree Buyout	3,500	3,000	500	14.29%
Active Buyout	14,300	15,675	(1,375)	-9.62%
Admin Fees	4,364	4,512	(148)	-3.39%
Compliance Fees	3,791	3,750	41	0.01
TOTALS	\$ 1,464,000	\$ 1,395,000	\$ 69,000	4.71%

TOWN OF LEWISTON

Appendix D

**2019 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$70,181
Town Clerk	\$63,436
Supervisor	\$41,906
Town Justices (2)	\$27,399
Council Members (4)	\$13,856

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
January	\$ 241,486	\$ 239,337	\$ 259,820	\$ 240,059	\$ 247,833	\$ 268,006	\$ 274,790	\$ 262,285	\$ 278,893	\$ 302,927	\$ 296,384	\$ 286,535	\$ 283,370
February	216,388	203,737	245,141	195,506	209,368	213,450	232,283	246,670	239,447	246,487	245,398	245,392	248,664
March	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873	315,271	328,306	320,258
April	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282	273,471	264,525	270,962
May	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122	268,196	267,992	276,290
June	288,737	305,459	280,688	361,989	350,240	374,214	357,967	408,815	386,225	368,595	368,207	341,441	390,123
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	1,734,191	1,789,668
July	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304	297,856	295,209	284,284	293,866
August	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838	284,131	261,378	280,632
September	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964	366,590	352,829	-
October	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	290,195	270,011	268,646	-
November	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	294,728	268,873	272,698	-
December	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	319,997	341,644	341,873	-
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	3,593,385	3,515,897	2,364,166
% Change		1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-1.09%	-1.63%	-2.20%	-48.72%

Average Grow Rate 2003 to 2017

B Fund	\$ 989,065	\$ 1,172,000	\$ 1,215,000	\$ 1,173,485	\$ 1,316,882	\$ 1,592,762	\$ 1,606,500	\$ 1,606,500	\$ 1,764,000	\$ 1,764,000	\$ 1,919,000	\$ 2,037,600	\$ 2,009,300
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	1,562,400	1,540,700
SD Fund	231,710	248,000	211,965	262,095	232,148								
Total Budgeted	\$ 2,675,000	\$ 2,755,000	\$ 2,800,000	\$ 2,987,000	\$ 3,100,000	\$ 3,137,765	\$ 3,200,000	\$ 3,355,500	\$ 3,600,000	\$ 3,600,000	\$ 3,800,000	\$ 3,600,000	\$ 3,550,000
% Change		2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%	-1.39%
Over/(Under) Budget	\$ 201,614	\$ 153,245	\$ 277,088	\$ 77,044	\$ 66,611	\$ 252,588	\$ 322,817	\$ 275,160	\$ 91,629	\$ 51,863	\$ (206,616)	\$ (84,103)	\$ (1,185,834)
% Difference	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	1.44%	-5.44%	-2.34%	-33.40%

TOWN OF LEWISTON
Estimated Retirement and Comparison 2019
Appendix F

09/28/2018

FUND	2016		2017		2018		2019		% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
A Fund	\$ 145,516	\$ 135,876	\$ 139,008	\$ 143,480	\$ 143,000	\$ 136,477	\$ 137,000	\$ 137,000	-4%
B Fund	\$ 50,371	\$ 47,025	\$ 48,118	\$ 49,654	\$ 50,000	\$ 47,242	\$ 48,000	\$ 48,000	-4%
B Fund Police	\$ 189,097	\$ 163,158	\$ 180,452	\$ 170,395	\$ 184,000	\$ 168,300	\$ 184,000	\$ 184,000	0%
B Fund Totals	\$ 239,468	\$ 210,183	\$ 228,570	\$ 220,049	\$ 234,000	\$ 215,542	\$ 232,000	\$ 232,000	
DB Fund	\$ 156,709	\$ 144,890	\$ 149,701	\$ 154,478	\$ 154,478	\$ 146,976	\$ 148,000	\$ 148,000	-4%
SS1 Fund	\$ 117,532	\$ 109,726	\$ 112,276	\$ 115,859	\$ 116,000	\$ 110,232	\$ 111,000	\$ 111,000	-4%
SS2 Fund	\$ 27,984	\$ 26,125	\$ 26,732	\$ 27,585	\$ 28,000	\$ 26,246	\$ 27,000	\$ 27,000	-4%
SS3 Fund	\$ 5,597	\$ 5,225	\$ 5,346	\$ 5,517	\$ 6,000	\$ 5,249	\$ 6,000	\$ 6,000	0%
SW1 Fund	\$ 55,968	\$ 52,250	\$ 53,465	\$ 55,171	\$ 55,000	\$ 52,491	\$ 53,000	\$ 53,000	-4%
Total	\$ 748,774	\$ 684,275	\$ 715,098	\$ 722,140	\$ 736,478	\$ 693,213	\$ 714,000	\$ 714,000	-3%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G

