
Town of Lewiston
Preliminary Budget

2016

Town of Lewiston 2016 Tentative Budget Table of Contents

2016 Budget Summary - Tentative Budget	3
2015 Budget Summary - Adopted 11/10/14	4
2016 Budget Summary - Departmental Requests	5
2016 Tax Levy - Tentative 9/30/15	6
2016 Tax Levy Comparison - Tentative Budget	7
General Fund - "A"	8 to 18
General Outside Village Fund - "B"	19 to 25
Highway / Drainage - Town Outside Village Fund - "DB"	26 to 28
Fire Protection Fund - "SF"	29 to 30
Lewiston Heights Fund - "SL"	31
Refuse Fund - "SR"	32
Water Pollution Control Center Fund - "SS1"	33 to 35
LMSIA Fund - "SS2"	36 to 38
Lewiston South Sewer Fund - "SS3"	39 to 41
Lewiston Water Improvement Fund - "SW1"	42 to 44
Debt Service 2016	Appendix A
2016 Bond Payments	Appendix B
Estimated Medical Insurance & Comparison	Appendix C
2016 Schedule of Salaries Elected Town Officials	Appendix D
Sales Tax Revenue	Appendix E
Estimated Retirement & Comparison	Appendix F
Capital Account Fund Balances as of 9/30/14	Appendix G
2016 Fund Transfers	Appendix H

**TOWN OF LEWISTON
2016 BUDGET SUMMARY
TENTATIVE BUDGET**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,541,348	\$2,541,348	\$0	\$0
B GENERAL OUTSIDE VILLAGE		\$2,995,359	\$2,995,359	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,828,632	\$2,828,632	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,839,474	\$1,839,474	\$0	\$0
SUBTOTAL		\$10,204,813	\$10,204,813	\$0	\$0
SPECIAL DISTRICTS					
SF FIRE PROTECTION		\$1,326,080	\$47,980	\$0	\$1,278,100.00
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000.00
SR REFUSE		\$327,110	\$0	\$0	\$327,110.00
SS2 LMSIA		\$1,664,526	\$1,446,124	\$0	\$218,402.00
SS3 LEWISTON SOUTH SE		\$304,710	\$112,863	\$0	\$191,847.00
SW1 LEWISTON WATER IMPROVEMENT		\$1,923,720	\$1,444,420	\$0	\$479,300.00
SUBTOTAL		\$5,560,146	\$3,057,387	\$0	\$2,502,759
TOTAL		\$15,764,959	\$13,262,200	\$0	\$2,502,759.00
ASSESSED VAL.					
	VILLAGE		\$146,169,834		
	TOWN O/S VILLAGE		\$690,787,417		
	TOTAL		\$836,957,251		

**TOWN OF LEWISTON
2015 BUDGET SUMMARY
ADOPTED 11/10/14**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,464,017	\$2,464,017	\$0	\$ -
B GENERAL/ OUTSIDE VILLAGE		\$3,032,199	\$2,827,187	\$205,012	\$ -
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,841,530	\$2,835,600	\$5,930	\$ -
SS1 WATER POLLUTION CONTROL CENTER		\$1,984,937	\$1,984,937	\$0	\$ -
SUBTOTAL		\$10,322,683	\$10,111,741	\$210,942	\$ -
SPECIAL DISTRICTS					
SW1 LEWISTON WATER IMPROVEMENT		\$1,904,523	\$1,425,223	\$0	\$ 479,300
SF FIRE PROTECTION		\$1,375,685	\$97,585	\$0	\$ 1,278,100
SS2 LMSIA		\$1,765,951	\$1,440,999	\$106,550	\$ 218,402
SS3 LEWISTON SOUTH SE		\$361,458	\$131,135	\$38,476	\$ 191,847
SL LEWISTON HEIGHTS		\$14,000	\$0	\$6,000	\$ 8,000
SR REFUSE		\$327,040	\$0	\$0	\$ 327,040
SUBTOTAL		\$5,748,657	\$3,094,942	\$151,026	\$ 2,502,689
TOTAL		\$16,071,340	\$13,206,683	\$361,968	\$ 2,502,689
ASSESSED VAL.					
	VILLAGE		\$145,137,014		
	TOWN O/S VILLAGE		\$675,883,812		
	TOTAL		\$821,020,826		

**TOWN OF LEWISTON
2016 BUDGET SUMMARY
DEPARTMENT REQUEST**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A GENERAL		\$2,596,039	\$2,596,039	\$0	\$0
B GENERAL/ OUTSIDE VILLAGE		\$3,003,812	\$3,003,812	\$0	\$0
DB HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE		\$2,775,887	\$2,775,887	\$0	\$0
SS1 WATER POLLUTION CONTROL CENTER		\$1,838,073	\$1,838,073	\$0	\$0
SUBTOTAL		\$10,213,811	\$10,213,811	\$0	\$0
SPECIAL DISTRICTS					
SW1 LEWISTON WATER IMPROVEMENT		\$2,068,542	\$1,419,464	\$0	\$649,078.00
SF FIRE PROTECTION		\$1,326,002	\$47,902	\$0	\$1,278,100.00
SS2 LMSIA		\$1,664,402	\$1,446,000	\$0	\$218,402.00
SS3 LEWISTON SOUTH SE		\$308,554	\$112,863	\$0	\$191,847.00
SL LEWISTON HEIGHTS		\$14,000	\$6,000	\$0	\$8,000.00
SR REFUSE		\$327,110	\$0	\$0	\$327,110.00
SUBTOTAL		\$5,708,610	\$3,032,229	\$0	\$2,672,537.00
TOTAL		\$15,922,421	\$13,246,040	\$0	\$2,672,537.00
ASSESSED VAL.					
		VILLAGE	\$145,137,014		
		TOWN O/S VILLAGE	\$675,883,812		
		TOTAL	\$821,020,826		

TOWN OF LEWISTON
2016 TAX LEVY
Tentative 9/30/15

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
<u>LEWISTON GENERAL</u>	A		836,957,251	0.0000	0	0
LEWISTON O/S VIL.	B		690,787,417	0.0000	0	0
LEWISTON OSV-HIGHWAY	DB	TOV	690,787,417	0.0000	0	0
LEWISTON OSV-DRAINAGE	DB		690,787,417	0.0000	0	0
FIRE PROTECTION	SF	FP-241	713,023,235	1.7925	1,278,100	1,278,100
LEWISTON WIA	SW1	WD-240	918,336,004	0.5253	482,402	482,402
LEWISTON MSIA	SS2	SD-243	663,272,210	0.1016	67,388	
LEWISTON MSIA	SS2	SD-243 P/U	4,217	35.9000	151,390	218,779
LEWISTON SSIA	SS3	SD-245	84,336,226	2.2193	187,167	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	191,847
LEWISTON HTS. GAS	SL	GS-241	40	200.0000	8,000	8,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,673	70.0000	327,110	327,110
						<u>2,506,238</u>

ASSESSED VALUATION	VILLAGE	146,169,834
	TOWN O/S V	<u>690,787,417</u>
	TOTAL	836,957,251

**TOWN OF LEWISTON
2015 TAX LEVY COMPARISON
TENTATIVE BUDGET**

	2014	2015	2016	RATE% CHANGE
<u>PART TOWN TAX</u>				
B - TOWN OUTSIDE VILLAGE	\$0	\$0	\$0	0.00%
DB - HIGHWAY	\$0	\$0	\$0	0.00%
<u>SPECIAL DISTRICTS</u>				
SF - FIRE PROTECTION	Rate AV \$1,248,458	\$1,278,100	\$1,278,100	-0.84%
	\$1.7837	\$1.8077	\$1.7925	
SW1 - LEWISTON WATER IMPROVEMENT AREA	Rate AV \$475,559	\$479,300	\$482,402	0.00%
	\$0.5253	\$0.5253	\$0.5253	
SS2 - LMSIA	Rate AV \$215,358	\$218,402	\$218,779	0.00%
	\$0.1016	\$0.1016	\$0.1016	
	Rate AV \$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER	Rate AV \$191,999	\$191,847	\$191,847	0.00%
	\$2.2193	\$2.2193	\$2.2193	
	Rate AV \$8.0000	\$8.0000	\$8.0000	0.00%
SL - LEWISTON HEIGHTS	Rate AV \$8,000	\$8,000	\$8,000	0.00%
	\$200.0000	\$200.0000	\$200.0000	
SR - REFUSE	Rate AV \$325,969	\$327,040	\$327,110	0.00%
	\$70.00	\$70.00	\$70.00	

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
APPROPRIATED FUND BAL	\$320,784	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-0599-0000								
INT & PEN-REAL PROPERT	\$15,000	\$13,302	\$14,000	\$167,729	\$20,000	\$20,000	\$6,000	42.86%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$1,000,000	\$834,391	\$813,000	\$345,570	\$690,300	\$690,300	(\$122,700)	-15.09%
A00-1000-1170-0000								
MODERN HOST FEE	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$0	0.00%
A00-1000-1170-0101								
HAZARDOUS WASTE TAX	\$140,000	\$136,630	\$63,025	\$152,728	\$50,000	\$75,000	\$11,975	19.00%
A00-1000-1170-0102								
MODERN (RECREATION PAR	\$110,000	\$105,989	\$103,275	\$43,898	\$77,805	\$77,805	(\$25,470)	-24.66%
A00-1000-1170-0103								
ENERGY CREDIT M&T UTILITIES		\$100,000			\$52,000	\$52,000	\$52,000	N/A
A00-1000-1189-0000								
TAX COLLECTOR FEE	\$0	\$840	\$700	\$370	\$550	\$550	(\$150)	N/A
A00-1000-1232-0000								
CLERK FEES	\$2,000	\$3,069	\$2,640	\$1,763	\$2,500	\$2,500	(\$140)	-5.30%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$110,000	\$105,989	\$103,275	\$43,898	\$0	\$0	(\$103,275)	-100.00%
A00-1000-1270-0000								
PUBL POUND CHRG & DOG	\$200	\$570	\$400	\$175	\$250	\$250	(\$150)	-37.50%
A00-1000-1550-0000								
ENGINEERING GIS SERVIC	\$100	\$20	\$100	\$20	\$20	\$20	(\$80)	-80.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$2,000	\$1,969	\$2,000	\$1,265	\$1,800	\$1,800	(\$200)	-10.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REV	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-1972-0200								
PARK & RECREATION CHAR	\$19,000	\$16,858	\$19,000	\$15,102	\$19,000	\$19,000	\$0	0.00%
A00-1000-2001-0000								
RECREATION SPECIAL EVE	\$75,000	\$151,272	\$100,000	\$172,636	\$100,000	\$125,000	\$25,000	25.00%
A00-1000-2012-0000								
CONCESSION REVENUE	\$40,000	\$48,823	\$25,000	\$53,319	\$25,000	\$25,000	\$0	0.00%
A00-1000-2020-0000								
JOSEPH DAVIS PARK	\$500	\$0	\$0	\$275	\$0	\$0	\$0	
A00-1000-2089-0000								
NIA.COUNTY VAN REIMBUR	\$6,000	\$6,000	\$6,000	\$3,500	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$2,000	\$336	\$1,200	\$152	\$0	\$0	(\$1,200)	-100.00%
A00-1000-2401-0000								
BINGO LICENSES	\$1,500	\$2,240	\$2,530	\$1,627	\$2,416	\$2,400	(\$130)	-5.14%
A00-1000-2540-0000								
DOG LICENSES	\$21,000	\$18,256	\$19,240	\$13,823	\$25,000	\$20,000	\$760	3.95%
A00-1000-2544-0000								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
OTHER LICENSES	\$0	\$350	\$0	\$300	\$400	\$400	\$400	N/A
A00-1000-2545-0000								
ADMINISTRATION FEES	\$6,500	\$6,500	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2565-0000								
PERMITS & LICs OTHER	\$0	\$25	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2590-0000								
FINES & FORFEITED BAIL	\$325,000	\$390,377	\$325,000	\$257,247	\$325,000	\$351,980	\$26,980	8.30%
A00-1000-2610-0000								
JUSTICE CT GRANT REC'D	\$0	\$26,762	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2620-0000								
INSURANCE RECOVERIES	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000								
REFUND PRIOR YRS EXP	\$0	\$30,116	\$0	\$133	\$0	\$0	\$0	N/A
A00-1000-2701-0000								
MISCELLANEOUS REVENUES	\$1,500	\$1,065	\$1,500	\$4,537	\$1,500	\$1,500	\$0	0.00%
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$25,000	\$25,000	\$75,000	\$0	\$30,000	\$30,000	(\$45,000)	-60.00%
A00-1000-2770-0100								
JOSEPH DAVIS REIMB	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0200								
STATE REV SHARING (P/C	\$85,000	\$85,269	\$85,000	\$0	\$85,000	\$85,000	\$0	0.00%
A00-1000-3001-0000								
TRANSFER FROM OTHER FU	\$130,000	\$30,000	\$198,132	(\$21,463)	\$577,498	\$450,843	\$252,711	127.55%
A00-1000-5031-0000								
Total REVENUE	\$3,397,084	\$2,646,018	\$2,464,017	\$1,762,604	\$2,596,039	\$2,541,348	\$77,331	3.14%
PRIOR YEARS EXPENSE				\$32,534	\$0	\$0	\$0	N/A
A00-0000-0523-0000								
COUNCIL PEOPLE (4)	\$55,424	\$52,446	\$55,423	\$38,370	\$55,424	\$55,424	\$1	0.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$3,500	\$1,016	\$2,000	\$448	\$2,000	\$2,000	\$0	0.00%
A00-1010-0400-0000								
Total TOWN BOARD	\$58,924	\$53,462	\$57,423	\$71,352	\$57,424	\$57,424	\$1	0.00%
JUSTICES(2) & CLERKS(2	\$142,970	\$149,065	\$145,906	\$101,095	\$151,355	\$146,135	\$229	0.16%
A00-1110-0100-0000								
COURT SECURITY	\$56,000	\$53,919	\$15,267	\$10,010			(\$15,267)	-100.00%
A00-1110-0100-0100								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
COURT ADMIN	\$0	\$0	\$39,235	\$26,893			(\$39,235)	N/A
A00-1110-0100-0101								
TOWN PROSECUTOR	\$18,000	\$18,183	\$17,773	\$12,304			(\$17,773)	-100.00%
A00-1110-0100-0200								
JUSTICE EQUIPMENT	\$2,500	\$1,358	\$2,500	\$0	\$2,500	\$2,500	\$0	0.00%
A00-1110-0200-0000								
JUSTICE CONTRACTUAL	\$19,000	\$11,781	\$19,000	\$12,814	\$25,000	\$25,974	\$6,974	36.71%
A00-1110-0400-0000								
JUSTICE GRANT EXPENSES		\$4,128						
A00-1110-0400-0200								
PROSECUTOR CONTRACTUAL	\$500	\$0	\$500	\$0			(\$500)	-100.00%
A00-1110-0400-0200								
Total TOWN JUSTICE	\$238,970	\$238,434	\$240,181	\$163,116	\$178,855	\$174,609	(\$65,572)	-27.30%
SUPERVISOR PERSONAL SV	\$90,044	\$95,103	\$90,659	\$62,503	\$98,934	\$98,904	\$8,245	9.09%
A00-1220-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$0	(\$27,664)	(\$18,637)	(\$28,638)	(\$28,638)	(\$974)	N/A
A00-1220-0100-0002								
SUPERVISOR EQUIPMENT	\$2,000	\$978	\$1,000	\$110	\$1,000	\$1,000	\$0	0.00%
A00-1220-0200-0000								
SUPERVISOR CONTRACTUAL	\$12,000	\$5,596	\$10,000	\$7,297	\$12,860	\$12,860	\$2,860	28.60%
A00-1220-0400-0000								
GASBY 34 STARTUP	\$2,000	\$2,360	\$2,000	\$0	\$2,000	\$2,000	\$0	0.00%
A00-1220-0401-0000								
Total SUPERVISOR	\$106,044	\$104,037	\$75,995	\$51,273	\$86,156	\$86,126	\$10,131	13.33%
BUDGET OFFICER	\$20,000	\$27,750	\$60,900	\$32,829	\$60,000	\$60,000	(\$900)	-1.48%
A00-1310-0100-0000								
JR ACCOUNTANT	\$41,644	\$43,246	\$31,852	\$0	\$31,582	\$31,582	(\$270)	-0.85%
A00-1310-0100-0001								
ADMINISTRATIVE ALLOCATION	\$0	\$0	(\$64,718)	(\$24,724)	\$0	(\$73,266)	(\$8,548)	N/A
A00-1310-0100-0002								
INTERNAL CLAIMS AUDITOR	\$43,679	\$59,201	\$0	\$0	\$0	\$0	\$0	N/A
A00-1310-0100-0100								
BUDGET OFFICE EQUIPMENT	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	N/A
A00-1310-0200-0000								
BUDGET OFFICER CONTRAC	\$7,000	\$4,600	\$5,000	\$2,032	\$5,000	\$5,000	\$0	0.00%
A00-1310-0400-0000								
Total BUDGET OFFICER	\$112,323	\$134,797	\$34,034	\$10,137	\$97,582	\$24,316	(\$9,718)	-28.55%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
AUDITOR A00-1320-0400-0000	\$26,000	\$22,000	\$23,500	\$17,130	\$23,000	\$23,000	(\$500)	-2.13%
Total INDEPENDENT AUDITING	\$26,000	\$22,000	\$23,500	\$17,130	\$23,000	\$23,000	(\$500)	-2.13%
TAX RECEIVER PERSONAL A00-1330-0100-0000	\$58,502	\$72,745	\$49,232	\$3,574	\$0	\$0	(\$49,232)	-100.00%
TAX RECEIVER EQUIPMENT A00-1330-0200-0000	\$500	\$500	\$0	\$0	\$0	\$0	\$0	N/A
TAX RECEIVER CONTRACTU A00-1330-0400-0000	\$6,750	\$3,658	\$6,650	\$7,262	\$0	\$0	(\$6,650)	-100.00%
Total TAX COLLECTION	\$65,752	\$76,903	\$55,882	\$10,836	\$0	\$0	(\$55,882)	-100.00%
ASSESSOR PERSONAL SVC A00-1355-0100-0000	\$86,608	\$89,237	\$86,688	\$59,823	\$89,984	\$88,362	\$1,674	1.93%
ASSESSOR OUT OF DEPT- PER SER A00-1355-0100-0100		\$333			\$0	\$0		
ASSESSOR EQUIPMENT A00-1355-0200-0000	\$1,000	\$379	\$1,000	\$0	\$2,000	\$2,000	\$1,000	100.00%
ASSESSOR CONTRACTUAL A00-1355-0400-0000	\$26,060	\$20,606	\$22,480	\$8,231	\$23,080	\$22,565	\$85	0.38%
Total ASSESSOR	\$113,668	\$110,555	\$110,168	\$68,054	\$115,064	\$112,927	\$2,759	2.50%
TOWN CLERK PERSONAL SV A00-1410-0100-0000	\$138,623	\$143,632	\$139,804	\$130,754	\$177,146	\$174,135	\$34,331	24.56%
OUT OF DEPT / PERS SVC A00-1410-0100-0100	\$0	\$674	\$0	\$0	\$0	\$0	\$0	N/A
TOWN CLERK EQUIPMENT A00-1410-0200-0000	\$200	\$200	\$200	\$0	\$1,600	\$1,400	\$1,200	600.00%
TOWN CLERK CONTRACTUAL A00-1410-0400-0000	\$8,000	\$5,322	\$5,383	\$3,407	\$13,775	\$13,975	\$8,592	159.61%
Total TOWN CLERK	\$146,823	\$149,828	\$145,387	\$134,161	\$192,521	\$189,510	\$44,123	30.35%
ATTORNEY PERSONAL SERV A00-1420-0100-0000	\$69,000	\$0	\$69,000	\$0	\$0	\$0	(\$69,000)	-100.00%
TOWN PROSECUTOR Personal Serv A00-1420-0100-0020					\$58,346	\$59,375	\$59,375	
COURT SECURITY A00-1420-0100-0100					\$15,500	\$18,000	\$18,000	
ATTORNEY CONT & LITIGA A00-1420-0400-0000	\$50,000	\$87,445	\$50,000	\$100,013	\$150,000	\$150,000	\$100,000	200.00%
PROSECUTOR CONTRACTUAL A00-1420-0400-0020					\$500	\$500	\$500	

