

Town of Lewiston
Tentative Budget
2026

Submitted 09/22/2025

**Town of Lewiston
2026 Tentative Budget
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2026
Adopted Budget
To Be Submitted

**TOWN OF LEWISTON
2025 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/14/2024**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,566,832	\$2,747,591	\$500,000	\$319,241
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,017,099	\$3,811,998	\$205,101	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,515,212	\$4,110,519	\$300,000	\$104,693
SS1	WATER POLLUTION CONTROL CENTER	\$2,578,169	\$2,578,169	\$0	\$0
SUBTOTAL		\$14,677,312	\$13,248,277	\$1,005,101	\$423,934

SPECIAL DISTRICTS

S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,648,537	\$10,054	\$132,314	\$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	\$1,387,735	\$105,000	\$213,624
SS3	LEWISTON SOUTH SEWER IA	\$179,487	\$111,043	\$0	\$68,444
SW1	LEWISTON WATER IMPROVEMENT	\$2,949,544	\$1,975,998	\$0	\$973,546
SUBTOTAL		\$6,949,972	\$3,484,830	\$260,314	\$3,204,828

TOTAL	\$21,627,284	\$16,733,107	\$1,265,415	\$3,628,762
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ASSESSED VAL.	VILLAGE	\$	162,273,956
	TOWN O/S VILLAGE	\$	742,286,257
	TOTAL		<u>\$904,560,213</u>

2026
Preliminary Budget
To Be Submitted

**TOWN OF LEWISTON
2026 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 9/22/2025**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,347,764	\$2,694,651	\$350,000	\$303,113
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,447,378	\$4,183,477	\$263,901	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,645,494	\$4,543,546	\$0	\$101,948
SS1	WATER POLLUTION CONTROL CENTER	\$2,602,195	\$2,602,195	\$0	\$0
SUBTOTAL		\$15,042,831	\$14,023,869	\$613,901	\$405,061
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,814,197	\$11,637	\$25,000	\$1,777,560
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$474,240	\$0	\$12,000	\$462,240
SS2	LEWISTON MSIA	\$1,760,601	\$1,550,371	\$0	\$210,230
SS3	LEWISTON SOUTH SEWER IA	\$184,786	\$124,561	\$0	\$60,225
SW1	LEWISTON WATER IMPROVEMENT	\$3,103,536	\$2,131,377	\$0	\$972,159
SUBTOTAL		\$7,354,710	\$3,817,946	\$37,000	\$3,499,764
TOTAL		\$22,397,541	\$17,841,815	\$650,901	\$3,904,825
ASSESSED VAL.		VILLAGE	\$ 161,872,888		
		TOWN O/S VILLAGE	\$ 741,985,382		
		TOTAL	\$903,858,270		

**TOWN OF LEWISTON
2026 BUDGET SUMMARY
DEPARTMENT REQUESTS**

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	\$3,347,764	\$2,694,651	\$350,000	\$303,113
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	\$4,447,378	\$4,183,477	\$263,901	\$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	\$4,645,494	\$4,543,546	\$0	\$101,948
SS1	WATER POLLUTION CONTROL CENTER	\$2,602,195	\$2,602,195	\$0	\$0
SUBTOTAL		\$15,042,831	\$14,023,869	\$613,901	\$405,061
SPECIAL DISTRICTS					
S10	FRENCH LANDING DRAINAGE	\$5,350	\$0	\$0	\$5,350
SF	FIRE PROTECTION	\$1,814,197	\$11,637	\$25,000	\$1,777,560
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	\$474,240	\$0	\$12,000	\$462,240
SS2	LEWISTON MSIA	\$1,760,601	\$1,550,371	\$0	\$210,230
SS3	LEWISTON SOUTH SEWER IA	\$184,786	\$124,561	\$0	\$60,225
SW1	LEWISTON WATER IMPROVEMENT	\$3,103,536	\$2,131,377	\$0	\$972,159
SUBTOTAL		\$7,354,710	\$3,817,946	\$37,000	\$3,499,764
TOTAL		\$22,397,541	\$17,841,815	\$650,901	\$3,904,825
 ASSESSED VAL.					
		VILLAGE	\$	161,872,888	
		TOWN O/S VILLAGE	\$	741,985,382	
		TOTAL		<u>\$903,858,270</u>	

**TOWN OF LEWISTON
2026 TAX LEVY
TENTATIVE BUDGET
SUBMITTED 9/22/2025**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		903,858,270	0.3354	\$303,113	\$303,113
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	741,985,382	0.1374	\$101,948	\$101,948
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	28	191.0714	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	756,457,228	2.3498	1,777,560	\$1,777,560
LEWISTON HEIGHTS GAS	SL	GS-241	39	307.6923	12,000	\$12,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,812	96.0599	462,240	462,240
LEWISTON MSIA	SS2	SD-243	695,094,013	0.0835	58,050	
LEWISTON MSIA	SS2	SD-243 P/U	4,239	35.9000	152,180	\$210,230
LEWISTON SOUTH SEWER IA	SS3	SD-245	85,870,221	0.6452	55,401	
SOUTH SEWER NON-U	SS3	SD-246	603	8.0000	4,824	\$60,225
LEWISTON WATER IMPROVEMENT	SW1	WD-240	974,237,076	0.9979	972,159	<u>\$972,159</u>
						<u>\$3,904,825</u>

