

Town of Lewiston
Tentative Budget
2025

Submitted 09/23/2024

**Town of Lewiston
2025 Tentative Budget
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2025

Adopted Budget
To Be Submitted

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

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
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
SUBTOTAL		\$13,341,176	\$12,393,971	\$268,437	\$678,768
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
SUBTOTAL		\$6,721,851	\$3,145,124	\$352,000	\$3,224,727
TOTAL		\$20,063,027	\$15,539,095	\$620,437	\$3,903,495
ASSESSED VAL.		VILLAGE \$	161,428,246		
		TOWN O/S VILLAGE \$	739,341,359		
		TOTAL	\$900,769,605		

2025
Preliminary Budget
To Be Submitted

**TOWN OF LEWISTON
2025 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 9/23/2024**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,390,091	\$2,607,591	\$300,000	\$482,500
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,057,289	\$3,852,188	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,516,212	\$4,021,519	\$300,000	\$194,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,458,169	\$2,458,169	\$0	\$0
SUBTOTAL		\$14,421,761	\$12,939,467	\$805,101	\$677,193

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,692,237	\$10,054	\$176,014	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$448,695	\$0	\$23,000	\$425,695
SS2	LEWISTON MSIA	\$1,706,359	\$1,327,735	\$155,000	\$223,624
SS3	LEWISTON SOUTH SEWER IA	\$169,487	\$91,043	\$0	\$78,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,814,544	\$1,840,998	\$0	\$973,546
SUBTOTAL		\$6,848,672	\$3,269,830	\$354,014	\$3,224,828

TOTAL	\$21,270,433	\$16,209,297	\$1,159,115	\$3,902,021
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ASSESSED VAL.	VILLAGE	\$	162,273,956
	TOWN O/S VILLAGE	\$	742,286,257
	TOTAL		\$904,560,213

**TOWN OF LEWISTON
2025 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,390,091	\$2,607,591	\$300,000	\$482,500
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,057,289	\$3,852,188	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,516,212	\$4,021,519	\$300,000	\$194,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,458,169	\$2,458,169	\$0	\$0
SUBTOTAL		\$14,421,761	\$12,939,467	\$805,101	\$677,193

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,692,237	\$10,054	\$176,014	\$1,506,169
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$448,695	\$0	\$23,000	\$425,695
SS2	LEWISTON MSIA	\$1,706,359	\$1,327,735	\$155,000	\$223,624
SS3	LEWISTON SOUTH SEWER IA	\$169,487	\$91,043	\$0	\$78,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,814,544	\$1,840,998	\$0	\$973,546
SUBTOTAL		\$6,848,672	\$3,269,830	\$354,014	\$3,224,828

TOTAL	\$21,270,433	\$16,209,297	\$1,159,115	\$3,902,021
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ASSESSED VAL.	VILLAGE	\$	162,273,956
	TOWN O/S VILLAGE	\$	742,286,257
	TOTAL		<u>\$904,560,213</u>

**TOWN OF LEWISTON
2025 TAX LEVY
TENTATIVE BUDGET
SUBMITTED 9/23/2024**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		904,560,213	0.5334	\$482,500	\$482,500
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	742,286,257	0.2623	\$194,693	\$194,693
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	27	198.1481	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	753,620,184	1.9986	1,506,169	\$1,506,169
LEWISTON HEIGHTS GAS	SL	GS-241	40	300.0000	12,000	\$12,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,733	89.9419	425,695	425,695
LEWISTON MSIA	SS2	SD-243	694,583,529	0.1028	71,372	
LEWISTON MSIA	SS2	SD-243 P/U	4,241	35.9000	152,252	\$223,624
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,497,511	0.8610	73,612	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	\$78,444
LEWISTON WATER IMPROVEMENT	SW1	WD-240	971,446,732	1.0022	973,546	<u>\$973,546</u>
						<u>\$3,902,021</u>

ASSESSED VALUATION	VILLAGE	\$	162,273,956
	TOWN O/S V	\$	<u>742,286,257</u>
	TOTAL		\$904,560,213

**TOWN OF LEWISTON
2025 TAX LEVY COMPARISON
TENTATIVE BUDGET
SUBMITTED 9/23/2024**

		2023	2024	2025	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$612,819	\$482,536	\$482,500	-0.0075%
	Rate AV	0.6894	0.5357	0.5334	-0.43%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$256,838	\$196,232	\$194,693	-0.7843%
	Rate AV	0.3524	0.2654	0.2623	-1.18%
<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		\$1,524,871	\$1,506,169	\$1,506,169	0.0000%
	Rate AV	\$2.0511	\$2.0040	\$1.9986	-0.27%
SL - LEWISTON HEIGHTS GAS		\$15,000	\$15,000	\$12,000	-20.0000%
	Flat Rate	\$375.0000	\$375.0000	\$300.0000	-20.00%
SR - REFUSE - LEWISTON O/S VILLAGE		\$397,300	\$419,100	\$425,695	1.5736%
	Flat Rate	\$83.9248	\$88.5485	\$89.9419	1.57%
SS2 - LEWISTON MSIA		\$221,616	\$222,722	\$223,624	0.4050%
	Rate AV	\$0.1005	\$0.1013	\$0.1028	1.39%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$78,830	\$78,440	\$78,444	0.0051%
	Rate AV	\$0.8675	\$0.8612	\$0.8610	-0.03%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$979,533	\$977,946	\$973,546	-0.4499%
	Rate AV	\$1.0193	\$1.0089	\$1.0022	-0.67%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$612,819	\$482,536	\$482,536	\$482,500	\$482,500		(\$36)	-0.01%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$152,453	\$43,021	\$6,422	\$41,292	\$41,292		(\$1,729)	-4.02%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$16,381	\$18,000	\$14,383	\$18,000	\$18,000		\$0	0.00%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$1,045,158	\$1,040,000	\$213,044	\$1,120,000	\$1,120,000		\$80,000	7.69%
A00-1000-1170-0000								
MODERN HOST FEE	\$557,500	\$557,500	\$557,500	\$557,500	\$557,500		\$0	0.00%
A00-1000-1170-0101								
MODERN (RECREATION)	\$119,809	\$130,000	\$27,653	\$140,000	\$140,000		\$10,000	7.69%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$125	\$100	\$50	\$100	\$100		\$0	0.00%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$31,700	\$27,700	\$27,700	\$29,800	\$29,800		\$2,100	7.58%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$4,929	\$3,000	\$1,933	\$3,500	\$3,500		\$500	16.67%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$0	\$130,000	\$27,653	\$140,000	\$140,000		\$10,000	N/A
A00-1000-1270-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$110	\$175	\$50	\$150	\$150		(\$25)	-14.29%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$30	\$30	\$0	\$30	\$30		\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$2,671	\$2,000	\$1,456	\$2,500	\$2,500		\$500	25.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$3,163	\$1,500	\$1,738	\$2,500	\$2,500		\$1,000	66.67%
A00-1000-1972-0300								
RECREATION CHARGES	\$54,618	\$59,200	\$67,550	\$91,000	\$91,000		\$31,800	53.72%
A00-1000-2001-0000								
PAVILION AND PARKS RENTAL	\$3,000	\$4,000	\$275	\$2,500	\$2,500		(\$1,500)	N/A
A00-1000-2005-0000								
RECREATION SPECIAL EVENTS	\$0	\$0	\$12,750	\$0	\$0		\$0	N/A
A00-1000-2012-0000								
CONCESSION REVENUE	\$15,876	\$18,000	\$5,536	\$12,000	\$12,000		(\$6,000)	-33.33%
A00-1000-2020-0000								
SALE OF TRAFFIC SIGNS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2189-0000								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$2,500	\$6,000	\$6,000		\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$65,959	\$0	\$76,755	\$0	\$0		\$0	N/A
A00-1000-2401-0000								
BINGO LICENSES	\$3,469	\$2,000	\$2,369	\$4,000	\$4,000		\$2,000	100.00%
A00-1000-2540-0000								
DOG LICENSES	\$9,221	\$10,000	\$2,919	\$10,000	\$10,000		\$0	0.00%
A00-1000-2544-0000								

Account Description / Account Number		2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
OTHER LICENSES		\$900	\$300	\$600	\$500	\$500		\$200	66.67%
A00-1000-2545-0000									
FINES & FORFEITED BAIL		\$178,562	\$260,000	\$108,555	\$225,000	\$225,000		(\$35,000)	-13.46%
A00-1000-2610-0000									
SALE OF SCRAP & EXCESS MATERIALS		\$30	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2650-0000									
INSURANCE RECOVERIES		\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2680-0000									
GIFTS & DONATIONS - SENIOR CENTER		\$50	\$0	\$50	\$0	\$0		\$0	N/A
A00-1000-2705-7630									
MISCELLANEOUS REVENUES		\$622	\$0	\$17,033	\$0	\$0		\$0	N/A
A00-1000-2770-0000									
ADMIN FEE - POWER ALLOCATION		\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2770-0100									
NYS AIM PAYMENTS		\$85,269	\$85,269	\$0	\$85,269	\$85,269		\$0	N/A
A00-1000-3001-0000									
SENIOR BINGO REVENUES		\$0	\$15,000	\$6,008	\$15,000	\$15,000		\$0	N/A
A00-1000-3772-0000									
TRANSFER FROM OTHER FUNDS -		\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-5031-0000									
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS		\$67,298	\$99,150	\$19,804	\$96,950	\$96,950	\$0	(\$2,200)	-2.22%
A00-1000-5031-1189									
Total REVENUE		\$3,041,722	\$2,998,481	\$1,688,822	\$3,390,091	\$3,390,091	\$0	\$391,610	13.06%
PRIOR YEAR EXPENSE		\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-0000-0523-0000									
Total PRIOR YEAR EXPENSE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
COUNCIL PEOPLE (4)		\$60,262	\$61,769	\$30,884	\$63,623	\$63,623		\$1,854	3.00%
A00-1010-0100-0000									
TOWN BOARD CONTRACTUAL		\$8,447	\$8,510	\$8,653	\$10,080	\$10,080		\$1,570	18.45%
A00-1010-0400-0000									
Total TOWN BOARD		\$68,709	\$70,279	\$39,537	\$73,703	\$73,703	\$0	\$3,424	4.87%
JUSTICES(2) & CLERKS(2)		\$155,657	\$167,557	\$85,794	\$178,433	\$178,433		\$10,876	6.49%
A00-1110-0100-0000									
COURT SECURITY		\$14,053	\$18,700	\$7,402	\$18,700	\$18,700		\$0	0.00%
A00-1110-0100-0100									
COURT ADMINISTRATION		\$45,292	\$45,386	\$23,964	\$49,299	\$49,299		\$3,913	8.62%
A00-1110-0100-0101									
JUSTICE EQUIPMENT		\$2,053	\$200	\$0	\$200	\$200		\$0	0.00%
A00-1110-0200-0000									
COURT SECURITY EQUIPMENT		\$0	\$1,000	\$0	\$1,300	\$1,300		\$300	N/A
A00-1110-0200-0100									
JUSTICE CONTRACTUAL		\$12,815	\$15,550	\$6,007	\$18,000	\$18,000		\$2,450	15.76%
A00-1110-0400-0000									
COURT SECURITY CONTRACTUAL		\$0	\$500	\$132	\$500	\$500		\$0	N/A
A00-1110-0400-0100									
Total TOWN JUSTICE		\$229,870	\$248,893	\$123,299	\$266,432	\$266,432	\$0	\$17,539	7.05%
PROSECUTOR		\$19,615	\$20,106	\$10,053	\$20,911	\$20,911		\$805	4.00%
A00-1165-0100-0000									
PROSECUTOR CONTRACTUAL		\$68	\$1,000	\$9	\$250	\$250		(\$750)	-75.00%
A00-1165-0400-0000									
Total PROSECUTOR		\$19,683	\$21,106	\$10,062	\$21,161	\$21,161	\$0	\$55	0.26%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
SUPERVISOR PERSONAL SERVICES								
A00-1220-0100-0000	\$106,505	\$109,570	\$48,657	\$115,401	\$115,401		\$5,831	5.32%
WAIVER OF SALARY	\$0	(\$11,707)	\$0	(\$13,108)	(\$13,108)		(\$1,401)	11.97%
A00-1220-0100-0001	(\$34,090)	(\$34,944)	(\$17,472)	(\$36,333)	(\$36,333)		(\$1,389)	3.97%
ADMINISTRATIVE ALLOCATION								
A00-1220-0100-0002	\$1,020	\$500	\$241	\$500	\$500		\$0	0.00%
SUPERVISOR EQUIPMENT								
A00-1220-0200-0000	\$6,264	\$8,000	\$7,418	\$8,950	\$8,950		\$950	11.88%
SUPERVISOR CONTRACTUAL								
A00-1220-0400-0000	\$8,674	\$4,850	\$2,290	\$11,112	\$11,112		\$6,262	129.11%
PROFESSIONAL REPORT FEES								
A00-1220-0401-0000								
Total SUPERVISOR	\$86,373	\$76,269	\$41,134	\$86,522	\$86,522	\$0	\$10,253	13.44%
BUDGET OFFICER								
A00-1310-0100-0000	\$70,052	\$71,800	\$35,825	\$75,166	\$75,166		\$3,366	4.69%
JR ACCOUNTANT	\$14,643	\$34,320	\$0	\$38,269	\$38,269		\$3,949	11.51%
A00-1310-0100-0001	(\$67,636)	(\$74,818)	(\$28,659)	(\$89,020)	(\$89,020)		(\$14,202)	18.98%
ADMINISTRATIVE ALLOCATION								
A00-1310-0100-0002	\$1,040	\$0	\$0	\$200	\$200		\$200	N/A
BUDGET OFFICER EQUIPMENT								
A00-1310-0200-0000	\$842	\$2,160	\$1,210	\$2,950	\$2,950		\$790	36.57%
BUDGET OFFICER CONTRACTUAL								
A00-1310-0400-0000								
Total BUDGET OFFICER	\$18,941	\$33,462	\$8,376	\$27,565	\$27,565	\$0	(\$5,897)	-17.62%
AUDITOR								
A00-1320-0400-0000	\$20,000	\$24,514	\$14,000	\$22,964	\$22,964		(\$1,550)	-6.32%
Total INDEPENDENT AUDITING	\$20,000	\$24,514	\$14,000	\$22,964	\$22,964	\$0	(\$1,550)	-6.32%
ASSESSOR PERSONAL SERVICES								
A00-1355-0100-0000	\$102,364	\$104,734	\$52,883	\$95,824	\$95,824		(\$8,910)	-8.51%
ASSESSOR EQUIPMENT	\$630	\$0	\$0	\$1,200	\$1,200		\$1,200	N/A
A00-1355-0200-0000								
ASSESSOR CONTRACTUAL	\$11,861	\$13,345	\$66,482	\$238,320	\$238,320		\$224,975	1685.84%
A00-1355-0400-0000	\$52	\$100	\$28	\$100	\$100		\$0	0.00%
ASSESSOR GASOLINE/DIESEL FUEL								
A00-1355-0400-3510								
Total ASSESSOR	\$114,707	\$118,179	\$119,393	\$335,444	\$335,444	\$0	\$217,265	183.84%
TOWN CLERK PERSONAL SERVICES								
A00-1410-0100-0000	\$156,966	\$125,273	\$76,430	\$114,752	\$114,752		(\$10,521)	-8.40%
OUT OF DEPT/PERS SERVICE	\$0	\$100	\$0	\$120	\$120		\$20	20.00%
A00-1410-0100-0100	\$29	\$1,300	\$0	\$1,300	\$1,300		\$0	0.00%
TOWN CLERK EQUIPMENT								
A00-1410-0200-0000	\$11,800	\$13,146	\$4,811	\$13,875	\$13,875		\$729	5.55%
TOWN CLERK CONTRACTUAL								
A00-1410-0400-0000								
Total TOWN CLERK	\$168,795	\$139,819	\$81,241	\$130,047	\$130,047	\$0	(\$9,772)	-6.99%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
ATTORNEY PERSONAL SERV A00-1420-0100-0000	\$40,775	\$41,795	\$20,896	\$43,466	\$43,466		\$1,671	4.00%
ATTORNEY CONTRACTUAL & LITIGATION A00-1420-0400-0000	\$56,317	\$59,729	\$29,292	\$60,921	\$60,921		\$1,192	2.00%
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	\$100,000	\$0	\$0	\$0	\$0		\$0	N/A
NIAGARA POWER COALITION A00-1420-0400-0200	\$4,661	\$6,300	\$2,677	\$4,933	\$4,933		(\$1,367)	-21.70%
Total ATTORNEY	\$201,753	\$107,824	\$52,865	\$109,320	\$109,320	\$0	\$1,496	1.39%
ENGINEER PERSONAL SERVICES A00-1440-0100-0000	\$31,630	\$31,631	\$16,293	\$34,208	\$34,208		\$2,577	8.15%
ENGINEER EQUIPMENT A00-1440-0200-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
ENGINEER CONTRACTUAL A00-1440-0400-0000	\$418	\$660	\$353	\$660	\$660		\$0	0.00%
Total ENGINEERING	\$32,048	\$32,291	\$16,646	\$34,868	\$34,868	\$0	\$2,577	7.98%
ELECTION INSPECTORS A00-1450-0100-0000	\$0	\$0	\$0	\$130	\$130		\$130	
ELECTION CONTRACTUAL A00-1450-0400-0000	\$202	\$520	\$251	\$360	\$360		(\$160)	-30.77%
Total ELECTIONS	\$202	\$520	\$251	\$490	\$490	\$0	(\$30)	-5.77%
BUILDINGS - CUSTODIAN A00-1620-0100-0000	\$39,616	\$40,516	\$20,665	\$43,992	\$43,992		\$3,476	8.58%
BUILDINGS EQUIPMENT A00-1620-0200-0000	\$14,047	\$600	\$5,296	\$700	\$700		\$100	16.67%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	\$49,628	\$47,516	\$18,267	\$50,245	\$50,245		\$2,729	5.74%
BUILDINGS GAS & ELECTRIC A00-1620-0400-3500	\$14,761	\$26,100	\$6,050	\$26,000	\$26,000		(\$100)	-0.38%
BUILDINGS GASOLINE/DIESEL FUEL A00-1620-0400-3510	\$297	\$950	\$236	\$500	\$500		(\$450)	-47.37%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	\$5,726	\$7,000	\$3,271	\$7,000	\$7,000		\$0	0.00%
Total BUILDINGS	\$124,075	\$122,682	\$53,785	\$128,437	\$128,437	\$0	\$5,755	4.69%
INSURANCE A00-1910-0400-0000	\$32,501	\$35,750	\$40,399	\$49,500	\$49,500		\$13,750	38.46%
Total INSURANCE	\$32,501	\$35,750	\$40,399	\$49,500	\$49,500	\$0	\$13,750	38.46%
MUNICIPAL DUES A00-1920-0400-0000	\$1,500	\$1,650	\$1,650	\$1,650	\$1,650		\$0	0.00%
Total MUNICIPAL DUES	\$1,500	\$1,650	\$1,650	\$1,650	\$1,650	\$0	\$0	0.00%
TAXES MUNICIPAL PROPERTIES A00-1950-0400-0000	\$4,341	\$5,000	\$4,381	\$5,000	\$5,000		\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$4,341	\$5,000	\$4,381	\$5,000	\$5,000	\$0	\$0	0.00%
OTHER GENERAL GOV'T SUPPORT A00-1989-0400-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total OTHER GENERAL GOV'T SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$27,050	\$0	\$0	\$0		(\$27,050)	N/A
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$27,050	\$0	\$0	\$0	\$0	(\$27,050)	N/A
TRAFFIC CONTROL- CONTRACTUAL	\$4,937	\$13,000	\$7,301	\$18,000	\$18,000		\$5,000	38.46%
A00-3310-0400-0000								
Total TRAFFIC CONTROL	\$4,937	\$13,000	\$7,301	\$18,000	\$18,000	\$0	\$5,000	38.46%
DOG CONTROL OFFICER	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-3510-0100-0000								
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$0	\$0	\$0	\$0	\$0		\$0	
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$29	\$600	\$0	\$200	\$200		(\$400)	-66.67%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$15,878	\$17,865	\$6,660	\$17,765	\$17,765		(\$100)	-0.56%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$365	\$450	\$0	\$200	\$200		(\$250)	-55.56%
A00-3510-0400-3510								
Total DOG CONTROL	\$16,272	\$18,915	\$6,660	\$18,165	\$18,165	\$0	(\$750)	-3.97%
BOARD OF HEALTH (NIACAP)	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600		\$0	0.00%
A00-4010-0400-0000								
Total PUBLIC HEALTH	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	\$0	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$130,396	\$129,501	\$66,753	\$137,067	\$137,067		\$7,566	5.84%
A00-5010-0100-0000								
HIGHWAY ADMIN EQUIPMENT	\$3,801	\$0	\$0	\$2,000	\$2,000		\$2,000	N/A
A00-5010-0200-0000								
HIGHWAY ADMIN CONTRACTUAL	\$8,356	\$10,900	\$1,977	\$10,900	\$10,900		\$0	0.00%
A00-5010-0400-0000								
Total SUPERINTENDENT OF HIGHWAYS	\$142,553	\$140,401	\$68,730	\$149,967	\$149,967	\$0	\$9,566	6.81%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$0	\$0	\$0	\$7,000	\$7,000		\$7,000	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$27,446	\$35,660	\$17,706	\$35,600	\$35,600		(\$60)	-0.17%
A00-5132-0400-0000								
TOWN GARAGE- GAS & ELECTRIC	\$13,333	\$21,000	\$6,665	\$19,000	\$19,000		(\$2,000)	-9.52%
A00-5132-0400-3500								
Total TOWN GARAGE	\$40,779	\$56,660	\$24,371	\$61,600	\$61,600	\$0	\$4,940	8.72%
HIGHWAY BRUSH CONTRACTUAL	\$29,850	\$17,000	\$0	\$45,000	\$45,000		\$28,000	164.71%
A00-5140-0400-0000								
Total BRUSH	\$29,850	\$17,000	\$0	\$45,000	\$45,000	\$0	\$28,000	164.71%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
AMERICAN LEGION-SANBORN	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$600	\$600		\$0	0.00%
A00-6510-0424-0000								
Total VETERANS SERVICES	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%
RECREATION PERSONAL SERVICES								
A00-7020-0100-0000	\$60,874	\$70,451	\$35,290	\$108,270	\$108,270		\$37,819	53.68%
Total RECREATION ADMINISTRATION	\$60,874	\$70,451	\$35,290	\$108,270	\$108,270	\$0	\$37,819	53.68%
RECREATION SEASONAL HELP								
A00-7310-0100-0000	\$52,638	\$70,000	\$9,957	\$80,000	\$80,000		\$10,000	14.29%
RECREATION SEASONAL HELP-CONCESSIONS								
A00-7310-0100-4402	\$8,597	\$8,500	\$4,844	\$8,000	\$8,000		(\$500)	-5.88%
RECREATION SEASONAL - ICE RINK PERS SERVICES								
A00-7310-0100-4403	\$3,316	\$0	(\$47,243)	\$0	\$0		\$0	N/A
RECREATION EQUIPMENT								
A00-7310-0200-0000	\$2,878	\$3,000	\$3,306	\$500	\$500		(\$2,500)	-83.33%
RECREATION CONTRACTUAL								
A00-7310-0400-0000	\$77,741	\$95,000	\$18,786	\$95,000	\$95,000		\$0	0.00%
RECREATION GAS & ELECTRIC								
A00-7310-0400-3500	\$697	\$1,200	\$367	\$1,000	\$1,000		(\$200)	-16.67%
RECREATION CONCESSIONS								
A00-7310-0402-0000	\$17,254	\$9,500	\$6,597	\$9,000	\$9,000		(\$500)	-5.26%
RECREATION CONCESSIONS GAS/FUEL								
A00-7310-0402-3510	\$0	\$0	\$0	\$300	\$300		\$300	N/A
Total RECREATION DEPARTMENT	\$163,121	\$187,200	(\$3,386)	\$193,800	\$193,800	\$0	\$6,600	3.53%
LEWISTON LIBRARY								
A00-7410-0400-0000	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170		\$0	0.00%
LEWISTON LIBRARY GAS & ELECTRIC								
A00-7410-0400-3500	\$18,387	\$27,000	\$8,986	\$27,000	\$27,000		\$0	0.00%
SANBORN LIBRARY								
A00-7410-0442-0000	\$49,050	\$49,050	\$24,525	\$49,050	\$49,050		\$0	0.00%
SANBORN LIBRARY GAS & ELECTRIC								
A00-7410-0442-3500	\$4,584	\$4,600	\$2,201	\$4,600	\$4,600		\$0	0.00%
RANSOMVILLE LIBRARY								
A00-7410-0443-0000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000		\$0	0.00%
RANSOMVILLE LIBRARY GAS & ELECTRIC								
A00-7410-0443-3500	\$4,723	\$4,750	\$2,408	\$4,750	\$4,750		\$0	0.00%
Total LIBRARIES	\$470,914	\$479,570	\$432,290	\$479,570	\$479,570	\$0	\$0	0.00%
SANBORN HIST SOC CONTRACTUAL								
A00-7520-0400-0000	\$36,900	\$36,900	\$18,450	\$36,900	\$36,900		\$0	0.00%
Total SPECIAL SERVICES	\$36,900	\$36,900	\$18,450	\$36,900	\$36,900	\$0	\$0	0.00%
ARTPARK - MODERN CONTRACTUAL								
A00-7560-0400-0000	\$0	\$100,000	\$27,653	\$100,000	\$100,000		\$0	N/A
Total ARTPARK	\$0	\$100,000	\$27,653	\$100,000	\$100,000	\$0	\$0	N/A

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
SENIOR CENTER PERSONAL								
A00-7630-0100-0000	\$115,949	\$123,593	\$59,331	\$125,853	\$125,853		\$2,260	1.83%
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-7630-0100-0100	\$7,050	\$1,595	\$771	\$1,160	\$1,160		(\$435)	-27.27%
SENIORS EQUIPMENT								
A00-7630-0200-0000	\$52,409	\$64,640	\$32,751	\$74,025	\$74,025		\$9,385	14.52%
SENIORS CONTRACTURAL								
A00-7630-0400-0000	\$3,543	\$5,500	\$1,977	\$5,500	\$5,500		\$0	0.00%
SENIORS - GAS AND ELECTRIC								
A00-7630-0400-3500	\$7,226	\$7,500	\$1,488	\$8,000	\$8,000		\$500	6.67%
SENIORS- GASOLINE & FUEL								
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$186,177	\$202,828	\$96,318	\$214,538	\$214,538	\$0	\$11,710	5.77%
SANBORN SENIORS PERSONAL SERVICES								
A00-7635-0100-0000	\$8,338	\$9,366	\$3,673	\$9,385	\$9,385		\$19	0.20%
SANBORN SENIORS CONTRACTUAL								
A00-7635-0400-0000	\$5,256	\$10,500	\$1,505	\$8,500	\$8,500		(\$2,000)	-19.05%
Total SANBORN SENIOR CITIZENS	\$13,594	\$19,866	\$5,178	\$17,885	\$17,885	\$0	(\$1,981)	-9.97%
BINGO INSPECTOR PERSONAL SERVICES								
A00-7989-0100-0000	\$1,217	\$1,492	\$617	\$1,587	\$1,587		\$95	6.37%
Total BINGO	\$1,217	\$1,492	\$617	\$1,587	\$1,587	\$0	\$95	6.37%
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT								
A00-8090-0400-0000	\$2,475	\$5,950	\$0	\$0	\$0		(\$5,950)	-100.00%
Total ENVIRONMENTAL CONTROL	\$2,475	\$5,950	\$0	\$0	\$0	\$0	(\$5,950)	-100.00%
TOWN COMMUNICATIONS								
A00-8095-0400-0000	\$1,430	\$2,000	\$655	\$2,000	\$2,000		\$0	0.00%
Total COMMUNICATIONS	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$0	\$0	0.00%
LEWISTON BEAUTIFICATION								
A00-8510-0400-0000	\$300	\$300	\$300	\$300	\$300		\$0	0.00%
HART AWARD								
A00-8510-0400-0000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
LIGHT UP SANBORN								
A00-8989-0430-0000	\$1,260	\$1,260	\$0	\$1,260	\$1,260		\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC								
A00-8989-0432-0100	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
JAZZ FESTIVAL								
A00-8989-0432-0200	\$3,600	\$3,600	\$3,600	\$0	\$0		(\$3,600)	-100.00%
SANBORN BAND								
A00-8989-0433-0000	\$5,000	\$3,000	\$3,000	\$3,000	\$3,000		\$0	0.00%
NF AIR BASE (NIMAC)								
A00-8989-0437-0000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
Total SPECIAL SERVICES	\$23,160	\$21,160	\$19,900	\$17,560	\$17,560	\$0	(\$3,600)	-17.01%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
STATE RETIREMENT								
A00-9010-0800-0000	\$171,806	\$212,500	\$0	\$241,300	\$241,300		\$28,800	13.55%
Total STATE RETIREMENT	\$171,806	\$212,500	\$0	\$241,300	\$241,300	\$0	\$28,800	13.55%
MEDICARE								
A00-9020-0800-0000	\$17,824	\$16,889	\$8,692	\$17,748	\$17,748		\$859	5.09%
Total MEDICARE	\$17,824	\$16,889	\$8,692	\$17,748	\$17,748	\$0	\$859	5.09%
SOCIAL SECURITY								
A00-9030-0800-0000	\$76,214	\$72,211	\$37,165	\$75,888	\$75,888		\$3,677	5.09%
Total SOCIAL SECURITY	\$76,214	\$72,211	\$37,165	\$75,888	\$75,888	\$0	\$3,677	5.09%
WORKERS COMPENSATION								
A00-9040-0800-0000	\$1,914	\$0	\$0	\$100	\$100		\$100	
Total WORKERS COMPENSATION	\$1,914	\$0	\$0	\$100	\$100	\$0	\$100	
UNEMPLOYMENT INSURANCE								
A00-9050-0800-0000	\$0	\$1,000	\$0	\$0	\$0		(\$1,000)	-100.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$0	\$0	\$0	(\$1,000)	-100.00%
DISABILITY INSURANCE								
A00-9055-0800-0000	\$2,089	\$4,000	\$0	\$3,000	\$3,000		(\$1,000)	-25.00%
Total DISABILITY INSURANCE	\$2,089	\$4,000	\$0	\$3,000	\$3,000	\$0	(\$1,000)	-25.00%
HOSPITAL & MEDICAL INS								
A00-9060-0800-0000	\$79,482	\$89,000	\$42,177	\$99,000	\$99,000		\$10,000	11.24%
Total MEDICAL INSURANCE	\$79,482	\$89,000	\$42,177	\$99,000	\$99,000	\$0	\$10,000	11.24%
UNION WELFARE BENEFITS								
A00-9070-0800-0000	\$160,574	\$160,000	\$113,371	\$190,000	\$190,000		\$30,000	18.75%
Total UNION WELFARE BENEFITS	\$160,574	\$160,000	\$113,371	\$190,000	\$190,000	\$0	\$30,000	18.75%
EAP PROGRAM								
A00-9089-0400-0000	\$0	\$0	\$0	\$650	\$650		\$650	
Total EAP PROGRAM	\$0	\$0	\$0	\$650	\$650	\$0	\$650	
TRANSFER TO OTHER FUND								
A00-9901-0900-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES/LATE FEES								
A00-9903-0000-0000	\$0	\$0	\$83	\$260	\$260		\$260	N/A
Total BANK CHARGES	\$0	\$0	\$83	\$260	\$260	\$0	\$260	N/A
TRANSFER TO CAP PROJ FUND								
A00-9950-0905-0000	\$55,000	\$0	\$0	\$0	\$0		\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,888,854	\$2,998,481	\$1,552,734	\$3,390,091	\$3,390,091	\$0	\$391,610	13.06%
Total Revenue Over (Under) Expenditures	\$ 152,868	\$0	\$136,088	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$171,900	\$0	\$205,101	\$205,101		\$33,201	19.31%
B00-1000-0599-0000								
IN LIEU OF TAXES	\$83,840	\$75,000	\$0	\$100,000	\$100,000		\$25,000	33.33%
B00-1000-1080-0000								
SALES TAX	\$1,756,400	\$1,703,683	\$775,807	\$2,001,481	\$2,001,481		\$297,798	17.48%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$216,879	\$210,000	\$0	\$215,000	\$215,000		\$5,000	2.38%
B00-1000-1170-0000								
TOWER REVENUE	\$3,000	\$3,000	\$6,500	\$4,000	\$4,000		\$1,000	33.33%
B00-1000-1170-0300								
POLICE FEES	\$3,487	\$3,500	\$1,558	\$3,500	\$3,500		\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$142,002	\$284,000	\$284,000		\$0	0.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$416,155	\$434,500	\$235,755	\$463,957	\$463,957		\$29,457	6.78%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$0	\$0	\$500	\$0	\$0		\$0	N/A
B00-1000-1520-0300								
SAFETY INSPECTION FEES	\$2,000	\$3,000	\$1,000	\$5,000	\$5,000		\$2,000	N/A
B00-1000-1560-0000								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$50	\$0	\$50	\$0	\$0		\$0	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$0	\$0	\$4,500	\$0	\$0		\$0	#DIV/0!
B00-1000-1589-0700								
OTHER CULTURE AND RECREATION	\$6,460	\$0	\$4,000	\$0	\$0		\$0	N/A
B00-1000-2089-0000								
TAX ROLL - DELINQUENT	\$10,921	\$11,000	\$11,366	\$12,000	\$12,000		\$1,000	9.09%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$24,987	\$15,000	\$8,142	\$15,000	\$15,000		\$0	0.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$67,066	\$0	\$68,484	\$0	\$0		\$0	N/A
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$13,810	\$10,000	\$11,866	\$6,000	\$6,000		(\$4,000)	-40.00%
B00-1000-2550-0100								
BUILDING PERMITS	\$128,014	\$120,000	\$57,959	\$120,000	\$120,000		\$0	0.00%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$24,334	\$23,000	\$1,650	\$23,000	\$23,000		\$0	0.00%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$14,428	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$6,353	\$5,000	\$1,749	\$4,000	\$4,000		(\$1,000)	-20.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$500	\$0	\$450	\$0	\$0		\$0	#DIV/0!
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$36,424	\$0	\$5,386	\$0	\$0		\$0	N/A
B00-1000-2680-0000								

Account Description / Account Number		2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
GIFTS AND DONATIONS									
B00-1000-2705-0000		\$0	\$0	\$0	\$0	\$0		\$0	N/A
MISC REVENUE		\$17,464	\$0	\$620	\$0	\$0		\$0	N/A
B00-1000-2770-0000		\$254,688	\$400,000	\$95,836	\$400,000	\$400,000		\$0	0.00%
MORTGAGE TAX									
B00-1000-3005-0000		\$0	\$0	\$0	\$0	\$0		\$0	N/A
FEDERAL AID - OTHER									
B00-1000-4089-0000		\$180,075	\$197,250	\$38,877	\$195,250	\$195,250		(\$2,000)	-1.01%
TRANSFER FROM H98-HYDRO FUNDS									
B00-1000-5031-1189		\$80	\$0	\$0	\$0	\$0		\$0	N/A
Cancel Revenue Account									
B00-9999-9999-9999									
Total REVENUE		\$3,551,419	\$3,669,833	\$1,474,057	\$4,057,289	\$4,057,289	\$0	\$387,456	10.56%
PRIOR YEARS EXPENSE									
B00-0000-0523-0000		\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total PRIOR YEARS EXPENSE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION									
B00-1310-0100-0002		\$25,431	\$27,441	\$11,533	\$31,337	\$31,337		\$3,896	14.20%
Total ADMINISTRATIVE		\$25,431	\$27,441	\$11,533	\$31,337	\$31,337	\$0	\$3,896	14.20%
ENGINEERING FIRM									
B00-1440-0440-0000		\$16,870	\$30,000	\$11,315	\$30,000	\$30,000		\$0	0.00%
PIP-ENGINEERING (Review)		\$13,431	\$0	\$0	\$0	\$0		\$0	#DIV/0!
B00-1440-0440-0100									
Total ENGINEERING		\$30,301	\$30,000	\$11,315	\$30,000	\$30,000	\$0	\$0	0.00%
DATA PROCESSING									
B00-1680-0400-0000		\$65,009	\$85,288	\$27,934	\$60,105	\$60,105		(\$25,183)	-29.53%
Total CENTRAL DATA PROCESSING		\$65,009	\$85,288	\$27,934	\$60,105	\$60,105	\$0	(\$25,183)	-29.53%
VEHICLE INSURANCE									
B00-1910-0400-0000		\$40,631	\$44,300	\$50,120	\$61,500	\$61,500		\$17,200	38.83%
Total INSURANCE		\$40,631	\$44,300	\$50,120	\$61,500	\$61,500	\$0	\$17,200	38.83%
CONTINGENCY ACCOUNT									
B00-1990-0400-0000		\$0	\$25,000	\$0	\$0	\$0		(\$25,000)	-100.00%
Total CONTINGENCY		\$0	\$25,000	\$0	\$0	\$0	\$0	(\$25,000)	-100.00%
POLICE PERSONAL SERVICES									
B00-3120-0100-0000		\$1,094,190	\$1,138,934	\$545,465	\$1,172,688	\$1,172,688		\$33,754	2.96%
POLICE PERSONAL SERVICES-SRO LEWPORT		\$125,787	\$140,318	\$79,122	\$135,912	\$135,912		(\$4,406)	-3.14%
B00-3120-0100-0015									
POLICE PERSONAL SERVICES-SRO WHEATFIELD		\$138,710	\$117,001	\$70,781	\$127,296	\$127,296		\$10,295	8.80%
B00-3120-0100-0025									