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	\$50,000	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.00%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
NIAGARA POWER COALITION A00-1420-0400-0200	\$9,725	\$9,724	\$16,446	\$12,334	\$17,500	\$17,500	\$1,054	6.41%
Total ATTORNEY	\$178,725	\$197,169	\$185,446	\$162,347	\$291,846	\$295,375	\$109,929	59.28%
ENGINEER PERSONAL SVC A00-1440-0100-0000	\$15,500	\$14,325	\$15,565	\$9,208	\$16,225	\$16,225	\$660	4.24%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$1,000	\$188	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$6,000	\$3,454	\$6,000	\$472	\$6,000	\$6,000	\$0	0.00%
Total ENGINEERING	\$22,500	\$17,967	\$22,565	\$9,680	\$23,225	\$23,225	\$660	2.92%
ELECTION INSPECTORS A00-1450-0100-0000	\$440	\$330	\$800	\$0	\$379	\$0	(\$800)	-100.00%
ELECTION CONTRACTUAL A00-1450-0400-0000	\$180	\$0	\$300	\$532	\$30	\$420	\$120	40.00%
Total ELECTIONS	\$620	\$330	\$1,100	\$532	\$409	\$420	(\$680)	-61.82%
BLDGS - CUSTODIAN A00-1620-0100-0000	\$34,454	\$35,336	\$34,731	\$23,927	\$35,277	\$34,800	\$69	0.20%
OUT OF DEPT / PERS SVC A00-1620-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BLDGS EQUIPMENT A00-1620-0200-0000	\$2,000	\$0	\$2,000	\$0	\$4,700	\$4,700	\$2,700	135.00%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$78,000	\$77,160	\$55,000	\$35,601	\$53,315	\$54,000	(\$1,000)	-1.82%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$5,490	\$6,850	\$9,000	\$4,685	\$8,472	\$8,472	(\$528)	-5.87%
Total BUILDINGS	\$119,944	\$119,346	\$100,731	\$64,213	\$101,764	\$101,972	\$1,241	1.23%
INSURANCE A00-1910-0400-0000	\$26,483	\$27,798	\$31,123	\$29,247	\$30,184	\$30,709	(\$414)	-1.33%
INSURANCE DEDUCTIBLE A00-1910-0401-0000	\$5,000	\$0	\$5,000	\$2,500	\$2,500	\$2,500	(\$2,500)	-50.00%
Total INSURANCE	\$31,483	\$27,798	\$36,123	\$31,747	\$32,684	\$33,209	(\$2,914)	-8.07%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total MUNICIPAL DUES	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
TAXES MUNICIPAL PROPER A00-1950-0400-0000	\$3,500	\$2,905	\$3,100	\$2,955	\$3,200	\$3,200	\$100	3.23%
Total TAXES MUNICIPAL PROP	\$3,500	\$2,905	\$3,100	\$2,955	\$3,200	\$3,200	\$100	3.23%
CONTINGENCY A00-1990-0400-0000	\$100,000	\$0	\$25,000	\$0	\$25,000	\$25,000	\$0	0.00%
Total CONTINGENCY	\$100,000	\$0	\$25,000	\$0	\$25,000	\$25,000	\$0	0.00%
TRAFFIC CONTROL - PERSONAL SERV A00-3310-0100-0000						\$23,040	\$23,040	
TRAFFIC CONTROL-POLICE CONTRACTUAL A00-3310-0400-0050						\$3,840	\$3,840	
TRAFFIC CONTROL- CONTRACTUA A00-3310-0400-0000	\$4,500	\$0	\$3,500	\$1,515	\$3,500	\$3,500	\$0	0.00%
Total TRAFFIC CONTROL	\$4,500	\$0	\$3,500	\$1,515	\$3,500	\$3,500	\$0	0.00%
DOG CONTROL OFFICER A00-3510-0100-0000	\$35,400	\$34,926	\$35,277	\$24,166	\$36,115	\$35,277	\$0	0.00%
DOG CONTROL EQUIPMENT A00-3510-0200-0000	\$200	(\$250)	\$200	\$0	\$1,700	\$1,700	\$1,500	750.00%
DOG CONTROL CONTRACTUA A00-3510-0400-0000	\$6,200	\$5,858	\$6,850	\$3,908	\$7,820	\$7,820	\$970	14.16%
Total DOG CONTROL	\$41,800	\$40,534	\$42,327	\$28,074	\$45,635	\$44,797	\$2,470	5.84%
BD OF HEALTH (NIACAP) A00-4010-0400-0000	\$5,000	\$9,000	\$4,000	\$0	\$5,000	\$4,000	\$0	0.00%
Total NIA CAP PUBLIC HEALTH	\$5,000	\$9,000	\$4,000	\$0	\$5,000	\$4,000	\$0	0.00%
HIGHWAY SUPERINT PERS A00-5010-0100-0000	\$95,000	\$95,394	\$92,003	\$63,064	\$93,526	\$92,323	\$320	0.35%
HIGHWAY ADMIN CONTRACT A00-5010-0400-0000	\$4,500	\$1,925	\$4,000	\$791	\$4,000	\$4,000	\$0	0.00%
Total SUPER OF HIGHWAYS	\$99,500	\$97,319	\$96,003	\$63,855	\$97,526	\$96,323	\$320	0.33%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
TOWN GARAGE A00-5132-0400-0000	\$100,000	\$64,105	\$60,000	\$40,369	\$60,000	\$60,000	\$0	0.00%
Total TOWN GARAGE	\$100,000	\$64,105	\$60,000	\$40,369	\$60,000	\$60,000	\$0	0.00%
AMERICAN LEGION-LEWIST A00-6510-0422-0000	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
AMERICAN LEGION-SANBOR A00-6510-0423-0000	\$500	\$500	\$500	\$500	\$500	\$500	\$0	0.00%
VFW A00-6510-0424-0000	\$600	\$600	\$300	\$300	\$300	\$600	\$300	100.00%
LEWISTON BEAUTIFICAION A00-6510-0425-0000	\$300	\$300	\$300	\$300	\$300	\$300	\$0	0.00%
Total VETERANS SERVICES	\$2,000	\$2,000	\$1,700	\$1,700	\$1,700	\$2,000	\$300	17.65%
RECREATION PERSONAL SV A00-7020-0100-0000	\$75,426	\$61,541	\$44,997	\$21,651	\$45,672	\$45,672	\$675	1.50%
Total RECREATION ADMIN	\$75,426	\$61,541	\$44,997	\$21,651	\$45,672	\$45,672	\$675	1.50%
JOSEPH DAVIS PARK PERS A00-7110-0100-0000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
JOE DAVIS PERS - OUT OF DEPT A00-7110-0100-0100	\$0	\$773	\$0	\$0	\$0	\$0	\$0	N/A
JOSEPH DAVIS PARK EQUI A00-7110-0200-0000	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	NA
JOSEPH DAVIS PARK CONT A00-7110-0400-0000	\$225,000	\$20,344	\$0	\$1,289	\$0	\$0	\$0	N/A
Total PARKS	\$287,000	\$21,117	\$0	\$1,289	\$0	\$0	\$0	N/A
RECREATION SEASONAL HE A00-7310-0100-0000	\$46,078	\$46,907	\$40,000	\$47,123	\$40,000	\$40,000	\$0	0.00%
RECREATION EQUIPMENT A00-7310-0200-0000	\$26,085	\$10,068	\$15,000	\$9,162	\$15,000	\$15,000	\$0	0.00%
RECREATION CONTRACTUAL A00-7310-0400-0000	\$105,000	\$91,507	\$94,500	\$83,200	\$94,500	\$94,500	\$0	0.00%
REC SPECIAL EVENTS A00-7310-0401-0000	\$75,000	\$97,143	\$100,000	\$101,243	\$100,000	\$125,000	\$25,000	25.00%
RECREATION CONCESSIONS A00-7310-0402-0000	\$40,000	\$23,136	\$25,000	\$26,625	\$25,000	\$25,000	\$0	0.00%
Total RECREATION DEPART	\$292,163	\$268,761	\$274,500	\$267,353	\$274,500	\$299,500	\$25,000	9.11%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
SANBORN LIBRARY A00-7410-0442-0000	\$54,000	\$54,000	\$54,500	\$40,875	\$54,500	\$54,500	\$0	0.00%
RANSOMVILLE LIBRARY A00-7410-0443-0000	\$5,200	\$5,200	\$5,400	\$5,400	\$5,518	\$5,400	\$0	0.00%
Total LIBRARIES	\$59,200	\$59,200	\$59,900	\$46,275	\$60,018	\$59,900	\$0	0.00%
HISTORIAN A00-7510-0100-0000	\$500	\$500	\$500	\$250	\$500	\$500	\$0	0.00%
HISTORICAL ASSOC OF LE A00-7510-0436-0000	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	
Total HISTORIAN	\$10,500	\$10,500	\$500	\$250	\$500	\$500	\$0	0.00%
SANBORN HIST SOC CONTR A00-7520-0400-0000	\$41,000	\$41,000	\$41,000	\$30,750	\$57,700	\$41,000	\$0	0.00%
ARTPARK A00-7520-0410-0000	\$110,000	\$134,202	\$0	\$0	\$0	\$0	\$0	N/A
Total SPECIAL SERVICES	\$151,000	\$175,202	\$41,000	\$30,750	\$57,700	\$41,000	\$0	0.00%
SENIOR CENTER PERSONAL A00-7630-0100-0000	\$116,900	\$117,923	\$118,651	\$79,419	\$108,655	\$111,000	(\$7,651)	-6.45%
OUT OF DEPT - PERS SERV A00-7630-0100-0000				\$138				
SENIORS EQUIPMENT A00-7630-0200-0000	\$500	\$0	\$500	\$0	\$500	\$500	\$0	0.00%
SENIOR VAN A00-7630-0201-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SENIORS CONTRACTURAL A00-7630-0400-0000	\$46,000	\$40,878	\$44,500	\$25,375	\$44,500	\$44,500	\$0	0.00%
Total SENIOR CITIZENS	\$163,400	\$158,801	\$163,651	\$104,932	\$153,655	\$156,000	(\$7,651)	-4.68%
SANBORN SENIORS PERSON A00-7635-0100-0000	\$8,050	\$7,218	\$8,747	\$4,797	\$8,873	\$8,873	\$126	1.44%
SANBORN SENIORS EQUIPM A00-7635-0200-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SANBORN SENIORS CONTRA A00-7635-0400-0000	\$10,000	\$10,405	\$10,000	\$7,696	\$10,000	\$10,000	\$0	0.00%
Total SANBORN SENIOR CITIZ	\$18,050	\$17,623	\$18,747	\$12,493	\$18,873	\$18,873	\$126	0.67%
BINGO INSPECTOR-PERS S A00-7989-0100-0000	\$800	\$535	\$800	\$475	\$826	\$826	\$26	3.25%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total BINGO	\$800	\$535	\$800	\$475	\$826	\$826	\$26	3.25%
HAZ-MAT SECRETARY A00-8080-0100-0000	\$10,000	\$10,579	\$0	\$0	\$0	\$0	\$0	
HAZ-MAT EQUIPMENT A00-8080-0200-0000	\$20,200	\$12,614	\$0	\$0	\$0	\$0	\$0	
HAZ-MAT CONTRACTUAL A00-8080-0400-0000	\$22,422	\$9,198	\$0	\$0	\$0	\$0	\$0	
Total HAZ/MAT	\$52,622	\$32,391	\$0	\$0	\$0	\$0	\$0	
ENVIRONMENTAL CONTRACT A00-8090-0400-0000	\$3,800	\$1,923	\$3,060	\$0	\$0	\$0	(\$3,060)	-100.00%
Total ENVIR CONTROL OFFICER	\$3,800	\$1,923	\$3,060	\$0	\$0	\$0	(\$3,060)	-100.00%
TOWN COMMUNICATIONS A00-8095-0400-0000	\$15,000	\$1,310	\$5,000	\$995	\$5,000	\$5,000	\$0	0.00%
Total COMMUNICATIONS	\$15,000	\$1,310	\$5,000	\$995	\$5,000	\$5,000	\$0	0.00%
HART AWARD A00-8989-0430-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
LIGHT UP SANBORN A00-8989-0431-0000	\$1,400	\$1,424	\$1,400	\$1,400	\$1,400	\$1,400	\$0	0.00%
LOWER N.RIVER REGION C A00-8989-0432-0000	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0	
SANBORN PROF BUS ASSOC A00-8989-0432-0100	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
JAZZ FESTIVAL A00-8989-0432-0200	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
SANBORN BAND A00-8989-0433-0000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
LEWISTON COUNCIL O/T/A A00-8989-0436-0000	\$65,000	\$65,000	\$0	\$0	\$0	\$0	\$0	
NF AIR BASE (NIMAC) A00-8989-0437-0000	\$3,500	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total SPECIAL SERVICES	\$143,900	\$143,924	\$23,400	\$23,400	\$23,400	\$23,400	\$0	0.00%
STATE RETIREMENT A00-9010-0800-0000	\$229,100	\$216,303	\$178,427	\$0	\$145,516	\$145,516	(\$32,911)	-18.45%
Total STATE RETIREMENT	\$229,100	\$216,303	\$178,427	\$0	\$145,516	\$145,516	(\$32,911)	-18.45%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
MEDICARE A00-9020-0800-0000	\$17,850	\$17,856	\$16,427	\$10,785	\$16,063	\$16,537	\$110	0.67%
Total MEDICARE	\$17,850	\$17,856	\$16,427	\$10,785	\$16,063	\$16,537	\$110	0.67%
SOCIAL SECURITY A00-9030-0800-0000	\$76,881	\$76,481	\$69,559	\$46,117	\$68,683	\$70,709	\$1,150	1.65%
Total SOCIAL SECURITY	\$76,881	\$76,481	\$69,559	\$46,117	\$68,683	\$70,709	\$1,150	1.65%
WORKERS COMPENSATION A00-9040-0800-0000	\$34,000	\$34,616	\$61,854	\$58,928	\$38,800	\$38,800	(\$23,054)	-37.27%
Total WORKERS COMP	\$34,000	\$34,616	\$61,854	\$58,928	\$38,800	\$38,800	(\$23,054)	-37.27%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$2,000	\$5,228	\$2,000	\$9,360	\$15,000	\$15,000	\$13,000	650.00%
Total UNEMPLOY INSURANCE	\$2,000	\$5,228	\$2,000	\$9,360	\$15,000	\$15,000	\$13,000	650.00%
DISABILITY INSURANCE A00-9055-0800-0000	\$3,000	\$2,169	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
Total DISABILITY INSURANCE	\$3,000	\$2,169	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$174,266	\$172,110	\$163,330	\$128,087	\$190,192	\$190,192	\$26,862	16.45%
FLEX-PLAN A00-9060-0800-0100	\$7,450	\$2,215	\$8,100	(\$29)	\$35,050	\$35,050	\$26,950	332.72%
Total MEDICAL INSURANCE	\$181,716	\$174,325	\$171,430	\$128,058	\$225,242	\$225,242	\$53,812	31.39%
BANK CHARGES A00-9903-0000-0000	\$100	\$40	\$100	\$3,818	\$0	\$0	(\$100)	-100.00%
Total BANK CHARGES	\$100	\$40	\$100	\$3,818	\$0	\$0	(\$100)	-100.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$0	\$81,432	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ	\$0	\$81,432	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total Expenditures	\$3,397,084	\$3,031,268	\$2,464,017	\$1,701,475	\$2,596,039	\$2,541,348	\$77,331	3.14%
Over (Under) Expenditures	\$0	(\$385,250)	\$0	\$61,129	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
INTERFUND TRANSFER	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	N/A
B00-0000-0531-0000								
TRANSFER FROM OTH FUND H97	\$400,000	\$0	\$197,300	(\$18,026)	\$0	\$0	(\$197,300)	-100.00%
B00-1000-0532-0000								
APPROPRIATED FUND BALA	\$377,564	\$0	\$205,012	\$0	\$0	\$0	(\$205,012)	-100.00%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$18,000	\$17,708	\$67,000	\$31,109	\$81,000	\$81,000	\$14,000	20.90%
B00-1000-1080-0000								
SALES TAX	\$1,695,000	\$1,735,066	\$1,764,000	\$1,029,069	\$1,764,000	\$1,764,000	\$0	0.00%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE T	\$190,000	\$173,247	\$176,000	\$176,742	\$176,000	\$176,000	\$0	0.00%
B00-1000-1170-0000								
TOWER REVENUE	\$4,000	\$5,000	\$4,000	\$5,000	\$5,000	\$5,000	\$1,000	25.00%
B00-1000-1170-0300								
ENERGY CREDIT M&T UTILITIES	\$0	\$200,000	\$0	\$0	\$151,000	\$151,000	\$151,000	#DIV/0!
B00-1000-1189-0000								
POLICE FEES	\$3,000	\$2,354	\$3,000	\$2,513	\$3,000	\$3,000	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION F	\$284,000	\$284,000	\$284,000	\$142,000	\$284,000	\$284,000	\$0	0.00%
B00-1000-1520-0100								
POLICE COPS GRANT	\$0	\$23,281	\$0	(\$23,281)	\$0	\$0	\$0	N/A
B00-1000-1520-0200								
POLICE REVENUE/SPECIAL	\$20,000	\$40,000	\$40,000	\$0	\$0	\$0	(\$40,000)	-100.00%
B00-1000-1520-0300								
ENGINEERING P.I.P.'S	\$10,000	\$800	\$0	\$400	\$0	\$0	\$0	#DIV/0!
B00-1000-1589-0700								
TAX ROLL - DELINQUENT	\$13,900	\$16,309	\$16,837	\$0	\$16,837	\$16,837	\$0	0.00%
B00-1000-2121-0000								
CERTIFIED COPIES (REGI	\$30,000	\$25,630	\$29,000	\$19,751	\$29,000	\$29,000	\$0	0.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$800	\$93	\$250	\$0	\$0	\$0	(\$250)	-100.00%
B00-1000-2401-0000								
BUILDING PERMITS	\$40,000	\$34,640	\$44,000	\$27,115	\$40,000	\$40,000	(\$4,000)	-9.09%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$3,500	\$3,645	\$2,700	\$2,700	\$2,700	\$2,700	\$0	0.00%
B00-1000-2560-0000								
SITE PLAN/SUB-DIV APP'	\$2,000	\$2,245	\$2,000	\$6,530	\$3,000	\$3,000	\$1,000	50.00%
B00-1000-2660-0000								
STORM WATER FEE	\$10,000	\$750	\$6,500	\$0	\$6,500	\$6,500	\$0	N/A
B00-1000-2660-0100								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
INSURANCE RECOVERIES B00-1000-2680-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
MISC REVENUE (CASINO) B00-1000-2770-0000	\$600	\$87	\$600	\$72,500	\$60,000	\$60,000	\$59,400	9900.00%
MORTGAGE TAX B00-1000-3005-0000	\$200,000	\$182,943	\$190,000	\$95,278	\$180,000	\$180,000	(\$10,000)	-5.26%
TRANSFER FROM OTH FUND H97 B00-1000-5031-0000	\$0	\$0	\$0	\$0	\$201,775	\$193,322	\$193,322	N/A
Total REVENUE	\$3,302,364	\$2,947,799	\$3,032,199	\$1,569,400	\$3,003,812	\$2,995,359	(\$36,840)	-2.35%
ADMINISTRATIVE ALLOCATION B00-1310-0100-0002	\$0	\$0	\$23,095	\$10,840	\$17,359	\$25,476	\$2,381	N/A
Total ADMINISTRATIVE	\$0	\$0	\$23,095	\$10,840	\$17,359	\$25,476	\$2,381	N/A
ENGINEERING FIRM B00-1440-0440-0000	\$65,000	\$36,805	\$65,000	\$13,660	\$65,000	\$65,000	\$0	0.00%
PIP-ENGINEERING B00-1440-0440-0100	\$10,000	\$942	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total ENGINEERING	\$75,000	\$37,747	\$65,000	\$13,660	\$65,000	\$65,000	\$0	0.00%
DATA PROCESSING B00-1680-0400-0000	\$90,000	\$24,666	\$30,700	\$17,760	\$30,000	\$30,000	(\$700)	-2.28%
Total CENTRAL DATA PROC	\$90,000	\$24,666	\$30,700	\$17,760	\$30,000	\$30,000	(\$700)	-2.28%
VEHICLE INSURANCE B00-1910-0400-0000	\$41,090	\$44,762	\$38,512	\$35,589	\$37,369	\$37,369	(\$1,143)	-2.97%
INSURANCE DEDUCTIBLE B00-1910-0401-0000	\$5,000	\$328	\$5,000	\$0	\$2,000	\$2,000	(\$3,000)	-60.00%
Total INSURANCE	\$46,090	\$45,090	\$43,512	\$35,589	\$39,369	\$39,369	(\$4,143)	-9.52%
CONTINGENT ACCOUNT B00-1990-0400-0000	\$100,000	\$0	\$25,000	\$0	\$15,000	\$15,000	(\$10,000)	-40.00%
TOWN INFRASTRUCTURE B00-1990-0401-0000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
TOWN EQUIPMENT B00-1990-0401-0200	\$50,000	\$851	\$0	\$0	\$0	\$0	\$0	N/A
Total CONTINGENCY	\$250,000	\$851	\$25,000	\$0	\$15,000	\$15,000	(\$10,000)	-40.00%
POLICE PERSONAL SVC B00-3120-0100-0000	\$860,000	\$852,366	\$861,048	\$535,443	\$850,013	\$841,200	(\$19,848)	-2.31%
OUT OF DEPT / PERS SVC B00-3120-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
POLICE EQUIPMENT B00-3120-0200-0000	\$53,000	\$64,835	\$26,000	\$16,252	\$50,070	\$50,070	\$24,070	92.58%
POLICE CONTRACTUAL B00-3120-0400-0000	\$130,000	\$125,780	\$125,000	\$73,763	\$125,000	\$125,000	\$0	0.00%
Total POLICE	\$1,043,000	\$1,042,981	\$1,012,048	\$625,458	\$1,025,083	\$1,016,270	\$4,222	0.42%
FIRE INSPECTION PERS S B00-3410-0100-0000	\$52,210	\$48,845	\$52,613	\$35,086	\$56,260	\$66,827	\$14,214	27.02%
FIRE INSPECTION EQUIP B00-3410-0200-0000	\$500	\$0	\$500	\$220	\$500	\$1,000	\$500	N/A
FIRE INSPECTION CONTRA B00-3410-0400-0000	\$11,000	\$11,265	\$10,000	\$2,311	\$11,000	\$10,000	\$0	0.00%
Total FIRE INSPECTION	\$63,710	\$60,110	\$63,113	\$37,617	\$67,760	\$77,827	\$14,714	23.31%
SAFETY PERSONAL SVC B00-3620-0100-0000	\$148,781	\$153,353	\$149,932	\$103,504	\$154,430	\$149,932	\$0	0.00%
SAFETY INSPECT. EQUIPM B00-3620-0200-0000	\$3,000	\$3,649	\$3,695	\$2,495	\$3,000	\$3,695	\$0	0.00%
SAFETY CONTRACTUAL B00-3620-0400-0000	\$18,000	\$13,893	\$16,500	\$8,156	\$16,500	\$18,000	\$1,500	9.09%
DELINQUENT LAWN MAINT B00-3620-0401-0000	\$11,000	\$9,479	\$8,500	\$2,560	\$5,000	\$6,000	(\$2,500)	-29.41%
Total SAFETY INSPECTION	\$180,781	\$180,373	\$178,627	\$116,715	\$178,930	\$177,627	(\$1,000)	-0.56%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
CLERKS (2) PERSONAL SV B00-4020-0100-0000	\$14,609	\$15,270	\$14,926	\$13,597	\$12,912	\$13,776	(\$1,150)	-7.70%
REGISTAR EQUIPMENT B00-4020-0200-0000	\$300	\$281	\$250	\$0	\$400	\$1,400	\$1,150	460.00%
REGISTRAR CONTRACTUAL B00-4020-0400-0000	\$2,000	\$1,918	\$2,633	\$1,053	\$3,733	\$2,730	\$97	3.68%
Total REGISTRAR VITAL STAT	\$16,909	\$17,469	\$17,809	\$14,650	\$17,045	\$17,906	\$97	0.54%
STREET LIGHTING B00-5182-0400-0000	\$100,000	\$96,244	\$100,000	\$71,247	\$100,000	\$100,000	\$0	0.00%
Total STREET LIGHTING	\$100,000	\$96,244	\$100,000	\$71,247	\$100,000	\$100,000	\$0	0.00%
PARKS PERSONAL SERVICE B00-7110-0100-0000	\$166,450	\$171,300	\$194,335	\$128,750	\$194,335	\$194,335	\$0	0.00%
OUT OF DEPT / PERS SER B00-7110-0100-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PARKS EQUIPMENT B00-7110-0200-0000	\$16,000	\$14,596	\$14,400	\$0	\$14,000	\$14,000	(\$400)	-2.78%
PARKS CONTRACTUAL B00-7110-0400-0000	\$75,000	\$67,536	\$67,500	\$35,717	\$67,500	\$67,500	\$0	0.00%
JOE DAVIS PARK CONTRACTUAL B00-7110-0400-0200	\$0	\$0	\$16,000	\$0	\$0	\$0	(\$16,000)	N/A
Total PARKS	\$257,450	\$253,432	\$292,235	\$164,467	\$275,835	\$275,835	(\$16,400)	-5.61%
LEWISTON LIBRARY B00-7410-0400-0000	\$390,370	\$390,370	\$392,170	\$392,170	\$403,935	\$392,170	\$0	0.00%
Total LIBRARIES	\$390,370	\$390,370	\$392,170	\$392,170	\$403,935	\$392,170	\$0	0.00%
LEWISTON HISTORICAL ASSOCA B00-7510-0436-0000	\$0	\$0	\$10,000	\$10,000	\$20,000	\$10,000	\$0	N/A
Total HISTORIAN	\$0	\$0	\$10,000	\$10,000	\$20,000	\$10,000	\$0	N/A
CELEBRATION CONTRACTUA B00-7550-0400-0000	\$5,500	\$4,900	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
Total CELEBRATIONS	\$5,500	\$4,900	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
ZONING PERSONAL SVC B00-8010-0100-0000	\$3,540	\$2,230	\$3,020	\$363	\$525	\$757	(\$2,263)	-74.93%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
ZONING CONTRACTUAL B00-8010-0400-0000	\$2,000	\$626	\$1,000	\$450	\$3,485	\$3,485	\$2,485	248.50%
Total ZONING	\$5,540	\$2,856	\$4,020	\$813	\$4,010	\$4,242	\$222	5.52%
PLANNING REV BD PERS S B00-8020-0100-0000	\$4,620	\$3,325	\$4,100	\$264	\$525	\$757	(\$3,343)	-81.54%
PLANNING CONTRACTUAL B00-8020-0400-0000	\$400	\$250	\$400	\$52	\$3,975	\$3,975	\$3,575	893.75%
TOWER COMMITTEE B00-8020-0400-0100	\$3,560	\$450	\$3,840	\$0	\$3,840	\$3,840	\$0	0.00%
Total PLANNING/TOWER	\$8,580	\$4,025	\$8,340	\$316	\$8,340	\$8,572	\$232	2.78%
STORMWATER PERSONAL B00-8030-0100-0000	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$0	N/A
SITE PLAN/ENG. FEES B00-8030-0400-0000	\$2,000	\$0	\$2,000	(\$825)	\$2,000	\$2,000	\$0	0.00%
STORM WATER REVIEW CON B00-8030-0400-0100	\$5,000	\$0	\$0	\$1,250	\$0	\$0	\$0	N/A
Total SITE PLAN/SUB-DIV	\$7,000	\$0	\$12,000	\$425	\$12,000	\$12,000	\$0	0.00%
GRANT WRITING SERVICES B00-8095-0400-0000	\$11,000	\$10,810	\$12,000	\$9,102	\$12,000	\$12,000	\$0	0.00%
Total COMMUNICATIONS	\$11,000	\$10,810	\$12,000	\$9,102	\$12,000	\$12,000	\$0	0.00%
LOWER N. RIVER REGION CHAME B00-8989-0432-0000	\$0	\$0	\$55,000	\$55,000	\$55,000	\$50,000	(\$5,000)	N/A
LEWISTON COUNCIL OF THE ART B00-8989-0436-0000	\$0	\$0	\$65,000	\$48,750	\$65,000	\$65,000	\$0	N/A
Total SPECIAL SERVICES	\$0	\$0	\$120,000	\$103,750	\$120,000	\$115,000	(\$5,000)	N/A
STATE RETIREMENT B00-9010-0800-0000	\$79,000	\$74,587	\$61,763	(\$43)	\$50,371	\$50,371	(\$11,392)	-18.44%
Total STATE RETIREMENT	\$79,000	\$74,587	\$61,763	(\$43)	\$50,371	\$50,371	(\$11,392)	-18.44%
POLICE RETIREMENT B00-9015-0800-0000	\$236,500	\$215,091	\$215,816	\$0	\$189,097	\$189,097	(\$26,719)	-12.38%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total POLICE RETIREMENT	\$236,500	\$215,091	\$215,816	\$0	\$189,097	\$189,097	(\$26,719)	-12.38%
MEDICARE B00-9020-0800-0000	\$18,060	\$18,073	\$5,666	\$4,086	\$6,168	\$6,328	\$662	11.68%
MEDICARE - POLICE B00-9020-0800-0100	\$0	\$0	\$12,682	\$8,120	\$12,108	\$12,198	(\$484)	N/A
Total MEDICARE	\$18,060	\$18,073	\$18,348	\$12,206	\$18,276	\$18,526	\$178	0.97%
SOCIAL SECURITY B00-9030-0800-0000	\$77,220	\$77,202	\$24,227	\$17,471	\$26,372	\$27,056	\$2,829	11.68%
SOCIAL SECURITY - POLICE B00-9030-0800-0100	\$0	\$0	\$54,229	\$34,719	\$51,770	\$52,155	(\$2,074)	N/A
Total SOCIAL SECURITY	\$77,220	\$77,202	\$78,456	\$52,190	\$78,142	\$79,211	\$755	0.96%
WORKERS COMPENSATION B00-9040-0800-0000	\$109,000	\$109,186	\$887	\$848	\$400	\$400	(\$487)	-54.90%
WORKERS COMP - POLICE B00-9040-0800-0100	\$0	\$0	\$32,337	\$30,798	\$1,100	\$1,100	(\$31,237)	N/A
Total WORKERS COMP	\$109,000	\$109,186	\$33,224	\$31,646	\$1,500	\$1,500	(\$31,724)	-95.49%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
UNEMPLOYMENT INSURANCE B00-9050-0800-0000	\$2,000	\$1,776	\$2,000	\$4,624	\$7,000	\$7,000	\$5,000	250.00%
Total UNEMP INSURANCE	\$2,000	\$1,776	\$2,000	\$4,624	\$7,000	\$7,000	\$5,000	250.00%
DISABILITY INSURANCE B00-9055-0800-0000	\$600	\$2,263	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
Total DISABILITY INSURANCE	\$600	\$2,263	\$1,200	\$0	\$1,200	\$1,200	\$0	0.00%
HOSPITAL & MEDICAL INS B00-9060-0800-0000	\$218,479	\$210,468	\$63,959	\$37,422	\$45,395	\$45,395	(\$18,564)	-29.02%
FLEX-PLAN B00-9060-0800-0100	\$10,575	\$800	\$1,950	\$23	\$20,100	\$20,100	\$18,150	930.77%
HOSPITAL & MEDICAL INS - POLIC B00-9060-0800-0200	\$0	\$0	\$141,314	\$90,955	\$176,565	\$134,965	(\$6,349)	N/A
FLEX-PLAN Police B00-9060-0800-0100						\$49,200	\$49,200	#DIV/0!
Total MEDICAL INSURANCE	\$229,054	\$211,268	\$207,223	\$128,400	\$242,060	\$249,660	\$42,437	20.48%
Total Expenditures	\$3,302,364	\$2,881,371	\$3,032,199	\$1,858,102	\$3,003,812	\$2,995,359	(\$36,840)	-1.21%
Over (Under) Expenditures	\$0	\$66,428	\$0	(\$288,702)	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
APPROPRIATED FUND BAL	\$68,283	\$0	\$5,930	\$0	\$0	\$0	(\$5,930)	-100.00%
DB0-1000-0599-0000								
SALES TAX	\$1,905,000	\$1,956,564	\$1,836,000	\$1,071,072	\$1,836,000	\$1,836,000	\$0	0.00%
DB0-1000-1120-0000								
ENERGY CREDIT M&T UTILITIES					\$38,500	\$38,500		
DB0-1000-1189-0000								
TRANSPORTATION SVC-OTH	\$225,000	\$193,644	\$235,000	\$281,466	\$245,000	\$245,000	\$10,000	4.26%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$500	\$3	\$100	\$0	\$0	\$0	(\$100)	-100.00%
DB0-1000-2401-0000								
SALE OF PIPE	\$5,000	\$3,241	\$3,000	\$1,965	\$2,500	\$2,500	(\$500)	-16.67%
DB0-1000-2650-0000								
MISC REVENUES	\$2,000	\$155	\$2,000	\$0	\$500	\$500	(\$1,500)	-75.00%
DB0-1000-2770-0000								
MULCH DELIVERY	\$6,000	\$4,825	\$4,500	\$4,575	\$4,500	\$4,500	\$0	0.00%
DB0-1000-2770-0100								
SALE OF EQUIPMENT	\$0	\$3,683	\$0	\$458	\$0	\$0	\$0	N/A
DB0-1000-2770-0200								
STATE AID CHIPS	\$109,000	\$154,992	\$109,000	\$0	\$109,000	\$109,000	\$0	0.00%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FU	\$350,000	\$350,000	\$646,000	\$133,545	\$539,887	\$592,632	(\$53,368)	-8.26%
DB0-1000-5031-0000								
Total REVENUE	\$2,670,783	\$2,667,107	\$2,841,530	\$1,493,081	\$2,775,887	\$2,828,632	(\$12,898)	-0.45%
PRIOR YEAR EXPENSE				\$56,272	\$0	\$0		
DB0-0523-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$27,275	\$10,840	\$17,360	\$25,476	(\$1,799)	N/A
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$0	\$0	\$27,275	\$67,112	\$17,360	\$25,476	(\$1,799)	N/A
INSURANCE	\$46,250	\$48,799	\$57,116	\$52,787	\$55,426	\$55,426	(\$1,690)	-2.96%
DB0-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
DB0-1910-0401-0000								
Total INSURANCE	\$51,250	\$48,799	\$57,116	\$52,787	\$55,426	\$55,426	(\$1,690)	-2.96%
GEN REPAIRS PERSONAL S	\$897,000	\$701,668	\$870,000	\$400,131	\$896,100	\$800,000	(\$70,000)	-8.05%
DB0-5110-0100-0000								
OUT OF DEPT / PERS SVC	\$0	\$338	\$0	\$0	\$0	\$0	\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$15,000	\$39,208	\$15,000	\$43,280	\$15,000	\$15,000	\$0	0.00%
DB0-5110-0100-0200								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
GEN REPAIRS CONTRACTUAL DB0-5110-0400-0000	\$220,000	\$228,144	\$220,000	\$136,834	\$218,000	\$218,000	(\$2,000)	-0.91%
Total GENERAL REPAIRS	\$1,132,000	\$969,357	\$1,105,000	\$580,245	\$1,129,100	\$1,033,000	(\$72,000)	-6.52%
PERMANENT IMPROV CONTR DB0-5112-0400-0000	\$100,000	\$275,273	\$250,000	\$83,043	\$250,000	\$310,000	\$60,000	24.00%
Total IMPROVEMENTS	\$100,000	\$275,273	\$250,000	\$83,043	\$250,000	\$310,000	\$60,000	24.00%
MACHINERY PERSONAL SVC DB0-5130-0100-0000	\$75,000	\$61,254	\$65,000	\$45,501	\$66,950	\$66,000	\$1,000	1.54%
MACHINERY EQUIPMENT DB0-5130-0200-0000	\$141,774	\$69,951	\$10,000	\$13,982	\$50,000	\$40,000	\$30,000	300.00%
MACHINERY CONTRACTUAL DB0-5130-0400-0000	\$150,000	\$111,004	\$115,000	\$70,793	\$112,000	\$112,000	(\$3,000)	-2.61%
Total MACHINERY	\$366,774	\$242,209	\$190,000	\$130,276	\$228,950	\$218,000	\$28,000	14.74%
SNOW REMOVAL PERS SVC DB0-5142-0100-0000	\$130,000	\$308,502	\$75,000	\$199,606	\$77,250	\$170,000	\$95,000	126.67%
OUT OF DEPT / PERS SVC DB0-5142-0100-0100	\$0	\$3,119	\$0	\$1,325	\$0	\$0	\$0	N/A
SNOW REMOVAL CONTRACT DB0-5142-0400-0000	\$150,000	\$181,719	\$190,000	\$142,263	\$160,000	\$160,000	(\$30,000)	-15.79%
Total PLOWING	\$280,000	\$493,339	\$265,000	\$343,194	\$237,250	\$330,000	\$65,000	24.53%
STATE RETIREMENT DB0-9010-0800-0000	\$189,600	\$179,009	\$192,152	\$0	\$156,709	\$156,709	(\$35,443)	-18.45%
Total STATE RETIREMENT	\$189,600	\$179,009	\$192,152	\$0	\$156,709	\$156,709	(\$35,443)	-18.45%
MEDICARE DB0-9020-0800-0000	\$16,197	\$15,966	\$13,819	\$9,965	\$15,225	\$15,022	\$1,203	8.71%
Total MEDICARE	\$16,197	\$15,966	\$13,819	\$9,965	\$15,225	\$15,022	\$1,203	8.71%
SOCIAL SECURITY DB0-9030-0800-0000	\$69,254	\$68,269	\$59,086	\$42,607	\$65,100	\$64,232	\$5,146	8.71%
Total SOCIAL SECURITY	\$69,254	\$68,269	\$59,086	\$42,607	\$65,100	\$64,232	\$5,146	8.71%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
WORKERS COMPENSATION DB0-9040-0800-0000	\$68,000	\$68,108	\$97,508	\$92,897	\$5,600	\$5,600	(\$91,908)	-94.26%
Total WORKERS COMP	\$68,000	\$68,108	\$97,508	\$92,897	\$5,600	\$5,600	(\$91,908)	-94.26%
UNEMPLOYMENT INSURANCE DB0-9050-0800-0000	\$5,000	\$4,237	\$4,500	\$1,692	\$4,500	\$4,500	\$0	N/A
Total UNEMP INSURANCE	\$5,000	\$4,237	\$4,500	\$1,692	\$4,500	\$4,500	\$0	0.00%
HOSPITAL & MEDICAL INS DB0-9060-0800-0000	\$336,031	\$356,922	\$334,973	\$247,973	\$327,760	\$327,760	(\$7,213)	-2.15%
FLEX-PLAN DB0-9060-0800-0100	\$14,000	(\$7,447)	\$12,650	\$42	\$26,550	\$26,550	\$13,900	109.88%
Total MEDICAL INSURANCE	\$350,031	\$349,475	\$347,623	\$248,015	\$354,310	\$354,310	\$6,687	1.92%
SERIAL BOND - PRINCIPA DB0-9710-0600-0000	\$53,000	\$40,000	\$190,000	\$190,000	\$221,000	\$221,000	\$31,000	16.32%
SERIAL BOND - PRINCIPA DB0-9710-0600-0100	\$10,000	\$10,000	\$10,000	\$10,000	\$11,500	\$11,500	\$1,500	15.00%
SERIAL BOND - INTEREST DB0-9710-0700-0000	\$16,513	\$29,513	\$27,913	\$24,374	\$21,025	\$21,025	(\$6,888)	-24.68%
SERIAL BOND - INTEREST DB0-9710-0700-0100	\$4,938	\$4,937	\$4,538	\$4,538	\$2,832	\$2,832	(\$1,706)	-37.59%
Total SERIAL BONDS	\$84,451	\$84,450	\$232,451	\$228,911	\$256,357	\$256,357	\$23,906	10.28%
Total Expenditures	\$2,712,557	\$2,798,492	\$2,841,530	\$1,880,743	\$2,775,887	\$2,828,632	(\$12,898)	-0.45%
Over (Under) Expenditures	(\$41,774)	(\$131,385)	\$0	(\$387,662)	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
APPROPRIATED FUND BALA SF0-1000-0599-0000	\$57,075	\$ -	\$0	\$0	\$0	\$0	\$0	#DIV/0!
REAL PROPERTY TAXES SF0-1000-1001-0000	\$1,248,458	\$ 1,248,458	\$1,278,100	\$1,278,100	\$1,278,100	\$1,278,100	\$0	0.00%
N LIEU OF TAXES OTHER SF0-1000-1081-0000	\$2,247	\$ 2,247	\$2,285	\$2,285	\$2,285	\$2,285	\$0	0.00%
ENERGY CREDIT M&T UTILITIES SF0-1000-1189-0000					\$27,734	\$45,545	\$45,545	#DIV/0!
INTEREST SF0-1000-2401-0000	\$800	\$ 110	\$0	\$0	\$0	\$0	\$0	#DIV/0!
MISCELLANEOUS REVENUES SF0-1000-2770-0000	\$3,000	\$ 650	\$3,300	\$150	\$150	\$150	(\$3,150)	-95.45%
TRANSFER FROM OTHER FU SF0-1000-5031-0000	\$0.00	\$ -	\$92,000	\$92,000	\$17,733	\$0	(\$92,000)	N/A
Total REVENUE	\$1,311,580	\$1,251,465	\$1,375,685	\$1,372,535	\$1,326,002	\$1,326,080	(\$49,605)	-3.61%
INSURANCE LIABILITY SF0-1910-0400-0000	\$28,000	\$ 28,000	\$28,000	\$28,000	\$29,400	\$29,400	\$1,400	5.00%
Total INSURANCE	\$28,000	\$ 28,000	\$28,000	\$28,000	\$29,400	\$29,400	\$1,400	5.00%
FIRE PROTECTION SF0-3410-0400-0000	\$1,068,580	\$ 1,068,580	\$1,116,580	\$1,116,580	\$1,116,580	\$1,176,580	\$60,000	5.37%
Total FIRE PROTECTION	\$1,068,580	\$ 1,068,580	\$1,116,580	\$1,116,580	\$1,116,580	\$1,176,580	\$60,000	5.37%
HAZ-MAT SECRETARY SF0-8080-0100-0000	\$0	\$ -	\$9,989	\$7,228	\$10,300	\$0	(\$9,989)	N/A
HAZ-MAT EQUIPMENT SF0-8080-0200-0000	\$0	\$ -	\$10,000	\$98	\$20,200	\$0	(\$10,000)	N/A
HAZ-MAT CONTRACTUAL SF0-8080-0400-0000	\$0	\$ -	\$15,000	\$7,776	\$22,422	\$0	(\$15,000)	N/A
Total HAZ/MAT	\$0	\$ -	\$34,989	\$15,102	\$52,922	\$0	(\$34,989)	N/A
TRAINING CONTRACTUAL SF0-8100-0400-0000	\$8,000	\$ 8,000	\$8,000	\$8,000	\$8,000	\$16,000	\$8,000	100.00%
Total TRAINING	\$8,000	\$ 8,000	\$8,000	\$8,000	\$8,000	\$16,000	\$8,000	100.00%
MEDICARE SW1-9020-0800-0000	\$0	\$0	\$0	\$23	\$0	\$0	\$0	#DIV/0!