ASSESSED VALUATION

VILLAGE	\$	161,872,888
TOWN O/S V	\$	<u>741,985,382</u>
TOTAL		<u>\$903,858,270</u>

**TOWN OF LEWISTON
2026 TAX LEVY COMPARISON
TENTATIVE BUDGET
SUBMITTED 9/22/2025**

		2024	2025	2026	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$482,536	\$319,241	\$303,113	-5.0520%
	Rate AV	0.5357	0.3529	0.3354	-4.97%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$196,232	\$104,693	\$101,948	-2.6220%
	Rate AV	0.2654	0.1410	0.1374	-2.55%
<u>SPECIAL DISTRICTS</u>					
S10 - FRENCH LANDING DRAINAGE		\$ 5,350	\$ 5,350	\$ 5,350	0.00%
	Rate AV				
	Flat Rate	198.1481	198.1481	191.0714	-3.57%
SF - FIRE PROTECTION		\$1,506,169	\$1,506,169	\$1,777,560	18.0186%
	Rate AV	\$2.0040	\$1.9986	\$2.3498	17.57%
SL - LEWISTON HEIGHTS GAS		\$15,000	\$12,000	\$12,000	0.0000%
	Flat Rate	\$375.0000	\$300.0000	\$307.6923	2.56%
SR - REFUSE - LEWISTON O/S VILLAGE		\$419,100	\$425,695	\$462,240	8.5848%
	Flat Rate	\$88.5485	\$89.9419	\$96.0599	6.80%
SS2 - LEWISTON MSIA		\$222,722	\$213,624	\$210,230	-1.5888%
	Rate AV	\$0.1013	\$0.0884	\$0.0835	-5.53%
	Flat Rate	\$35.9000	\$35.9000	\$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		\$78,440	\$68,444	\$60,225	-12.0084%
	Rate AV	\$0.8612	\$0.7440	\$0.6452	-13.28%
	Flat Rate	\$8.0000	\$8.0000	\$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		\$977,946	\$973,546	\$972,159	-0.1425%
	Rate AV	\$1.0089	\$1.0022	\$0.9979	-0.43%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$352,233	\$500,000	\$550,000	\$350,000	\$350,000		(\$150,000)	-30.00%
A00-1000-0599-0000								
REAL PROPERTY TAXES	\$482,536	\$319,241	\$319,241	\$303,113	\$303,113		(\$16,128)	-5.05%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$22,340	\$41,292	\$29,918	\$42,977	\$42,977		\$1,685	4.08%
A00-1000-1081-0000								
INT & PEN-REAL PROPERTY TAXES	\$14,383	\$18,000	\$0	\$16,000	\$16,000		(\$2,000)	-11.11%
A00-1000-1090-0000								
MODERN TIPPING FEES	\$1,143,187	\$1,120,000	\$191,156	\$1,080,000	\$1,080,000		(\$40,000)	-3.57%
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)	\$104,577	\$140,000	\$24,812	\$135,000	\$135,000		(\$5,000)	-3.57%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$50	\$100	\$55	\$75	\$75		(\$25)	-25.00%
A00-1000-1232-0000								
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT	\$27,700	\$29,800	\$29,800	\$32,100	\$32,100		\$2,300	7.72%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$6,125	\$3,500	\$1,991	\$4,000	\$4,000		\$500	14.29%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$104,577	\$140,000	\$24,812	\$135,000	\$135,000		(\$5,000)	-3.57%
A00-1000-1270-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$125	\$150	\$0	\$150	\$150		\$0	0.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$5	\$30	\$75	\$30	\$30		\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$3,062	\$2,500	\$927	\$2,500	\$2,500		\$0	0.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$0	\$1,000	\$1,000		(\$3,000)	-75.00%
A00-1000-1972-0200								
TOWN SENIORS REVENUE	\$3,596	\$2,500	\$2,351	\$3,500	\$3,500		\$1,000	40.00%
A00-1000-1972-0300								
RECREATION CHARGES	\$77,690	\$91,000	\$78,525	\$91,500	\$91,500		\$500	0.55%
A00-1000-2001-0000								
PAVILION AND PARKS RENTAL	\$950	\$2,500	\$800	\$2,000	\$2,000		(\$500)	-20.00%
A00-1000-2005-0000								
RECREATION SPECIAL EVENTS	\$24,493	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-2012-0000								
CONCESSION REVENUE	\$24,671	\$12,000	\$2,670	\$3,500	\$3,500		(\$8,500)	-70.83%
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	\$127,710	\$140,000	\$62,437	\$114,000	\$114,000		(\$26,000)	-18.57%
A00-1000-2401-0000								
BINGO LICENSES	\$3,910	\$4,000	\$2,532	\$4,000	\$4,000		\$0	0.00%
A00-1000-2540-0000								
DOG LICENSES	\$7,926	\$10,000	\$3,925	\$8,200	\$8,200		(\$1,800)	-18.00%
A00-1000-2544-0000								
OTHER LICENSES	\$700	\$500	\$700	\$750	\$750		\$250	50.00%
A00-1000-2545-0000								

