

**Town of Lewiston**  
**Adopted Budget**  
**2024**

**Submitted 11/13/2023**



**Town of Lewiston  
2024 Adopted Budget  
Table of Contents**

<b>2024 Budget Summary - Adopted Budget</b>	<b>3</b>
<b>2023 Budget Summary - Adopted 11/14/2022</b>	<b>4</b>
<b>2024 Budget Summary - Preliminary Budget</b>	<b>5</b>
<b>2024 Budget Summary - Tentative Budget</b>	<b>6</b>
<b>2024 Budget Summary - Departmental Requests</b>	<b>7</b>
<b>2024 Tax Levy - Adopted Budget</b>	<b>8</b>
<b>2024 Tax Levy Comparison - Adopted Budget</b>	<b>9</b>
<b>General Fund - "A"</b>	<b>10 to 17</b>
<b>General Outside Village Fund - "B"</b>	<b>18 to 23</b>
<b>Highway / Drainage - Town Outside Village Fund - "DB"</b>	<b>24 to 26</b>
<b>French Landing Drainage Fund "S10"</b>	<b>27</b>
<b>Fire Protection Fund - "SF"</b>	<b>28</b>
<b>Lewiston Heights Lighting Fund - "SL"</b>	<b>29</b>
<b>Refuse Fund - "SR"</b>	<b>30</b>
<b>Water Pollution Control Center Fund - "SS1"</b>	<b>31 to 33</b>
<b>LMSIA Fund - "SS2"</b>	<b>34 to 36</b>
<b>Lewiston South Sewer Fund - "SS3"</b>	<b>37 to 38</b>
<b>Lewiston Water Improvement Fund - "SW1"</b>	<b>39 to 41</b>
<b>2024 Debt Service</b>	<b>Appendix A</b>
<b>2024 Bond Payments</b>	<b>Appendix B</b>
<b>Estimated Medical Insurance &amp; Comparison</b>	<b>Appendix C</b>
<b>2024 Schedule of Salaries Elected Town Officials</b>	<b>Appendix D</b>
<b>Sales Tax Revenue</b>	<b>Appendix E</b>
<b>Estimated Retirement &amp; Comparison</b>	<b>Appendix F</b>
<b>Capital Account Fund Balances as of 8/31/2023</b>	<b>Appendix G</b>
<b>2024 Fund Transfers</b>	<b>Appendix H</b>
<b>2023 Exemption Impact Report</b>	<b>Appendix I</b>



**TOWN OF LEWISTON  
2024 BUDGET SUMMARY  
ADOPTED BUDGET  
SUBMITTED 11/13/2023**

<b>CODE</b>	<b>FUND</b>	<b>APPROPRIATIONS</b>	<b>ESTIMATED REVENUES</b>	<b>APPROPRIATED FUND BALANCE</b>	<b>AMOUNT TO BE RAISED BY TAXES</b>
A	LEWISTON GENERAL	\$2,998,481	\$2,515,945	\$0	\$482,536
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,669,833	\$3,497,933	\$171,900	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,152,314	\$3,956,082	\$0	\$196,232
SS1	WATER POLLUTION CONTROL CENTER	\$2,520,548	\$2,424,011	\$96,537	\$0
<b>SUBTOTAL</b>		<b>\$13,341,176</b>	<b>\$12,393,971</b>	<b>\$268,437</b>	<b>\$678,768</b>
<b>SPECIAL DISTRICTS</b>					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,616,137	\$9,968	\$100,000	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$429,300	\$200	\$10,000	\$419,100
SS2	LEWISTON MSIA	\$1,821,497	\$1,356,775	\$242,000	\$222,722
SS3	LEWISTON SOUTH SEWER IA	\$165,131	\$86,691	\$0	\$78,440
SW1	LEWISTON WATER IMPROVEMENT	\$2,669,436	\$1,691,490	\$0	\$977,946
<b>SUBTOTAL</b>		<b>\$6,721,851</b>	<b>\$3,145,124</b>	<b>\$352,000</b>	<b>\$3,224,727</b>
<b>TOTAL</b>		<b>\$20,063,027</b>	<b>\$15,539,095</b>	<b>\$620,437</b>	<b>\$3,903,495</b>
ASSESSSED VAL.		VILLAGE	\$ 161,428,246		
		TOWN O/S VILLAGE	\$ 739,341,359		
		TOTAL	<u>\$900,769,605</u>		



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

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





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

<b>CODE</b>	<b>FUND</b>	<b>APPROPRIATIONS</b>	<b>ESTIMATED REVENUES</b>	<b>APPROPRIATED FUND BALANCE</b>	<b>AMOUNT TO BE RAISED BY TAXES</b>
A	LEWISTON GENERAL	\$2,998,481	\$2,515,945	\$0	\$482,536
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$3,669,833	\$3,497,933	\$171,900	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,152,314	\$3,956,082	\$0	\$196,232
SS1	WATER POLLUTION CONTROL CENTER	\$2,520,548	\$2,424,011	\$96,537	\$0
<b>SUBTOTAL</b>		<b>\$13,341,176</b>	<b>\$12,393,971</b>	<b>\$268,437</b>	<b>\$678,768</b>
<b>SPECIAL DISTRICTS</b>					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,616,137	\$9,968	\$100,000	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$15,000	\$0	\$0	\$15,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$429,300	\$200	\$10,000	\$419,100
SS2	LEWISTON MSIA	\$1,821,497	\$1,356,775	\$242,000	\$222,722
SS3	LEWISTON SOUTH SEWER IA	\$165,131	\$86,691	\$0	\$78,440
SW1	LEWISTON WATER IMPROVEMENT	\$2,669,436	\$1,691,490	\$0	\$977,946
<b>SUBTOTAL</b>		<b>\$6,721,851</b>	<b>\$3,145,124</b>	<b>\$352,000</b>	<b>\$3,224,727</b>
<b>TOTAL</b>		<b>\$20,063,027</b>	<b>\$15,539,095</b>	<b>\$620,437</b>	<b>\$3,903,495</b>
ASSESSSED VAL.		VILLAGE \$	161,428,246		
		TOWN O/S VILLAGE \$	739,341,359		
		TOTAL	\$900,769,605		



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

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

**SPECIAL DISTRICTS**

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

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



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

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

**SPECIAL DISTRICTS**

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

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



**TOWN OG LEWISTON  
2024 TAX LEVY  
ADOPTED BUDGET  
SUBMITTED 11/13/2023**

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

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





**TOWN OF LEWISTON  
2024 TAX LEVY COMPARISON  
ADOPTED BUDGET  
SUBMITTED 11/13/2023**

		2022	2023	2024	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$638,065	\$612,819	\$482,536	-21.2596%
	Rate AV	0.7187	0.6894	0.5357	-22.30%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$303,770	\$256,838	\$196,232	-23.5970%
	Rate AV	0.4169	0.3524	0.2654	-24.68%
<u>SPECIAL DISTRICTS</u>					
S10 - FRENCH LANDING DRAINAGE		\$ 5,350	\$ 5,350	\$ 5,350	0.00%
	Rate AV				
	Flat Rate	198.1481	198.1481	198.1481	0.00%
SF - FIRE PROTECTION		\$1,502,167	\$1,524,871	\$1,506,169	-1.2265%
	Rate AV	\$2.0225	\$2.0511	\$2.0040	-2.30%
SL - LEWISTON HEIGHTS GAS		\$11,000	\$15,000	\$15,000	0.0000%
	Flat Rate	\$275.0000	\$375.0000	\$375.0000	0.00%
SR - REFUSE - LEWISTON O/S VILLAGE		\$339,800	\$397,300	\$419,100	5.4870%
	Flat Rate	\$71.7786	\$83.9248	\$88.5485	5.51%
SS2 - LEWISTON MSIA		\$221,101	\$221,616	\$222,722	0.4991%
	Rate AV	\$0.0998	\$0.1005	\$0.1013	0.84%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$79,039	\$78,830	\$78,440	-0.4947%
	Rate AV	\$0.8703	\$0.8675	\$0.8612	-0.72%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$940,403	\$979,533	\$977,946	-0.1620%
	Rate AV	\$0.9832	\$1.0193	\$1.0089	-1.02%



Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$5,050	\$0	\$0	\$0	\$0	(\$5,050)	-100.00%
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$638,065	\$612,819	\$612,819	\$530,245	\$482,536	\$482,536	(\$130,283)	-21.26%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$116,142	\$28,615	\$134,527	\$43,021	\$43,021	\$43,021	\$14,406	50.34%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$14,827	\$14,000	\$16,381	\$18,000	\$18,000	\$18,000	\$4,000	28.57%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$1,064,235	\$1,035,000	\$485,401	\$1,040,000	\$1,040,000	\$1,040,000	\$5,000	0.48%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$557,500	\$557,500	\$557,500	\$557,500	\$57,500	11.50%
A00-1000-1170-0101								
MODERN (RECREATION)	\$119,756	\$115,000	\$55,643	\$130,000	\$130,000	\$130,000	\$15,000	13.04%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$115	\$100	\$110	\$100	\$100	\$100	\$0	0.00%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$32,000	\$31,700	\$31,700	\$27,700	\$27,700	\$27,700	(\$4,000)	-12.62%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$4,842	\$4,000	\$2,868	\$3,000	\$3,000	\$3,000	(\$1,000)	-25.00%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$0	\$0	\$0	\$130,000	\$130,000	\$130,000	\$130,000	N/A
A00-1000-1270-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$175	\$200	\$100	\$175	\$175	\$175	(\$25)	-12.50%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$15	\$30	\$30	\$30	\$30	\$30	\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$2,372	\$1,500	\$1,926	\$2,000	\$2,000	\$2,000	\$500	33.33%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$1,326	\$1,000	\$1,979	\$1,500	\$1,500	\$1,500	\$500	50.00%
A00-1000-1972-0300								
RECREATION CHARGES	\$16,024	\$41,300	\$52,793	\$59,200	\$59,200	\$59,200	\$17,900	43.34%
A00-1000-2001-0000								
PAVILION AND PARKS RENTAL	\$0	\$0	\$2,900	\$4,000	\$4,000	\$4,000	\$4,000	N/A
A00-1000-2005-0000								
RECREATION SPECIAL EVENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2012-0000								
CONCESSION REVENUE	\$2,227	\$4,358	\$15,876	\$18,000	\$18,000	\$18,000	\$13,642	313.03%
A00-1000-2020-0000								
ICE RINK REVENUE	\$1,542	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2025-4403								
SALE OF TRAFFIC SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2189-0000								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$4,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$18,369	\$0	\$34,040	\$0	\$0	\$0	\$0	N/A
A00-1000-2401-0000								
BINGO LICENSES	\$2,081	\$1,800	\$2,176	\$2,000	\$2,000	\$2,000	\$200	11.11%
A00-1000-2540-0000								
DOG LICENSES	\$9,646	\$10,000	\$6,864	\$10,000	\$10,000	\$10,000	\$0	0.00%
A00-1000-2544-0000								
OTHER LICENSES	\$300	\$100	\$900	\$300	\$300	\$300	\$200	200.00%
A00-1000-2545-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
<b>FINES &amp; FORFEITED BAIL</b>	\$224,975	\$260,000	\$117,132	\$260,000	\$260,000	\$260,000	\$0	0.00%
A00-1000-2610-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$556	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2650-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000								
GIFTS & DONATIONS - SENIOR CENTER	\$300	\$0	\$50	\$0	\$0	\$0	\$0	N/A
A00-1000-2705-7630								
NYS AIM RELATED PAYMENTS	\$85,269	\$85,269	\$0	\$0	\$0	\$0	(\$85,269)	-100.00%
A00-1000-2750-0000								
MISCELLANEOUS REVENUES	\$498	\$0	\$413	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0100								
NYS AIM PAYMENTS	\$0	\$0	\$85,269	\$85,269	\$85,269	\$85,269	\$85,269	N/A
A00-1000-3001-0000								
SENIOR BINGO REVENUES	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000	N/A
A00-1000-3772-0000								
TRANSFER FROM OTHER FUNDS -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$56,245	\$89,450	\$36,873	\$72,150	\$99,150	\$99,150	\$9,700	10.84%
A00-1000-5031-1189								
<b>Total REVENUE</b>	<b>\$2,921,901</b>	<b>\$2,851,291</b>	<b>\$2,264,270</b>	<b>\$3,019,190</b>	<b>\$2,998,481</b>	<b>\$2,998,481</b>	<b>\$147,190</b>	<b>5.16%</b>
<b>PRIOR YEAR EXPENSE</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-0000-0523-0000								
<b>Total PRIOR YEAR EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>COUNCIL PEOPLE (4)</b>	\$58,792	\$60,262	\$46,355	\$61,769	\$61,769	\$61,769	\$1,507	2.50%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$48	\$8,500	\$8,249	\$8,510	\$8,510	\$8,510	\$10	0.12%
A00-1010-0400-0000								
<b>Total TOWN BOARD</b>	<b>\$58,841</b>	<b>\$68,762</b>	<b>\$54,604</b>	<b>\$70,279</b>	<b>\$70,279</b>	<b>\$70,279</b>	<b>\$1,517</b>	<b>2.21%</b>
<b>JUSTICES(2) &amp; CLERKS(2)</b>	\$157,184	\$166,065	\$118,637	\$167,557	\$167,557	\$167,557	\$1,492	0.90%
A00-1110-0100-0000								
COURT SECURITY	\$10,508	\$18,700	\$11,755	\$18,700	\$18,700	\$18,700	\$0	0.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$44,440	\$45,328	\$34,717	\$45,386	\$45,386	\$45,386	\$58	0.13%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$3,769	\$200	\$0	\$200	\$200	\$200	\$0	0.00%
A00-1110-0200-0000								
COURT SECURITY EQUIPMENT	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	N/A
A00-1110-0200-0100								
JUSTICE CONTRACTUAL	\$13,925	\$16,417	\$8,371	\$15,550	\$15,550	\$15,550	(\$867)	-5.28%
A00-1110-0400-0000								
COURT SECURITY CONTRACTUAL	\$0	\$0	\$0	\$500	\$500	\$500	\$500	N/A
A00-1110-0400-0100								
<b>Total TOWN JUSTICE</b>	<b>\$229,825</b>	<b>\$246,710</b>	<b>\$173,480</b>	<b>\$248,893</b>	<b>\$248,893</b>	<b>\$248,893</b>	<b>\$2,183</b>	<b>0.88%</b>
<b>PROSECUTOR</b>	\$19,137	\$19,615	\$15,089	\$20,106	\$20,106	\$20,106	\$491	2.50%
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL	\$560	\$2,500	\$64	\$1,000	\$1,000	\$1,000	(\$1,500)	-60.00%
A00-1165-0400-0000								
<b>Total PROSECUTOR</b>	<b>\$19,697</b>	<b>\$22,115</b>	<b>\$15,153</b>	<b>\$21,106</b>	<b>\$21,106</b>	<b>\$21,106</b>	<b>(\$1,009)</b>	<b>-4.56%</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SUPERVISOR PERSONAL SERVICES	\$114,978	\$106,895	\$81,814	\$109,570	\$109,570	\$109,570	\$2,675	2.50%
A00-1220-0100-0000								
WAIVER OF SALARY	\$0	(\$10,567)	\$0	(\$11,707)	(\$11,707)	(\$11,707)	(\$1,140)	10.79%
A00-1220-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$32,020)	(\$34,086)	(\$26,224)	(\$34,944)	(\$34,944)	(\$34,944)	(\$858)	2.52%
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$934	\$1,800	\$1,020	\$500	\$500	\$500	(\$1,300)	-72.22%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$4,251	\$8,380	\$4,645	\$8,000	\$8,000	\$8,000	(\$380)	-4.53%
A00-1220-0400-0000								
PROFESSIONAL REPORT FEES	\$17,929	\$7,700	\$8,550	\$4,850	\$4,850	\$4,850	(\$2,850)	-37.01%
A00-1220-0401-0000								
<b>Total SUPERVISOR</b>	<b>\$106,073</b>	<b>\$80,122</b>	<b>\$69,845</b>	<b>\$76,269</b>	<b>\$76,269</b>	<b>\$76,269</b>	<b>(\$3,853)</b>	<b>-4.81%</b>
BUDGET OFFICER	\$66,245	\$69,902	\$53,771	\$71,800	\$71,800	\$71,800	\$1,898	2.72%
A00-1310-0100-0000								
JR ACCOUNTANT	\$19,361	\$21,500	\$14,540	\$34,320	\$34,320	\$34,320	\$12,820	59.63%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	(\$68,485)	(\$72,988)	(\$54,649)	(\$74,818)	(\$74,818)	(\$74,818)	(\$1,830)	2.51%
A00-1310-0100-0002								
BUDGET OFFICER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRACTUAL	\$319	\$1,950	\$842	\$2,160	\$2,160	\$2,160	\$210	10.77%
A00-1310-0400-0000								
<b>Total BUDGET OFFICER</b>	<b>\$17,440</b>	<b>\$20,364</b>	<b>\$14,504</b>	<b>\$33,462</b>	<b>\$33,462</b>	<b>\$33,462</b>	<b>\$13,098</b>	<b>64.32%</b>
AUDITOR	\$21,640	\$24,514	\$20,000	\$24,514	\$24,514	\$24,514	\$0	0.00%
A00-1320-0400-0000								
<b>Total INDEPENDENT AUDITING</b>	<b>\$21,640</b>	<b>\$24,514</b>	<b>\$20,000</b>	<b>\$24,514</b>	<b>\$24,514</b>	<b>\$24,514</b>	<b>\$0</b>	<b>0.00%</b>
ASSESSOR PERSONAL SERVICES	\$95,053	\$102,657	\$78,598	\$104,734	\$104,734	\$104,734	\$2,077	2.02%
A00-1355-0100-0000								
ASSESSOR EQUIPMENT	\$0	\$0	\$630	\$0	\$0	\$0	\$0	N/A
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$10,212	\$12,180	\$7,838	\$19,505	\$13,345	\$13,345	\$1,165	9.56%
A00-1355-0400-0000								
ASSESSOR GASOLINE/DIESEL FUEL	\$83	\$100	\$37	\$100	\$100	\$100	\$0	0.00%
A00-1355-0400-3510								
<b>Total ASSESSOR</b>	<b>\$105,347</b>	<b>\$114,937</b>	<b>\$87,103</b>	<b>\$124,339</b>	<b>\$118,179</b>	<b>\$118,179</b>	<b>\$3,242</b>	<b>2.82%</b>
TOWN CLERK PERSONAL SERVICES	\$152,194	\$154,603	\$121,338	\$125,605	\$125,273	\$125,273	(\$29,330)	-18.97%
A00-1410-0100-0000								
OUT OF DEPT/PERS SERVICE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
A00-1410-0100-0100								
TOWN CLERK EQUIPMENT	\$1,334	\$1,350	\$29	\$1,300	\$1,300	\$1,300	(\$50)	-3.70%
A00-1410-0200-0000								
TOWN CLERK CONTRACTUAL	\$9,560	\$13,302	\$3,637	\$13,146	\$13,146	\$13,146	(\$156)	-1.17%
A00-1410-0400-0000								
<b>Total TOWN CLERK</b>	<b>\$163,088</b>	<b>\$169,355</b>	<b>\$125,004</b>	<b>\$140,151</b>	<b>\$139,819</b>	<b>\$139,819</b>	<b>(\$29,536)</b>	<b>-17.44%</b>
ATTORNEY PERSONAL SERV	\$39,780	\$40,775	\$31,365	\$41,795	\$41,795	\$41,795	\$1,020	2.50%
A00-1420-0100-0000								
ATTORNEY CONTRACTUAL & LITIGATION	\$61,359	\$58,760	\$36,460	\$59,729	\$59,729	\$59,729	\$969	1.65%
A00-1420-0400-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	N/A
NIAGARA POWER COALITION	\$4,875	\$4,662	\$4,661	\$6,300	\$6,300	\$6,300	\$1,638	35.14%
A00-1420-0400-0200								
<b>Total ATTORNEY</b>	<b>\$156,014</b>	<b>\$104,197</b>	<b>\$122,486</b>	<b>\$107,824</b>	<b>\$107,824</b>	<b>\$107,824</b>	<b>\$3,627</b>	<b>3.48%</b>
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$26,010	\$26,531	\$24,331	\$31,631	\$31,631	\$31,631	\$5,100	19.22%
ENGINEER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$456	\$1,150	\$304	\$660	\$660	\$660	(\$490)	-42.61%
A00-1440-0400-0000								
<b>Total ENGINEERING</b>	<b>\$26,466</b>	<b>\$27,681</b>	<b>\$24,635</b>	<b>\$32,291</b>	<b>\$32,291</b>	<b>\$32,291</b>	<b>\$4,610</b>	<b>16.65%</b>
ELECTION INSPECTORS								
A00-1450-0100-0000	\$0	\$239	\$0	\$0	\$0	\$0	(\$239)	-100.00%
ELECTION CONTRACTUAL	\$242	\$520	\$101	\$520	\$520	\$520	\$0	0.00%
A00-1450-0400-0000								
<b>Total ELECTIONS</b>	<b>\$242</b>	<b>\$759</b>	<b>\$101</b>	<b>\$520</b>	<b>\$520</b>	<b>\$520</b>	<b>(\$239)</b>	<b>-31.49%</b>
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$39,671	\$39,437	\$30,338	\$40,516	\$40,516	\$40,516	\$1,079	2.74%
BUILDINGS EQUIPMENT	\$45,598	\$500	\$267	\$600	\$600	\$600	\$100	20.00%
A00-1620-0200-0000								
BUILDINGS CONTRACTUAL	\$46,870	\$46,695	\$35,339	\$47,516	\$47,516	\$47,516	\$821	1.76%
A00-1620-0400-0000								
BUILDINGS GAS & ELECTRIC	\$21,557	\$21,600	\$9,550	\$26,100	\$26,100	\$26,100	\$4,500	20.83%
A00-1620-0400-3500								
BUILDINGS GASOLINE/DIESEL FUEL	\$704	\$800	\$197	\$950	\$950	\$950	\$150	18.75%
A00-1620-0400-3510								
COPY MACHINE/LEASE PAY	\$6,444	\$7,000	\$5,249	\$7,000	\$7,000	\$7,000	\$0	0.00%
A00-1620-0401-0000								
<b>Total BUILDINGS</b>	<b>\$160,844</b>	<b>\$116,032</b>	<b>\$80,940</b>	<b>\$122,682</b>	<b>\$122,682</b>	<b>\$122,682</b>	<b>\$6,650</b>	<b>5.73%</b>
INSURANCE								
A00-1910-0400-0000	\$30,000	\$33,000	\$32,501	\$35,750	\$35,750	\$35,750	\$2,750	8.33%
<b>Total INSURANCE</b>	<b>\$30,000</b>	<b>\$33,000</b>	<b>\$32,501</b>	<b>\$35,750</b>	<b>\$35,750</b>	<b>\$35,750</b>	<b>\$2,750</b>	<b>8.33%</b>
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,650	\$1,650	\$1,650	\$150	10.00%
<b>Total MUNICIPAL DUES</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,650</b>	<b>\$1,650</b>	<b>\$1,650</b>	<b>\$150</b>	<b>10.00%</b>
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$4,339	\$5,000	\$4,341	\$5,000	\$5,000	\$5,000	\$0	0.00%
<b>Total TAXES MUNICIPAL PROPERTIES</b>	<b>\$4,339</b>	<b>\$5,000</b>	<b>\$4,341</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0.00%</b>
OTHER GENERAL GOV'T SUPPORT								
A00-1989-0400-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total OTHER GENERAL GOV'T SUPPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$0	\$0	\$27,050	\$27,050	\$27,050	\$27,050	N/A
A00-1990-0400-0000								
<b>Total CONTINGENCY</b>	\$0	\$0	\$0	\$27,050	\$27,050	\$27,050	\$27,050	N/A
TRAFFIC CONTROL- CONTRACTUAL	\$9,651	\$18,000	\$3,741	\$13,000	\$13,000	\$13,000	(\$5,000)	-27.78%
A00-3310-0400-0000								
<b>Total TRAFFIC CONTROL</b>	\$9,651	\$18,000	\$3,741	\$13,000	\$13,000	\$13,000	(\$5,000)	-27.78%
DOG CONTROL OFFICER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-3510-0100-0000								
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$0	\$711	\$0	\$0	\$0	\$0	(\$711)	-100.00%
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$500	\$600	\$29	\$600	\$600	\$600	\$0	0.00%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$15,063	\$17,550	\$11,811	\$17,865	\$17,865	\$17,865	\$315	1.79%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$340	\$400	\$294	\$450	\$450	\$450	\$50	12.50%
A00-3510-0400-3510								
<b>Total DOG CONTROL</b>	\$15,903	\$19,261	\$12,134	\$18,915	\$18,915	\$18,915	(\$346)	-1.80%
BOARD OF HEALTH (NIACAP)	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
A00-4010-0400-0000								
<b>Total PUBLIC HEALTH</b>	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$126,051	\$126,266	\$100,439	\$129,501	\$129,501	\$129,501	\$3,235	2.56%
A00-5010-0100-0000								
HIGHWAY ADMIN EQUIPMENT	\$0	\$0	\$1,050	\$0	\$0	\$0	\$0	N/A
A00-5010-0200-0000								
HIGHWAY ADMIN CONTRACTUAL	\$8,564	\$11,720	\$7,040	\$10,900	\$10,900	\$10,900	(\$820)	-7.00%
A00-5010-0400-0000								
<b>Total SUPERINTENDENT OF HIGHWAYS</b>	\$134,615	\$137,986	\$108,529	\$140,401	\$140,401	\$140,401	\$2,415	1.75%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$29,789	\$39,560	\$19,409	\$35,660	\$35,660	\$35,660	(\$3,900)	-9.86%
A00-5132-0400-0000								
TOWN GARAGE- GAS & ELECTRIC	\$19,375	\$19,000	\$9,624	\$21,000	\$21,000	\$21,000	\$2,000	10.53%
A00-5132-0400-3500								
<b>Total TOWN GARAGE</b>	\$49,164	\$58,560	\$29,033	\$56,660	\$56,660	\$56,660	(\$1,900)	-3.24%
HIGHWAY BRUSH CONTRACTUAL	\$28,500	\$50,000	\$0	\$17,000	\$17,000	\$17,000	(\$33,000)	-66.00%
A00-5140-0400-0000								
<b>Total BRUSH</b>	\$28,500	\$50,000	\$0	\$17,000	\$17,000	\$17,000	(\$33,000)	-66.00%
AMERICAN LEGION-SANBORN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
A00-6510-0424-0000								
<b>Total VETERANS SERVICES</b>	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
RECREATION PERSONAL SERVICES	\$59,699	\$68,728	\$45,014	\$70,451	\$70,451	\$70,451	\$1,723	2.51%
A00-7020-0100-0000								
<b>Total RECREATION ADMINISTRATION</b>	<b>\$59,699</b>	<b>\$68,728</b>	<b>\$45,014</b>	<b>\$70,451</b>	<b>\$70,451</b>	<b>\$70,451</b>	<b>\$1,723</b>	<b>2.51%</b>
PARKS PERS SERVICES-OUT OF DEPARTMENT-ICE RINK	\$13,075	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7110-0100-4403								
RECREATION SEASONAL HELP	\$19,270	\$60,000	\$51,389	\$70,000	\$70,000	\$70,000	\$10,000	16.67%
A00-7310-0100-0000								
RECREATION SEASONAL HELP-SPECIAL EVENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4401								
RECREATION SEASONAL HELP-CONCESSIONS	\$2,285	\$1,958	\$8,597	\$8,500	\$8,500	\$8,500	\$6,542	334.12%
A00-7310-0100-4402								
RECREATION SEASONAL - ICE RINK PERS SERVICES	(\$3,159)	\$0	(\$43,927)	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4403								
RECREATION EQUIPMENT	\$2,403	\$4,000	\$1,860	\$3,000	\$3,000	\$3,000	(\$1,000)	-25.00%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$37,719	\$95,000	\$56,346	\$95,000	\$95,000	\$95,000	\$0	0.00%
A00-7310-0400-0000								
RECREATION GAS & ELECTRIC	\$832	\$1,200	\$456	\$1,200	\$1,200	\$1,200	\$0	0.00%
A00-7310-0400-3500								
REC SPECIAL EVENTS	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0401-0000								
RECREATION CONCESSIONS	\$1,806	\$2,400	\$17,201	\$9,500	\$9,500	\$9,500	\$7,100	295.83%
A00-7310-0402-0000								
RECREATION ICE RINK GAS & ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0403-3500								
RECREATION ICE RINK CONTRACTUAL	\$6,791	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0403-4403								
<b>Total RECREATION DEPARTMENT</b>	<b>\$83,222</b>	<b>\$164,558</b>	<b>\$91,922</b>	<b>\$187,200</b>	<b>\$187,200</b>	<b>\$187,200</b>	<b>\$22,642</b>	<b>13.76%</b>
LEWISTON LIBRARY	\$392,170	\$392,170	\$392,170	\$431,387	\$392,170	\$392,170	\$0	0.00%
A00-7410-0400-0000								
LEWISTON LIBRARY GAS & ELECTRIC	\$0	\$27,000	\$14,856	\$0	\$27,000	\$27,000	\$0	0.00%
A00-7410-0400-3500								
SANBORN LIBRARY	\$49,050	\$49,050	\$36,788	\$50,525	\$49,050	\$49,050	\$0	0.00%
A00-7410-0442-0000								
SANBORN LIBRARY GAS & ELECTRIC	\$0	\$4,600	\$3,518	\$4,600	\$4,600	\$4,600	\$0	0.00%
A00-7410-0442-3500								
RANSOMVILLE LIBRARY	\$4,860	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-7410-0443-0000								
RANSOMVILLE LIBRARY GAS & ELECTRIC	\$0	\$4,750	\$3,190	\$4,750	\$4,750	\$4,750	\$0	0.00%
A00-7410-0443-3500								
<b>Total LIBRARIES</b>	<b>\$446,080</b>	<b>\$479,570</b>	<b>\$452,522</b>	<b>\$493,262</b>	<b>\$479,570</b>	<b>\$479,570</b>	<b>\$0</b>	<b>0.00%</b>
HISTORIAN EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7510-0200-0000								
HISTORIAN CONTRACTUAL	\$500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7510-0400-0000								
<b>Total HISTORIAN</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
SANBORN HIST SOC CONTRACTUAL	\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$36,900	\$0	0.00%
A00-7520-0400-0000								
<b>Total SPECIAL SERVICES</b>	<b>\$36,900</b>	<b>\$36,900</b>	<b>\$27,675</b>	<b>\$36,900</b>	<b>\$36,900</b>	<b>\$36,900</b>	<b>\$0</b>	<b>0.00%</b>



Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
ARTPARK - MODERN CONTRACTUAL	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	N/A
A00-7560-0400-0000	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	N/A
<b>Total ARTPARK</b>								
SENIOR CENTER PERSONAL	\$113,143	\$120,288	\$89,650	\$123,593	\$123,593	\$123,593	\$3,305	2.75%
A00-7630-0100-0000								
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7630-0100-0100								
SENIORS EQUIPMENT	\$102,919	\$5,050	\$7,050	\$1,595	\$1,595	\$1,595	(\$3,455)	-68.42%
A00-7630-0200-0000								
SENIORS CONTRACTURAL	\$42,501	\$44,216	\$36,951	\$64,640	\$64,640	\$64,640	\$20,424	46.19%
A00-7630-0400-0000								
SENIORS - GAS AND ELECTRIC	\$4,977	\$5,000	\$2,391	\$5,500	\$5,500	\$5,500	\$500	10.00%
A00-7630-0400-3500								
SENIORS- GASOLINE & FUEL	\$8,114	\$5,000	\$5,132	\$7,500	\$7,500	\$7,500	\$2,500	50.00%
A00-7630-0400-3510								
<b>Total SENIOR CITIZENS</b>	<b>\$271,654</b>	<b>\$179,554</b>	<b>\$141,174</b>	<b>\$202,828</b>	<b>\$202,828</b>	<b>\$202,828</b>	<b>\$23,274</b>	<b>12.96%</b>
SANBORN SENIORS PERSONAL SERVICES	\$8,292	\$9,366	\$6,337	\$9,366	\$9,366	\$9,366	\$0	0.00%
A00-7635-0100-0000								
SANBORN SENIORS CONTRACTUAL	\$6,261	\$10,500	\$3,845	\$10,500	\$10,500	\$10,500	\$0	0.00%
A00-7635-0400-0000								
<b>Total SANBORN SENIOR CITIZENS</b>	<b>\$14,554</b>	<b>\$19,866</b>	<b>\$10,182</b>	<b>\$19,866</b>	<b>\$19,866</b>	<b>\$19,866</b>	<b>\$0</b>	<b>0.00%</b>
BINGO INSPECTOR PERSONAL SERVICES	\$0	\$1,453	\$847	\$1,492	\$1,492	\$1,492	\$39	2.68%
A00-7989-0100-0000								
<b>Total BINGO</b>	<b>\$0</b>	<b>\$1,453</b>	<b>\$847</b>	<b>\$1,492</b>	<b>\$1,492</b>	<b>\$1,492</b>	<b>\$39</b>	<b>2.68%</b>
ENVIRONMENTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT	\$4,530	\$5,950	\$0	\$5,950	\$5,950	\$5,950	\$0	0.00%
A00-8090-0400-0000								
<b>Total ENVIRONMENTAL CONTROL OFFICER</b>	<b>\$4,530</b>	<b>\$5,950</b>	<b>\$0</b>	<b>\$5,950</b>	<b>\$5,950</b>	<b>\$5,950</b>	<b>\$0</b>	<b>0.00%</b>
TOWN COMMUNICATIONS	\$1,430	\$2,000	\$995	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-8095-0400-0000								
<b>Total COMMUNICATIONS</b>	<b>\$1,430</b>	<b>\$2,000</b>	<b>\$995</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>0.00%</b>
LEWISTON BEAUTIFICATION	\$300	\$300	\$300	\$300	\$300	\$300	\$0	0.00%
A00-8510-0400-0000								
HART AWARD	\$4,500	\$4,500	\$4,500	\$5,000	\$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	\$3,000	\$3,000	\$3,000	(\$2,000)	-40.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$2,700	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-8989-0437-0000								
<b>Total SPECIAL SERVICES</b>	<b>\$21,860</b>	<b>\$23,160</b>	<b>\$21,900</b>	<b>\$21,660</b>	<b>\$21,160</b>	<b>\$21,160</b>	<b>(\$2,000)</b>	<b>-8.64%</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
STATE RETIREMENT	\$155,358	\$186,000	\$0	\$212,500	\$212,500	\$212,500	\$26,500	14.25%
A00-9010-0800-0000								
<b>Total STATE RETIREMENT</b>	<b>\$155,358</b>	<b>\$186,000</b>	<b>\$0</b>	<b>\$212,500</b>	<b>\$212,500</b>	<b>\$212,500</b>	<b>\$26,500</b>	<b>14.25%</b>
MEDICARE	\$17,152	\$16,585	\$13,950	\$16,893	\$16,889	\$16,889	\$304	1.83%
A00-9020-0800-0000								
<b>Total MEDICARE</b>	<b>\$17,152</b>	<b>\$16,585</b>	<b>\$13,950</b>	<b>\$16,893</b>	<b>\$16,889</b>	<b>\$16,889</b>	<b>\$304</b>	<b>1.83%</b>
SOCIAL SECURITY	\$73,339	\$70,912	\$59,651	\$72,232	\$72,211	\$72,211	\$1,299	1.83%
A00-9030-0800-0000								
<b>Total SOCIAL SECURITY</b>	<b>\$73,339</b>	<b>\$70,912</b>	<b>\$59,651</b>	<b>\$72,232</b>	<b>\$72,211</b>	<b>\$72,211</b>	<b>\$1,299</b>	<b>1.83%</b>
WORKERS COMPENSATION	\$2,119	\$2,000	\$1,914	\$0	\$0	\$0	(\$2,000)	-100.00%
A00-9040-0800-0000								
<b>Total WORKERS COMPENSATION</b>	<b>\$2,119</b>	<b>\$2,000</b>	<b>\$1,914</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,000)</b>	<b>-100.00%</b>
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
A00-9050-0800-0000								
<b>Total UNEMPLOYMENT INSURANCE</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
DISABILITY INSURANCE	\$2,403	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-9055-0800-0000								
<b>Total DISABILITY INSURANCE</b>	<b>\$2,403</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>
HOSPITAL & MEDICAL INS	\$79,687	\$91,000	\$66,333	\$89,000	\$89,000	\$89,000	(\$2,000)	-2.20%
A00-9060-0800-0000								
<b>Total MEDICAL INSURANCE</b>	<b>\$79,687</b>	<b>\$91,000</b>	<b>\$66,333</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>(\$2,000)</b>	<b>-2.20%</b>
UNION WELFARE BENEFITS	\$147,749	\$175,000	\$138,766	\$160,000	\$160,000	\$160,000	(\$15,000)	-8.57%
A00-9070-0800-0000								
<b>Total UNION WELFARE BENEFITS</b>	<b>\$147,749</b>	<b>\$175,000</b>	<b>\$138,766</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>(\$15,000)</b>	<b>-8.57%</b>
TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9901-0900-0000								
<b>Total TRANSFER TO OTHER FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
BANK CHARGES/LATE FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9903-0000-0000								
<b>Total BANK CHARGES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
TRANSFER TO CAP PROJ FUND	\$625,000	\$0	\$50,000	\$0	\$0	\$0	\$0	N/A
A00-9950-0905-0000								
<b>Total TRANSFER TO CAPITAL PROJECTS</b>	<b>\$625,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total EXPENDITURES</b>	<b>\$3,386,625</b>	<b>\$2,851,291</b>	<b>\$2,106,680</b>	<b>\$3,019,190</b>	<b>\$2,998,481</b>	<b>\$2,998,481</b>	<b>\$147,190</b>	<b>5.16%</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$ (464,724)</b>	<b>\$0</b>	<b>\$157,590</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
		Budget			Budget	Budget		
APPROPRIATED FUND BALANCE	\$0	\$142,574	\$0	\$189,421	\$171,900	\$171,900	\$29,326	20.57%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$74,987	\$75,000	\$0	\$75,000	\$75,000	\$75,000	\$0	0.00%
B00-1000-1080-0000								
SALES TAX	\$1,848,211	\$1,756,400	\$1,384,482	\$1,709,697	\$1,703,683	\$1,703,683	(\$52,717)	-3.00%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$220,134	\$200,000	\$0	\$210,000	\$210,000	\$210,000	\$10,000	5.00%
B00-1000-1170-0000								
TOWER REVENUE	\$4,000	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000	\$1,000	50.00%
B00-1000-1170-0300								
POLICE FEES	\$5,994	\$3,500	\$2,427	\$3,500	\$3,500	\$3,500	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$213,003	\$284,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$203,263	\$341,200	\$305,988	\$434,500	\$434,500	\$434,500	\$93,300	27.34%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$200	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0300								
SAFETY INSPECTION FEES	\$0	\$0	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000	N/A
B00-1000-1560-0000								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$25	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$3,350	\$5,000	\$500	\$0	\$0	\$0	(\$5,000)	-100.00%
B00-1000-1589-0700								
OTHER CULTURE AND RECREATION	\$0	\$0	\$6,460	\$0	\$0	\$0	\$0	N/A
B00-1000-2089-0000								
TAX ROLL - DELINQUENT	\$6,139	\$10,920	\$10,921	\$11,000	\$11,000	\$11,000	\$80	0.73%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$29,988	\$23,000	\$17,897	\$15,000	\$15,000	\$15,000	(\$8,000)	-34.78%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$80	\$0	\$33,647	\$0	\$0	\$0	\$0	N/A
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$14,925	\$6,000	\$8,575	\$10,000	\$10,000	\$10,000	\$4,000	66.67%
B00-1000-2550-0100								
BUILDING PERMITS	\$127,136	\$120,000	\$93,671	\$120,000	\$120,000	\$120,000	\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$24,525	\$23,000	\$23,534	\$23,000	\$23,000	\$23,000	\$0	0.00%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$376	\$0	\$2,723	\$0	\$0	\$0	\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$11,400	\$10,000	\$6,603	\$5,000	\$5,000	\$5,000	(\$5,000)	-50.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$9,950	\$7,000	\$500	\$0	\$0	\$0	(\$7,000)	-100.00%
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$8,982	\$0	\$6,674	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								
GIFTS AND DONATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2705-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
MISC REVENUE	\$0	\$0	\$17,464	\$0	\$0	\$0	\$0	N/A
B00-1000-2770-0000								
MORTGAGE TAX	\$509,348	\$400,000	\$114,682	\$400,000	\$400,000	\$400,000	\$0	0.00%
B00-1000-3005-0000								
FEDERAL AID - OTHER	\$674,818	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-4089-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$202,613	\$184,250	\$81,132	\$197,250	\$197,250	\$197,250	\$13,000	7.06%
B00-1000-5031-1189								
<b>Total REVENUE</b>	<b>\$4,264,448</b>	<b>\$3,593,844</b>	<b>\$2,335,884</b>	<b>\$3,693,368</b>	<b>\$3,669,833</b>	<b>\$3,669,833</b>	<b>\$75,999</b>	<b>2.11%</b>
PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0523-0000								
<b>Total PRIOR YEARS EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
ADMINISTRATIVE ALLOCATION	\$25,126	\$26,769	\$20,218	\$27,441	\$27,441	\$27,441	\$672	2.51%
B00-1310-0100-0002								
<b>Total ADMINISTRATIVE</b>	<b>\$25,126</b>	<b>\$26,769</b>	<b>\$20,218</b>	<b>\$27,441</b>	<b>\$27,441</b>	<b>\$27,441</b>	<b>\$672</b>	<b>2.51%</b>
ENGINEERING FIRM	\$29,762	\$30,000	\$12,511	\$30,000	\$30,000	\$30,000	\$0	0.00%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$11,870	\$10,000	\$13,431	\$0	\$0	\$0	(\$10,000)	-100.00%
B00-1440-0440-0100								
<b>Total ENGINEERING</b>	<b>\$41,631</b>	<b>\$40,000</b>	<b>\$25,942</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>(\$10,000)</b>	<b>-25.00%</b>
DATA PROCESSING	\$56,357	\$84,706	\$53,542	\$85,288	\$85,288	\$85,288	\$582	0.69%
B00-1680-0400-0000								
<b>Total CENTRAL DATA PROCESSING</b>	<b>\$56,357</b>	<b>\$84,706</b>	<b>\$53,542</b>	<b>\$85,288</b>	<b>\$85,288</b>	<b>\$85,288</b>	<b>\$582</b>	<b>0.69%</b>
VEHICLE INSURANCE	\$37,451	\$41,000	\$40,621	\$44,300	\$44,300	\$44,300	\$3,300	8.05%
B00-1910-0400-0000								
<b>Total INSURANCE</b>	<b>\$37,451</b>	<b>\$41,000</b>	<b>\$40,621</b>	<b>\$44,300</b>	<b>\$44,300</b>	<b>\$44,300</b>	<b>\$3,300</b>	<b>8.05%</b>
CONTINGENCY ACCOUNT	\$0	\$10,000	\$0	\$25,000	\$25,000	\$25,000	\$15,000	150.00%
B00-1990-0400-0000								
<b>Total CONTINGENCY</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$15,000</b>	<b>150.00%</b>
POLICE PERSONAL SERVICES	\$1,030,549	\$1,073,425	\$779,615	\$1,138,934	\$1,138,934	\$1,138,934	\$65,509	6.10%
B00-3120-0100-0000								
POLICE PERSONAL SERVICES-SRO LEWPORT	\$32,630	\$89,779	\$86,173	\$140,318	\$140,318	\$140,318	\$50,539	56.29%
B00-3120-0100-0015								
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$103,636	\$110,929	\$110,940	\$117,001	\$117,001	\$117,001	\$6,072	5.47%
B00-3120-0100-0025								
POLICE PERSONAL OUT OF DEPT.	\$15,703	\$16,146	\$12,334	\$16,552	\$16,552	\$16,552	\$406	2.51%
B00-3120-0100-0100								
POLICE EQUIPMENT	\$88,563	\$142,574	\$153,578	\$189,421	\$171,900	\$171,900	\$29,326	20.57%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$90,887	\$93,810	\$76,923	\$103,200	\$103,200	\$103,200	\$9,390	10.01%
B00-3120-0400-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
POLICE GAS & ELECTRIC	\$12,260	\$12,250	\$7,105	\$12,250	\$12,250	\$12,250	\$0	0.00%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$72,328	\$60,000	\$41,117	\$65,000	\$65,000	\$65,000	\$5,000	8.33%
B00-3120-0400-3510								
<b>Total POLICE</b>	<b>\$1,446,557</b>	<b>\$1,598,913</b>	<b>\$1,267,785</b>	<b>\$1,782,676</b>	<b>\$1,765,155</b>	<b>\$1,765,155</b>	<b>\$166,242</b>	<b>10.40%</b>
FIRE INSPECTION PERS SERVICES	\$56,256	\$66,412	\$42,565	\$68,089	\$68,089	\$68,089	\$1,677	2.53%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	\$5,280	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$12,701	\$14,500	\$5,632	\$14,850	\$14,850	\$14,850	\$350	2.41%
B00-3410-0400-0000								
<b>Total FIRE INSPECTION</b>	<b>\$74,237</b>	<b>\$81,412</b>	<b>\$48,197</b>	<b>\$83,439</b>	<b>\$83,439</b>	<b>\$83,439</b>	<b>\$2,027</b>	<b>2.49%</b>
SAFETY PERSONAL SERVICES	\$197,124	\$194,046	\$151,548	\$199,736	\$199,736	\$199,736	\$5,690	2.93%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	\$2,692	\$1,000	\$0	\$4,900	\$4,900	\$4,900	\$3,900	390.00%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$13,499	\$16,320	\$11,838	\$15,720	\$15,720	\$15,720	(\$600)	-3.68%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$1,378	\$1,000	\$579	\$1,000	\$1,000	\$1,000	\$0	0.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$7,894	\$6,000	\$9,036	\$9,000	\$9,000	\$9,000	\$3,000	50.00%
B00-3620-0401-0000								
<b>Total SAFETY INSPECTION</b>	<b>\$222,587</b>	<b>\$218,366</b>	<b>\$173,001</b>	<b>\$230,356</b>	<b>\$230,356</b>	<b>\$230,356</b>	<b>\$11,990</b>	<b>5.49%</b>
CLERKS (2) PERSONAL SERVICES	\$14,702	\$15,163	\$11,594	\$7,454	\$7,441	\$7,441	(\$7,722)	-50.93%
B00-4020-0100-0000								
REGISTAR EQUIPMENT	\$300	\$400	\$126	\$400	\$400	\$400	\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,489	\$2,600	\$1,298	\$2,090	\$2,090	\$2,090	(\$510)	-19.62%
B00-4020-0400-0000								
<b>Total REGISTRAR VITAL STATISTICS</b>	<b>\$16,491</b>	<b>\$18,163</b>	<b>\$13,018</b>	<b>\$9,944</b>	<b>\$9,931</b>	<b>\$9,931</b>	<b>(\$8,232)</b>	<b>-45.32%</b>
STREET LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-5182-0400-0000								
STREET LIGHTING GAS & ELECTRIC	\$96,395	\$90,000	\$66,189	\$95,000	\$95,000	\$95,000	\$5,000	5.56%
B00-5182-0400-3500								
<b>Total STREET LIGHTING</b>	<b>\$96,395</b>	<b>\$90,000</b>	<b>\$66,189</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$5,000</b>	<b>5.56%</b>
VETERANS SVC CONTRACTUAL	\$0	\$0	\$6,583	\$0	\$0	\$0	\$0	N/A
B00-6510-0400-0000								
<b>Total CELEBRATIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,583</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
PARKS PERSONAL SERVICES	\$138,786	\$180,148	\$85,233	\$45,200	\$45,200	\$45,200	(\$134,948)	-74.91%
B00-7110-0100-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
<b>PARKS PERSONAL OUT OF DEPARTMENT</b>								
B00-7110-0100-0100	\$5,025	\$5,167	\$3,947	\$5,297	\$5,297	\$5,297	\$130	2.52%
PARKS EQUIPMENT	\$12,932	\$5,000	\$100,947	\$5,000	\$5,000	\$5,000	\$0	0.00%
B00-7110-0200-0000	\$34,562	\$55,000	\$21,413	\$45,000	\$45,000	\$45,000	(\$10,000)	-18.18%
<b>PARKS CONTRACTUAL</b>								
B00-7110-0400-0000	\$6,230	\$9,000	\$3,126	\$9,000	\$9,000	\$9,000	\$0	0.00%
PARKS GAS & ELECTRIC	\$14,196	\$12,000	\$7,336	\$15,000	\$15,000	\$15,000	\$3,000	25.00%
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL								
B00-7110-0400-3510								
<b>Total PARKS</b>	<b>\$211,731</b>	<b>\$266,315</b>	<b>\$222,002</b>	<b>\$124,497</b>	<b>\$124,497</b>	<b>\$124,497</b>	<b>(\$141,818)</b>	<b>-53.25%</b>
<b>LEWISTON HISTORICAL PRESERVATION</b>								
B00-7510-0400-0000	\$1,313	\$2,000	\$919	\$2,000	\$2,000	\$2,000	\$0	0.00%
<b>LEWISTON HISTORICAL ASSOCIATION</b>								
B00-7510-0436-0000	\$9,000	\$9,000	\$24,000	\$15,000	\$9,000	\$9,000	\$0	0.00%
<b>Total HISTORIAN</b>	<b>\$10,313</b>	<b>\$11,000</b>	<b>\$24,919</b>	<b>\$17,000</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>CELEBRATION CONTRACTUAL</b>								
B00-7550-0400-0000	\$6,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
<b>Total CELEBRATIONS</b>	<b>\$6,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>ZONING PERSONAL SERVICES</b>								
B00-8010-0100-0000	\$379	\$732	\$140	\$746	\$746	\$746	\$14	1.91%
ZONING CONTRACTUAL	\$2,984	\$5,190	\$3,144	\$5,190	\$5,190	\$5,190	\$0	0.00%
B00-8010-0400-0000								
<b>Total ZONING</b>	<b>\$3,363</b>	<b>\$5,922</b>	<b>\$3,284</b>	<b>\$5,936</b>	<b>\$5,936</b>	<b>\$5,936</b>	<b>\$14</b>	<b>0.24%</b>
<b>PLANNING REV BD PERS SERVICES</b>								
B00-8020-0100-0000	\$338	\$732	\$76	\$746	\$746	\$746	\$14	1.91%
PLANNING CONTRACTUAL	\$3,509	\$5,550	\$247	\$5,550	\$5,550	\$5,550	\$0	0.00%
B00-8020-0400-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TOWER COMMITTEE								
B00-8020-0400-0100								
<b>Total PLANNING/TOWER</b>	<b>\$3,847</b>	<b>\$6,282</b>	<b>\$323</b>	<b>\$6,296</b>	<b>\$6,296</b>	<b>\$6,296</b>	<b>\$14</b>	<b>0.22%</b>
<b>GRANT WRITING PERSONAL</b>								
B00-8095-0100-0000	\$0	\$0	\$389	\$8,000	\$8,000	\$8,000	\$8,000	N/A
GRANT WRITING SERVICES	\$18,000	\$19,000	\$4,351	\$7,000	\$7,000	\$7,000	(\$12,000)	-63.16%
B00-8095-0400-0000								
<b>Total GRANT WRITING</b>	<b>\$18,000</b>	<b>\$19,000</b>	<b>\$4,740</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>(\$4,000)</b>	<b>-21.05%</b>
<b>STORMWATER PERSONAL SERVICES</b>								
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	\$10,000	\$10,001	\$7,692	\$10,001	\$10,001	\$10,001	\$0	0.00%
STORM WATER REVIEW CONTRACTUAL	\$1,800	\$2,000	\$1,800	\$1,800	\$1,800	\$1,800	(\$200)	-10.00%
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SITE PLAN/ENG. FEES	\$0	\$7,000	\$0	\$0	\$0	\$0	(\$7,000)	-100.00%
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)								
<b>Total SITE PLAN/SUB-DIV</b>	<b>\$11,800</b>	<b>\$19,001</b>	<b>\$9,492</b>	<b>\$11,801</b>	<b>\$11,801</b>	<b>\$11,801</b>	<b>(\$7,200)</b>	<b>-37.89%</b>
LOWER N. RIVER REGION CHAMBER	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.00%
B00-8989-0432-0000								
LEWISTON COUNCIL OF THE ARTS	\$59,500	\$59,500	\$44,625	\$59,500	\$59,500	\$59,500	\$0	0.00%
B00-8989-0436-0000								
<b>Total SPECIAL SERVICES</b>	<b>\$104,500</b>	<b>\$104,500</b>	<b>\$89,625</b>	<b>\$104,500</b>	<b>\$104,500</b>	<b>\$104,500</b>	<b>\$0</b>	<b>0.00%</b>
STATE RETIREMENT	\$47,826	\$57,500	\$0	\$60,000	\$60,000	\$60,000	\$2,500	4.35%
B00-9010-0800-0000								
<b>Total STATE RETIREMENT</b>	<b>\$47,826</b>	<b>\$57,500</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$2,500</b>	<b>4.35%</b>
POLICE RETIREMENT	\$258,793	\$297,000	\$0	\$371,000	\$371,000	\$371,000	\$74,000	24.92%
B00-9015-0800-0000								
<b>Total POLICE RETIREMENT</b>	<b>\$258,793</b>	<b>\$297,000</b>	<b>\$0</b>	<b>\$371,000</b>	<b>\$371,000</b>	<b>\$371,000</b>	<b>\$74,000</b>	<b>24.92%</b>
MEDICARE	\$5,687	\$7,238	\$4,370	\$5,405	\$5,405	\$5,405	(\$1,833)	-25.32%
B00-9020-0800-0000								
MEDICARE - POLICE	\$18,208	\$18,710	\$15,241	\$20,486	\$20,486	\$20,486	\$1,776	9.49%
B00-9020-0800-0100								
<b>Total MEDICARE</b>	<b>\$23,894</b>	<b>\$25,948</b>	<b>\$19,611</b>	<b>\$25,891</b>	<b>\$25,891</b>	<b>\$25,891</b>	<b>(\$57)</b>	<b>-0.22%</b>
SOCIAL SECURITY	\$24,316	\$30,949	\$18,684	\$23,109	\$23,108	\$23,108	(\$7,841)	-25.34%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$77,855	\$79,998	\$65,168	\$87,594	\$87,594	\$87,594	\$7,596	9.50%
B00-9030-0800-0100								
<b>Total SOCIAL SECURITY</b>	<b>\$102,170</b>	<b>\$110,947</b>	<b>\$83,852</b>	<b>\$110,703</b>	<b>\$110,702</b>	<b>\$110,702</b>	<b>(\$245)</b>	<b>-0.22%</b>
WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$86,247	\$78,300	\$78,268	\$43,500	\$43,500	\$43,500	(\$34,800)	-44.44%
B00-9040-0800-0100								
<b>Total WORKERS COMP</b>	<b>\$86,247</b>	<b>\$78,400</b>	<b>\$78,268</b>	<b>\$43,600</b>	<b>\$43,600</b>	<b>\$43,600</b>	<b>(\$34,800)</b>	<b>-44.39%</b>
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
B00-9050-0800-0000								
<b>Total UNEMPLOYMENT INSURANCE</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
DISABILITY INSURANCE	\$1,966	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
B00-9055-0800-0000								
<b>Total DISABILITY INSURANCE</b>	<b>\$1,966</b>	<b>\$1,200</b>	<b>\$0</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$0</b>	<b>0.00%</b>
HOSPITAL & MEDICAL INS	\$15,119	\$31,000	\$22,339	\$31,000	\$31,000	\$31,000	\$0	0.00%
B00-9060-0800-0000								