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total MEDICARE	\$0	\$0	\$0	\$23	\$0	\$0	\$0	#DIV/0!
SOCIAL SECURITY SF0-9030-0800-0000	\$0	\$0	\$0	\$98	\$0	\$0	\$0	#DIV/0!
Total SOCIAL SECURITY	\$0	\$0	\$0	\$98	\$0	\$0	\$0	#DIV/0!
WORKERS COMPENSATION SF0-9040-0800-0000	\$90,000	\$ 90,526	\$73,116	\$69,634	\$4,100	\$4,100	(\$69,016)	-94.39%
Total WORKERS COMPENSATION	\$90,000	\$ 90,526	\$73,116	\$69,634	\$4,100	\$4,100	(\$69,016)	-94.39%
PHYSICALS & HEPATITIS SF0-9060-0800-0000	\$27,000	\$ 27,561	\$25,000	\$11,545	\$25,000	\$25,000	\$0	0.00%
Total MEDICAL INSURANCE	\$27,000	\$ 27,561	\$25,000	\$11,545	\$25,000	\$25,000	\$0	0.00%
SERVICE AWARDS, OTHER SF0-9089-0800-0000	\$90,000	\$ 90,060	\$90,000	\$73,000	\$90,000	\$75,000	(\$15,000)	-16.67%
Total OTHER EMPLOYEE BENEFIT	\$90,000	\$ 90,060	\$90,000	\$73,000	\$90,000	\$75,000	(\$15,000)	-16.67%
Total Expenditures	\$1,311,580	\$ 1,312,728	\$1,375,685	\$1,321,982	\$1,326,002	\$1,326,080	(\$49,605)	-3.61%
Over (Under) Expenditures	\$0	\$ (61,263)	\$0	\$50,553	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
APPROPRIATED FUND BALA	\$8,000	\$ -	\$ 6,000	\$0	\$0	\$0	(\$8,000)	-100.00%
SLO-1000-0599-0000								
REAL PROPERTY TAXES	\$8,000	\$ 8,000	\$ 8,000	\$8,000	\$8,000	\$8,000	\$0	0.00%
SLO-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES					\$6,000	\$6,000	\$6,000	N/A
SLO-1000-1189-0000								
INTEREST	\$0	\$ 4		\$0	\$0	\$0	\$0	N/A
SLO-1000-2401-0000								
Total REVENUE	\$16,000	\$ 8,004	\$ 14,000	\$8,000	\$14,000	\$14,000	(\$2,000)	-12.50%
LIGHTING DISTRICT	\$16,000	\$ 13,771	\$ 14,000	\$4,573	\$14,000	\$14,000	(\$2,000)	-12.50%
SLO-5182-0000-0000								
Total STREET LIGHTING	\$16,000	\$ 13,771	\$ 14,000	\$4,573	\$14,000	\$14,000	(\$2,000)	-12.50%
Total Expenditures	\$16,000	\$ 13,771	\$ 14,000	\$4,573	\$14,000	\$14,000	(\$2,000)	-12.50%
Over (Under) Expenditures	\$0	\$ (5,767)	\$ -	\$3,427	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
REAL PROPERTY TAXES	\$326,130	\$326,130	\$327,040	\$327,040	\$327,040	\$327,110	\$70	0.02%
SR0-1000-1001-0000								
INTEREST & EARNINGS	\$0	\$40	\$0	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0000								
RECYCLE BIN SALES	\$0	\$368	\$0	\$184	\$0	\$0	\$0	N/A
SR0-1000-2401-0100								
Total REVENUE	\$326,130	\$326,538	\$327,040	\$327,224	\$327,040	\$327,110	\$70	0.02%
CONTRACTUAL EXPENSES	\$326,130	\$328,355	\$327,040	\$190,242.50	\$327,040	\$327,110	\$70	0.02%
SR0-7140-0400-0000								
Total CONTRACTUAL EXPENSES	\$326,130	\$328,355	\$327,040	\$190,242.50	\$327,040	\$327,110	\$70	0.02%
Total Expenditures	\$326,130	\$328,355	\$327,040	\$190,242.50	\$327,040	\$327,110	\$70	0.02%
Over (Under) Expenditures	\$0	(\$1,817)	\$0	\$136,981.50	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
ENERGY CREDIT M&T UTILITIES					\$45,654	\$45,674	\$45,674	#DIV/0!
SS1-1000-1189-0000								
TRUCKED WASTE	\$60,000	\$39,659	\$57,000	\$11,684	\$20,000	\$20,000	(\$37,000)	-64.91%
SS1-1000-2122-0000								
REVENUE OTH SVC-OTHR G	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS1-1000-2300-0000								
SEWER O&M - VILL OF LE	\$289,950	\$236,786	\$251,850	\$109,358	\$251,850	\$251,850	\$0	0.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN OF PO	\$279,000	\$251,540	\$251,850	\$118,542	\$251,850	\$251,850	\$0	0.00%
SS1-1000-2374-0200								
WPCC UPGRADE - VILLAGE	\$43,121	\$43,121	\$44,721	\$0	\$44,721	\$44,114	(\$607)	-1.36%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN OF	\$71,903	\$71,876	\$74,498	\$0	\$74,498	\$73,486	(\$1,012)	-1.36%
SS1-1000-2380-0200								
INTEREST & EARNINGS	\$0	\$17	\$50	\$0	\$0	\$0	(\$50)	N/A
SS1-1000-2401-0000								
UNCLASSIFIED REVENUE	\$5,000	\$1,041	\$2,500	\$1,278	\$1,000	\$1,000	(\$1,500)	-60.00%
SS1-1000-2770-0000								
INFRASTRUCTURE RESERVE	\$10,000	\$7,400	\$10,000	\$11,000	\$10,000	\$10,000	\$0	0.00%
SS1-1000-2770-0100								
STORMWATER REVENUE	\$43,000	\$11,849	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-1000-2880-0000								
TRF FROM MSIA OPERATIO	\$1,100,000	\$1,177,715	\$1,138,500	\$800,000	\$1,138,500	\$1,138,500	\$0	0.00%
SS1-1000-5031-0000								
INTERFUND TRANSFER	\$0	\$176,199	\$153,968	\$76,811	\$0	\$0	(\$153,968)	N/A
SS1-1000-5031-0001								
INTERFUND TRANSFER - W	\$148,550	\$0	\$0	\$0	\$0	\$3,000	\$3,000	#DIV/0!
SS1-1000-5031-0002								
Total REVENUE	\$2,050,524	\$2,017,203	\$1,984,937	\$1,128,673	\$1,838,073	\$1,839,474	(\$145,463)	-7.33%
INSURANCE	\$29,480	\$32,504	\$21,022	\$19,569	\$20,405	\$20,405	(\$617)	-2.94%
SS1-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-1910-0401-0000								
Total INSURANCE	\$34,480	\$32,504	\$21,022	\$19,569	\$20,405	\$20,405	(\$617)	-2.94%
SEWER ADMIN PERSONAL S	\$93,040	\$98,218	\$95,533	\$72,977	\$96,922	\$91,500	(\$4,033)	-4.22%
SS1-8110-0100-0000								
SEWER ADMINISTRATION E	\$1,000	\$116	\$500	\$0	\$500	\$500	\$0	0.00%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUA	\$39,000	\$37,279	\$25,591	\$37,013	\$25,591	\$30,000	\$4,409	17.23%
SS1-8110-0400-0000								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
ADMINISTRATIVE CHARGES	\$6,500	\$6,500	\$7,699	\$3,613	\$5,787	\$12,229	\$4,530	58.84%
SS1-8110-0401-0000								
CMOM NFAA	\$0	\$0	\$85,000	\$0	\$0	\$0	(\$85,000)	N/A
SS1-8110-0402-0000								
Total SEWER ADMINISTRATION	\$139,540	\$142,112	\$214,323	\$113,604	\$128,800	\$134,229	(\$80,094)	-37.37%
TREATMENT & DISPOSAL P	\$705,000	\$691,877	\$681,678	\$443,420	\$681,678	\$678,320	(\$3,358)	-0.49%
SS1-8130-0100-0000								
TREATMENT & DISPOSAL E	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	0.00%
SS1-8130-0200-0000								
TREATMENT & DISPOSAL C	\$375,000	\$347,256	\$318,950	\$229,448	\$318,950	\$318,950	\$0	0.00%
SS1-8130-0400-0000								
LABRATORY EXP	\$0	\$0	\$20,000	\$0	\$20,000	\$20,000	\$0	N/A
SS1-8130-0402-0000								
Total TREATMENT AND DISP	\$1,085,000	\$1,039,133	\$1,025,628	\$672,868	\$1,025,628	\$1,022,270	(\$3,358)	-0.33%
STORMWATER PERSONAL SE	\$38,000	\$12,853	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8140-0100-0000								
STORMWATER EQUIPMENT	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8140-0200-0000								
STORMWATER CONTRACTUAL	\$3,500	\$1,499	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SS1-8140-0400-0000								
Total STORMWATER	\$42,500	\$14,352	\$0	\$0	\$0	\$0	\$0	#DIV/0!
STATE RETIREMENT	\$181,700	\$171,551	\$172,000	\$0	\$117,532	\$117,532	(\$54,468)	-31.67%
SS1-9010-0800-0000								
Total STATE RETIREMENT	\$181,700	\$171,551	\$172,000	\$0	\$117,532	\$117,532	(\$54,468)	-31.67%
MEDICARE	\$12,021	\$11,439	\$11,250	\$7,396	\$11,290	\$11,163	(\$87)	-0.77%
SS1-9020-0800-0000								
Total MEDICARE	\$12,021	\$11,439	\$11,250	\$7,396	\$11,290	\$11,163	(\$87)	-0.77%
SOCIAL SECURITY	\$51,395	\$48,909	\$48,100	\$31,625	\$48,272	\$47,729	(\$371)	-0.77%
SS1-9030-0800-0000								
Total SOCIAL SECURITY	\$51,395	\$48,909	\$48,100	\$31,625	\$48,272	\$47,729	(\$371)	-0.77%
WORKER COMPENSATION	\$42,500	\$42,608	\$9,257	\$8,822	\$4,400	\$4,400	(\$4,857)	-52.47%
SS1-9040-0800-0000								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total WORKERS COMP	\$42,500	\$42,608	\$9,257	\$8,822	\$4,400	\$4,400	(\$4,857)	-52.47%
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$2,779	\$0	\$961	\$1,000	\$1,000	\$1,000	N/A
Total UNEMP INSURANCE	\$0	\$2,779	\$0	\$961	\$1,000	\$1,000	\$1,000	N/A
MEDICAL INSURANCE SS1-9060-0800-0000	\$197,815	\$181,015	\$210,169	\$123,385	\$182,321	\$182,321	(\$27,848)	-13.25%
FLEX-PLAN SS1-9060-0800-0100	\$0	\$0	\$0	\$0	\$28,950	\$28,950	\$28,950	N/A
Total MEDICAL INSURANCE	\$197,815	\$181,015	\$210,169	\$123,385	\$211,271	\$211,271	\$1,102	0.52%
SERIAL BONDS PRINCIPAL SS1-9710-0600-0000	\$155,000	\$155,000	\$165,000	\$165,000	\$165,000	\$165,000	\$0	0.00%
SERIAL BONDS INTEREST SS1-9710-0700-0000	\$108,573	\$108,573	\$108,188	\$108,188	\$104,475	\$104,475	(\$3,713)	-3.43%
Total SERIAL BONDS	\$263,573	\$263,573	\$273,188	\$273,188	\$269,475	\$269,475	(\$3,713)	-1.36%
TRANSFER OUT SS1-9901-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenditures	\$2,050,524	\$1,949,976	\$1,984,937	\$1,251,417	\$1,838,073	\$1,839,474	(\$145,463)	-7.33%
Over (Under) Expenditures	\$0	\$67,227	\$0	(\$122,744)	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
APPROPRIATED FUND BALA SS2-1000-0599-0000	\$376,543	\$0	\$106,550	\$0	\$0	\$0	(\$106,550)	-100.00%
REAL PROPERTY TAXES SS2-1000-1001-0000	\$215,358	\$215,362	\$218,402	\$218,402	\$218,402	\$218,402	\$0	0.00%
ENERGY CREDIT M&T UTILITIES SS2-1000-1189-0000					\$26,000	\$20,959	\$20,959	#DIV/0!
NIAGARA COUNTY REIMB ??SS2-1000-1195-0000???					\$20,000	\$20,000		
SEWER CHARGES SS2-1000-2120-0000	\$1,300,000	\$1,203,567	\$1,300,200	\$591,070	\$1,300,000	\$1,300,200	\$0	0.00%
TAX ROLL - DELINQUENT SS2-1000-2121-0000	\$75,899	\$75,900	\$80,499	\$0	\$80,000	\$84,965	\$4,466	5.55%
SEWER HOOK UP CHARGE SS2-1000-2122-0000	\$10,000	\$8,000	\$10,000	\$13,700	\$10,000	\$10,000	\$0	0.00%
INSPECTION FEES SS2-1000-2123-0000	\$10,000	\$11,500	\$10,000	\$10,425	\$10,000	\$10,000	\$0	0.00%
INTEREST & EARNINGS SS2-1000-2401-0000	\$2,000	\$163	\$300	\$0	\$0	\$0	(\$300)	-100.00%
PERMITS, OTHER SS2-1000-2590-0000	\$30,100	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
TRANSFER FROM OTHER FU SS2-1000-5031-0000	\$0	\$0	\$40,000	\$10,493	\$0	\$0	(\$40,000)	N/A
Total REVENUE	\$2,019,900	\$1,514,492	\$1,765,951	\$844,090	\$1,664,402	\$1,664,526	(\$101,425)	-5.74%
INSURANCE SS2-1910-0400-0000	\$7,862	\$8,629	\$11,595	\$10,767	\$11,254	\$11,254	(\$341)	-2.94%
INSURANCE DEDUCTIBLE SS2-1910-0401-0000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total INSURANCE	\$12,862	\$8,629	\$11,595	\$10,767	\$11,254	\$11,254	(\$341)	-2.94%
MASTER SWR PERSONAL SE SS2-8110-0100-0000	\$39,426	\$41,048	\$39,811	\$28,800	\$39,408	\$35,000	(\$4,811)	-12.08%
ADMINISTRATIVE ALLOCATION SS2-8110-0100-0002	\$0	\$0	\$7,699	\$3,613	\$5,787	\$10,955	\$3,256	N/A
MASTER SWR EQUIP SS2-8110-0200-0000	\$1,000	\$0	\$500	\$537	\$800	\$500	\$0	0.00%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
MASTER SWR CONTRACTUAL SS2-8110-0400-0000	\$8,000	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	0.00%
CAPITAL IMPROVEMENT SS2-8110-0401-0000	\$20,000	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000	#DIV/0!
Total SEWER ADMINISTRATION	\$68,426	\$41,048	\$53,010	\$32,951	\$100,995	\$101,455	\$48,445	91.39%
SANITARY PERSONAL SERV SS2-8120-0100-0000	\$176,131	\$167,792	\$171,593	\$114,983	\$175,620	\$175,620	\$4,027	2.35%
SANITARY SEWERS EQUIP SS2-8120-0200-0000	\$15,000	\$6,229	\$10,000	\$0	\$10,000	\$10,000	\$0	0.00%
SANITARY CONTRACTUAL SS2-8120-0400-0000	\$142,000	\$82,161	\$100,000	\$44,188	\$100,000	\$100,000	\$0	0.00%
Total SANITARY	\$333,131	\$256,182	\$281,593	\$159,171	\$285,620	\$285,620	\$4,027	1.43%
STATE RETIREMENT SS2-9010-0800-0000	\$31,600	\$29,835	\$30,000	\$0	\$27,984	\$27,984	(\$2,016)	-6.72%
Total STATE RETIREMENT	\$31,600	\$29,835	\$30,000	\$0	\$27,984	\$27,984	(\$2,016)	-6.72%
MEDICARE SS2-9020-0800-0000	\$3,126	\$3,197	\$3,060	\$2,063	\$3,117	\$3,054	(\$6)	-0.20%
Total MEDICARE	\$3,126	\$3,197	\$3,060	\$2,063	\$3,117	\$3,054	(\$6)	-0.20%
SOCIAL SECURITY SS2-9030-0800-0000	\$13,365	\$13,671	\$13,083	\$8,822	\$13,331	\$13,058	(\$25)	-0.19%
Total SOCIAL SECURITY	\$13,365	\$13,671	\$13,083	\$8,822	\$13,331	\$13,058	(\$25)	-0.19%
WORKER COMPENSATION SS2-9040-0800-0000	\$4,250	\$4,262	\$0	\$0	\$100	\$100	\$100	#DIV/0!
Total WORKERS COMP	\$4,250	\$4,262	\$0	\$0	\$100	\$100	\$100	#DIV/0!
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$0	\$0	\$500	\$0	\$500	\$500	\$0	N/A
Total UNEMP INSURANCE	\$0	\$0	\$500	\$0	\$500	\$500	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
MEDICAL INSURANCE	\$61,263	\$61,010	\$64,954	\$47,406	\$51,865	\$51,865	(\$13,089)	-20.15%
SS2-9060-0800-0000								
FLEX-PLAN					\$800	\$800	\$800	#DIV/0!
SS2-9060-0800-0100								
Total MEDICAL INSURANCE	\$61,263	\$61,010	\$64,954	\$47,406	\$52,665	\$52,665	(\$12,289)	-18.92%
SERIAL BONDS PRINCIPAL	\$105,200	\$105,200	\$25,200	\$25,200	\$27,216	\$27,216	\$2,016	8.00%
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$8,027	\$10,227	\$6,988	\$3,754	\$3,120	\$3,120	(\$3,868)	-55.35%
SS2-9710-0700-0000								
Total SERIAL BONDS	\$113,227	\$115,427	\$32,188	\$28,954	\$30,336	\$30,336	(\$1,852)	-5.75%
TRANSFER TO WPCC O&M C	\$1,200,000	\$1,177,715	\$1,122,000	\$800,000	\$1,138,500	\$1,138,500	\$16,500	1.47%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,200,000	\$1,177,715	\$1,122,000	\$800,000	\$1,138,500	\$1,138,500	\$16,500	1.47%
TRANSFER TO OTHER FUND	\$178,650	\$176,199	\$153,968	\$0	\$0	\$0	(\$153,968)	-100.00%
SS2-9950-0900-0000								
Total TRANSFER CAPITAL PRO	\$178,650	\$176,199	\$153,968	\$0	\$0	\$0	(\$153,968)	-100.00%
Total Expenditures	\$2,019,900	\$1,887,176	\$1,765,951	\$1,090,133	\$1,664,402	\$1,664,526	(\$101,425)	-5.74%
Over (Under) Expenditures	\$0	(\$372,684)	\$0	(\$246,043)	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
APPROPRIATED FUND BALA	\$48,676	\$ -	\$38,476	\$0	\$0	\$0	(\$38,476)	-100.00%
SS3-1000-0599-0000								
REAL PROPERTY TAXES	\$191,999	\$ 191,999	\$191,847	\$191,847	\$191,847	\$191,847	\$0	0.00%
SS3-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES					\$2,172	\$2,172	\$2,172	N/A
SS3-1000-1189-0000								
SEWER RENTS	\$60,000	\$ 55,776	\$60,000	\$32,282	\$60,000	\$60,000	\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$7,914	\$ 7,914	\$8,035	\$1,000	\$8,035	\$8,502	\$467	5.81%
SS3-1000-2121-0000								
SEWER HOOK UP	\$5,000	\$ 7,200	\$5,000	\$0	\$2,000	\$5,000	\$0	0.00%
SS3-1000-2122-0000								
INSPECTION FEES	\$2,500	\$ -	\$2,500	\$0	\$0	\$2,500	\$0	0.00%
SS3-1000-2123-0000								
INTEREST & EARNINGS	\$500	\$ 45	\$100	\$0	\$0	\$0	(\$100)	-100.00%
SS3-1000-2401-0000								
PERMITS, OTHER	\$0	\$ -	\$2,500	\$0	\$0	\$2,500	\$0	N/A
SS3-1000-2590-0000								
INTERFUND TRANSFER H-97	\$20,000	\$ 20,000	\$53,000	\$0	\$44,500	\$32,189	(\$20,811)	-39.27%
SS3-1000-5031-0000								
Total REVENUE	\$336,589	\$ 282,934	\$361,458	\$225,129	\$308,554	\$304,710	(\$56,748)	-15.70%
INSURANCE	\$1,000	\$ 1,257	\$1,475	\$1,439	\$1,511	\$1,511	\$36	2.44%
SS3-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$5,000	\$ -	\$0	\$0	\$0	\$0	\$0	N/A
SS3-1910-0401-0000								
Total INSURANCE	\$6,000	\$ 1,257	\$1,475	\$1,439	\$1,511	\$1,511	\$36	2.44%
SOUTH SWR ADMIN PERSN	\$6,581	\$ 6,881	\$6,528	\$4,845	\$6,324	\$6,000	(\$528)	-8.09%
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$ -	\$7,699	\$3,613	\$5,787	\$2,293	(\$5,406)	N/A
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIP	\$500	\$ -	\$500	\$0	\$500	\$500	\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRA	\$500	\$ -	\$500	\$0	\$500	\$500	\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$7,581	\$ 6,881	\$15,227	\$8,459	\$13,111	\$9,293	(\$5,934)	-38.97%
SOUTH SWR SANIT PERSON	\$44,760	\$ 45,508	\$43,354	\$28,668	\$44,361	\$44,361	\$1,007	2.32%
SS3-8120-0100-0000								
SOUTH SWR SAINT EQUIP	\$20,000	\$ -	\$10,000	\$0	\$10,000	\$10,000	\$0	0.00%
SS3-8120-0200-0000								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
SOUTH SWR SANIT CONTRA SS3-8120-0400-0000	\$10,000	\$ 10,770	\$10,000	\$4,994	\$10,000	\$10,000	\$0	0.00%
Total SANITARY	\$74,760	\$ 56,278	\$63,354	\$33,662	\$64,361	\$64,361	\$1,007	1.59%
STATE RETIREMENT SS3-9010-0800-0000	\$7,900	\$ 7,459	\$7,500	\$0	\$5,597	\$5,597	(\$1,903)	-25.37%
Total STATE RETIREMENT	\$7,900	\$ 7,459	\$7,500	\$0	\$5,597	\$5,597	(\$1,903)	-25.37%
MEDICARE SS3-9020-0800-0000	\$744	\$ 748	\$773	\$481	\$735	\$730	(\$43)	-5.56%
Total MEDICARE	\$744	\$ 748	\$773	\$481	\$735	\$730	(\$43)	-5.56%
SOCIAL SECURITY SS3-9030-0800-0000	\$3,183	\$ 3,199	\$3,090	\$2,055	\$3,143	\$3,122	\$32	1.04%
Total SOCIAL SECURITY	\$3,183	\$ 3,199	\$3,090	\$2,055	\$3,143	\$3,122	\$32	1.04%
WORKER COMPENSATION SS3-9040-0800-0000	\$4,250	\$ 4,256	\$37,622	\$35,821	\$7,100	\$7,100	(\$30,522)	-81.13%
Total WORKERS COMP	\$4,250	\$ 4,256	\$37,622	\$35,821	\$7,100	\$7,100	(\$30,522)	-81.13%
UNEMPLOYMENT INSURANCE SS3-9050-0800-0000	\$0	\$ -	\$500	\$0	\$500	\$500	\$0	N/A
Total UNEMP INSURANCE	\$0	\$ -	\$500	\$0	\$500	\$500	\$0	N/A
MEDICAL INSURANCE SS3-9060-0800-0000	\$16,705	\$ 17,644	\$19,905	\$13,769	\$18,046	\$18,046	(\$1,859)	-9.34%
Total MEDICAL INSURANCE	\$16,705	\$ 17,644	\$19,905	\$13,769	\$18,046	\$18,046	(\$1,859)	-9.34%
SERIAL BONDS PRINCIPAL SS3-9710-0600-0000	\$161,300	\$ 161,300	\$161,300	\$161,300	\$164,604	\$164,604	\$3,304	2.05%
SERIAL BONDS INTEREST SS3-9710-0700-0000	\$52,804	\$ 45,898	\$49,312	\$28,168	\$28,822	\$28,822	(\$20,490)	-41.55%
Total SERIAL BONDS	\$214,104	\$ 207,198	\$210,612	\$189,468	\$193,426	\$193,426	(\$17,186)	-8.16%
BANK/AGENT CHGS SS3-9903-0000-0000	\$1,362	\$ 1,362	\$1,400	\$1,200	\$1,024	\$1,024	(\$376)	-26.86%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
Total BANK CHARGES	\$1,362	\$ 1,362	\$1,400	\$1,200	\$1,024	\$1,024	(\$376)	-26.86%
Total Expenditures	\$336,589	\$ 306,283	\$361,458	\$286,353	\$308,554	\$304,710	(\$56,748)	-15.70%
Over (Under) Expenditures	\$0	\$ (23,349)	\$0	(\$61,224)	\$0	\$0	\$0	N/A