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
FINES & FORFEITED BAIL	\$234,472	\$225,000	\$108,061	\$260,000	\$260,000		\$35,000	15.56%
A00-1000-2610-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$20,300	\$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	\$14,258	\$0	\$90	\$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								
NY'S AIM PAYMENTS	\$85,269	\$85,269	\$0	\$85,269	\$85,269		\$0	N/A
A00-1000-3001-0000								
STATE AID OTHER	\$5,965	\$0	\$0	\$0	\$0		\$0	N/A
A00-1000-3089-0500								
SENIOR BINGO REVENUES	\$11,710	\$15,000	\$5,640	\$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	\$64,084	\$96,950	\$27,570	\$94,600	\$94,600		(\$2,350)	-2.42%
A00-1000-5031-1189								
Total REVENUE	\$3,536,154	\$3,566,832	\$2,028,138	\$3,347,764	\$3,347,764	\$0	(\$219,068)	-6.14%
PRIOR YEAR EXPENSE	\$0	\$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)	\$61,768	\$63,623	\$31,810	\$65,532	\$65,532		\$1,909	3.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$8,760	\$10,080	\$5,966	\$10,230	\$10,230		\$150	1.49%
A00-1010-0400-0000								
Total TOWN BOARD	\$70,528	\$73,703	\$37,776	\$75,762	\$75,762	\$0	\$2,059	2.79%
JUSTICES(2) & CLERKS(2)	\$169,963	\$178,433	\$88,136	\$186,002	\$186,002		\$7,569	4.24%
A00-1110-0100-0000								
COURT SECURITY	\$14,594	\$18,700	\$6,619	\$18,700	\$18,700		\$0	0.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$47,705	\$49,299	\$26,220	\$51,719	\$51,719		\$2,420	4.91%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$78	\$200	\$0	\$200	\$200		\$0	0.00%
A00-1110-0200-0000								
COURT SECURITY EQUIPMENT	\$1,300	\$1,300	\$90	\$200	\$200		(\$1,100)	N/A
A00-1110-0200-0100								
JUSTICE CONTRACTUAL	\$16,479	\$19,500	\$5,273	\$18,050	\$18,050		(\$1,450)	-7.44%
A00-1110-0400-0000								
COURT SECURITY CONTRACTUAL	\$445	\$500	\$0	\$500	\$500		\$0	N/A
A00-1110-0400-0100								
Total TOWN JUSTICE	\$250,564	\$267,932	\$126,338	\$275,371	\$275,371	\$0	\$7,439	2.78%
PROSECUTOR	\$20,106	\$20,911	\$10,455	\$21,956	\$21,956		\$1,045	5.00%
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL	\$53	\$250	\$15	\$100	\$100		(\$150)	-60.00%
A00-1165-0400-0000								
Total PROSECUTOR	\$20,159	\$21,161	\$10,470	\$22,056	\$22,056	\$0	\$895	4.23%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SUPERVISOR PERSONAL SERVICES								
A00-1220-0100-0000	\$96,308	\$115,401	\$47,117	\$99,080	\$99,080		(\$16,321)	-14.14%
OUT OF DEPT/PERSONNEL SVCS	\$0	\$0	\$0	\$10,000	\$10,000		\$10,000	N/A
A00-1220-0100-0100	\$0	(\$13,108)	\$0	\$0	\$0		\$13,108	-100.00%
WAIVER OF SALARY								
A00-1220-0100-0001	(\$34,341)	(\$36,333)	(\$16,500)	(\$34,752)	(\$34,752)		\$1,581	-4.35%
ADMINISTRATIVE ALLOCATION								
A00-1220-0100-0002	\$2,706	\$500	\$0	\$500	\$500		\$0	0.00%
SUPERVISOR EQUIPMENT								
A00-1220-0200-0000	\$9,863	\$8,950	\$3,937	\$8,850	\$8,850		(\$100)	-1.12%
SUPERVISOR CONTRACTUAL								
A00-1220-0400-0000	\$8,975	\$11,112	\$2,340	\$11,477	\$11,477		\$365	3.28%
PROFESSIONAL REPORT FEES								
A00-1220-0401-0000								
Total SUPERVISOR	\$83,511	\$86,522	\$36,894	\$95,155	\$95,155	\$0	\$8,633	9.98%
BUDGET OFFICER								
A00-1310-0100-0000	\$71,800	\$75,166	\$37,758	\$78,892	\$78,892		\$3,726	4.96%
JR ACCOUNTANT								
A00-1310-0100-0001	\$13,524	\$38,269	\$18,172	\$40,826	\$40,826		\$2,557	6.68%
ADMINISTRATIVE ALLOCATION								
A00-1310-0100-0001	(\$68,139)	(\$89,020)	(\$44,344)	(\$95,775)	(\$95,775)		(\$6,755)	7.59%
BUDGET OFFICER EQUIPMENT								
A00-1310-0100-0002	\$4,698	\$200	\$0	\$200	\$200		\$0	N/A
BUDGET OFFICER CONTRACTUAL								
A00-1310-0200-0000	\$1,708	\$2,950	\$94	\$2,100	\$2,100		(\$850)	-28.81%
Total BUDGET OFFICER	\$23,591	\$27,565	\$11,680	\$26,243	\$26,243	\$0	(\$1,322)	-4.80%
AUDITOR								
A00-1320-0400-0000	\$22,514	\$22,964	\$13,000	\$23,423	\$23,423		\$459	2.00%
Total INDEPENDENT AUDITING	\$22,514	\$22,964	\$13,000	\$23,423	\$23,423	\$0	\$459	2.00%
ASSESSOR PERSONAL SERVICES								
A00-1355-0100-0000	\$104,378	\$95,824	\$47,847	\$103,838	\$103,838		\$8,014	8.36%
ASSESSOR EQUIPMENT								
A00-1355-0200-0000	\$330	\$1,200	\$4,611	\$0	\$0		(\$1,200)	N/A
ASSESSOR CONTRACTUAL								
A00-1355-0400-0000	\$246,836	\$238,320	\$108,754	\$92,355	\$92,355		(\$145,965)	-61.25%
ASSESSOR GASOLINE/DIESEL FUEL								
A00-1355-0400-3510	\$70	\$100	\$18	\$100	\$100		\$0	0.00%
Total ASSESSOR	\$351,614	\$335,444	\$161,230	\$196,293	\$196,293	\$0	(\$139,151)	-41.48%
TOWN CLERK PERSONAL SERVICES								
A00-1410-0100-0000	\$149,425	\$114,752	\$62,998	\$121,406	\$121,406		\$6,654	5.80%
OUT OF DEPT/PERS SERVICE								
A00-1410-0100-0100	\$0	\$120	\$72	\$100	\$100		(\$20)	-16.67%
TOWN CLERK EQUIPMENT								
A00-1410-0200-0000	\$1,296	\$1,300	\$286	\$0	\$0		(\$1,300)	-100.00%
TOWN CLERK CONTRACTUAL								
A00-1410-0400-0000	\$11,479	\$13,875	\$10,266	\$15,000	\$15,000		\$1,125	8.11%
Total TOWN CLERK	\$162,200	\$130,047	\$73,622	\$136,506	\$136,506	\$0	\$6,459	4.97%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
ATTORNEY PERSONAL SERV								
A00-1420-0100-0000	\$41,794	\$43,466	\$21,733	\$100,000	\$100,000		\$56,534	130.06%
ATTORNEY CONTRACTUAL & LITIGATION								
A00-1420-0400-0000	\$75,886	\$60,921	\$21,947	\$25,000	\$25,000		(\$35,921)	-58.96%
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$50,000	\$0	\$50,000	\$0	\$0		\$0	N/A
NIAGARA POWER COALITION								
A00-1420-0400-0200	\$5,354	\$4,933	\$5,132	\$7,090	\$7,090		\$2,157	43.73%
Total ATTORNEY	\$173,034	\$109,320	\$98,812	\$132,090	\$132,090	\$0	\$22,770	20.83%
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$32,583	\$34,208	\$4,159	\$0	\$0		(\$34,208)	-100.00%
ENGINEER EQUIPMENT								
A00-1440-0200-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
ENGINEER CONTRACTUAL								
A00-1440-0400-0000	\$619	\$660	\$190	\$0	\$0		(\$660)	-100.00%
Total ENGINEERING	\$33,202	\$34,868	\$4,349	\$0	\$0	\$0	(\$34,868)	-100.00%
ELECTION INSPECTORS								
A00-1450-0100-0000	\$0	\$130	\$0	\$130	\$130		\$0	0.00%
ELECTION CONTRACTUAL								
A00-1450-0400-0000	\$409	\$360	\$0	\$330	\$330		(\$30)	-8.33%
Total ELECTIONS	\$409	\$490	\$0	\$460	\$460	\$0	(\$30)	-6.12%
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$41,583	\$43,992	\$22,803	\$47,197	\$47,197		\$3,205	7.29%
BUILDINGS EQUIPMENT								
A00-1620-0200-0000	\$7,756	\$700	\$366	\$500	\$500		(\$200)	-28.57%
BUILDINGS CONTRACTUAL								
A00-1620-0400-0000	\$49,928	\$50,245	\$20,169	\$52,000	\$52,000		\$1,755	3.49%
BUILDINGS GAS & ELECTRIC								
A00-1620-0400-3500	\$15,578	\$26,000	\$9,087	\$26,000	\$26,000		\$0	0.00%
BUILDINGS GASOLINE/DIESEL FUEL								
A00-1620-0400-3510	\$583	\$500	\$53	\$150	\$150		(\$350)	-70.00%
COPY MACHINE/LEASE PAY								
A00-1620-0401-0000	\$6,133	\$7,000	\$2,862	\$7,000	\$7,000		\$0	0.00%
Total BUILDINGS	\$121,561	\$128,437	\$55,340	\$132,847	\$132,847	\$0	\$4,410	3.43%
INSURANCE								
A00-1910-0400-0000	\$40,420	\$49,500	\$63,078	\$111,200	\$111,200		\$61,700	124.65%
Total INSURANCE	\$40,420	\$49,500	\$63,078	\$111,200	\$111,200	\$0	\$61,700	124.65%
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,650	\$1,650	\$1,650	\$1,875	\$1,875		\$225	13.64%
Total MUNICIPAL DUES	\$1,650	\$1,650	\$1,650	\$1,875	\$1,875	\$0	\$225	13.64%
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$4,381	\$5,000	\$4,383	\$5,000	\$5,000		\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$4,381	\$5,000	\$4,383	\$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	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRAFFIC CONTROL- CONTRACTUAL	\$12,804	\$18,000	\$1,502	\$18,000	\$18,000		\$0	0.00%
A00-3310-0400-0000								
Total TRAFFIC CONTROL	\$12,804	\$18,000	\$1,502	\$18,000	\$18,000	\$0	\$0	0.00%
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	N/A
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$144	\$200	\$0	\$200	\$200		\$0	0.00%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$15,918	\$17,765	\$7,372	\$17,140	\$17,140		(\$625)	-3.52%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$0	\$200	\$0	\$0	\$0		(\$200)	-100.00%
A00-3510-0400-3510								
Total DOG CONTROL	\$16,062	\$18,165	\$7,372	\$17,340	\$17,340	\$0	(\$825)	-4.54%
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	\$134,103	\$137,067	\$68,868	\$142,664	\$142,664		\$5,597	4.08%
A00-5010-0100-0000								
HIGHWAY ADMIN EQUIPMENT	\$2,469	\$2,000	\$3,580	\$500	\$500		(\$1,500)	N/A
A00-5010-0200-0000								
HIGHWAY ADMIN CONTRACTUAL	\$3,056	\$10,900	\$1,861	\$10,900	\$10,900		\$0	0.00%
A00-5010-0400-0000								
Total SUPERINTENDENT OF HIGHWAYS	\$139,628	\$149,967	\$74,309	\$154,064	\$154,064	\$0	\$4,097	2.73%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$0	\$7,000	\$0	\$0	\$0		(\$7,000)	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$39,287	\$35,600	\$13,552	\$35,600	\$35,600		\$0	0.00%
A00-5132-0400-0000								
TOWN GARAGE- GAS & ELECTRIC	\$12,215	\$19,000	\$11,391	\$19,000	\$19,000		\$0	0.00%
A00-5132-0400-3500								
Total TOWN GARAGE	\$51,502	\$61,600	\$24,943	\$54,600	\$54,600	\$0	(\$7,000)	-11.36%
HIGHWAY BRUSH CONTRACTUAL	\$24,600	\$45,000	\$0	\$45,000	\$45,000		\$0	0.00%
A00-5140-0400-0000								
Total BRUSH	\$24,600	\$45,000	\$0	\$45,000	\$45,000	\$0	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
AMERICAN LEGION-SANBORN								
A00-6510-0423-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
VFW	\$600	\$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	\$68,767	\$73,270	\$27,929	\$77,492	\$77,492	\$77,492	\$4,222	5.76%
RECREATION CONTRACTUAL ADMIN	\$133	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7020-0400-0000								
Total RECREATION ADMINISTRATION	\$68,900	\$73,270	\$27,929	\$77,492	\$77,492	\$0	\$4,222	5.76%
RECREATION SEASONAL HELP								
A00-7310-0100-0000	\$82,889	\$92,000	\$11,989	\$87,000	\$87,000	\$87,000	(\$5,000)	-5.43%
RECREATION SEASONAL SPEC EVENTS PERS SERV	\$12,379	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4401								
RECREATION SEASONAL HELP-CONCESSIONS	\$13,488	\$8,000	\$2,121	\$2,500	\$2,500	\$2,500	(\$5,500)	-68.75%
A00-7310-0100-4402								
RECREATION SEASONAL - ICE RINK PERS SERVICES	(\$37,007)	\$0	(\$10,461)	\$0	\$0	\$0	\$0	N/A
A00-7310-0100-4403								
RECREATION EQUIPMENT	\$3,330	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
A00-7310-0200-0000								
RECREATION CONTRACTUAL	\$96,985	\$95,000	\$46,121	\$100,000	\$100,000	\$100,000	\$5,000	5.26%
A00-7310-0400-0000								
RECREATION GAS & ELECTRIC	\$1,118	\$1,000	\$173	\$1,000	\$1,000	\$1,000	\$0	0.00%
A00-7310-0400-3500								
RECREATION GASOLINE	\$0	\$0	\$0	\$500	\$500	\$500	\$500	N/A
A00-7310-0400-3510								
RECREATION CONCESSIONS	\$16,638	\$9,000	\$3,329	\$3,500	\$3,500	\$3,500	(\$5,500)	-61.11%
A00-7310-0402-0000								
RECREATION CONCESSIONS GAS/FUEL	\$158	\$300	\$0	\$0	\$0	\$0	(\$300)	N/A
A00-7310-0402-3510								
Total RECREATION DEPARTMENT	\$189,978	\$205,800	\$53,272	\$194,500	\$194,500	\$0	(\$11,300)	-5.49%
LEWISTON LIBRARY								
A00-7410-0400-0000	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$0	0.00%
LEWISTON LIBRARY GAS & ELECTRIC	\$19,840	\$27,000	\$10,823	\$27,000	\$27,000	\$27,000	\$0	0.00%
A00-7410-0400-3500								
SANBORN LIBRARY	\$54,050	\$49,050	\$24,525	\$49,050	\$49,050	\$49,050	\$0	0.00%
A00-7410-0442-0000								
SANBORN LIBRARY GAS & ELECTRIC	\$4,516	\$4,600	\$2,586	\$4,600	\$4,600	\$4,600	\$0	0.00%
A00-7410-0442-3500								
RANSOMVILLE LIBRARY	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-7410-0443-0000								
RANSOMVILLE LIBRARY GAS & ELECTRIC	\$4,608	\$4,750	\$3,074	\$4,750	\$4,750	\$4,750	\$0	0.00%
A00-7410-0443-3500								
Total LIBRARIES	\$477,184	\$479,570	\$435,178	\$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	\$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	\$139,355	\$100,000	\$24,812	\$100,000	\$100,000	\$100,000	\$0	N/A
Total ARTPARK	\$139,355	\$100,000	\$24,812	\$100,000	\$100,000	\$0	\$0	N/A

