

TOWN OF LEWISTON
2014 BUDGET SUMMARY
ADOPTED 11/18/13

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	GENERAL	\$3,397,084	\$3,076,300	\$320,784	\$0
B	GENERAL/ OUTSIDE VILLAGE	3,302,364	2,924,800	377,564	0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	2,670,783	2,602,500	68,283	0
SS1	WATER POLLUTION CONTROL CENTER	<u>2,050,524</u>	<u>2,050,524</u>	<u>0</u>	<u>0</u>
	SUBTOTAL	\$11,420,755	\$10,654,124	\$766,631	\$0
SPECIAL DISTRICTS					
SW1	LEWISTON WATER IMPROVEMENT	1,934,414	1,458,855	0	475,559
SF	FIRE PROTECTION	1,311,580	6,047	57,075	1,248,458
SS2	LMSIA	2,019,900	1,427,999	376,543	215,358
SS3	LEWISTON SOUTH SE	336,589	95,914	48,676	191,999
SL	LEWISTON HEIGHTS	16,000	0	8,000	8,000
SR	REFUSE	<u>326,130</u>	<u>0</u>	<u>0</u>	<u>326,130</u>
	SUBTOTAL	\$5,944,613	\$2,988,815	\$490,294	\$2,465,504
	TOTAL	<u>\$17,365,368</u>	<u>\$13,642,939</u>	<u>\$1,256,925</u>	<u>\$2,465,504</u>
ASSESSED VAL.	VILLAGE		142,599,616		
	TOWN O/S VILLAGE		<u>669,704,218</u>		
	TOTAL		<u>812,303,834</u>		

2014 SCHEDULE OF SALARIES

ELECTED TOWN OFFICIALS

<u>OFFICER</u>	<u>SALARY</u>
HIGHWAY SUPERINTENDENT	\$70,181
TOWN CLERK	\$48,672
RECEIVER OF TAXES	\$53,115
SUPERVISOR	\$41,906
TOWN JUSTICES (2)	\$27,399
COUNCIL MEMBERS (4)	\$13,856

TOWN OF LEWISTON
2014 TAX LEVY
ADOPTED 11/18/13

<u>TOWN DISTRICT</u>	<u>FUND</u>	<u>CODE</u>	<u>ASSM'T UNITS OR FOOTAGE VALUE</u>	<u>RATE</u>	<u>TAX</u>	<u>TOTAL</u>
LEWISTON O/S VIL.	B		669,704,218	0.0000	0	<u>0</u>
LEWISTON OSV-HIGHWAY	DB	TOV	669,704,218	0.0000		
LEWISTON OSV-DRAINAGE	DB		669,704,218	0.0000	0	0
 FIRE PROTECTION	 SF	 FP-241	 699,925,722	 1.7837	 1,248,458	 1,248,458
 LEWISTON WIA	 SW1	 WD-240	 905,309,291	 0.5253	 475,559	 475,559
LEWISTON MSIA	SS2	SD-243	652,214,995	0.1016	66,265	
LEWISTON MSIA	SS2	SD-243 P/U	4,153	35.9000	149,093	215,358
LEWISTON SSIA	SS3	SD-245	84,335,927	2.2193	187,167	
SOUTH SEWER NON-U	SS3	SD-246	604	8.0000	4,832	191,999
 LEWISTON HTS. GAS	 SL	 GS-241	 40	 200.0000	 8,000	 8,000
LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,659	70.0000	326,130	<u>326,130</u>
						2,465,504
 ASSESSED VALUATION		VILLAGE TOWN O/S V TOTAL	142,599,616 <u>669,704,218</u> 812,303,834			

**TOWN OF LEWISTON
2014 TAX LEVY COMPARISON
ADOPTED 11/18/13**

		<u>2013</u>	<u>2014</u>	<u>RATE%</u> <u>CHANGE</u>
<u>PART TOWN TAX</u>				
B - TOWN OUTSIDE VILLAGE		0.00	0.00	0.0%
DB - HIGHWAY		0.00	0.00	0.0%
<u>SPECIAL DISTRICTS</u>				
SF - FIRE PROTECTION		\$1,245,127	\$1,248,458	
	Rate AV	1.7837	1.7837	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$451,655	\$475,559	
	Rate AV	0.5000	0.5253	5.06%
SS2 - LMSIA		\$215,711	\$215,358	
	Rate AV	0.1016	0.1016	0.00%
	Rate AV	35.9000	35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER		\$191,550	\$191,999	
	Rate AV	2.2193	2.2193	0.00%
	Rate AV	8.0000	8.0000	0.00%
SL - LEWISTON HEIGHTS		\$19,317	\$8,000	
	Rate AV	400.00	200.00	-50.00%
SR - REFUSE		\$105,930	\$325,969	
	Rate AV	70.00	70.00	0.00%

**TOWN OF LEWISTON
2014 BOND PAYMENTS**

<u>NAME</u>	<u>FUND</u>	01/01/2014 <u>BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) Master Sewer Improvement Area 5.35% 1988-2014	SS2	80,000.00	5/1 11/1	80,000.00 0.00	0.00 0.00	0.00 0.00
2) Miller Nesbit (Phase I EFC) 2.22% 2002-2021	SS3	40,000.00	4/15 10/15	5,000.00 0.00	522.18 465.06	100.00 0.00
3) Sanborn (Phase II EFC) 2.50% 2002-2021	SS3	160,000.00	4/15 10/15	20,000.00 0.00	2,088.72 1,860.25	400.00 0.00
4) Sanborn (Phase III EFC) 2.50% 2003-2021	SS3	185,000.00	4/15 10/15	20,000.00 0.00	2,432.05 2,203.59	462.00 0.00
5) Hewitt/Edna/Brookside 2.22% 2002-2021 (Phase IV EFC)	SS3	180,000.00	4/15 10/15	20,000.00 0.00	2,306.77 2,089.24	0.00 400.00
6) Colonial/Wayside 4.125% 2007-2021 (Phase 5, A & B)	SS3 SS3	320,000.00 240,000.00	6/15 12/15 6/15 12/15	40,000.00 0.00 30,000.00 0.00	6,600.00 5,775.00 4,950.00 4,331.25	0.00 0.00 0.00 0.00
7) Utility Meters 4.125% 2007-2021 (Sewer/Water)		740,000.00				
	SS2	28%	6/15	25,200.00	4,273.50	0.00
	SS3	7%	6/15	6,300.00	1,068.38	0.00
	SW1	65%	6/15	58,500.00	9,920.62	0.00
	SS2	28%	12/15	0.00	3,753.75	0.00
	SS3	7%	12/15	0.00	938.43	0.00
	SW1	65%	12/15	0.00	8,714.06	0.00
8) VARIOUS (Consolidated) 4.4632% 2009 - 2033		5,760,000.00				
	DB		2/15	0.00	6,006.25	0.00
	SD/DB		2/15	0.00	2,468.75	0.00
	SW1		2/15	0.00	118,834.37	0.00
	DB		8/15	40,000.00	6,006.25	0.00
	SD/DB		8/15	10,000.00	2,468.75	0.00
	SW1		8/15	200,000.00	118,834.37	0.00
9) VARIOUS 2.25% 2013- 2033		5,119,159.00				
	SS1		1/15	0.00	52,735.42	0.00
	SS3		1/15	0.00	7,369.62	0.00
	SW1		1/15	0.00	18,201.13	0.00
	SS1		7/15	155,000.00	55,837.50	0.00
	SS3		7/15	20,000.00	7,803.13	0.00
	SW1		7/15	54,159.00	19,271.79	0.00
10) HIGHWAY 1% 2013-	DB	\$1,750,000.00	9/11	13,000.00	4,500.00	0.00
TOTAL		\$14,574,159.00		\$797,159.00	\$484,630.18	\$1,362.00