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
POLICE PERSONAL OUT OF DEPT.	\$16,473	\$16,552	\$8,732	\$16,552	\$16,552		\$0	0.00%
B00-3120-0100-0100								
POLICE EQUIPMENT	\$242,143	\$171,900	\$220,729	\$205,101	\$205,101		\$33,201	19.31%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$111,569	\$103,200	\$41,872	\$111,832	\$111,832		\$8,632	8.36%
B00-3120-0400-0000								
POLICE GAS & ELECTRIC	\$10,101	\$12,250	\$3,875	\$12,250	\$12,250		\$0	0.00%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$63,164	\$65,000	\$27,993	\$65,000	\$65,000		\$0	0.00%
B00-3120-0400-3510								
Total POLICE	\$1,802,137	\$1,765,155	\$998,569	\$1,846,631	\$1,846,631	\$0	\$81,476	4.62%
FIRE INSPECTION PERS SERVICES								
B00-3410-0100-0000	\$56,274	\$68,089	\$25,454	\$70,808	\$70,808		\$2,719	3.99%
FIRE INSPECTION EQUIPMENT	\$0	\$500	\$0	\$1,200	\$1,200		\$700	140.00%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$13,473	\$14,850	\$5,099	\$15,100	\$15,100		\$250	1.68%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$69,747	\$83,439	\$30,553	\$87,108	\$87,108	\$0	\$3,669	4.40%
SAFETY PERSONAL SERVICES								
B00-3620-0100-0000	\$197,214	\$199,736	\$103,383	\$215,120	\$215,120		\$15,384	7.70%
SAFETY INSPECT. EQUIPMENT	\$1,133	\$4,900	\$2,266	\$1,700	\$1,700		(\$3,200)	-65.31%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$14,350	\$15,720	\$9,591	\$14,176	\$14,176		(\$1,544)	-9.82%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$772	\$1,000	\$150	\$1,000	\$1,000		\$0	0.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$10,791	\$9,000	\$3,445	\$4,390	\$4,390		(\$4,610)	-51.22%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$224,260	\$230,356	\$118,835	\$236,386	\$236,386	\$0	\$6,030	2.62%
CLERKS (2) PERSONAL SERVICES								
B00-4020-0100-0000	\$15,075	\$7,441	\$6,321	\$43,136	\$43,136		\$35,695	479.71%
REGISTAR EQUIPMENT	\$126	\$400	\$0	\$400	\$400		\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,945	\$2,090	\$40	\$2,115	\$2,115		\$25	1.20%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$17,146	\$9,931	\$6,361	\$45,651	\$45,651	\$0	\$35,720	359.68%
STREET LIGHTING GAS & ELECTRIC								
B00-5182-0400-3500	\$89,618	\$95,000	\$46,417	\$95,000	\$95,000		\$0	0.00%
Total STREET LIGHTING	\$89,618	\$95,000	\$46,417	\$95,000	\$95,000	\$0	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24		2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
			\$0	\$0					
VETERANS SVC CONTRACTUAL B00-6510-0400-0000	\$6,583	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total CELEBRATIONS	\$6,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
PARKS PERSONAL SERVICES B00-7110-0100-0000	\$96,571	\$45,200	\$8,020	\$45,200	\$45,200	\$45,200		\$0	0.00%
PARKS PERSONAL OUT OF DEPARTMENT B00-7110-0100-0100	\$5,271	\$5,297	\$2,794	\$5,297	\$5,297	\$5,297		\$0	0.00%
PARKS EQUIPMENT B00-7110-0200-0000	\$148,277	\$5,000	\$0	\$36,700	\$36,700	\$36,700		\$31,700	634.00%
PARKS CONTRACTUAL B00-7110-0400-0000	\$52,469	\$45,000	\$29,863	\$53,000	\$53,000	\$53,000		\$8,000	17.78%
PARKS GAS & ELECTRIC B00-7110-0400-3500	\$4,762	\$9,000	\$1,837	\$7,000	\$7,000	\$7,000		(\$2,000)	-22.22%
PARKS GASOLINE/DIESEL FUEL B00-7110-0400-3510	\$11,189	\$15,000	\$2,711	\$15,000	\$15,000	\$15,000		\$0	0.00%
Total PARKS	\$318,539	\$124,497	\$45,225	\$162,197	\$162,197	\$162,197	\$0	\$37,700	30.28%
LEWISTON HISTORICAL PRESERVATION B00-7510-0400-0000	\$1,219	\$2,000	\$600	\$2,000	\$2,000	\$2,000		\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION B00-7510-0436-0000	\$24,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000		\$0	0.00%
Total HISTORIAN	\$25,219	\$11,000	\$9,600	\$11,000	\$11,000	\$11,000	\$0	\$0	0.00%
CELEBRATION CONTRACTUAL B00-7550-0400-0000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
Total CELEBRATIONS	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0	0.00%
ZONING PERSONAL SERVICES B00-8010-0100-0000	\$217	\$746	\$62	\$270	\$270	\$270		(\$476)	-63.81%
ZONING CONTRACTUAL B00-8010-0400-0000	\$3,957	\$5,190	\$3,335	\$5,215	\$5,215	\$5,215		\$25	0.48%
Total ZONING	\$4,174	\$5,936	\$3,397	\$5,485	\$5,485	\$5,485	\$0	(\$451)	-7.60%
PLANNING REV BD PERS SERVICES B00-8020-0100-0000	\$198	\$746	\$61	\$270	\$270	\$270		(\$476)	-63.81%
PLANNING CONTRACTUAL B00-8020-0400-0000	\$3,960	\$5,550	\$378	\$5,550	\$5,550	\$5,550		\$0	0.00%
TOWER COMMITTEE B00-8020-0400-0100	\$0	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total PLANNING/TOWER	\$4,158	\$6,296	\$439	\$5,820	\$5,820	\$5,820	\$0	(\$476)	-7.56%
GRANT WRITING PERSONAL B00-8095-0100-0000	\$389	\$8,000	\$126	\$0	\$0	\$0		(\$8,000)	N/A
GRANT WRITING SERVICES B00-8095-0400-0000	\$4,351	\$7,000	\$533	\$20,000	\$20,000	\$20,000		\$13,000	185.71%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
Total GRANT WRITING	\$4,740	\$15,000	\$659	\$20,000	\$20,000	\$0	\$5,000	33.33%
STORMWATER PERSONAL SERVICES								
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	\$10,000	\$10,001	\$5,250	\$10,501	\$10,501		\$500	5.00%
STORM WATER REVIEW CONTRACTUAL	\$1,810	\$1,800	\$1,800	\$1,800	\$1,800		\$0	0.00%
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)								
SITE PLAN/ENG. FEES	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)								
Total SITE PLAN/SUB-DIV	\$11,810	\$11,801	\$7,050	\$12,301	\$12,301	\$0	\$500	4.24%
LOWER N. RIVER REGION CHAMBER								
B00-8989-0432-0000	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000		\$0	0.00%
LEWISTON JAZZ FESTIVAL	\$0	\$0	\$0	\$5,000	\$5,000			
B00-8989-0433-0000								
LEWISTON COUNCIL OF THE ARTS	\$59,500	\$59,500	\$29,750	\$59,500	\$59,500		\$0	0.00%
B00-8989-0436-0000								
Total SPECIAL SERVICES	\$104,500	\$104,500	\$52,250	\$109,500	\$109,500	\$0	\$0	0.00%
STATE RETIREMENT								
B00-9010-0800-0000	\$52,890	\$60,000	\$0	\$68,000	\$68,000		\$8,000	13.33%
Total STATE RETIREMENT	\$52,890	\$60,000	\$0	\$68,000	\$68,000	\$0	\$8,000	13.33%
POLICE RETIREMENT								
B00-9015-0800-0000	\$286,797	\$371,000	\$0	\$476,200	\$476,200		\$105,200	28.36%
Total POLICE RETIREMENT	\$286,797	\$371,000	\$0	\$476,200	\$476,200	\$0	\$105,200	28.36%
MEDICARE								
B00-9020-0800-0000	\$5,533	\$5,405	\$2,262	\$6,119	\$6,119		\$714	13.21%
MEDICARE - POLICE	\$20,230	\$20,486	\$10,279	\$21,061	\$21,061		\$575	2.81%
B00-9020-0800-0100								
Total MEDICARE	\$25,763	\$25,891	\$12,541	\$27,180	\$27,180	\$0	\$1,289	4.98%
SOCIAL SECURITY								
B00-9030-0800-0000	\$23,655	\$23,108	\$9,672	\$26,161	\$26,161		\$3,053	13.21%
SOCIAL SECURITY - POLICE	\$86,499	\$87,594	\$43,952	\$90,052	\$90,052		\$2,458	2.81%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$110,154	\$110,702	\$53,624	\$116,213	\$116,213	\$0	\$5,511	4.98%
WORKERS COMPENSATION								
B00-9040-0800-0000	\$78,268	\$100	\$0	\$100	\$100		\$0	0.00%
WORKERS COMP - POLICE	\$1,928	\$43,500	\$43,430	\$121,800	\$121,800		\$78,300	180.00%
B00-9040-0800-0100								
Total WORKERS COMP	\$80,196	\$43,600	\$43,430	\$121,900	\$121,900	\$0	\$78,300	179.59%
UNEMPLOYMENT INSURANCE								
B00-9050-0800-0000	\$0	\$1,000	\$0	\$1,000	\$1,000		\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	\$0	0.00%
DISABILITY INSURANCE B00-9055-0800-0000	\$0	\$1,200	\$0	\$1,200	\$1,200		\$0	0.00%
Total DISABILITY INSURANCE	\$0	\$1,200	\$0	\$1,200	\$1,200	\$0	\$0	0.00%
HOSPITAL & MEDICAL INS B00-9060-0800-0000	\$27,189	\$31,000	\$15,739	\$33,500	\$33,500		\$2,500	8.06%
HOSPITAL & MEDICAL INS - POLICE B00-9060-0800-0200	\$54,928	\$62,000	\$30,833	\$55,000	\$55,000		(\$7,000)	-11.29%
Total MEDICAL INSURANCE	\$82,117	\$93,000	\$46,572	\$88,500	\$88,500	\$0	(\$4,500)	-4.84%
UNION WELFARE BENEFITS B00-9070-0800-0000	\$90,800	\$64,000	\$42,856	\$66,000	\$66,000		\$2,000	3.13%
UNION WELFARE BENEFITS-POLICE B00-9070-0800-0200	\$183,603	\$220,000	\$147,016	\$266,000	\$266,000		\$46,000	20.91%
Total UNION WELFARE BENEFITS	\$274,403	\$284,000	\$189,872	\$332,000	\$332,000	\$0	\$48,000	16.90%
EAP PROGRAM B00-9089-0400-0000	\$0	\$0	\$0	\$150	\$150		\$150	#DIV/0!
EAP PROGRAM - POLICE B00-9089-0400-0001	\$0	\$0	\$0	\$425	\$425		\$425	#DIV/0!
Total EAP PROGRAM				\$575	\$575	\$0	\$575	#DIV/0!
DUE TO OTHER FUNDS B00-9901-0900-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total DUE TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES B00-9903-0000-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND B00-9950-0905-0000	\$55,000	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,815,823	\$3,669,833	\$1,770,796	\$4,057,289	\$4,057,289	\$0	\$382,456	10.42%
Revenue Over (Under) Expenditures	(\$264,404)	\$0	(\$296,739)	\$0	\$0	\$0	\$5,000	

Account Description / Account Number		2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE		\$0	\$0	\$0	\$300,000	\$300,000		\$300,000	N/A
DB0-1000-0599-0000									
REAL PROPERTY TAXES		\$256,838	\$196,232	\$196,232	\$194,693	\$194,693		(\$1,539)	-0.78%
DB0-1000-1001-0000									
IN LIEU OF TAXES		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-1081-0000									
SALES TAX		\$3,195,174	\$2,607,082	\$1,187,188	\$2,598,519	\$2,598,519		(\$8,563)	-0.33%
DB0-1000-1120-0000									
TRANSPORTATION SVC-SNOW & ICE		\$241,325	\$200,000	\$121,367	\$235,000	\$235,000		\$35,000	17.50%
DB0-1000-2300-0000									
INTEREST & EARNINGS		\$31,047	\$0	\$51,125	\$0	\$0		\$0	N/A
DB0-1000-2401-0000									
SALE OF SCRAP AND EXCESS MATERIALS		\$2,005	\$0	\$976	\$0	\$0		\$0	N/A
DB0-1000-2650-0000									
SALE OF PIPE		\$12,085	\$8,000	\$1,253	\$8,000	\$8,000		\$0	0.00%
DB0-1000-2655-0000									
SALE OF ROAD MILLINGS		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2655-1000									
INSURANCE RECOVERIES		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2680-0000									
MISCELLANEOUS REVENUES		\$5,536	\$3,000	\$480	\$3,000	\$3,000		\$0	0.00%
DB0-1000-2770-0000									
STATE AID OTHERS		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-3089-0000									
STATE AID CHIPS		\$321,849	\$300,000	\$0	\$324,000	\$324,000		\$24,000	8.00%
DB0-1000-3501-0000									
TRANSFER FROM OTHER FUNDS - H97		\$0	\$675,000	\$0	\$690,000	\$690,000		\$15,000	2.22%
DB0-1000-5031-0000									
TRANSFER FROM OTHER FUNDS - H98-HYDRO		\$111,463	\$163,000	\$39,631	\$163,000	\$163,000	\$0	\$0	0.00%
DB0-1000-5031-1189									
Total REVENUE		\$4,177,322	\$4,152,314	\$1,598,252	\$4,516,212	\$4,516,212	\$0	\$363,898	8.76%
PRIOR YEAR EXPENSE		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-0000-0523-0000									
Total PRIOR YEAR EXPENSE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number		2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
ADMINISTRATIVE ALLOCATION									
DB0-1310-0100-0002		\$25,431	\$27,441	\$11,533	\$31,338	\$31,338		\$3,897	14.20%
Total ADMINISTRATIVE		\$25,431	\$27,441	\$11,533	\$31,338	\$31,338	\$0	\$3,897	14.20%
INSURANCE									
DB0-1910-0400-0000		\$58,108	\$63,650	\$71,929	\$88,000	\$88,000		\$24,350	38.26%
Total INSURANCE		\$58,108	\$63,650	\$71,929	\$88,000	\$88,000	\$0	\$24,350	38.26%
GEN REPAIRS PERSONAL SERVICES									
DB0-5110-0100-0000		\$1,028,909	\$1,159,920	\$571,266	\$1,163,356	\$1,163,356		\$3,436	0.30%
OUT OF DEPT / PERSONAL SERVICES		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-5110-0100-0100		\$2,328	\$20,000	\$0	\$20,000	\$20,000		\$0	0.00%
SEASONAL HELP									
DB0-5110-0100-0200		\$104,172	\$155,200	\$70,751	\$155,200	\$155,200		\$0	0.00%
GEN REPAIRS CONTRACTUAL									
DB0-5110-0400-0000		\$10,206	\$13,000	\$4,476	\$13,000	\$13,000		\$0	0.00%
GEN REPAIRS GAS & ELECTRIC									
DB0-5110-0400-3500		\$99,748	\$150,000	\$60,084	\$150,000	\$150,000		\$0	0.00%
GEN REPAIRS GASOLINE & DIESEL FUEL									
DB0-5110-0400-3510		\$1,574	\$8,000	\$1,492	\$5,000	\$5,000		(\$3,000)	-37.50%
GEN REPAIRS SAFETY AND TRAINING									
DB0-5110-0400-5110									
Total GENERAL REPAIRS		\$1,246,937	\$1,506,120	\$708,069	\$1,506,556	\$1,506,556	\$0	\$436	0.03%
PERMANENT IMPROV CONTRACTUAL									
DB0-5112-0400-0000		\$712,363	\$675,000	\$419,749	\$690,000	\$690,000		\$15,000	2.22%
Total PERMANENT IMPROVEMENTS		\$712,363	\$675,000	\$419,749	\$690,000	\$690,000	\$0	\$15,000	2.22%
MACHINERY PERSONAL SERVICES									
DB0-5130-0100-0000		\$110,797	\$118,822	\$56,376	\$118,922	\$118,922		\$100	0.08%
OUT OF DEPT / PERSONAL SERVICES		\$1,963	\$0	\$0	\$0	\$0		\$0	N/A
DB0-5130-0100-0100		\$158,076	\$180,000	\$60,000	\$457,000	\$457,000		\$277,000	153.89%
MACHINERY EQUIPMENT									
DB0-5130-0200-0000		\$162,574	\$190,712	\$86,781	\$200,000	\$200,000		\$9,288	4.87%
MACHINERY CONTRACTUAL									
DB0-5130-0400-0000									
Total MACHINERY		\$433,410	\$489,534	\$203,157	\$775,922	\$775,922	\$0	\$286,388	58.50%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
SNOW REMOVAL PERS SERVICES								
DB0-5142-0100-0000	\$114,517	\$190,000	\$75,906	\$190,000	\$190,000		\$0	0.00%
OUT OF DEPT / PERS SERVICES	\$6,379	\$17,000	\$0	\$10,000	\$10,000		(\$7,000)	-41.18%
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$192,426	\$215,000	\$161,464	\$225,000	\$225,000		\$10,000	4.65%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$313,322	\$422,000	\$237,370	\$425,000	\$425,000	\$0	\$3,000	0.71%
STATE RETIREMENT								
DB0-9010-0800-0000	\$112,373	\$182,400	\$0	\$207,000	\$207,000		\$24,600	13.49%
Total STATE RETIREMENT	\$112,373	\$182,400	\$0	\$207,000	\$207,000	\$0	\$24,600	13.49%
MEDICARE								
DB0-9020-0800-0000	\$18,057	\$22,232	\$10,691	\$22,238	\$22,238		\$6	0.03%
Total MEDICARE	\$18,057	\$22,232	\$10,691	\$22,238	\$22,238	\$0	\$6	0.03%
SOCIAL SECURITY								
DB0-9030-0800-0000	\$77,210	\$95,058	\$45,712	\$95,085	\$95,085		\$27	0.03%
Total SOCIAL SECURITY	\$77,210	\$95,058	\$45,712	\$95,085	\$95,085	\$0	\$27	0.03%
WORKERS COMPENSATION								
DB0-9040-0800-0000	\$18,898	\$54,000	\$53,970	\$49,800	\$49,800		(\$4,200)	-7.78%
Total WORKERS COMP	\$18,898	\$54,000	\$53,970	\$49,800	\$49,800	\$0	(\$4,200)	-7.78%
UNEMPLOYMENT INSURANCE								
DB0-9050-0800-0000	\$0	\$1,000	\$0	\$500	\$500		(\$500)	-50.00%
Total UNEMP INSURANCE	\$0	\$1,000	\$0	\$500	\$500	\$0	(\$500)	-50.00%
HOSPITAL & MEDICAL INS								
DB0-9060-0800-0000	\$122,309	\$147,000	\$72,139	\$147,000	\$147,000		\$0	0.00%
Total MEDICAL INSURANCE	\$122,309	\$147,000	\$72,139	\$147,000	\$147,000	\$0	\$0	0.00%
UNION WELFARE BENEFITS								
DB0-9070-0800-0000	\$370,000	\$456,000	\$303,442	\$472,000	\$472,000		\$16,000	3.51%
Total UNION WELFARE BENEFITS	\$370,000	\$456,000	\$303,442	\$472,000	\$472,000	\$0	\$16,000	3.51%
EAP PROGRAM								
DB0-9089-0400-0000	\$0	\$0	\$0	\$400	\$400		\$400	#DIV/0!
Total EAP PROGRAM	\$0	\$0	\$0	\$400	\$400	\$0	\$400	#DIV/0!

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA								
DB0-9710-0600-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SERIAL BOND - PRINCIPA								
DB0-9710-0600-0100	\$10,800	\$10,600	\$10,600	\$5,300	\$5,300		(\$5,300)	-50.00%
SERIAL BOND - INTEREST								
DB0-9710-0700-0000	\$0	0	\$0	\$0	\$0		\$0	N/A
SERIAL BOND - INTEREST	\$539	\$279	\$205	\$73	\$73		(\$206)	-73.84%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$11,339	\$10,879	\$10,805	\$5,373	\$5,373	\$0	(\$5,506)	-50.61%
Total EXPENDITURES	\$3,519,757	\$4,152,314	\$2,148,566	\$4,516,212	\$4,516,212	\$0	\$363,898	8.76%
Revenue Over (Under) Expenditures	\$657,565	\$0	(\$550,314)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350		\$0	0.00%
S10-1000-1001-0000								
Total REVENUE	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	\$0	0%
FRENCH LANDING-DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350		\$0	0.00%
S10-8540-0400-0000								
Total FRENCH LANDING DRAINAGE	\$0	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0%
Total EXPENDITURES	\$0	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0%
Revenue Over (Under) Expenditures	\$5,350	\$0	\$5,350	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$100,000	\$0	\$176,014	\$176,014		\$76,014	N/A
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$1,524,871.00	\$1,506,169	\$1,506,169	\$1,506,169	\$1,506,169		\$0.00	0.00%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$2,863.00	\$2,968	\$2,969	\$3,054	\$3,054		\$86.00	2.90%
SF0-1000-1081-0000								
MISCELLANEOUS REVENUES	\$41,872.00	\$7,000	\$3,300	\$7,000	\$7,000		\$0.00	0.00%
SF0-1000-2770-0000								
Total REVENUE	\$1,569,606.00	\$1,616,137	\$ 1,512,438	\$ 1,692,237	\$ 1,692,237	\$ -	\$76,100.00	4.71%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$37,999.00	\$38,000	\$38,000	\$38,000	\$38,000		\$0.00	0.00%
Total INSURANCE	\$37,999.00	\$38,000	\$38,000	\$38,000	\$38,000	\$0	\$0.00	0.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$1,386,333.00	\$1,429,537	\$1,429,537	\$1,429,537	\$1,429,537		\$0.00	0.00%
Total FIRE PROTECTION	\$1,386,333.00	\$1,429,537	\$1,429,537	\$1,429,537	\$1,429,537	\$0	\$0.00	0.00%
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000		\$0.00	0.00%
Total TRAINING	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0.00	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$7,244.00	\$47,600	\$47,602	\$123,700	\$123,700		\$76,100.00	159.87%
Total WORKERS COMPENSATION	\$7,244.00	\$47,600	\$47,602	\$123,700	\$123,700	\$0	\$76,100.00	159.87%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$21,495.00	\$20,000	\$16,633	\$20,000	\$20,000		\$0.00	0.00%
Total MEDICAL INSURANCE	\$21,495.00	\$20,000	\$16,633	\$20,000	\$20,000	\$0	\$0.00	0.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$62,039.00	\$65,000	\$36,817	\$65,000	\$65,000		\$0.00	0.00%
Total OTHER EMPLOYEE BENEFITS	\$62,039.00	\$65,000	\$36,817	\$65,000	\$65,000	\$0	\$0.00	0.00%
Total EXPENDITURES	\$1,531,110.00	\$1,616,137	\$1,584,589	\$1,692,237	\$1,692,237	\$0	\$76,100.00	4.71%
Revenue Over (Under) Expenditures	\$38,496.00	\$0.00	-\$72,151.00	\$0.00	\$0.00	\$0.00	\$0.00	

Account Description / Account Number	2023 Actual	2024 Adopted		2024 Actual as of 6/30/24		2025 Department Request		2025 Tentative Budget		Change	% Change
		Budget						Budget	2025 Adopted Budget		
REAL PROPERTY TAXES	\$15,000	\$15,000		\$15,000		\$12,000		\$12,000		(\$3,000)	-20.00%
SLO-1000-1001-0000											
Total REVENUE	\$15,000	\$15,000		\$15,000		\$12,000		\$12,000	\$0	-\$3,000	-20.00%
LIGHTING DISTRICT GAS & ELECTRIC	\$10,581	\$15,000		\$3,340		\$12,000		\$12,000		-\$3,000	-20.00%
SLO-5182-0400-3500											
Total STREET LIGHTING	\$10,581	\$15,000		\$3,340		\$12,000		\$12,000	\$0	-\$3,000	-20.00%
Total EXPENDITURES	\$10,581	\$15,000		\$3,340		\$12,000		\$12,000	\$0	-\$3,000	-20.00%
Revenue Over (Under) Expenditures	\$4,419	\$0		\$11,660		\$0		\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE								
SR0-1000-0599-0000	\$0	\$10,000	\$0	\$23,000	\$23,000		\$13,000	N/A
REAL PROPERTY TAXES								
SR0-1000-1001-0000	\$397,300	\$419,100	\$419,100	\$425,695	\$425,695		\$6,595	1.57%
RECYCLE BIN SALES	\$40	\$200		\$0	\$0		(\$200)	-100.00%
SR0-1000-2401-0100								
Total REVENUE	\$397,340	\$429,300	\$419,100	\$448,695	\$448,695	\$0	\$6,395	1.49%
PRIOR YEAR EXPENSE								
SR0-0000-0523-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
REFUSE & GARBAGE								
SR0-8160-0400-0000	\$403,827	\$429,300	\$143,263	\$448,695	\$448,695		\$19,395	4.52%
Total CONTRACTUAL EXPENSES	\$403,827	\$429,300	\$143,263	\$448,695	\$448,695	\$0	\$19,395	4.52%
Total EXPENDITURES	\$403,827	\$429,300	\$143,263	\$448,695	\$448,695	\$0	\$19,395	4.52%
Revenue Over (Under) Expenditures	(\$6,487)	\$0	\$275,837	\$0	\$0	\$0	(\$13,000)	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$96,537	\$0	\$0	\$0		(\$96,537)	N/A
SS1-1000-0599-0000								
TRUCKED WASTE	\$53,995	\$65,000	\$26,768	\$65,000	\$65,000		\$0	0.00%
SS1-1000-2122-0000								
LEACHATE	\$547,400	\$425,000	\$234,255	\$565,724	\$565,724		\$140,724	33.11%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$248,184	\$250,000	\$55,567	\$250,000	\$250,000		\$0	0.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$111,348	\$135,000	\$21,728	\$120,000	\$120,000		(\$15,000)	-11.11%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$124,303	\$130,000	\$29,556	\$125,000	\$125,000		(\$5,000)	-3.85%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$34,945	\$34,756	\$0	\$33,719	\$33,719		(\$1,037)	-2.98%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$39,772	\$39,557	\$0	\$38,377	\$38,377		(\$1,180)	-2.98%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$18,498	\$18,398	\$0	\$17,849	\$17,849		(\$549)	-2.98%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$69,503	\$0	\$68,402	\$0	\$0		\$0	N/A
SS1-1000-2401-0000								
PERMITS, OTHER	\$17,992	\$1,000	\$6,803	\$2,500	\$2,500		\$1,500	150.00%
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$1,409	\$800	\$0	\$500	\$500		(\$300)	-37.50%
SS1-1000-2650-0000								
INFRASTRUCTURE PERMITS	\$8,800	\$10,000	\$13,990	\$10,000	\$10,000		\$0	0.00%
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,140,000	\$1,125,000	\$562,500	\$1,050,000	\$1,050,000		(\$75,000)	-6.67%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$134,161	\$189,500	\$32,273	\$179,500	\$179,500	\$0	(\$10,000)	-5.28%
SS1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-5710-0000								
Total REVENUE	\$2,550,310	\$2,520,548	\$1,051,842	\$2,458,169	\$2,458,169	\$0	(\$62,379)	-2.47%
INSURANCE								
SS1-1910-0400-0000	\$22,170	\$24,500	\$27,687	\$35,500	\$35,500		\$11,000	44.90%
Total INSURANCE	\$22,170	\$24,500	\$27,687	\$35,500	\$35,500	\$0	\$11,000	44.90%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$113,497	\$111,385	\$7,687	\$118,046	\$118,046		\$6,661	5.98%
ADMINISTRATIVE ALLOCATION								
SS1-8110-0100-0002	\$13,224	\$14,270	\$5,997	\$16,295	\$16,295		\$2,025	14.19%
SEWER ADMINISTRATION EQUIPMENT								
SS1-8110-0200-0000	\$0	\$600	\$0	\$600	\$600		\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
SEWER ADMIN CONTRACTUAL SS1-8110-0400-0000	\$69,007	\$92,000	\$38,683	\$92,000	\$92,000		\$0	0.00%
Total SEWER ADMINISTRATION	\$195,728	\$218,255	\$52,367	\$226,941	\$226,941	\$0	\$8,686	3.98%
TREATMENT & DISPOSAL PERSONAL SVC SS1-8130-0100-0000	\$828,940	\$827,970	\$407,477	\$847,330	\$847,330		\$19,360	2.34%
TREATMENT & DISPOSAL EQUIPMENT SS1-8130-0200-0000	\$47,906	\$202,500	\$0	\$95,000	\$95,000		(\$107,500)	-53.09%
TREATMENT & DISPOSAL CONTRACTUAL SS1-8130-0400-0000	\$395,955	\$350,000	\$167,338	\$350,000	\$350,000		\$0	0.00%
TREATMENT & DISPOSAL GAS & ELECTRIC SS1-8130-0400-3500	\$131,596	\$185,000	\$49,553	\$175,000	\$175,000		(\$10,000)	-5.41%
TREATMENT & DISPOSAL GASOLINE/DIESEL SS1-8130-0400-3510	\$3,885	\$4,500	\$1,302	\$4,500	\$4,500		\$0	0.00%
Total TREATMENT AND DISPOSAL	\$1,408,282	\$1,569,970	\$625,670	\$1,471,830	\$1,471,830	\$0	(\$98,140)	-6.25%
STATE RETIREMENT SS1-9010-0800-0000	\$99,138	\$112,000	\$0	\$127,000	\$127,000		\$15,000	13.39%
Total STATE RETIREMENT	\$99,138	\$112,000	\$0	\$127,000	\$127,000	\$0	\$15,000	13.39%
MEDICARE SS1-9020-0800-0000	\$13,392	\$13,828	\$6,584	\$14,235	\$14,235	\$0	\$407	2.94%
Total MEDICARE	\$13,392	\$13,828	\$6,584	\$14,235	\$14,235	\$0	\$407	2.94%
SOCIAL SECURITY SS1-9030-0800-0000	\$57,264	\$59,125	\$28,153	\$60,864	\$60,864	\$0	\$1,739	2.94%
Total SOCIAL SECURITY	\$57,264	\$59,125	\$28,153	\$60,864	\$60,864	\$0	\$1,739	2.94%
WORKER COMPENSATION SS1-9040-0800-0000	\$521	\$0	\$0	\$0	\$0		\$0	#DIV/0!
Total WORKERS COMP	\$521	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
Total UNEMP INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
DISABILITY INSURANCE SS1-9055-0800-0000	\$239	\$330	\$51	\$330	\$330		\$0	0.00%
Total DISA INSURANCE	\$239	\$330	\$51	\$330	\$330	\$0	\$0	0.00%
MEDICAL INSURANCE SS1-9060-0800-0000	\$271,697	\$293,000	\$141,660	\$289,999	\$289,999		(\$3,001)	-1.02%
Total MEDICAL INSURANCE	\$271,697	\$293,000	\$141,660	\$289,999	\$289,999	\$0	(\$3,001)	-1.02%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
UNION WELFARE BENEFITS								
SS1-9070-0800-0000	\$16,784	\$17,000	\$11,686	\$25,000	\$25,000		\$8,000	47.06%
Total UNION WELFARE BENEFITS	\$16,784	\$17,000	\$11,686	\$25,000	\$25,000	\$0	\$8,000	47.06%
EAP PROGRAM								
SS1-9089-0400-0000	\$0	\$0	\$0	\$260	\$260		\$260	#DIV/0!
TOTAL EAP PROGRAM	\$0	\$0	\$0	\$260	\$260	\$0	\$260	#DIV/0!
SERIAL BONDS PRINCIPAL								
SS1-9710-0600-0000	\$190,000	\$190,000	\$0	\$185,000	\$185,000		(\$5,000)	-2.63%
SERIAL BONDS INTEREST								
SS1-9710-0700-0000	\$23,599	\$22,440	\$0	\$21,110	\$21,110		(\$1,330)	-5.93%
Total DEBT SERVICE	\$213,599	\$212,440	\$0	\$206,110	\$206,110	\$0	(\$6,330)	-2.98%
BANK CHARGES								
SS1-9903-0000-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND								
SS1-9950-0905-0000	\$242,804	\$0	\$0	\$0	\$0		\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	\$242,804	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,541,618	\$2,520,548	\$893,858	\$2,458,169	\$2,458,169	\$0	(\$62,379)	-2.47%
Revenue Over (Under) Expenditures								
	\$8,692	\$0	\$157,984	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$242,000	\$0	\$155,000	\$155,000		(\$87,000)	-35.95%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$221,595	\$222,722	\$222,727	\$223,624	\$223,624		\$902	0.40%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,183,682	\$1,230,000	\$340,596	\$1,200,000	\$1,200,000		(\$30,000)	-2.44%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$47,660	\$41,775	\$41,776	\$43,735	\$43,735		\$1,960	4.69%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$14,300	\$18,000	\$16,800	\$18,000	\$18,000		\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$13,750	\$16,000	\$4,875	\$16,000	\$16,000		\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$27,400	\$0	\$32,709	\$0	\$0		\$0	N/A
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$40,975	\$51,000	\$10,102	\$50,000	\$50,000	\$0	(\$1,000)	-1.96%
SS2-1000-5031-1189								
Total REVENUE	\$1,549,362	\$1,821,497	\$669,585	\$1,706,359	\$1,706,359	\$0	(\$115,138)	-6.32%
INSURANCE								
SS2-1910-0400-0000	\$12,410	\$13,850	\$15,651	\$19,300	\$19,300		\$5,450	39.35%
Total INSURANCE	\$12,410	\$13,850	\$15,651	\$19,300	\$19,300	\$0	\$5,450	39.35%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$44,155	\$43,260	\$22,754	\$46,073	\$46,073		\$2,813	6.50%
ADMINISTRATIVE ALLOCATION	\$10,427	\$11,251	\$4,728	\$12,848	\$12,848		\$1,597	14.19%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$10,098	\$25,500	\$9,710	\$25,500	\$25,500		\$0	0.00%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$28,499	\$230,000	\$83,787	\$220,000	\$220,000		(\$10,000)	-4.35%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$93,179	\$310,511	\$120,979	\$304,921	\$304,921	\$0	(\$5,590)	-1.80%
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$95,532	\$159,605	\$48,015	\$127,570	\$127,570		(\$32,035)	-20.07%
SANITARY SEWERS EQUIPMENT	\$41,695	\$48,500	\$1,228	\$40,000	\$40,000		(\$8,500)	-17.53%
SS2-8120-0200-0000								

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
SANITARY CONTRACTUAL SS2-8120-0400-0000	\$32,276	\$35,000	\$20,197	\$35,000	\$35,000		\$0	0.00%
SANITARY GAS & ELECTRIC SS2-8120-0400-3500	\$19,084	\$26,000	\$9,447	\$25,000	\$25,000		(\$1,000)	-3.85%
SANITARY GASOLINE/DIESEL FUEL SS2-8120-0400-3510	\$20,570	\$25,000	\$5,473	\$25,000	\$25,000		\$0	0.00%
Total SANITARY	\$209,157	\$294,105	\$84,360	\$252,570	\$252,570	\$0	(\$41,535)	-14.12%
STATE RETIREMENT SS2-9010-0800-0000	\$13,235	\$20,500	\$0	\$23,100	\$23,100		\$2,600	12.68%
Total STATE RETIREMENT	\$13,235	\$20,500	\$0	\$23,100	\$23,100	\$0	\$2,600	12.68%
MEDICARE SS2-9020-0800-0000	\$2,001	\$3,105	\$998	\$2,705	\$2,705	\$0	(\$400)	-12.88%
Total MEDICARE	\$2,001	\$3,105	\$998	\$2,705	\$2,705	\$0	(\$400)	-12.88%
SOCIAL SECURITY SS2-9030-0800-0000	\$8,555	\$13,276	\$4,270	\$11,563	\$11,563	\$0	(\$1,713)	-12.90%
Total SOCIAL SECURITY	\$8,555	\$13,276	\$4,270	\$11,563	\$11,563	\$0	(\$1,713)	-12.90%
WORKER COMPENSATION SS2-9040-0800-0000	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total UNEMP INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE SS2-9055-0800-0000	\$43	\$50	\$11	\$50	\$50		\$0	0.00%
Total DISA INSURANCE	\$43	\$50	\$11	\$50	\$50	\$0	\$0	0.00%
MEDICAL INSURANCE SS2-9060-0800-0000	\$28,448	\$41,000	\$20,054	\$42,000	\$42,000		\$1,000	2.44%
Total MEDICAL INSURANCE	\$28,448	\$41,000	\$20,054	\$42,000	\$42,000	\$0	\$1,000	2.44%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
EAP PROGRAM								
SS2-9089-0400-0000	\$0	\$0	\$0	\$50	\$50		\$50	#DIV/0!
TOTAL EAP PROGRAM	\$0	\$0	\$0	\$50	\$50	\$0	\$50	#DIV/0!
SERIAL BONDS PRINCIPAL								
SS2-9710-0600-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SERIAL BONDS INTEREST								
SS2-9710-0700-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO WPCC O&M C	\$1,140,000	\$1,125,000	\$562,500	\$1,050,000	\$1,050,000		(\$75,000)	-6.67%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,140,000	\$1,125,000	\$562,500	\$1,050,000	\$1,050,000	\$0	(\$75,000)	-6.67%
Total EXPENDITURES								
	\$1,507,028	\$1,821,497	\$808,823	\$1,706,359	\$1,706,359	\$0	(\$115,138)	-6.32%
Revenue Over (Under) Expenditures	\$42,334	\$0	(\$139,238)	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$78,830	\$78,440	\$78,440	\$78,444	\$78,444		\$4	0.01%
SS3-1000-1001-0000								
NIAGARA COUNTY REIMB	\$19,478	\$15,000	\$0	\$20,000	\$20,000		\$5,000	33.33%
SS3-1000-1195-0000								
SEWER RENTS	\$54,839	\$60,000	\$15,529	\$60,000	\$60,000		\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$7,309	\$7,691	\$7,691	\$7,043	\$7,043		(\$648)	-8.43%
SS3-1000-2121-0000								
SEWER HOOK UP	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-2122-0000								
INTEREST & EARNINGS	\$10,073	\$0	\$13,560	\$0	\$0		\$0	N/A
SS3-1000-2401-0000								
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-2770-0000								
TRANSFER FROM OTHER FUNDS H-98	\$3,091	\$4,000	\$859	\$4,000	\$4,000	\$0	\$0	0.00%
SS3-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-5710-0000								
Total REVENUE	\$173,620	\$165,131	\$116,079	\$169,487	\$169,487	\$0	\$4,356	2.64%
INSURANCE								
SS3-1910-0400-0000	\$2,167	\$2,650	\$2,995	\$3,900	\$3,900		\$1,250	47.17%
Total INSURANCE	\$2,167	\$2,650	\$2,995	\$3,900	\$3,900	\$0	\$1,250	47.17%
SOUTH SWR ADMIN PERSONAL SERVICES								
SS3-8110-0100-0000	\$7,366	\$7,118	\$3,757	\$7,962	\$7,962		\$844	11.86%
ADMINISTRATIVE ALLOCATION	\$1,780	\$1,921	\$807	\$2,194	\$2,194		\$273	14.21%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$800	\$2,100	\$1,304	\$5,000	\$5,000		\$2,900	138.10%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$9,946	\$11,639	\$5,868	\$15,656	\$15,656	\$0	\$4,017	34.51%
SOUTH SWR SANIT PERSONAL SERVICES								
SS3-8120-0100-0000	\$23,883	\$39,614	\$12,004	\$31,916	\$31,916		-\$7,698	-19.43%
SOUTH SWR SAINT EQUIPMENT	\$19,478	\$37,000	\$0	\$40,000	\$40,000		\$3,000	8.11%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	\$2,696	\$8,600	\$2,956	\$15,500	\$15,500		\$6,900	80.23%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$3,110	\$4,000	\$1,397	\$4,000	\$4,000		\$0	0.00%
SS3-8120-0400-3500								
Total SANITARY	\$49,167	\$89,214	\$16,357	\$91,416	\$91,416	\$0	\$2,202	2.47%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
STATE RETIREMENT	\$6,593	\$4,500	\$0	\$5,100	\$5,100		\$600	13.33%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$6,593	\$4,500	\$0	\$5,100	\$5,100	\$0	\$600	13.33%
MEDICARE	\$448	\$706	\$222	\$611	\$611	\$0	-\$95	-13.46%
SS3-9020-0800-0000								
Total MEDICARE	\$448	\$706	\$222	\$611	\$611	\$0	-\$95	-13.46%
SOCIAL SECURITY	\$1,916	\$3,017	\$950	\$2,609	\$2,609	\$0	-\$408	-13.52%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$1,916	\$3,017	\$950	\$2,609	\$2,609	\$0	-\$408	-13.52%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$22	\$30	\$6	\$30	\$30		\$0	0.00%
SS3-9055-0800-0000								
Total DISA INSURANCE	\$22	\$30	\$6	\$30	\$30	\$0	\$0	0.00%
MEDICAL INSURANCE	\$14,031	\$20,000	\$8,691	\$22,000	\$22,000		\$2,000	10.00%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$14,031	\$20,000	\$8,691	\$22,000	\$22,000	\$0	\$2,000	10.00%
SERIAL BONDS PRINCIPAL	\$30,000	\$30,000	\$0	\$25,000	\$25,000		-\$5,000	-16.67%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,458	\$3,275	\$0	\$3,065	\$3,065		-\$210	-6.41%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$33,458	\$33,275	\$0	\$28,065	\$28,065	\$0	-\$5,210	-15.66%
BANK/AGENT CHGS	\$0	\$0	\$0	\$0	\$0		\$0	#DIV/0!
SS3-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total EXPENDITURES	\$117,748	\$165,131	\$35,089	\$169,487	\$169,487	\$0	\$4,356	2.64%
Revenue Over (Under) Expenditures	\$55,872	\$0	\$80,990	\$0	\$0	\$0	\$0	