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
HOSPITAL & MEDICAL INS - POLICE B00-9060-0800-0200	\$35,455	\$35,000	\$42,728	\$62,000	\$62,000	\$62,000	\$27,000	77.14%
<b>Total MEDICAL INSURANCE</b>	<b>\$50,574</b>	<b>\$66,000</b>	<b>\$65,067</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$27,000</b>	<b>40.91%</b>
UNION WELFARE BENEFITS B00-9070-0800-0000	\$79,014	\$85,000	\$84,478	\$64,000	\$64,000	\$64,000	(\$21,000)	-24.71%
UNION WELFARE BENEFITS-POLICE B00-9070-0800-0200	\$185,305	\$225,000	\$158,849	\$220,000	\$220,000	\$220,000	(\$5,000)	-2.22%
<b>Total UNION WELFARE BENEFITS</b>	<b>\$264,320</b>	<b>\$310,000</b>	<b>\$243,327</b>	<b>\$284,000</b>	<b>\$284,000</b>	<b>\$284,000</b>	<b>(\$26,000)</b>	<b>-8.39%</b>
DUE TO OTHER FUNDS B00-9901-0900-0000	\$674,818	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total DUE TO OTHER FUNDS</b>	<b>\$674,818</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
BANK CHARGES B00-9903-0000-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total BANK CHARGES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
TRANSFER TO CAPITAL PROJECTS FUND B00-9950-0905-0000	\$806,754	\$0	\$50,000	\$0	\$0	\$0	\$0	N/A
<b>Total BANK CHARGES</b>	<b>\$806,754</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total EXPENDITURES</b>	<b>\$4,704,249</b>	<b>\$3,593,844</b>	<b>\$2,614,106</b>	<b>\$3,693,368</b>	<b>\$3,669,833</b>	<b>\$3,669,833</b>	<b>\$75,989</b>	<b>2.11%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(\$439,801)</b>	<b>\$0</b>	<b>(\$276,222)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$303,770	\$256,838	\$256,838	\$196,232	\$196,232	\$196,232	(\$60,606)	-23.60%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$98	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-1081-0000								
SALES TAX	\$2,860,475	\$2,293,600	\$1,807,930	\$2,607,082	\$2,607,082	\$2,607,082	\$313,482	13.67%
DB0-1000-1120-0000								
TRANSPORTATION SVC-SNOW & ICE	\$168,544	\$200,000	\$109,338	\$200,000	\$200,000	\$200,000	\$0	0.00%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$34	\$0	\$15,645	\$0	\$0	\$0	\$0	N/A
DB0-1000-2401-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$1,278	\$0	\$2,005	\$0	\$0	\$0	\$0	N/A
DB0-1000-2650-0000								
SALE OF PIPE	\$5,080	\$8,000	\$11,520	\$8,000	\$8,000	\$8,000	\$0	0.00%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-2655-1000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-2680-0000								
MISCELLANEOUS REVENUES	\$2,055	\$3,000	\$5,007	\$3,000	\$3,000	\$3,000	\$0	0.00%
DB0-1000-2770-0000								
STATE AID OTHERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-3089-0000								
STATE AID CHIPS	\$298,080	\$266,323	\$0	\$300,000	\$300,000	\$300,000	\$33,677	12.65%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$0	\$660,000	\$0	\$675,000	\$675,000	\$675,000	\$15,000	2.27%
DB0-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H98-HYDRO	\$148,171	\$113,000	\$52,283	\$163,000	\$163,000	\$163,000	\$50,000	44.25%
DB0-1000-5031-1189								
<b>Total REVENUE</b>	<b>\$3,787,586</b>	<b>\$3,800,761</b>	<b>\$2,260,566</b>	<b>\$4,152,314</b>	<b>\$4,152,314</b>	<b>\$4,152,314</b>	<b>\$351,553</b>	<b>9.25%</b>
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-0000-0523-0000								
<b>Total PRIOR YEAR EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
ADMINISTRATIVE ALLOCATION	\$25,126	\$26,769	\$20,218	\$27,441	\$27,441	\$27,441	\$672	2.51%
DB0-1310-0100-0002								
<b>Total ADMINISTRATIVE</b>	<b>\$25,126</b>	<b>\$26,769</b>	<b>\$20,218</b>	<b>\$27,441</b>	<b>\$27,441</b>	<b>\$27,441</b>	<b>\$672</b>	<b>2.51%</b>
INSURANCE	\$54,019	\$59,000	\$58,108	\$63,650	\$63,650	\$63,650	\$4,650	7.88%
DB0-1910-0400-0000								
<b>Total INSURANCE</b>	<b>\$54,019</b>	<b>\$59,000</b>	<b>\$58,108</b>	<b>\$63,650</b>	<b>\$63,650</b>	<b>\$63,650</b>	<b>\$4,650</b>	<b>7.88%</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
GEN REPAIRS PERSONAL SERVICES	\$960,343	\$1,001,386	\$673,859	\$1,159,920	\$1,159,920	\$1,159,920	\$158,534	15.83%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$11,859	\$20,000	\$2,328	\$20,000	\$20,000	\$20,000	\$0	0.00%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$127,066	\$160,000	\$82,545	\$155,200	\$155,200	\$155,200	(\$4,800)	-3.00%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$7,507	\$13,000	\$5,093	\$13,000	\$13,000	\$13,000	\$0	0.00%
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$147,365	\$100,000	\$76,802	\$150,000	\$150,000	\$150,000	\$50,000	50.00%
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$503	\$5,000	\$1,469	\$8,000	\$8,000	\$8,000	\$3,000	60.00%
DB0-5110-0400-5110								
<b>Total GENERAL REPAIRS</b>	<b>\$1,254,643</b>	<b>\$1,299,386</b>	<b>\$842,096</b>	<b>\$1,506,120</b>	<b>\$1,506,120</b>	<b>\$1,506,120</b>	<b>\$206,734</b>	<b>15.91%</b>
PERMANENT IMPROV CONTRACTUAL	\$925,050	\$660,000	\$743,037	\$675,000	\$675,000	\$675,000	\$15,000	2.27%
DB0-5112-0400-0000								
<b>Total PERMANENT IMPROVEMENTS</b>	<b>\$925,050</b>	<b>\$660,000</b>	<b>\$743,037</b>	<b>\$675,000</b>	<b>\$675,000</b>	<b>\$675,000</b>	<b>\$15,000</b>	<b>2.27%</b>
MACHINERY PERSONAL SERVICES	\$109,734	\$111,664	\$83,964	\$118,822	\$118,822	\$118,822	\$7,158	6.41%
DB0-5130-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$1,963	\$0	\$0	\$0	\$0	N/A
DB0-5130-0100-0100								
MACHINERY EQUIPMENT	\$294,956	\$298,532	\$158,076	\$180,000	\$180,000	\$180,000	(\$118,532)	-39.70%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$135,855	\$178,990	\$99,116	\$190,712	\$190,712	\$190,712	\$11,722	6.55%
DB0-5130-0400-0000								
<b>Total MACHINERY</b>	<b>\$540,545</b>	<b>\$589,186</b>	<b>\$343,119</b>	<b>\$489,534</b>	<b>\$489,534</b>	<b>\$489,534</b>	<b>(\$99,652)</b>	<b>-16.91%</b>
SNOW REMOVAL PERS SERVICES	\$181,787	\$190,000	\$109,624	\$190,000	\$190,000	\$190,000	\$0	0.00%
DB0-5142-0100-0000								
OUT OF DEPT / PERS SERVICES	\$2,485	\$12,000	\$6,379	\$17,000	\$17,000	\$17,000	\$5,000	41.67%
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$222,142	\$190,000	\$167,192	\$215,000	\$215,000	\$215,000	\$25,000	13.16%
DB0-5142-0400-0000								
<b>Total SNOW REMOVAL</b>	<b>\$406,414</b>	<b>\$392,000</b>	<b>\$283,195</b>	<b>\$422,000</b>	<b>\$422,000</b>	<b>\$422,000</b>	<b>\$30,000</b>	<b>7.65%</b>
STATE RETIREMENT	\$101,614	\$121,500	\$0	\$182,400	\$182,400	\$182,400	\$60,900	50.12%
DB0-9010-0800-0000								
<b>Total STATE RETIREMENT</b>	<b>\$101,614</b>	<b>\$121,500</b>	<b>\$0</b>	<b>\$182,400</b>	<b>\$182,400</b>	<b>\$182,400</b>	<b>\$60,900</b>	<b>50.12%</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
MEDICARE	\$17,908	\$19,747	\$13,415	\$22,232	\$22,232	\$22,232	\$2,485	12.58%
DBO-9020-0800-0000								
<b>Total MEDICARE</b>	<b>\$17,908</b>	<b>\$19,747</b>	<b>\$13,415</b>	<b>\$22,232</b>	<b>\$22,232</b>	<b>\$22,232</b>	<b>\$2,485</b>	<b>12.58%</b>
SOCIAL SECURITY	\$76,573	\$84,433	\$57,360	\$95,058	\$95,058	\$95,058	\$10,625	12.58%
DBO-9030-0800-0000								
<b>Total SOCIAL SECURITY</b>	<b>\$76,573</b>	<b>\$84,433</b>	<b>\$57,360</b>	<b>\$95,058</b>	<b>\$95,058</b>	<b>\$95,058</b>	<b>\$10,625</b>	<b>12.58%</b>
WORKERS COMPENSATION	\$19,648	\$18,900	\$18,898	\$54,000	\$54,000	\$54,000	\$35,100	185.71%
DBO-9040-0800-0000								
<b>Total WORKERS COMP</b>	<b>\$19,648</b>	<b>\$18,900</b>	<b>\$18,898</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$54,000</b>	<b>\$35,100</b>	<b>185.71%</b>
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
DBO-9050-0800-0000								
<b>Total UNEMP INSURANCE</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>
HOSPITAL & MEDICAL INS	\$99,274	\$127,500	\$98,922	\$147,000	\$147,000	\$147,000	\$19,500	15.29%
DBO-9060-0800-0000								
<b>Total MEDICAL INSURANCE</b>	<b>\$99,274</b>	<b>\$127,500</b>	<b>\$98,922</b>	<b>\$147,000</b>	<b>\$147,000</b>	<b>\$147,000</b>	<b>\$19,500</b>	<b>15.29%</b>
UNION WELFARE BENEFITS	\$356,283	\$390,000	\$323,057	\$456,000	\$456,000	\$456,000	\$66,000	16.92%
DBO-9070-0800-0000								
<b>Total UNION WELFARE BENEFITS</b>	<b>\$356,283</b>	<b>\$390,000</b>	<b>\$323,057</b>	<b>\$456,000</b>	<b>\$456,000</b>	<b>\$456,000</b>	<b>\$66,000</b>	<b>16.92%</b>
SERIAL BOND - PRINCIPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DBO-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$11,000	\$10,800	\$10,800	\$10,600	\$10,600	\$10,600	(\$200)	-1.85%
DBO-9710-0600-0100								
SERIAL BOND - INTEREST	\$0	0	\$0	0	0	0	\$0	N/A
DBO-9710-0700-0000								
SERIAL BOND - INTEREST	\$791	\$540	\$334	\$279	\$279	\$279	(\$261)	-48.33%
DBO-9710-0700-0100								
<b>Total DEBT SERVICE</b>	<b>\$11,791</b>	<b>\$11,340</b>	<b>\$11,134</b>	<b>\$10,879</b>	<b>\$10,879</b>	<b>\$10,879</b>	<b>(\$461)</b>	<b>-4.07%</b>
<b>Total EXPENDITURES</b>	<b>\$3,888,888</b>	<b>\$3,800,761</b>	<b>\$2,812,559</b>	<b>\$4,152,314</b>	<b>\$4,152,314</b>	<b>\$4,152,314</b>	<b>\$351,553</b>	<b>9.25%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(\$101,303)</b>	<b>\$0</b>	<b>(\$551,993)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-1000-1001-0000								
<b>Total REVENUE</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$0</b>	<b>0%</b>
FRENCH LANDING-DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-8540-0400-0000								
<b>Total FRENCH LANDING DRAINAGE</b>	<b>\$0</b>	<b>\$5,350</b>	<b>\$0</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$0</b>	<b>0%</b>
<b>Total EXPENDITURES</b>	<b>\$0</b>	<b>\$5,350</b>	<b>\$0</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$5,350</b>	<b>\$0</b>	<b>0%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$5,350</b>	<b>\$0</b>	<b>\$5,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	N/A
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$1,502,167.00	\$1,524,871	\$1,524,871	\$1,506,169	\$1,506,169	\$1,506,169	-\$18,702	-1.23%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,643.28	\$2,862	\$2,863	\$2,968	\$2,968	\$2,968	\$106	3.70%
SF0-1000-1081-0000								
MISCELLANEOUS REVENUES	\$33,370.00	\$5,000	\$7,700	\$7,000	\$7,000	\$7,000	\$2,000	40.00%
SF0-1000-2770-0000								
<b>Total REVENUE</b>	<b>\$1,538,180.28</b>	<b>\$1,532,733</b>	<b>\$1,535,434</b>	<b>\$1,616,137</b>	<b>\$1,616,137</b>	<b>\$1,616,137</b>	<b>\$83,404</b>	<b>5.44%</b>
INSURANCE LIABILITY								
SF0-1910-0400-0000								
<b>Total INSURANCE</b>	<b>\$38,000.00</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$38,000</b>	<b>\$0</b>	<b>0.00%</b>
FIRE PROTECTION								
SF0-3410-0400-0000								
<b>Total FIRE PROTECTION</b>	<b>\$1,342,510.00</b>	<b>\$1,386,333</b>	<b>\$1,386,333</b>	<b>\$1,429,537</b>	<b>\$1,429,537</b>	<b>\$1,429,537</b>	<b>\$43,204</b>	<b>3.12%</b>
TRAINING CONTRACTUAL								
SF0-8100-0400-0000								
<b>Total TRAINING</b>	<b>\$16,000.00</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$0</b>	<b>0.00%</b>
WORKERS COMPENSATION								
SF0-9040-0800-0000								
<b>Total WORKERS COMPENSATION</b>	<b>\$8,265.08</b>	<b>\$7,400</b>	<b>\$7,244</b>	<b>\$47,600</b>	<b>\$47,600</b>	<b>\$47,600</b>	<b>\$40,200</b>	<b>543.24%</b>
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000								
<b>Total MEDICAL INSURANCE</b>	<b>\$18,529.00</b>	<b>\$20,000</b>	<b>\$16,906</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>0.00%</b>
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000								
<b>Total OTHER EMPLOYEE BENEFITS</b>	<b>\$58,887.50</b>	<b>\$65,000</b>	<b>\$62,039</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total EXPENDITURES</b>	<b>\$1,482,191.58</b>	<b>\$1,532,733</b>	<b>\$1,526,522</b>	<b>\$1,616,137</b>	<b>\$1,616,137</b>	<b>\$1,616,137</b>	<b>\$83,404</b>	<b>5.44%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$55,988.70</b>	<b>\$0.00</b>	<b>\$8,911.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$11,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.00%
SLO-1000-1001-0000								
<b>Total REVENUE</b>	<b>\$11,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0.00%</b>
LIGHTING DISTRICT GAS & ELECTRIC	\$16,257	\$15,000	\$7,051	\$15,000	\$15,000	\$15,000	\$0	0.00%
SLO-5182-0400-3500								
<b>Total STREET LIGHTING</b>	<b>\$16,257</b>	<b>\$15,000</b>	<b>\$7,051</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total EXPENDITURES</b>	<b>\$16,257</b>	<b>\$15,000</b>	<b>\$7,051</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>-\$5,257</b>	<b>\$0</b>	<b>\$7,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE								
SR0-1000-0599-0000	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000	N/A
REAL PROPERTY TAXES	\$339,800	\$397,300	\$397,300	\$419,100	\$419,100	\$419,100	\$21,800	5.49%
SR0-1000-1001-0000	\$90	\$200	\$40	\$200	\$200	\$200	\$0	0.00%
RECYCLE BIN SALES								
SR0-1000-2401-0100								
<b>Total REVENUE</b>	<b>\$339,890</b>	<b>\$397,500</b>	<b>\$397,340</b>	<b>\$429,300</b>	<b>\$429,300</b>	<b>\$429,300</b>	<b>\$31,800</b>	<b>8.00%</b>
PRIOR YEAR EXPENSE								
SR0-0000-0523-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total PRIOR YEAR EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
REFUSE & GARBAGE	\$384,546	\$397,500	\$266,864	\$429,300	\$429,300	\$429,300	\$31,800	8.00%
SR0-8160-0400-0000								
<b>Total CONTRACTUAL EXPENSES</b>	<b>\$384,546</b>	<b>\$397,500</b>	<b>\$266,864</b>	<b>\$429,300</b>	<b>\$429,300</b>	<b>\$429,300</b>	<b>\$31,800</b>	<b>8.00%</b>
<b>Total EXPENDITURES</b>	<b>\$384,546</b>	<b>\$397,500</b>	<b>\$266,864</b>	<b>\$429,300</b>	<b>\$429,300</b>	<b>\$429,300</b>	<b>\$31,800</b>	<b>8.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(\$44,656)</b>	<b>\$0</b>	<b>\$130,476</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$224,608	\$0	\$0	\$106,537	\$96,537	\$96,537	\$96,537	N/A
SS1-1000-0599-0000								
TRUCKED WASTE	\$63,488	\$55,000	\$33,385	\$55,000	\$65,000	\$65,000	\$10,000	18.18%
SS1-1000-2122-0000								
LEACHATE	\$415,548	\$410,000	\$415,345	\$425,000	\$425,000	\$425,000	\$15,000	3.66%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$255,346	\$250,000	\$121,077	\$250,000	\$250,000	\$250,000	\$0	0.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$112,392	\$135,000	\$53,132	\$135,000	\$135,000	\$135,000	\$0	0.00%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$124,273	\$130,000	\$62,973	\$130,000	\$130,000	\$130,000	\$0	0.00%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$35,922	\$34,944	\$34,945	\$34,756	\$34,756	\$34,756	(\$188)	-0.54%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$40,885	\$39,772	\$39,772	\$39,557	\$39,557	\$39,557	(\$215)	-0.54%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$19,015	\$18,497	\$18,498	\$18,398	\$18,398	\$18,398	(\$99)	-0.54%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$58	\$0	\$31,729	\$0	\$0	\$0	\$0	N/A
SS1-1000-2401-0000								
PERMITS, OTHER	\$1,803	\$1,000	\$9,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$6,970	\$893	\$995	\$800	\$800	\$800	(\$93)	-10.41%
SS1-1000-2650-0000								
INFRASTRUCTURE PERMITS	\$14,200	\$10,000	\$7,600	\$10,000	\$10,000	\$10,000	\$0	0.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,262,852	\$1,140,000	\$855,000	\$1,125,000	\$1,125,000	\$1,125,000	(\$15,000)	-1.32%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$193,076	\$178,000	\$67,187	\$189,500	\$189,500	\$189,500	\$11,500	6.46%
SS1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-5710-0000								
<b>Total REVENUE</b>	<b>\$2,770,436</b>	<b>\$2,403,106</b>	<b>\$1,750,638</b>	<b>\$2,520,548</b>	<b>\$2,520,548</b>	<b>\$2,520,548</b>	<b>\$117,442</b>	<b>4.89%</b>
INSURANCE	\$20,392	\$22,500	\$22,170	\$24,500	\$24,500	\$24,500	\$2,000	8.89%
SS1-1910-0400-0000								
<b>Total INSURANCE</b>	<b>\$20,392</b>	<b>\$22,500</b>	<b>\$22,170</b>	<b>\$24,500</b>	<b>\$24,500</b>	<b>\$24,500</b>	<b>\$2,000</b>	<b>8.89%</b>
SEWER ADMIN PERSONAL SERVICES	\$107,503	\$109,458	\$39,774	\$111,385	\$111,385	\$111,385	\$1,927	1.76%
SS1-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$13,066	\$13,920	\$10,513	\$14,270	\$14,270	\$14,270	\$350	2.51%
SS1-8110-0100-0002								
SEWER ADMINISTRATION EQUIPMENT	\$3,667	\$600	\$0	\$600	\$600	\$600	\$0	0.00%
SS1-8110-0200-0000								



Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SEWER ADMIN CONTRACTUAL	\$70,076	\$85,000	\$45,432	\$92,000	\$92,000	\$92,000	\$7,000	8.24%
SS1-8110-0400-0000								
<b>Total SEWER ADMINISTRATION</b>	<b>\$194,312</b>	<b>\$208,978</b>	<b>\$95,719</b>	<b>\$218,255</b>	<b>\$218,255</b>	<b>\$218,255</b>	<b>\$9,277</b>	<b>4.44%</b>
TREATMENT & DISPOSAL PERSONAL SVC								
SS1-8130-0100-0000	\$785,113	\$827,970	\$637,586	\$827,970	\$827,970	\$827,970	\$0	0.00%
TREATMENT & DISPOSAL EQUIPMENT								
SS1-8130-0200-0000	\$22,366	\$148,500	\$45,856	\$202,500	\$202,500	\$202,500	\$54,000	36.36%
TREATMENT & DISPOSAL CONTRACTUAL								
SS1-8130-0400-0000	\$411,762	\$320,000	\$269,762	\$350,000	\$350,000	\$350,000	\$30,000	9.38%
TREATMENT & DISPOSAL GAS & ELECTRIC								
SS1-8130-0400-3500	\$188,966	\$175,000	\$89,701	\$185,000	\$185,000	\$185,000	\$10,000	5.71%
TREATMENT & DISPOSAL GASOLINE/DIESEL								
SS1-8130-0400-3510	\$4,109	\$3,000	\$2,985	\$4,500	\$4,500	\$4,500	\$1,500	50.00%
<b>Total TREATMENT AND DISPOSAL</b>	<b>\$1,412,316</b>	<b>\$1,474,470</b>	<b>\$1,045,890</b>	<b>\$1,569,970</b>	<b>\$1,569,970</b>	<b>\$1,569,970</b>	<b>\$95,500</b>	<b>6.48%</b>
STATE RETIREMENT								
SS1-9010-0800-0000	\$89,647	\$107,250	\$0	\$112,000	\$112,000	\$112,000	\$4,750	4.43%
<b>Total STATE RETIREMENT</b>	<b>\$89,647</b>	<b>\$107,250</b>	<b>\$0</b>	<b>\$112,000</b>	<b>\$112,000</b>	<b>\$112,000</b>	<b>\$4,750</b>	<b>4.43%</b>
MEDICARE								
SS1-9020-0800-0000	\$12,721	\$13,795	\$10,305	\$13,828	\$13,828	\$13,828	\$33	0.24%
<b>Total MEDICARE</b>	<b>\$12,721</b>	<b>\$13,795</b>	<b>\$10,305</b>	<b>\$13,828</b>	<b>\$13,828</b>	<b>\$13,828</b>	<b>\$33</b>	<b>0.24%</b>
SOCIAL SECURITY								
SS1-9030-0800-0000	\$54,393	\$58,984	\$44,064	\$59,125	\$59,125	\$59,125	\$141	0.24%
<b>Total SOCIAL SECURITY</b>	<b>\$54,393</b>	<b>\$58,984</b>	<b>\$44,064</b>	<b>\$59,125</b>	<b>\$59,125</b>	<b>\$59,125</b>	<b>\$141</b>	<b>0.24%</b>
WORKER COMPENSATION								
SS1-9040-0800-0000	\$577	\$600	\$521	\$0	\$0	\$0	(\$600)	-100.00%
<b>Total WORKERS COMP</b>	<b>\$577</b>	<b>\$600</b>	<b>\$521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$600)</b>	<b>-100.00%</b>
UNEMPLOYMENT INSURANCE								
SS1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
<b>Total UNEMP INSURANCE</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>0.00%</b>
DISABILITY INSURANCE								
SS1-9055-0800-0000	\$255	\$330	\$122	\$330	\$330	\$330	\$0	0.00%
<b>Total DISA INSURANCE</b>	<b>\$255</b>	<b>\$330</b>	<b>\$122</b>	<b>\$330</b>	<b>\$330</b>	<b>\$330</b>	<b>\$0</b>	<b>0.00%</b>
MEDICAL INSURANCE								
SS1-9060-0800-0000	\$239,547	\$286,500	\$227,336	\$293,000	\$293,000	\$293,000	\$6,500	2.27%
<b>Total MEDICAL INSURANCE</b>	<b>\$239,547</b>	<b>\$286,500</b>	<b>\$227,336</b>	<b>\$293,000</b>	<b>\$293,000</b>	<b>\$293,000</b>	<b>\$6,500</b>	<b>2.27%</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
UNION WELFARE BENEFITS								
SS1-9070-0800-0000	\$15,457	\$16,000	\$14,997	\$17,000	\$17,000	\$17,000	\$1,000	6.25%
<b>Total UNION WELFARE BENEFITS</b>	<b>\$15,457</b>	<b>\$16,000</b>	<b>\$14,997</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>\$1,000</b>	<b>6.25%</b>
SERIAL BONDS PRINCIPAL								
SS1-9710-0600-0000	\$195,000	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	\$0	0.00%
SERIAL BONDS INTEREST								
SS1-9710-0700-0000	\$24,574	\$23,599	\$23,599	\$22,440	\$22,440	\$22,440	(\$1,159)	-4.91%
<b>Total DEBT SERVICE</b>	<b>\$219,574</b>	<b>\$213,599</b>	<b>\$213,599</b>	<b>\$212,440</b>	<b>\$212,440</b>	<b>\$212,440</b>	<b>(\$1,159)</b>	<b>-0.54%</b>
BANK CHARGES								
SS1-9903-0000-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total BANK CHARGES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
TRANSFER TO CAPITAL PROJECTS FUND								
SS1-9950-0905-0000	\$224,608	\$0	\$0	\$0	\$0	\$0	\$0	N/A
<b>Total TRANSFER TO CAPITAL PROJECTS</b>	<b>\$224,608</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total EXPENDITURES</b>	<b>\$2,483,798</b>	<b>\$2,403,106</b>	<b>\$1,674,722</b>	<b>\$2,520,548</b>	<b>\$2,520,548</b>	<b>\$2,520,548</b>	<b>\$117,442</b>	<b>4.89%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$286,638</b>	<b>\$0</b>	<b>\$75,916</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$230,000	\$0	\$242,000	\$242,000	\$242,000	\$12,000	5.22%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$221,113	\$221,616	\$221,595	\$222,722	\$222,722	\$222,722	\$1,106	0.50%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,212,547	\$1,200,000	\$634,677	\$1,230,000	\$1,230,000	\$1,230,000	\$30,000	2.50%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$53,116	\$47,660	\$47,660	\$41,775	\$41,775	\$41,775	(\$5,885)	-12.35%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$18,200	\$18,000	\$12,800	\$18,000	\$18,000	\$18,000	\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$15,900	\$16,000	\$10,500	\$16,000	\$16,000	\$16,000	\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$25	\$0	\$16,483	\$0	\$0	\$0	\$0	N/A
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$360	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$45,499	\$51,000	\$18,619	\$51,000	\$51,000	\$51,000	\$0	0.00%
SS2-1000-5031-1189								
<b>Total REVENUE</b>	<b>\$1,566,760</b>	<b>\$1,784,276</b>	<b>\$962,334</b>	<b>\$1,821,497</b>	<b>\$1,821,497</b>	<b>\$1,821,497</b>	<b>\$37,221</b>	<b>2.09%</b>
INSURANCE								
SS2-1910-0400-0000	\$11,471	\$12,600	\$12,410	\$13,850	\$13,850	\$13,850	\$1,250	9.92%
<b>Total INSURANCE</b>	<b>\$11,471</b>	<b>\$12,600</b>	<b>\$12,410</b>	<b>\$13,850</b>	<b>\$13,850</b>	<b>\$13,850</b>	<b>\$1,250</b>	<b>9.92%</b>
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$42,021	\$43,260	\$34,022	\$43,260	\$43,260	\$43,260	\$0	0.00%
ADMINISTRATIVE ALLOCATION								
SS2-8110-0100-0002	\$10,302	\$10,976	\$8,290	\$11,251	\$11,251	\$11,251	\$275	2.51%
MASTER SWR EQUIP								
SS2-8110-0200-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
MASTER SWR CONTRACTUAL								
SS2-8110-0400-0000	\$4,727	\$5,500	\$9,767	\$25,500	\$25,500	\$25,500	\$20,000	363.64%
CAPITAL IMPROVEMENT								
SS2-8110-0401-0000	\$0	\$230,000	\$27,000	\$230,000	\$230,000	\$230,000	\$0	0.00%
<b>Total SEWER ADMINISTRATION</b>	<b>\$57,049</b>	<b>\$290,236</b>	<b>\$79,079</b>	<b>\$310,511</b>	<b>\$310,511</b>	<b>\$310,511</b>	<b>\$20,275</b>	<b>6.99%</b>
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$105,891	\$159,605	\$73,241	\$159,605	\$159,605	\$159,605	\$0	0.00%
SANITARY SEWERS EQUIPMENT								
SS2-8120-0200-0000	\$119,961	\$17,000	\$41,695	\$48,500	\$48,500	\$48,500	\$31,500	185.29%