**Debt Service
2014**

	<u>Principal</u>	<u>Interest</u>	<u>Admin Fees</u>
"DB" Fund			
Paving '05	40,000	12,012.50	0
Road & Equip	13,000	4,500.00	0
	<u>53,000</u>	<u>16,512.50</u>	<u>0</u>
"SD" Fund (DB)			
Drainage '05	10,000	4,937.50	0
"SS1" Fund			
WPCC Upgrade	155,000	108,572.92	0
	<u>155,000</u>	<u>108,572.92</u>	<u>0</u>
"SS2" Fund			
Master Sewer	80,000	0.00	0
28% Utility Meters	25,200	8,027.25	0
	<u>105,200</u>	<u>8,027.25</u>	<u>0</u>
"SS3" Fund			
Miller/Nesbit	5,000	987.24	100
Sanborn II	20,000	3,948.97	400
Sanborn III	20,000	4,635.64	462
Hewitt/EDNA	20,000	4,396.01	400
Colonial/Wayside	70,000	21,656.25	0
7% Util. Meters	6,300	2,006.81	0
Sanborn Sewer	20,000	15,172.74	0
	<u>161,300</u>	<u>52,803.66</u>	<u>1362</u>
"SW1" Fund			
65% Util. Meters	58,500	18,634.68	0
03 Water Infrs	117,000	164,307.50	0
05 Water Line	14,000	19,657.50	0
W.Line/Mt. View	69,000	53,703.75	0
Elm/Annover PRV Pits	54,159	37,472.92	0
	<u>312,659</u>	<u>293,776.35</u>	<u>0</u>
TOTAL	797,159.00	484,630.18	1,362.00

Code	Name	Ext.	CC/OM	# Parcels	Taxable Value
0007	Ag district	TO		808	77,639,964.00
2240	Lew ncsd1 cap	SU	M	1,169	3.00
2240	Lew ncsd1 cap	TO	C	1,169	141,456,647.00
2240	Lew ncsd1 cap	UN	C	1,169	1,354.00
2241	Lew ncsd1 user	SU	M	521	659.00
2241	Lew ncsd1 user	UN	M	521	656.00
2242	Lew ncsd1 n-user	SU	M	654	685.00
2242	Lew ncsd1 n-user	UN	M	654	569.00
2241	Lew fire protect	TO		5,620	699,925,722.00
2241	Lew hts lfg gas dist	UN		40	40.00
2241	Lewiston refuse	UN	M	4,555	4,559.00
2291	County refuse	FE		5,589	0.00
2291	County refuse	SU		5,589	0.00
2291	County refuse	TO		5,589	687,741,063.00
2291	County refuse	UN		5,589	0.00
2243	Lew mstr se n	SU	M	3,392	0.00
2243	Lew mstr se n	TO	C	3,392	652,214,995.00
2243	Lew mstr se n	UN	M	3,392	4,153.00
2245	Lewiston so sewer	TO	C	571	84,335,927.00
2246	Lew ss lateral	FE	C	604	0.00
2246	Lew ss lateral	UN	C	604	0.00
2291	Unpaid water	MT		1	0.00
D240	Lew water im area	TO	C	5,506	905,309,291.00
D259	County water dist	TO	C	5,564	913,971,081.00

S	Name	# Parcels	Land		Total Assessed Value	Taxable Value			
			Assessed Value	Land Value		County	Town/City	School	Village
	Taxable	6,629	167,761,165		793,951,365	803,105,868	772,040,419	785,104,566	139,027,483
	Special Franch.	17	12,000		14,059,734	14,059,734	14,059,734	14,059,734	2,659,972
	Utility	98	1,530,300		26,362,292	26,362,292	26,362,292	26,362,292	912,161
	Ceiling RR	1	0		337,531	337,531	337,531	337,531	0
	Wholly Exmpt	125	53,815,100		1,736,313,600	0	0	0	0
	Town Totals:	6,870	223,118,565		2,571,024,522	803,865,425	812,799,976	825,864,123	142,599,616

S	Name	# Parcels	Land		Total Assessed Value	Taxable Value			
			Assessed Value	Land Value		County	Town/City	School	Village
	Taxable	1,161	28,839,800		142,097,800	137,918,356	139,523,625	141,230,040	139,027,483
	Special Franch.	4	0		2,659,972	2,659,972	2,659,972	2,659,972	2,659,972
	Utility	12	170,500		912,161	912,161	912,161	912,161	912,161
	Wholly Exempt	27	3,973,300		30,215,300	0	0	0	0
	Village Totals:	1,204	32,983,600		175,885,233	141,490,489	143,095,758	144,802,173	142,599,616

S	Name	# Parcels	Land Assessed Value	Total Assessed Value	Taxable Value		
					County	Town/City	Village
	Taxable	5,468	138,921,365	651,853,565	625,187,512	632,516,794	643,874,526
	Special Franch.	13	12,000	11,399,762	11,399,762	11,399,762	0
	Utility	86	1,359,800	25,450,131	25,450,131	25,450,131	0
	Ceiling RR	1	0	337,531	337,531	337,531	0
	Wholly Exmpt	98	49,841,800	1,706,098,300	0	0	0
	T.O.V. Totals:	5,666	190,134,965	2,395,139,289	662,374,936	669,704,218	681,061,950

Town of Lewiston 2014 Adopted Budget

ACCOUNT ACCOUNT DESCRIPTION	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
Fund A00 (A00 - WHOLE TOWN) Revenue							
A00-1000-0532-0000 TRANSFER FROM OTHER GO	200,000						
A00-1000-0599-0000 APPROPRIATED FUND BALA	189,816		248,071		320,784	320,784	29.31%
A00-1000-1090-0000 INT & PEN-REAL PROPERT	13,000	15,279.27	13,000	14,016.76	15,000	15,000	15.38%
A00-1000-1170-0000 MODERN TIPPING FEES	1,000,000	984,208.62	1,000,000	590,833.55	1,000,000	1,000,000	0.00%
A00-1000-1170-0101 MODERN HOST FEE	500,000	500,000.00	500,000	500,000.00	500,000	500,000	0.00%
A00-1000-1170-0102 HAZARDOUS WASTE TAX	205,000	215,467.00	205,000	297,664.52	140,000	140,000	-31.71%
A00-1000-1170-0103 MODERN (RECREATION PAR	105,000	125,180.40	110,000	75,059.71	110,000	110,000	0.00%
A00-1000-1255-0000 CLERK FEES	4,000	2,546.56	2,000	2,698.29	2,000	2,000	0.00%
A00-1000-1270-0000 MODERN (ARTPARK)	105,000	125,180.40	110,000	75,059.71	110,000	110,000	0.00%
A00-1000-1550-0000 PUBL POUND CHRG & DOG	500	155.00	500	125.00	200	200	-60.00%
A00-1000-1589-0900 ENGINEERING GIS SERVIC	100	119.00	100	12.00	100	100	0.00%
A00-1000-1972-0000 SENIORS VAN RECEIPTS	2,000	2,069.00	2,000	1,181.00	2,000	2,000	0.00%
A00-1000-1972-0200 CAMBRIA SENIORS REV	4,000	4,000.00	4,000	4,000.00	4,000	4,000	0.00%
A00-1000-2001-0000 PARK & RECREATION CHAR	24,000	17,209.00	19,000	17,075.12	19,000	19,000	0.00%
A00-1000-2012-0000 RECREATION SPECIAL EVE	75,000	126,531.28	75,000	136,775.18	75,000	75,000	0.00%
A00-1000-2020-0000 CONCESSION REVENUE		14,538.00	30,000	41,270.83	40,000	40,000	33.33%
A00-1000-2089-0000 JOSEPH DAVIS PARK		4,583.00	30,000	50.00	500	500	-98.33%

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-1000-2389-0000 NIA.COUNTY VAN REIMBUR	5,800	6,457.60	5,800	4,500.00	6,000	6,000	3.45%
A00-1000-2401-0000 INTEREST & EARNINGS	5,000	2,009.24	3,000	390.33	2,000	2,000	-33.33%
A00-1000-2540-0000 BINGO LICENSES	1,500	2,196.49	1,500	1,623.95	1,500	1,500	0.00%
A00-1000-2544-0000 DOG LICENSES	19,420	18,322.00	18,000	17,175.00	21,000	21,000	16.67%
A00-1000-2565-0000 ADMINISTRATION FEES	6,500	6,500.00	6,500		6,500	6,500	0.00%
A00-1000-2610-0000 FINES & FORFEITED BAIL	260,000	395,768.00	300,000	372,117.50	325,000	325,000	8.33%
A00-1000-2680-0000 INSURANCE RECOVERIES	5,000	3,315.30	5,000		5,000	5,000	0.00%
A00-1000-2701-0000 REFUND PRIOR YRS EXP		7,712.66			0	0	
A00-1000-2706-0000 RECORDS MGMT GRANT REC		22,056.00		1,000.00	0	0	
A00-1000-2770-0000 MISCELLANEOUS REVENUES	1,500	832.58	1,500	264.20	1,500	1,500	0.00%
A00-1000-2770-0100 ADMIN FEE - POWER ALLOCA	25,000	18,750.00	25,000		25,000	25,000	0.00%
A00-1000-2770-0200 JOSEPH DAVIS REIMBURSEME		648,062.43	450,000	450,000.00	450,000	450,000	0.00%
A00-1000-3001-0000 STATE REV SHARING (P/C	87,000	85,269.00	85,000	85,269.00	85,000	85,000	0.00%
A00-1000-3820-0000 YOUTH PROGRAMS	5,500		5,000		0	0	-100.00%
A00-1000-5031-0000 TRANSFER FROM OTHER FU	100,000		100,000		130,000	130,000	30.00%
Total for Revenue	2,949,636	3,354,317.83	3,354,971	2,688,161.65	3,397,084	3,397,084	