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$979,533	\$977,946	\$977,946	\$973,546	\$973,546		(\$4,400)	-0.45%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,667,905	\$1,550,000	\$434,883	\$1,700,000	\$1,700,000		\$150,000	9.68%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$99,096	\$86,040	\$86,040	\$84,048	\$84,048		(\$1,992)	-2.32%
SW1-1000-2141-0000								
SALE OF METERS/CK VALV	\$15,872	\$20,000	\$19,362	\$20,000	\$20,000		\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$10,700	\$5,000	\$6,392	\$7,000	\$7,000		\$2,000	40.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$2,003	\$2,500	\$0	\$2,000	\$2,000		(\$500)	-20.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$61,984	\$0	\$74,124	\$0	\$0		\$0	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$314	\$250	\$0	\$250	\$250		\$0	0.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$7,324	\$1,000	\$1,889	\$1,000	\$1,000		\$0	0.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$20,211	\$26,700	\$3,751	\$26,700	\$26,700		\$0	0.00%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5710-0000								
Total REVENUE	\$2,864,942	\$2,669,436	\$1,604,387	\$2,814,544	\$2,814,544	\$0	\$145,108	5.44%
PRIOR YEAR EXPENSE								
SW1-0000-0523-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE								
SW1-1910-0400-0000	\$22,180	\$24,500	\$27,687	\$34,000	\$34,000		\$9,500	38.78%
Total INSURANCE	\$22,180	\$24,500	\$27,687	\$34,000	\$34,000	\$0	\$9,500	38.78%
WATER ADMIN PERS SERVICES								
SW1-8310-0100-0000	\$31,368	\$31,578	\$16,607	\$40,494	\$40,494		\$8,916	28.23%
ADMINISTRATIVE ALLOCATION								
SW1-8310-0100-0002	\$25,431	\$27,441	\$11,533	\$31,337	\$31,337		\$3,896	14.20%

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Account Description / Account Number		2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
OUT OF DEPT/PERS SVC									
SW1-8310-0100-0100		\$0	\$0	\$0	\$0	\$0		\$0	N/A
WATER ADMIN EQUIPMENT		\$81	\$250	\$0	\$0	\$0		(\$250)	-100.00%
SW1-8310-0200-0000									
WATER ADMIN CONTRACTUAL		\$17,861	\$23,415	\$20,642	\$24,767	\$24,767		\$1,352	5.77%
SW1-8310-0400-0000									
WATER ADMIN GAS & ELECTRIC		\$3,460	\$5,500	\$1,723	\$5,500	\$5,500		\$0	0.00%
SW1-8310-0400-3500									
Total ADMINISTRATIVE		\$78,201	\$88,184	\$50,505	\$102,098	\$102,098	\$0	\$13,914	15.78%
SOURCE OF SUPPLY CONTRACTUAL									
SW1-8320-0400-0000		\$685,910	\$712,187	\$170,568	\$765,540	\$765,540		\$53,353	7.49%
SUPPLY OUT OF DISTRICT		\$1,412	\$2,500	\$0	\$3,000	\$3,000		\$500	20.00%
SW1-8320-0400-0100									
Total SUPPLY		\$687,322	\$714,687	\$170,568	\$768,540	\$768,540	\$0	\$53,853	7.54%
TRANSMISS & DIST PERSONAL SVC									
SW1-8340-0100-0000		\$355,790	\$394,065	\$163,580	\$393,919	\$393,919		(\$146)	-0.04%
OUT OF DEPT / PERS SVC		\$0	\$2,500	\$0	\$500	\$500		(\$2,000)	-80.00%
SW1-8340-0100-0100									
TRANSMIS & DIST EQUIPMENT		\$136,878	\$84,000	\$50,647	\$135,371	\$135,371		\$51,371	61.16%
SW1-8340-0200-0000									
TRANSMIS & DIST CONTRACTUAL		\$83,357	\$85,000	\$33,687	\$85,000	\$85,000		\$0	0.00%
SW1-8340-0400-0000									
TRANSMIS & DIST - GASOLINE/DIESEL		\$16,751	\$21,200	\$4,705	\$21,200	\$21,200		\$0	0.00%
SW1-8340-0400-3510									
Total TRANSMISS AND DISPOSAL		\$592,776	\$586,765	\$252,619	\$635,990	\$635,990	\$0	\$49,225	8.39%
STATE RETIREMENT									
SW1-9010-0800-0000		\$39,655	\$40,200	\$0	\$45,500	\$45,500		\$5,300	13.18%
Total STATE RETIREMENT		\$39,655	\$40,200	\$0	\$45,500	\$45,500	\$0	\$5,300	13.18%
MEDICARE									
SW1-9020-0800-0000		\$5,395	\$6,606	\$2,755	\$6,761	\$6,761	\$0	\$155	2.35%
Total MEDICARE		\$5,395	\$6,606	\$2,755	\$6,761	\$6,761	\$0	\$155	2.35%
SOCIAL SECURITY									
SW1-9030-0800-0000		\$23,068	\$28,247	\$11,778	\$28,908	\$28,908	\$0	\$661	2.34%
Total SOCIAL SECURITY		\$23,068	\$28,247	\$11,778	\$28,908	\$28,908	\$0	\$661	2.34%

Account Description / Account Number	2023 Actual	2024 Adopted Budget	2024 Actual as of 6/30/24	2025 Department Request	2025 Tentative Budget	2025 Adopted Budget	Change	% Change
WORKER COMPENSATION SW1-9040-0800-0000	\$155	\$200	\$195	\$0	\$0		(\$200)	-100.00%
Total WORKERS COMP	\$155	\$200	\$195	\$0	\$0	\$0	(\$200)	-100.00%
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
MEDICAL INSURANCE SW1-9060-0800-0000	\$83,246	\$101,000	\$54,088	\$105,000	\$105,000		\$4,000	3.96%
Total MEDICAL INSURANCE	\$83,246	\$101,000	\$54,088	\$105,000	\$105,000	\$0	\$4,000	3.96%
UNION WELFARE BENEFITS SW1-9070-0800-0000	\$98,223	\$101,000	\$72,067	\$104,000	\$104,000		\$3,000	2.97%
Total UNION WELFARE BENEFITS	\$98,223	\$101,000	\$72,067	\$104,000	\$104,000	\$0	\$3,000	2.97%
EAP PROGRAM SW1-9089-0400-0000	\$0	\$0	\$0	\$100	\$100		\$100	#DIV/0!
TOTAL EAP PROGRAM	\$0	\$0	\$0	\$100	\$100	\$0	\$100	#DIV/0!
SERIAL BOND - PRINCIPA SW1-9710-0600-0000	\$329,200	\$334,400	\$328,001	\$344,700	\$344,700		\$10,300	3.08%
SERIAL BOND - PRINCIPA SW1-9710-0600-0100	\$220,000	\$225,000	\$0	\$235,000	\$235,000		\$10,000	4.44%
SERIAL BOND - INTEREST SW1-9710-0700-0000	\$128,450	\$121,578	\$0	\$113,909	\$113,909		(\$7,669)	-6.31%
SERIAL BOND - INTEREST SW1-9710-0700-0100	\$301,882	296,969	\$148,484	289,938	289,938		(7,031)	-2.37%
Total DEBT SERVICE	\$979,532	\$977,947	\$476,485	\$983,547	\$983,547	\$0	\$5,600	0.57%
TRANSFER TO CAP PROJ FUND SW1-9950-0900-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total TRAN TO CAP PROJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,609,753	\$2,669,436	\$1,118,747	\$2,814,544	\$2,814,544	\$0	\$145,108	5.44%
Revenue Over (Under) Expenditures	\$255,189	\$0	\$485,640	\$0	\$0	\$0	\$0	

TOWN OF LEWISTON

**Appendix A
Debt Service
2025**

	<u>9710-0600</u>	<u>9710-0700</u>	<u>9903-0000</u>
	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
	\$ -	\$ -	\$ -
"DB" Fund			
Drainage '05	<u>\$ 5,300</u>	<u>\$ 72.88</u>	<u>-</u>
"SS1" Fund			
WPCC Upgrade	<u>\$ 185,000</u>	<u>\$ 21,109.50</u>	<u>-</u>
"SS3" Fund			
Sanborn Sewer	<u>25,000</u>	<u>3,065.00</u>	
	<u>\$ 25,000</u>	<u>\$ 3,065.00</u>	<u>\$ -</u>
"SW1" Fund			
Refinanced Water Lines	279,700	106,620.88	-
Elm/Annover PRV Pits	<u>65,000</u>	<u>7,288.00</u>	<u>-</u>
	<u>\$ 344,700</u>	<u>\$ 113,908.88</u>	<u>\$ -</u>
"SW1" Fund			
Waterline Project Bond 2022	<u>\$ 235,000</u>	<u>\$ 289,937.50</u>	
	<u>\$ 235,000</u>	<u>\$ 289,937.50</u>	<u>\$ -</u>
TOTAL	<u><u>\$ 795,000</u></u>	<u><u>\$ 428,093.76</u></u>	<u><u>\$ -</u></u>

TOWN OF LEWISTON

Appendix B

2025 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2025 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) VARIOUS (Consolidated) (refinanced 2015)		\$ 2,890,000				
0700-0000	DB		6/15			
0700-0100	SD/DB		6/15	\$ 5,300	72.88	
	SW1		6/15	\$ 279,700	55,233.38	
	DB		12/15			
	SD/DB		12/15		-	
	SW1		12/15		51,387.50	
2) VARIOUS		\$ 2,330,000				
Originally 2.25% 2013- 2033	SS1		7/13	\$ 185,000	21,109.50	
	SS3		7/13	\$ 25,000	3,065.00	
	SW1		7/13	\$ 65,000	7,288.00	
3) WATERLINE PROJECT BOND 2022	SW1	\$8,180,000				
			2/15	\$ -	\$ 144,968.75	
			8/15	\$ 235,000	\$ 144,968.75	
TOTAL		\$13,400,000		\$ 795,000	\$ 428,093.76	\$ -

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2025 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change
	Medical	FSA	HRA	2025 Budget	Medical	FSA	HRA	2025 Budget	2025 Budget	2024 Budget	
A Fund											
Active	\$ -	\$ 500	\$ 150	\$ 650	\$ 138,000	\$ -	\$ 52,000	\$ 190,000	\$ 190,650	\$ 162,025	\$ 28,625 15.01%
Retiree	80,320	-	4,250	84,570					84,570	73,835	10,735 12.69%
Retiree Buyout	2,000	-	-	2,000					2,000	2,000	- -
Active Buyout	8,000	-	2,500	10,500					10,500	9,500	1,000 9.52%
Admin Fees	432	-	-	432					432	792	(360) -83.33%
Compliance Fees	848	-	-	848					848	848	- 0.00%
Total A Fund	\$ 91,600	\$ 500	\$ 6,900	\$ 99,000	\$ 138,000	\$ -	\$ 52,000	\$ 190,000	\$ 289,000	\$ 249,000	\$ 40,000 13.84%
B Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 47,800	\$ 18,200	\$ 66,000	\$ 66,000	\$ 66,000	\$ 70,525	\$ (4,525) -6.86%
Retiree	26,654	-	6,500	33,154					33,154	23,961	9,193 27.73%
Retiree Buyout	-	-	-	-					-	-	- -
Active Buyout	-	-	-	-					-	-	- -
Admin Fees	48	-	-	48					48	216	(168) -350.00%
Compliance Fees	298	-	-	298					298	298	- 0.00%
Total B Fund Non Police	\$ 27,000	\$ -	\$ 6,500	\$ 33,500	\$ 47,800	\$ -	\$ 18,200	\$ 66,000	\$ 99,500	\$ 95,000	\$ 4,500 4.52%
B-Police Fund											
Active	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 192,800	\$ 73,200	\$ 266,000	\$ 266,000	\$ 267,000	\$ 221,350	\$ 45,650 17.10%
Retiree	39,081	-	6,500	45,581					45,581	49,973	(4,392) -9.64%
Retiree Buyout	-	-	-	-					-	-	- -
Active Buyout	8,000	-	-	8,000					8,000	10,150	(2,150) -26.88%
Admin Fees	144	-	-	144					144	252	(108) -75.00%
Compliance Fees	275	-	-	275					275	275	- 0.00%
Total B Fund Police	\$ 47,500	\$ 1,000	\$ 6,500	\$ 55,000	\$ 192,800	\$ -	\$ 73,200	\$ 266,000	\$ 321,000	\$ 282,000	\$ 39,000 12.15%
Total B Fund	\$ 74,500	\$ 1,000	\$ 13,000	\$ 88,500	\$ 240,600	\$ -	\$ 91,400	\$ 332,000	\$ 420,500	\$ 377,000	\$ 43,500 10.34%
DB Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 328,000	\$ 144,000	\$ 472,000	\$ 472,000	\$ 472,000	\$ 480,611	\$ (8,611) -1.82%
Retiree	129,643	-	16,750	146,393					146,393	121,774	24,619 16.82%
Retiree Buyout	-	-	-	-					-	-	- -
Active Buyout	-	-	-	-					-	-	- -
Admin Fees	240	-	-	240					240	248	(8) -3.33%
Compliance Fees	367	-	-	367					367	367	- 0.00%
Total DB Fund	\$ 130,250	\$ -	\$ 16,750	\$ 147,000	\$ 328,000	\$ -	\$ 144,000	\$ 472,000	\$ 619,000	\$ 603,000	\$ 16,000 2.65%

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2025 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined 2025 Budget		2024 Budget	\$ Change	% Change
	Medical	FSA	HRA	2025 Budget	Medical	FSA	HRA	2025 Budget					
SS1 Fund													
Active	\$ 112,744	\$ -	\$ 42,750	\$ 155,494	\$ 17,200	\$ -	\$ 7,800	\$ 25,000	\$ 180,494	\$ 181,583	\$ (1,089)		-0.60%
Retiree	119,558	-	6,500	126,058					126,058	121,778	4,280		3.40%
Retiree Buyout	-	-	-	-					-	-	-		-
Active Buyout	6,000	-	1,000	7,000					7,000	5,000	2,000		28.57%
Admin Fees	576	-	-	576					576	768	(192)		-33.33%
Compliance Fees	871	-	-	871					871	871	-		0.00%
Total SS1 Fund	\$ 239,749	\$ -	\$ 50,250	\$ 289,999	\$ 17,200	\$ -	\$ 7,800	\$ 25,000	\$ 314,999	\$ 310,000	\$ 4,999		1.59%
SS2 Fund													
Active	\$ 15,780	\$ -	\$ 6,500	\$ 22,280					\$ 22,280	\$ 21,780	\$ 500		2.24%
Retiree	17,032	-	-	17,032					17,032	16,532	500		2.94%
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	92	-		0.00%
Total SS2 Fund	\$ 35,000	\$ -	\$ 7,000	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 41,000	\$ 1,000		2.38%
SS3 Fund													
Active	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -		-
Retiree	15,406	-	6,500	21,906					21,906	19,906	2,000.00		9.13%
Retiree Buyout	-	-	-	-					-	-	-		-
Active Buyout	-	-	-	-					-	-	-		-
Admin Fees	48	-	-	48					48	48	-		0.00%
Compliance Fees	46	-	-	46					46	46	-		0.00%
Total SS3 Fund	\$ 15,500	\$ -	\$ 6,500	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 20,000	\$ 2,000		9.09%
SW1 Fund													
Active	\$ -	\$ -	\$ -	\$ -	\$ 71,600	\$ 32,400	\$ 104,000	\$ 104,000	\$ 104,000	\$ 101,000	\$ 3,000		2.88%
Retiree	87,829	-	16,750	104,579					104,579	100,579	4,000		3.82%
Retiree Buyout	-	-	-	-					-	-	-		-
Active Buyout	-	-	-	-					-	-	-		-
Admin Fees	192	-	-	192					192	192	-		0.00%
Compliance Fees	229	-	-	229					229	229	-		0.00%
Total SW1 Fund	\$ 88,250	\$ -	\$ 16,750	\$ 105,000	\$ 71,600	\$ -	\$ 32,400	\$ 104,000	\$ 209,000	\$ 202,000	\$ 7,000		3.35%
Grand Total	\$ 674,848	\$ 1,500	\$ 117,150	\$ 793,498	\$ 795,400	\$ -	\$ 327,600	\$ 1,123,000	\$ 1,916,498	\$ 1,802,000	\$ 114,498		5.97%

TOTALS				2025	2024	Change	% Change
Active				\$ 1,302,423	\$ 1,238,874	\$ 63,550	4.88%
Retiree				579,273	528,338	50,935	8.79%
Retiree Buyout				2,000	2,000	-	0.00%

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON

2025 APPENDIX C

[illegible]

TOWN OF LEWISTON

Appendix D

2025 Schedule of Salaries Elected Town Officials

Officer	Salary
Highway Superintendent	\$80,565
Town Clerk	\$70,208
Supervisor	\$48,108 *
*The annual salary for the Supervisor position is \$48,108 but Supervisor Broderick currently only accepts an annual salary of \$35,000 with a salary waiver equal to \$13,108.	
Town Justices (2)	\$31,453
Council Members (4)	\$15,906

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
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	\$ 420,283
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	360,705
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	436,347
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	366,914
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	376,745
June	357,967	406,815	386,225	368,595	368,207	341,441	390,123	383,502	392,593	526,490	414,937	482,157	423,443
Sub-Total	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927	1,734,191	1,789,668	1,832,040	1,723,781	2,079,297	2,252,689	2,401,170	2,386,437
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	399,856
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	370,849	-
November	253,160	257,467	286,573	294,728	268,873	272,698	279,168	279,503	257,513	309,878	373,033	380,300	-
December	416,359	347,525	365,535	319,997	341,644	341,873	459,198	430,014	455,523	489,624	460,817	494,291	-
Total	3,522,817	3,631,660	3,691,629	3,651,863	3,593,385	3,515,897	3,806,962	3,882,130	3,798,813	4,390,603	4,708,686	4,951,574	2,786,292
% Change	3.76%	3.00%	1.62%	-1.09%	-1.63%	-2.20%	7.65%	1.94%	-2.19%	13.48%	6.76%	4.91%	-77.71%
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	\$ 1,703,683
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	2,607,082
SD Fund													
Total Budgeted	\$ 3,200,000	\$ 3,356,500	\$ 3,600,000	\$ 3,600,000	\$ 3,800,000	\$ 3,600,000	\$ 3,550,000	\$ 3,500,000	\$ 3,565,000	\$ 3,685,000	\$ 3,800,000	\$ 4,050,000	\$ 4,310,765
% Change	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%	-1.39%	-1.41%	1.86%	3.37%	3.12%	6.58%	6.44%
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	\$ 901,574	\$ (1,524,473)
% Difference	10.09%	8.20%	2.55%	1.44%	-5.44%	-2.34%	7.24%	10.92%	6.56%	19.15%	23.91%	22.26%	-35.36%

TOWN OF LEWISTON
Estimated Retirement and Comparison 2025
Appendix F

09/20/2024

FUND	2020		2021		2022		2023		2024		2025		% CHANGE
	BUDGET	ACTUAL	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	\$ 171,806	\$ 212,500		\$ 241,300	\$ 28,800	14%
B Fund	\$ 49,000	\$ 45,993	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 52,890	\$ 60,000		\$ 68,000	\$ 8,000	13%
B Fund Police	\$ 198,000	\$ 187,672	\$ 250,000	\$ 246,626	\$ 265,000	\$ 258,793	\$ 297,000	\$ 286,797	\$ 371,000		\$ 476,200	\$ 105,200	28%
B Fund Totals	\$ 247,000	\$ 233,665	\$ 312,000	\$ 306,719	\$ 311,000	\$ 306,619	\$ 354,500	\$ 339,687	\$ 431,000	\$ -	\$ 544,200	\$ 113,200	
DB Fund	\$ 150,000	\$ 143,089	\$ 132,000	\$ 127,677	\$ 96,000	\$ 101,614	\$ 121,500	\$ 112,373	\$ 182,400		\$ 207,000	\$ 24,600	13%
SS1 Fund	\$ 113,000	\$ 107,317	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 99,138	\$ 112,000		\$ 127,000	\$ 15,000	13%
SS2 Fund	\$ 27,000	\$ 25,552	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,968	\$ 14,500	\$ 13,235	\$ 20,500		\$ 23,100	\$ 2,600	13%
SS3 Fund	\$ 6,000	\$ 5,110	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 6,593	\$ 4,500		\$ 5,100	\$ 600	13%
SW1 Fund	\$ 54,000	\$ 51,103	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 39,655	\$ 40,200		\$ 45,500	\$ 5,300	13%
Total	\$ 737,000	\$ 698,704	\$ 832,000	\$ 809,862	\$ 691,000	\$ 707,070	\$ 834,250	\$ 782,487	\$ 1,003,100	\$ -	\$ 1,193,200	\$ 190,100	19%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2025 Budget

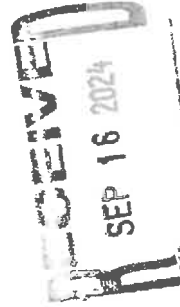
Fund	Description	Cash Balance 12/31/2023	2024 Increases	2024 Decreases	Cash Balance 06/30/2024
H21	Sanborn Improvements	542.00	-	-	542.00
H23	Lewiston Town Park	44,098.00	110,000.00	(97,900.59)	56,197.41
H24	Stonehaven Preserve	40,630.75	526,200.00	(378,588.63)	188,242.12
H27	Dickersonville Cemetary	18,835.03	5,900.00	(71.72)	24,663.31
H28	Drainage Study & Maintenance	60,295.93	-	(25,607.50)	34,688.43
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	-	246,453.53	(246,453.53)	-
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	-	(53,710.80)	(25,721.69)
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	-	(16,275.96)	164,401.52
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	2,350,337.50	(3,194,534.37)	1,766,335.93
H98	Town HYDRO Funds	1,357,601.91	1,100,400.72	(666,912.46)	1,791,090.17
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		\$ 4,566,921.24	\$ 4,614,291.75	\$ (4,940,165.56)	\$ 4,241,047.43

TOWN OF LEWISTON

Appendix H

2025 FUND TRANSFERS

Account	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$ 96,950	\$ -	\$ 96,950
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$ 195,250	\$ -	\$ 195,250
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$ 163,000	\$ 690,000	\$ 853,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$ 179,500	\$ -	\$ 179,500
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	\$ 50,000	\$ -	\$ 50,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	\$ 4,000	\$ -	\$ 4,000
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	\$ 26,700	\$ -	\$ 26,700
	\$ 715,400	\$ 690,000	\$ 1,405,400



APPENDIX I

Equalized Total Assessed Value 6,178,699,693

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	55,879,535	0.90
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	3,340,861,860	54.07
13100	CO - GENERALLY	RPTL 406(1)	2	3,081,395	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	23	30,544,186	0.49
13510	TOWN - CEMETERY LAND	RPTL 446	2	130,465	0.00
13650	VG - GENERALLY	RPTL 406(1)	10	9,840,930	0.16
13800	SCHOOL DISTRICT	RPTL 408	11	349,917,674	5.66
14100	USA - GENERALLY	RPTL 400(1)	4	52,581,395	0.85
14110	USA - SPECIFIED USES	STATE L 54	1	1,465,116	0.02
14300	INDIAN RESERVATION	RPTL 454	1	22,093,023	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	2,558,140	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,155,581	0.02
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	22	26,160,465	0.42
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	14,860,465	0.24
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	4	2,059,767	0.03
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	42,915,714	0.69
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	4,201,163	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	239,774	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,505,814	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	8,810,930	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	6,880,233	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	7,441,860	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	57,037,209	0.92
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	8,230,233	0.13
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	4	20,012	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	13	801,602	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	95	1,215,419	0.02

Equalized Total Assessed Value 6,178,699,693

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	64	821,581	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	261	3,350,512	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	60	1,283,721	0.02
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	77	1,647,442	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	167	3,566,163	0.06
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	44	1,675,663	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	79	3,062,988	0.05
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	57	2,134,930	0.03
41400	CLERGY	RPTL 460	2	6,977	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	210,465	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	89	4,666,235	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	41,860	0.00
41801	PERSONS AGE 65 OR OVER	RPTL 467	1	112,791	0.00

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:	1,150	4,075,071,291	65.95
Totals:	0	0	0.00
	1,150	4,075,071,291	65.95

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:

Department - 1010

Town Council

	2021	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025	2025
	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Department Budget	Proposed Budget	Submitted Budget

NONE

Revenue

Expenses
Council Member-Personal Services **A00-1010-0100-0000**

4 members at 2025=\$15,905.52 (3%),\$15,442.09 (2.5%)=2024, \$15,065.43 in 2023 (2.5%), \$14,697.98 in 2022 (2%), \$14,409.78 in 2021 (0%) & 2020 (4%). 2011-2019=\$13,855.56 each	57,638.88	58,793.00	58,793.00	58,792.24	60,262.00	60,262.00	60,261.76	61,769.00	61,769.00	63,623.00	63,623.00	63,623.00
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Contractual **A00-1010-0400-0000**

Publications - public hearings Niagara Gazette Niagara Frontier Publications AOT Annual Conference - NYC - Four members John Jacoby-2018, 2023, 2024, 2025 Bill Geiben-2019, 2020, 2023 Rob Morreale-2023, 2024, 2025 Jason Myers- 2023, 2024,2025 Sarah Roat Waechter-2024, 2025 NYS Assoc of Towns- Registration (\$120-\$150/member) Postage Cooper Signs-Signs/printing - new members Epstein Benjamin FB MTG Recordings Printcraft-signature stamp Miscellaneous Key Bank Eaton Office Supply	571.30	1,000.00	1,000.00		1,000.00	1,000.00	145.15	500.00	500.00	500.00	500.00	500.00
		3,700.00	3,700.00		7,400.00	7,400.00		7,400.00	7,400.00			
							1,857.21 1,620.00			2,250.00	2,250.00	2,250.00
							1,867.50			2,250.00	2,250.00	2,250.00
							2,092.14			2,250.00	2,250.00	2,250.00
										2,250.00	2,250.00	2,250.00
							510.00 3.84 51.53	510.00	510.00	480.00	480.00	480.00
							300.00					
								100.00	100.00	100.00	100.00	100.00

	789.84	5,000.00	5,000.00	48.40	8,500.00	8,500.00	8,447.37	8,510.00	8,510.00	10,080.00	10,080.00	10,080.00
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Total Town Council	58,428.72	63,793.00	63,793.00	58,840.64	68,762.00	68,762.00	68,709.13	70,279.00	70,279.00	73,703.00	73,703.00	73,703.00
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A00-1110

Department - 1110
Justice Court

Revenue

Fines and Forfeitures A00-1000-2610-0000

Expenses

Staffing-IUSTICES(2) & CLERKS(2) A00-1110-0100-0000

Judge Gee - 2025=3%,2024+2023=2.5% incr, 2022=2% incr, 2020=4% inc
Judge Sheeran - 2025=3%,2024+2023=2.5% incr, 2022=2% incr, 2020=4%

Maria Sicurella-Justice Clerk -regular-20.83 for 2016, 21.68 for 2018,
22.11 for 2019, 2020=22.80, 2021=23.26 , 2022=23.72, 2023=24.20,
2024=24.92, 2025=25.92

Maria Sicurella-overtime 4 hrs per wk 38.88 hr 2025

Maria Sicurella-sick incentive

Maria Sicurella - Medical Buyout charged to Medical exp budget

Maria Sicurella - Retro Payment

Maria Sicurella-Longevity Payment

Maria Sicurella-Prior Year

Mary Gee-Justice Clerk-regular-16.68/hr for 2017, 17.01 for 2018, 17.35
hr for 2019, 2020=18.71, 2021=19.08 , 2022=19.47, MOU=19.77,
2023=20.17, 2024=20.77, 2025=21.60

Mary Gee-overtime - 4 hrs per week 32.40 for 2025

Mary Gee - Medical Buyout charged to medical expense budget

Mary Gee - Sick Incentive

Mary Gee - Special Contract Pymt.

Mary Gee-Retro

Mary Gee-Longevity

Mary Gee-Short Term Disability

LESS: Medical Buyout

Court Security Staffing

Security-2020 new scale rates mirroring PT Police officers

R. Helfrich-14.50 hr for 2019, 20.11 for 2020, 2021=21.67, 2022=21.89,
22.10 hr @1/1/22 per 5/23/22 TBM, 22.65 = 2023, 23.22=2024

R. Helfrich - Prior

R. Helfrich - Paid training=15 hrs annually

Locicero, Kevin P-17.45 hr = 2021, 1/1/22=17.62 hr, 3/16/22=19.58 hr,

20.84 hr @1/1/22 per 5/23/22 TBM, 22.21 = 2023, 22.77=2024,

23.22=3/16/24

Locicero, Kevin - Paid training=15 hrs annually

2022	2023	2024	2024	2024	2024	2025	2025
Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget
280,000.00	280,000.00	224,974.50	260,000.00	260,000.00	108,554.43	250,000.00	225,000.00
29,065.00	29,065.00	29,064.88	29,791.00	29,791.00	15,268.00	31,453.00	31,453.00
29,065.00	29,065.00	29,064.88	29,791.00	29,791.00	15,268.00	31,453.00	31,453.00
49,340.00	49,340.00	49,202.28	50,327.00	50,327.00	25,281.00	53,907.00	53,907.00
7,402.00	7,402.00	4,554.88	7,550.00	7,550.00	3,506.00	8,087.00	8,087.00
208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00
500.00	500.00	2,000.00	2,000.00	2,000.00	500.00	2,000.00	2,000.00
					715.92		
					1,000.00	1,000.00	1,000.00
40,489.00	40,489.00	40,543.75	41,954.00	41,954.00	21,069.00	44,930.00	44,930.00
6,073.00	6,073.00	4,394.85	6,294.00	6,294.00	2,586.00	6,745.00	6,745.00
500.00	500.00	2,000.00	2,000.00	2,000.00	-	-	-
150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
					599.00	500.00	500.00
					500.00	500.00	500.00
					(8,573.00)		
(1,000.00)	(1,000.00)	(4,000.00)	(4,000.00)	(4,000.00)	(500.00)	(2,000.00)	(2,000.00)
161,792.00	161,792.00	157,183.52	166,065.00	166,065.00	172,226.00	178,433.00	178,433.00

Moved to its own budget in 2024

A00-1110-0100-0100
(Formerly A00-1420-0100-0100)

4,325.00

3,105.10

3,105.10

4,325.00

1,412.34

3,064.00

09/20/2024

A00-1110

	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Paul, Joseph-17.45 hr = 2021, 1/1/22=17.62 hr, 6/2/22=19.58, 20.84 hr @1/1/22 per 5/23/22 TBM, 22.21 = 2023, 22.77=2024, 23.22=6/2/24			2,990.99			3,365.00						
Paul, Joseph - Paid training=15 hrs annually												
RETIRED 2020-Schuey, Gregory-17.11 hr for 2019, 20.00 for 2020												
Sessman, Ronald-14.50 hr = 2019, 20.11 = 2020, 2021=21.67, 2022=21.89, 22.10 hr @1/1/22 per 5/23/22 TBM, \$22.65 = 2023, 23.22=2024			2,999.79			3,299.00						
Sessman, Ronald - Paid training=15 hrs annually												
RETIRED 2021 - William Taczak-15.71 hr for 2019, 21.46 for 2020, 21.67 for 2021												
William Taczak-prior												
Total Court Security *subject to new police contract	18,700.00	18,700.00	10,508.22	18,700.00	18,700.00	14,053.00	-	-	-	-	-	-

A00-1110-0100-0101
(Formally A00-1420-0100-0020)
Court Administration Staffing

Patty Yacus, Typist-18.68 for 2016, 19.44 for 2018, 19.82 hr for 2019, 2020=20.47, 2021=20.88, 2022=21.30, 2023=21.72, 2024=22.37, 2025=23.26	44,298.00	44,298.00	44,289.96	45,178.00	45,178.00	45,142.00	45,178.00	46,530.00	22,692.00	48,391.00	48,391.00	48,391.00
Retro Increase									572.00			
Patty Yacus - Medical Buyout charged to medical expense budget	500.00	500.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	500.00	2,000.00	2,000.00	2,000.00
Patty Yacus - Special Contract Pymt.												
Patty Yacus- Longevity Payment	150.00	150.00	150.00	150.00	150.00	150.00	208.00	700.00	700.00	700.00	700.00	700.00
Patty Yacus sick incentive	(500.00)	(500.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	208.00	208.00	208.00	208.00	208.00
LESS: Medical Buyout							(2,000.00)	(2,000.00)	(500.00)	(2,000.00)	(2,000.00)	(2,000.00)
Total Court Administration	44,448.00	44,448.00	44,439.96	45,328.00	45,328.00	45,292.00	45,386.00	47,438.00	23,964.00	49,299.00	49,299.00	49,299.00

Equipment for Court Office:

Bullet Proof Vest - one in 2021	2,200.00	5,910.00			2,100.00							
Tasers/Taser cartridge				200.00	200.00							
Guns and equipment												
Coffee Maker			59.40									
Mooradian Rug Company			559.29									
Scott Hefferson Painting			3,150.00									
Copier Fax Business												
Staples						1675.88						
Misc.						377.38						
	2,200.00	5,910.00	3,768.69	200.00	2,300.00	2,053.26	200.00	200.00	-	200.00	200.00	200.00
							200.00	200.00	-	200.00	200.00	200.00

Contractual for Court Office

Service Education, Inc-computer program annual maints, required Books/Updates	1,500.00	1,500.00					1,500.00	1,500.00		1,500.00	1,500.00	1,500.00
Blue360 Media, LLC			539.24	277.00	277.00	446.70			691.83			
Williamson Law Book Co			295.99	400.00	400.00				298.77			

A00-1110

	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Matthew Bender & Co			982.04	810.00	810.00	1,304.32	700.00	700.00	561.60	700.00	700.00	700.00
Associations and Dues												
Erie Co T&V Court Clerks Assoc						34.00						
Niagara County Magistrates	150.00	150.00	120.00	120.00	120.00	120.00			120.00			
New York State Magistrates AS	300.00	300.00	290.00	290.00	290.00	290.00			310.00			
New York State Assoc of Magistrates-	150.00	150.00	150.00			180.00			180.00			
National Judges Assoc	200.00	200.00	100.00	100.00	100.00	100.00						
Clerks dues				150.00	150.00							
Journey's End Refugee Services						214.06						
International Institute of Buffalo-Interpreter	650.00	650.00		650.00	650.00	321.00	650.00	650.00	146.00	650.00	650.00	650.00
Nelson, Howard												
Dinehart, Rosa												
Cao, Thuyan												
Capizzi, Dina												
Brignoni-Walliczek, Anna												
Huoh, Mark												
US Postal Services-postage	5,000.00	5,000.00	4,862.55	5,000.00	5,000.00	4,319.30	5,000.00	5,000.00	2,433.68	5,000.00	5,000.00	5,000.00
Copier- Comdoc-overage/maint	675.00	675.00	288.00	700.00	700.00	681.73	700.00	700.00	700.00	650.00	650.00	650.00
Copier Fax Business						234.00						
Forms/Envelopes	1,000.00	1,000.00					1,000.00	1,000.00		1,000.00	1,000.00	1,000.00
Compositour Printing			782.10	600.00	600.00	846.25			397.25			
Looseleaf Law Publications (forms)			319.20	320.00	320.00							
Supplies	3,000.00	3,000.00		2,000.00	2,000.00	196.68	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
Eaton's			229.56									
Schwaab			88.24									
Staples												
Travel*	4,000.00	4,000.00	3,070.39	4,000.00	1,900.00	2,241.55	2,500.00	2,500.00	1,302.18	4,000.00	2,500.00	2,500.00
Travel & Reimb - Gee (Assoc of Towns)			17.80			23.00			32.40			
Travel & Reimb - Sheeran			1,286.52			1,376.94						
Travel & Reimb - Gee, Mary												
Travel & Reimb - Yacus												
Travel & Reimb - Sicurella			328.40						88.50			
Instream (Biel's Record scan to Micro-fische)	500.00	500.00	175.00	500.00	500.00		500.00	500.00	350.00	2,500.00	2,500.00	2,500.00
Security Uniforms, Amo etc.	500.00	500.00		500.00	500.00		Moved into it's own budget 2024					
Craft Clothes, Inc.												
Duffy & Quinn (Court Model Robe)												
Galls, LLC												
Stuart Sports, Inc.												
United Uniform										500.00	500.00	500.00
Miscellaneous						14.54						

*Starting in 2018, Clerks are required to have 6 hours of mandatory training

2018 Prior Year Expense

17,625.00	17,625.00	13,925.03	16,417.00	14,317.00	12,944.07	15,550.00	15,550.00	15,550.00	6,912.21	19,500.00	18,000.00	18,000.00
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Total Expense

244,765.00	248,475.00	229,825.42	246,710.00	246,710.00	229,998.33	228,693.00	235,414.00	247,432.00	116,669.13	245,932.00	245,932.00	245,932.00
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09/20/2024

A00-1110

20 Adopted Bud	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
	244,765.00	248,475.00	229,825.42	246,710.00	246,710.00	229,998.33	228,693.00	235,414.00	116,669.13	247,432.00	245,932.00	245,932.00

Per detail schedules
Prior Year Expense

A-1110 COURT OFFICERS

Department - 1110

Court Officers Only

Under Supervisor Beginning 2024

Court Officers Only													
Under Supervisor Beginning 2024													
20	2021	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025	2025
Ado	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed	Submitted
Buc	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
Court Officers Staffing: A00-1110-0100-0100													
2020 new rates mirroring PT Police officers contract													
R. Helfrich-14.50 hr for 2019, 20.11 for 2020, 2021=21.67, 2022=21.89, 22.10 hr @1/1/22 per 5/23/22 TBM, 22.65 = 2023, 23.22=2024, 23.92 = 2025													
R. Helfrich - Prior													
R. Helfrich - Paid training=15 hrs annually													
Locicero, Kevin P-17.45 hr = 2021, 1/1/22=17.62 hr, 3/16/22=19.58 hr, 20.84 hr @1/1/22 per 5/23/22 TBM, 22.21 = 2023, 22.77=2024, 23.22=3/16/24, 23.92 = 2025													
Locicero, Kevin - Paid training=15 hrs annually													
Paul, Joseph-17.45 hr = 2021, 1/1/22=17.62 hr, 6/2/22=19.58, 20.84 hr @1/1/22 per 5/23/22 TBM, 22.21 = 2023, 22.77=2024, 23.22=6/2/24, 23.92 = 2025													
Paul, Joseph - Paid training=15 hrs annually													
RETIRED 2020-Schuey, Gregory-17.11 hr for 2019, 20.00 for 2020													
Sessman, Ronald-14.50 hr = 2019, 20.11 = 2020, 2021=21.67, 2022=21.89, 22.10 hr @1/1/22 per 5/23/22 TBM, \$22.65 = 2023, 23.22=2024, 23.92 = 2025													
Sessman, Ronald - Paid training=15 hrs annually													
RETIRED 2021 - William Taczak-15.71 hr for 2019, 21.46 for 2020, 21.67 for 2021													
William Taczak-prior													
Total Court Officers Personnel													
	9,368.08	18,700.00	18,700.00	10,508.22	18,700.00	18,700.00	14,052.69	18,700.00	18,700.00	7,401.52	18,700.00	18,700.00	18,700.00

Equipment: A00-1110-0200-0100

Bullet Proof Vest - one in 2021, 2024=R. Helfrich, 2025=J. Paul													
Tasers/Taser cartridge	1,143.96							1,000.00	1,000.00		1,300.00	1,300.00	1,300.00
Guns and equipment	249.24				200.00	200.00							
Staples													
Total Equipment	1,393.20	-	-	-	200.00	200.00	-	1,000.00	1,000.00	-	1,300.00	1,300.00	1,300.00

Contractual: A00-1110-0400-0100

Stuart Sports, Inc.													
United Uniform	146.97	500.00	500.00		500.00	500.00		500.00	500.00		500.00	500.00	500.00
Total Contractual	146.97	500.00	500.00	-	500.00	500.00	-	500.00	500.00	131.50	500.00	500.00	500.00

Total Court Officers Expenses

10,908.25	19,200.00	19,200.00	10,508.22	19,400.00	19,400.00	14,052.69	20,200.00	20,200.00	20,200.00	7,533.02	20,500.00	20,500.00	20,500.00
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A00-1165