Fund	Description	Cash Balance			Cash Balance
		12.31.2017	2018 Increases	2018 Decreases	9.28.2018
H20	Sanborn Historical Improvements	\$ 2,631.62	\$ -	\$ -	\$ 2,631.62
H21	Sanborn Improvements	542.00	-	-	542.00
H22	Discover Niagara shuttle	-	55,000.00	(55,000.00)	-
H24	Morgan Lewis Bust	13,540.00	-	(13,540.00)	-
H25	Sanborn Sewer Extension	-	50,000.00	(16,436.50)	33,563.50
H27	Dickersonville Cemetary	6,999.71	1,100.00	(200.00)	7,899.71
H29	Police Training & Equipment	3,040.01	250.00	-	3,290.01
H30	LNRR Comfort Station	10,726.64	-	(2,529.41)	8,197.23
H31	Bike Path	98,078.96	-	(98,078.96)	-
H32	WPCC Upgrade	1,419,589.72	255.19	(23,095.10)	1,396,749.81
H34	Toohy Park	3,086.00	-	-	3,086.00
H40	Battle of Queenston	31.56	-	-	31.56
H49	Ice Rink Maintenance	62,027.01	-	-	62,027.01
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H53	Colonial Village Playground	629.00	-	-	629.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H61	Recreational Development	175,461.92	-	(6,588.22)	168,873.70
H63	PIP	66,382.72	-	-	66,382.72
H67	Jcap Meeting room Project	-	22,328.84	-	22,328.84
H89	Waterline Project	-	800,000.00	(432,413.30)	367,586.70
H91	Highway Bond	72,782.81	1,182,616.94	(1,255,399.75)	-
	Greenway Funds (moved from T				
H96	Account	-	55,000.00	(55,000.00)	-
H97	NYPA Funds Annual Payment	2,137,849.67	850,000.00	(1,854,297.53)	1,133,552.14
H98	Town HYDRO Funds	254,685.60	501,112.48	(22,767.59)	733,030.49
H99	NYPA Settlement	122,785.37	-	-	122,785.37
Total		\$ 4,477,328.32	\$ 3,517,663.45	\$ (3,835,346.36)	\$ 4,159,645.41

TOWN OF LEWISTON

Appendix H

2019 FUND TRANSFERS

Account	Ice Rink Proceeds Fund (H49)	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-0000/A00-1000-1189-0000	\$ 35,800	\$ 48,200	\$ -	\$ 84,000
TRANSFER FROM OTHER FUND B00-1000-0532-0000/B00-1000-1189-0000		\$ 184,250	\$ -	\$ 184,250
TRANSFER FROM OTHER FUND DB0-1000-5031-0000/DB0-1000-1189-0000		\$ 96,000	\$ 560,000	\$ 656,000
TRANSFER FROM OTHER FUND SS1-1000-1189-0000		\$ 123,600	\$ -	\$ 123,600
TRANSFER FROM OTHER FUND SS2-1000-5031-0000/A00-1000-1189-0000		\$ 37,000	\$ -	\$ 37,000
TRANSFER FROM OTHER FUND SS3-1000-1189-0000		\$ 3,500	\$ -	\$ 3,500
TRANSFER FROM OTHER FUND SW1-1000-1189-0000		\$ 18,800	\$ -	\$ 18,800
	\$ 35,800	\$ 511,350	\$ 560,000	\$ 1,107,150

Equalized Total Assessed Value 3,906,067,081

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	35,862,985	0.92
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	2,144,135,224	54.89
13100	CO - GENERALLY	RPTL 406(1)	2	1,925,373	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	21	18,632,836	0.48
13510	TOWN - CEMETERY LAND	RPTL 446	2	83,731	0.00
13650	VG - GENERALLY	RPTL 406(1)	11	6,562,090	0.17
13800	SCHOOL DISTRICT	RPTL 408	10	223,451,642	5.72
14100	USA - GENERALLY	RPTL 400(1)	4	33,746,269	0.86
14110	USA - SPECIFIED USES	STATE L 54	1	940,299	0.02
14300	INDIAN RESERVATION	RPTL 454	1	14,179,104	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	5,450,000	0.14
21600	RES OF CLERGY - RELIG CORP OWA	RPTL 462	5	2,980,448	0.08
25110	NONPROF CORP - RELIG(CONST PR)	RPTL 420-a	22	15,558,060	0.40
25120	NONPROF CORP - EDUCI(CONST PR	RPTL 420-a	1	8,656,716	0.22
25130	NONPROF CORP - CHAR (CONST PR)	RPTL 420-a	6	1,910,448	0.05
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	2	22,017,910	0.56
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	2,696,269	0.07
26100	VETERANS ORGANIZATION	RPTL 452	1	52,239	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	966,418	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	5,654,776	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	4,415,672	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	4,738,806	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	36,567,164	0.94
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	8	32,899	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	24	848,510	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	109	1,337,363	0.03
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	24	296,597	0.01

Equalized Total Assessed Value 3,906,067,081

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41123	ALT VET EX-WAR PERIOD-NON-COMM	RPTL 458-a	364	4,494,448	0.12
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	73	1,502,761	0.04
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	24	494,328	0.01
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	262	5,382,799	0.14
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	36	1,148,254	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	27	924,493	0.02
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	80	2,650,970	0.07
41400	CLERGY	RPTL 460	4	8,955	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	3,649,254	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	88	2,313,370	0.06
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	20,922	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	427,612	0.01

Total Exemptions Exclusive of System Exemptions: 1,263 2,616,718,012 66.99
 Total System Exemptions: 0 0 0.00
 Totals: 1,263 2,616,718,012 66.99

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____