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
SANITARY CONTRACTUAL	\$48,030	\$35,825	\$22,670	\$35,000	\$35,000	\$35,000	(\$825)	-2.30%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$23,465	\$26,000	\$13,893	\$26,000	\$26,000	\$26,000	\$0	0.00%
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$22,034	\$25,000	\$12,224	\$25,000	\$25,000	\$25,000	\$0	0.00%
SS2-8120-0400-3510								
<b>Total SANITARY</b>	<b>\$319,380</b>	<b>\$263,430</b>	<b>\$163,723</b>	<b>\$294,105</b>	<b>\$294,105</b>	<b>\$294,105</b>	<b>\$30,675</b>	<b>11.64%</b>
STATE RETIREMENT	\$11,968	\$14,500	\$0	\$20,500	\$20,500	\$20,500	\$6,000	41.38%
SS2-9010-0800-0000								
<b>Total STATE RETIREMENT</b>	<b>\$11,968</b>	<b>\$14,500</b>	<b>\$0</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>\$6,000</b>	<b>41.38%</b>
MEDICARE	\$2,152	\$3,101	\$1,543	\$3,105	\$3,105	\$3,105	\$4	0.13%
SS2-9020-0800-0000								
<b>Total MEDICARE</b>	<b>\$2,152</b>	<b>\$3,101</b>	<b>\$1,543</b>	<b>\$3,105</b>	<b>\$3,105</b>	<b>\$3,105</b>	<b>\$4</b>	<b>0.13%</b>
SOCIAL SECURITY	\$9,203	\$13,259	\$6,597	\$13,276	\$13,276	\$13,276	\$17	0.13%
SS2-9030-0800-0000								
<b>Total SOCIAL SECURITY</b>	<b>\$9,203</b>	<b>\$13,259</b>	<b>\$6,597</b>	<b>\$13,276</b>	<b>\$13,276</b>	<b>\$13,276</b>	<b>\$17</b>	<b>0.13%</b>
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS2-9040-0800-0000								
<b>Total WORKERS COMP</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>0.00%</b>
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9050-0800-0000								
<b>Total UNEMP INSURANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
DISABILITY INSURANCE	\$22	\$50	\$20	\$50	\$50	\$50	\$0	0.00%
SS2-9055-0800-0000								
<b>Total DISA INSURANCE</b>	<b>\$22</b>	<b>\$50</b>	<b>\$20</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>	<b>\$0</b>	<b>0.00%</b>
MEDICAL INSURANCE	\$23,329	\$47,000	\$22,629	\$41,000	\$41,000	\$41,000	(\$6,000)	-12.77%
SS2-9060-0800-0000								
<b>Total MEDICAL INSURANCE</b>	<b>\$23,329</b>	<b>\$47,000</b>	<b>\$22,629</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>\$41,000</b>	<b>(\$6,000)</b>	<b>-12.77%</b>

Account Description / Account Number	2022 Actual	2023		2023 Actual as of 9/30/23	2024		2024		Change	% Change
		Actual	Adopted Budget		Department Request	Preliminary Budget	Adopted Budget			
SERIAL BONDS PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0600-0000										
SERIAL BONDS INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0700-0000										
<b>Total DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
TRANSFER TO WPCC O&M C	\$1,262,852	\$1,140,000	\$855,000	\$1,125,000	\$1,125,000	\$1,125,000	\$1,125,000	(\$15,000)	(\$15,000)	-1.32%
SS2-9901-0001-0000										
<b>Total TRANSFER OUT</b>	<b>\$1,262,852</b>	<b>\$1,140,000</b>	<b>\$855,000</b>	<b>\$1,125,000</b>	<b>\$1,125,000</b>	<b>\$1,125,000</b>	<b>\$1,125,000</b>	<b>(\$15,000)</b>	<b>(\$15,000)</b>	<b>-1.32%</b>
<b>Total EXPENDITURES</b>	<b>\$1,697,426</b>	<b>\$1,784,276</b>	<b>\$1,141,001</b>	<b>\$1,821,497</b>	<b>\$1,821,497</b>	<b>\$1,821,497</b>	<b>\$1,821,497</b>	<b>\$37,221</b>	<b>\$37,221</b>	<b>2.09%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(\$130,667)</b>	<b>\$0</b>	<b>(\$178,667)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>

Account Description / Account Number	2022 Actual	2023	2023 Actual	2024	2024	2024	2024	2024	% Change
	Budget	Adopted Budget	as of 9/30/23	Department Request	Preliminary Budget	Adopted Budget	Change		
REAL PROPERTY TAXES	\$79,039	\$78,830	\$78,830	\$78,440	\$78,440	\$78,440	(\$390)		-0.49%
SS3-1000-1001-0000									
NIAGARA COUNTY REIMB	\$14,668	\$20,000	\$19,478	\$15,000	\$15,000	\$15,000	(\$5,000)		-25.00%
SS3-1000-1195-0000									
SEWER RENTS	\$61,870	\$62,000	\$30,001	\$60,000	\$60,000	\$60,000	(\$2,000)		-3.23%
SS3-1000-2120-0000									
TAX ROLL - DELINQUENT	\$7,826	\$7,308	\$7,309	\$7,691	\$7,691	\$7,691	\$383		5.24%
SS3-1000-2121-0000									
SEWER HOOK UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0		N/A
SS3-1000-2122-0000									
INTEREST & EARNINGS	\$9	\$0	\$5,367	\$0	\$0	\$0	\$0		N/A
SS3-1000-2401-0000									
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		N/A
SS3-1000-2770-0000									
TRANSFER FROM OTHER FUNDS H-98	\$3,483	\$4,000	\$1,729	\$4,000	\$4,000	\$4,000	\$0		0.00%
SS3-1000-5031-1189									
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0		N/A
SS3-1000-5710-0000									
<b>Total REVENUE</b>	<b>\$166,895</b>	<b>\$172,138</b>	<b>\$142,714</b>	<b>\$165,131</b>	<b>\$165,131</b>	<b>\$165,131</b>	<b>-\$7,007</b>		<b>-4.07%</b>
INSURANCE	\$1,961	\$2,200	\$2,167	\$2,650	\$2,650	\$2,650	\$450		20.45%
SS3-1910-0400-0000									
<b>Total INSURANCE</b>	<b>\$1,961</b>	<b>\$2,200</b>	<b>\$2,167</b>	<b>\$2,650</b>	<b>\$2,650</b>	<b>\$2,650</b>	<b>\$450</b>		<b>20.45%</b>
SOUTH SWR ADMIN PERSONAL SERVICES	\$6,911	\$7,118	\$5,681	\$7,118	\$7,118	\$7,118	\$0		0.00%
SS3-8110-0100-0000									
ADMINISTRATIVE ALLOCATION	\$1,759	\$1,874	\$1,415	\$1,921	\$1,921	\$1,921	\$47		2.51%
SS3-8110-0100-0002									
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500	\$500	\$0		0.00%
SS3-8110-0200-0000									
SOUTH SWR ADMIN CONTRACTUAL	\$717	\$725	\$760	\$2,100	\$2,100	\$2,100	\$1,375		189.66%
SS3-8110-0400-0000									
<b>Total SEWER ADMINISTRATION</b>	<b>\$9,387</b>	<b>\$10,217</b>	<b>\$7,856</b>	<b>\$11,639</b>	<b>\$11,639</b>	<b>\$11,639</b>	<b>\$1,422</b>		<b>13.92%</b>
SOUTH SWR SANIT PERSONAL SERVICES	\$26,473	\$39,614	\$18,310	\$39,614	\$39,614	\$39,614	\$0		0.00%
SS3-8120-0100-0000									
SOUTH SWR SANIT EQUIPMENT	\$19,548	\$27,000	\$19,478	\$37,000	\$37,000	\$37,000	\$10,000		37.04%
SS3-8120-0200-0000									
SOUTH SWR SANIT CONTRACTUAL	\$1,836	\$8,600	\$2,226	\$8,600	\$8,600	\$8,600	\$0		0.00%
SS3-8120-0400-0000									
SOUTH SWR SANIT GAS & ELECTRIC	\$3,431	\$4,000	\$2,216	\$4,000	\$4,000	\$4,000	\$0		0.00%
SS3-8120-0400-3500									
<b>Total SANITARY</b>	<b>\$51,287</b>	<b>\$79,214</b>	<b>\$42,230</b>	<b>\$89,214</b>	<b>\$89,214</b>	<b>\$89,214</b>	<b>\$10,000</b>		<b>12.62%</b>