Department - 1165
Prosecutor

20
Ado
Burr

2021
Full Year
Actual

2022
Adopted
Budget

2022
Revised
Budget

2022
Full Year
Actual

2023
Adopted
Budget

2023
Revised
Budget

2023
06/30/2023
Actual

2024
Adopted
Budget

2024
Revised
Budget

2024
06/30/2024
Actual

2025
Department
Budget

2025
Proposed
Budget

2025
Submitted
Budget

A00-1165-0100-0000
(Formally A00-1420-0100-
0020)

Prosecutor

Is calculated as a salary
Adamson, George-4% incr in 2020, 2% incr in 2022,
2.5% incr in 2023&2024, 2025=4%

18,761.60	19,137.00	19,138.00	19,137.04	19,615.00	19,616.00	19,615.44	20,106.00	20,106.00	10,052.90	20,911.00	20,911.00	20,911.00
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Total Prosecutor Salary

18,761.60	19,137.00	19,138.00	19,137.04	19,615.00	19,616.00	19,615.44	20,106.00	20,106.00	10,052.90	20,911.00	20,911.00	20,911.00
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Prosecutor contractual
Forms/Envelopes
Compositour Printing
US Postal Services - Postage

82.00	2,500.00	2,499.00		2,500.00	2,499.00		1,000.00	1,000.00		250.00	250.00	250.00
872.41			560.33			68.05			8.86			

Total Prosecutor Contractual

954.41	2,500.00	2,499.00	560.33	2,500.00	2,499.00	68.05	1,000.00	1,000.00	8.86	250.00	250.00	250.00
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Total Prosecution

19,716.01	21,637.00	21,637.00	19,697.37	22,115.00	22,115.00	19,683.49	21,106.00	21,106.00	10,061.76	21,161.00	21,161.00	21,161.00
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Budget Worksheet - 2025

Department - 1220

Supervisor

09/20/2024

A-1220
Supervisor

[illegible]

Administration Allocation

A.Smith PR is considered 75% of job duties

A.Smith PR is considered 75% of job duties

Waiver of Salary-Supervisor

Waiver of Salary-Supervisor
Broderick, per 5/23/22 TBM, Waiver
of salary shall be removed from
budget in addition to retroactive
repayment of waivers from 2020 &
2021

Equipment
A00-1220-0200-0000

Equipment

Desk

computer - 2023 Amy

Printer

computer upgrades

Key Bank

Network Services

Letter folder machine

Bryk, H. W. & Sons

Total supervisor equipment

Prior year expense

Contractual
A00-1220-0400-0000Contractual

Budget Worksheet - 2025

Department - 1220

Supervisor

A-1220
Supervisor

09/20/2024

	20	2021	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025		
	Ado Buc	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget	Submitted Budget
Assoc of Towns-Seminar Fee			-					100.00	120.00	120.00	120.00	120.00	120.00	120.00
Assoc Of Towns Conference - travel + other travel			3,000.00	3,000.00	3,000.00	3,000.00	3,000.00		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Attendance - travel + other travel-Amy Smith			100.00	100.00	120.00	120.00	120.00		120.00	120.00	120.00	120.00	120.00	120.00
Broderick, D. Steven														
Mileage											2,497.99			
Postage		1,427.23	1,500.00	1,500.00	1,360.99	1,500.00	1,500.00	1,515.42	1,500.00	1,500.00	702.45	1,000.00	1,000.00	1,000.00
Federal Express		144.38	50.00	50.00	130.92	50.00	50.00	50.00	50.00	50.00		1,500.00	1,500.00	1,500.00
Checks/printing/forms			1,200.00	1,200.00		1,200.00	1,200.00		1,200.00	1,200.00		50.00	50.00	50.00
Compositeur Printing												1,200.00	1,200.00	1,200.00
Copier Fax					12.00			112.00			7.72			
Superior Press														
Proforma Diversified					401.83			464.56			700.00			
MGL Printing Solutions		746.00			650.50						1,903.20			
Inova Employee Assistance														
Thompson Reuters - lawbooks														
Supplies-Eaton/Staples		441.52	750.00	750.00	208.12	650.00	650.00	330.79	650.00	650.00	107.02	600.00	600.00	600.00
Key Bank		454.88	-	-	426.74	400.00	400.00	592.07	400.00	400.00	53.99	400.00	400.00	400.00
Niagara County Supervisor's AS											200.00	200.00	200.00	200.00
Niagara Frontier Publications								259.44						
Occustar Workplace Compliance											575.00			
Com Doc		400.51	400.00	400.00		200.00	200.00		200.00	200.00				
Cell phone reimbursement 80*12 months		960.00	960.00	960.00	960.00	960.00	960.00	800.00	960.00	960.00	320.00	960.00	960.00	960.00
Smith Amy								60.26						
Somerset, Town of - Health Consortium														
Miscellaneous														
Cover Mun Sol Discl		60.00	300.00	300.00		300.00	300.00		300.00	300.00		300.00	300.00	300.00
Bison Logo - Covid-19 Masks							(890.00)							
Network Services														
Prior Year Expense		4,634.52	8,260.00	8,260.00	4,251.10	8,380.00	7,490.00	6,263.64	8,000.00	8,000.00	7,417.85	8,950.00	8,950.00	8,950.00

Professional Report Fees A00-1220-0401-0000

Industrial Appraisal (Inc 3% - 4% each yr) - 2022 On Site												
Appraisal	1,425.00	1,500.00	14,630.00	14,630.00	1,500.00	1,500.00	1,490.00	1,550.00	1,550.00	1,612.00	1,612.00	1,612.00
Municipal Solutions-AUD, Bond work, & SEC Filings	3,037.00	2,500.00	2,550.00	2,549.00	2,000.00	2,000.00	2,184.00	2,500.00	2,500.00	3,500.00	3,500.00	3,500.00
USI Consulting (every 3 yrs) - GASB 75 Actuarial rept	750.00	750.00	750.00	750.00	4,200.00	4,200.00	5,000.00	800.00	800.00	6,000.00	6,000.00	6,000.00
every 2 years starting 2019												
Cover Mun Sol Discl						890.00						
Cover Fin Reporting						84.00						
PY Expense	5,212.00	4,750.00	17,930.00	17,929.00	7,700.00	8,674.00	8,674.00	4,850.00	4,850.00	11,112.00	11,112.00	11,112.00
Total Expense	72,251.39	74,985.00	110,861.00	106,072.94	80,122.00	80,202.44	94,933.54	76,269.00	76,248.00	86,522.00	86,522.00	86,522.00

Drescher & Malecki - audit-per contract 2020-2023	21,640.00	21,640.00	18,400.00	22,073.00	21,640.00	21,640.00	21,640.00	22,514.00	20,000.00	22,514.00	22,514.00	22,514.00	14,000.00	22,964.00	22,964.00
Drescher & Malecki - consulting- IT assessment	2,500.00	2,500.00	2,815.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		22,964.00	22,964.00
Total Audit Expenses	24,140.00	24,140.00	21,215.00	24,073.00	21,640.00	21,640.00	21,640.00	24,514.00	20,000.00	24,514.00	24,514.00	24,514.00	14,000.00	22,964.00	22,964.00

A-1355
Assessor

	Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Revenue													
A Fund Balance	A00-1000-0599-0000												
Total Revenue									0	200,000.00	198,000.00	198,000.00	198,000.00
									200,000.00	200,000.00	198,000.00	198,000.00	198,000.00
Expenses													
Staffing	A00-1355-0100-0000												
Nicholas Flutko-Hired 7/29/24-Acting Assessor													
2024=50,000 2025 = 52,000									19,231.00	-	52,000.00	52,000.00	52,000.00
Retired 7/31/24-Linda Johnson		60,557.00	60,557.00	60,557.12	62,071.00	62,071.00	62,071.00	63,623.00	39,153.00	31,811.00	-	-	-
-sick incentive		208.00	208.00		208.00	77.00		200.00	200.00				
Jamie O'Shea-37.5 hrs wk/1950 Annual, 75/pay		33,400.00	34,288.00	34,495.49	40,378.00	40,378.00	40,293.00	40,911.00	42,140.00	21,071.00	43,824.00	43,824.00	43,824.00
2021 = 16.52/hr, 1/1/2022 = 16.85/hr (2%),													
9/14/2022 = 17.69/hr (5% incr), 2022													
MOU=\$20.17/hr, 2023 = 20.57/hr (2%}@1/1/2023													
then \$20.98/hr@9/19/2023, 2024=\$21.61,													
2025=\$22.47													
Longevity Bonus-Entitled to receive in 2026													
Prior Year		94,165.00	95,053.00	95,052.61	102,657.00	102,526.00	102,364.00	104,734.00	100,724.00	52,882.00	95,824.00	95,824.00	95,824.00
Equipment	A00-1355-0200-0000												
2025 - New Desk Top Assessor													
2 new computers plus set up													
Laptop for Linda													
2 Hard Drive Towers						650.00	629.94						
2 New Printers+Protection Plan													
New monitors & ACES software program													
(ACES Delayed again in 2021)													
Prior Year Expense		-	-	-	-	650.00	629.94	-	-	-	1,200.00	1,200.00	1,200.00
Contractual	A00-1355-0400-0000												
Temporary Help-Permits		3,000.00	3,000.00					3,000.00	3,000.00				
Linda Johnson Training Acting Assessor 2024 @\$28/Hr									4,000.00				
New York Star Program & other exempt filings								1,000.00	1,000.00		21,840.00	21,840.00	21,840.00
Education/Seminars (needs 12 credit hours/yr)		1,000.00	1,000.00	2,425.26	1,500.00	850.00		2,500.00	2,500.00		1,000.00	1,000.00	1,000.00
Nanoark - System maintenance contract											4,500.00	4,500.00	4,500.00
Board of Review Members:		800.00	800.00		800.00	800.00		800.00	800.00		800.00	800.00	800.00
Balassone, Domic				225.00			150.00			150.00			
Carter, Barbara				225.00			75.00			225.00			
Deal, Thomas							225.00			150.00			
Johnson, Michael				150.00			150.00			150.00			
Nichols, Andrew				150.00			75.00			150.00			

A-1355
Assessor

Department - 1355

Assessor

	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Office supplies	1,000.00	1,000.00	722.82	700.00	700.00	964.00	700.00	700.00	556.31	700.00	700.00	700.00
Eaton Office Supplies									89.99			
Key Bank												
Compositour			47.00			253.95						
* GAR - Pros (Assessors Website)2025=15% Incr	2,500.00	2,500.00		2,500.00	2,500.00	2,400.00	2,400.00	2,400.00	2,400.00	2,760.00	2,760.00	2,760.00
Leased Vehicle-Honda Leasing-184.86/mo												
2019 Leased Vehicle-Honda Leasing-224.17/mo												
Car was purchased 4/19-no lease pmts after Apr												
Coppins - car repair												
Car Maintenance 2019 Hybrid, Milage @												
9/10/21=5,036, @9/14/22=6,449, 30,351												
@9/12/23 Switched Honda's w/Building in 2023.												
New Hybrid in 2025.	200.00	200.00		50.00	50.00	30.52	50.00	50.00		50.00	50.00	50.00
NAPA Auto Parts												
Advance Auto Parts									147.39			
Cell phone Stipend- \$30 per month	360.00	360.00	360.00	360.00	360.00	2,400.00	360.00	360.00		360.00	360.00	360.00
GAR Associates-Re-Assessment			2,400.00	2,500.00	2,500.00		200,000.00	200,000.00	56,250.00	198,000.00	198,000.00	198,000.00
Legal Assistance-Appraisals & prof services	2,000.00	1,112.00		2,000.00	2,000.00					5,000.00	5,000.00	5,000.00
Penale, Dominic-Appraisal Svcs									4,975.00			
Network Services - Maintenance & Server	750.00	750.00	440.50	750.00	750.00	145.00	500.00	500.00		500.00	500.00	500.00
Postage	500.00	500.00	532.12	300.00	300.00	498.57	600.00	600.00	199.89	500.00	500.00	500.00
NYS Assessors Assoc Membership	100.00	100.00	650.00			250.00	250.00	250.00	250.00	250.00	250.00	250.00
NYS Assessors Assoc - Seminars			740.00			1,313.00						
Niagara County Assessors Assoc	75.00	75.00	75.00	100.00	100.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00
Niagara County Clerk-Mtgs/Events						60.00	60.00	60.00		75.00	75.00	75.00
Schwaab, Inc.-Stamp Update			41.75	70.00	70.00				87.50			
WNY - IAAO	-	-										
Niagara County Real Property Tax Maps			711.00			760.00	350.00	350.00		760.00	760.00	760.00
Travel reimb (Jamie O'Shea)									90.00			
Linda Johnson Reimb	150.00	150.00	60.00			1,144.00				700.00	700.00	700.00
Legal Ads	500.00	500.00	64.50	500.00	631.00	69.47	650.00	650.00	49.10			
Niagara Gazette			161.64			622.22			486.45			
Niagara Frontier												
Winsketch or Apex Software-annual fee	250.00	250.00								400.00	400.00	400.00
Miscellaneous	300.00	300.00	30.00	50.00	50.00		50.00	50.00		50.00	50.00	50.00
	13,485.00	12,597.00	10,211.59	12,180.00	11,661.00	11,660.73	13,345.00	217,345.00	66,481.63	238,320.00	238,320.00	238,320.00

Assessor - Gasoline/Diesel Fuel A00-1355-0400-3510
Town of Lewiston - Highway

Total Gasoline/Diesel Fuel

Prior Year Expenses
Total Expenses

50.00	100.00	82.88	100.00	100.00	52.46	100.00	100.00	100.00	28.25	100.00	100.00	100.00
107,700.00	107,750.00	105,347.08	114,937.00	114,937.00	114,937.00	114,707.13	118,179.00	318,169.00	119,391.88	335,444.00	335,444.00	335,444.00

A-1355
Assessor

	2022	2022	2023	2023	2024	2024	2025	2025
	Full	Revised	Full Year	Revised	Revised	06/30/2024	Department	Proposed
	Acti	Budget	Actual	Budget	Budget	Actual	Budget	Budget

* Is a yearly license fee paid to GARS - Proserve for maintenance of our Lewiston Assessment Website that is available to all our Taxpayers. We work on this website with Proserve throughout the year keeping

A00-1410

Department - 1410

Town Clerk

Town Clerk

Longevity Bonus Split 5 Ways	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Tamara Burns -Stipend (Budget in A Fund Contingency)	1,200.00									125.00	198.00	198.00	198.00
Linda Kreps* 15.50 - 30 hrs per wk/16.13-2018, 16.45-2019, 18.05-2020, 18.41 2021, 18.78=2022, 2022 MOU=19.77, 20.17=2023, @20.77 2024, 21.60 = 2025. Split 5 ways in 2025.	28,671.28	29,296.00	29,796.00	29,710.70	31,466.00	31,466.00	31,942.70	31,466.00	32,402.00	16,001.52	14,827.00	14,827.00	14,827.00
Sick Incentive= \$150-Split Allocation 5 ways- Clerk/Registrar/Water/Sewer overtime		112.00	112.00		112.00	112.00		112.00	112.00	Contract Exp. 12/31/2023 3,000.00 (16,595.00)	50.00	50.00	50.00
Budget Adjustment						2363							
Consultant Exp													
Prior year/ Retro Pay													
Longevity Bonus										405.32	198.00	198.00	198.00
Linda Kreps -Stipend (Budget in A Fund Contingency)	900.00												
	148,469.29	150,584.00	152,195.00	152,194.11	154,603.00	156,966.00	156,965.59	125,273.00	112,614.00	78,939.19	114,752.00	114,752.00	114,752.00

Out of Department	A00-1410-0100-0100	61.53	176.00	-	100.00	100.00	-	100.00	100.00	100.00	120.00	120.00	120.00
Security for Tax - Saturday's													

*Union contract is 2% 2017, 2% for 2018, 2% for 2019, 2% + Adj for 2020, 2% for 2021, 2% for 2022, 2% for 2023, 3% for 2024, 4% for 2025													
Donna Garfinkel													
Town clerk/tax rec -A00-14	96%	63,603.28	64,878.00	64,875.20	66,500.00	66,500.00	66,590.41	68,163.00	68,163.00	34,079.63	70,208.00	70,208.00	70,208.00
Registrar- B00-4020	4%	2,395.64	2,441.00	2,443.74	2,502.00	2,502.00	2,504.84	2,565.00	2,565.00	1,283.75	2,642.00	2,642.00	2,642.00
	1.00	\$ 65,998.92	\$ 67,319.00	\$ 67,318.94	\$ 69,002.00	\$ 69,002.00	\$ 69,095.25	\$ 70,728.00	\$ 70,728.00	\$ 35,363.38	\$ 72,850.00	\$ 72,850.00	\$ 72,850.00
TERMED 2024 - Carole Schroeder - hrs per week													
Clerk -A00-1410, 2024=PT	12-Jan hrs.	43,961.19	43,957.00	44,827.38	44,836.00	44,836.00	45,880.59	16,444.00	16,444.00	16,746.33	-	-	-
Registrar- B00-4020	Jan 2024 only	10,075.78	10,144.00	10,277.28	10,347.00	10,347.00	10,474.78	664.00	664.00	3,881.23	-	-	-
	0	54,036.97	54,101.00	55,104.66	55,183.00	55,183.00	56,355.37	17,108.00	17,108.00	20,627.56	-	-	-

Briggett Cogland													
Clerk -A00-1410	33%									194.01	14,394.00	14,394.00	14,394.00
Registrar- B00-4020	30%									45.51	13,086.00	13,086.00	13,086.00
Water-admin SW1-8310	30%										13,086.00	13,086.00	13,086.00
Sewer - main SS2-8110	5%										-	-	-
South Sewer-SS3-8110	2%										873.00	873.00	873.00
	100%									239.52	41,439.00	41,439.00	41,439.00

Tamara Burns - hrs per week													
Clerk -A00-1410	33%	9,540.14	9,760.00	10,871.00	12,780.83	10,488.00	12,551.89	8,391.00	8,391.00	10,800.00	14,827.00	14,827.00	14,827.00
Registrar- B00-4020	30%	20,988.36	21,473.00	21,473.00	21,518.00	23,075.00	-	2,098.00	2,098.00	-	13,479.00	13,479.00	13,479.00
Water-admin SW1-8310	55%	5,724.24	5,856.00	5,856.00	5,868.50	6,293.00	6,268.61	6,331.00	6,331.00	275.00	13,479.00	13,479.00	13,479.00
Sewer - main SS2-8110	15%	1,908.08	1,965.00	1,965.00	1,956.16	2,098.00	-	-	-	3,160.26	-	-	-
South Sewer-SS3-8110	2%						-	-	-	-	899.00	899.00	899.00
	100%	38,160.82	39,054.00	40,165.00	42,123.49	41,954.00	18,820.50	16,820.00	16,569.00	14,235.26	42,684.00	42,684.00	42,684.00

Linda Kreps - hrs per week													
Clerk -A00-1410	33%	28,671.28	29,296.00	29,796.00	29,710.70	31,466.00	31,942.70	31,466.00	32,402.00	16,001.52	14,827.00	14,827.00	14,827.00

A00-1410

Department - 1410

Town Clerk

Town Clerk

<u>Equipment</u>	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
A00-1410-0200-0000													
Clerk Equipment, new Town seal stamp	58.81	1,350.00	1,350.00		1,350.00	550.00		1,300.00	1,300.00		1,300.00	1,300.00	1,300.00
Clerk and Tax Systems (BAS) & Training													
Transcriber equipment				150.00									
Desk/Chair/Calculator	600.00			1,020.00									
Network Services				163.99			29.43						
Miscellaneous													
Meeting Room													
	658.81	1,350.00	1,350.00	1,333.99	1,350.00	550.00	29.43	1,300.00	1,300.00	-	1,300.00	1,300.00	1,300.00
A00-1410-0400-0000													
Prior Year Expense													
Contractual													
Supplies													
Office supplies		1,500.00	448.00		1,000.00	1,000.00		750.00	750.00	144.45			
Eaton Office Supplies	156.86			351.34			319.65						
Compositour Printing	259.25			73.20			119.85						
Superior press - checks	211.76												
Biel's Information Technology	125.00												
Legal Codes/Forms/Laws		200.00	200.00		200.00	200.00		200.00	200.00				
Williamson Law	70.06	208.00	208.00		210.00	210.00							
Nanoark		700.00	700.00		700.00	700.00		700.00	700.00				
Associations/conferences													
Clerk Assoc fees/dues/mileage							6.55						
Assoc dues													
Clerk's luncheons													
* NY S Acco of Tax Receivers													
* Niagara County Clerks As													
* Town Clerk Conf Ride Share													
Porter NYSTCA Conference Reimb													
Staff reimbursement													
Mileage													
Clerk Phone Stipend-split		75.00	75.00		75.00	75.00		90.00	90.00	12.00			
Garfinkel reimb	338.44			182.01			404.43						
Zimmerman							10.48						
Miscellaneous		250.00	250.00		250.00	250.00		250.00	250.00				
C. Schroeder Adjustment													
for Consultant Expense													
Key Bank disbursement	42.71			105.44			867.91		16,595.00	3,611.21			
Orkin							85.00			22.49			
Petty Cash reimbursement	67.50			70.00			167.03						
Memorials													
Date/address stamp		100.00	100.00		100.00	100.00		100.00	100.00				
Tops Markets													
Newspaper ads/subscriptions													
Legal Advertising/subscription													
Niagara Frontier Publications							39.95						

A00-1410

Town Clerk

	2021	2022	2022	2023	2023	2023	2024	2024	2024	2024	2025	2025
	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	2025	2025
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Gazette Publications/Notices	278.43	600.00	555.00	552.83	600.00	600.00	405.29	600.00	600.00	247.90		
Publications												
Postage	2,920.93	7,000.00	3,155.00	3,152.01	5,000.00	5,000.00	3,331.68	5,000.00	5,000.00	773.28		
Postage \												
Postage - tax bills /												
Software programs/support												
Edmunds (BAS) - Tax Collection Program		2,472.00	3,090.00	3,090.00	3,090.00	3,090.00	3,244.50	3,245.00	3,245.00		3,408.00	3,408.00
Edmunds (BAS) - Tax Bill Input		612.00			725.00	725.00	350.00	762.00	762.00		801.00	801.00
Edmunds (BAS) - Online iTax Web Portal		918.00	927.00	927.00	927.00	927.00	973.35	974.00	974.00		1,023.00	1,023.00
Edmunds (BAS) - Split Clerk/Dog/Registrar		412.00	412.00	411.89	425.00	425.00	424.36	475.00	475.00		500.00	500.00
EDMUNDS GOVTECH	5,100.00											
NYS Thruway	1,050.00			525.00			1,050.00					
Prior Year Expense	10,620.94	15,047.00	10,120.00	9,559.69	13,302.00	13,302.00	11,800.03	13,146.00	29,741.00	4,811.33	13,875.00	13,875.00
Total Expenses	159,810.57	167,157.00	163,665.00	163,087.79	169,355.00	170,918.00	168,795.05	139,819.00	143,755.00	83,750.52	130,047.00	130,047.00

Budget Worksheet - 2025

Department - 1440
Engineer

A00-1440
Engineering

	09/20/2024 Ado Buc	2022		2022		2023		2023		2024		2024		2025		2025	
		Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget	Submitted Budget				
Revenue																	
GIS Maps	A00-1000-1589-0900	30.00	30.00	15.00	30.00	30.00	30.00	30.00	30.00	-	-	-	-	-	-	-	-
Expenses																	
Staffing	A00-1440-0100-0000																
Exp. 12/31/23																	
Edward Zimmerman - Hired 8/3/2020 New FT Position split																	
50/50 with Safety/Inspection B00-3620-0100-0000 in B																	
Fund. MOU in 1/2023 increasing annual salary to																	
\$63,260.40 (split), 2024=65,159, 2025=67,765		26,010.00	26,011.00	26,010.14	26,531.00	31,631.00	31,630.29	31,631.00	32,580.00	16,292.95	33,883.00	33,883.00	33,883.00	75.00	75.00	250.00	33,883.00
Sick Incentive																	
Longevity - new in 2024 contract					1,000.00	1,000.00		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	250.00	250.00	250.00	250.00
Medical Buyout charged to Medical expense budget					(1,000.00)	(1,000.00)		(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	(1,000.00)	1,000.00	1,000.00	1,000.00	1,000.00
Less: Medical Buyout Expense																	
Total Personnel Expenses		26,010.00	26,011.00	26,010.14	26,531.00	31,631.00	31,630.29	31,631.00	32,580.00	16,292.95	34,208.00	34,208.00	34,208.00	34,208.00	34,208.00	34,208.00	34,208.00

Equipment	A00-1440-0200-0000														
GIS<GPS<Plotter - update	Not Repairing per Tim														
software -	8/2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer equipment															

Contractual	A00-1440-0400-0000														
Mileage															
Seneca Blueprint	\														
Plotter Ink Cartridge	>	200.00	200.00		200.00	200.00									
Printer Ink Cartridge - 1220C	/				200.00	200.00									
Plotter paper					100.00	100.00									
Computer supplies (CD's, zip's, etc.)															
Equipment service		450.00	450.00	455.88	450.00	450.00	417.89	450.00	460.00	390.85	460.00	460.00	460.00	460.00	460.00
Verizon tablet =\$37.99/mth		250.00	250.00												
Vitec Solutions															
Postage															
Key Bank		300.00	300.00												
Williamson Law Book															
Training on GPS system		200.00	199.00		200.00	200.00		200.00	200.00		200.00	200.00	200.00	200.00	200.00
Misc.		1,400.00	1,399.00	455.88	1,150.00	1,150.00	417.89	660.00	660.00	390.85	660.00	660.00	660.00	660.00	660.00

Total Engineer

27,410.00	27,410.00	26,466.02	27,681.00	32,781.00	32,048.18	32,291.00	33,240.00	16,683.80	34,868.00	34,868.00	34,868.00
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A00-1450
Elections

Department - 1450
Elections

	20 Ado Buc	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Revenue														
Expenses														
Salary - Clerk O/T		-	-	-	-	239.00	59.00	-				130.00	130.00	130.00
Salary - Election Inspectors total Salaries		-	-	-	-	239.00	59.00	-			-	130.00	130.00	130.00

Contractual

A00-1450-0100-0000														
Primary-2022 ended up having 2														
Primary's, Two for 2025		50.00	160.00	160.00	100.00	320.00	320.00	200.00	320.00	320.00	250.00	160.00	160.00	160.00
General Election		140.00	160.00	160.00	140.00	160.00	160.00		160.00	160.00		160.00	160.00	160.00
Postage		6.18	40.00	40.00	2.28	40.00	40.00	2.46	40.00	40.00	0.64	40.00	40.00	40.00
		196.18	360.00	360.00	242.28	520.00	520.00	202.46	520.00	520.00	250.64	360.00	360.00	360.00

Only need staff payroll expenses in years when Clerk is not on the election ballot.

A00-1620
Building

[illegible]

A00-1620

Building

Department - 1620

Building

Glenn Newton

Postage

Postage - US Postmaster

Postage rental

Quadient

Pitney Bowes

Postage meter supplies

Biel's -disk storage

Code Books/maintenance

Williamson Law

A00-1620-0400-0000

General Code Publishers - E-code maintenance

Newspaper subscription/publication/notices

Niagara Gazette

Niagara Frontier

Vehicle Expense

Maintenance truck - Scrivani & Sons

Sam's membership

Sam's Club purchases-cleaning supplies, etc.

Town Hall Beautification

A-1 Land Care

Aramark- Mat Rental 2024=\$41.28/mth

Cintas/Doritex

Paint

Sherwin Williams Paint

Home Depot- maintenance items

Old Glory Flag

Work Clothes

Great Lakes Work Wear

Lockport Outdoor Store

Stuart Sports

Vests

Letter head

Office supplies

Compositour Printing

Eaton Office Supplies

Key Bank Purchases

Tops Market

Equipment/Maintenance Expense

Current Electric

M&M Electric

Marquee Maintenance

Lineage

Warrens Hardware

Irr Supply Centers, Inc.

Cardiac Life Products

Dival Safety Equipment

Niagara Lock and Key

Landpro Equipment

Defibulator Pads

Miscellaneous

Hurtubise Tire

Instream

Lewiston, Town of Water

Finger Lakes Castle

2020 Adopted Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget

66.33

161.61

250.00

1,656.00

824.28

500.00

100.00

3,000.00

125.65

1,807.99

493.89

500.00

474.00

120.00

400.00

500.00

300.00

97.44

250.00

121.11

3,000.00

524.46

6,788.57

411.84

150.99

700.00

88.74

150.00

363.10

39.00

A00-1620
Building

20	2021	2022		2023		2023		2023		2024		2024		2025		2025	
		Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Actual	Adopted	Revised	Department	Proposed	Submitted	Budget
Bud	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget		Budget	Budget	Budget	Budget	Budget	Budget
	5,868.63	7,000.00	7,000.00	6,444.38	7,000.00	7,000.00	5,726.39	7,000.00	7,000.00	7,000.00	3,270.68	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00

Increase in cost because of increased use of color by employees.

devices and the new York State Manual say that street signs must be upgraded to new size and style requirements adopted in 2012. Also sign retroreflectivity standards were adopted for the upgraded signs to be "High Intensity Prismatic". We were supposed to be compliant by Jan 2015. We have approximately 3000 signs of which 200 had been updated at the beginning of 2020. We will continue to replace the signs as roadways are updated and time allows. 2021 we began making signs for new developments and charging them for the signs. 2025 - New signage with required materials - 3 yrs to complete replacement.

Budget Worksheet - 2025

09/23/2024

A00-3510
Dog Control

Department - 3510

Dog Catcher

Fund A

Fund A		20	2021	2022	2022	2022	2022	2023	2023	2023	2023	2023	2024	2024	2024	2024	2025	2025
		Ado	Full Year	Adopted	Revised	Full Year	Adopted	Adopted	Revised	Full Year	Adopted	Revised	Adopted	Revised	Actual	Department	Proposed	Submitted
		Buc	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Actual	Budget	Budget	Budget
Revenue																		
Dog redemptions	A00-1000-1550-0000		175.00	300.00	300.00	175.00	200.00	200.00	200.00	110.00	175.00	175.00	175.00	175.00	50.00	150.00	150.00	150.00
Dog pick up Porter - (was charged against expense in prior years)																		
Dog licenses	A00-1000-2544-0000		10,955.00	14,000.00	14,000.00	9,646.00	10,000.00	10,000.00	10,000.00	9,221.00	10,000.00	10,000.00	10,000.00	10,000.00	2,919.00	10,000.00	10,000.00	10,000.00
Total Dog Control Revenue			11,130.00	14,300.00	14,300.00	9,821.00	10,200.00	10,200.00	10,200.00	9,331.00	10,175.00	10,175.00	10,175.00	10,175.00	2,969.00	10,150.00	10,150.00	10,150.00
Expenses																		
Staffing	A00-3510-0100-0000																	
NONE- Prior was John Aquino - overtime - 2 hrs per month																		
14.49 x 1.5+21.74 per hr OT, 16.29-2019 w/step.			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Out of Dept. personnel	A00-3510-0100-0100			697.00	697.00	-	711.00	711.00	711.00	-	-	-	-	-	-	-	-	-
VACANT (John Aquino) - 2 hrs x 12 times per yr to serve tickets																		
2019=\$16.29/hr-\$24.44 OT Rate, 2020=\$26.57 OT Rate, 2021=\$27.90 OT Rate, Aug 2021=\$28.46 (final step) 2022=\$29.01 OT Rate, 2023=\$29.61 OT Rate, Removing for 2024-no plan,undecided w/SPCA																		
Equipment	A00-3510-0200-0000																	
Key Bank										29.42						200.00	200.00	200.00
Black Chair			192.99	300.00	300.00	-	300.00	300.00	300.00		300.00	300.00	300.00	300.00				
Equipment for Dog Van			-	300.00	300.00	500.00												
Tires for Van																		
Desk - Hon Company																		
2010 Chevy Express Van 61,152 miles @ 9/9/2021, 9/6/2022=64,891, 9/6/2023=67,592. New EV Vehicle in 2024			192.99	600.00	600.00	500.00	600.00	600.00	600.00	29.42	600.00	600.00	600.00	600.00	-	200.00	200.00	200.00
Contractual	A00-3510-0400-0000																	
Clothing			-	-	-													
Lockport Outdoor Store																		
Great Lakes Work Wear			112.49	412.00	412.00	411.89	425.00	425.00	425.00	424.36	475.00	475.00	475.00	475.00		475.00	475.00	475.00
Edmunds (BAS) Software - Split Dog/Clerk/Registrar				350.00	350.00		350.00	350.00	350.00		400.00	400.00	400.00	400.00		400.00	400.00	400.00
Printing- forms/stationary/envelopes										132.74								
Eaton Office Supplies			25.87							259.00								
Compositure Printing																		
Verizon Wireless-			80.04	75.00	75.00		75.00	75.00	75.00	90.00	90.00	90.00	90.00	90.00		90.00	90.00	90.00
Cell phone stipend - Donna			703.70	1,500.00	1,500.00	616.10	1,000.00	1,000.00	1,000.00	784.09	1,200.00	1,200.00	1,200.00	1,200.00	356.48	1,200.00	1,200.00	1,200.00
US Postage																		
Postage refund on change of machines																		
Van inspections/oil change				200.00	200.00		300.00	300.00	300.00		300.00	300.00	300.00	300.00		200.00	200.00	200.00
Van Repair-Scrivani																		
NAPA Auto Parts						6.31				185.65								
Advance Auto Parts			14.64			152.72				93.27					74.27			
Highway Department			33.39															

Budget Worksheet - 2025		09/20/2024		HWY ADMIN											A00-5010	
Department - 5010		Highway Superintendent		2021 Adopted Budget	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Revenue		NONE														
Expenses		A00-5010-0100-0000														
Staffing																
Highway Superintendent- Mitchell Zahno appointed 8/2022 (Dave Trane retired 8/2022) 2020 - 4% increase, 2021-no increase, 2022,2023,&2024-2.5% increase, 2025=3%				72,989.00	74,448.00	74,448.00	74,447.72	76,310.00	76,310.00	76,301.00	78,218.00	78,218.00	38,996.75	80,565.00	80,565.00	80,565.00
Trane, David-Special Pay									2,200.00	2,199.00						
Deputy Superintendent - Jeff Cosgrove (Effective 5/01/22) Stipend=5,044/yr - no increase/by contract, Labor Rate=36.05							3,201.00	5,044.00	5,044.00	5,044.00	5,044.00	5,044.00	2,522.00	5,044.00	5,044.00	5,044.00
(Brian Christmen retired 2022) - no increase/by contract				5,044.00	5,044.00	5,044.00	1,843.00									
Clerk-Randi Jones Hired 1/21/2022 \$17.04 in 2022, 2022 MOU=\$19.77, \$20.27 in 2023, \$20.57@1/21/23, \$22.47@1/1/24, \$23.37=2025							33,522.39	42,162.00	42,162.00	42,856.00	43,639.00	46,738.00	22,111.20	48,608.00	48,608.00	48,608.00
OT - Jones							927.43	150.00	150.00	1,296.00			556.24	250.00	250.00	250.00
Clerk- Randi Jones - Snow & Ice Stipend. New in 2023 \$2,600.								2,600.00	4,531.00	2,700.00	2,600.00	2,600.00	2,611.20	2,600.00	2,600.00	2,600.00
Salary Adj/Retro													65.60			
Clerk - Retired 1/28/2022 - Darlene Norwich 20.50 for 2017/20.91 for 2018/21.33 for 2019/21.33 for 2020, 2021=22.45, 2022=22.90 (Termed)				45,254.00	47,630.00	47,630.00	5,495.82									
OT - Norwich				300.00	300.00	300.00	206.10									
Sick Incentive - Norwich				416.00	416.00	416.00										
Sick Pay - Norwich							1,786.14									
Vacation - Norwich							4,579.85									
Termed in 2022 - Now using cleaning service. Patricia Zhano - Started in Jan 2019 \$13.18 rate for 2019, \$13.44 for 2020 (5 hrs per week), 2021=13.71, 2022=13.98, *she was incorrectly included in Highway general services until a journal entry made in Sept 2019. 01/24-09/05 expenditures were \$2,174.70				3,565.00	3,636.00		41.95									
Total Personal Expense				127,568.00	131,474.00	127,838.00	126,051.40	126,266.00	130,397.00	130,396.00	129,501.00	132,600.00	66,862.99	137,067.00	137,067.00	137,067.00
Equipment		A00-5010-0200-0000														
New Desk - 2025 - Randi				-										2,000.00	2,000.00	2,000.00
Network Services-2023 Computer-Randi										2,935.00						
2023 - New Office Flooring										866.04						

HWY ADMIN A00-5010

Emergency Shut Off-Fuel Island	2021 Adopted Budget	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Total Equipment Expense	-	-	-	-	-	12,050.00	9,685.23	-	-	-	2,000.00	2,000.00	2,000.00
A00-5010-0400-0000													
Contractual													
Clothing	500.00	500.00	500.00		400.00	400.00		400.00	400.00		10,900.00	10,900.00	10,900.00
Lockport Outdoor Store				363.00									
Stuart Sports - clothing													
Custom Covers & Canvas													
Office supplies	480.00	480.00	480.00		450.00	450.00		250.00	250.00				
Compositieur Printing-business cards				50.00			52.00						
Professional dues													
Association of Towns -books (2018 updated)	20.00	20.00	20.00		20.00	20.00							
Association of Towns -dues increased for 2018	200.00	200.00	200.00		200.00	200.00							
Cooper Sign Co				28.50									
Network Services													
NYS Association of Towns	200.00	200.00	200.00	750.00	200.00	200.00	200.00	200.00	200.00	250.00			
Niagara County Assoc of Towns	400.00	400.00	400.00	400.00	400.00	400.00	700.00	700.00	700.00	700.00			
Personal Touch Cleaning				2,925.00	5,000.00	5,000.00	3,477.50	5,000.00	5,000.00				
Verizon Wireless Super/Deputy	450.00	450.00	450.00	439.92	450.00	450.00	374.58	450.00	450.00	187.38			
Mitch Zahno-mileage - non conference	900.00	900.00	900.00		900.00	900.00		200.00	200.00				
Key Bank				1,820.80			2,534.75			472.88			
Conference attendance	3,250.00	3,250.00	3,250.00		3,000.00	3,000.00		3,000.00	3,000.00				
Cornell Local Roads Program				200.00									
postage - 50 per month				60.94	200.00	200.00	20.07	200.00	200.00	4.48			
WNY Occupational Health Care				117.00									
Catlin, David													
Christman, Brian				351.70			207.85						
Norwich, Darlene				503.80			175.85						
Raby, Seth							147.50						
Trane, David				259.00									
Zahno, Mitch				294.34									
Miscellaneous			3,636.00		500.00	500.00	465.50	500.00	500.00	362.50			
Total Contractual	7,000.00	7,000.00	10,636.00	8,564.00	11,720.00	11,720.00	8,355.60	10,900.00	10,900.00	1,977.24	10,900.00	10,900.00	10,900.00
Total Expenses													
	134,568.00	138,474.00	138,474.00	134,615.40	137,986.00	154,167.00	148,436.83	140,401.00	143,500.00	68,840.23	149,967.00	149,967.00	149,967.00

Per Dave, the Superintendent needs to attend an additional conference for alternate ways to preserve our roads. Important training.
Equipment: None for 2020

Revenue	NONE												
Expenses													
Equipment	A00-5132-0200-0000												
2025 - Engine Computer Code Scanner split 50/50 w/Wheatfield	17,397.00												
J. R. Swanson Plumbing	3,880.00												
Copier Fax	2,816.20												
Lift--Ransomville Bus Lines	7,500.00												
Total Equipment	-	17,397.00	14,196.20	-	-	-	-	-	-	-	-	-	-
A00-5132-0400-0000													
Contractual	22,000.00	22,000.00	24,000.00	24,000.00	20,000.00	15,869.00	16,000.00	16,000.00	35,600.00	35,600.00	7,000.00	7,000.00	7,000.00
Maintenance and repairs			119.52		94.99								
Advance Auto Parts					62.01								
Anderson Equipment			892.00										
Beachy's Lumber & Insulation					897.14								
Cooper Electric			637.56		932.32		619.89				594.22		
Fleischmann Service Corp.			403.40		1,629.79		806.13				372.54		
Dival Safety Equipment			603.62		329.25		109.74						
Grainger			38.25										
Gui's Lumber & Home Center			225.00		300.00						550.00		
Hayes Door			2,635.68		133.53		19.98				149.63		
Home Depot			834.84				437.39						
J. R. Swanson					14.99								
Kenworth of Buffalo			783.11		1,052.80								
Kimball Midwest			196.87		35.40								
Lawson Products			1,500.00										
Loomis-Root Inc.					87.30		221.70				99.75		
Niagara Lock & Key					841.40								
Niagara Supply			146.06								3,570.00		
Personal Touch			487.50				1,462.23				130.00		
Pump Doctor					660.00		660.00				660.00		
Pure Water Technology			660.00										
R.B. U'Ren Equipment			990.00										
R.W. Lindsay					135.60								
Share Corporation					1,231.11		319.99				207.57		
State Industrial Products							271.70				66.85		
Stevenson Hardware			63.90		11.55		97.98						
Tifco Industries					585.10								
Tools Plus Industries					372.21								
Warrens Village Hardware			114.75		17.99								
Zoom					163.27								
Office Supplies and expenses	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00	4,000.00	4,000.00					
E-Man Ink							240.00						
Eatons Office supplies			1,459.26		1,494.73		886.55				483.27		
Modern Disposal Services			1,324.78		1,015.69		1,363.20				1,086.36		
Niagara Gazette					46.80		75.29						
Tops Market			89.22		134.12		345.84				17.16		
Key Bank charge			1,103.34		1,754.56		5,682.40				1,956.26		
Internet & Phone													
Spectrum (119.99+20/mth 2022&2023)	1,200.00	1,200.00		1,200.00	1,300.00	1,300.00	1,500.00	1,500.00					
Spectrum (Key Bank)			1,209.77		1,679.88								
Computer Supplies & Expense	100.00	100.00		100.00	360.00	360.00	360.00	360.00			885.00		
Network Services			360.00		360.00		374.00						
Custodial supplies	9,150.00	9,150.00		9,150.00	10,000.00	10,000.00	10,000.00	10,000.00			1,755.91		
Aramark					4,411.38		5,965.27						
Cintas/Doritex			10,006.30		1,658.50								
Orkin			1,412.64		1,428.48		1,532.16				1,670.28		

HWY GARAGE A00-5132

HWY Garage A00-5132

	2021 Adopted Budget	2021 Revised Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Sam's Club			1,024.10			812.02			1,197.97			829.20			
Vestis												1,156.61			
Utilities															
Lewiston Water Dept	1,200.00	1,200.00	1,226.27	1,200.00	1,200.00	1,242.69	3,000.00	3,000.00	1,233.92	1,500.00	1,500.00	430.73			
New Horizon Communications			1,523.32			1,636.61			1,863.74	2,000.00	2,000.00	1,089.36			
Ronco Communications						881.25									
Spectrum Phone-New 2020	3,000.00	3,000.00		3,000.00	3,000.00										
Security															
Doyle Security	1,200.00	1,200.00	1,574.59	1,200.00	1,200.00	690.36	1,500.00	1,500.00	1,048.22						
Copier															
Delage Landen Financial	350.00	350.00	148.20	350.00	350.00										
Copier Fax	250.00	250.00	63.94	250.00	250.00	117.26	300.00	300.00	23.50	200.00	200.00	23.76			
Misc	100.00	100.00		100.00	100.00		100.00	100.00		100.00	100.00				
Cardiac Life Products						153.25			587.30			181.15			
Finger Lakes Castle						683.20									
Budget Revisions															
Total Contractual	41,550.00	(7,517.00) 34,033.00	33,857.79	43,550.00	43,550.00	29,788.53	39,560.00	35,429.00	27,446.09	35,660.00	35,660.00	17,965.61	35,600.00	35,600.00	35,600.00
Gas & Electric															
National Grid	6,000.00	6,000.00	4,819.05	5,000.00	4,250.00	4,148.71	6,000.00	6,000.00	4,063.90	6,000.00	6,000.00	1,778.21	6,000.00	6,000.00	6,000.00
Niagara County	12,000.00	12,000.00	9,609.65	11,000.00	15,250.00	15,226.41	13,000.00	13,000.00	9,269.02	15,000.00	15,000.00	4,886.32	13,000.00	13,000.00	13,000.00
Total Gas & Electric	18,000.00	18,000.00	14,428.70	16,000.00	19,500.00	19,375.12	19,000.00	19,000.00	13,332.92	21,000.00	21,000.00	6,664.53	19,000.00	19,000.00	19,000.00
Total Garage Expenses	59,550.00	69,430.00	62,482.69	59,550.00	63,050.00	49,163.65	58,560.00	54,429.00	40,779.01	56,660.00	56,660.00	24,630.14	61,600.00	61,600.00	61,600.00

Revenue	Ado Bud	2022		2022		2022		2023		2023		2023		2024		2024		2025		2025	
		Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	2024 Budget	2025 Department Budget	2025 Proposed Budget	Submitted Budget				
NONE																					
Expenses:																					
Staffing		A00-5140-0100-0000																			
		NONE																			
Contractual		A00-5140-0400-0000																			
Lardon Construction		90,000.00	90,000.00	28,500.00	50,000.00	30,650.00	-	17,000.00	17,000.00	17,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	
Villani's Lawn & Landscape							29,850.00														
Total Expenses		90,000.00	90,000.00	28,500.00	50,000.00	30,650.00	29,850.00	17,000.00	17,000.00	17,000.00	45,000.00	-	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	

2025 - Ditch cleaning is bring back large brush and stumps. Need to hire a contractor to do the grinding.