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
REAL PROPERTY TAXES	\$475,559	\$475,559	\$479,300	\$479,300	\$479,300	\$479,300	\$0	0.00%
SW1-1000-1001-0000								
ENERGY CREDIT M&T UTILITIES					\$16,300	\$14,033	\$14,033	#DIV/0!
SW1-1000-1189-0000								
METERED WATER SALES	\$1,165,705	\$1,081,389	\$1,317,000	\$595,152	\$1,317,000	\$1,317,000	\$0	0.00%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$55,894	\$55,816	\$47,969	\$0	\$55,000	\$93,387	\$45,418	94.68%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$12,000	\$17,906	\$8,200	\$17,886	\$15,000	\$15,000	\$6,800	82.93%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$2,000	\$2,569	\$2,000	\$1,796	\$2,000	\$2,000	\$0	0.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GO	\$2,000	\$0	\$2,000	\$4,332	\$2,000	\$2,000	\$0	0.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$250	\$33	\$250	\$0	\$0	\$0	(\$250)	-100.00%
SW1-1000-2401-0000								
MISCELLANEOUS REV	\$1,000	\$553	\$1,000	\$1,025	\$1,000	\$1,000	\$0	0.00%
SW1-1000-2770-0000								
TRANSFER FROM OTHER FU	\$220,006	\$220,006	\$46,804	\$20,381	\$11,164		(\$46,804)	-100.00%
SW1-1000-5031-0000								
Total REVENUE	\$1,934,414	\$1,853,832	\$1,904,523	\$1,119,872	\$1,898,764	\$1,923,720	\$19,197	1.01%
INSURANCE	\$11,796	\$12,382	\$21,085	\$19,484	\$20,458	\$20,458	(\$627)	-2.97%
SW1-1910-0400-0000								
INSURANCE DEDUCTIBLE	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
SW1-1910-0401-0000								
Total INSURANCE	\$16,796	\$12,382	\$21,085	\$19,484	\$20,458	\$20,458	(\$627)	-2.97%
WATER ADMIN PERS SVC	\$30,893	\$31,653	\$31,202	\$24,961	\$30,621	\$29,746	(\$1,457)	-4.67%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$0	\$0	\$23,095	\$10,840	\$17,360	\$25,746	\$2,651	N/A
SW1-8310-0100-0002								
WATER ADMIN EQUIPMENT	\$1,000	\$610	\$500	\$0	\$500	\$500	\$0	0.00%
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUA	\$18,000	\$16,140	\$15,560	\$10,418	\$15,560	\$22,560	\$7,000	44.99%
SW1-8310-0400-0000								
Total ADMINISTRATIVE	\$49,893	\$48,403	\$70,357	\$46,220	\$64,041	\$78,551	\$8,194	11.65%
SOURCE OF SUPPLY CONTR	\$600,000	\$544,765	\$550,000	\$285,106	\$550,000	\$550,000	\$0	0.00%
SW1-8320-0400-0000								