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SENIOR CENTER PERSONAL								
A00-7630-0100-0000	\$120,668	\$125,853	\$62,424	\$131,127	\$131,127		\$5,274	4.19%
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-7630-0100-0100	\$6,721	\$201,160	\$9,497	\$500	\$500		(\$200,660)	-99.75%
SENIORS EQUIPMENT								
A00-7630-0200-0000	\$77,813	\$74,025	\$30,305	\$77,400	\$77,400		\$3,375	4.56%
SENIORS CONTRACTURAL								
A00-7630-0400-0000	\$4,272	\$5,500	\$2,466	\$5,500	\$5,500		\$0	0.00%
SENIORS - GAS AND ELECTRIC								
A00-7630-0400-3500	\$4,051	\$8,000	\$1,145	\$6,000	\$6,000		(\$2,000)	-25.00%
SENIORS- GASOLINE & FUEL								
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$213,525	\$414,538	\$105,837	\$220,527	\$220,527	\$0	(\$194,011)	-46.80%
SANBORN SENIORS PERSONAL SERVICES								
A00-7635-0100-0000	\$7,792	\$9,385	\$4,214	\$9,400	\$9,400		\$15	0.16%
SANBORN SENIORS CONTRACTUAL								
A00-7635-0400-0000	\$5,583	\$8,500	\$4,238	\$6,500	\$6,500		(\$2,000)	-23.53%
Total SANBORN SENIOR CITIZENS	\$13,375	\$17,885	\$8,452	\$15,900	\$15,900	\$0	(\$1,985)	-11.10%
BINGO INSPECTOR PERSONAL SERVICES								
A00-7989-0100-0000	\$1,279	\$1,587	\$868	\$1,700	\$1,700		\$113	7.12%
BINGO INSPECTORS CONTRACTUAL								
A00-7989-0400-0000	\$0	\$0	\$5	\$0	\$0		\$0	N/A
Total BINGO	\$1,279	\$1,587	\$873	\$1,700	\$1,700	\$0	\$113	7.12%
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT	\$630	\$0	\$0	\$0	\$0		\$0	N/A
A00-8090-0400-0000								
Total ENVIRONMENTAL CONTROL	\$630	\$0	\$0	\$0	\$0	\$0	\$0	N/A
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	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
A00-8989-0430-0000								
LIGHT UP SANBORN	\$1,260	\$1,260	\$0	\$1,260	\$1,260		\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$3,600	\$0	\$0	\$0	\$0		\$0	N/A
A00-8989-0432-0200								
SANBORN BAND	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		\$0	0.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$21,160	\$17,560	\$16,300	\$17,560	\$17,560	\$0	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026		Change	% Change
				Department Request	2026 Tentative Budget		
STATE RETIREMENT A00-9010-0800-0000	\$200,853	\$241,300	\$0	\$276,400	\$276,400	\$35,100	14.55%
Total STATE RETIREMENT	\$200,853	\$241,300	\$0	\$276,400	\$276,400	\$35,100	14.55%
MEDICARE A00-9020-0800-0000	\$18,677	\$17,415	\$8,611	\$18,223	\$18,223	\$808	4.64%
Total MEDICARE	\$18,677	\$17,415	\$8,611	\$18,223	\$18,223	\$808	4.64%
SOCIAL SECURITY A00-9030-0800-0000	\$79,860	\$74,462	\$36,818	\$77,918	\$77,918	\$3,456	4.64%
Total SOCIAL SECURITY	\$79,860	\$74,462	\$36,818	\$77,918	\$77,918	\$3,456	4.64%
WORKERS COMPENSATION A00-9040-0800-0000	\$0	\$100	\$0	\$100	\$100	\$0	0.00%
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE A00-9055-0800-0000	\$2,614	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
Total DISABILITY INSURANCE	\$2,614	\$3,000	\$0	\$3,000	\$3,000	\$0	0.00%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$86,950	\$89,000	\$51,692	\$127,500	\$127,500	\$28,500	28.79%
Total MEDICAL INSURANCE	\$86,950	\$89,000	\$51,692	\$127,500	\$127,500	\$28,500	28.79%
UNION WELFARE BENEFITS A00-9070-0800-0000	\$163,941	\$190,000	\$110,656	\$170,000	\$170,000	(\$20,000)	-10.53%
Total UNION WELFARE BENEFITS	\$163,941	\$190,000	\$110,656	\$170,000	\$170,000	(\$20,000)	-10.53%
EAP PROGRAM A00-9089-0400-0000	\$0	\$650	\$593	\$639	\$639	(\$11)	-1.69%
Total EAP PROGRAM	\$0	\$650	\$593	\$639	\$639	(\$11)	(\$0)
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	N/A
BANK CHARGES/LATE FEES A00-9903-0000-0000	\$339	\$260	\$200	\$350	\$350	\$90	N/A
Total BANK CHARGES	\$339	\$260	\$200	\$350	\$350	\$90	N/A
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$32,000	\$0	\$0	\$0	\$0	\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	\$32,000	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,357,084	\$3,566,832	\$1,711,276	\$3,347,764	\$3,347,764	\$0 (\$219,068)	-6.14%
Total Revenue Over (Under) Expenditures	\$ 179,070	\$0	\$316,862	\$0	\$0	\$0	\$0