2024 - Vallanis Landscaping is starting a new program. All brush will be brought directly to them and our yard will be closed to outside company's.

2020 - New Account set up. This was set up in the A Fund because the Town is also picking up and disposing of brush from the Village of Lewiston. This expense has averaged \$100,000 in 2019 and the pile of brush in the Highway Yard is continuing to grow and has to be disposed of by grinding the brush and then hauling it away. Dave is trying to find companies (possible Modern) who would want the brush grindings and would come and pick it up so we wouldn't have to incur the expense of hauling it away.

Recreation Programs Only (excluding Ice Rink, Special Events Worksheet - 2025 Budget

09/20/2024

Revenue	A00-1000-2001-0000	20	2021	2022	2022	2022	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025
		Adopted Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget	Submitted Budget	
	Park & Recreation Program fees		14,583.81			16,024.00										
	House Baseball = \$30-60 per player		12,000.00	12,000.00			18,000.00	18,000.00	17,494.33	19,500.00	19,500.00	19,410.00	20,000.00	20,000.00	20,000.00	20,000.00
	Intramural Basketball = \$30-60 per player		2,500.00	2,500.00			2,500.00	2,500.00	6,250.00	-	-	7,775.00	7,000.00	7,000.00	7,000.00	7,000.00
	Baseball/Softball Sponsors															
	Summer Camps & Fieldtrips-3 Camps in 2024		2,700.00	2,700.00			12,000.00	12,000.00	25,344.49	35,000.00	35,000.00	39,375.00	60,000.00	60,000.00	60,000.00	60,000.00
	Camp Fieldtrips															
	Swim program is \$3-5 dollars per person per hour		1,500.00	1,500.00			1,800.00	1,800.00								
	Indoor Dance & Exercise Class - Jan - Mar						500.00	500.00								
	Trunk or Treat						500.00	500.00	50.00							
	Friday & Saturday night Rec program @Sr. Ctr.						4,000.00	4,000.00								
	Lego Night															
	Breakfast w/Santa-Fee according to age						1,000.00	1,000.00	1,054.57	1,000.00	1,000.00	860.00	1,000.00	1,000.00	1,000.00	1,000.00
	Carnival - \$10/per sheet of tickets						1,000.00	1,000.00	870.00	1,500.00	1,500.00		1,500.00	1,500.00	1,500.00	1,500.00
	Casino Night 18+															
	Salsa Dance Lessons (Removed in 2025)						1,000.00	1,000.00		1,000.00	1,000.00	130.00	1,000.00	1,000.00	1,000.00	1,000.00
	First Tee Golf Lessons									1,200.00	1,200.00					
								-	3,000.00	4,000.00	4,000.00	275.00	2,500.00	2,500.00	2,500.00	2,500.00
New	Pavillion & Park Rental															
	Total Revenue		14,583.81	18,700.00	18,700.00	16,024.00	41,300.00	41,300.00	57,618.39	63,200.00	63,200.00	67,825.00	93,500.00	93,500.00	93,500.00	93,500.00

Expenses

A00-7020-0100-0000											
Recreational PS-admin											
Timothy Smith - Recreation Director - Hired 6/26/2023 @ \$52,275/yr. \$53,582 (2.5%)=2024, 2025=4%											
Termed 3/7/2023 - Cathy Cvjetinovic - Rec Director - Start 2/28/22 at \$46,476. @5/29/22 \$51,000 per 5/23/22 TBM, 2023=\$52,275 (2.5%)											
Termed 12/31/2021- Dashineau, Michael											
Salary- 2021 no longer split with Parks.											
D.Trane Director of Parks in 2021. Decision made after 2021 budget created.											
2020/\$58,851.22 for 2019/\$57,534.12 for 2018/ \$56,406 for 2017/ \$55,730 for 2016											
Sick incentive											
New Request 2025 - FT Recreation Program Supervisor 40/ Hrs Wk - Salary Position											
Nicole Short - Clerk -Start 9/28/2021 @ \$14.43/hr w/.50 steps at 6 mths & 1 yr., \$15.43/hr for 2022, 2023=15.82 (2.5%)\$16.22 (2.5%)=2024, 2025 =\$16.87 (4%)											
Total personal services											
Recreational Seasonal personnel- A00-7310-0100-0000											

A00-7020/A00-7310

Worksheet - 2025 Budget

20

[illegible]

09/20/2024

	2020	2021	2022	2022	2022	2023	2023	2023	2024	2024	2025	2025	2025
	Adopted	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Department	Proposed	Submitted
	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
Trunk or Treat - Kiwanis Park								335.00					
Hawk Creek - bird show - Kiwanis & Sanborn													
Family Night @ Pletcher Park - Monday's													
Bocee League													
Adult Co-Ed Softball													
Adult Street Hockey													
Outdoor Movie Nights													
Advertising													
Miscellaneous-													
					(16.50)								
	43,540.64		60,000.00	53,249.00	37,718.58	95,000.00	90,129.00	77,741.14	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00
Recreation - Electricity													
National Grid													
Niagara County													
Total Electricity													
				1,200.00			1,200.00	485.00	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00
					445.44			212.22		326.19			
					386.55					40.71			
				1,200.00	831.99	1,200.00	1,200.00	697.22	1,200.00	1,200.00	1,000.00	1,000.00	1,000.00
Total Expenses	164,721.33		174,952.00	150,637.00	119,972.46	228,928.00	225,223.00	195,000.19	239,651.00	239,958.00	284,770.00	284,770.00	284,770.00
Total amount (subsidized by town)	(150,137.52)		(156,252.00)	(131,937.00)	(103,898.46)	(187,628.00)	(183,923.00)	(137,381.80)	(176,451.00)	(176,758.00)	(191,270.00)	(191,270.00)	(191,270.00)

2020 - COVID 19 Pandemic cancelled all recreation programs for 2020 season.

Recreation Special Events

Worksheet - 2025 Budget

A-7310 (0401)
Special Events

	2021 Adopted Budget	2021 Revised Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 06/30/2023 Actual	2024 Department Budget	2024 Proposed Budget	2024 Adopted Budget
Buffalo Wings												
Silo restaurant												
Tops Markets												
Miscellaneous												
Key Bank			800.00									
Kiwanis Club of Lewiston-Ride Tickets												
Miklens ESQ, Christopher												
Refunds												
Niagara Frontier Publications												

Total Recreational special Events	70,000.00	70,000.00	6,408.51	12,000.00	12,000.00	2,200.00	-	-	-	-	-	-
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Net Revenue over Expenses

	-	-	1,696.49	(2,000.00)	(2,000.00)	(2,200.00)	-	-	-	-	-	-
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Eligible for Transfer to Capital Fund/assigned fund balance

Net contribution to Fund Balance

	-	-	1,696.49	(2,000.00)	(2,000.00)	(2,200.00)	-	-	-	-	-	-
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Note: Will discontinue senior tournaments in 2019. Will reduce revenue and expense.

2020 - COVID 19 Pandemic cancelled all tournaments. Revenue was refunded after June.

Recreation Special Events

Worksheet - 2025 Budget

A-7310 (0401)

Special Events

[illegible]

Recreation Concessions
Worksheet - 2025 Budget

A-7310 (0402)
Concessions

Revenue	2020 Ado Bur	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Concession Revenue	A00-1000-2020-0000	3,213.50	5,000.00	5,000.00	2,227.46	4,358.00	17,858.00	15,876.02	18,000.00	18,000.00	5,536.50	12,000.00	12,000.00	12,000.00
Total Revenue	A00-1000-2020-0000	3,213.50	5,000.00	5,000.00	2,227.46	4,358.00	17,858.00	15,876.02	18,000.00	18,000.00	5,536.50	12,000.00	12,000.00	12,000.00
Expenses	A00-7310-0100-4402	898.00	2,000.00	2,286.00	2,285.26	1,958.00	8,597.00	8,596.78	8,500.00	8,500.00	4,843.89	8,000.00	8,000.00	8,000.00
Recreational Concessions	A00-7310-0402-0000		3,000.00	2,673.00		2,400.00	17,255.00	2,200.00	9,500.00	9,500.00		9,000.00	9,000.00	9,000.00
All-Ways Carpet Cleaning		780.00												
Dashineau, Mike - Petty Cash		200.00						5,884.00						
Favorites Pizza								200.00						
Short, Nicole - Petty Cash								1,212.52						
Key Bank				106.03				199.90			1,293.57			
Mileage - Schmahl, Sherry								88.23			151.89			
Mileage - Short, Nicole				67.16				310.00			45.76			
Niagara County Dept of Health		415.00									310.00			
Sams Club		723.18		1,559.90				6,391.30			4,924.41			
Square Charge Fee		337.39		5.67				180.51			51.72			
Stuart Sports		660.00												
Tops Markets				67.23				587.99			7.96			
Total Recreation Contractual		3,115.57	3,000.00	2,673.00	1,805.99	2,400.00	17,255.00	17,254.45	9,500.00	9,500.00	6,785.31	9,000.00	9,000.00	9,000.00
Recreational Concessions Gas/Fuel	A00-7310-0402-3510											300.00	300.00	300.00
Total Recreational Concessions		4,013.57	5,000.00	4,959.00	4,091.25	4,358.00	25,852.00	25,851.23	18,000.00	18,000.00	11,629.20	17,000.00	17,000.00	17,000.00
Net profit		(800.07)	-	41.00	(1,863.79)	-	(7,994.00)	(9,975.21)	-	-	(6,092.70)	(5,000.00)	(5,000.00)	(5,000.00)
Net contribution to fund Balance		(800.07)	-	41.00	(1,863.79)	-	(7,994.00)	(9,975.21)	-	-	(6,092.70)	(5,000.00)	(5,000.00)	(5,000.00)

2020 - COVID 19 Pandemic cancelled all programs for the 2020 season.

A-7310(4403)
Ice Rink

[illegible]

09/20/2024

A-7310(4403)

Ice Rink

	2021 Adopted Budget	2021 Revised Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 06/30/2023 Actual	2024 Department Budget	2024 Proposed Budget	2024 Adopted Budget
BSN Hockey Helmets												
Fastenal			2,749.14									
Gul's Lumber			4,121.71									
JP2 Propane						229.90						
Lewiston, Village of-utilities												
Misc - Propane cash sale 2017/(Cash paid exp 2018 (from drawer)),												
Reclass lights												
Modern Disposal						1,435.00						
Modern Portable Toilets												
Mooradian Rug			3,000.00									
R. B. U'Ren			5,052.00									
Square						40.48						
Stuart Sports												
United Rentals (North America)												
United Rentals Power & HVAC			18,949.00									
UPS Store												
Wendt's Propane												
Superior Lubricants			2,105.00									
Party expenses												
Always a Party												
Eaton Office Supplies												
Niagara Wholesale supply			405.32									
Tops Market			225.89									
Advertising												
Niagara Frontier publications						999.00						
Miscellaneous												
Dashineau, Michael - reimb						32.39						
Mask Purchase												
Key Bank			414.40									
NAPA			23.40									
Niagara County Department of Health			215.00									
Sam's Club			1,957.45									
Sam's Club												
Key Bank - Post Audit pymt 2017/2018												
UPS Store			45.50									
Transfer per 5/23/22 TBM												
Journal Voucher adjustment												
Total Recreational Ice Rink	-	53,420.00	53,417.34	-	6,792.00	6,791.47	-	-	-	-	-	-
Prior Year Expense												
Recreation Ice Rink - Gas & Electric												
Village of Lewiston	-	7,151.00	7,147.52	-	-	-	-	-	-	-	-	-
Total Recreation Ice Rink - Gas & Electric	-	7,151.00	7,147.52	-	-	-	-	-	-	-	-	-
Total expenditures	-	95,571.00	88,807.80	-	27,097.00	27,095.09	-	-	-	-	-	-
Net revenue over expenditures	-	(55,920.00)	(37,367.97)	-	(25,556.00)	(25,553.22)	-	-	-	-	-	-
The Board has determined there will be no Ice Rink for the 2022-2023 season.												
Utilized Budget reclassification from Recreational Seasonal												
Utilized Budget from recreation contractual												
net budget from other departments used to fun												
net (loss) gain	-	(55,920.00)	(37,367.97)	-	(25,556.00)	(25,553.22)	-	-	-	-	-	-

Budget Worksheet - 2025

09/30/2024

Department - 7630
Senior Center
A Fund

A00-7630
Seniors

	2021	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025
	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Proposed	Submitted
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Davis Ulmer, Inc (Sprinkler System)	285.00			725.00			635.00			250.00		
Landpro Equipment	186.33											
Mark Felton Enterprises				60.00			162.30			65.00		
Niagara Fire Extinguisher Ser	155.00						3,338.50					
Servicemaster Bldg Maint Pros							400.00					
Suburban Pest Control				253.90			11.83					
Swogier Construction				78.54								
Warren's Hardware	232.48			351.00			117.00			130.00		
WNY Occupational Health Care	234.00	200.00	200.00		200.00	200.00		200.00	200.00		200.00	200.00
Mileage/dues/conferences												
M. Olick												
Care Van expenses - Mileage = 175,774 @ 8/9/24, 150,452 @8/7/2023, 128,557 @8/31/2022, 107,811 @ 2015 Ford E-350 Super Duty Van		1,000.00	1,000.00		975.00	975.00	147.39	975.00	975.00	44.21	975.00	975.00
Advanced Auto Parts										181.74		
Howell Motors	50.88									187.38		
Verizon Wireless - cell phone \$31.28/mth 2024	314.72	200.00	200.00	374.94	375.00	375.00	374.58	375.00	375.00			
Carquest				386.06								
Hurtubise Tires				775.02						819.72		
NAPA Auto Parts	255.86			21.28			408.56			161.60		
Senior programs												
Instructors		7,000.00	7,000.00		18,800.00	18,800.00		18,800.00	18,800.00		15,500.00	15,500.00
Ball,Brian--Yoga	350.00											
Dearden,Abigail--Exercise Class				50.00								
Grande, Kimberly - Care Giver Support - New 2023				200.00								
Mans,Jeff--Tai-Chi	1,100.00											
McLeod, Marie - Chair Yoga	700.00			1,600.00								
Lorenze-Joanne--Lark	150.00											
Neiss, James - Organ Concert	100.00			100.00			150.00			1,450.00		
Pilkington, Vianna - Larks Choral Director	875.00			1,785.00			2,750.00					
Seehk-Jessica--Yoga	800.00											
Soma Cura Wellness Center - Yoga & Exercise				3,300.00			6,550.00			3,000.00		
Retzlaff Debbie - Painting	1,000.00			2,100.00			2,150.00			850.00		
Zasucha, Kathryn - Exercise				1,300.00			2,400.00			1,100.00		
Entertainment		2,000.00	2,000.00		250.00	250.00		150.00	150.00		150.00	150.00
Cuddahoe, Michael & Family - Singir	100.00			50.00			50.00			388.00		
Niagara Music		900.00	900.00		1,176.00	1,176.00		1,200.00	1,200.00		1,200.00	1,200.00
Newspaper Subscription/ads	624.00			727.99			727.99					
Buffalo News=\$728/yr 2024	74.12			411.96			438.00			474.00		
Niagara Gazette=\$474/yr 2024		5,000.00	5,000.00		2,500.00	6,050.00		7,800.00	7,800.00		7,800.00	7,800.00
Utilities												
Spectrum Internet=\$137.98/mth 2021-2024				1,655.76			1,655.76					
Spectrum Phone=\$366/mth 2021, \$342.10/mth 2022, \$344.49/mth 2023&2024				4,105.20			4,133.88			1,700.00		
Meridian IT US							1,849.84			1,088.75		
New Horizons	1,807.00			1,791.70								
Network Services	240.00			126.50			313.00			191.75		
TOL - Water	276.90			338.23								
Microsoft 365 Apps - \$20/mth		240.00	240.00		240.00	240.00		240.00	240.00			
Doyle Security	587.01	600.00	600.00	488.83	400.00	400.00	263.40	500.00	500.00			
Petty Cash												
Olick - Petty Cash	295.94	500.00	500.00	424.67			489.08	500.00	500.00	221.71	500.00	500.00
Miscellaneous												
Petrocelli, Anthony-Microphone Repair												
Home Depot	79.00			159.73			90.00			50.93		
Prepaid Postage	1.51			0.53			2.52					
Misc.												
Total Contractual	29,778.22	35,440.00	42,940.00	42,500.94	44,216.00	52,596.00	52,407.71	64,640.00	64,640.00	31,315.95	74,025.00	74,025.00

**A00-7630
Seniors**

Department -7630
Senior Center
A fund

Seniors - Gas & Electric	20	2021	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025
	Ado	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Submitted
National Grid	Bur	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Niagara County		1,804.86	5,000.00	5,000.00	1,709.18	5,000.00	5,000.00	1,503.29	5,500.00	5,500.00	1,042.91	5,500.00	5,500.00
		2,545.50			3,268.17			2,040.00			933.98		
Total Gas & Electric		4,350.36	5,000.00	5,000.00	4,977.35	5,000.00	5,000.00	3,543.29	5,500.00	5,500.00	1,976.89	5,500.00	5,500.00
Seniors - Gasoline													
TOL Highway		3,936.98	3,500.00	8,175.00	8,095.50	5,000.00	7,750.00	7,225.84	7,500.00	7,500.00	1,488.27	8,000.00	8,000.00
Warren's Village Hardware (Propane)					18.52								
Total Gasoline		3,936.98	3,500.00	8,175.00	8,114.02	5,000.00	7,750.00	7,225.84	7,500.00	7,500.00	1,488.27	8,000.00	8,000.00
Total Senior Expenses		203,438.30	183,012.00	272,197.00	271,654.36	179,554.00	192,684.00	186,175.84	202,828.00	205,998.00	96,735.17	214,538.00	214,538.00
Net support		(167,829.05)	(145,102.00)	(160,287.00)	(158,546.01)	(162,004.00)	(173,134.00)	(166,792.34)	(174,328.00)	(173,713.00)	(77,248.17)	(184,538.00)	(184,538.00)

Department -7635
Sanborn Seniors
A fund

09/20/2024

A00-7635
Sanborn Seniors

Revenue NONE

Expenses:

		2021 Adopted Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Approved Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Staffing</u>	A00-7635-0100-0000														
	2018, \$14.72 for 2019, \$15.01 for 2020, \$15.31 for 2021, \$15.62 for 2022-500 hrs, \$16.01 for 2023, \$16.41=2024 used 525 hrs, 2025 = 17.06 525 hrs	9,366.00	5,830.46	9,366.00	9,366.00	8,292.20	9,366.00	9,366.00	8,338.06	9,366.00	8,203.00	3,672.64	9,385.00	9,385.00	9,385.00
Letourneau, Susan		9,366.00	5,830.46	9,366.00	9,366.00	8,292.20	9,366.00	9,366.00	8,338.06	9,366.00	8,203.00	3,672.64	9,385.00	9,385.00	9,385.00
<u>Equipment</u>	A00-7635-0200-0000														
none		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Contractual</u>	A00-7635-0400-0000	10,521.00		10,521.00	7,021.00		10,500.00	8,950.00		10,500.00	10,500.00		8,500.00	8,500.00	8,500.00
Altizer, Curtis															
Bryk, HW & Sons															
S. Letourneau - reimb supplies															
Sanbornite Seniors - reimb supplies			1,708.23			2,526.46			2,405.23			905.09			
Sanborn Fire Co - rent			1,200.00			2,400.00			1,800.00			600.00			
Scenic Excursions						1,125.00			1,050.00						
Zimmermann, Carolyn /FIT rhythm			840.00			210.00									
Misc-Station Dinner Theatre			1,710.00												
(Refunded in 2020 due to COVID)															
		10,521.00	5,458.23	10,521.00	7,021.00	6,261.46	10,500.00	8,950.00	5,255.23	10,500.00	10,500.00	1,505.09	8,500.00	8,500.00	8,500.00
Total Expense		19,887.00	11,288.69	19,887.00	16,387.00	14,553.66	19,866.00	18,316.00	13,593.29	19,866.00	18,703.00	5,177.73	17,885.00	17,885.00	17,885.00

Environmental Commission

A-8090

Dissolved in 2024

	2021 Adopted Budget	2021 Revised Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget
Revenue													
NONE	-	550.00	398.19	567.00	567.00	-	-	-	-	-	-	-	-
Expenses													
Staffing													
A00-8090-0100-0000													
Vacant 2022-Cheryl Horne - Meeting = 2 Hrs. Per Mth.													
2021 = \$15.43 after all steps, 2022=\$15.74, 2023=16.05													
Contractual													
A00-8090-0400-0000													
Chairperson- 2019&2020=G.Wolfgang													
2024 Collister, Zachary													
\$900 for year (12 meetings per yr)	900.00	900.00	375.00	900.00	900.00	900.00	900.00	900.00	450.00	900.00	900.00		
\$75.00 per meeting(was \$50)													
Vice President													
2024 Allen, James													
Secretary-2019&2020=Z.Collister													
\$900 for year (12 meetings per yr)	900.00	550.00	405.00	-	-	750.00	900.00	900.00	900.00	900.00	900.00		
\$75.00 per meeting(was \$50)													
Board member													
\$810 x 6 people (5 for 2020 & 2023)	4,050.00	3,850.00	1,620.00	4,600.00	4,600.00	2,880.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00		
67.50 per meeting (was 45.00)													
Training													
NYS Planning Federation Training													
Balassone, Dominic													
Davy, F. Brock													
Feldman Matthew													
Gallo, Mark													
Polka, Victoria													
Miscellaneous Expenses													
Business Card	100.00	100.00	87.46	100.00	100.00		100.00	100.00		100.00	100.00		
Legal Ads- Niagara Gazette													
Signage-Cooper Sign													
	5,950.00	5,400.00	2,487.46	5,600.00	5,600.00	4,530.00	5,950.00	5,950.00	2,475.00	5,950.00	5,950.00	-	-
Total Expense	5,950.00	5,950.00	2,885.65	6,167.00	6,167.00	4,530.00	5,950.00	5,950.00	2,475.00	5,950.00	5,950.00	-	-

Will budget the environmental for the same meeting rate as zoning and planning, not employees

Beginning again in 2021 the Secretary is a Town employee. Prior to 2021 the Secretary is no longer a Town employee as of 2018. A Commission member now takes this responsibility and is paid a higher meeting rate.

Data Processing

2025 Budget

B00-1680

Data Processing

09/20/2024	Ado Buc	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
B00-1680-0400-0000														
Edmunds Govtech (Cloud Hosting)		2,500.00	35,000.00	38,720.00	2,633.33	2,767.00	2,767.00	2,766.67	2,907.00	2,907.00	2,906.66	3,023.00	3,023.00	3,023.00
Edmunds Govtech (Software Maintenance) Add HR														
Module 2025		7,199.33			7,414.97	7,638.00	7,638.00	7,637.42	7,867.00	7,867.00	8,019.29	10,921.00	10,921.00	10,921.00
Harris Computer Systems-iHelper-Highway		1,253.35			1,253.35	1,254.00	1,254.00	1,253.35	1,254.00	1,254.00	1,253.35	1,254.00	1,254.00	1,254.00
Spectrum (made in error 2021)		8,695.91												
Go Daddy (Domain Renewal) - Keybank		48.34			50.34									
MGL Printing Solutions-W2 & 1099 Forms		209.75			254.75	300.00	300.00	194.75	300.00	300.00	259.00	250.00	250.00	250.00
2023 New Server						8,815.00	8,815.00	8,815.00				300.00	300.00	300.00
Network SVC (Monthly)														
Email Filtering (\$35/month 2024)					427.00	420.00	420.00	420.00	420.00	420.00	227.00	-	-	-
Cloud Storage (\$560/month 2024)					6,720.00	6,720.00	6,720.00	6,720.00	6,720.00	6,720.00	3,360.00	6,720.00	6,720.00	6,720.00
Microsoft 365 Standard (\$112.50/month 2024-9@\$12.50/mo)					675.00	1,200.00	1,200.00	1,237.50	1,440.00	1,440.00	675.00	1,440.00	1,440.00	1,440.00
Microsoft 365 Basic (\$210.00/month 2024-35@\$6.00/mo)					1,788.00	2,592.00	2,592.00	2,310.00	2,700.00	2,700.00	1,260.00	2,700.00	2,700.00	2,700.00
ThreatLocker & Datto RMV (\$566/month 2024-Free thru 4/24)								396.00	14,880.00	14,880.00	1,132.00	-	-	-
Managed Services**-\$1505/month(Threatlocker,														
Datto RMV, Email Filtering, Dark Web														
Monitoring, Endpoint Prot, Cyber Insur Survey,														
Liongard Vis, Monthly Reporting, Helpdesk														
Remote Support														
Network SVC*		16,470.66												
Shr/month Professional Services Onsite					16,800.00	16,000.00	16,000.00	16,800.00	16,000.00	16,000.00	290.62	18,060.00	18,060.00	18,060.00
Endpoint Antivirus (Expires 2/13/2025)-Included in managed services 2025					502.84									
UPS Battery Replacement					200.00									
CAT6E Patch Cable								22.00						
* Firewall Security Renewal-Due in 2026								2,063.88						
SSL Cert - Sonicwall								226.34						
Key Bank														
Cyber Insurance-USI Insurance SVC					17,637.70	37,000.00	37,000.00	14,146.26	16,000.00	16,000.00	8,550.00	9,000.00	9,000.00	9,000.00
Additional Security Services														
Total Data Processing		36,377.34	35,000.00	56,360.00	56,357.28	84,706.00	84,706.00	65,009.17	85,288.00	85,288.00	27,932.92	60,105.00	60,105.00	60,105.00
*Firewall renewed for 3 years in 2023 at a cost of \$2,063.88 after the budget was approved, next renewal is due in 2026														
** 2025 = change to Managed Services Plan - monthly fee \$1505/mo - 1 year														
SWJ1-8310-0400-0000 - Water														
Edmunds Govtech (Cloud Hosting)		1,250.00			1,316.67	1,384.00	1,384.00	1,383.33	1,453.00	1,453.00	1,453.34	1,512.00	1,512.00	1,512.00
Edmunds Govtech (Bar Code Scanner Hardware Mainteai		290.00			298.70	308.00	308.00	725.00	317.00	317.00	746.20	784.00	784.00	784.00
Edmunds Govtech (Software Maintenance)		5,721.00			5,892.63	6,070.00	6,070.00	6,069.40	6,252.00	6,252.00	6,372.86	6,692.00	6,692.00	6,692.00
		7,261.00	-	-	7,508.00	7,762.00	7,762.00	8,177.73	8,022.00	8,022.00	8,572.40	8,988.00	8,988.00	8,988.00
B00-3410-0400-0000-Fire														
Edmunds Govtech (Integrated Property Sys)						1,700.00	1,700.00	1,676.24	1,800.00	1,800.00	1,760.04	1,850.00	1,850.00	1,850.00
		-	-	-	-	1,700.00	1,700.00	1,676.24	1,800.00	1,800.00	1,760.04	1,850.00	1,850.00	1,850.00
B00-3620-0400-0000-Building/Safety														
Edmunds Govtech (Integrated Property Sys)		4,500.00			4,635.00	3,100.00	3,100.00	3,097.81	3,255.00	3,255.00	3,252.71	3,416.00	3,416.00	3,416.00
		4,500.00	-	-	4,635.00	3,100.00	3,100.00	3,097.81	3,255.00	3,255.00	3,252.71	3,416.00	3,416.00	3,416.00

B00-1680
Data Processing

Ado Buc	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget	Submitted Budget
A00-1410-0400-0000-Clerk													
Edmunds Govtech (Tax Collection Sys Main)	2,400.00			3,090.00	3,090.00	3,090.00	3,244.50	3,245.00	3,245.00		3,408.00	3,408.00	3,408.00
Edmunds Govtech (Real Property Tax Main)	600.00				725.00	725.00	350.00	762.00	762.00		801.00	801.00	801.00
Edmunds Govtech (ITax Web Portal Main)	900.00			927.00	927.00	927.00	973.35	974.00	974.00		1,023.00	1,023.00	1,023.00
Edmunds Govtech (Clerk Maintenance)	1,200.00			411.89	425.00	425.00	424.36	475.00	475.00		500.00	500.00	500.00
	5,100.00	-	-	4,428.89	5,167.00	5,167.00	4,992.21	5,456.00	5,456.00	-	5,732.00	5,732.00	5,732.00
A00-3510-0400-0000-Dog Control													
Edmunds Govtech (Clerk Maintenance)	-	-	-	411.89	425.00	425.00	424.36	475.00	475.00	-	475.00	475.00	475.00
B00-4020-0400-0000-Registrar													
Edmunds Govtech (Clerk Maintenance)	-	-	-	411.89	425.00	425.00	424.36	475.00	475.00		500.00	500.00	500.00
				411.89	425.00	425.00	424.36	475.00	475.00		500.00	500.00	500.00

**Town of Lewiston
Police Department
Worksheet - 2025
Department 3120**

B00-3120
Police

	2020 Adopted Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
FT & PT Officers-see detail analysis														
Salary		131,092.78	660,902.00	681,176.00	133,714.62	710,243.00	673,383.00	123,456.36	779,893.00	779,893.00	546,126.58	803,228.00	803,228.00	803,228.00
Pay Hourly		742,813.58			970,456.22			1,055,071.90						
Prior														
FTO pay		2,015.27			2,419.53			5,818.31						
Overtime		110,735.33	45,000.00	45,000.00	93,436.64	45,000.00	45,000.00	115,447.00	55,000.00	55,000.00		55,000.00	55,000.00	55,000.00
Shift differential (.70)			5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		8,000.00	8,000.00	8,000.00
Sec Reg		5,994.10			7,671.65			6,748.89						
Sec OT		972.22			893.79			922.35						
PR 2 OT														
PR2nd														
PR O/T														
Holiday Pay		535.74						1,829.00						
Retros					9,551.74			-						
PRY OT								9,215.57						
Comp Buyback					1,284.40									
Militia														
Sick Incentive		2,956.89	2,830.00	2,830.00	1,532.00	2,830.00	2,830.00	9,581.68						
Ins-Reimb		2,221.78			(34,762.53)			(8,100.00)						
Worker's comp/STD		11,563.16			6,167.84			17,172.94						
Vacation buyback					4,065.00	4,500.00	4,500.00	3,870.00						
Cell														
Reimb		188.86						1,316.51						
PTO termination														
Out OT														
OutCls														
UnSick								19,319.06						
UnVac														
RETROO														
RetROS														
SRO					(203,263.16)			(416,155.24)			\$ (235,755.09)			
Adjustments					2,899.50			143.70						
DWI OT Reimbursement		(43,866.28)			(36,195.15)			(53,150.34)						
Discovery & Bail Reimbursement		(12,137.21)												
Seabelt Mob/Enforcement Reimb														
JV Corrections		(1,184.92)												
Traffic Car (PT Officer Shift 3 days/wk-5 hrs day)			15,000.00	15,000.00		16,380.00	16,380.00		7,500.00	7,500.00				
** 2024 Reduced to \$7,500 Budget per Chief & Supervisor														
Total	953,901.30	1,010,276.00	1,030,550.00	1,030,550.00	959,812.09	1,073,425.00	1,036,565.00	892,507.69	1,138,934.00	1,140,265.00	463,346.16	1,172,688.00	1,172,688.00	1,172,688.00
800-3120-0100-0000														
*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$58,735) does not solely represent the accrued payroll from the Police. Rather, it represents the lump sum of accrued payroll from the B-Fund for 2021. (73,198.00)														
ACCRUED*														
Total Payroll after Accrual														
	1,012,636.30	1,010,276.00	1,030,550.00	1,030,550.00	964,324.09	1,073,425.00	1,036,565.00	902,458.69	1,138,934.00	1,140,265.00	390,148.16	1,172,688.00	1,172,688.00	1,172,688.00

*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$58,735) does not solely represent the accrued payroll from the Police. Rather, it represents the lump sum of accrued payroll from the B-Fund for 2021.