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-0000-0523-0000 PRIOR YEAR EXPENSE				22,278.50	0	0	
A00-1010-0100-0000 COUNCIL PEOPLE (4)	55,424	55,424.03	55,424	46,978.99	55,424	55,424	0.00%
A00-1010-0400-0000 TOWN BOARD CONTRACTUAL	7,000	6,837.27	3,500	1,449.10	3,500	3,500	0.00%
A00-1110-0100-0000 JUSTICES(2) & CLERKS(2)	138,232	141,007.23	142,341	117,334.88	142,970	142,970	0.44%
A00-1110-0100-0100 COURT SECURITY	15,000	16,703.64	16,000	16,845.59	56,000	56,000	250.00%
A00-1110-0100-0200 TOWN PROSECUTOR	15,500	15,499.90	17,000	14,384.70	18,000	18,000	5.88%
A00-1110-0200-0000 JUSTICE EQUIPMENT		134.10	2,500		2,500	2,500	0.00%
A00-1110-0200-0200 PROSECUTOR EQUIPMENT	2,500				0	0	
A00-1110-0400-0000 JUSTICE CONTRACTUAL	18,000	8,942.30	18,000	9,467.30	19,000	19,000	5.56%
A00-1110-0400-0200 PROSECUTOR CONTRACTUAL	2,500		500		500	500	0.00%
A00-1220-0100-0000 SUPERVISOR PERSONAL SV	84,120	87,243.14	88,639	74,827.60	90,044	90,044	1.59%
A00-1220-0200-0000 SUPERVISOR EQUIPMENT	2,000		2,000		2,000	2,000	0.00%
A00-1220-0400-0000 SUPERVISOR CONTRACTUAL	12,000	12,863.66	12,000	8,966.63	12,000	12,000	0.00%
A00-1220-0401-0000 GASBY 34 STARTUP	10,000	1,150.00	10,000	13,540.00	2,000	2,000	-80.00%
A00-1310-0100-0000 BUDGET OFFICER	42,407	42,407.04	43,679	36,959.12	20,000	20,000	-54.21%
A00-1310-0100-0100 INTERNAL CLAIMS AUDITOR					43,679	43,679	
A00-1310-0100-0001 JR ACCOUNTANT	39,253	39,252.98	40,431	34,210.88	41,644	41,644	3.00%
A00-1310-0400-0000 BUDGET OFFICER CONTRAC	7,000	6,287.54	7,000	4,306.50	7,000	7,000	0.00%
A00-1320-0400-0000 AUDITOR	26,000	22,000.00	26,000	23,740.00	26,000	26,000	0.00%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-1330-0100-0000 TAX RECEIVER PERSONAL	55,073	55,001.68	56,722	47,929.22	58,502	58,502	3.14%
A00-1330-0200-0000 TAX RECEIVER EQUIPMENT	500	269.97	500	149.50	500	500	0.00%
A00-1330-0400-0000 TAX RECEIVER CONTRACTU	4,115	3,901.32	4,600	4,125.49	6,750	6,750	46.74%
A00-1355-0100-0000 ASSESSOR PERSONAL SVC	79,718	80,825.03	83,151	66,208.19	86,608	86,608	4.16%
A00-1355-0200-0000 ASSESSOR EQUIPMENT	1,000		1,000	349.00	1,000	1,000	0.00%
A00-1355-0400-0000 ASSESSOR CONTRACTUAL	22,900	11,054.17	25,280	16,530.85	26,060	26,060	3.09%
A00-1410-0100-0000 TOWN CLERK PERSONAL SV	160,681	162,665.55	165,263	146,767.77	138,623	138,623	-16.12%
A00-1410-0100-0100 OUT OF DEPT / PERS SVC				15.34	0	0	
A00-1410-0200-0000 TOWN CLERK EQUIPMENT	200	51.14	200	1,160.00	200	200	0.00%
A00-1410-0400-0000 TOWN CLERK CONTRACTUAL	6,250	6,964.96	7,800	6,428.06	8,000	8,000	2.56%
A00-1410-0401-0000 RECORDS MGMT GRANT CON		20,890.91		1,828.50	0	0	
A00-1420-0100-0000 ATTORNEY PERSONAL SERV	69,000	68,400.00	69,000	62,700.00	69,000	69,000	0.00%
A00-1420-0400-0000 ATTORNEY CONT & LITIGA	100,000	28,743.11	100,000	49,589.55	50,000	50,000	-50.00%
A00-1420-0400-0100 ENVIRONMENTAL PROTECTION					50,000	50,000	
A00-1420-0400-0200 NIAGARA POWER COALITION			8,900	4,412.00	9,725	9,725	9.27%
A00-1440-0100-0000 ENGINEER PERSONAL SVC	24,500	21,146.59	25,500	18,515.03	15,500	15,500	-39.22%
A00-1440-0200-0000 ENGINEER EQUIPMENT	1,000	199.00	500	429.00	1,000	1,000	100.00%
A00-1440-0400-0000 ENGINEER CONTRACTUAL	3,000	1,914.83	4,500	3,661.98	6,000	6,000	33.33%
A00-1450-0100-0000 ELECTION INSPECTORS	330	402.38	420	2,084.59	440	440	4.76%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-1450-0400-0000 ELECTION CONTRACTUAL	130	241.46	200	252.88	180	180	-10.00%
A00-1620-0100-0000 BLDGS - CUSTODIAN	32,610	32,308.00	33,453	28,135.82	34,454	34,454	2.99%
A00-1620-0200-0000 BLDGS EQUIPMENT	1,000	439.86	1,700	2,209.00	2,000	2,000	17.65%
A00-1620-0400-0000 BUILDINGS CONTRACTUAL	81,350	84,305.56	79,550	69,671.25	78,000	78,000	-1.95%
A00-1620-0401-0000 COPY MACHINE/LEASE PAY		2,875.00		2,300.00	5,490	5,490	
A00-1910-0400-0000 INSURANCE	45,000	31,000.00	26,822	26,822.00	26,483	26,483	-1.26%
A00-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000		5,000		5,000	5,000	0.00%
A00-1920-0400-0000 MUNICIPAL DUES	1,500	1,500.00	1,500	1,500.00	1,500	1,500	0.00%
A00-1950-0400-0000 TAXES MUNICIPAL PROPER	3,500	2,984.91	3,500	2,976.20	3,500	3,500	0.00%
A00-1990-0400-0000 CONTINGENCY	100,000		91,100	2,835.28	100,000	100,000	9.77%
A00-3310-0400-0000 TRAFFIC CONTROL	4,500	3,941.90	4,500	1,865.57	4,500	4,500	0.00%
A00-3510-0100-0000 DOG CONTROL OFFICER	33,060	34,554.78	34,100	29,364.59	35,400	35,400	3.81%
A00-3510-0200-0000 DOG CONTROL EQUIPMENT	200		200		200	200	0.00%
A00-3510-0400-0000 DOG CONTROL CONTRACTUA	12,950	6,958.41	9,310	3,199.59	6,200	6,200	-33.40%
A00-4010-0400-0000 BD OF HEALTH (NIACAP)	5,000	5,000.00	5,000	5,000.00	5,000	5,000	0.00%
A00-5010-0100-0000 HIGHWAY SUPERINT PERS	102,300	105,250.75	119,320	104,723.33	95,000	95,000	-20.38%
A00-5010-0400-0000 HIGHWAY ADMIN CONTRACT	3,500	2,400.56	3,500	3,475.10	4,500	4,500	28.57%
A00-5132-0400-0000 TOWN GARAGE	100,000	77,912.79	100,000	81,253.63	100,000	100,000	0.00%
A00-6510-0422-0000 AMERICAN LEGION-LEWIST	600	600.00	600	600.00	600	600	0.00%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-6510-0423-0000 AMERICAN LEGION-SANBOR	750	750.00	650	650.00	500	500	-23.08%
A00-6510-0424-0000 VFW	600	600.00	600	600.00	600	600	
A00-6510-0425-0000 LEWISTON BEAUTIFICAION	300	300.00	300	300	300	300	0.00%
A00-7020-0100-0000 RECREATION PERSONAL SV	57,491	59,857.20	56,695	65,430.38	75,426	75,426	33.04%
A00-7110-0100-0000 JOSEPH DAVIS PARK PERS	10,000	117,084.13	156,000	24,195.00	60,000	60,000	-61.54%
A00-7110-0200-0000 JOSEPH DAVIS PARK EQUI	2,000	399.90	2,000		2,000	2,000	0.00%
A00-7110-0400-0000 JOSEPH DAVIS PARK CONT	30,000	530,578.40	225,000	179,836.42	225,000	225,000	0.00%
A00-7310-0100-0000 RECREATION SEASONAL HE	41,000	45,614.97	46,078	36,901.09	46,078	46,078	0.00%
A00-7310-0200-0000 RECREATION EQUIPMENT	22,085	15,506.33	26,085	12,500.51	26,085	26,085	0.00%
A00-7310-0400-0000 RECREATION CONTRACTUAL	90,000	93,452.67	105,000	84,921.69	105,000	105,000	0.00%
A00-7310-0401-0000 REC SPECIAL EVENTS	81,550	103,225.05	75,000	90,166.40	75,000	75,000	0.00%
A00-7310-0402-0000 RECREATION CONCESSIONS		4,768.90	5,000	55,811.75	40,000	40,000	700.00%
A00-7410-0442-0000 CONTRACTUAL TOWN LIBRA	54,000	54,000.00	54,000	40,500.00	54,000	54,000	0.00%
A00-7410-0443-0000 RANSOMVILLE LIBRARY	5,200	5,200.00	5,200	5,200.00	5,200	5,200	0.00%
A00-7510-0100-0000 HISTORIAN	500	500.00	500	250.00	500	500	0.00%
A00-7510-0436-0000 HISTORICAL ASSOC OF LE	10,000	10,000.00	10,000	10,000.00	10,000	10,000	0.00%
A00-7520-0400-0000 SANBORN HIST SOC CONTR	41,000	41,000.00	41,000	41,000.00	41,000	41,000	0.00%
A00-7520-0410-0000 ARTPARK	105,000	93,189.09	110,000	77,226.42	110,000	110,000	0.00%
A00-7630-0100-0000 SENIOR CENTER PERSONAL	110,600	100,583.10	113,200	94,664.03	116,900	116,900	3.27%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-7630-0100-0100 OUT OF DEPT / PERS SVC		69.96			0	0	
A00-7630-0200-0000 SENIORS EQUIPMENT	500	457.85	500		500	500	0.00%
A00-7630-0400-0000 SENIORS CONTRACTUAL	46,700	43,290.07	46,000	33,198.23	46,000	46,000	0.00%
A00-7635-0100-0000 SANBORN SENIORS PERSON	8,200	7,058.41	8,050	5,699.25	8,050	8,050	0.00%
A00-7635-0200-0000 SANBORN SENIORS EQUIPM	450		400		0	0	-100.00%
A00-7635-0400-0000 SANBORN SENIORS CONTRA	12,000	11,205.63	12,000	9,492.67	10,000	10,000	-16.67%
A00-7989-0100-0000 BINGO INSPECTOR-PERS S	800	441.28	800	584.28	800	800	0.00%
A00-8080-0100-0000 HAZ-MAT SECRETARY	10,000	9,527.07	9,700	8,853.43	10,000	10,000	3.09%
A00-8080-0200-0000 HAZ-MAT EQUIPMENT	20,000	629.72	20,200	380.50	20,200	20,200	0.00%
A00-8080-0400-0000 HAZ-MAT CONTRACTUAL	22,200	8,841.42	22,422	11,174.38	22,422	22,422	0.00%
A00-8090-0400-0000 ENVIRONMENTAL CONTRACT	3,765	1,945.00	3,787		3,800	3,800	0.34%
A00-8095-0400-0000 TOWN COMMUNICATIONS	20,000	18,106.68	21,000	7,592.50	15,000	15,000	-28.57%
A00-8989-0430-0000 HART AWARD	5,000	5,000.00	5,000	5,000.00	5,000	5,000	0.00%
A00-8989-0431-0000 LIGHT UP SANBORN	1,400	1,398.51	1,400	40.75	1,400	1,400	0.00%
A00-8989-0432-0000 LOWER N.RIVER REGION C	55,000	55,000.00	55,000	55,000.00	55,000	55,000	0.00%
A00-8989-0432-0100 SANBORN PROF BUS ASSOC	7,000	7,000.00	7,000	7,000.00	5,000	5,000	-28.57%
A00-8989-0432-0200 JAZZ FESTIVAL	4,000	4,000.00	4,000	4,000.00	4,000	4,000	0.00%
A00-8989-0433-0000 SANBORN BAND	5,000	5,000.00	5,000	5,000.00	5,000	5,000	0.00%
A00-8989-0436-0000 LEWISTON COUNCIL O/T/A	69,000	69,000.00	65,000	48,750.00	65,000	65,000	0.00%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
A00-8989-0437-0000 NF AIR BASE (NIMAC)	3,500	3,500.00	3,500		3,500	3,500	0.00%
A00-9010-0800-0000 STATE RETIREMENT	205,801	169,154.39	190,000	222,558.47	229,100	229,100	20.58%
A00-9020-0800-0000 MEDICARE	15,841	17,737.54	18,825	14,678.44	17,850	17,850	-5.18%
A00-9030-0800-0000 SOCIAL SECURITY	67,734	75,841.60	80,492	62,762.05	76,881	76,881	-4.49%
A00-9040-0800-0000 WORKERS COMPENSATION	716	649.69	1,053	1,053.00	34,000	34,000	3128.87%
A00-9050-0800-0000 UNEMPLOYMENT INSURANCE				151.61	2,000	2,000	
A00-9055-0800-0000 DISABILITY INSURANCE			2,734	2,633.92	3,000	3,000	9.73%
A00-9060-0800-0000 HOSPITAL & MEDICAL INS	165,000	162,739.59	173,545	139,333.96	174,266	174,266	0.42%
A00-9060-0800-0100 FLEX-PLAN	7,000	2,844.74	7,450	983.98	7,450	7,450	0.00%
A00-9903-0000-0000 BANK CHARGES	100	229.82	100		100	100	0.00%
Total for Expense	2,956,186	3,261,986.16	3,354,971	2,641,601.11	3,397,084	3,397,084	1.26%
Excess of Revenue for Fund: A00 - A00 - WHOLE TOWN	-6,550	92,331.67		46,560.54	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
B00-1000-0532-0000 TRANSFER FROM OTHER FU	150,000		150,000		400,000	400,000	166.67%
B00-1000-0599-0000 APPROPRIATED FUND BALA	302,814		467,183		377,564	377,564	-19.18%
B00-1000-1080-0000 IN LIEU OF TAXES	20,000	17,644.00	10,489	17,708.00	18,000	18,000	71.61%
B00-1000-1120-0000 SALES TAX	1,606,500	1,794,637.37	1,606,500	1,290,900.85	1,695,000	1,695,000	5.51%
B00-1000-1170-0000 FRANCHISE TAX (CABLE T	160,000	167,756.30	170,000	196,309.31	190,000	190,000	11.76%
B00-1000-1170-0300 TOWER REVENUE	6,000	5,000.00	6,000	2,000.00	4,000	4,000	-33.33%
B00-1000-1520-0000 POLICE FEES	3,000	2,934.32	3,000	2,524.57	3,000	3,000	0.00%
B00-1000-1520-0100 POLICE CONSOLIDATION F	240,000	250,000.00	284,000	142,000.00	284,000	284,000	0.00%
B00-1000-1520-0300 POLICE REVENUE/SPECIAL	6,000		50,000		20,000	20,000	-60.00%
B00-1000-1589-0700 ENGINEERING P.I.P.'S	10,000		10,000	2,780.88	10,000	10,000	0.00%
B00-1000-2121-0000 TAX ROLL - DELINQUENT	7,837	7,837.00	16,634	16,836.50	13,900	13,900	-16.44%
B00-1000-2189-0000 CERTIFIED COPIES (REGI	32,000	26,230.00	27,000	24,993.00	30,000	30,000	11.11%
B00-1000-2401-0000 INTEREST & EARNINGS	800	1,597.44	800	328.34	800	800	0.00%
B00-1000-2555-0000 BUILDING PERMITS	33,000	37,532.45	36,500	25,371.39	40,000	40,000	9.59%
B00-1000-2560-0000 PUB HEARINGS & MISC PE	2,000	4,085.00	3,500	2,700.00	3,500	3,500	0.00%
B00-1000-2660-0000 SITE PLAN/SUB-DIV APP'	2,000	1,640.00	2,000	10,410.00	2,000	2,000	0.00%
B00-1000-2660-0100 STORM WATER FEE	14,000			1,800.00	10,000	10,000	
B00-1000-2770-0000 MISC REVENUE	600	2,808.55	600	371.83	600	600	0.00%
B00-1000-3005-0000 MORTGAGE TAX	194,150	237,371.62	200,000	107,964.43	200,000	200,000	0.00%
Total for Revenue	2,790,701	2,557,074.05	3,044,206	1,844,999.10	3,302,364	3,302,364	