Account Description / Account Number		2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE		\$259,140	\$205,101	\$309,709	\$263,901	\$263,901		\$58,800	28.67%
B00-1000-0599-0000									
IN LIEU OF TAXES		\$84,023	\$100,000	\$0	\$100,000	\$100,000		\$0	0.00%
B00-1000-1080-0000									
SALES TAX		\$1,703,683	\$1,824,291	\$829,869	\$2,142,754	\$2,142,754		\$318,463	17.46%
B00-1000-1120-0000									
FRANCHISE TAX (CABLE TAX)		\$208,913	\$215,000	\$0	\$215,000	\$215,000		\$0	0.00%
B00-1000-1170-0000									
TOWER REVENUE		\$13,500	\$4,000	\$2,000	\$9,000	\$9,000		\$5,000	125.00%
B00-1000-1170-0300									
POLICE FEES		\$8,490	\$3,500	\$929	\$3,500	\$3,500		\$0	0.00%
B00-1000-1520-0000									
POLICE CONSOLIDATION FEE		\$284,004	\$284,000	\$142,002	\$310,080	\$310,080		\$26,080	9.18%
B00-1000-1520-0100									
POLICE SRO REVENUE		\$450,395	\$463,957	\$235,374	\$507,715	\$507,715		\$43,758	9.43%
B00-1000-1520-0220									
POLICE REVENUE/SPECIAL		\$500	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-1520-0300									
SAFETY INSPECTION FEES		\$4,000	\$5,000	\$19,043	\$8,000	\$8,000		\$3,000	60.00%
B00-1000-1560-0000									
POLICE SAFETY REV-POLICE FIRE ALARMS		\$50	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-1589-0000									
ENGINEERING P.I.P.'S		\$4,500	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-1589-0700									
OTHER CULTURE AND RECREATION		\$201	\$0	\$2,400	\$0	\$0		\$0	N/A
B00-1000-2089-0000									
TAX ROLL - DELINQUENT		\$11,366	\$14,000	\$14,606	\$10,278	\$10,278		(\$3,722)	-26.59%
B00-1000-2121-0000									
CERTIFIED COPIES (REGISTRAR)		\$21,182	\$15,000	\$10,000	\$20,000	\$20,000		\$5,000	33.33%
B00-1000-2189-0000									
INTEREST & EARNINGS		\$124,644	\$135,000	\$49,023	\$95,000	\$95,000		(\$40,000)	-29.63%
B00-1000-2401-0000									
PUBLIC SAFETY PERMITS		\$21,891	\$6,000	\$2,025	\$5,000	\$5,000		(\$1,000)	-16.67%
B00-1000-2550-0100									
BUILDING PERMITS		\$128,259	\$120,000	\$65,692	\$120,000	\$120,000		\$0	0.00%
B00-1000-2555-0000									
PUB HEARINGS & MISC PE		\$24,655	\$23,000	\$20,950	\$25,000	\$25,000		\$2,000	8.70%
B00-1000-2560-0000									
SALE OF SCRAP & EXCESS MATERIALS		\$1,907	\$0	\$16,200	\$0	\$0		\$0	N/A
B00-1000-2650-0000									
SITE PLAN/SUB-DIV APP'		\$10,699	\$4,000	\$4,100	\$5,000	\$5,000		\$1,000	25.00%
B00-1000-2660-0000									
ENGINEERING REVIEW FEE		\$0	\$0	(\$450)	\$0	\$0		\$0	N/A
B00-1000-2660-0100									
INSURANCE RECOVERIES		\$9,170	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-2680-0000									