Account Description / Account Number	2022 Actual	2023	2023 Actual	2024	2024	2024	2024	2024	Change	% Change
	Budget	Adopted Budget	as of 9/30/23	Request	Department	Preliminary Budget	Adopted Budget	Budget		
STATE RETIREMENT	\$5,961	\$7,500	\$0	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	-\$3,000	-40.00%
SS3-9010-0800-0000										
<b>Total STATE RETIREMENT</b>	<b>\$5,961</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>-\$3,000</b>	<b>-40.00%</b>
MEDICARE	\$487	\$705	\$346	\$706	\$706	\$706	\$706	\$706	\$1	0.14%
SS3-9020-0800-0000										
<b>Total MEDICARE</b>	<b>\$487</b>	<b>\$705</b>	<b>\$346</b>	<b>\$706</b>	<b>\$706</b>	<b>\$706</b>	<b>\$706</b>	<b>\$706</b>	<b>\$1</b>	<b>0.14%</b>
SOCIAL SECURITY	\$2,082	\$3,014	\$1,478	\$3,017	\$3,017	\$3,017	\$3,017	\$3,017	\$3	0.10%
SS3-9030-0800-0000										
<b>Total SOCIAL SECURITY</b>	<b>\$2,082</b>	<b>\$3,014</b>	<b>\$1,478</b>	<b>\$3,017</b>	<b>\$3,017</b>	<b>\$3,017</b>	<b>\$3,017</b>	<b>\$3,017</b>	<b>\$3</b>	<b>0.10%</b>
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$100	\$100	\$0	0.00%
SS3-9040-0800-0000										
<b>Total WORKERS COMPENSATION</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>0.00%</b>
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9050-0800-0000										
<b>Total UNEMPLOYMENT INSURANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
DISABILITY INSURANCE	\$22	\$30	\$11	\$30	\$30	\$30	\$30	\$30	\$0	0.00%
SS3-9055-0800-0000										
<b>Total DISA INSURANCE</b>	<b>\$22</b>	<b>\$30</b>	<b>\$11</b>	<b>\$30</b>	<b>\$30</b>	<b>\$30</b>	<b>\$30</b>	<b>\$30</b>	<b>\$0</b>	<b>0.00%</b>
MEDICAL INSURANCE	\$14,087	\$35,500	\$11,602	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	-\$15,500	-43.66%
SS3-9060-0800-0000										
<b>Total MEDICAL INSURANCE</b>	<b>\$14,087</b>	<b>\$35,500</b>	<b>\$11,602</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-\$15,500</b>	<b>-43.66%</b>
SERIAL BONDS PRINCIPAL	\$50,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
SS3-9710-0600-0000										
SERIAL BONDS INTEREST	\$3,761	\$3,458	\$3,458	\$3,275	\$3,275	\$3,275	\$3,275	\$3,275	-\$183	-5.29%
SS3-9710-0700-0000										
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9785-0600-1000										
<b>Total DEBT SERVICE</b>	<b>\$53,761</b>	<b>\$33,458</b>	<b>\$33,458</b>	<b>\$33,275</b>	<b>\$33,275</b>	<b>\$33,275</b>	<b>\$33,275</b>	<b>\$33,275</b>	<b>-\$183</b>	<b>-0.55%</b>
BANK/AGENT CHGS	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	-\$200	-100.00%
SS3-9903-0000-0000										
<b>Total BANK CHARGES</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$200</b>	<b>-100.00%</b>
<b>Total EXPENDITURES</b>	<b>\$139,035</b>	<b>\$172,138</b>	<b>\$99,148</b>	<b>\$165,131</b>	<b>\$165,131</b>	<b>\$165,131</b>	<b>\$165,131</b>	<b>\$165,131</b>	<b>-\$7,007</b>	<b>-4.07%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$27,861</b>	<b>\$0</b>	<b>\$43,566</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$940,403	\$979,533	\$979,533	\$977,946	\$977,946	\$977,946	(\$1,587)	-0.16%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,552,277	\$1,565,000	\$851,364	\$1,550,000	\$1,550,000	\$1,550,000	(\$15,000)	-0.96%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$100,026	\$99,095	\$99,096	\$86,040	\$86,040	\$86,040	(\$13,055)	-13.17%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$19,232	\$20,767	\$13,947	\$20,000	\$20,000	\$20,000	(\$767)	-3.69%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$5,468	\$3,000	\$7,361	\$5,000	\$5,000	\$5,000	\$2,000	66.67%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$2,172	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$58	\$0	\$32,831	\$0	\$0	\$0	\$0	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$1,213	\$500	\$100	\$250	\$250	\$250	(\$250)	-50.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$2,120	\$1,000	\$6,494	\$1,000	\$1,000	\$1,000	\$0	0.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$27,525	\$26,700	\$8,151	\$26,700	\$26,700	\$26,700	\$0	0.00%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5710-0000								
<b>Total REVENUE</b>	<b>\$2,650,495</b>	<b>\$2,698,095</b>	<b>\$1,998,877</b>	<b>\$2,669,436</b>	<b>\$2,669,436</b>	<b>\$2,669,436</b>	<b>(\$28,659)</b>	<b>-1.06%</b>
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-0000-0523-0000								
<b>Total PRIOR YEAR EXPENSE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
INSURANCE	\$20,392	\$22,500	\$22,160	\$24,500	\$24,500	\$24,500	\$2,000	8.89%
SW1-1910-0400-0000								
<b>Total INSURANCE</b>	<b>\$20,392</b>	<b>\$22,500</b>	<b>\$22,160</b>	<b>\$24,500</b>	<b>\$24,500</b>	<b>\$24,500</b>	<b>\$2,000</b>	<b>8.89%</b>
WATER ADMIN PERS SERVICES	\$29,441	\$31,578	\$24,086	\$31,578	\$31,578	\$31,578	\$0	0.00%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$25,126	\$26,769	\$20,218	\$27,441	\$27,441	\$27,441	\$672	2.51%
SW1-8310-0100-0002								
OUT OF DEPT/PERS SVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-8310-0100-0100								



Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
WATER ADMIN EQUIPMENT	\$4,668	\$500	\$0	\$250	\$250	\$250	(\$250)	-50.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$21,044	\$25,575	\$17,256	\$23,415	\$23,415	\$23,415	(\$2,160)	-8.45%
SW1-8310-0400-0000								
WATER ADMIN GAS & ELECTRIC	\$4,502	\$5,500	\$2,379	\$5,500	\$5,500	\$5,500	\$0	0.00%
SW1-8310-0400-3500								
<b>Total ADMINISTRATIVE</b>	<b>\$84,782</b>	<b>\$89,922</b>	<b>\$63,939</b>	<b>\$88,184</b>	<b>\$88,184</b>	<b>\$88,184</b>	<b>(\$1,738)</b>	<b>-1.93%</b>
SOURCE OF SUPPLY CONTRACTUAL	\$606,174	\$721,236	\$352,303	\$712,187	\$712,187	\$712,187	(\$9,049)	-1.25%
SW1-8320-0400-0000								
SUPPLY OUT OF DISTRICT	\$1,750	\$2,500	\$527	\$2,500	\$2,500	\$2,500	\$0	0.00%
SW1-8320-0400-0100								
<b>Total SUPPLY</b>	<b>\$607,924</b>	<b>\$723,736</b>	<b>\$352,830</b>	<b>\$714,687</b>	<b>\$714,687</b>	<b>\$714,687</b>	<b>(\$9,049)</b>	<b>-1.25%</b>
TRANSMISS & DIST PERSONAL SVC	\$361,766	\$392,706	\$255,099	\$394,065	\$394,065	\$394,065	\$1,359	0.35%
SW1-8340-0100-0000								
OUT OF DEPT / PERS SVC	\$44	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
SW1-8340-0100-0100								
TRANSMIS & DIST EQUIPMENT	\$122,713	\$112,000	\$113,855	\$84,000	\$84,000	\$84,000	(\$28,000)	-25.00%
SW1-8340-0200-0000								
TRANSMIS & DIST CONTRACTUAL	\$113,615	\$82,000	\$61,508	\$85,000	\$85,000	\$85,000	\$3,000	3.66%
SW1-8340-0400-0000								
TRANSMIS & DIST - GASOLINE/DIESEL	\$23,115	\$21,200	\$12,278	\$21,200	\$21,200	\$21,200	\$0	0.00%
SW1-8340-0400-3510								
<b>Total TRANSMISS AND DISPOSAL</b>	<b>\$621,253</b>	<b>\$610,406</b>	<b>\$442,740</b>	<b>\$586,765</b>	<b>\$586,765</b>	<b>\$586,765</b>	<b>(\$23,641)</b>	<b>-3.87%</b>
STATE RETIREMENT	\$35,859	\$43,000	\$0	\$40,200	\$40,200	\$40,200	(\$2,800)	-6.51%
SW1-9010-0800-0000								
<b>Total STATE RETIREMENT</b>	<b>\$35,859</b>	<b>\$43,000</b>	<b>\$0</b>	<b>\$40,200</b>	<b>\$40,200</b>	<b>\$40,200</b>	<b>(\$2,800)</b>	<b>-6.51%</b>
MEDICARE	\$5,577	\$6,577	\$4,112	\$6,606	\$6,606	\$6,606	\$29	0.44%
SW1-9020-0800-0000								
<b>Total MEDICARE</b>	<b>\$5,577</b>	<b>\$6,577</b>	<b>\$4,112</b>	<b>\$6,606</b>	<b>\$6,606</b>	<b>\$6,606</b>	<b>\$29</b>	<b>0.44%</b>
SOCIAL SECURITY	\$23,847	\$28,121	\$17,581	\$28,247	\$28,247	\$28,247	\$126	0.45%
SW1-9030-0800-0000								
<b>Total SOCIAL SECURITY</b>	<b>\$23,847</b>	<b>\$28,121</b>	<b>\$17,581</b>	<b>\$28,247</b>	<b>\$28,247</b>	<b>\$28,247</b>	<b>\$126</b>	<b>0.45%</b>
WORKER COMPENSATION	\$0	\$200	\$155	\$200	\$200	\$200	\$0	0.00%
SW1-9040-0800-0000								
<b>Total WORKERS COMP</b>	<b>\$0</b>	<b>\$200</b>	<b>\$155</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$0</b>	<b>0.00%</b>

Account Description / Account Number	2022 Actual	2023 Adopted Budget	2023 Actual as of 9/30/23	2024 Department Request	2024 Preliminary Budget	2024 Adopted Budget	Change	% Change
UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SW1-9050-0800-0000								
<b>Total UNEMPLOYMENT INSURANCE</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$0</b>	<b>0.00%</b>
MEDICAL INSURANCE	\$74,697	\$94,000	\$69,220	\$101,000	\$101,000	\$101,000	\$7,000	7.45%
SW1-9060-0800-0000								
<b>Total MEDICAL INSURANCE</b>	<b>\$74,697</b>	<b>\$94,000</b>	<b>\$69,220</b>	<b>\$101,000</b>	<b>\$101,000</b>	<b>\$101,000</b>	<b>\$7,000</b>	<b>7.45%</b>
UNION WELFARE BENEFITS	\$99,827	\$100,000	\$87,270	\$101,000	\$101,000	\$101,000	\$1,000	1.00%
SW1-9070-0800-0000								
<b>Total UNION WELFARE BENEFITS</b>	<b>\$99,827</b>	<b>\$100,000</b>	<b>\$87,270</b>	<b>\$101,000</b>	<b>\$101,000</b>	<b>\$101,000</b>	<b>\$1,000</b>	<b>1.00%</b>
SERIAL BOND - PRINCIPA	\$324,000	\$329,200	\$329,200	\$334,400	\$334,400	\$334,400	\$5,200	1.58%
SW1-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$0	\$220,000	\$220,000	\$225,000	\$225,000	\$225,000	\$5,000	2.27%
SW1-9710-0600-0100								
SERIAL BOND - INTEREST	\$134,735	\$128,450	\$69,849	\$121,578	\$121,578	\$121,578	(\$6,872)	-5.35%
SW1-9710-0700-0000								
SERIAL BOND - INTEREST	\$119,667	301,883	\$301,882	296,969	296,969	296,969	(4,914)	-1.63%
SW1-9710-0700-0100								
<b>Total DEBT SERVICE</b>	<b>\$578,402</b>	<b>\$979,533</b>	<b>\$920,931</b>	<b>\$977,947</b>	<b>\$977,947</b>	<b>\$977,947</b>	<b>(\$1,586)</b>	<b>-0.16%</b>
TRANSFER TO CAP PROJ FUND	\$120,354	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-9950-0900-0000								
<b>Total TRAN TO CAP PROJ</b>	<b>\$120,354</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total EXPENDITURES</b>	<b>\$2,272,914</b>	<b>\$2,698,095</b>	<b>\$1,980,938</b>	<b>\$2,669,436</b>	<b>\$2,669,436</b>	<b>\$2,669,436</b>	<b>(\$28,659)</b>	<b>-1.06%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$377,581</b>	<b>\$0</b>	<b>\$17,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**TOWN OF LEWISTON**

**Appendix A  
Debt Service  
2024**

	<u>9710-0600</u>	<u>9710-0700</u>	<u>9903-0000</u>
	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
<b>"DB" Fund</b>	\$ -	\$ -	\$ -
<b>"DB" Fund</b> Drainage '05	<u>\$ 10,600</u>	<u>\$ 278.26</u>	<u>-</u>
<b>"SS1" Fund</b> WPCU Upgrade	<u>\$ 190,000</u>	<u>\$ 22,439.50</u>	<u>-</u>
<b>"SS3" Fund</b> Sanborn Sewer	<u>30,000</u> <u>\$ 30,000</u>	<u>3,275.00</u> <u>\$ 3,275.00</u>	<u>-</u> <u>\$ -</u>
<b>"SW1" Fund</b> Refinanced Water Lines Elm/Annover PRV Pits	<u>269,400</u> <u>65,000</u> <u>\$ 334,400</u>	<u>113,834.26</u> <u>7,743.00</u> <u>\$ 121,577.26</u>	<u>-</u> <u>-</u> <u>\$ -</u>
<b>"SW1" Fund</b> Waterline Project Bond 2022	<u>\$ 225,000</u> <u>\$ 225,000</u>	<u>\$ 296,968.76</u> <u>\$ 296,968.76</u>	<u>-</u> <u>\$ -</u>
<b>TOTAL</b>	<u><u>\$ 790,000</u></u>	<u><u>\$ 444,538.78</u></u>	<u><u>\$ -</u></u>