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
B00-1440-0440-0000 ENGINEERING FIRM	65,000	71,105.33	65,000	44,643.17	65,000	65,000	0.00%
B00-1440-0440-0100 PIP-ENGINERRING	10,000	150.00	10,000		10,000	10,000	0.00%
B00-1680-0400-0000 DATA PROCESSING	28,000	54,217.85	90,000	52,635.32	90,000	90,000	0.00%
B00-1910-0400-0000 VEHICLE INSURANCE	48,000	34,000.00	35,992	31,031.24	41,090	41,090	14.16%
B00-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000	257.50	5,000	2,502.50	5,000	5,000	0.00%
B00-1990-0400-0000 CONTINGENT ACCOUNT	100,000		100,000		100,000	100,000	0.00%
B00-1990-0401-0000 TOWN INFRASTRUCTURE	100,000	84,025.16	100,000	1,825.00	100,000	100,000	0.00%
B00-1990-0401-0200 TOWN EQUIPMENT	50,000	35,322.00	50,000		50,000	50,000	0.00%
B00-3120-0100-0000 POLICE PERSONAL SVC	743,823	691,744.83	812,959	627,875.90	860,000	860,000	5.79%
B00-3120-0100-0100 OUT OF DEPT / PERS SVC				74.22	0	0	
B00-3120-0200-0000 POLICE EQUIPMENT	34,000	38,122.86	45,000	26,563.31	53,000	53,000	17.78%
B00-3120-0400-0000 POLICE CONTRACTUAL	90,000	114,398.02	130,000	98,998.03	130,000	130,000	0.00%
B00-3410-0100-0000 FIRE INSPECTION PERS S	42,200	45,199.47	50,690	40,011.09	52,210	52,210	3.00%
B00-3410-0200-0000 FIRE INSPECTION EQUIP	1,000	665.35	500	380.50	500	500	0.00%
B00-3410-0400-0000 FIRE INSPECTION CONTRA	12,500	11,722.05	9,000	8,082.44	11,000	11,000	22.22%
B00-3620-0100-0000 SAFETY PERSONAL SVC	133,205	130,099.49	136,737	108,404.18	148,781	148,781	8.81%
B00-3620-0100-0100 OUT OF DEPT / PERS SVC	500				0	0	
B00-3620-0200-0000 SAFETY INSPECT. EQUIPM	5,900	1,478.00	3,000		3,000	3,000	0.00%
B00-3620-0400-0000 SAFETY CONTRACTUAL	18,000	10,637.39	18,000	14,686.17	18,000	18,000	0.00%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
B00-3620-0401-0000 DELINQUENT LAWN MAINTENANCE	4,737	11,925.66	11,634	9,411.25	11,000	11,000	-5.45%
B00-4020-0100-0000 CLERKS (2) PERSONAL SV	20,812	18,408.92	21,430	10,932.66	14,609	14,609	-31.83%
B00-4020-0200-0000 REGISTRAR EQUIPMENT	500		300		300	300	0.00%
B00-4020-0400-0000 REGISTRAR CONTRACTUAL	2,000	1,192.04	2,000	1,222.76	2,000	2,000	0.00%
B00-5182-0400-0000 STREET LIGHTING	92,000	87,850.67	95,000	69,741.50	100,000	100,000	5.26%
B00-7110-0100-0000 PARKS PERSONAL SERVICE	85,000	73,449.07	85,000	138,590.91	166,450	166,450	95.82%
B00-7110-0100-0100 OUT OF DEPT / PERS SER		13,246.58		2,525.01	0	0	
B00-7110-0200-0000 PARKS EQUIPMENT	5,000	4,519.59	16,000	16,463.79	16,000	16,000	0.00%
B00-7110-0400-0000 PARKS CONTRACTUAL	68,200	78,390.70	75,000	65,009.16	75,000	75,000	0.00%
B00-7410-0400-0000 LEWISTON LIBRARY	390,370	390,370.00	390,370	390,370.00	390,370	390,370	0.00%
B00-7550-0400-0000 CELEBRATION CONTRACTUAL	5,500	3,425.00	5,500	5,000.00	5,500	5,500	0.00%
B00-8010-0100-0000 ZONING PERSONAL SVC	3,510	2,886.75	3,510	65.62	3,540	3,540	0.85%
B00-8010-0400-0000 ZONING CONTRACTUAL	2,000	1,718.15	2,000	248.56	2,000	2,000	0.00%
B00-8020-0100-0000 PLANNING REV BD PERS S	4,590	2,710.00	4,598		4,620	4,620	0.48%
B00-8020-0400-0000 PLANNING CONTRACTUAL	400	346.92	400	70.86	400	400	0.00%
B00-8020-0400-0100 TOWER COMMITTEE	3,560	1,443.22	3,560		3,560	3,560	0.00%
B00-8030-0400-0000 SITE PLAN/ENG. FEES	2,000	930.00	2,000	9,672.50	2,000	2,000	0.00%
B00-8030-0400-0100 STORM WATER REVIEW CON	14,000		5,000		5,000	5,000	0.00%
B00-8095-0400-0000 GRANT WRITING SERVICES	11,000	11,401.40	11,000	9,000.00	11,000	11,000	