ACCRUED* 58,735.00 4,512.00 9,951.00 (73,198.00)

Town of Lewiston

Police Department

Worksheet - 2025 Budget

Department 3120

	2021	2022	2023	2024	2025	2025	2025
	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Submitted Budget
Broadview Networks	69.55						
Motorola Solutions				142.50			
New Horizon	2,652.45			2,622.40			
Time Warner (Internet)							
Spectrum (Phone)							
Verizon							
Verizon Wireless	5,694.80	6,500.00	7,000.00	6,596.76	7,000.00	8,000.00	8,000.00
Car maintenance	3,782.45	5,000.00	5,000.00	11,800.00	5,000.00	5,000.00	5,000.00
Copplins Service				1,000.00			
AT&T Mobility (modems for cars)				4.68			
FM Communications							
Howell Motors				1,602.22			
Magic Mist Auto Wash				630.00			
Model City Services	11,318.74			14,566.79			
Safelite				511.86			
Tokio Marine				(511.86)			
Training - new reform training		5,000.00	5,000.00		5,000.00	5,000.00	5,000.00
FBI National Academy				740.00			
Integrated EMS Training							
Maglocien, Inc.	1,800.00						
Mocniak, James	304.87			90.36			
Speedwell Targets				1,970.00			
TracWire Software, Inc. - field training							
Williamson Law Book Co.		1,000.00	1,000.00	420.00	2,000.00	2,000.00	2,000.00
Building Maintenance-Creek Road							
Grosso Door & Hardware							
R&R Door Corp.	245.00						
United Rentals							
Orkin		1,000.00	2,200.00	309.76	1,200.00	1,200.00	1,200.00
Building Maintenance-Swann Road							
TOL Water	238.60						
Cleaning Supplies					8,000.00	0	0
Verizon Alircards for Patrol Cars							
Amherst Alarm Annual Fee	418.00						
Amherst Alarm Additional Services		2,500.00	2,500.00	573.00	2,500.00	2,500.00	2,500.00
Generator Maintenance							
Penn Power, generator service	2,659.37	2,000.00	2,000.00	1,103.52	2,000.00	2,000.00	2,000.00
Medical Supplies							
Advantage Medical Devices							
Advantage Emergency Devices				672.00			
Cardiac Life products							
McKesson Medical-Supplies	255.91						
Office Supplies/Software		7,000.00	7,000.00		13,500.00	7,000.00	7,000.00
Agency 360 Tracking Software (Officer tracking per reform)		2,200.00	2,200.00				
Eaton Office Supply	17.99						
ODP Business Solutions							
Pace Systems - time scheduling							
Postage	38.98			51.74			
Sam's Club				35.94			
Sharp Labels & Printing	170.00						
Staples Business Advantage	1,935.09			3,388.60			
WNY Assoc of Chiefs							
Computer Tech		1,500.00	1,500.00		1,500.00	1,500.00	1,500.00
Brite paper for patrol cars				500.00			
CDW Government	159.20						
Mocniak, James (Computer Maintenance)				2,430.00			

Police Department

Worksheet - 2025 Budget
Department 3120

B00-3120
Police

	2021	2022	2023	2024	2025	2025
	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Submitted Budget
20	Bur					
Copier Maintenance						
Copier Fax Business	674.03	3,000.00	3,000.00	324.61	3,000.00	3,000.00
De Lage Landen Financial	2,379.69			3,012.88		
K9 Officer Expenses						
Burnham, Kelly	320.00	5,000.00	5,000.00	416.00	7,000.00	7,182.00
Ford Veterinary	288.00			329.00		
Hallmark Kennels	37.00					
K9 Equipment				127.00		
Lepsch, David	3,500.00			3,500.00		
Loncar, Michael	125.00					
Malinchock, John C	560.00					
Ramirez, Carlos						
Yates County Cops K-9	625.00			750.00		
Ammo						
ID Networks Identification Tech (Livescan)						
ID Supplies	2,995.00	5,000.00	5,000.00	2,995.00	5,000.00	5,000.00
OCV Town App		3,000.00	3,000.00		3,000.00	3,000.00
Equipment maintenance	2,449.00	2,500.00	2,500.00	2,449.00	2,500.00	2,500.00
Applied Concepts		7,000.00	7,000.00		7,000.00	8,000.00
Atlantic Tactical						
Axon Enterprises	2,846.64			129.99		
CT Young Mechanical SVC						
Dohneier Janitor Service	638.14			700.00		
Escarpment Arms						
FM Communications	195.00			114.00		
Hits Training & Consulting				419.00		
Life Safety, evidence room repair	2,474.03			555.50		
Metal Supermarkets Buffalo	76.13					
Penn Power, generator maintenance				666.00		
Rapture Tactical	151.46					
Ray allen Manufacturing	53.97					
Ronco Communications	130.00			548.24		
Selex ES, Inc.	468.15			717.57		
Sirchie, equipment supplies	136.65			136.65		
Surefire						
Tactical Police Gear LLC	2,374.05					
Staff/Hiring Expense		2,000.00	2,000.00		3,000.00	3,000.00
Psychological	675.00					
Public Safety Psychology				1,300.00		
WNY Occupational Health care	1,184.00			1,541.00		
Subscriptions						
Raydiant						
Guardian						
Trailers						
Auto Tagging						
Flock Cameras						
Miscellaneous						
A 2 Z Rentals	54.00					
Anchar Wholesale						
Baer, Chelsey (mileage)				515.00		
Cooper Electric				158.25		
CPS Grant				(1,155.00)		
Custom Crews				825.75		
Crystal Rock	666.33			1,227.68		
Eventfo Company				475.00		
Genovese Brothers						

B00-3120

Police

	20 Ado/ Buc	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Green Mountain Electric Supply					1,723.50			221.61			1,476.48			
Vector Solutions (Guardian Tracking)		873.70			299.98			1,406.16						
Home Depot Credit Services		14,611.88			15,036.63			20,590.04			13,228.96			
Key Bank								342.05						
Linstar								27.80						
Core & Main (Lock City Supply)		266.68												
Lynn Peavey Company		217.10												
Modern Disposal Services		160.00			85.00									
MTK Solutions		625.00												
Niagara County-Discovery and Bail Reimbursement		(1,026.79)						(563.79)			(3,916.00)			
Niagara Lock & Key		70.00			382.80			75.00			391.13			
Niagara Fire Extinguisher					237.50									
North American Rescue														
Previte, Frank - Petty Cash		429.00												
Ridge Overhead Door														
Stevenson True Value Hardware					34.05			67.51			458.75			
TOL Tax Collector		276.91			385.33			34.07			330.57			
Tops Market		470.89			108.16			161.95			99.54			
Uline								293.33						
US Traffic Control		214.14			166.99			921.23						
Warren's Village Hardware		140.34			210.10			173.06			55.03			
Windstream		(107.73)						172.82			86.46			
Camera Donation														
Gun Safe Donation					(799.99)									
Total Police contractual		93,874.39	84,200.00	91,200.00	90,886.98	93,810.00	115,810.00	111,568.93	103,200.00	103,200.00	42,215.89	111,832.00	111,832.00	111,832.00
Prior Year Expense		93,874.39			90,886.98			111,568.93						
Gas & Electric	B00-3120-0400-3500		12,250.00	12,275.00		12,250.00	12,250.00		12,250.00	12,250.00		12,250.00	12,250.00	12,250.00
National Grid		6,056.19			5,264.50			5,277.77			1,993.98			
Niagara County		4,260.78			6,995.96			4,823.15			1,881.83			
Total Gas & Electric		10,316.97	12,250.00	12,275.00	12,260.46	12,250.00	12,250.00	10,100.92	12,250.00	12,250.00	3,875.81	12,250.00	12,250.00	12,250.00
Gasoline/Diesel Fuel	B00-3120-0400-3510		45,578.92	73,975.00	73,328.01	60,000.00	68,165.00	63,164.40	65,000.00	65,000.00	27,993.04	65,000.00	65,000.00	65,000.00
Wex Cards														
Total Gasoline		45,578.92	45,000.00	73,975.00	72,328.01	60,000.00	68,165.00	63,164.40	65,000.00	65,000.00	27,993.04	65,000.00	65,000.00	65,000.00
State Retirement-Police	B00-9015-0800-0000		246,626.00	258,874.00	258,793.00	297,000.00	297,000.00		371,000.00	371,000.00		476,200.00	476,200.00	476,200.00
Medicare-Total sal x .0145 rounded	B00-9020-0800-0100	15,864.27	15,831.00	18,211.00	18,207.86	18,710.00	19,560.00	9,530.30	20,486.00	20,505.00	7,831.00	21,061.00	21,061.00	21,061.00
Social Security-Total sal x .062 rounded	B00-9030-0800-0100	67,833.34	67,689.00	77,889.00	77,854.72	79,998.00	83,635.00	40,750.32	87,594.00	87,677.00	33,484.00	90,052.00	90,052.00	90,052.00
Workers Comp-Police	B00-9040-0800-0100	61,915.71	86,300.00	86,300.00	86,247.42	78,300.00	78,300.00	78,268.05	43,500.00	43,500.00	43,429.99	121,800.00	121,800.00	121,800.00
Unemployment Insurance	B00-9050-0800-0000		1,000.00			1,000.00	1,000.00		1,000.00	1,000.00		1,000.00	1,000.00	1,000.00
Disability Insurance	B00-9055-0800-0000	1,015.72	1,200.00	2,200.00	1,966.36	1,200.00	1,200.00		1,200.00	1,200.00		1,200.00	1,200.00	1,200.00
Medical Insurance/Flex Plan-Police	B00-9060-0800-0200/	28,628.58	32,000.00	35,460.00	35,455.28	35,000.00	35,000.00	24,556.86	62,000.00	62,000.00	30,833.12	55,000.00	55,000.00	55,000.00
Union Benefits-Police	B00-9070-0800-0200	189,155.33	200,000.00	197,590.00	185,305.34	225,000.00	225,000.00	121,048.28	220,000.00	220,000.00	147,015.91	266,000.00	266,000.00	266,000.00
EAP Program	B00-9085-0400-0100											425.00	425.00	425.00
Total Expenses		2,024,032.54	2,049,631.00	2,169,635.00	2,081,613.00	2,376,121.00	2,569,074.00	1,925,190.18	2,616,235.00	2,671,800.00	1,147,548.15	2,940,869.00	2,940,869.00	2,940,869.00
Net fund balance		(1,433,048.63)	(1,504,170.00)	(1,519,174.00)	(1,384,969.10)	(1,532,597.00)	(1,618,239.00)	(902,002.53)	(1,645,085.00)	(1,652,780.00)	(510,658.06)	(1,907,061.00)	(1,907,061.00)	(1,907,061.00)
Prior Year Expenses		(1,433,048.63)			(1,384,969.10)			(902,002.53)			(510,658.06)			

Department - 3410
Bureau of Fire Prevention

Fire Inspection

	20 Adoj Bud	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Niagara Gazette					247.05						180.00			
Niagara Frontier Publications					242.46						622.66			
Stuart Sport-clothing					321.00						118.00			
Postage		41.84			44.45			42.69			14.07			
Warren's Village Hardware		784.00			1,500.00			1,429.50						
JE Reimbursements								(886.25)						
		10,411.90	14,550.00	13,050.00	12,701.14	14,500.00	14,500.00	13,472.60	14,850.00	14,850.00	5,099.07	15,100.00	15,100.00	15,100.00
Total Expenditures		74,068.55	81,403.00	84,878.00	74,236.85	81,412.00	81,412.00	69,746.62	83,864.00	83,864.00	30,553.09	87,108.00	87,108.00	87,108.00

B00-3620
Safety

[illegible]

Budget Worksheet - 2025

09/20/2024

Department - 3620
Building Inspection

(Building Inspector)

B00-3620

Safety

	20	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025
	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget	Submitted Budget
Sam's Club									233.70			
Pioneer Printers, Inc- Permit Card Printing												
Mileage/phone reimb												
Masters, Timothy-reimb, mileage		960.00	1,040.00	960.00	960.00	960.00	960.00	960.00	480.00	960.00	960.00	960.00
cell phone stipend \$80 per month			102.83									
Court Hearing expenses												
NFBOA Luncheon/Mtg \$60/pp - 3 EE's						60.00	180.00	180.00	60.00	180.00	180.00	180.00
Building Officials Luncheon						60.00			60.00			
Training												
Wisneski, Lisa -reimb, mileage	300.00	300.00	300.00	300.00	300.00	433.62	300.00	300.00	150.00	300.00	300.00	300.00
McAuliffe, Christopher -reimb, mileage												
cell phone @ \$25/month												
County exam/update/training												
Zimmerman, Edward -reimb, mileage	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	150.00	300.00	300.00	300.00
cell phone @ \$25/month	800.00	800.00	283.44	800.00	800.00		800.00	800.00		800.00	800.00	800.00
Employee clothing/safety shoes- 3 employees						668.97			144.99			
Great Lakes Work Wear						104.00						
Stuart Sports												
Automobile costs - 2 cars - 2024 Ford Escape 8,863 miles @ 8/27/24 and 2019 Honda Clarity 20,530 @ 8/27/24 Switched Hondas w/Assessors Dept. 2023, Prior=28,722 miles @ 9/19/22, 22,147 miles @ 9/16/21. New vehicles 2024 & 2025												
Highway Garage - oil changes							500.00	500.00				
Coppins Service Center									295.00			
Ed's Garage-Ford Annual Oil Spray Application	140.00	140.00		140.00	140.00							
Howell Motors												
Hurtubise Tire						175.20						
NAPA Auto Parts	750.00	750.00		750.00	750.00							
Niagara Automotive									15.98			
Scrivani & Sons-oil change/repairs (Ford)												
Miscellaneous	1,000.00	1,000.00		500.00	500.00							
NYSBA Ref-Registration Code Course												
Key Bank						686.88						
Niagara Gazette												
Niagara Frontier Publications												
VanUden, Sandra - Training				1,500.00	1,500.00	1,475.00	1,700.00	1,700.00				
Wendel maps												
WNY Occupational Health Care												
Budget Revisions												
		1,311.00										
	14,944.00	16,255.00	13,498.68	16,320.00	16,187.00	14,350.27	15,720.00	15,720.00	8,670.60	14,176.00	14,176.00	14,176.00

Site Plan/Sub Expenditure

B00-3620-0400-2660 safety inspection

B00-3620-0400-3510

Building Inspec- Gasoline/Diesel Fuel
Town of Lewiston - Highway
Total Gasoline/Diesel Fuel

Delinquent Lawn Maintenance

	3,850.00	7,894.00	7,893.75	6,000.00	11,162.00	10,791.25	9,000.00	9,000.00	4,390.00	4,390.00	4,390.00	4,390.00
Total Expenditures	234,664.00	245,706.00	234,456.17	228,366.00	242,059.00	237,690.77	230,356.00	238,752.00	118,860.50	236,386.00	236,386.00	236,386.00

B00-3620
Safety

20	2022	2022	2022	2023	2023	2023	2024	2024	2024	2024	2025	2025
Adopted	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed	Submitted
Budget	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
	(66,526.00)	(69,568.00)	(42,981.22)	(51,446.00)	(65,139.00)	(49,259.60)	(65,356.00)	(73,752.00)	(34,136.32)	(68,386.00)	(68,386.00)	(68,386.00)

Net Revenue (Expenditure)

Contractual 800-4020-0400-0000											
Office Supplies											
Eaton Office Supplies											
Instream	118.66	800.00	800.00	314.75	700.00	700.00		500.00	500.00	500.00	500.00
Key Bank - Safety paper											
Federal Express	42.71			25.41							
Mileage/dues/conferences				48.68							
Clerk - mileage		500.00	500.00	60.00	500.00	500.00		500.00	500.00	500.00	500.00
Mileage reimbursement											
Niagara Business Solutions											
Edmunds (BAS) Software - Split Registrar/Dog/Clerk		412.00	412.00	411.89	425.00	425.00		475.00	500.00	500.00	500.00
Nanoark Maintenance - Disk's and Disk Reader Maintenance		250.00	250.00		250.00	250.00					
Williamson Law Book Co.	90.92										
Biels Information technology	125.00	350.00	350.00	137.50	450.00	450.00		325.00	325.00	325.00	325.00
Postage	362.23	75.00	75.00	373.85	75.00	75.00		90.00	90.00	90.00	90.00
Clerks phone-Donna Garfinkel				75.00							
NYS Clerks Assoc											
Buffalo City Clerk's office											
Sam's Club											
Schwaab Inc				41.75	200.00	200.00		200.00	200.00	200.00	200.00
Miscellaneous											
Garfinkel Petty Cash		200.00	200.00								
Reimbursements	360.24										
	1,099.76	2,587.00	2,587.00	1,488.83	2,600.00	2,600.00	1,945.41	2,090.00	2,090.00	2,115.00	2,115.00

Town of Lewiston

B00-7110

PARKS Department

PARKS

Worksheet - 2025 Budget

[illegible]

B00-7110
PARKS

PARKS Department

Worksheet - 2025 Budget

	2021 Adopted Budget	2021 Revised Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
WNY Occupational Health															
Fencing Rent/sod cutter rental			234.00			117.00			234.00						
Fox Fence			1,273.52			465.61			7,073.94						
Titan Development			2,850.00												
Vehicle & Equipment repairs															
Advance Auto Parts						600.45			1,317.31						
Buffalo Bearings									37.10						
Cazenovia Equipment															
Falls Auto Spring			1,475.85									175.20			
Freeman, Travis									129.95						
Halleen's Automotive			1,745.00			245.00									
Howell Motors						310.59			83.81						
Hurtubise Tire			802.76						632.32			581.24			
Napa Auto Parts			1,038.25			1,304.20			763.08			159.16			
Niagara Frontier Equipment									2,458.88			1,325.85			
Niagara Truck Equipment												1,552.31			
Power Drives												367.83			
Maintenance-performed by Parks staff															
Parts, Maintenance, & tires															
Niagara Lawn & Garden Equipment			149.22												
Highway Labor- mechanic repairs to equip															
Supplies & Projects															
American Concrete of WNY												3,478.00			
Cambria Asphalt Products									6,822.27						
BSN Sports			180.36												
DMS Powder Coating			300.00												
Eaton Office Supplies															
Felicetti Concrete Products												355.50			
Granger			2,876.64						171.81						
Great Lakes Work Wear			571.45						369.16						
J.F. Krantz Nursery			544.00												
Lafarge Great Lakes			664.07												
Lockport Outdoor Store															
Pioneer Athletics															
Tifco Industries															
Tops Markets									49.90						
Dog Waste Depot									31.72						
Uline Inc.			511.27						685.41						
Materials, hardware, lumber, ec															
Dival Safety Equipment			425.17			136.84			234.19						
Gui's Lumber			1,872.63												
Hi-line															
Home Depot															
J8 Lumber									982.37						
Key Bank-charge			862.93												
LandPro Equipment			743.42						1,959.54						
Core & Main (Lock City Supply)			4,159.96						3,187.15						
Outdoor Equipment			399.99												
Pioneer Manufacturing			3,820.00						1,653.66						
Sam's Club			269.12												
Stevenson Hardware															
Warren's Village Hardware			2,037.35						1,025.46						
Modern Disposal Services			5,087.14						2,396.27						
Port-a-potty Rentals			2,994.36						10.43						
Modern Portable Toilets															
Plumbing & Electric repair-outside repairs															
Bryk, H.W. & Sons									1,811.00						
Current Electric															
									1,083.83						
			4,153.09												
									740.00						

Zoning B00-8010

09/23/2024

Budget Worksheet - 2025

Department - 8010

Zoning Board

2025 Budget

2025 Budget									
20	2021	2022	2022	2022	2023	2023	2023	2024	2025
Ado	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Proposed
Bur	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Revenue									
No generated revenue									
Expenses									
Staffing									
Lisa Wisnieski									
B00-8010-0100-0000									
2025=\$22.47/hr*2 hrs*4 mtgs*1.5 OT									
Step-9/19/2024=\$20.98*2 hrs*4 mtgs*1.5 OT, rate may change w/new contract									
2024=\$20.57*2 hrs*8 mtgs*1.5 OT, rate may change w/new contract									
Step 9/19/2023-20.57*2 hrs*4meetings*1.5 OT									
2023-20.17*2 hrs*8meetings*1.5 OT									
(Retired) Sandy VanUden									
2022-25.06*2 hrs*12meetings*1.5 OT									
2021-24.56*2 hrs*12meetings*1.5 OT									
2020-24.08*2 hrs*12meetings*1.5 OT									
2019-23.36*2 hrs*12meetings*1.5 OT									
2018-22.90 per hour for 2 hrs per month at OT									
Total Staffing -									

[illegible]

NY Planning Federation Dues split w/Planning	147.50	150.00	150.00	150.00	150.00	162.50	150.00	162.50	175.00	175.00	162.50	175.00	175.00	175.00	175.00
Legal Ads- Niagara Gazette	330.04	300.00	300.00	300.00	300.00	308.46	300.00	535.37	275.00	275.00	137.97	300.00	300.00	300.00	300.00
Signage-Cooper Sign	29.50					59.00		11.89			70.56				
	3,612.04	5,790.00	5,670.00	5,190.00	5,190.00	2,984.34	5,190.00	3,957.26	5,190.00	5,190.00	3,334.73	5,215.00	5,215.00	5,215.00	5,215.00
Total Expense	4,280.78	6,693.00	6,573.00	5,922.00	5,922.00	3,362.96	5,922.00	4,174.49	5,936.00	5,936.00	3,396.45	5,485.00	5,485.00	5,485.00	5,485.00
Payroll costs															
Social security	41.46	55.99	55.99	45.38	45.38	23.47	45.38	13.47	46.25	46.25	3.83	16.74	16.74	16.74	16.74
Medicare	9.70	13.09	13.09	10.61	10.61	5.49	10.61	3.15	10.82	10.82	0.89	3.92	3.92	3.92	3.92
Pension															
	51.16	69.08	69.08	56.00	56.00	28.96	56.00	16.62	57.07	57.07	4.72	20.66	20.66	20.66	20.66
Total Expense	4,331.94	6,762.08	6,642.08	5,978.00	5,978.00	3,391.92	5,978.00	4,191.11	5,993.07	5,993.07	3,401.17	5,505.66	5,505.66	5,505.66	5,505.66

2018-Per Steve Broderick, I have budgeted at the same rate of pay as 2017 but added money for one person to attend the annual training.

Budget Worksheet - 2024			Planning Board & Environmental														B00-8020			
Department - 8020			Environmental and Planning Combined in 2025																	
Planning Board																				
Revenue			NONE																	
Expenses			B00-8020-0100-0000																	
Retired VanUden, Sandra (OT)-2019=\$23.36*2 hrs*12 mtgs*1.5 OT			885.00	885.00	903.00	903.00	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget			
2020=24.08 2 hrs*12 mtgs*1.5 OT				884.14			225.45													
2021=24.56 2 hrs*12 mtgs*1.5 OT																				
2022=25.06 2 hrs*12 mtgs*1.5 OT																				
Burns, Tamara							112.60													
Wisnieski, Lisa (OT)-2023=\$20.17*2 hrs*8 mtgs*1.5 OT									732.00	732.00	197.84	746.00	746.00	60.50						
Step-9/19/2023=\$20.57*2 hrs*4 mtgs*1.5 OT,																				
2024=\$20.57*2 hrs*8 mtgs*1.5 OT, rate may change																				
w/new contract																				
Step-9/19/2024=\$20.98*2 hrs*4 mtgs*1.5 OT,																				
\$21.61/hr w/new contract																				
2025=\$22.47/hr*2 hrs*4 mtgs*1.5 OT																				
Total Personnel Expense			885.00	884.14	903.00	903.00	338.05	732.00	732.00	197.84	746.00	746.00	60.50	270.00	270.00	270.00	270.00			
Contractual			B00-8020-0400-0000																	
Chairperson			900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00	900.00		
\$900 for year (12 meetings per yr)																				
\$75.00 per meeting																				
2021 = Bill Conrad, 2022 =																				
Board member			4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00			
\$810 x 5 people																				
67.50 per meeting																				
William J. Taczak				682.50			472.50							540.00						
Thomas Lattanzio				135.00			270.00							337.50						
Kenneth Lilly				622.50			480.00							622.50						
William Conrad				450.00			540.00							472.50						
Patrick Baker				675.00			540.00							607.50						
Savana Bevaqua				67.50										525.00						
William Burg				555.00			472.50							607.50						
Sarah Waechter				405.00																
Training			3,200.00	3,200.00	1,200.00	1,200.00	1,200.00		600.00	600.00		600.00	600.00		600.00	600.00	600.00			
NYS Planning Federation Training																				
Travel reimbursement																				
Training material																				
Miscellaneous Expenses																				
NY Planning Federation-membership split w/Zoning				147.50			162.50							162.50						
Legal Ads- Niagara Gazette			200.00	200.00			46.56							42.31						
Key Bank														143.94						
Niagara Frontier				29.50										29.03						
Signage-Cooper Sign																				
Budget Revisions																				
			8,350.00	8,350.00	6,150.00	6,150.00	3,509.06	5,550.00	5,550.00	5,550.00	3,959.54	5,550.00	5,550.00	377.78	5,550.00	5,550.00	5,550.00			
Tower Committee			B00-8020-0400-0100																	
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total Expense			9,235.00	9,235.00	7,053.00	7,053.00	3,847.11	6,282.00	6,282.00	4,157.38	6,296.00	6,296.00	438.28	5,820.00	5,820.00	5,820.00	5,820.00			
Payroll costs																				
Social security			54.87	54.87	54.82	55.99	55.99	20.96	45.38	45.38	12.27	46.25	46.25	3.75	16.74	16.74	16.74			

Medicare
Pension

12.83	12.83	12.82	13.09	13.09	4.90	10.61	10.61	10.61	2.87	10.82	10.82	0.88	3.92	3.92
67.70	67.70	67.64	69.08	69.08	25.86	56.00	56.00	56.00	15.13	57.07	57.07	4.63	20.66	20.66
9,302.70	9,302.70	4,796.94	7,122.08	7,122.08	3,872.97	6,338.00	6,338.00	6,338.00	4,172.51	6,353.07	6,353.07	442.91	5,840.66	5,840.66

Total Expense

Department - 8140

Stormwater

B00-8140

Storm Water

2020 Adopted Budget	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
	\$ 6,000.00	\$ 6,000.00	\$ 14,925.00	\$ 6,000.00	\$ 6,000.00	\$ 13,809.50	\$ 10,000.00	\$ 10,000.00	\$ 11,865.50	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Town SWPP Observation Fee -	\$ 3,000.00	\$ 9,320.00	\$ 9,950.00	\$ 7,000.00	\$ 7,000.00	\$ 500.00	\$ -	\$ -	\$ 450.00			
GHD Engineer Review Fee - SWPPP/SEQRA B00-1000-2660-0100	\$ 9,000.00	\$ 15,320.00	\$ 24,875.00	\$ 13,000.00	\$ 13,000.00	\$ 14,309.50	\$ 10,000.00	\$ 10,000.00	\$ 12,315.50	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
Total Revenue												
	\$ 10,001.00	\$ 10,001.00	\$ 10,000.12	\$ 10,001.00	\$ 10,001.00	\$ 10,000.12	\$ 10,001.00	\$ 10,500.00	\$ 5,250.05	\$ 10,501.00	\$ 10,501.00	\$ 10,501.00
Expenses												
Staffing												
Chris McAuliffe - stipend w/rounding \$1												
Stipend amount changed to \$10,500 in 2024 from \$10,000												
Contractual												
Storm Water Review-contractual												
Erie County Coalition Training	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Class Supplies	200.00	200.00		200.00	200.00	10.00						
	\$ 2,000.00	\$ 2,000.00	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00	\$ 1,810.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
Site Plan/Eng Fees-GHD	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 15,001.00	\$ 15,001.00	\$ 11,800.12	\$ 19,001.00	\$ 19,001.00	\$ 11,810.12	\$ 11,801.00	\$ 12,300.00	\$ 7,050.05	\$ 12,301.00	\$ 12,301.00	\$ 12,301.00
Net revenue	\$ (6,001.00)	\$ 319.00	\$ 13,074.88	\$ (6,001.00)	\$ (6,001.00)	\$ 2,499.38	\$ (1,801.00)	\$ (2,300.00)	\$ 5,265.45	\$ (6,301.00)	\$ (6,301.00)	\$ (6,301.00)

Highway Fund DB0
2025 budget worksheet
DB0

DB0

09/30/2024		Rev		2021		2022		2022		2022		2023		2023		2023		2024		2024		2025		2025	
		Bur		Full Year		Adopted		Revised		Full Year		Adopted		Revised		Full Year		Adopted		Revised		Department		Proposed	
				Actual		Budget		Budget		Actual		Budget		Budget		Actual		Budget		Budget		Budget		Budget	
Revenue																									
Appropriated Fund Balance				82,000.00		316,217.00		316,217.00		316,217.00		316,217.00		256,838.00		256,838.00		196,232.00		196,232.00		300,000.00		300,000.00	
Real Property Taxes				304,350.00		303,770.00		303,770.00		303,770.00		303,770.00		256,838.00		256,838.00		196,232.00		196,232.00		300,000.00		300,000.00	
In Lieu of Taxes				91.25		90.00		90.00		98.32		98.32										194,693.00		194,693.00	
Sales Tax				2,529,518.71		1,951,789.00		2,160,498.00		2,860,475.48		2,860,475.48		2,293,600.00		2,293,600.00		2,607,082.00		2,607,082.00		2,598,519.00		2,598,519.00	
Transportation Svc - Snow & Ice				266,267.88		196,000.00		196,000.00		168,543.89		168,543.89		200,000.00		200,000.00		200,000.00		200,000.00		235,000.00		235,000.00	
Interest and Earnings				353.27						33.54		33.54													
Sale of Scrap & Excess Material				5,150.29						1,278.37		1,278.37													
Sale of Pipe (excluding sales tax)				3,057.47		10,000.00		10,000.00		5,080.37		5,080.37		8,000.00		8,000.00		8,000.00		8,000.00		8,000.00		8,000.00	
Sale of road millings																									
Sale of surplus equipment-unbudgeted																									
Insurance recoveries				529.00																					
Misc Revenues: pipe install fees				1,452.50		5,000.00		5,000.00		2,055.00		2,055.00		3,000.00		3,000.00		3,000.00		3,000.00		3,000.00		3,000.00	
State aid - other				305,707.92		243,854.00		243,854.00		298,079.78		298,079.78		266,323.00		266,323.00		300,000.00		300,000.00		324,000.00		324,000.00	
State Aid - CHPS-per contract						500,000.00		500,000.00						802,901.00		802,901.00		675,000.00		675,000.00		690,000.00		690,000.00	
Transfer from other funds - H97				95,410.45		91,000.00		161,000.00		148,171.08		148,171.08		113,000.00		128,000.00		163,000.00		163,000.00		163,000.00		163,000.00	
Transfer from H98 - Hydro funds Reimb				3,593,888.74		3,301,503.00		3,896,429.00		4,103,802.83		3,800,761.00		3,958,662.00		4,175,872.29		4,152,314.00		4,220,593.00		4,516,212.00		4,516,212.00	
Total Revenue																									
Expenses																									
Admin Allocation				24,051.90		25,417.00		25,127.00		25,126.16		26,769.00		26,769.00		25,431.35		27,441.00		27,441.00		31,338.00		31,338.00	
Insurance -22% increase over actual				51,905.49		55,100.00		54,020.00		54,019.45		59,000.00		59,000.00		58,108.38		63,650.00		71,929.00		88,000.00		88,000.00	
General Repairs PS																									
Budgeted				846,937.28		725,235.00		799,853.00		787,256.11		903,749.00		901,785.00		939,549.88		1,031,000.00		1,031,000.00		1,031,000.00		1,031,000.00	
Hourly																6,975.72									
vacation																484.00									
Holiday Paid																									
M Reimb																									
OT				90,039.74		30,175.00		106,277.00		105,714.15		80,000.00		80,000.00		81,799.56		118,000.00		118,000.00		118,000.00		118,000.00	
Double																									
Out of Class																									
Out of Class OT																									
Prior																									
Prior OT																									
Reimb										(1,800.00)															
Retro-Contract Negotiations																									
Cell						26,667.00		4,520.00		28,788.16		1,920.00		1,920.00		2,100.00		2,520.00		2,520.00		2,400.00		2,400.00	
Beeper										2,293.12						2,550.00									
Safety						6,400.00		6,400.00		2,208.27		5,700.00		5,700.00		4,900.00		6,900.00		6,900.00		7,900.00		7,900.00	
Salary Adj										4,040.71						228.98									
Sick										234.97															
Sick incentive						3,952.00		3,952.00		6,268.46		2,392.00		2,392.00		5,044.00		1,500.00		1,500.00		4,056.00		4,056.00	
Stipend				2,601.57		3,952.00				351.41						7,826.09									
Workers Comp				9,542.63						728.01															
Unused comp				20,904.06		8,875.00		8,875.00		9,706.47		5,625.00													
UNSICK																									
Unpaid comp																									
vacation buy back				8,547.06		3,800.00		3,800.00		15,799.64		2,000.00		2,000.00											
JV corrections																									
Comp Reimb																									
Total personal services																									
				978,572.34		782,957.00		960,344.00		959,589.48		1,001,386.00		999,422.00		1,046,282.95		1,159,920.00		1,159,920.00		1,163,356.00		1,163,356.00	

DBO

[illegible]

Total Personnel Expense Including Accrued Payroll												
	1,053,920.34	782,957.00	960,344.00	960,343.48	1,001,386.00	999,422.00	1,028,908.95	1,159,920.00	1,163,356.00	1,163,356.00	512,538.46	1,163,356.00
Out of department PS	D80-5110-0100-0100											
SEASONAL HELP	D80-5110-0100-0200											
General Repairs Contractual	D80-5110-0400-0000											
Rentals	3,600.00	3,600.00										
A 2 Z Rentals- rebar	1,117.08		3,600.00	2,005.90			1,578.60					
Repairs and maintenance												
A-1 Land- grass seed	54.25	144,000.00	91,219.00	314.75	129,500.00	129,500.00	536.00	129,500.00	129,500.00	129,500.00		129,500.00
Admar Supply Company	72.45											
Alro Steel							1,113.83					
Alta Construction Equipment				80.00			2,049.90					
American Concrete of WNY												
Bhrr Landscape	5,772.00			5,425.00								
Buffalo Bearings	1,363.29											
Cambria Asphalt	2,923.21			3,317.43			3,855.84				1,282.77	
Chemung Supply Company- parts & supplies	8,359.02			13,158.26			14,629.40					
Cintas Corporation	12,778.19			2,349.73								
Cooper Electric	130.19			227.22							145.32	
Croisdale Fabrication & Metal	1,180.00											
Fellicetti Concrete Products-catch basin repairs	202.50											
Gul's Lumber				95.10			280.16					
Grainger	493.36											
Harbor Freight Tools USA												
Holcim Quarries											129.94	
Home Depot	584.17			11,023.33			15,040.92				4,145.78	
IRR Supply Centers	247.64			63.67			1,319.23				1,429.61	
Jamestown Soap & Solvent											1,599.70	
JB Lumber												
Kenworth of Buffalo	35.82			168.00							1,590.00	
Kimball Midwest	631.92			825.95								
Kistnor Concrete Product	2,772.00			1,235.01			3,443.27					
Lafarge North America-black top, stone	16,105.95											
Lawson Products- parts & supplies	52.16			192.84			463.22					
Leo Brenon Topsoil	450.00										1,906.70	
Linde Gas & Equipment	539.13			2,735.01			3,326.59				100.20	
Core & Main (formerly Lock City Supply- parts & supplies)	9,891.45			6,050.81			1,200.56				558.00	
Mawhiney Trucking	357.00			330.00			6,687.00				5,523.00	
Niagara Precast							2,112.77				2,275.55	
Niagara Supply				3,224.56			740.36				1,121.95	
Outdoor Equipment Distributors	186.04										6,854.25	
Pavilion Drainage Supply											2,712.00	
Praxair Distribution	2,353.10			726.00							1,080.57	
Preferred Seed	2,978.00										166.10	
Schaefer Plumbing supply	442.10										1,994.07	
Share Corporation	207.78										780.92	
State Industrial Products				289.51			1,080.57					
Stevenson Hardware	162.09			840.56			166.10					
Suit-kote Corporation	55,986.91			52,117.89			20,883.91				30,011.17	
TIFCO Industries- parts & supplies	176.39			1,633.16			5,792.88				2,403.60	
Valley Fab & Equipment- Asphalt tarp	3,078.40											
Warren's Village Hardware	742.43			1,349.94								

Highway Fund DB0
2025 budget worksheet
DB0

DB0

09/20/2024															
	2021	2022	2022	2022	2022	2022	2023	2023	2023	2023	2024	2024	2024	2025	2025
	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
Telephone															
Verizon Wireless-HWY Superintendent	1,592.14	1,500.00	1,500.00	1,433.58	2,000.00	2,000.00	1,350.70	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	644.14	1,000.00	1,000.00
Vehicle Expense		4,000.00	4,000.00												
Niagara Truck Equipment															
Noco Energy Corp	300.00														
Collision Enterprises															
Falls Auto Spring				55.65									221.31		
Karn, Chris (1994 International Truck Cab)				3,500.00									4,589.12		
NAPA Auto Parts				65.78			260.20								
Valley Tire Co., Inc.															
WNY Tire	2,316.00														
Clothing		15,000.00	15,000.00		15,000.00	15,000.00		15,000.00	15,000.00		15,000.00	15,000.00		15,000.00	15,000.00
Alamark				5,160.85									2,588.61		
Great Lakes Work Wear	1,921.14			2,293.36									1,039.90		
Lockport Outdoor Store- clothing, boots	1,064.93			2,612.74									841.92		
Stuart sports- clothing				238.00											
Staff reimbursement for over expenditure															
Vests													1,417.73		
Vintage Stitch	375.00														
Supplies		200.00	200.00		200.00	200.00		200.00	200.00		5,000.00	5,000.00		5,000.00	5,000.00
Training		5,500.00	5,500.00		5,500.00	5,500.00		5,500.00	5,500.00						
Key Bank - charge	1,108.85														
Petty Cash		200.00	200.00	24.69	200.00	200.00		200.00	200.00		200.00	200.00	99.99	200.00	200.00
Zahno, Mitch - petty cash	167.43														
Recycling		5,000.00	5,000.00												
Sunking Inc- recycling															
Modern Recycling															
Miscellaneous		1,000.00	1,000.00		6,000.00	6,000.00		6,000.00	6,000.00		3,000.00	3,000.00	3,500.00	3,000.00	3,000.00
Bl Tree Care	1,500.00														
Buffalo Modular Homes															
Ferry Inc.	335.03												17.65		
Freeman, Travis				55.00											
Jones, Randi-mileage reimb				243.93											
Niagara frontier	542.52			363.69											
Niagara Gazette	46.80														
NYS DEC Region 9	500.00														
Occustar Workplace Compliance															
Raby, Seth	1,222.50												1,040.00		
Sam's Club															
Seland, Paul	50.00														
Trapasso, Daniel	465.54														
TOPs Market	49.49														
W.A. Wilson				9.78									725.00		
													9.99		
Wendt's Propane & Oil Service (Service Charges)				29.97											
WNY Occupational Health Care/drug test/physicals	234.00			429.00									(7,436.13)		
Misc				769.87											
Total general repairs contractual	146,217.39	180,000.00	127,219.00	127,065.52	160,000.00	160,000.00	104,172.40	155,200.00	155,200.00	155,200.00	155,200.00	155,200.00	75,340.51	155,200.00	155,200.00
													4,589.12		
Gas & Electric															
National Grid	11,748.45	10,000.00	9,200.00	6,252.56	11,000.00	11,000.00	8,355.84	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	2,842.07	11,000.00	11,000.00
Niagara County	1,224.68	1,000.00	1,000.00	1,254.41	2,000.00	2,000.00	1,850.25	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	1,633.53	2,000.00	2,000.00
Total Gas & electric	12,973.13	11,000.00	10,200.00	7,506.97	13,000.00	13,000.00	10,206.09	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	4,475.60	13,000.00	13,000.00
Gasoline and Diesel Fuels															
Lewisston Fire #1 Reimbursements	(173.00)														
TOL Fuel Reimbursements	(46,680.82)			(66,840.47)											
NOCO	97,191.18	40,000.00	75,400.00	107,293.02	50,000.00	50,000.00	67,269.83	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	30,473.11	75,000.00	75,000.00

Highway Fund DB0
2025 budget worksheet
DB0

DB0

	09/20/2024									
	Rev Bu	2021		2022		2023		2024		2025
		Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	
Kurk Fuel		35,069.15	40,000.00	75,400.00	105,337.67	50,000.00	50,000.00	82,518.51	75,000.00	75,000.00
Stevenson True Value Hardware					26.07			14.99		
Warren's Village Hardware (Propane)										
Wex Bank		1,254.21			1,022.77					
Wend's Propane		455.63			441.18					
Zuccarl, Nicholas					85.04					173.75
Total Gas & electric		87,116.35	80,000.00	150,800.00	147,365.28	100,000.00	115,000.00	99,747.80	150,000.00	150,000.00
DB0-5110-0400-5110										
General Repairs - Safety and Training		1,287.30	7,000.00	503.00	502.76	5,000.00	5,000.00	1,573.85	8,000.00	5,000.00
Total General Repairs		1,226,166.51	1,090,957.00	1,260,966.00	1,254,643.01	1,299,386.00	1,312,422.00	1,246,937.09	1,506,120.00	1,506,556.00
DB0-5112-0400-0000										
Permanent Improvements			500,000.00	925,050.00		660,000.00	802,901.00		675,000.00	690,000.00
A 2 Z Rentals		54.00						159.00		
Accent Stripe										
Bhr Landscape										15,376.83
Cambria Asphalt Products		1,976.96			5,445.52					
CVF Inc.					11,440.00					
Donegal Construction Corp		21,992.96			23,626.76			29,974.25		22,582.50
Felcatti Concrete Products								52.50		
Holcim Quarries					438,041.56			367,255.18		217,068.81
Jamestown Soap & solvent		1,384.44			1,487.50					
Kimball Midwest					250.56					
Kistner Concrete								1,372.00		
LaFarge North America		303,913.67								
Lewiston, Village of					(7,457.32)					
Core & Main (Lock City Supply)		5,361.46						3,898.52		
Midland Asphalt Materials		13,028.08			241,844.10			158,478.10		11,539.68
NAPA		42.00								
Niagara, Town of					(21,752.55)					
Schaefer Plumbing Supply		183.94								
Suit-Kote Corporation		214,786.35			231,913.94			175,763.61		153,181.59
VCNA United Materials		1,005.54			2,270.60					
Warren's Village Hardware		9.98			209.90					
Reimbursement								(30,673.30)		
Total road improvements		563,739.38	500,000.00	925,050.00	925,049.97	660,000.00	802,901.00	712,363.46	675,000.00	690,000.00
DB0-5130-0100-0000										
Machinery										
Machinery Personnel										
Patrick Yankelunas - \$31.05 for 2023, \$31.83 for 2024										
Hourly		60,569.60	60,569.00	62,271.00	61,896.64	64,584.00	64,584.00	65,231.20	69,915.00	69,915.00
Salary Adj										
vacation		349.44			582.40					
M Reimb										
OT		480.48	3,000.00	3,000.00	805.19	3,000.00	3,000.00		1,000.00	1,000.00
Retro					1,996.02					
Cell Phone Stipend										
Prior										
PRYROT										
Safety 500 recorded in 5110			500.00	500.00	500.00	500.00	500.00		500.00	500.00
Sick Incentive		708.00	208.00	208.00	208.00	208.00	208.00		208.00	208.00
Unpaid comp		451.36			50.96					