**TOWN OF LEWISTON**

**Appendix B**

**2024 Bond Payments**

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



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

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change
	2024		2024		2024		2024		2023 Budget	\$ Change	
	Medical	FSA	HRA	HRA Budget	Medical	FSA	HRA	Budget			
<b>A Fund</b>											
Active	\$ -	\$ 1,000	\$ 1,025	\$ 2,025	\$ 113,200	\$ -	\$ 46,800	\$ 160,000	\$ 177,450	\$ (15,425)	-9.52%
Retiree	70,785	-	3,050	73,835					73,912	(77)	-0.10%
Retiree Buyout	2,000	-	-	2,000					2,000	-	-
Active Buyout	7,000	-	2,500	9,500					10,825	(1,325)	-13.95%
Admin Fees	792	-	-	792					888	(96)	-12.12%
Compliance Fees	848	-	-	848					925	(77)	-9.08%
<b>Total A Fund</b>	\$ 81,425	\$ 1,000	\$ 6,575	\$ 89,000	\$ 113,200	\$ -	\$ 46,800	\$ 160,000	\$ 249,000	\$ (17,000)	-6.83%
<b>B Fund</b>											
Active	\$ -	\$ -	\$ 6,525	\$ 6,525	\$ 45,800	\$ 18,200	\$ 64,000	\$ 70,525	\$ 90,900	\$ (20,375)	-28.89%
Retiree	23,961	-	-	23,961				23,961	23,090	871	3.64%
Retiree Buyout	-	-	-	-				-	-	-	-
Active Buyout	-	-	-	-				-	1,325	(1,325)	-100.00%
Admin Fees	216	-	-	216				216	360	(144)	-66.67%
Compliance Fees	298	-	-	298				298	325	(27)	-9.06%
<b>Total B Fund Non Police</b>	\$ 24,475	\$ -	\$ 6,525	\$ 31,000	\$ 45,800	\$ -	\$ 18,200	\$ 64,000	\$ 95,000	\$ (21,000)	-22.11%
<b>B-Police Fund</b>											
Active	\$ -	\$ 1,000	\$ 350	\$ 1,350	\$ 157,600	\$ 62,400	\$ 220,000	\$ 221,350	\$ 226,350	\$ (5,000)	-2.26%
Retiree	40,973	-	9,000	49,973				49,973	26,960	23,013	46.05%
Retiree Buyout	-	-	-	-				-	-	-	-
Active Buyout	10,000	-	150	10,150				10,150	6,150	4,000	39.41%
Admin Fees	252	-	-	252				252	240	12	4.76%
Compliance Fees	275	-	-	275				275	300	(25)	-9.09%
<b>Total B Fund Police</b>	\$ 51,500	\$ 1,000	\$ 9,500	\$ 62,000	\$ 157,600	\$ -	\$ 62,400	\$ 220,000	\$ 282,000	\$ (22,000)	-7.80%
<b>Total B Fund</b>	\$ 75,975	\$ 1,000	\$ 16,025	\$ 93,000	\$ 203,400	\$ -	\$ 80,600	\$ 284,000	\$ 377,000	\$ 1,000	0.27%
<b>DB Fund</b>											
Active	\$ 24,611	\$ -	\$ -	\$ 24,611	\$ 312,000	\$ 144,000	\$ 456,000	\$ 480,611	\$ 390,000	\$ 90,611	18.86%
Retiree	100,274	-	21,500	121,774				121,774	126,816	(5,042)	-4.14%
Retiree Buyout	-	-	-	-				-	-	-	-
Active Buyout	-	-	-	-				-	284	(36)	-14.52%
Admin Fees	248	-	-	248				248	400	(33)	-8.99%
Compliance Fees	367	-	-	367				367	400	(33)	-8.99%
<b>Total DB Fund</b>	\$ 125,500	\$ -	\$ 21,500	\$ 147,000	\$ 312,000	\$ -	\$ 144,000	\$ 456,000	\$ 603,000	\$ 85,500	16.52%

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

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change	
	2024		2023		2024		2023		2024 Budget	2023 Budget		
	Medical	FSA	HRA		Medical	FSA	HRA					
<b>SS1 Fund</b>												
Active	\$ 118,983	\$ -	\$ 45,600	\$ 164,583	\$ 11,800	\$ -	\$ 5,200	\$ 17,000	\$ 181,583	\$ 168,882	\$ 12,701	6.99%
Retiree	112,778	-	9,000	121,778	-	-	-	-	121,778	126,804	(5,026)	-4.13%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	4,000	-	1,000	5,000	-	-	-	-	5,000	5,000	-	0.00%
Admin Fees	768	-	-	768	-	-	-	-	768	864	(96)	-12.50%
Compliance Fees	871	-	-	871	-	-	-	-	871	950	(79)	-9.07%
<b>Total SS1 Fund</b>	<b>\$ 237,400</b>	<b>\$ -</b>	<b>\$ 55,600</b>	<b>\$ 293,000</b>	<b>\$ 11,800</b>	<b>\$ -</b>	<b>\$ 5,200</b>	<b>\$ 17,000</b>	<b>\$ 310,000</b>	<b>\$ 302,500</b>	<b>\$ 7,500</b>	<b>2.42%</b>
<b>SS2 Fund</b>												
Active	\$ 15,780	\$ -	\$ 6,000	\$ 21,780	\$ -	\$ -	\$ -	\$ -	\$ 21,780	\$ 20,037	\$ 1,743	8.00%
Retiree	16,532	-	-	16,532	-	-	-	-	16,532	24,267	(7,735)	-46.79%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	500	2,500	-	-	-	-	2,500	2,500	-	0.00%
Admin Fees	96	-	-	96	-	-	-	-	96	96	-	0.00%
Compliance Fees	92	-	-	92	-	-	-	-	92	100	(8)	-8.70%
<b>Total SS2 Fund</b>	<b>\$ 34,500</b>	<b>\$ -</b>	<b>\$ 6,500</b>	<b>\$ 41,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,000</b>	<b>\$ 47,000</b>	<b>\$ (6,000)</b>	<b>-14.63%</b>
<b>SS3 Fund</b>												
Active	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Retiree	13,406	500	6,000	19,906	-	-	-	-	19,906	16,278	\$ (16,278)	-100.00%
Retiree Buyout	-	-	-	-	-	-	-	-	-	19,026	880.00	4.42%
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	48	-	-	48	-	-	-	-	48	96	(48.00)	-100.00%
Compliance Fees	46	-	-	46	-	-	-	-	46	100	(54.00)	-117.39%
<b>Total SS3 Fund</b>	<b>\$ 13,500</b>	<b>\$ 500</b>	<b>\$ 6,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 35,500</b>	<b>\$ (15,500)</b>	<b>-77.50%</b>
<b>SW1 Fund</b>												
Active	\$ -	\$ -	\$ -	\$ -	\$ 68,600	\$ -	\$ 32,400	\$ 101,000	\$ 101,000	\$ 100,000	\$ 1,000	0.99%
Retiree	82,079	-	18,500	100,579	-	-	-	-	100,579	92,010	8,569	8.52%
Retiree Buyout	-	-	-	-	-	-	-	-	-	1,500	(1,500)	-100.00%
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	192	-	-	192	-	-	-	-	192	240	(48)	-25.00%
Compliance Fees	229	-	-	229	-	-	-	-	229	250	(21)	-9.17%
<b>Total SW1 Fund</b>	<b>\$ 82,500</b>	<b>\$ -</b>	<b>\$ 18,500</b>	<b>\$ 101,000</b>	<b>\$ 68,600</b>	<b>\$ -</b>	<b>\$ 32,400</b>	<b>\$ 101,000</b>	<b>\$ 202,000</b>	<b>\$ 194,000</b>	<b>\$ 8,000</b>	<b>3.96%</b>
<b>Grand Total</b>	<b>\$ 650,800</b>	<b>\$ 2,500</b>	<b>\$ 130,700</b>	<b>\$ 784,000</b>	<b>\$ 709,000</b>	<b>\$ -</b>	<b>\$ 309,000</b>	<b>\$ 1,018,000</b>	<b>\$ 1,802,000</b>	<b>\$ 1,738,499</b>	<b>\$ 63,500</b>	<b>3.52%</b>
<b>TOTALS</b>									<b>2024</b>	<b>2023</b>	<b>Change</b>	<b>% Change</b>
Active	\$ 1,238,874	\$ -	\$ -	\$ 1,189,897	\$ 48,977	\$ -	\$ -	\$ 48,977	\$ 1,238,874	\$ 1,189,897	\$ 48,977	3.95%
Retiree	528,338	-	15,454	512,885	15,454	-	-	15,454	528,338	512,885	15,454	2.92%
Retiree Buyout	2,000	-	-	3,500	-	-	-	-	2,000	3,500	(1,500)	-75.00%
Active Buyout	27,150	-	25,800	1,350	4,977	-	-	4,977	27,150	25,800	1,350	4.97%
Admin Fees	2,612	-	3,068	(456)	-	-	-	-	2,612	3,068	(456)	-17.46%
Compliance Fees	3,026	-	3,350	(324)	-	-	-	-	3,026	3,350	(324)	-10.71%
<b>TOTALS</b>	<b>\$ 1,802,000</b>	<b>\$ -</b>	<b>\$ 1,738,499</b>	<b>\$ 63,500</b>	<b>\$ 1,802,000</b>	<b>\$ -</b>	<b>\$ 309,000</b>	<b>\$ 1,018,000</b>	<b>\$ 1,802,000</b>	<b>\$ 1,738,499</b>	<b>\$ 63,500</b>	<b>3.52%</b>



**TOWN OF LEWISTON**

**Appendix D**

**2024 Schedule of Salaries  
Elected Town Officials**

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



TOWN OF LEWISTON

Sales Tax Revenue  
Appendix E

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

Average Grow Rate 2003 to 2020

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



TOWN OF LEWISTON  
 Estimated Retirement and Comparison 2024  
 Appendix F

11/13/2023

FUND	2020		2021		2022		2023		2024		% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	IN BUDGET	
A Fund	\$ 140,000	\$ 132,868	\$ 201,000	\$ 195,242	\$ 147,000	\$ 155,402	\$ 186,000	\$ 212,500	\$ 26,500	\$ 26,500	18%
B Fund	\$ 49,000	\$ 45,993	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 60,000	\$ 2,500	\$ 2,500	5%
B Fund Police	\$ 198,000	\$ 187,672	\$ 250,000	\$ 246,626	\$ 265,000	\$ 258,793	\$ 297,000	\$ 371,000	\$ 74,000	\$ 74,000	28%
B Fund Totals	\$ 247,000	\$ 233,665	\$ 312,000	\$ 306,719	\$ 311,000	\$ 306,619	\$ 354,500	\$ 431,000	\$ 76,500	\$ 76,500	
DB Fund	\$ 150,000	\$ 143,089	\$ 132,000	\$ 127,677	\$ 96,000	\$ 101,614	\$ 121,500	\$ 182,400	\$ 60,900	\$ 60,900	63%
SS1 Fund	\$ 113,000	\$ 107,317	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 112,000	\$ 4,750	\$ 4,750	6%
SS2 Fund	\$ 27,000	\$ 25,552	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,988	\$ 14,500	\$ 20,500	\$ 6,000	\$ 6,000	50%
SS3 Fund	\$ 6,000	\$ 5,110	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 4,500	\$ -3,000	\$ -3,000	-50%
SW1 Fund	\$ 54,000	\$ 51,103	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 40,200	\$ -2,800	\$ -2,800	-8%
Total	\$ 737,000	\$ 698,704	\$ 832,000	\$ 809,862	\$ 691,000	\$ 707,070	\$ 834,250	\$ 1,003,100	\$ 168,850	\$ 168,850	24%



TOWN OF LEWISTON  
Capital Account Fund Balances  
Appendix G  
2024 Budget

Fund	Description	Cash Balance			Cash Balance 08/31/2023
		12/31/2022	2023 Increases	2023 Decreases	
H21	Sanborn Improvements	542.00	-	-	542.00
H23	Lewiston Town Park	44,098.00	100,000.00	(74,807.88)	69,290.12
H24	Stonehaven Preserve	40,630.75	526,200.00	(378,588.63)	188,242.12
H27	Dickersonville Cemetary	18,835.03	2,750.00	(71.72)	21,513.31
H28	Drainage Study & Maintenance	60,295.93	-	(20,267.25)	40,028.68
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	-	3,490.97	(129,948.54)	(126,457.57)
H34	Toohey Park	3,086.00	-	-	3,086.00
H35	Kiwanis Park Basketball Courts	6,490.99	-	-	6,490.99
H39	PR Records Management	3,644.95	-	-	3,644.95
H40	Battle of Queenston	31.56	-	-	31.56
H41	Pletcher Rd Park Playground	(8,824.71)	-	-	(8,824.71)
H42	Sanborn Historical Museum Move	-	130,000.00	(130,000.00)	-
H44	Sanborn Park Playground	9,473.95	-	-	9,473.95
H48	Police Seized Funds	965.00	-	-	965.00
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H52	Police Records Management	27,989.11	-	(52,365.16)	(24,376.05)
H53	Colonial Village Playground	629.00	-	-	629.00
H54	Swann Road Culvert	(5,160.00)	-	-	(5,160.00)
H56	EPG I&I Study	3,000.00	15,000.00	-	18,000.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H61	Recreational Development	180,677.48	-	(15,167.16)	165,510.32
H63	PIP	87,395.17	-	-	87,395.17
H78	Niagara Parkway Trail	30,709.98	-	-	30,709.98
H89	Waterline Project	110.00	-	(110.00)	-
H96	Greenway	-	130,000.00	(130,000.00)	-
H97	NYPA Funds Annual Payment	2,610,532.80	850,000.00	(1,705,444.59)	1,755,088.21
H98	Town HYDRO Funds	1,357,601.91	764,722.84	(363,748.97)	1,758,575.78
H99	NYPA Settlement	56,221.10	-	-	56,221.10
<b>Total</b>		<b>\$ 4,566,921.24</b>	<b>\$ 2,522,163.81</b>	<b>\$ (3,000,519.90)</b>	<b>\$ 4,088,565.15</b>





**TOWN OF LEWISTON**

**Appendix H**

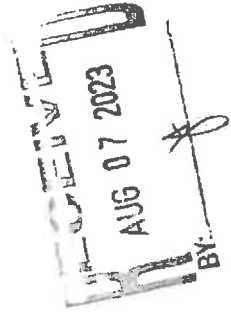
**2024 FUND TRANSFERS**

<b>Account</b>	<b>HYDRO FUNDS - Energy Credit - Utilities (H98)</b>	<b>NYPA Annual Settlement Funds (H97)</b>	<b>Total</b>
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$ 99,150	\$ -	\$ 99,150
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$ 197,250	\$ -	\$ 197,250
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$ 163,000	\$ 675,000	\$ 838,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$ 189,500	\$ -	\$ 189,500
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	\$ 51,000	\$ -	\$ 51,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	\$ 4,000	\$ -	\$ 4,000
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	\$ 26,700	\$ -	\$ 26,700
	<b>\$ 730,600</b>	<b>\$ 675,000</b>	<b>\$ 1,405,600</b>



**APPENDIX I**

Equalized Total Assessed Value 5,769,243,391



Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	52,235,217	0.91
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	3,122,979,565	54.13
13100	CO - GENERALLY	RPTL 406(1)	2	2,880,435	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	22	27,986,957	0.49
13510	TOWN - CEMETERY LAND	RPTL 446	2	121,957	0.00
13650	VG - GENERALLY	RPTL 406(1)	10	9,199,130	0.16
13800	SCHOOL DISTRICT	RPTL 408	10	326,944,783	5.67
14100	USA - GENERALLY	RPTL 400(1)	4	49,152,174	0.85
14110	USA - SPECIFIED USES	STATE L 54	1	1,369,565	0.02
14300	INDIAN RESERVATION	RPTL 454	1	20,652,174	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	1,630,435	0.03
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,080,217	0.02
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	22	24,454,348	0.42
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	13,891,304	0.24
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	6	2,782,609	0.05
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	40,116,863	0.70
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	3,927,174	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	224,137	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,407,609	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	8,236,304	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	6,431,522	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	6,902,174	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	53,317,391	0.92
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	7,693,478	0.13
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	5	19,141	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	16	855,783	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	99	1,363,028	0.02

Equalized Total Assessed Value 5,769,243,391

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	62	857,217	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	278	3,843,359	0.07
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	64	1,474,783	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	66	1,520,870	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	178	4,092,283	0.07
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	46	1,924,174	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	70	2,875,565	0.05
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	60	2,351,283	0.04
41400	CLERGY	RPTL 460	2	6,522	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	305,435	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	87	3,905,878	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	35,757	0.00

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:	1,173	3,811,048,598	66.06
Totals:	0	0	0.00
	1,173	3,811,048,598	66.06

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

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