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
SUPPLY OUT OF DISTRICT SW1-8320-0400-0100	\$3,000	\$2,807	\$3,000	\$1,171	\$3,000	\$3,000	\$0	0.00% #DIV/0! #DIV/0!
Total SUPPLY	\$603,000	\$547,572	\$553,000	\$286,276	\$553,000	\$553,000	\$0	0.00%
PURIFICATION SW1-8330-0000-0000	\$500	\$0	\$500	\$0	\$500	\$500	\$0	0.00%
Total PURIFICATION	\$500	\$0	\$500	\$0	\$500	\$500	\$0	0.00%
TRANSMISS & DIST PERSO SW1-8340-0100-0000	\$332,810	\$340,965	\$330,977	\$234,839	\$372,415	\$359,403	\$28,426	8.59%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	\$0	\$748	\$0	\$1,322	\$0	\$0	\$0	N/A
TRANSMIS & DIST CONTRA SW1-8340-0400-0000	\$100,000	\$101,839	\$90,000	\$64,681	\$237,000	\$90,000	\$0	0.00%
Total TRANSMISS AND DISP	\$432,810	\$443,553	\$420,977	\$300,843	\$609,415	\$449,403	\$28,426	6.75%
STATE RETIREMENT SW1-9010-0800-0000	\$71,100	\$67,129	\$68,626	\$0	\$55,968	\$55,968	(\$12,658)	-18.44%
Total STATE RETIREMENT	\$71,100	\$67,129	\$68,626	\$0	\$55,968	\$55,968	(\$12,658)	-18.44%
MEDICARE SW1-9020-0800-0000	\$5,274	\$5,369	\$5,441	\$3,738	\$5,514	\$5,643	\$202	3.71%
Total MEDICARE	\$5,274	\$5,369	\$5,441	\$3,738	\$5,514	\$5,643	\$202	3.71%
SOCIAL SECURITY SW1-9030-0800-0000	\$22,550	\$22,959	\$23,265	\$15,984	\$23,576	\$24,127	\$862	3.71%
Total SOCIAL SECURITY	\$22,550	\$22,959	\$23,265	\$15,984	\$23,576	\$24,127	\$862	3.71%
WORKER COMPENSATION SW1-9040-0800-0000	\$17,000	\$17,030	\$17,000	\$16,200	\$100	\$100	(\$16,900)	-99.41%
Total WORKERS COMP	\$17,000	\$17,030	\$17,000	\$16,200	\$100	\$100	(\$16,900)	-99.41%