Highway Fund DB0
2025 budget worksheet
DB0

09/20/2024

Rev
Buy

DB0

Chris Leone-New Hire 2021 - Split with Police (25%) & Parks (68%)
2021=\$27.62/hr. Step on 1/4/22=\$28.12/hr but can change with
contract negotiation, 2023=\$31.05/hr, 2024=\$31.83/hr

Hourly

Cell

Retro

OT

Comp

Sick incentive

Vacation

Safety

Salary Adj

Short Term Disability Reim

Total Machinery personal services

out of department/ PS

DB0-5130-0100-0100

Machinery Equipment

DB0-5130-0200-0000

2025 - Snow Plow Truck/Fittings

2025 - F150 HY Superintendent

2025 - Tandum Axle Trailer for Bobcats & Excavators

2025 - John Deere Rear Road Mower

2024 - F250 Pick Up w/Fiberglass Box

2024 - F250 Pick Up w/Fiberglass Box

2024 - Attachment for Mini Excavator

2024 - Bucket for Large Excavator

2023-Western Star Tandum Truck

2023-Valley Fab-Outfittings for Tandum Truck

Cyncon Equip-Sweeper-Split with 3 other Municipalities

Caledonia Diesel - Used Paving Roller

George & Swede Sales - Used Paving Roller

Village of Depew - Kenwood Used 2012 Dump Truck

Clark Equipment Co- Bobcat Compact Truck

Cooper Sign

DASNY Grant truck purchase commitment

Fleet Maintenance

Ford 350 - 9 Ft Body Dump Truck

Ford 350 - 9 Ft Body Dump Truck

John Guire Supply-Fenders

Key Bank

Linde Gas & Equipment (Welding Equipment)

Niagara Frontier Equipment-New Holland Boom Mower

Niagara Precast

Network Services

Valley Fab & Equipment

Misc

Prior Year Expense

DB0-5130-0400-0000

Machinery Contractual

Vehicle and equipment repairs

A 2 2 Rentals

Admar Supply Company

Advance Auto Parts

Airline Hydraulics Corp

Alta Construction Equipment

2021

Full Year

Actual

34,869.40

2,712.58

40.00

2022

Adopted

Budget

41,946.00

43,755.00

2023

Adopted

Budget

43,772.00

43,272.00

2023

Revised

Budget

45,566.12

2024

Revised

Budget

44,779.00

Highway Fund DBO
2025 budget worksheet
DBO

DBO

09/20/2024

	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Amherst Radiator Auto & Air				25.00						230.00			
Apollo Steel				100.00			117.72						
Audio One Electronics													
Auto Glass of VNY													
Auto Plus Auto Parts													
Beachy Lumber	99.00												
Bobcat of Buffalo	245.40												
Buffalo Bearings	329.24												
Buffalo Truck Center				1,355.13			1,416.47			796.13			
Carquest Auto Parts				751.78			352.24						
Certified Laboratories				200.35			298.95			222.95			
Conway Beam	178.85												
Cooper Electric	157.24												
Cooper Sign	155.52												
Corfu Machine Co				762.95			1,188.47			458.20			
Croisdale Fabrication & Metal	1,469.00			920.00			1,560.00			1,686.33			
Cummins Northeast	2,180.00												
Cyncon Equipment				1,111.15			4,805.37			418.00			
D & W Diesel	7,784.89			2,366.04						114.66			
Deckman Oil Company	3,609.59									4,569.32			
Diesel & Auto Electric	10,044.95			11,894.84			16,179.53			311.00			
Ed's Garage Collision & Paint	670.00			175.00			570.00						
Empire Emergency Apparatus	255.00						140.00						
Falls Auto Spring	139.69												
Finger Lakes / Castle	3,417.93			5,289.02			3,167.85			887.25			
Five Star Equipment	5,078.82			256.65			702.10			550.80			
Fleet Maintenance	18,640.31			18,640.31			926.99			4,771.94			
Fleet Pride	621.10			712.68			1,535.17			658.69			
Fleet Truck Parts	1,088.53			686.11			174.32						
Fleischmann Service Group	1,602.56												
FM Communications				709.21									
Freeman, Travis	469.73			852.64			7.60			561.37			
Freightliner & Western Star				71.35			1.00						
Garfinkel, Donna (Petty Cash)													
Grainger													
Goodyear Tire & Rubber	120.68												
Halleen's Automotive	665.45			64.36			218.00						
Heritage-Crystal Clean	1,930.00			65.62						11,024.17			
Hi-Line Inc				2,483.48			24,259.55			159.44			
Home Depot	7,099.46									854.25			
Howell Motors	992.22						4,705.91			12,256.18			
Hurtubise Tire, Inc	3,770.44			5,958.84			36,160.54						
JB Lumber	13,011.14			20,061.00									
J.F. Machining				98.00			2,010.00			395.00			
Joe Cecconi's Chrysler Complex										1,061.94			
Kenworth of Buffalo	3,871.36			7,076.53			11,105.62			3,643.39			
Key Bank				118.78			402.45			504.22			
Kimball Midwest	1,600.21			2,429.99			1,260.00			935.79			
Lafayette Machine Corp													
LandPro Equipment										1,482.55			
Lawson Products	577.45												
Leone, Christopher	1,314.12			555.03			163.92						
Liftech	185.87						92.95						
Linde Gas & Equipment													
Milton Cat							238.17			620.98			
Monroe Tractor & Implement	1,080.89			2,196.25			1,682.66						
Motor Clinic				611.90									
Myers Tire York#26	120.00			720.00			1,552.00						

DBO

09/20/2024														
	Rev	2021	2022	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025
	Bur	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2024 Actual	Department Budget	Proposed Budget	Submitted Budget
NAPA Auto parts		12,768.48			5,799.40			6,904.97			5,519.00			
National Maintenance Corporation		2,000.00												
Niagara Automotive		179.98			99.99			5,912.57			5,298.89			
Niagara Frontier Equipment		3,863.95			4,212.97									
Niagara Implement		270.33			113.88						21.95			
Niagara Supply Corp		3,437.89			567.60			1,235.34			553.16			
Niagara Truck Equipment		876.15			1,164.60			4,350.00						
Niagara Truck Repair		3,454.00												
Northeast Machine Inc		1,801.91			1,152.00			46.86			1,224.00			
Northern Supply		1,824.00			480.20			878.47			1,182.12			
Outdoor Equipment		348.48									600.00			
Power Drives Inc														
Premier Mobile Blasting					606.77									
Professional Tech. Equipment														
Pump Doctor		751.95						5,080.74			8,732.79			
Regional International		8,687.35			5,589.65			798.05						
Regional Truck & Trailer		4,858.95			665.18			353.25						
Ribbet Products														
Roy's Radiator		89.00									4.68			
Schaefer Plumbing								67.65						
Share Corporation		432.41			35.07			30.95			237.78			
Stevenson True		616.62			8,829.27			6,101.26			6,639.19			
TIFCO Industries		8,751.98			580.95									
Tools Plus		498.96			(622.75)									
Town of Niagara														
Town of Pendleton		(1,517.44)			(377.98)									
Town of Porter					(244.77)									
Town of Wheatfield		6,691.30			(622.75)									
Trane, David Petty Cash		20.12												
Truckpro		2,701.82			854.41			1,777.24			1,809.56			
Upstate Equipment		441.47			1,245.88			1,033.53						
US Mower		1,592.86												
V. J. Shultz Enterprises		321.66			235.39			163.66			490.64			
Valley Fab & Equipment		3,241.54			9,365.18									
Vantage Equipment		6,411.02						1,098.69			357.17			
Vermeer		846.24			1,270.66									
Village of Youngstown		(1,517.44)			(377.98)			56.00						
Warren's Village Hardware		680.65									1,049.61			
Wheatfield, Town of Highway														
WNY Occupational Health		117.00						1,000.00						
Yankelunas, Patrick					699.99			(2,241.84)						
Ziebart of Hamburg								(156.00)			(316.00)			
Sweeper Repair Reimbursement								(932.12)						
Hose Assemblies Reimbursement														
Adj.														
Total Machinery Contractual	D80-5130-0400-0000	158,161.93	169,598.00	136,621.00	135,854.70	178,990.00	178,990.00	162,573.58	190,712.00	190,712.00	86,780.46	200,000.00	200,000.00	200,000.00
		430,020.17	556,821.00	541,337.00	540,544.53	589,186.00	591,150.00	562,577.87	489,534.00	549,534.00	203,156.11	775,922.00	775,922.00	775,922.00
Total Machinery														
Snow Removal														
Snow Removal PS	D80-5142-0100-0000													
Hourly			190,000.00	181,788.00		190,000.00	180,000.00		190,000.00	190,000.00		190,000.00	190,000.00	190,000.00
OT		83,381.55			144,475.45			114,516.25			75,906.44			
Beeper		8,728.36			19,914.49									
Double														
Other		4,032.21												
Out of Class OT														
Out of Class														

Highway Fund DB0
2025 budget worksheet
DB0

DB0

09/20/2024

Prior
RETRO
PRYROT
PRYROT
Prior OT

adj

Total Snow Removal PS

Rev	2021	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025
Bur	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Proposed	Submitted
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
		96,142.12	190,000.00	181,788.00	181,787.19	190,000.00	114,516.25	190,000.00	190,000.00	75,906.44	190,000.00	190,000.00
		3,640.29	12,000.00	2,829.00	2,485.07	12,000.00	6,378.60	17,000.00	17,000.00	10,000.00	10,000.00	10,000.00
DB0-5142-0100-0100												
Out of Dept Snow Removal												
Snow Removal Contractual												
A-1 Land Care		92,994.49					134.00					
Alro Steel							621.61					
AMERICAN Rock Salt		12,049.19			176,646.76		154,340.90			150,591.54		
Advance Auto Parts		19.96										
Apollo Steel												
Bencal, Paul S.		43.19			540.00							
Corfu Machine		1,288.00										
Deluca, Joseph							50.00					
Demartin, Daniel		50.00										
Dirlenzo, Lucy										50.00		
Donovan, John							45.36					
Ed's Garage Collision					315.00		205.00			2,100.00		
Empro Niagara							5,225.00					
Felber's Building Supply					288.75							
Fleet Maintenance							60.00			284.60		
Fleetpride												
Five Star Equipment					1,216.36							
Fusarilli, Gerladine		135.32					37.72					
George & Swede Sales		1,121.15					1,900.00					
Grainger		961.70			86.33							
Halleen's Automotive							875.28					
Hi-Line Inc.					66.60							
Home Depot		103.47			2,659.40		944.98			347.20		
Hybrid Build					1,587.00							
Hurtubise Tire		10,469.36			4,563.90		7,574.48			1,986.00		
Innovative municipal Products		11,997.53			12,037.41							
Kenworth of Buffalo					59.90		1,653.94			246.48		
Key Bank		470.15			407.28		1,017.94			186.33		
Landpro Equipment					531.50							
Laurie, Donald							50.00					
NAPA Auto Parts					125.16		787.48					
Niagara Coatings Services		8,162.00								76.38		
Niagara Truck Equipment					304.72							
Niagara Truck Repair					2,928.00		259.00					
Niagara Wholesale Supply												
Northern Supply, Inc.					1,760.00							
Outdoor Equipment					167.48							
Power Drives							691.92					
Regional International of WNY					84.10							
Regional Truck & Trailer					55.75							
Richner, Kyle							50.00			50.00		
Ross, Sueann												
Rusert Equipment							6,750.00					
Share Corporation					249.48							
Stevenson Hardware					150.89		2,010.49			849.40		
Tifco Industries					723.46		662.43					
Upstate Equipment		347.20					219.83					

Highway Fund DB0
2025 budget worksheet
DB0

DB0

09/20/2024											
	2021	2022	2022	2022	2023	2023	2023	2024	2024	2025	2025
Rev	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	06/30/2024	Department	Proposed	Submitted
Bur	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Actual	Budget	Budget	Budget
Valley Fab. & Equipment	4,562.25			9,777.61			5,020.78	4,646.14			
Warren's Village Hardware	12.98			2,132.99			1,238.00				
Winter Equipment				2,476.00							
Mailbox Reimbursements				200.00							
Yacus, Patricia											
Total Snow Removal Contractual	144,727.94	200,000.00	222,142.00	222,141.83	190,000.00	200,000.00	192,426.14	161,464.07	225,000.00	225,000.00	225,000.00
Total Snow Removal	244,510.35	402,000.00	406,759.00	406,414.09	392,000.00	392,000.00	313,320.99	237,370.51	425,000.00	425,000.00	425,000.00
State Retirement											
Medicare-Total sal x .0145 rounded	127,659.00	96,000.00	101,614.00	101,614.00	121,500.00	121,500.00	112,373.00	182,400.00	207,000.00	207,000.00	207,000.00
Social Security-Total sal x .062	16,563.16	16,626.00	17,909.00	17,908.35	19,747.00	19,747.00	18,057.18	22,232.00	22,238.00	22,238.00	22,238.00
Workers Comp	70,821.80	71,090.00	76,573.00	76,572.66	84,433.00	84,433.00	77,209.97	95,058.00	95,085.00	95,085.00	95,085.00
Unemployment Insurance	77,364.78	19,700.00	19,700.00	19,648.49	18,900.00	18,900.00	18,897.65	54,000.00	49,800.00	49,800.00	49,800.00
Medical Insurance/Flex Plan		1,000.00			1,000.00	1,000.00		1,000.00	500.00	500.00	500.00
Union Benefits	81,210.74	120,000.00	99,299.00	99,273.78	127,500.00	127,500.00	122,309.28	147,000.00	147,000.00	147,000.00	147,000.00
EAP Program	343,227.18	335,000.00	356,283.00	356,282.83	390,000.00	390,000.00	370,000.22	456,000.00	472,000.00	472,000.00	472,000.00
Serial Bond principle- paving									400.00	400.00	400.00
Serial Bond principle-drainage-Final Pymt 2	11,300.00	11,000.00	11,000.00	11,000.00	10,800.00	10,800.00	10,800.00	10,600.00	5,300.00	5,300.00	5,300.00
Serial Bond Interest-paving											
Serial Bond Interest-drainage-Final Pymt 2(	1,027.77	792.00	792.00	791.01	540.00	540.00	539.01	279.00	73.00	73.00	73.00
transfer to Capital Project Fund BAN											
Total expenses	3,269,568.23	3,301,503.00	3,896,429.00	3,888,888.33	3,800,761.00	3,958,662.00	3,648,925.45	4,152,314.00	4,220,593.00	4,516,212.00	4,516,212.00
Prior year expense- paid on PO from Fund Balance											
Total expenses	3,269,568.23	3,301,503.00	3,896,429.00	3,888,888.33	3,800,761.00	3,958,662.00	3,648,925.45	4,152,314.00	4,220,593.00	4,516,212.00	4,516,212.00
Net revenue expected	324,320.51			214,914.50			526,946.84	(436,175.71)			

Town of Lewiston
French Landing Drainage Fund
Worksheet - 2025 Budget
09/20/2024

S10

Revenue	20 Ado/ Buc	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Real Property Tax		5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00
Total Revenue		5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00	5,350.00
Expenses														
French Landing - Drainage			5,350.00	5,350.00	-	5,350.00	5,350.00	-	5,350.00	5,350.00	-	5,350.00	5,350.00	5,350.00
Wayside Landscaping		14,360.00												
Total Expenses		14,360.00	5,350.00	5,350.00	-	5,350.00	5,350.00	-	5,350.00	5,350.00	-	5,350.00	5,350.00	5,350.00
Net Revenue (Expense)		(9,010.00)	-	-	5,350.00	-	-	5,350.00	-	-	5,350.00	-	-	-

09/20/2024

SFO

09/20/2024

Service Awards	2021 Adopted Budget	2021 Revised Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
SFO-9089-0800-0000	70,000.00	70,000.00	44,676.81	70,000.00	70,000.00	58,887.50	65,000.00	62,100.00	62,039.25	65,000.00	64,997.00	36,817.48	65,000.00	65,000.00	65,000.00
Total Contractual expenses	70,000.00	70,000.00	44,676.81	70,000.00	70,000.00	58,887.50	65,000.00	62,100.00	62,039.25	65,000.00	64,997.00	36,817.48	65,000.00	65,000.00	65,000.00
Total Expenses	1,490,890.00	1,490,890.00	1,454,938.31	1,504,810.00	1,504,810.00	1,482,191.58	1,532,733.00	1,532,733.00	1,531,110.91	1,616,137.00	1,616,137.00	1,584,589.91	1,692,237.00	1,692,237.00	1,692,237.00
Net Revenue (Expense)	-	-	42,952.54	-	-	30,068.70	-	-	8,422.76	-	-	27,847.68	-	-	-

Town of Lewiston

Lighting Fund

Worksheet - 2025 Budget

09/20/2024

SLO

	20 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Revenue												
Real Property Tax		11,000.00	11,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	12,000.00	12,000.00	12,000.00
Energy Credit M&T Utilities												
Miscellaneous												
Transfer from other funds												
Total Revenue		11,000.00	11,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	12,000.00	12,000.00	12,000.00

Expenses

Contractual Expenses

Niagara County

SLO-5182-0400-0000

Total Contractual expenses

-	-	-	-	-	-	-	-	-	-	-	-	-
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Lighting - Gas & electric

Niagara County

SLO-5182-0400-3500

Total Lighting-Gas & Electric

Total Expenses

17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	15,000.00	15,000.00	15,000.00	3,340.50	12,000.00	12,000.00	12,000.00
17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	10,581.47	15,000.00	15,000.00	3,340.50	12,000.00	12,000.00	12,000.00
17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	10,581.47	15,000.00	15,000.00	3,340.50	12,000.00	12,000.00	12,000.00

Net Revenue (Expense)

(6,000.00)	(5,257.31)	-	-	4,418.53	-	-	-	-	11,659.50	-	-	-
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Town of Lewiston
Refuse Fund
Worksheet - 2025 Budget

09/20/2024

SR0

SR0

Revenue	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Appropriated Fund Balance													
Real Property Tax	340,314.00	339,800.00	339,800.00	339,800.00	397,300.00	397,300.00	397,300.00	10,000.00	10,000.00	10,000.00	23,000.00	23,000.00	23,000.00
Recycle Bin Sales	160.00	200.00	200.00	90.00	200.00	200.00	40.00	419,100.00	419,100.00	419,100.00	425,695.00	425,695.00	425,695.00
Miscellaneous								200.00	200.00				
Transfer from other funds													
Total Revenue	340,474.00	340,000.00	340,000.00	339,890.00	397,500.00	403,828.00	403,668.00	429,300.00	429,300.00	429,100.00	448,695.00	448,695.00	448,695.00
Expenses													
Contractual Expenses SR0-8160-0400-0000													
Modern Disposal	326,130.00	338,000.00	382,550.00	384,546.32	397,500.00	403,828.00	403,827.30	429,300.00	429,300.00	143,263.80	448,695.00	448,695.00	448,695.00
Tulip Molding-2 orders/yr		2,000.00	2,000.00										
Catch up													
Total Contractual expenses	326,130.00	340,000.00	384,550.00	384,546.32	397,500.00	403,828.00	403,827.30	429,300.00	429,300.00	143,263.80	448,695.00	448,695.00	448,695.00
Net revenue expected	14,344.00		(44,550.00)	(44,656.32)	-	-	(159.30)	-	-	285,836.20	-	-	-

Bins have been ordered already for 2017 but we have not yet been invoiced. Will budget for two orders in 2018 since 250 bins are only lasting 7-8 months. Same for 2019, 2020, & 2021. No longer issuing bins since 2024

May need to budget for additional households in future years.

TS1

Worksheet - 2025 Budget

Revenue	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025		2025	
								Department Budget	Submitted Budget	Department Budget	Submitted Budget
Appropriated Fund Balance											
Trucked Waste .05/per gallon 2023	224,608.00	55,000.00	703,805.00	703,805.00	96,537.00	1,483,695.00	96,537.00	65,000.00	65,000.00	65,000.00	65,000.00
Leachate .040/per gallon 2025	415,548.00	410,000.00	55,000.00	53,995.00	65,000.00	65,000.00	26,767.50	565,724.00	565,724.00	565,724.00	
Sewer O&M Village of Lewiston	255,345.71	250,000.00	410,000.00	547,400.00	425,000.00	425,000.00	234,255.00	250,000.00	250,000.00	250,000.00	
Sewer O&M Town of Porter	112,393.05	135,000.00	135,000.00	111,348.00	135,000.00	135,000.00	21,728.45	120,000.00	120,000.00	120,000.00	
Sewer O&M Village of Youngstown	124,272.05	130,000.00	130,000.00	124,302.51	130,000.00	130,000.00	29,556.48	125,000.00	125,000.00	125,000.00	
WPCC Upgrade Village of Lewiston	35,922.22	34,944.00	34,944.00	34,944.71	34,756.00	34,756.00	34,756.00	33,719.00	33,719.00	33,719.00	
WPCC Upgrade Town of Porter	40,884.59	39,772.00	39,772.00	39,772.04	39,557.00	39,557.00	39,557.00	38,377.00	38,377.00	38,377.00	
WPCC Upgrade Village of Youngstown	19,015.07	18,497.00	18,497.00	18,497.63	18,398.00	18,398.00	68,401.74	17,849.00	17,849.00	17,849.00	
Interest and Earnings	58.12	1,000.00	1,000.00	58,132.86	1,000.00	1,000.00	6,803.75	2,500.00	2,500.00	2,500.00	
Permits, Other - Inspections	1,803.13	893.00	893.00	1,799,772	800.00	800.00	3,187.00	500.00	500.00	500.00	
Sale of Scrap	6,970.00			1,409.78							
Unclassified Revenue*											
Infrastructure Permits - New Builds	14,200.00	10,000.00	10,000.00	8,800.00	10,000.00	10,000.00	13,990.00	10,000.00	10,000.00	10,000.00	
Transfer from MSIA (Lewiston)	1,262,852.00	1,140,000.00	1,140,000.00	1,140,000.00	1,125,000.00	1,125,000.00	562,500.00	1,050,000.00	1,050,000.00	1,050,000.00	
Transfer from H98- HYDRO Funds	193,075.60	178,000.00	179,500.00	134,160.90	189,500.00	189,500.00	32,273.04	179,500.00	179,500.00	179,500.00	
Serial Bonds Proceeds											
Total Revenue	2,770,435.53	2,403,106.00	3,108,411.00	3,242,744.65	2,520,548.00	3,910,893.00	1,148,379.49	2,458,169.00	2,458,169.00	2,458,169.00	
* Included Sale of Scrap in years prior to 2017											
Expenses											
Insurance - 22% Increase	20,392.09	22,500.00	22,500.00	22,169.98	24,500.00	27,687.00	27,686.59	35,500.00	35,500.00	35,500.00	
Sewer Admin PS											
Cheryl Milicia-Salary, OT, & Sick Incentive Allocation	23,393.75	24,214.00	24,214.00	24,033.69	24,214.00	24,930.00	12,384.39	25,764.00	25,764.00	25,764.00	
\$16.50 per hour/2016, step in 2017, \$17.34/2017, \$17.69/2018, \$19.10/2019 (Promoted in 9/2019), \$20.24/2020, \$20.64/2021, \$21.06/2022, \$21.39/2022 after new contract, \$21.84/2023, \$22.47/2024, \$23.37/2025											
OT											
Sick Incentive											
Longevity - New in 2024 Contract											
Jeff Ritter											
Salary	82,969.12	85,044.00	85,044.00	85,043.14	87,171.00	87,171.00	43,584.71	90,657.00	90,657.00	90,657.00	
Longevity		200.00	200.00					1,000.00	1,000.00	1,000.00	
Sick Incentive								200.00	200.00	200.00	
Total	106,362.87	109,458.00	109,458.00	109,076.83	111,385.00	112,101.00	56,734.10	118,046.00	118,046.00	118,046.00	
*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$42,987) does not solely represent the accrued payroll from the Sewer Admin Personal SVC. Rather, it represents the lump sum of accrued payroll for 2021 & 2022 (\$42,987).	1,140.00			4,420.00			(48,547.00)				
Accrued PR*											
Total Payroll After Accrual	107,502.87	109,458.00	109,458.00	113,496.83	111,385.00	112,101.00	7,687.10	118,046.00	118,046.00	118,046.00	
Sewer Equipment											
Miscellaneous											
All Max OP 10 Software	2,576.00	600.00	600.00	-	600.00	600.00	-	600.00	600.00	600.00	
Dell/Computers 3-Lab, Operators, & Sr. Operators	1,091.22										
Quill corporation	3,667.22	600.00	600.00	-	600.00	600.00	600.00	600.00	600.00	600.00	

*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$42,987) does not solely represent the accrued payroll from the Sewer Admin Personal SVC. Rather, it represents the lump sum of accrued payroll from the Sewer Funds for 2021.

Town of Lewiston
Sewer Department
Worksheet - 2025 Budget

09/20/2024

SS1

	20	2022	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025
	Full	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed	Submitted	
	Act	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	
P. Fortino (School 2021)		3,367.89			4,560.00							
J. Schuey (School 2022)		550.00										
Malinchock, John												
Pisichowski, Cory (CDL license)		4,200.00						1,440.00				
Tim Lockhart												
Computer Supplies and maintenance		560.00										
Mocriak, James												
Custodial Supplies												
Office Supplies		970.00			1,940.00							
All Max OP 10 Software Maintenance/Licensing Fees					51.96							
Cooper Signs												
Crystal Rock												
Dell Marketing		254.69			252.54			171.96				
Eaton Office Supply					82.57							
Office Depot		151.56			966.56							
Quill Corporation		46.80			52.92							
Sam's Club					336.00							
Sharp Labels & Printing		6,568.93			706.16			233.48				
Key Bank - Credit Card												
Warren's Hardware												
Property Taxes												
Lewiston Tax collector		20,942.47			20,962.91			21163.22				
Copier Maintenance/lease												
DeLage Landen Financial		895.24			940.32			470.16				
Copier Fax Business		37.25			659.20			44.35				
MGL Printing Solutions												
Lab Certification fees & testing												
Alpha Analytical		18,524.28			15,278.49			931.50				
Biotrax Testing Laboratory		755.00			3,028.50							
New York State Dept of Health		823.80										
NYWEA		1,310.00			870.00			390.00				
Mettler Toledo, inc.		277.99			296.69							
NYS DEC		8,000.00			8,000.00							
NYS DEC Spill Prev/Bulk Storage					625.00							
Pace Analytical					1,635.65			11,442.09				
57,500 certification fee due every five years - due 2023												
Petty Cash												
Ritter, Jeffery - Petty Cash		136.93			104.59							
Mileage												
Carrigan, Andrew								637.48				
Cramer, Erick					22.50			22.50				
Stack, Joshua												
Allen, Lee					393.00							
Millicia Cheryl, reimb		452.39			592.14			204.35				
Fortino, Peter												
Postage												
US Postmaster												
Town of Lewiston												
Bank Service Fees												
Maintenance and repairs												
Grainger												
Miscellaneous					13.61							
Cardiac Life Products		153.25										
Commissioner of Labor (State Inspection)					225.00							
DS Waters												
Municipal Solutions												
Niagara Gazette		438.00			474.00							
Orrick, Herrington & Sunciffe												
Pure Water Technology of WNY		659.40			659.40			659.40				

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**Town of Lewiston
Sewer Department
Worksheet - 2025 Budget**

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Town of Lewiston
Sewer Department
Worksheet - 2025 Budget

09/20/2024

SS1

	2022	2023	2023	2023	2024	2024	2024	2025	2025	2025
	Full	Full	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed	Submitted
	Act	Actual	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
SS1-8130-0400-0000		3,720.00		3,450.00			1,200.00			
Squeaky Clean WNY		1,543.68		1,716.48			1,877.64			
Orkin										
Internet										
Time Warner/Spectrum		7,549.92								
Water										
Lewiston, Town Water Dept		238.60		243.28			61.20			
Bank Service Charges										
Key Bank		3,653.35		12,168.00			4,323.55			
Miscellaneous										
Couch Houses at Ridgeview				388.80						
Conde, Nick				89.54						
Cummins Sales & Service										
Eaton Office supply		275.35								
Frey, Bryan										
HD Supply							112.00			
DeZurik - Freight Refund				(237.74)						
Ritter, Jeffrey - petty cash		46.04		27.72						
Treichler, Ryan		71.18								
Wendt's Propane (Hazmat Fee)		9.99		19.98						
WNY Occupational Health Care				187.00						
Zoom Inc				389.85						
Budget Revisions										
Total Treatment & Disposal Contractual		411,761.51	320,000.00	395,956.00	395,955.49	350,000.00	167,337.72	350,000.00	350,000.00	350,000.00
Gas & Electric										
National Grid		51,923.44	55,000.00	52,996.43	55,000.00	55,000.00	20,750.21	55,000.00	55,000.00	55,000.00
Propane										
Niagara County		137,043.04	120,000.00	78,599.41	130,000.00	130,000.00	28,803.17	120,000.00	120,000.00	120,000.00
Total Gas & electric		188,966.48	175,000.00	131,595.84	185,000.00	185,000.00	49,553.38	175,000.00	175,000.00	175,000.00
Gasoline/Diesel Fuel										
Drum Oil & Propane		3,945.37	3,000.00	3,590.70	4,500.00	4,500.00	1,219.19	4,500.00	4,500.00	4,500.00
Wendt's Propane		163.75		294.75			82.75			
TOL Highway										
Total Gasoline/Diesel Fuel		4,109.12	3,000.00	3,885.45	4,500.00	4,500.00	1,301.94	4,500.00	4,500.00	4,500.00
State Retirement										
Medicare -Total Sal x .0145 rounded		89,647.00	107,250.00	99,250.00	99,138.00	112,000.00	112,000.00	127,000.00	127,000.00	127,000.00
Social Security-Total Sal x .062		12,721.03	13,795.00	13,795.00	13,392.37	14,105.00	6,811.00	14,235.00	14,235.00	14,235.00
Workers Comp		54,392.79	58,984.00	58,984.00	57,264.09	59,125.00	29,122.00	60,864.00	60,864.00	60,864.00
Unemployment Insurance		576.63	600.00	600.00	520.72					
Disability Insurance			100.00	100.00		100.00		100.00	100.00	100.00
SS1-9055-0800-0000		255.30	330.00	330.00	238.65	330.00	51.80	330.00	330.00	330.00
SS1-9060-0800-0000/ SS1-9060-0800-0100										
Medical Insurance/Flex Plan		239,547.03	286,500.00	279,544.00	271,696.53	293,000.00	141,660.36	289,999.00	289,999.00	289,999.00
Union Benefits		15,456.88	16,000.00	17,000.00	16,783.58	17,000.00	11,685.50	25,000.00	25,000.00	25,000.00
EAP Program								260.00	260.00	260.00
Serial Bond Principle		195,000.00	190,000.00	190,000.00	190,000.00	190,000.00		185,000.00	185,000.00	185,000.00
Serial Bond Interest-		24,573.50	23,599.00	23,599.00	23,598.50	22,440.00		21,110.00	21,110.00	21,110.00

09/20/2024

SS1

	20	2022	2023	2023	2023	2024	2024	2024	2025	2025	2025
	Full	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed	Submitted
	Act	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
Bank Charges											
Transfer to Capital Projects Fund		224,607.64		242,805.00	242,804.42						
Total expenses		2,483,797.88	2,403,106.00	3,109,386.00	3,055,917.05	2,520,548.00	2,544,281.00	943,601.68	2,458,169.00	2,458,169.00	2,458,169.00
Prior year expense- paid on PO from Fund Balance											
Total expenses		2,483,797.88	2,403,106.00	3,109,386.00	3,055,917.05	2,520,548.00	2,544,281.00	943,601.68	2,458,169.00	2,458,169.00	2,458,169.00
Net revenue expected		286,637.65		(975.00)	186,827.60	-	1,366,612.00	204,777.81	-	-	-

SS2

**Master Sewer
2025 Budget Worksheet**

09/20/2024

Master Sewer

SS2

[illegible]

SS209/20/2024

Master Sewer2025 Budget Worksheet

Master SewerSS2

SS2

2020	2021	2022	2022	2023	2023	2023	2024	2024	2025	2025	2025
Adopted Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Actual	Submitted Budget
	4,724.65						6,146.00				
VACATION	352.18										
EARNING											
AD/JV correction											
Total personal service	118,142.60	156,475.00	156,475.00	105,890.66	159,605.00	158,710.00	95,532.34	159,605.00	163,596.00	48,015.34	127,570.00
SS2-8120-0200-0000											
Sanitary Sewer Equipment											
Manholes					17,000.00	42,000.00					
2025/2024 Manhole Flow Inverters											
2024 Manhole Risers & Covers											
Additional Pumps and Equipment								10,000.00	10,000.00	20,000.00	20,000.00
Admar Supply Co - Plate Tamper			100,000.00	1,975.00				10,000.00	10,000.00		
Advanced Rehabilitation Tech				34,145.00				22,000.00	22,000.00	20,000.00	20,000.00
Clark Equipment	10,000.00						25,025.00				
Grainger	727.32										
Key Bank										1,228.00	
Koester Assoc				1618.16							
Fluid kinetics-grinder pump				45,050.00			2,323.00				
Emergency Pumps (2)			29,000.00								
Home Depot	109.00										
Moley Magnetics	5,972.02			4,730.43							
P J NFB Auto - Trailer				499.99							
Runnings Supply		55,000.00	55,000.00	31,942.63			14,347.37	6,500.00	6,500.00		
Delacy Ford - 2022 Ford Truck F250											
Misc.											
	16,808.34	55,000.00	184,000.00	119,961.21	17,000.00	42,000.00	41,695.37	48,500.00	48,500.00	1,228.00	40,000.00
SS2-8120-0400-0000											
Sanitary Sewer Contractual											
Maintenance/Repair											
A-J Land Care		65,000.00	65,000.00	764.00	35,825.00	34,825.00	36.00	35,000.00	35,000.00		
A2Z Rentals										160.00	
Aramark				659.11			41.76				
Armor Sales and SVC				1,685.84							
Bailey Electric Motor & Pumps							4,737.85				
Buffalo Bearings							432.05			22.04	
Cintas corporation	1,094.06			539.20							
Cooper Electric	95.70			150.33			78.88				
Cummins Sales & Service				3,103.39							
Delmar Electric Construction							490.00				
EI USA	5,926.59			3,283.43			5,414.40				
Fastenal Company							29.95				
Fluid Kinetics				344.00			524.00				
GHD Consulting (Flow Study 2020)				1,500.00							
Grainger	170.78			113.00			190.78			313.03	
Home Depot Credit	803.35			1,270.08			813.42			409.46	
Interstate All Battery Center				391.85			232.95				
Interstate Batteries of Greater Buffalo	45.00			412.60						52.95	
IRB Supply Centers										248.16	
Joe Johnson Equipment	1,420.60			554.65						521.40	
Koester Associates (Pump repairs)	1,146.06										
Kistner Concrete	2,301.00									443.00	
Korff Electric	98.70										
Holcim Quarries (formerly LaFarge Great Lakes)	475.38			157.93							
Lakes Pipe & Supply	119.08			1,121.43			42.06			488.95	
LandPro				301.23							
Lawson Products	135.72			252.60			292.35			306.60	
Loe Trailer Sales of WNY	167.00			10.00							
Core & Main (formerly Lock City Supply)	3,743.47			7,653.78			228.44			3,953.61	
Metal Supermarkets Buffalo				121.00							
Milton Cat							713.84				
Moley Industries				8,013.57							
Niagara Implement	24.32										
Niagara Lock & Key	65.64						19.80				

SS2

Master Sewer
2025 Budget Worksheet

09/20/2024

Master Sewer

SS2

	2021 Adopted Full Year Actual	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Niagara Supply	40.65		347.30			550.00			58.50			
No Flow in Flow LLC			450.00						1,375.00			
Quernback Electric	250.00											
Schaeffer Plumbing			112.00			68.31			67.74			
Shanor Electric Supply			447.01									
Share Corporation									700.64			
Smith & Loveless Inc	385.80								16.23			
Stack, Joshua						26.00						
Statite Gaskets			72.00									
Stevenson True Value Hardware			28.98									
STS Trailer & Truck			1,838.75			445.06						
Uptate Equipment	85.38					59.96						
Volland Electric Equipment												
Warren's Hardware Store	118.16					211.79			6,203.21			
Vehicle Maint			169.85						64.42			
24 Hour Tire	2,300.00								1,076.00			
Advance Automotive			423.42			3,876.00			26.78			
A M Automotive	41.00		21.00			226.57			26.00			
Ed's Garage Collision & Paint	490.00		490.00			790.00						
GD Autobody Supply						823.00						
NAPA Auto Parts	1,898.16		1,098.93			1,238.27			580.14			
Halleen's Automotive			706.54			1,643.42						
Howell Motors	121.45		738.17			13.08						
Hurtubise Tire			250.00									
Niagara Automotive	846.73		1,443.43			2,034.66			461.63			
Niagara Truck Equipment			21.24									
Penn Power Group	970.50					140.00						
Falls Auto Spring	1,726.32		40.00			52.00						
Scrivani & Sons Automotive			26.00			787.57			404.26			
USA Blue Book	341.02		591.22									
Zafuto Automotive Services	89.99											
Telephone												
Verizon Wireless	169.28		899.81			913.47			455.89			
New horizon Communication	2,429.67		2,827.86			2,917.28			1,720.88			
Spectrum Phone												
Protective Clothing												
Custom Covers & Canvas	141.23											
Great Lakes Work Wear	85.00		475.45			328.44						
Lockport Outdoor Store	1,088.94		150.00			134.99						
G Danielwicz Reimbursement	(15.45)											
Custodial Supplies												
Doritex												
Petty Cash												
Ritter, Jeffrey												
Taxes - Sally Hogan/Porter Tax Collector	49.36		48.95			48.19						
Miscellaneous												
Key Bank - charge	332.89		665.57			549.93			40.57			
Zoom Inc			1,264.30									
Budget Revisions												
Total Treatment & Disposal Contract	31,898.93	65,000.00	48,029.56	35,825.00	34,825.00	32,275.60	35,000.00	35,000.00	20,197.09	35,000.00	35,000.00	35,000.00
Gas & Electric												
National Grid												
Niagara County Electric - no gas SS2	12,921.24	20,000.00	13,403.55	26,000.00	26,000.00	11,917.67	26,000.00	26,000.00	6,054.92	25,000.00	25,000.00	25,000.00
Niagara County	5,678.18		10,061.47			7,166.32			3,392.14			
Total Gas & electric	18,599.42	20,000.00	23,466.02	26,000.00	26,000.00	19,083.99	26,000.00	26,000.00	9,447.06	25,000.00	25,000.00	25,000.00

SS2

Master Sewer

2025 Budget Worksheet

09/20/2024

Master Sewer

SS2

	20 Adopted Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Gasoline/Diesel Fuel														
Town of Lewiston Highway		12,968.90	12,000.00	20,434.00	19,535.48	20,000.00	20,000.00	14,886.61	20,000.00	20,000.00	4,440.66	20,000.00	20,000.00	20,000.00
Drum Oil & Propane		3,324.36	3,000.00	3,000.00	2,498.18	5,000.00	5,000.00	5,683.76	5,000.00	5,000.00	1,032.60	5,000.00	5,000.00	5,000.00
Total Gasoline & Diesel Fuel		16,293.26	15,000.00	23,434.00	22,033.66	25,000.00	25,000.00	20,570.37	25,000.00	25,000.00	5,473.26	25,000.00	25,000.00	25,000.00
State Retirement	SS2-9010-0800-0000	15,037.00	12,000.00	12,000.00	11,968.00	14,500.00	14,500.00	13,235.00	20,500.00	20,500.00	-	23,100.00	23,100.00	23,100.00
Medicare-Total Sal x .0145 rounded	SS2-9020-0800-0000	2,319.55	3,025.00	3,025.00	2,152.08	3,101.00	3,101.00	2,000.68	3,171.00	3,171.00	988.61	2,705.00	2,705.00	2,705.00
Social Security-Total Sal x .062	SS2-9030-0800-0000	9,918.67	12,935.00	12,935.00	9,202.63	13,259.00	9,259.00	8,554.87	13,276.00	13,558.00	4,270.09	11,563.00	11,563.00	11,563.00
Workers Comp	SS2-9040-0800-0000	-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Unemployment Insurance	SS2-9050-0800-0000	-	-	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance	SS2-9055-0800-0000	27.75	65.00	65.00	22.20	50.00	50.00	42.55	50.00	50.00	11.10	50.00	50.00	50.00
Medical Insurance/Flex Plan	SS2-9060-0800-0000/ SS2-													
Union Benefits	9060-0800-0100	22,494.77	26,000.00	26,000.00	23,329.42	47,000.00	47,000.00	28,448.20	41,000.00	41,000.00	20,053.60	42,000.00	42,000.00	42,000.00
	SS2-9070-0800-0000													
EAP Program - New 2025	SS2-9089-0400-0000											50.00	50.00	50.00
Serial Bond principle	SS2-9710-0600-0000	27,215.00	-	-	-									
Serial Bond Interest-	SS2-9710-0700-0000	272.15	-	-	-									
Total expenses		347,571.11	490,445.00	631,345.00	434,574.27	644,276.00	644,276.00	367,028.96	696,497.00	703,197.00	246,323.97	656,359.00	656,359.00	656,359.00
Transfer to Other Fund		1,284,852.00	1,262,852.00	1,262,852.00	1,262,852.00	1,140,000.00	1,140,000.00	1,140,000.00	1,125,000.00	1,125,000.00	562,500.00	1,050,000.00	1,050,000.00	1,050,000.00
Total expenses	SS2-9904-0001-0000	1,632,423.11	1,753,297.00	1,894,197.00	1,697,426.27	1,784,276.00	1,784,276.00	1,507,028.96	1,821,497.00	1,828,197.00	809,823.97	1,706,359.00	1,706,359.00	1,706,359.00
Net revenue expected		89,193.23	-	-	106,333.32	-	-	272,333.44	-	(4,898.00)	102,535.88	-	-	-

Town of Lewiston

09/20/2024

553 Sewer Department

Worksheet - 2025 Budget

353

Revenue	2020 Adol	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Real Property Tax	SS3-1000-1001-0000	209,365.00	79,039.00	79,039.00	79,039.00	78,830.00	78,830.00	78,830.00	78,440.00	78,440.00	78,440.00	78,444.00	78,444.00	78,444.00
Niagara County Reimbursement	SS3-1000-1195-0000	17,659.60	20,000.00	20,000.00	14,667.50	20,000.00	20,000.00	19,478.25	15,000.00	15,000.00	-	20,000.00	20,000.00	20,000.00
Sewer Rents	SS3-1000-2120-0000	61,452.48	63,000.00	63,000.00	61,870.34	62,000.00	62,000.00	54,839.43	60,000.00	60,000.00	15,528.73	60,000.00	60,000.00	60,000.00
Tax Roll - Delinquent	SS3-1000-2121-0000	7,155.00	7,826.00	7,826.00	7,826.00	7,308.00	7,308.00	7,309.00	7,691.00	7,691.00	7,691.00	7,043.00	7,043.00	7,043.00
Sewer Hook up Charges	SS3-1000-2122-0000	-	500.00	500.00	-	-	-	-	-	-	-	-	-	-
Inspection Fees	SS3-1000-2123-0000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Earnings	SS3-1000-2401-0000	97.61	-	-	9.37	-	-	10,073.03	-	345.00	13,560.19	-	-	-
Permits - other	SS3-1000-2590-0000	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified Revenue	SS3-1000-2770-0000	4,360.08	-	-	-	-	-	-	-	-	-	-	-	-
2021 (Wilmington Trust Series 2012B)														
Transfer from other funds-HVDR0														
H-98	SS3-1000-5031-1189	2,915.30	3,000.00	3,433.00	3,483.15	4,000.00	4,000.00	3,090.77	4,000.00	4,000.00	859.06	4,000.00	4,000.00	4,000.00
Serial Bonds Proceeds	SS3-1000-5710-0000	288,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		591,005.07	173,365.00	173,798.00	166,895.36	172,138.00	172,138.00	173,620.48	165,131.00	165,476.00	116,078.98	169,487.00	169,487.00	169,487.00

Expenses

[illegible]

South Sewer Admin Personal Ser 553-8110-0100-0000

See detail analysis attached

Cheryl Millicia (2% SS3)

\$16.50 per hour for 2016, step in 2017, \$17.34 for

2017. 17.69 for 2018. 19.10 for 2019-rec

promotion 9/2019 (2% SS3). \$20.24 in 2020.