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
B00-9010-0800-0000 STATE RETIREMENT	70,966	58,329.10	64,130	76,725.99	79,000	79,000	23.19%
B00-9015-0800-0000 POLICE RETIREMENT	171,916	193,574.00	199,500	229,679.00	236,500	236,500	18.55%
B00-9020-0800-0000 MEDICARE	13,464	14,408.70	15,169	13,568.15	18,060	18,060	19.06%
B00-9030-0800-0000 SOCIAL SECURITY	62,312	61,607.20	64,860	58,015.25	77,220	77,220	19.06%
B00-9040-0800-0000 WORKERS COMPENSATION	38,202	35,632.00	56,160	56,160.00	109,000	109,000	94.09%
B00-9050-0800-0000 UNEMPLOYMENT INSURANCE	25,000	2,594.43	2,000	233.25	2,000	2,000	0.00%
B00-9055-0800-0000 DISABILITY INSURANCE			571	539.48	600	600	5.08%
B00-9060-0800-0000 HOSPITAL & MEDICAL INS	200,884	190,917.60	236,811	172,352.74	218,479	218,479	-7.74%
B00-9060-0800-0100 FLEX-PLAN	5,650	1,565.00	8,825	211.08	10,575	10,575	19.83%
Total for Expense	2,790,701	2,585,988.00	3,044,206	2,393,522.59	3,302,364	3,302,364	8.48%
Excess of Revenue for Fund: B00 - B00 - PART TOWN		28,913.95-		548,523.49-	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
DB0-1000-0599-0000 APPROPRIATED FUND BALA	100,000		60,000		68,283	68,283	13.81%
DB0-1000-1120-0000 SALES TAX	1,593,500	1,726,180.99	1,750,000	1,455,696.69	1,905,000	1,905,000	8.86%
DB0-1000-2300-0000 TRANSPORTATION SVC-OTH	225,000	211,510.19	225,000	74,090.32	225,000	225,000	0.00%
DB0-1000-2401-0000 INTEREST & EARNINGS	1,000	155.29	500	76.63	500	500	0.00%
DB0-1000-2650-0000 SALE OF PIPE	20,000	5,134.83	20,000	1,930.55	5,000	5,000	-75.00%
DB0-1000-2701-0000 REFUND PRIOR YEAR EXP		1,984.07			0	0	
DB0-1000-2770-0000 MISC REVENUES		1,783.59		2,532.10	2,000	2,000	
DB0-1000-2770-0100 MULCH DELIVERY	3,500	4,325.00	5,000	6,500.00	6,000	6,000	20.00%
DB0-1000-3501-0000 STATE AID CHIPS	109,000	109,194.00	109,000		109,000	109,000	0.00%
DB0-1000-5031-0000 TRANSFER FROM OTHER FU	320,654	87,269.74	300,000		350,000	350,000	16.67%
Total for Revenue	2,372,654	2,147,537.70	2,469,500	1,540,826.29	2,670,783	2,670,783	8.15%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
DB0-1910-0400-0000 INSURANCE	48,000	35,000.00	45,771	45,971.00	46,250	46,250	1.05%
DB0-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000		5,000	37.31	5,000	5,000	0.00%
DB0-5110-0100-0000 GEN REPAIRS PERSONAL S	799,208	792,811.50	890,000	689,630.07	897,000	897,000	0.79%
DB0-5110-0100-0100 OUT OF DEPT / PERS SVC		140.34		1,573.31	0	0	
DB0-5110-0100-0200 SEASONAL HELP					15,000	15,000	
DB0-5110-0400-0000 GENERAL REPAIRS CONTRA	175,000	229,015.53	319,272	273,224.92	220,000	220,000	-31.09%
DB0-5112-0400-0000 PERMANENT IMPROV CONTR	100,000	86,994.30	0	0.00	100,000	100,000	
DB0-5130-0100-0000 MACHINERY PERSONAL SVC	70,000	51,738.97	75,000	44,525.52	75,000	75,000	0.00%
DB0-5130-0200-0000 MACHINERY EQUIPMENT	50,000	1,163.25	50,000	3,972.67	100,000	100,000	100.00%
DB0-5130-0400-0000 MACHINERY CONTRACTUAL	155,610	122,590.33	150,000	90,109.63	150,000	150,000	0.00%
DB0-5142-0100-0000 SNOW REMOVAL PERS SVC	130,000	129,268.36	130,000	162,739.22	130,000	130,000	0.00%
DB0-5142-0100-0100 OUT OF DEPT / PERS SVC		70.17		1,897.35	0	0	
DB0-5142-0400-0000 SNOW REMOVAL CONTRACT	150,000	145,465.84	150,000	128,136.15	150,000	150,000	0.00%
DB0-9010-0800-0000 STATE RETIREMENT	170,318	139,989.84	154,000	184,186.32	189,600	189,600	23.12%
DB0-9020-0800-0000 MEDICARE	15,986	14,212.27	15,153	13,068.23	16,197	16,197	6.89%
DB0-9030-0800-0000 SOCIAL SECURITY	68,352	60,770.20	64,790	55,878.51	69,254	69,254	6.89%
DB0-9040-0800-0000 WORKERS COMPENSATION	52,528	48,944.00	77,220	77,220.00	68,000	68,000	-11.94%
DB0-9050-0800-0000 UNEMPLOYMENT INSURANCE		5,211.81	3,000	2,821.28	5,000	5,000	66.67%
DB0-9060-0800-0000 HOSPITAL & MEDICAL INS	298,011	303,523.16	326,700	278,486.69	336,031	336,031	2.86%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
DB0-9060-0800-0100 FLEX-PLAN	14,300	9,677.83	13,700	2,223.43	14,000	14,000	2.19%
DB0-9710-0600-0000 SERIAL BOND - PRINCIPA	40,000	40,000.00	40,000	40,000.00	53,000	53,000	32.50%
DB0-9710-0600-0100 SERIAL BOND - PRINCIPA	10,000	10,000.00	10,000	10,000.00	10,000	10,000	0.00%
DB0-9710-0700-0000 SERIAL BOND - INTEREST	15,213	15,212.50	24,556	13,612.50	16,513	16,513	-32.75%
DB0-9710-0700-0100 SERIAL BOND - INTEREST	5,738	5,737.50	5,338	5,337.50	4,938	4,938	-7.49%
Total for Expense	2,373,264	2,247,537.70	2,549,500	2,124,651.61	2,670,783	2,670,783	4.76%
Excess of Revenue for Fund: DB0 - DB0 - HIGHWAY	-610	100,000.00-	-80,000	583,825.32-	0	0	-100.00%