Account Description / Account Number	2014 Budget	2014 Actual	2015 Budget	2015 Actual as of 9/15/15	2016 Department Request	2016 Recommend	Change	% Change
JNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$2,000	\$5,424	\$5,500	\$6,061	\$9,000	\$9,000	\$3,500	63.64%
Total UNEMP INSURANCE	\$2,000	\$5,424	\$5,500	\$6,061	\$9,000	\$9,000	\$3,500	63.64%
MEDICAL INSURANCE SW1-9060-0800-0000	\$101,781	\$108,426	\$117,081	\$87,836	\$132,893	\$132,893	\$15,812	13.51%
FLEX-PLAN SW1-9060-0800-0100	\$5,275	\$5,584	\$4,975	\$13	\$11,775	\$11,775	\$6,800	136.68%
Total MEDICAL INSURANCE	\$107,056	\$114,010	\$122,056	\$87,849	\$144,668	\$144,668	\$22,612	18.53%
SERIAL BOND - PRINCIPA SW1-9710-0600-0000	\$312,659	\$312,659	\$313,500	\$313,500	\$365,680	\$365,680	\$52,180	16.64%
SERIAL BOND - INTEREST SW1-9710-0700-0000	\$293,776	\$293,776	\$283,216	\$170,186	\$216,622	\$216,622	(\$66,594)	-23.51%
Total SERIAL BONDS	\$606,435	\$606,435	\$596,716	\$483,686	\$582,302	\$582,302	(\$14,414)	-2.42%
Total Expenditures	\$1,934,414	\$1,890,265	\$1,904,523	\$1,266,342	\$2,068,542	\$1,923,720	\$19,197	1.01%
Over (Under) Expenditures	\$0	(\$36,434)	\$0	(\$146,470)	(\$169,778)	(\$0)	(\$0)	N/A