Account Description / Account Number	2024 Actual	2025		2025 Actual as of		2026 Tentative	2026 Adopted	Change	% Change
		Adopted	Budget	6/30/25	Request	Budget	Budget		
GIFTS AND DONATIONS	\$0	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-2705-0000									
MISC REVENUE	\$4,962	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-2770-0000									
MORTGAGE TAX	\$267,559	\$400,000		\$131,194	\$400,000	\$400,000		\$0	0.00%
B00-1000-3005-0000									
FEDERAL AID - OTHER	\$0	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-4089-0000									
TRANSFER FROM H98-HYDRO FUNDS	\$179,630	\$195,250		\$46,273	\$207,150	\$207,150		\$11,900	6.09%
B00-1000-5031-1189									
Total REVENUE	\$3,827,323	\$4,017,099		\$1,900,939	\$4,447,378	\$4,447,378	\$0	\$430,279	10.71%
PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-0000-0523-0000									
Total PRIOR YEARS EXPENSE	\$0	\$0		\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION	\$25,620	\$31,337		\$15,211	\$32,632	\$32,632		\$1,295	4.13%
B00-1310-0100-0002									
Total ADMINISTRATIVE	\$25,620	\$31,337		\$15,211	\$32,632	\$32,632	\$0	\$1,295	4.13%
ENGINEERING FIRM - OTHER	\$0	\$0		\$10,370	\$0	\$0			
B00-1440-0400-0000									
ENGINEERING FIRM - GHD	\$19,440	\$30,000		\$13,200	\$44,000	\$44,000		\$14,000	46.67%
B00-1440-0440-0000									
PIP-ENGINEERING (Review)	\$0	\$0		\$0	\$0	\$0		\$0	N/A
B00-1440-0440-0100									
Total ENGINEERING	\$19,440	\$30,000		\$23,570	\$44,000	\$44,000	\$0	\$14,000	46.67%
DATA PROCESSING	\$48,685	\$60,105		\$44,108	\$72,000	\$72,000		\$11,895	19.79%
B00-1680-0400-0000									
Total CENTRAL DATA PROCESSING	\$48,685	\$60,105		\$44,108	\$72,000	\$72,000	\$0	\$11,895	19.79%
VEHICLE INSURANCE	\$55,129	\$61,500		\$78,380	\$106,400	\$106,400		\$44,900	73.01%
B00-1910-0400-0000									
Total INSURANCE	\$55,129	\$61,500		\$78,380	\$106,400	\$106,400	\$0	\$44,900	73.01%
CONTINGENCY ACCOUNT	\$0	\$0		\$0	\$0	\$0		\$0	N/A
B00-1990-0400-0000									
Total CONTINGENCY	\$0	\$0		\$0	\$0	\$0	\$0	\$0	0.00%
POLICE PERSONAL SERVICES	\$1,141,917	\$1,172,688		\$634,698	\$1,214,973	\$1,214,973		\$42,285	3.61%
B00-3120-0100-0000									
POLICE PERSONAL SERVICES-SRO LEWPORT	\$149,847	\$135,912		\$66,935	\$144,520	\$144,520		\$8,608	6.33%
B00-3120-0100-0015									
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$135,918	\$127,296		\$71,823	\$135,908	\$135,908		\$8,612	6.77%
B00-3120-0100-0025									
POLICE PERSONAL OUT OF DEPT.	\$16,499	\$16,552		\$7,793	\$19,210	\$19,210		\$2,658	16.06%
B00-3120-0100-0100									