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SF0-1000-0599-0000 APPROPRIATED FUND BAL	15,799		20,000		57,075	57,075	185.38%
SF0-1000-1001-0000 REAL PROPERTY TAXES	1,160,372	1,160,372.00	1,245,127	1,245,127.00	1,248,458	1,248,458	0.27%
SF0-1000-1081-0000 IN LIEU OF TAXES OTHER	5,000	1,312.50	2,203	2,202.79	2,247	2,247	2.00%
SF0-1000-2401-0000 INTEREST	1,100	724.38	1,000	361.70	800	800	-20.00%
SF0-1000-2770-0000 MISCELLANEOUS REVENUES	3,000	6,050.00	3,000	1,700.00	3,000	3,000	0.00%
Total for Revenue	1,185,271	1,168,458.88	1,271,330	1,249,391.49	1,311,580	1,311,580	3.17%
Expense							
SF0-1910-0400-0000 INSURANCE LIABILITY	28,000	27,999.99	28,000	27,999.98	28,000	28,000	0.00%
SF0-3410-0400-0000 FIRE PROTECTION	972,580	972,585.00	1,020,580	1,020,580.00	1,068,580	1,068,580	4.70%
SF0-8100-0400-0000 TRAINING CONTRACTUAL	8,000	8,000.00	8,000	8,000.00	8,000	8,000	0.00%
SF0-9040-0800-0000 WORKERS COMPENSATION	59,691	56,444.95	87,750	89,020.07	90,000	90,000	2.56%
SF0-9060-0800-0000 PHYSICALS & HEPATITIS	27,000	23,281.00	27,000	16,247.00	27,000	27,000	0.00%
SF0-9089-0800-0000 SERVICE AWARDS, OTHER	90,000	85,253.38	100,000	48,981.24	90,000	90,000	-10.00%
Total for Expense	1,185,271	1,173,564.32	1,271,330	1,210,828.29	1,311,580	1,311,580	3.17%
Excess of Revenue for Fund: SF0 - SF0 - FIRE PROTECTION DISTRICT		5,105.44-		38,563.20	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SL0-1000-0599-0000 APPROPRIATED FUND BAL					8,000	8,000	
SL0-1000-1001-0000 REAL PROPERTY TAXES	19,317	19,317.00	16,000	16,000.00	8,000	8,000	-50.00%
SL0-1000-2401-0000 INTEREST		65.31		12.68	0	0	
Total for Revenue	19,317	19,382.31	16,000	16,012.68	16,000	16,000	0.00%
Expense							
SL0-5182-0000-0000 LIGHTING DISTRICT	19,317	13,341.75	16,000	10,235.28	16,000	16,000	0.00%
Total for Expense	19,317	13,341.75	16,000	10,235.28	16,000	16,000	0.00%
Excess of Revenue for Fund: SL0 - SL0 - LIGHTING DISTRICT		6,040.56		5,777.40	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SR0-1000-1001-0000 REAL PROPERTY TAXES	105,930	105,930.00	325,290	325,290.00	326,130	326,130	0.26%
SR0-1000-2401-0000 INTEREST & EARNINGS		103.75			0	0	
SR0-1000-2401-0100 RECYCLE BIN SALES		200.00		160.00	0	0	
SR0-1000-5031-0000 TRANSFER FROM OTHER FU	213,550	264,966.90			0	0	
Total for Revenue	319,480	371,200.65	325,290	325,450.00	326,130	326,130	0.26%
Expense							
SR0-7140-0400-0000 CONTRACTUAL EXPENSES	319,480	297,637.45	325,290	243,967.50	326,130	326,130	0.26%
Total for Expense	319,480	297,637.45	325,290	243,967.50	326,130	326,130	0.26%
Excess of Revenue for Fund: SR0 - SR0 - REFUSE DISTRICT		73,563.20		81,482.50	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SS1-1000-0599-0000 APPROPRIATED F B - BUD							
SS1-1000-2122-0000 LEACHATE	60,000	65,873.98	55,000	46,255.65	60,000	60,000	9.09%
SS1-1000-2300-0000 REVENUE OTH SVC-OTHR G	16,000		16,000		0	0	-100.00%
SS1-1000-2374-0100 SEWER O&M - VILL OF LE	279,500	315,125.64	287,274	113,931.24	289,950	289,950	0.93%
SS1-1000-2374-0200 SEWER O&M - TOWN OF PO	338,000	261,204.95	300,000	108,847.35	279,000	279,000	-7.00%
SS1-1000-2380-0100 WPCC UPGRADE - VILLAGE			7,125		43,121	43,121	505.21%
SS1-1000-2380-0200 WPCC UPGRADE - TOWN OF			11,880		71,903	71,903	505.24%
SS1-1000-2770-0000 UNCLASSIFIED REVENUE	22,000	29,363.35		4,509.50	5,000	5,000	
SS1-1000-2770-0100 INFRASTRUCTURE RESERVE	6,500	7,400.00	6,500	10,800.00	10,000	10,000	53.85%
SS1-1000-2880-0000 STORMWATER REVENUE	44,000	14,500.00	45,200		43,000	43,000	-4.87%
SS1-1000-5031-0000 TRF FROM MSIA OPERATIO	1,196,000	1,331,368.54	1,200,000	300,000.00	1,100,000	1,100,000	-8.33%
SS1-1000-5031-0002 INTERFUND TRANSFER - W			24,544		148,550	148,550	505.24%
Total for Revenue	1,962,000	2,024,836.46	1,953,523	584,343.74	2,050,524	2,050,524	4.97%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SS1-1910-0400-0000 INSURANCE	48,000	34,374.38	30,602	30,769.70	29,480	29,480	-3.67%
SS1-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000		5,000		5,000	5,000	0.00%
SS1-8110-0100-0000 SEWER ADMIN PERSONAL S	88,000	87,838.76	90,350	78,923.65	93,040	93,040	2.98%
SS1-8110-0200-0000 SEWER ADMINISTRATION E	1,000		1,000	1,008.99	1,000	1,000	0.00%
SS1-8110-0400-0000 SEWER ADMIN CONTRACTUA	37,000	39,330.45	39,000	35,124.52	39,000	39,000	0.00%
SS1-8110-0401-0000 ADMINISTRATIVE CHARGES	6,500	6,500.00	6,500		6,500	6,500	0.00%
SS1-8130-0100-0000 TREATMENT & DISPOSAL P	696,213	626,526.83	685,000	532,668.95	705,000	705,000	2.92%
SS1-8130-0200-0000 TREATMENT & DISPOSAL E	5,000	3,724.55	5,000	4,416.97	5,000	5,000	0.00%
SS1-8130-0400-0000 TREATMENT & DISPOSAL C	395,000	324,350.62	375,000	251,290.45	375,000	375,000	0.00%
SS1-8140-0100-0000 STORMWATER PERSONAL SE	40,000	34,999.90	41,200	30,503.88	38,000	38,000	-7.77%
SS1-8140-0200-0000 STORMWATER EQUIPMENT	1,000		1,000		1,000	1,000	0.00%
SS1-8140-0400-0000 STORMWATER CONTRACTUAL	3,000	1,162.97	3,000	2,527.35	3,500	3,500	16.67%
SS1-9010-0800-0000 STATE RETIREMENT	163,221	134,156.93	147,499	176,511.89	181,700	181,700	23.19%
SS1-9020-0800-0000 MEDICARE	12,600	10,934.01	11,758	9,269.80	12,021	12,021	2.24%
SS1-9030-0800-0000 SOCIAL SECURITY	54,000	46,752.74	50,276	39,637.20	51,395	51,395	2.23%
SS1-9040-0800-0000 WORKER COMPENSATION	64,466	60,066.00	94,770	93,514.30	42,500	42,500	-55.15%
SS1-9060-0800-0000 MEDICAL INSURANCE	326,000	283,804.24	307,019	208,614.84	197,815	197,815	-35.57%
SS1-9710-0600-0000 SERIAL BONDS PRINCIPAL					155,000	155,000	
SS1-9710-0700-0000 SERIAL BONDS INTEREST			43,549		108,573	108,573	149.31%
SS1-9901-0900-0000 TRANSFER OUT	16,000		16,000				