Appendix A
Debt Service
2016

	Principal	Interest	Admin Fees
"DB" Fund			
Paving '05	46,000	6,864.00	0
Road & Equip	175,000	14,160.86	0
	<u>221,000</u>	<u>21,024.86</u>	<u>0</u>
"SD" Fund (DB)			
Drainage '05	11,500	2,831.76	0
"SS1" Fund			
WPCC Upgrade	165,000	104,475.00	0
	<u>165,000</u>	<u>104,475.00</u>	<u>0</u>
"SS2" Fund			
28% Utility Meters	27,216	3,119.76	0
	<u>27,216</u>	<u>3,119.76</u>	<u>0</u>
"SS3" Fund			
Miller/Nesbit	5,000	318.46	62
Sanborn II	20,000	1,273.96	300
Sanborn III	20,000	1,450.77	362
Hewitt/EDNA	20,000	1,934.37	300
Colonial/Wayside	72,800	8,358.00	0
7% Util. Meters	6,804	779.94	0
Sanborn Sewer	20,000	14,706.26	0
	<u>164,604</u>	<u>28,821.76</u>	<u>1024</u>
"SW1" Fund			
65% Util. Meters	63,180	7,242.30	0
03 Water Infrs	141,248	98,833.40	0
05 Water Line	22,943	16,053.72	0
W Line/Mt. View	83,309	58,292.14	0
Elm/Annover PRV Pits	55,000	36,200.00	0
	<u>365,680</u>	<u>216,621.56</u>	<u>0</u>
TOTAL	<u>955,000.00</u>	<u>376,894.70</u>	<u>1,024.00</u>

Appendix B
TOWN OF LEWISTON
2016 BOND PAYMENTS

<u>NAME</u>	<u>FUND</u>	01/01/2016		<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
		<u>BALANCE</u>					
1) Miller Nesbit (Phase I EFC) 2.22% 2002-2021 2002-2021	SS3	30,000		1/1			
				4/1	5,000	38.11	62.00
				10/1	0	280.35	0.00
2) Sanborn (Phase II EFC) (Phase II EFC) 2.50% 2002-2021 2002-2021	SS3	120,000		1/1			300.00
				4/1	20,000	152.36	0.00
				10/1	0	1,121.60	0.00
3) Sanborn (Phase III EFC) (Phase III EFC) 2.50% 2003-2021 2003-2021	SS3	145,000		1/1			362.00
				4/1	20,000	173.50	0.00
				10/1	0	1,277.27	0.00
4) Hewitt/Edna/Brookside 2.22% 2002-2021 2002-2021 (Phase IV EFC) (Phase IV EFC)	SS3	140,000		1/1			300.00
				4/1	20,000	1,016.00	0.00
				10/1	0	918.37	0.00
5) Colonial/Wayside (refinanced 2015) 4.125% 2007-2021, Phase 5, Part A 2002-2021	SS3	240,000		6/15	41,600	2,596.00	0.00
				12/15	0	2,180.00	0.00
4.125% 2007-2021, P BAN (Phase V)	SS3	180,000		6/15	31,200	1,947.00	0.00
				12/15	0	1,636.00	0.00
6) Utility Meters (refinanced 2015) originally 4.125% 2001 BAN (Sewer/Water)	SS2 28%	560,000		6/15	27,216	1,696.96	0.00
	SS3 7%			6/15	6,804	423.99	0.00
	SW1 65%			6/15	63,180	3,937.05	0.00
	SS2 28%			12/15	0	1,423.80	0.00
	SS3 7%			12/15	0	355.95	0.00
	SW1 65%			12/15	0	3,305.25	0.00
7) VARIOUS (Consolidated) (refinanced 2015) originally 4.4632% 2009 - 2033	DB	5,600,000		2/15			0.00
	SD/DB			2/15		1,700.00	0.00
	SW1			2/15		425.00	0.00
	DB			6/15	6,000	9,243.75	0.00
	SD/DB			6/15	1,500	1,762.00	0.00
	SW1			6/15	32,500	998.38	0.00
	DB			8/15	40,000	77,508.38	0.00
	SD/DB			8/15	10,000	1,700.00	0.00
	SW1			8/15	215,000	425.00	0.00
	DB			12/15		9,243.75	0.00
	SD/DB			12/15		1,702.00	0.00
	SW1			12/15		983.38	0.00
				12/15		77,183.38	0.00
8) VARIOUS Originally 2.25% 2013-2033	SS1	4,655,000		1/15			0.00
	SS3			1/15		52,237.50	0.00
	SW1			1/15		7,353.13	0.00
	SS1			7/15	165,000	18,100.00	0.00
	SS3			7/15	20,000	52,237.50	0.00
	SW1			7/15	55,000	7,353.13	0.00
				7/15		18,100.00	0.00
9) HIGHWAY BAN .89%, 2015-2016	DB	\$1,600,000		9/8			0.00
					175,000	14,160.89	0.00
TOTAL		<u>\$13,270,000</u>			<u>\$ 955,000</u>	<u>\$376,894.73</u>	<u>\$ 1,024.00</u>