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
POLICE EQUIPMENT	\$255,857	\$205,101	\$190,008	\$218,841	\$218,841		\$13,740	6.70%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$91,392	\$111,832	\$60,130	\$133,682	\$133,682		\$21,850	19.54%
B00-3120-0400-0000								
POLICE GAS & ELECTRIC	\$8,917	\$12,250	\$6,044	\$12,250	\$12,250		\$0	0.00%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$68,773	\$65,000	\$25,859	\$70,000	\$70,000		\$5,000	7.69%
B00-3120-0400-3510								
Total POLICE	\$1,869,120	\$1,846,631	\$1,063,290	\$1,949,384	\$1,949,384	\$0	\$102,753	5.56%
FIRE INSPECTION PERS SERVICES	\$54,274	\$70,808	\$28,124	\$74,355	\$74,355		\$3,547	5.01%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	\$159	\$1,200	\$1,255	\$2,560	\$2,560		\$1,360	113.33%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	\$13,957	\$15,100	\$4,414	\$15,260	\$15,260		\$160	1.06%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$68,390	\$87,108	\$33,793	\$92,175	\$92,175	\$0	\$5,067	5.82%
SAFETY PERSONAL SERVICES	\$205,845	\$215,120	\$123,573	\$268,421	\$268,421		\$53,301	24.78%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	\$28,851	\$1,700	\$1,395	\$500	\$500		(\$1,200)	-70.59%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$21,665	\$14,176	\$8,375	\$14,380	\$14,380		\$204	1.44%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$368	\$1,000	\$102	\$400	\$400		(\$600)	-60.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$6,584	\$10,500	\$3,285	\$11,000	\$11,000		\$500	4.76%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$263,313	\$242,496	\$136,730	\$294,701	\$294,701	\$0	\$52,205	21.53%
CLERKS (2) PERSONAL SERVICES	\$12,629	\$43,136	\$20,285	\$45,348	\$45,348		\$2,212	5.13%
B00-4020-0100-0000								
REGISTAR EQUIPMENT	\$400	\$400	\$0	\$400	\$400		\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,109	\$2,115	\$652	\$2,150	\$2,150		\$35	1.65%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$14,138	\$45,651	\$20,937	\$47,898	\$47,898	\$0	\$2,247	4.92%
STREET LIGHTING GAS & ELECTRIC	\$94,342	\$95,000	\$57,049	\$105,000	\$105,000		\$10,000	10.53%
B00-5182-0400-3500								
Total STREET LIGHTING	\$94,342	\$95,000	\$57,049	\$105,000	\$105,000	\$0	\$10,000	10.53%
VETERANS SVC CONTRACTUAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-6510-0400-0000								
Total CELEBRATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
PARKS PERSONAL SERVICES	\$27,776	\$45,200	\$13,775	\$40,200	\$40,200		(\$5,000)	-11.06%
B00-7110-0100-0000								
PARKS PERSONAL OUT OF DEPARTMENT	\$5,218	\$5,297	\$1,679	\$6,148	\$6,148		\$851	16.07%
B00-7110-0100-0100								
PARKS EQUIPMENT	\$4,158	\$36,700	\$34,585	\$18,500	\$18,500		(\$18,200)	-49.59%
B00-7110-0200-0000								
PARKS CONTRACTUAL	\$52,870	\$53,000	\$16,677	\$63,000	\$63,000		\$10,000	18.87%
B00-7110-0400-0000								
PARKS GAS & ELECTRIC	\$4,561	\$7,000	\$2,103	\$7,000	\$7,000		\$0	0.00%
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL	\$6,374	\$15,000	\$2,053	\$10,000	\$10,000		(\$5,000)	-33.33%
B00-7110-0400-3510								
Total PARKS	\$100,957	\$162,197	\$70,872	\$144,848	\$144,848	\$0	(\$17,349)	-10.70%
LEWISTON HISTORICAL PRESERVATION								
B00-7510-0400-0000	\$1,228	\$2,000	\$0	\$2,000	\$2,000		\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000		\$0	0.00%
B00-7510-0436-0000								
Total HISTORIAN	\$10,228	\$11,000	\$9,000	\$11,000	\$11,000	\$0	\$0	0.00%
CELEBRATION CONTRACTUAL								
B00-7550-0400-0000	\$4,500	\$4,500	\$4,350	\$6,500	\$6,500		\$2,000	44.44%
Total CELEBRATIONS	\$4,500	\$4,500	\$4,350	\$6,500	\$6,500	\$0	\$2,000	44.44%
ZONING PERSONAL SERVICES								
B00-8010-0100-0000	\$124	\$270	\$0	\$284	\$284		\$14	5.19%
ZONING CONTRACTUAL	\$5,239	\$5,215	\$3,261	\$5,415	\$5,415		\$200	3.84%
B00-8010-0400-0000								
Total ZONING	\$5,363	\$5,485	\$3,261	\$5,699	\$5,699	\$0	\$214	3.90%
PLANNING REV BD PERS SERVICES								
B00-8020-0100-0000	\$120	\$270	\$0	\$284	\$284		\$14	5.19%
PLANNING CONTRACTUAL	\$2,853	\$5,550	\$234	\$5,550	\$5,550		\$0	0.00%
B00-8020-0400-0000								
TOWER COMMITTEE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-8020-0400-0100								
Total PLANNING/TOWER	\$2,973	\$5,820	\$234	\$5,834	\$5,834	\$0	\$14	0.24%
GRANT WRITING PERSONAL								
B00-8095-0100-0000	\$126	\$0	\$0	\$0	\$0		\$0	N/A
GRANT WRITING SERVICES	\$1,771	\$20,000	\$381	\$20,000	\$20,000		\$0	0.00%
B00-8095-0400-0000								
Total GRANT WRITING	\$1,897	\$20,000	\$381	\$20,000	\$20,000	\$0	\$0	0.00%
STORMWATER PERSONAL SERVICES								
B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	\$10,500	\$10,501	\$5,250	\$10,501	\$10,501		\$0	0.00%
STORM WATER REVIEW CONTRACTUAL	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800		\$0	0.00%
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)								

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SITE PLAN/ENG. FEES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)								
Total SITE PLAN/SUB-DIV	\$12,300	\$12,301	\$7,050	\$12,301	\$12,301	\$0	\$0	0.00%
LOWER N. RIVER REGION CHAMBER	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000		\$0	0.00%
B00-8989-0432-0000								
LOWER N. RIVER REGION CHAMBER GAS/ELEC	\$0	\$0	\$0	\$2,500	\$2,500		\$2,500	N/A
B00-8989-0432-3500								
LEWISTON JAZZ FESTIVAL	\$0	\$5,000	\$5,000	\$5,000	\$5,000		\$0	0.00%
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	\$109,500	\$57,250	\$112,000	\$112,000	\$0	\$2,500	2.28%
STATE RETIREMENT	\$56,512	\$68,000	\$0	\$77,900	\$77,900		\$9,900	14.56%
B00-9010-0800-0000								
Total STATE RETIREMENT	\$56,512	\$68,000	\$0	\$77,900	\$77,900	\$0	\$9,900	14.56%
POLICE RETIREMENT	\$361,980	\$476,200	\$0	\$564,500	\$564,500		\$88,300	18.54%
B00-9015-0800-0000								
Total POLICE RETIREMENT	\$361,980	\$476,200	\$0	\$564,500	\$564,500	\$0	\$88,300	18.54%
MEDICARE	\$4,715	\$6,119	\$2,793	\$6,934	\$6,934		\$815	13.32%
B00-9020-0800-0000								
MEDICARE - POLICE	\$21,001	\$21,061	\$11,007	\$21,962	\$21,962		\$901	4.28%
B00-9020-0800-0100								
Total MEDICARE	\$25,716	\$27,180	\$13,800	\$28,896	\$28,896	\$0	\$1,716	6.31%
SOCIAL SECURITY	\$20,162	\$26,161	\$11,944	\$29,647	\$29,647		\$3,486	13.33%
B00-9030-0800-0000								
SOCIAL SECURITY - POLICE	\$89,796	\$90,052	\$47,290	\$93,906	\$93,906		\$3,854	4.28%
B00-9030-0800-0100								
Total SOCIAL SECURITY	\$109,958	\$116,213	\$59,234	\$123,553	\$123,553	\$0	\$7,340	6.32%
WORKERS COMPENSATION	\$0	\$100	\$0	\$200	\$200		\$100	100.00%
B00-9040-0800-0000								
WORKERS COMP - POLICE	\$43,430	\$75,500	\$75,658	\$147,600	\$147,600		\$72,100	95.50%
B00-9040-0800-0100								
Total WORKERS COMP	\$43,430	\$75,600	\$75,658	\$147,800	\$147,800	\$0	\$72,200	95.50%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$500	\$500		(\$500)	-50.00%
B00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$500	\$500	\$0	(\$500)	-50.00%
DISABILITY INSURANCE	\$1,743	\$1,200	\$0	\$1,200	\$1,200		\$0	0.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$1,743	\$1,200	\$0	\$1,200	\$1,200	\$0	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
HOSPITAL & MEDICAL INS								
B00-9060-0800-0000	\$30,268	\$33,500	\$15,542	\$32,000	\$32,000		(\$1,500)	-4.48%
HOSPITAL & MEDICAL INS - POLICE	\$59,044	\$55,000	\$29,508	\$70,000	\$70,000		\$15,000	27.27%
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$89,312	\$88,500	\$45,050	\$102,000	\$102,000	\$0	\$13,500	15.25%
UNION WELFARE BENEFITS								
B00-9070-0800-0000	\$59,287	\$66,000	\$45,772	\$60,000	\$60,000		(\$6,000)	-9.09%
UNION WELFARE BENEFITS-POLICE	\$224,801	\$266,000	\$168,260	\$278,000	\$278,000		\$12,000	4.51%
B00-9070-0800-0200								
Total UNION WELFARE BENEFITS	\$284,088	\$332,000	\$214,032	\$338,000	\$338,000	\$0	\$6,000	1.81%
EAP PROGRAM								
B00-9089-0400-0000	\$0	\$150	\$125	\$135	\$135		(\$15)	-10.00%
EAP PROGRAM - POLICE	\$0	\$425	\$468	\$522	\$522		\$97	22.82%
B00-9089-0400-0001								
Total EAP PROGRAM	\$0	\$575	\$593	\$657	\$657	\$0	\$82	12.82%
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	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,673,634	\$4,017,099	\$2,033,833	\$4,447,378	\$4,447,378	\$0	\$430,279	10.71%
Revenue Over (Under) Expenditures								
	\$153,689	\$0	(\$132,894)	\$0	\$0	\$0	\$0	