	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
Total for Expense	1,962,000	1,694,522.38	1,953,523	1,494,782.49	2,050,524	2,050,524	4.97%
Excess of Revenue for Fund: SS1 - SS1 - WATER POLLUTION CONTROL CEN		330,314.08		910,438.75-	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SS2-1000-0599-0000 APPROPRIATED F B - BUD			312,415		376,543	376,543	20.53%
SS2-1000-1001-0000 REAL PROPERTY TAXES	500,605	500,613.69	215,711	215,695.47	215,358	215,358	-0.16%
SS2-1000-1081-0000 IN LIEU OF TAXES	1,500				0	0	
SS2-1000-2120-0000 SEWER CHARGES	1,203,450	1,505,763.97	1,300,000	733,264.51	1,300,000	1,300,000	0.00%
SS2-1000-2121-0000 TAX ROLL - DELINQUENT	64,375	64,375.00	81,367	81,367.00	75,899	75,899	-6.72%
SS2-1000-2122-0000 SEWER HOOK UP CHARGE	5,000	9,400.00	5,000	15,975.00	10,000	10,000	100.00%
SS2-1000-2123-0000 INSPECTION FEES	3,000	3,930.00	3,000	12,280.00	10,000	10,000	233.33%
SS2-1000-2389-0000 INTERGOVERNMENTAL CHGS	11,000				0	0	
SS2-1000-2401-0000 INTEREST & EARNINGS	6,500	3,165.81	2,400	558.13	2,000	2,000	-16.67%
SS2-1000-2590-0000 STORMWATER INSPECTION FEE	500				30,100	30,100	
SS2-1000-2770-0000 UNCLASSIFIED REVENUE	250				0	0	
SS2-1000-5031-0000 TRANSFER FROM OTHER FU	16,000				0	0	
Total for Revenue	1,812,180	2,087,248.47	1,919,893	1,059,140.11	2,019,900	2,019,900	5.21%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SS2-1910-0400-0000 INSURANCE	11,000	6,108.00	7,881	7,962.00	7,862	7,862	-0.24%
SS2-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000		5,000		5,000	5,000	0.00%
SS2-8110-0100-0000 MASTER SWR PERSONAL SE	35,183	34,054.15	36,185	32,730.08	39,426	39,426	8.96%
SS2-8110-0200-0000 MASTER SWR EQUIP	1,000		1,000	496.00	1,000	1,000	0.00%
SS2-8110-0400-0000 MASTER SWR CONTRACTUAL	10,000		8,000		8,000	8,000	0.00%
SS2-8110-0401-0000 CAPITAL IMPROVEMENT	89,293		18,255	2,240.00	20,000	20,000	9.56%
SS2-8120-0100-0000 SANITARY PERSONAL SERV	152,287	126,845.54	134,589	112,121.85	176,131	176,131	30.87%
SS2-8120-0200-0000 SANITARY SEWERS EQUIP	35,000	5,033.00	15,000	249.00	15,000	15,000	0.00%
SS2-8120-0400-0000 SANITARY CONTRACTUAL	147,000	73,802.57	142,000	90,710.87	142,000	142,000	0.00%
SS2-9010-0800-0000 STATE RETIREMENT	28,386	23,331.64	25,652	30,697.72	31,600	31,600	23.19%
SS2-9020-0800-0000 MEDICARE	2,720	2,446.89	2,507	2,099.37	3,126	3,126	24.69%
SS2-9030-0800-0000 SOCIAL SECURITY	11,625	10,463.56	10,718	8,977.05	13,365	13,365	24.70%
SS2-9040-0800-0000 WORKER COMPENSATION	9,551	8,408.00	14,040	14,040.00	4,250	4,250	-69.73%
SS2-9060-0800-0000 MEDICAL INSURANCE	79,668	54,579.19	83,655	52,749.90	61,263	61,263	-26.77%
SS2-9710-0600-0000 SERIAL BONDS PRINCIPAL	105,200	105,200.00	105,200	80,000.00	105,200	105,200	0.00%
SS2-9710-0700-0000 SERIAL BONDS INTEREST	21,067	21,066.25	85,667	6,600.00	8,027	8,027	-90.63%
SS2-9901-0001-0000 TRANSFER TO WPCC O&M C	1,067,200	1,331,368.54	1,200,000	300,000.00	1,200,000	1,200,000	0.00%
SS2-9903-0000-0000 BANK CHARGES	1,000				0	0	
SS2-9950-0900-0000 TRANSFER TO OTHER FUND			24,544		178,650	178,650	627.88%