ESTIMATED MEDICAL INSURANCE AND COMPARISON
2016 APPENDIX C

FUND / TYPE	MEDICAL	FSA	HRA	HRA Deductible	2016 Total	2015 Budget	Change	% Change
A FUND								
Active	\$92,205	\$2,500	\$1,050	\$27,200	\$122,955	\$90,042	\$32,913	26.77%
Retiree	\$76,379	\$0	\$2,000	\$0	\$78,379	\$64,440	\$13,939	17.78%
Retiree Buyout	\$10,952		\$900	\$0	\$11,852	\$9,682	\$2,170	18.31%
Active Buyout	\$6,000		\$3,900	\$0	\$9,900	\$5,000	\$4,900	49.49%
Admin Fees	\$2,040				\$2,040	\$2,004	\$36	1.76%
Compliance Fees	\$116				\$116	\$262	-\$146	-125.86%
A FUND TOTALS:	\$187,692	\$2,500	\$7,850	\$27,200	\$225,242	\$171,430	\$53,812	23.89%
B FUND								
Active	\$33,880	\$0	\$1,000	\$10,200	\$45,080	\$56,490	-\$11,410	-25.31%
Retiree	\$8,952				\$8,952	\$7,862	\$1,090	12.18%
Retiree Buyout	\$0				\$0	\$0	\$0	0.00%
Active Buyout	\$2,000		\$1,300		\$3,300	\$1,000	\$2,300	69.70%
Admin Fees	\$543				\$543	\$525	\$18	3.31%
Compliance Fees	\$18				\$18	\$32	-\$14	-77.78%
(Police) Active	\$122,205	\$500	\$42,400	\$3,400	\$168,505	\$132,311	\$36,194	21.48%
Retiree	\$9,647		\$0	\$3,400	\$13,047	\$12,936	\$111	0.85%
Retiree Buyout	\$0				\$0	\$0	\$0	0.00%
Active Buyout	\$2,000				\$2,000	\$4,000	-\$2,000	-100.00%
Admin Fees	\$543				\$543	\$993	-\$450	-82.87%
Compliance Fees	\$70				\$70	\$73	-\$3	-4.29%
B FUND TOTALS:	\$179,858	\$500	\$44,700	\$17,000	\$242,058	\$216,222	\$25,836	10.67%
DB FUND								
Active	\$265,057	\$0	\$11,550	\$0	\$276,607	\$284,312	-\$7,705	-2.79%
Retiree	\$60,886	\$0	\$1,400	\$13,600	\$75,886	\$97,839	-\$21,953	-28.93%
Retiree Buyout	\$0				\$0	\$0	\$0	0.00%
Active Buyout	\$0				\$0	\$0	\$0	0.00%
Admin Fees	\$1,725				\$1,725	\$1,668	\$57	3.30%
Compliance Fees	\$92				\$92	\$212	-\$120	-130.43%
DB FUND TOTALS:	\$327,760	\$0	\$12,950	\$13,600	\$354,310	\$384,031	-\$29,721	-8.39%

**ESTIMATED MEDICAL INSURANCE AND COMPARISON
2016 APPENDIX C**

FUND / TYPE	MEDICAL	FSA	HRA	HRA Deductible	2016 Total	2015 Budget	Change	% Change
SS1 FUND								
Active	\$116,417	\$4,000	\$1,750	\$10,200	\$132,367	\$152,872	-\$20,505	-15.49%
Retiree	\$56,074	\$0	\$0	\$17,000	\$73,074	\$51,931	\$21,143	28.93%
Retiree Buyout	\$4,458	\$0			\$4,458	\$3,840	\$618	13.86%
Active Buyout	\$0	\$0			\$0	\$0	\$0	0.00%
Admin Fees	\$1,300	\$0			\$1,300	\$1,386	-\$86	-6.62%
Compliance Fees	\$72	\$0			\$72	\$140	-\$68	-94.44%
SS1 FUND TOTALS:	\$178,321	\$4,000	\$1,750	\$27,200	\$211,271	\$210,169	\$1,102	0.52%
SS2 FUND								
Active	\$22,157	\$500	\$800	\$0	\$23,457	\$36,256	-\$12,799	-54.56%
Retiree	\$29,050				\$29,050	\$28,510	\$540	1.86%
Retiree Buyout	\$0				\$0	\$0	\$0	0.00%
Active Buyout	\$0				\$0	\$0	\$0	0.00%
Admin Fees	\$150				\$150	\$168	-\$18	-12.00%
Compliance Fees	\$8				\$8	\$20	-\$12	-150.00%
SS2 FUND TOTALS:	\$51,365	\$500	\$800	\$0	\$52,665	\$64,954	-\$12,289	-23.33%
SS3 FUND								
Active	\$17,067	\$500	\$400	\$0	\$17,967	\$19,820	-\$1,853	-10.31%
Retiree					\$0	\$0	\$0	0.00%
Retiree Buyout					\$0	\$0	\$0	0.00%
Active Buyout					\$0	\$0	\$0	0.00%
Admin Fees	\$75				\$75	\$75	\$0	0.00%
Compliance Fees	\$4				\$4	\$10	-\$6	-150.00%
SS3 FUND TOTALS:	\$17,146	\$500	\$400	\$0	\$18,046	\$19,905	-\$1,859	-10.30%

**ESTIMATED MEDICAL INSURANCE AND COMPARISON
2016 APPENDIX C**

FUND / TYPE	MEDICAL	FSA	HRA	HRA Deductible	2016 Total	2015 Budget	Change	% Change
SW1 FUND								
Active	\$94,663	\$0	\$3,975	\$0	\$98,638	\$94,996	\$3,642	3.69%
Retiree	\$36,610	\$0	\$500	\$6,800	\$43,910	\$25,456	\$18,454	42.03%
Retiree Buyout	\$1,000		\$500		\$1,500	\$1,000	\$500	33.33%
Active Buyout	\$0				\$0	\$0	\$0	0.00%
Admin Fees	\$600				\$600	\$534	\$66	11.00%
Compliance Fees	\$20				\$20	\$70	-\$50	-250.00%
SW1 FUND TOTALS:	\$132,893	\$0	\$4,975	\$6,800	\$144,668	\$122,056	\$22,612	15.63%
Totals	\$1,075,035	\$8,000	\$73,425	\$91,800	\$1,248,260	\$1,188,767	\$59,493	4.77%

Totals	2016	2015	Change	% Change
Active	\$885,576	\$867,099	\$18,477	2.13%
Retiree	\$322,298	\$288,974	\$33,324	11.53%
Retiree Buyout	\$17,810	\$14,522	\$3,288	22.64%
Active Buyout	\$15,200	\$10,000	\$5,200	52.00%
Admin Fees	\$6,976	\$7,353	-\$377	-5.13%
Compliance Fees	\$400	\$819	-\$419	-51.16%
Total	\$1,248,260	\$1,188,767	\$59,493	5.00%

APPENDIX D

2015 Schedule of Salaries
Elected Town Officials

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

APPENDIX E

APPENDIX E
SALES TAX REVENUE

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
January	223,803	241,486	239,337	259,820	240,059	247,833	268,006	274,790	262,285	278,893	302,927
February	176,471	216,388	203,737	245,141	195,508	209,368	213,450	232,283	246,670	239,447	246,487
March	270,804	287,093	245,303	296,679	351,556	317,101	302,820	291,479	417,280	339,579	310,873
April	206,643	224,162	215,560	214,593	202,740	230,243	244,066	253,037	256,952	276,340	302,282
May	204,879	208,372	215,271	217,636	214,309	223,120	234,055	247,089	261,774	269,552	281,122
June	279,469	288,737	305,459	280,688	361,989	350,240	374,214	357,967	406,815	386,225	358,595
Sub-Total	1,362,069	1,466,238	1,424,667	1,514,557	1,566,159	1,577,904	1,636,611	1,656,645	1,851,776	1,790,035	1,802,286
July	219,465	216,970	225,258	288,075	204,860	238,137	249,940	268,327	294,211	301,304	297,856
August	198,753	206,012	218,113	227,910	212,933	236,806	243,518	270,070	289,496	289,845	295,838
September	266,711	285,721	277,301	310,135	366,297	322,063	372,194	401,487	311,111	375,307	350,964
October	200,898	220,779	209,197	210,117	212,075	228,334	243,127	256,769	280,074	283,030	
November	205,248	207,213	215,896	205,666	212,246	238,628	242,128	253,160	257,467	286,573	
December	278,326	273,681	337,813	320,628	289,474	324,739	402,834	416,359	347,525	365,535	
Total	2,731,470	2,876,614	2,908,245	3,077,088	3,064,044	3,166,611	3,390,353	3,522,817	3,631,660	3,691,629	2,746,943
% Change	2.65%	5.05%	1.09%	5.49%	-0.43%	3.24%	6.60%	3.76%	3.00%	1.62%	-34.39%
Avg Grow Rate 2005 to 2015											
B Fund	901,545	989,065	1,172,000	1,215,000	1,173,485	1,316,882	1,592,782	1,606,500	1,606,500	1,764,000	1,764,000
DB Fund	1,443,455	1,454,225	1,335,000	1,373,035	1,551,420	1,550,970	1,544,983	1,593,500	1,750,000	1,836,000	1,836,000
SD Fund	155,000	231,710	248,000	211,965	262,095	232,148					
Total	2,500,000	2,675,000	2,755,000	2,800,000	2,987,000	3,100,000	3,137,765	3,200,000	3,356,500	3,600,000	3,600,000
% Change	0.00%	7.00%	2.99%	1.63%	6.68%	3.78%	1.22%	1.98%	4.89%	7.25%	0.00%
over/under budget	231,470	201,614	153,245	277,088	77,044	66,611	252,588	322,817	275,160	91,629	-853,057
% Diff	9.26%	7.54%	5.56%	9.90%	2.58%	2.15%	8.05%	10.09%	8.20%	2.55%	-23.70%

APPENDIX F
2016
ESTIMATED RETIREMENT AND COMPARISON

<u>FUND</u>	<u>2014</u> <u>BUDGET</u>	<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>BUDGET</u>	<u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
A FUND	\$229,100.00	\$216,302.88	\$178,427.00	\$178,427.00	\$145,516.00	-\$32,911.00	-18.45%
B FUND	\$79,000.00	\$74,587.20	\$61,763.00	\$61,763.00	\$50,371.00	-\$11,392.00	-18.44%
B FUND Police	\$236,500.00	\$215,091.00	\$215,816.00	\$215,816.00	\$189,097.00	-\$26,719.00	-12.38%
B FUND TOTALS:	\$315,500.00	\$289,678.20	\$277,579.00	\$277,579.00	\$239,468.00	-\$38,111.00	-13.73%
DB FUND	\$189,600.00	\$179,009.28	\$192,152.00	\$195,152.00	\$156,709.00	-\$38,443.00	-19.70%
SS1 FUND	\$181,700.00	\$171,550.56	\$172,000.00	\$172,000.00	\$117,532.00	-\$54,468.00	-31.67%
SS2 FUND	\$31,600.00	\$29,834.88	\$30,000.00	\$30,000.00	\$27,984.00	-\$2,016.00	-6.72%
SS3 FUND	\$7,900.00	\$7,458.72	\$7,500.00	\$7,500.00	\$5,597.00	-\$1,903.00	-25.37%
SW1 FUND	\$71,100.00	\$67,128.48	\$68,626.00	\$68,626.00	\$55,968.00	-\$12,658.00	-18.44%
TOTALS	\$1,026,500.00	\$960,963.00	\$926,284.00	\$929,284.00	\$748,774.00	-\$180,510.00	-19.42%

APPENDIX G

Fund	Description	Fund Balance		Fund Balance	
		12.31.2014	2014 Increases	2014 Decreases	9.30.2015
H21	Sanborn Improvements	-			-
H22	Lewiston Dog Park	-			-
H23	Piper Law Office	73.24			73.24
H27	Dickersonville Cemetary	5,091.97	1,600.00	(2,151.86)	4,540.11
H28	Haz-Mat Building	154,980.32			154,980.32
H29	Police Training & Equipment	2,040.01	500.00		2,540.01
H30	LNRR Comfort Station	-			-
H31	Bike Path	161,291.34		(24,245.00)	137,046.34
H32	WPCC Upgrade	1,458,982.63	232.92	(5,202.91)	1,454,012.64
H33	Master Plan/Zoning Project	835.23			835.23
H34	Toohey Park	3,086.00			3,086.00
H35	Colonial Village Park	(43,223.29)			(43,223.29)
H36	Lake Ontario Ordinance	20,525.49			20,525.49
H39	Senior Van	(0.02)			(0.02)
H40	Battle of Queenston	31.56			31.56
H41	War of 1812 Bicentennial	378.70			378.70
H43	Joseph Davis Park	(1,072.50)	100,000.00	(72,168.84)	26,758.66
H44	Academy Park Ice Rink	64,941.54		(60,372.59)	4,568.95
H49	Ice Rink Maintenance	46,449.47	8,864.41		55,313.88
H52	Stella Niagara Conversancy	-	50,000.00	(50,000.00)	-
H55	Town Hall Renovations	(6,049.04)	13,000.00	(6,730.00)	220.96
H58	Sanborn Park	(47,195.78)			(47,195.78)
H59	Power Allocation	-		(548.25)	(548.25)
H61	Recreational Development	154,280.91			154,280.91
H62	Recreation Senior Center	-			-
H63	PIP	(33,513.69)	18,135.00	(49,636.35)	(65,015.04)
H64	PRV Improvements	124,279.74		(47,817.50)	76,462.24
H65	Annover Road/Elm Drive Water	-			-
H66	Sanborn Sewer Ext & Pump St	-			-
H72	Infrastructure Improvements	74,453.16			74,453.16
H81	Master Sewer - Meters	67,519.94		(29,988.20)	37,531.74
H82	TOL Other Meters	44,957.98			44,957.98
H86	Water Infrastructure	22,055.63			22,055.63
H91	Higway Bond	(1,654,948.13)			(1,654,948.13)
H93	Mountainview Water Line	9,374.67			9,374.67
H95	Equipment Reserve	319.85			319.85
H97	NYPA Funds Annual Payment	2,026,777.08	850,000.00	(2,164.62)	2,874,612.46
H99	NYPA Settlement	146,304.37		(13,000.00)	133,304.37
Total		2,803,028.38	1,042,332.33	(364,026.12)	3,481,334.59

APPENDIX H
2016 FUND TRANSFERS

Account	HYDRO FUNDS -		NYPA Annual	
	Power Allocation	Settlement Funds	Total	
	Funds	(H97)		
TRANSFER FROM OTHER FUND				
A00-1000-5031-0000	\$ 52,000	\$ 450,843	\$	502,843
TRANSFER FROM OTHER FUND				
B00-1000-0532-0000	\$ 151,000	\$ 193,322	\$	344,322
TRANSFER FROM OTHER FUND				
DB0-1000-5031-0000	\$ 38,500	\$ 592,632	\$	631,132
TRANSFER FROM OTHER FUND				
SF0-1000-5031-0000	\$ 45,545	\$ -	\$	45,545
TRANSFER FROM OTHER FUND				
SL0-1000-5031-0000	\$ 6,000	\$ -	\$	6,000
INTERFUND TRANSFER				
SS1-1000-5031-0000	\$ 45,674	\$ -	\$	45,674
TRANSFER FROM OTHER FUND				
SS2-1000-5031-0000	\$ 20,959	\$ -	\$	20,959
TRANSFER FROM OTHER FUND				
SS3-1000-5031-0000	\$ 2,172	\$ 32,189	\$	34,361
TRANSFER FROM OTHER FUND				
SW1-1000-5031-0000	\$ 14,033	\$ -	\$	14,033
	\$ 375,883	\$ 1,268,986	\$	1,644,869