\$20.65 in 2021, 21.06 in 2022, 21.82 for 2023

2024=\$22.47 2025=\$23.37

10
1C1C7Z4-C7Z07, 14:77Z-4707

Longevity: New in 2024 Contract

Longevity-Increase

Retro Increase
Ciklokontinua

Tamara Burns -(2% SS3)

10

Longevity-New in 2024 Contract

Sick incentive

Retro Increase

Briggett Cogland - 2% SS3

10

Retro Increase

Sick incentive

Linda Kreps - 2% SS3

10

Retros

Sick incentive

SS3

	2021	2022	2023	2024	2025	2025	2025	2025	2025
Ado	Full Year	Adopted	Adopted	Revised	Full Year	Adopted	Revised	Department	Submitted
Bud	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget
Longevity-New in 2024 Contract									
Ryan Treichler (5% SS3)	4,016.00	4,013.00	4,093.00	4,343.00	4,370.04	4,093.00	4,196.00	4,221.00	4,221.00
Hourly									
Beeper									
OT									
PR 2OT									
Prior									
Retros									
Sick incentive									
Sec OT								21.00	21.00
Cell									
CCSOIN								6.00	6.00
Total South Sewer Admin Personal Service									
	6,786.12	6,858.00	7,118.00	7,368.00	7,366.55	7,118.00	7,297.00	7,962.00	7,962.00
SS3-8110-0100-0002;									
Admin Allocation	1,683.60	1,780.00	1,874.00	1,874.00	1,780.18	1,921.00	1,921.00	2,194.00	2,194.00
SS3-8110-0200-0000									
Sewer Equipment	-	500.00	500.00	400.00	-	500.00	500.00	500.00	500.00
Miscellaneous	-	500.00	500.00	400.00	-	500.00	500.00	500.00	500.00
Master Sewer Contractual									
Postage									
US Postmaster	624.50	625.00	717.00	717.00	716.50	725.00	825.00	1,070.00	5,000.00
Physicals									
Occustar Workplace Compliance									
WNY Occupational								65.00	
Miscellaneous									
MGL Printing Solutions	900.00							168.70	
Municipal Solutions	900.00								
Orrick, Herrington & Sutcliffe									
Total Admin contractual	2,424.50	625.00	717.00	717.00	716.50	725.00	825.00	1,303.70	5,000.00
South Sanitary Sewer Personnel									
See detail analysis attached									
CCSOIN									
BEEPER	480.00								
CELL	52.00							120.00	
COMP	320.04							12.00	
HOURLY	25,452.49							11,835.27	
OT	793.25							35.52	
PR 2 OT								0.45	
PRIOR									
PRYROT									
Union Contract Expired 12/31/2023-Town Gave a 2.5% Increase to the CSEA Union Employees in 2024									
		39,119.00	39,614.00	39,364.00		39,614.00	39,614.00	31,916.00	31,916.00

Town of Lewiston

09/20/2024

SS3 Sewer Department
Worksheet - 2025 Budget

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	2020 Adopted Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
RETROS														
SAFETY		280.00						100.00						
SICK								798.98						
Sick incentive		881.95												
SEC OT		4.74			22.60			3.62						
THROT		1.80			9.00			2.40			0.60			
UNCOMP														
VACATION		1,181.15						1,229.20						
EARNING														
Adj/Disability Reimbursements		88.04												
Total personal service		29,535.46	39,119.00	39,119.00	26,472.70	39,614.00	39,364.00	23,883.09	39,614.00	39,614.00	12,003.84	31,916.00	31,916.00	31,916.00
Sanitary Sewer Equipment SS3-8120-0200-0000														
Grinder Pump Crane														
Fluid kinetics					4,880.00									
Lancaster Tanks and Steel														
Land Pro Equipment														
Advance Rehabilitation Tech					14,667.50			19,478.25						
Clark Equipment Company		7,000.00												
Niagara County Funded Equipment			20,000.00	20,000.00										
Equipment replacement			7,700.00	7,700.00										
		7,000.00	27,700.00	27,700.00	19,547.50	27,000.00	27,000.00	19,478.25	37,000.00	37,000.00	-	40,000.00	40,000.00	40,000.00
South Sanitary Sewer Contractual SS3-8120-0400-0000														
Maintenance/Repair														
A1 Land Care			10,000.00	9,998.00				36.00						
A 2 Z Rentals		40.00									6.79			
Advance Auto Parts														
Cooper Electric		30.54									1,122.46			
Core & Main											60.27			
Holdim Quarries														
Home Depot		19.95												
Key Bank					165.46			49.98						
Lakes Pipe & Supply		78.51												
Lock City Supply		5,527.59												
Schafer Plumbing Supply														
Vehicle Maint														
NAPA Auto Parts														
Town of Niagara – Sewer fees														
Telephone						1,600.00	1,600.00	863.62	1,600.00	1,600.00	718.89			
New horizon Communication		1,452.15			1,670.86			1,746.83			1,032.19			
Miscellaneous														
GHD Consulting														

SS3

	20 Adopted Bud	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Budget Adjustment														
Total Treatment & Disposal Contractual		7,148.74	10,000.00	9,998.00	1,836.32	8,600.00	8,600.00	2,696.43	8,600.00	10,200.00	2,956.91	15,500.00	15,500.00	15,500.00
Gas & Electric														
National Grid		2390.44	3,000.00	3,433.00	2,324.98	4,000.00	4,000.00	2,362.84	4,000.00	4,000.00	1,065.03	4,000.00	4,000.00	4,000.00
Niagara County		655.74			1,105.98			747.17			332.39			
Total Gas & electric		3,046.18	3,000.00	3,433.00	3,430.96	4,000.00	4,000.00	3,110.01	4,000.00	4,000.00	1,397.42	4,000.00	4,000.00	4,000.00
State Retirement														
Medicare-Total sal x .0145		7,491.00	6,000.00	6,000.00	5,961.00	7,500.00	7,500.00	6,593.00	4,500.00	4,500.00	-	5,100.00	5,100.00	5,100.00
Medicare-Total sal x .0145 rounde		529.96	693.00	693.00	486.86	705.00	705.00	448.11	706.00	709.00	222.27	611.00	611.00	611.00
Social Security-Total sal x .062		2,266.75	2,961.00	2,907.00	2,082.36	3,014.00	3,014.00	1,915.76	3,017.00	3,017.00	950.24	2,609.00	2,609.00	2,609.00
Workers Comp		-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Unemployment Insurance		-	-	-	-	-	-	-	-	-	-	-	-	-
Disability Insurance		18.50	30.00	30.00	22.20	30.00	30.00	22.20	30.00	30.00	5.55	30.00	30.00	30.00
Medical Insurance/Flex Plan														
Serial Bond principle		13,326.73	18,000.00	18,000.00	14,086.73	35,500.00	35,500.00	14,030.60	20,000.00	20,000.00	8,690.65	22,000.00	22,000.00	22,000.00
Serial Bond Interest-		455,804.00	50,000.00	50,000.00	50,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	25,000.00	25,000.00	25,000.00
Capital Lease principal		13,454.40	3,799.00	3,799.00	3,760.80	3,458.00	3,458.00	3,458.00	3,275.00	3,275.00	-	3,065.00	3,065.00	3,065.00
Bank Agent charges														
Total expenses		174.00	200.00	200.00	-	200.00	200.00	-						
Transfer to Other Fund		552,553.21	173,365.00	173,798.00	139,034.81	172,138.00	172,138.00	117,748.93	165,131.00	167,258.00	35,089.69	169,487.00	169,487.00	169,487.00
Total expenses		552,553.21	173,365.00	173,798.00	139,034.81	172,138.00	172,138.00	117,748.93	165,131.00	167,258.00	35,089.69	169,487.00	169,487.00	169,487.00
Net revenue expected		38,451.86	-	-	27,860.55	-	-	55,871.55	-	(1,782.00)	80,989.29	-	-	-

Town of Lewiston
Water Department
Worksheet - 2025 Budget

09/20/2024

SW1

SW1

Revenue	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
SW1-1000-0599-0000													
Appropriation of fund balance	1,126,915.00	940,403.00	940,403.00	940,403.00	979,533.00	979,533.00	979,533.00	977,946.00	977,946.00	977,946.00	973,546.00	973,546.00	973,546.00
Property Taxes	1,656,765.36	1,500,000.00	1,500,000.00	1,552,277.19	1,565,000.00	1,565,000.00	1,667,904.68	1,550,000.00	1,550,000.00	434,382.28	1,700,000.00	1,700,000.00	1,700,000.00
Metered water sales													
12 month average for 7 yrs													
SW1-1000-2141-0000	112,189.00	100,102.00	100,102.00	100,026.29	99,095.00	99,095.00	99,096.00	86,040.00	86,040.00	86,040.00	84,048.00	84,048.00	84,048.00
Delinquent water sales													
SW1-1000-2145-0000	27,220.88	20,000.00	20,000.00	19,232.29	20,767.00	20,767.00	15,872.16	20,000.00	20,000.00	19,362.06	20,000.00	20,000.00	20,000.00
Sale of meters/ck valves	3,201.33	3,000.00	3,000.00	5,468.45	3,000.00	3,000.00	10,700.79	5,000.00	5,000.00	6,391.82	7,000.00	7,000.00	7,000.00
Hydrant Water Sales	2,013.17	5,000.00	5,000.00	2,171.60	2,500.00	2,500.00	2,003.48	2,500.00	2,500.00	2,500.00	2,000.00	2,000.00	2,000.00
Water Svc for other Govt-Cambria	261.53			58.21			56,388.97		3,187.00	74,123.98			
Interest & earnings	1,132.81	500.00	500.00	1,212.81	500.00	500.00	313.75	250.00	250.00		250.00	250.00	250.00
Sale of Scrap													
SW1-1000-2650-0000													
Insurance Recoveries													
SW1-1000-2680-0000													
Miscellaneous Revenue (repairs)	5,253.71	1,000.00	1,000.00	2,120.00	1,000.00	1,000.00	7,324.36	1,000.00	1,000.00	1,889.00	1,000.00	1,000.00	1,000.00
Interfund Transfer BAN		158,000.00	158,000.00										
SW1-1000-5031-0000	19,076.31	19,200.00	28,400.00	27,525.06	26,700.00	26,700.00	20,210.75	26,700.00	26,700.00	3,751.28	26,700.00	26,700.00	26,700.00
Transfer from H98-Hydro Funds	768,000.00												
SW1-1000-5031-1189													
Serial Bonds Proceeds-Refund 2013 Bonds													
SW1-1000-5710-0000	3,722,029.10	2,747,205.00	2,756,405.00	2,650,494.90	2,698,095.00	2,698,095.00	2,859,347.94	2,669,436.00	2,672,623.00	1,603,886.42	2,814,544.00	2,814,544.00	2,814,544.00
Total Revenue													

Expenses													
Insurance - 22% increase for 2025	19,520.01	20,800.00	20,800.00	20,392.09	22,500.00	22,500.00	22,179.98	24,500.00	27,687.00	27,687.00	34,000.00	34,000.00	34,000.00

Contingency													
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Water Admin PS													
Deputy Clerk - Tamara Burns													
Hourly Rate x 2080 x 30%													
16.12 for 2018	20,988.36	21,473.00	21,473.00	21,335.00	23,075.00	23,075.00	22,985.32	23,075.00	23,761.00	11,890.05	13,479.00	13,479.00	13,479.00
2019/2020 - 16.45 x 2080x30% (prev. 55%)													
2020 - 18.04, 2021 -18.40, 2022-18.77, 2022 MOU-19.77, 2023-													
20.17, 2024=20.77, 2025=21.60													
Longevity Pay-New 2024 per contract		100.00	100.00	100.00									
OT													
Sick Incentive		83.00	83.00	83.00	83.00	83.00		83.00	83.00		45.00	45.00	45.00
Retro pay													
Prior													

Deputy Clerk - Briggett Cogland													
Hired 6/13/2024 @ 19.96													
Longevity Pay -New 2024 per contract													
16.13 for 2018													
2019/2020 - 16.46x2080x20%													
2020 - 18.05, 2021 - 18.41, 2022-18.77, 2022 MOU-19.77, 2023-													
20.17, 2024=20.77, 2025=21.60													
Retro pay													
overtime - summer hours													
Sick Incentive= \$150 - split allocation -													
5 way													

Deputy Clerk - Linda Kreps													
Hourly Rate X 2080 X 30%													
Longevity Pay -New 2024 per contract													
16.13 for 2018													
2019/2020 - 16.46x2080x20%													
2020 - 18.05, 2021 - 18.41, 2022-18.77, 2022 MOU-19.77, 2023-													
20.17, 2024=20.77, 2025=21.60													
Retro pay													
overtime - summer hours													
Sick Incentive= \$150 - split allocation -													
5 way													

Admin Allocation	24,051.90	25,417.00	25,417.00	25,126.16	26,769.00	26,769.00	25,431.35	27,441.00	27,441.00	11,533.04	31,337.00	31,337.00	31,337.00
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SW1-8310-0100-0002

Town of Lewiston

Water Department

Worksheet - 2025 Budget

09/20/2024

SW1

SW1

	2021	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025	2025
	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Department	Proposed	Submitted
	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
Water Admin Equipment-2021 Printer	1,504.23	1,200.00	4,669.00	4,668.30	500.00	500.00	81.13		1,200.00				
2024 - New Computer - Linda K.									1,160.00				
2024 - Lap Top for Jeff - Field Locator Ability													
2022 = New Computer - Tamara													
Misc.													
Total Water Admin Equipment									2,360.00				
Water Admin Contractual													
Postage													
US Postmaster Model City - PO Box Fee	150.00	150.00	150.00		150.00	150.00	106.80	150.00	150.00	188.00	120.00	120.00	120.00
US Postmaster Model City - PO Box Permit Renewal											120.00	120.00	120.00
Town Hall Postage	460.71	800.00	800.00	941.41	600.00	600.00	304.59	600.00	600.00	260.83	500.00	500.00	500.00
US Postmaster avg 0.56 cents in 2025 for 5,200 X four mailings													
yr. Split 60% Water & 40% Sewer	3,747.00	7,200.00	7,200.00	4,459.00	7,700.00	7,700.00	4,974.00	6,500.00	6,500.00	6,740.00	7,000.00	7,000.00	7,000.00
American Water Works Membership (3 in 2025)	242.00	250.00	250.00	248.00	250.00	250.00		750.00	750.00	789.00	750.00	750.00	750.00
Badger Meter - Beacon Software Hosting Fees for 5,351 accts mthly 64,212 accts yrlly, 2025=\$0.07, Split 60% Water & 40% Sewer	794.40	4,400.00	4,400.00	3,180.00	3,500.00	3,500.00		2,300.00	2,300.00		2,700.00	2,700.00	2,700.00
Ba Printer Service	471.60	200.00	200.00	52.50						144.00			
Composteur Printing	29.50												
Cooper Electric		313.00	313.00	162.73	313.00	313.00	106.97	313.00	313.00				
Copier Fax Maintenance Agreement \$26.01/mth in 2024		250.00	250.00										
Dig Safely NY		1,200.00	1,200.00	1,010.31	1,200.00	1,200.00	859.65	1,200.00	1,200.00	328.02	1,200.00	1,200.00	1,200.00
Eaton Office Supplies	1,258.30	1,317.00	1,317.00	1,316.67	1,384.00	1,384.00	1,383.33	1,453.00	1,453.00	1,453.34	1,512.00	1,512.00	1,512.00
Edmunds Software Hosting Fee-2025 = 4% incr-split 3 ways w/Pay	1,250.00	5,721.00	5,721.00	5,892.63	6,070.00	6,070.00	6,069.40	6,252.00	6,252.00	6,372.86	6,692.00	6,692.00	6,692.00
Edmunds Software Maintenance Fee-2023=3% incr	5,721.00	300.00	300.00	298.70	308.00	308.00	725.00	317.00	317.00	746.20	784.00	784.00	784.00
Edmunds Hardware Maint Fee-Scanner & Validator 2023=3% incr	290.00						19.98			94.90			
Keyboard													
Core & Main (Lock City Supply)													
MGL Printing Solutions - prints water bills-2024=\$258/box +\$100 shipping, 7 boxes. Split 60% Water & 40% Sewer	2,140.00	1,200.00	1,200.00	1,370.00	2,000.00	2,000.00	988.80	1,255.00	1,255.00	1,012.20	1,064.00	1,064.00	1,064.00
Municipal Solutions	2,400.00												
National Pen Co.							120.94						
Niagara Frontier Publications-reports	2,112.80	1,200.00	1,200.00	2,112.80	2,000.00	2,000.00	2,112.80	2,200.00	2,200.00	2,147.67	2,200.00	2,200.00	2,200.00
Occustar Workplace Compliance										325.00	125.00	125.00	125.00
Orrick, Herrington & Sutcliffe	2,400.00									40.00			
Schwaab													
Western NY Water Work - Workshop							89.00						
Williamson Law Book	117.00	200.00	200.00		100.00	100.00			125.00				
Other- WNY Occupational Health													
Budget Revisions			(1,750.00)			(4,000.00)							
Total Admin contractual	23,584.31	24,701.00	22,951.00	21,044.25	25,575.00	21,575.00	17,861.26	23,415.00	23,415.00	20,642.02	24,767.00	24,767.00	24,767.00
Gas & Electric													
National Grid	2,026.95	2,000.00	2,000.00	1,999.57	2,500.00	2,500.00	1,772.64	2,500.00	2,500.00	938.91	2,500.00	2,500.00	2,500.00
Niagara County - Water Storage Tank @ Elm Dr.	1,349.06	1,200.00	3,200.00	2,502.63	3,000.00	3,000.00	1,687.10	3,000.00	3,000.00	784.50	3,000.00	3,000.00	3,000.00
Total Gas & electric	3,376.01	3,200.00	5,200.00	4,502.20	5,500.00	5,500.00	3,459.74	5,500.00	5,500.00	1,723.41	5,500.00	5,500.00	5,500.00
Total Admin	81,150.48	84,117.00	87,836.00	84,781.70	89,922.00	85,922.00	78,201.37	87,934.00	88,871.00	50,505.39	102,098.00	102,098.00	102,098.00
Source of Supply													
Alpha Analytical	599,624.62	715,000.00	674,614.00	606,174.18	721,236.00	721,236.00	685,910.23	712,187.00	712,187.00	170,568.44	765,540.00	765,540.00	765,540.00
Criterion EPA UCMR 5 Testing							2,705.29			890.00			
Niagara County Water District							681,004.94			167,765.84			
Niagara Falls Water Board							1,240.00						
Pace Analytical Services							960.00			1,912.60			
Supply out of district													
Niagara County Water	1,603.13	2,000.00	2,000.00	518.26	2,000.00	2,000.00	930.13	2,000.00	2,500.00		2,500.00	2,500.00	2,500.00

Town of Lewiston
Water Department
Worksheet - 2025 Budget

09/20/2024

SW1

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20	2021	2022	2022	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025
Adopted	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Actual	Department	Proposed	Submitted
Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	06/30/2024	Budget	Budget	Budget
Niagara Town of													
Cambria Town of													
Total Supply													
	479.92	500.00	500.00	433.82	500.00	500.00	481.77	500.00	500.00	500.00	500.00	500.00	500.00
	2,083.05	2,500.00	2,500.00	1,749.65	2,500.00	2,500.00	1,411.90	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	601,707.67	717,500.00	677,114.00	607,923.83	723,736.00	723,736.00	687,322.13	714,687.00	715,187.00	171,068.44	768,540.00	768,540.00	768,540.00

Transmission & Dis
Transmission & Dist PS
SW1-8340-0100-0000
Note: current contract expires on 12/31/2024

RETIRED 3/2022 - D. D'Avolio @26.72 for 2080 hours for
2017/\$27.25 for 2018/\$27.80 for 2019/\$28.36 for 2020 & 2021

Vacation
Vacation buy back
Plus sick incentive
safety bonus
beeper
Cell reimbursement
Overtime
Retro pay
Salary adjustment

J. Dell@26.72 for 2080 hours for 2017/\$27.25 for 2018/\$28.55
for 2019/\$29.12 for 2020 & 2021, 30.29 for 2022, 31.05 for 2023,
31.83 for 2024, Contract Exp 12/31/24

Vacation
Vacation buy back
Plus sick incentive
safety bonus
beeper
Cell reimbursement
Prior adjustment
Out OT

OutCIs
Overtime
Overtime at highway
Overtime at parks
PROC
Retro pay
Prior
Prior Yr OT
Double time
Prior Double time
M Reimbursement
Comp
Salary Adjustment

N. Figura@\$27.50 hr (Hired
4/27/2023), \$28/hr 10/27/22, 28.70/hr
1/1/23, 30.25/hr 4/27/23, \$31.01 for
2024 Contract Exp 12/31/24

Hourly
OT
Beeper

**Town of Lewiston
Water Department
Worksheet - 2025 Budget**

09/20/2024

SW1

IMS

	20	Adop	2021	2022	2022	2022	2022	2022	2023	2023	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025
Cell Phone								80.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	60.00	120.00	120.00	120.00	
Safety Bonus								-	100.00	100.00	100.00	100.00	200.00	200.00	200.00	200.00	300.00	300.00		
Salary Adj								8.36												
Short Term Disability Reim.																				
Vacation									1,000.00	1,000.00	1,000.00	907.50								
Vacation buy back																				
Plus sick incentive																				
Comp																				
A. Hillman - Salary at \$25.80 for 2019/after promotion to Maintenance and steps will be \$28.36 for 2020 & 2021, \$29.50 for 2022, \$30.25 for 2023, \$31.01 for 2024 Contract Exp																				
Mechanics pay - will be budget at 600 hours at an additional .75			57,700.22	58,989.00	58,989.00				62,920.00	62,920.00	62,920.00			64,501.00	64,501.00	32,606.49	64,501.00	64,501.00	64,501.00	
Hourly				450.00	450.00				450.00	450.00	450.00			450.00	450.00					
safety bonus			400.00	500.00	500.00			61,171.32	500.00	500.00	500.00	63,543.36		500.00	500.00	500.00	500.00	500.00		
beeper			500.00	600.00	600.00			750.00	600.00	600.00	600.00	650.00		600.00	600.00	300.00	600.00	600.00		
Cell reimbursement			120.00	120.00	120.00			120.00	120.00	120.00	120.00	120.00		120.00	120.00	60.00	120.00	120.00		
Sick Incentive				104.00	104.00			104.00	104.00	104.00	104.00	104.00		104.00	104.00		104.00	104.00		
Outcls																				
Out OT																				
UnComp			4,246.91	6,000.00	6,000.00			4,680.68	7,000.00	7,000.00	7,000.00	4,274.80		5,000.00	5,000.00	1,147.00	5,000.00	5,000.00		
Overtime at highway																				
PROC																				
Double time								13.53												
Salary Adj								1,942.77												
Retro Pay																				
M Weiss@22.34 for 2080 hours for 2017/\$27.25 for 2018/\$27.80 for 2019/\$28.36 for 2020 & 2021, 29.50 for 2022, 30.25 for 2023, 31.01 for 2024 Contract Exp 12/31/24																				
Vacation buy back			58,414.51	58,989.00	58,989.00			61,043.66	62,920.00	62,920.00	62,920.00	63,129.40		64,501.00	64,501.00	32,348.70	64,501.00	64,501.00		
Vacation				1,000.00	1,000.00				1,000.00	1,000.00	1,000.00									
safety bonus			400.00	500.00	500.00			500.00	500.00	500.00	500.00	500.00		500.00	500.00	500.00	500.00	500.00		
beeper			650.00	700.00	700.00			800.00	700.00	700.00	700.00	750.00		700.00	700.00	350.00	700.00	700.00		
Cell reimbursement			120.00	120.00	120.00			120.00	120.00	120.00	120.00	120.00		120.00	120.00	60.00	120.00	120.00		
Sick Incentive				104.00	104.00			104.00	104.00	104.00	104.00	104.00		104.00	104.00		104.00	104.00		
Prior adjustment																				
Prior Overtime																				
Prior Doubletime																				
Overtime			4,941.73	5,000.00	5,000.00			4,616.15	6,000.00	6,000.00	6,000.00	3,201.33		5,000.00	5,000.00	1,356.08	5,000.00	5,000.00		
Retro pay								1,942.77												
Salary Adj								74.31												
D. Zahno @27.44 for 2080 hours for 2017/\$27.99 for 2018/\$33.14 for 2019/\$33.80 for 2020 & 2021, 35.17 for 2022, 36.05 for 2023, 36.96 for 2024 Contract Exp 12/31/24																				
Dan took over as the Supervisor of the Water Department in January 2019. Pay will be same as Mike Townsend @ 33.14 per hour in 2019			69,847.70	70,304.00	70,304.00			72,166.28	74,984.00	74,984.00	74,984.00	74,913.60		76,877.00	76,877.00	38,356.00	76,877.00	76,877.00		
Vacation buy back				1,000.00	1,000.00				1,000.00	1,000.00	1,000.00									
Vacation																				
Plus sick incentive			416.00	416.00	416.00				416.00	416.00	416.00			416.00	416.00		416.00	416.00		
safety bonus			500.00	500.00	500.00			500.00	500.00	500.00	500.00	500.00		500.00	500.00		500.00	500.00		
beeper																				
PROC																				

Worksheet - 2025 Budget

SW1

SW1-8340-0400-0000

*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$21,815) does not solely represent the accrued payroll from the Transmission & Distribution Personal SVC. Rather, it represents the lump sum of accrued payroll from the SWF Fund for 2021.

Town of Lewiston

Water Department

Worksheet - 2025 Budget

09/20/2024

	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Repairs and Maintenance operations/maintenance													
24 Hour Tire Service	3,016.00	93,981.00	115,871.00	1,116.00	82,000.00	90,500.00	1,996.00	85,000.00	85,000.00	142.00	85,000.00	85,000.00	85,000.00
A-1 Land Care- seed, top soil	479.75			334.25			402.00			168.75			
A 2 Z Rentals	394.23			55.50			491.00						
Admar Supply Company	425.00												
Advance Auto Parts	31.43			33.25			961.93						
Audio One Electronics				2,865.00			87.50			5,616.00			
Badger Meter-Annual Tablet License & User Log In				3,000.00									
Basil Ford of Niagara Falls													
Cambria Asphalt- Type 7F top													
Cintas corporation	3,034.77			924.67			188.50						
Compositour Printing													
Criterion Laboratories													
Dig Safety	746.00									55.71			
Dival Safety - fire extinguishers/inspections	505.22			338.06			536.17			589.32			
Eaton Office Supply	117.85			138.31									
Ed's Garage				1,800.00			140.00						
E-man Ink				1,644.26			12,027.80			12,813.92			
Everett J. Prescott	1,364.30												
Falls Auto Spring, Inc.													
Federal Express				35.32						134.69			
Fellicetti Concrete Products	665.00												
Finger Lakes system Chemistry				969.65			179.50			543.25			
Five-star Equipment	147.16						234.83			357.19			
Fleetpride							952.55						
FM Communications				1,705.28			3,781.39			425.58			
Green Mountain Electric Supply				1,800.00									
Ground Penetrating Radar Systems													
Gul's Lumber & Home Center	28.30												
Halleen's Automotive	1,890.14			347.70									
Hanes supply													
Hi-Line, Inc.	158.39						32.77			119.88			
Holcim Quarries				6,410.23			2332.57			532.65			
Howell Motors, replace throttle body, strap assembly, etc.	338.95			1,467.34			503.04			157.24			
Home Depot													
Hurtubise Tire				175.00			3,514.48						
IRS Supply	44.28			276.90			228.86						
JF Machining Co., Inc.	125.00						1,575.00						
Key Bank - 84 Lumber, felt, seal a ridge, etc/etc.	1,301.12			358.75			1,618.13			2,539.95			
Kimball Midwest	42.90												
Kinetic Fuel Technology, Inc.	524.00			1,285.60									
J8 Lumber							80.00			56.00			
LaFarge-stone, Type 7F top, blinder	345.86												
Lawson Products	218.16			359.88			4,000.55						
Linde Gas & Equipment				105.00			2,194.42						
Core & Main (formerly Lock City Supply - Parts)	23,886.78			27,651.66			6,639.41			2,377.07			
Macvie, Robert							3,000.00						
Mawhinrey Trucking	841.50			412.50			690.00			155.00			
Millherst Construction				32,173.64									
Milton Cat							147.14						
Moley Industries							673.92						
Moonlight Powder Coating				200.00									
Napa Auto Parts	1,241.52			2,096.38			1,411.74			546.45			
National Fuel Gas Dist.	1,650.00						3,355.23						
New York Leak Detection													
Niagara Automotive				99.99									
Niagara Frontier Equipo sal- wiper blades, beacon covering	2,269.09			76.06						42.24			

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SW1

Town of Lewiston

Water Department

Worksheet - 2025 Budget

09/20/2024

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	2021	2022	2022	2023	2023	2023	2024	2024	2025	2025
20	2021	2022	2022	2023	2023	2023	2024	2024	2025	2025
Ado)	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2024	Revised	Department	Submitted
Bud	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
Niagara Lawn & Garden Equipment	499.00						225.00			
Niagara Lock & Key		15.00		142.00			248.65			
Niagara Precast				369.80						
Niagara Supply - shvel, glove liners, wood rasp, stake flags, etc.	800.90	1,301.14		246.46			240.74			
Niagara Truck Equipment	433.07	317.47								
Niagara Wholesale Supply	54.95			34.00						
Pace Analytical Services				3,570.00						
Personal Touch	81.25	3,315.00								
Pow-R Mole Sales	35.15									
Regional International of WNY- bumper boards	1,408.92	1,401.89		1,323.91			516.27			
Regional Truck & Trailer	1,785.31									
Sar Sales	259.62									
Schaefer Plumbing		207.73		70.84						
State Industrial Products				419.10						
Stevens Driving School		5,700.00								
Stevenson Hardware	115.15	1,578.68		1,961.62			965.99			
T. Mina Supply East, Inc.	1,049.48			9,765.00			279.96			
Tifico Industries				528.24						
UDIGNY		479.40		348.00			64.20			
Uline							207.99			
Valley Fab & Equipment				827.58			543.77			
Vestis										
Warren's Hardware - screws, bolts, etc.	218.52	94.64								
Wendt's Propane- moved to Gas & electric	9.99	19.98		19.98						
Western New York Water Works		225.00		120.00						
Wilco Auto Care		787.62		1,918.10						
Ziebart of Hamburg				700.00						
Zima Underground		3,500.00								
Uniform Maintenance and purchase										
Armark		2,270.68		3,431.28			938.01			
Great Lakes Work Wear	709.02	469.99								
Lehigh Outfitters	179.99	189.94								
Lockport Outdoor	344.95	807.92		942.91			775.91			
Stuart sports	264.00	103.00		271.00						
Vintage Stitch	300.00									
General Expenses										
Dell, Jeffrey							263.31			
Fruehauf, Melinda (Reim for New Clothes)		150.00								
Hillman, Andrew	219.99									
Reclass Hazmat Fee				10.00						
Weiss, Michael										
WNY Occupational										
total Transmission Contractual		234.00					1,044.00			
Gasoline & Diesel Fuel										
Reclass Hazmat Fee				(10.00)						
Town of Lewiston Highway Dept	15,584.22	15,000.00	22,200.00	20,000.00	20,000.00	20,000.00	4,622.54	19,500.00	19,500.00	19,500.00
Wendt's Propane	211.14	1,000.00	1,000.00	1,200.00	1,200.00	1,200.00	82.75	1,700.00	1,700.00	1,700.00
Total Gasoline & Diesel Fuel	15,795.36	16,000.00	23,200.00	21,200.00	21,200.00	21,200.00	4,705.29	21,200.00	21,200.00	21,200.00
Total transmission	469,545.22	581,724.00	623,651.00	621,252.77	610,406.00	614,406.00	592,777.06	586,765.00	635,990.00	635,990.00
Capital Improvements										
State Retirement	45,056.00	34,000.00	35,860.00	43,000.00	43,000.00	43,000.00	39,655.00	40,200.00	45,500.00	45,500.00
Medicare-Total sal x .0145 rounded	5,390.20	6,551.00	5,578.00	6,142.00	6,577.00	6,142.00	5,394.88	6,620.00	6,761.00	6,761.00
Social Security-Total sal x .062 rounded	23,048.04	28,010.00	24,010.00	26,261.00	28,121.00	26,261.00	23,067.97	28,305.00	28,908.00	28,908.00
Workers Comp	45,597.26			200.00	200.00	200.00	154.62	200.00		
Unemployment Insurance		100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00

Town of Lewiston
Water Department
Worksheet - 2025 Budget

09/20/2024

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SW1

20 Adopted Budget	2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 06/30/2024 Actual	2025 Department Budget	2025 Proposed Budget	2025 Submitted Budget
Medical Insurance/Flex Plan Union Benefits	SW1-9060-0800-0000/												
	SW1-9060-0800-0100	66,083.11	77,953.00	74,696.67	94,000.00	94,000.00	83,245.64	101,000.00	101,000.00	54,088.03	105,000.00	105,000.00	105,000.00
	SW1-9070-0800-0000	90,958.20	105,100.00	99,827.04	100,000.00	100,000.00	98,223.00	101,000.00	101,000.00	72,067.25	104,000.00	104,000.00	104,000.00
EAP Program	SW1-9088-0400-0000												
Serial Bond principle	SW1-9710-0600-0000	1,135,081.00	324,000.00	324,000.00	329,200.00	329,200.00	329,200.00	334,400.00	334,400.00	328,000.87	344,700.00	344,700.00	344,700.00
BOND principle	SW1-9710-0600-0100				220,000.00	220,000.00	220,000.00	225,000.00	225,000.00		235,000.00	235,000.00	235,000.00
Serial Bond Interest	SW1-9710-0700-0000	160,966.54	134,736.00	134,735.24	128,450.00	128,450.00	128,449.74	121,578.00	121,578.00		113,909.00	113,909.00	113,909.00
BOND Interest	SW1-9710-0700-0100	153,946.18	119,667.00	119,666.67	301,883.00	301,883.00	301,882.29	296,969.00	296,969.00	148,484.41	289,938.00	289,938.00	289,938.00
Bank charges	SW1-9903-0000-0000												
Total expenses		2,898,049.91	2,227,205.00	2,236,405.00	2,152,559.39	2,698,095.00	2,609,753.68	2,669,186.00	2,673,882.00	1,119,247.92	2,814,544.00	2,814,544.00	2,814,544.00
Transfer to Capital Fund	SW1-9950-0900-0000	350,000.00	520,000.00	520,000.00									
Total Transfer to Capital fund		350,000.00	520,000.00	520,000.00	-	-	-	-	-	-	-	-	-
Net revenue expected		473,979.19	-	-	377,581.04	2,295.00	249,594.26	250.00	(1,259.00)	484,638.50	-	-	-