	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
Total for Expense	1,812,180	1,802,707.33	1,919,893	741,673.84	2,019,900	2,019,900	5.21%
Excess of Revenue for Fund: SS2 - SS2 - MASTER SEWER DISTRICT		284,541.14		317,466.27	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SS3-1000-0599-0000 APPROPRIATED FUND BALA	15,843		8,194		48,676	48,676	494.04%
SS3-1000-1001-0000 REAL PROPERTY TAXES	191,528	191,528.00	191,550	191,550.00	191,999	191,999	0.23%
SS3-1000-2120-0000 SEWER RENTS	75,000	67,435.49	75,000	31,364.70	60,000	60,000	-20.00%
SS3-1000-2121-0000 TAX ROLL - DELINQUENT	8,834	8,833.00	9,588	9,588.00	7,914	7,914	-17.46%
SS3-1000-2122-0000 SEWER HOOK UP	5,000	2,600.00	5,000	8,650.00	5,000	5,000	0.00%
SS3-1000-2123-0000 INSPECTION FEES	2,500		2,500		2,500	2,500	0.00%
SS3-1000-2401-0000 INTEREST & EARNINGS	1,000	683.30	1,000	132.12	500	500	-50.00%
SS3-1000-5031-0000 TRANSFER OTHER GOV't					20,000	20,000	
Total for Revenue	299,705	271,079.79	292,832	241,284.82	336,589	336,589	14.94%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SS3-1910-0400-0000 INSURANCE	3,700	2,054.00	2,096	2,136.50	1,000	1,000	-52.29%
SS3-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000		5,000		5,000	5,000	0.00%
SS3-8110-0100-0000 SOUTH SWR ADMIN PERSN	9,269	1,649.39	6,391	5,471.09	6,581	6,581	2.97%
SS3-8110-0200-0000 SOUTH SWR ADMIN EQUIP	500		500		500	500	0.00%
SS3-8110-0400-0000 SOUTH SWR ADMIN CONTRA	1,000		500		500	500	0.00%
SS3-8120-0100-0000 SOUTH SWR SANIT PERSON	36,444	26,026.44	34,167	30,539.39	44,760	44,760	31.00%
SS3-8120-0200-0000 SOUTH SWR SANIT EQUIP	4,000	21,345.00	2,000	20,000.00	20,000	20,000	900.00%
SS3-8120-0400-0000 SOUTH SWR SANIT CONTRA	15,000	12,773.22	10,000	8,284.19	10,000	10,000	0.00%
SS3-9010-0800-0000 STATE RETIREMENT	7,097	5,832.91	6,413	7,674.43	7,900	7,900	23.19%
SS3-9020-0800-0000 MEDICARE	665	415.74	588	501.26	744	744	26.53%
SS3-9030-0800-0000 SOCIAL SECURITY	2,840	1,777.79	2,515	2,143.93	3,183	3,183	26.56%
SS3-9040-0800-0000 WORKER COMPENSATION	11,938	10,760.00	17,550	17,550.00	4,250	4,250	-75.78%
SS3-9060-0800-0000 MEDICAL INSURANCE	22,571	20,935.66	24,145	19,238.66	16,705	16,705	-30.81%
SS3-9710-0600-0000 SERIAL BONDS PRINCIPAL	131,300	131,300.00	131,300	166,500.00	161,300	161,300	22.85%
SS3-9710-0700-0000 SERIAL BONDS INTEREST	46,481	42,751.62	48,143	27,023.69	52,804	52,804	9.68%
SS3-9903-0000-0000 BANK/AGENT CHGS	1,900	1,687.00	1,524	1,610.00	1,362	1,362	-10.63%
Total for Expense	299,705	279,308.77	292,832	308,673.14	336,589	336,589	14.94%
Excess of Revenue for Fund: SS3 - SS3 - SOUTH SEWER DISTRICT		8,228.98-		67,388.32-	0	0	

Revenue	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SW1-1000-1001-0000 REAL PROPERTY TAXES	419,900	419,900.00	451,655	451,655.00	475,559	475,559	5.29%
SW1-1000-2140-0000 METERED WATER SALES	1,105,098	1,260,063.79	1,165,705	425,410.55	1,165,705	1,165,705	0.00%
SW1-1000-2141-0000 DELINQUENT WATER SALES	87,628	87,628.00	102,374	102,374.00	55,894	55,894	-45.40%
SW1-1000-2145-0000 SALE OF METERS/CK VALV	10,000	21,435.03	12,000	15,593.96	12,000	12,000	0.00%
SW1-1000-2146-0000 HYDRANT WATER SALES	2,000	2,467.34	3,000	2,734.70	2,000	2,000	-33.33%
SW1-1000-2378-0000 WATER SVC FOR OTHER GO	1,500	3,221.90	2,000	5,877.20	2,000	2,000	0.00%
SW1-1000-2401-0000 INTEREST & EARNINGS	1,000	317.10	500	119.81	250	250	-50.00%
SW1-1000-2770-0000 MISCELLANEOUS REV	1,000	190.00	1,000		1,000	1,000	0.00%
SW1-1000-5031-0000 TRANSFER FROM OTHER FU	208,684	208,684.00	214,823		220,006	220,006	2.41%
Total for Revenue	1,836,810	2,003,907.16	1,953,057	1,003,765.22	1,934,414	1,934,414	-0.95%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SW1-1910-0400-0000 INSURANCE	12,500	7,866.54	10,539	10,539.00	11,796	11,796	11.93%
SW1-1910-0401-0000 INSURANCE DEDUCTIBLE	5,000	4,852.82	5,000		5,000	5,000	0.00%
SW1-8310-0100-0000 WATER ADMIN PERS SVC	29,078	28,919.86	29,733	25,060.64	30,893	30,893	3.90%
SW1-8310-0200-0000 WATER ADMIN EQUIPMENT	500		1,195	1,938.50	1,000	1,000	-16.28%
SW1-8310-0400-0000 WATER ADMIN CONTRACTUA	14,497	14,854.73	16,306	16,400.70	18,000	18,000	10.39%
SW1-8320-0400-0000 SOURCE OF SUPPLY CONTR	600,000	601,717.70	685,000	380,163.50	600,000	600,000	-12.41%
SW1-8320-0400-0100 SUPPLY OUT OF DISTRICT	2,500	2,251.37	3,000	3,207.73	3,000	3,000	0.00%
SW1-8330-0000-0000 PURIFICATION	500		500		500	500	0.00%
SW1-8340-0100-0000 TRANSMISS & DIST PERSO	321,151	321,717.76	330,345	289,510.14	332,810	332,810	0.75%
SW1-8340-0100-0100 OUT OF DEPT / PERS SVC		2,535.53		658.28	0	0	
SW1-8340-0400-0000 TRANSMIS & DIST CONTRA	121,498	122,622.35	122,018	101,776.25	100,000	100,000	-18.04%
SW1-9010-0800-0000 STATE RETIREMENT	63,869	52,496.19	57,717	69,069.87	71,100	71,100	23.19%
SW1-9020-0800-0000 MEDICARE	5,057	5,100.19	5,221	4,549.56	5,274	5,274	1.02%
SW1-9030-0800-0000 SOCIAL SECURITY	21,622	21,807.17	22,325	19,453.20	22,550	22,550	1.01%
SW1-9040-0800-0000 WORKER COMPENSATION	4,775	4,152.00	7,020	7,020.00	17,000	17,000	142.17%
SW1-9050-0800-0000 UNEMPLOYMENT INSURANCE	2,000	4,669.72	2,000	261.00	2,000	2,000	0.00%
SW1-9060-0800-0000 MEDICAL INSURANCE	101,758	105,462.78	109,824	107,818.66	101,781	101,781	-7.32%
SW1-9060-0800-0100 FLEX-PLAN	5,275	1,942.35	5,275	164.47	5,275	5,275	0.00%
SW1-9710-0600-0000 SERIAL BOND - PRINCIPA	248,500	248,500.00	258,500	258,500.00	312,659	312,659	20.95%

Expense	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 RECOMMEND	2014 ADOPTED	% CHANGE
SW1-9710-0700-0000 SERIAL BOND - INTEREST	276,730	276,729.69	281,540	256,795.94	293,776	293,776	4.35%
Total for Expense	1,836,810	1,828,198.75	1,953,057	1,552,887.44	1,934,414	1,934,414	-0.95%
Excess of Revenue for Fund: SW1 - SW1 - WATER DISTRICT		175,708.41		549,122.22-	0	0	