Account Description / Account Number		2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE		\$108,716	\$300,000	\$324,769	\$0	\$0		(\$300,000)	-100.00%
DB0-1000-0599-0000									
REAL PROPERTY TAXES		\$196,232	\$104,693	\$104,693	\$101,948	\$101,948		(\$2,745)	-2.62%
DB0-1000-1001-0000									
IN LIEU OF TAXES		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-1081-0000									
SALES TAX		\$3,243,710	\$2,597,519	\$1,181,610	\$2,893,546	\$2,893,546		\$296,027	11.40%
DB0-1000-1120-0000									
PUBLIC WORKS CHARGES		\$0	\$0	\$0	\$5,000	\$5,000		\$5,000	N/A
DB0-1000-1710-0000									
TRANSPORTATION SVC-SNOW & ICE		\$177,668	\$235,000	\$115,803	\$235,000	\$235,000		\$0	0.00%
DB0-1000-2300-0000									
INTEREST & EARNINGS		\$85,954	\$90,000	\$51,574	\$95,000	\$95,000		\$5,000	5.56%
DB0-1000-2401-0000									
SALE OF SCRAP AND EXCESS MATERIALS		\$2,557	\$0	\$4,262	\$1,000	\$1,000		\$1,000	N/A
DB0-1000-2650-0000									
SALE OF PIPE		\$3,256	\$8,000	\$9,545	\$10,000	\$10,000		\$2,000	25.00%
DB0-1000-2655-0000									
SALE OF ROAD MILLINGS		\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2655-1000									
INSURANCE RECOVERIES		\$0	\$0	\$213	\$0	\$0		\$0	N/A
DB0-1000-2680-0000									
MISCELLANEOUS REVENUES		\$1,983	\$3,000	\$2,951	\$0	\$0		(\$3,000)	-100.00%
DB0-1000-2770-0000									
STATE AID OTHERS		\$0	\$0	\$250,000	\$0	\$0		\$0	N/A
DB0-1000-3089-0000									
STATE AID CHIPS		\$322,719	\$324,000	\$0	\$340,000	\$340,000		\$16,000	4.94%
DB0-1000-3501-0000									
TRANSFER FROM OTHER FUNDS - H97		\$0	\$690,000	\$0	\$800,000	\$800,000		\$110,000	15.94%
DB0-1000-5031-0000									
TRANSFER FROM OTHER FUNDS - H98-HYDRO		\$129,880	\$163,000	\$37,794	\$164,000	\$164,000		\$1,000	0.61%
DB0-1000-5031-1189									
Total REVENUE		\$4,272,675	\$4,515,212	\$2,083,214	\$4,645,494	\$4,645,494	\$0	\$130,282	2.89%
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	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
ADMINISTRATIVE ALLOCATION DB0-1310-0100-0002 Total ADMINISTRATIVE	\$25,620 \$25,620	\$31,338 \$31,338	\$15,211 \$15,211	\$32,632 \$32,632	\$32,632 \$32,632	\$0 \$0	\$1,294 \$1,294	4.13% 4.13%
INSURANCE DB0-1910-0400-0000 Total INSURANCE	\$71,939 \$71,939	\$88,000 \$88,000	\$112,139 \$112,139	\$106,400 \$106,400	\$106,400 \$106,400	\$0 \$0	\$18,400 \$18,400	20.91% 20.91%
GEN REPAIRS PERSONAL SERVICES DB0-5110-0100-0000 OUT OF DEPT / PERSONAL SERVICES DB0-5110-0100-0100 SEASONAL HELP DB0-5110-0100-0200 GEN REPAIRS CONTRACTUAL DB0-5110-0400-0000 GEN REPAIRS GAS & ELECTRIC DB0-5110-0400-3500 GEN REPAIRS GASOLINE & DIESEL FUEL DB0-5110-0400-3510 GEN REPAIRS SAFETY AND TRAINING DB0-5110-0400-5110 Total GENERAL REPAIRS	\$1,264,575 \$0 \$0 \$152,462 \$8,228 \$119,547 \$2,523 \$1,547,335	\$1,163,356 \$0 \$20,000 \$170,200 \$13,000 \$150,000 \$5,000 \$1,521,556	\$594,547 \$0 \$0 \$46,471 \$7,859 \$59,002 \$2,080 \$709,959	\$1,340,000 \$0 \$0 \$170,000 \$14,000 \$150,000 \$5,000 \$1,679,000	\$1,340,000 \$0 \$0 \$170,000 \$14,000 \$150,000 \$5,000 \$1,679,000	\$0 \$0	\$176,644 \$0 (\$20,000) (\$200) \$1,000 \$0 \$0 \$157,444	15.18% N/A -100.00% -0.12% 7.69% 0.00% 0.00% 10.35%
PERMANENT IMPROV CONTRACTUAL DB0-5112-0400-0000 Total PERMANENT IMPROVEMENTS	\$606,724 \$606,724	\$690,000 \$690,000	\$296,772 \$296,772	\$800,000 \$800,000	\$800,000 \$800,000	\$0 \$0	\$110,000 \$110,000	15.94% 15.94%
MACHINERY PERSONAL SERVICES DB0-5130-0100-0000 OUT OF DEPT / PERSONAL SERVICES DB0-5130-0100-0100 MACHINERY EQUIPMENT DB0-5130-0200-0000 MACHINERY CONTRACTUAL DB0-5130-0400-0000 Total MACHINERY	\$116,876 \$0 \$243,301 \$165,659 \$525,836	\$118,922 \$0 \$457,000 \$200,000 \$775,922	\$63,231 \$0 \$0 \$121,137 \$184,368	\$127,248 \$0 \$290,400 \$200,000 \$617,648	\$127,248 \$0 \$290,400 \$200,000 \$617,648	\$0 \$0	\$8,326 \$0 (\$166,600) \$0 (\$158,274)	7.00% N/A -36.46% 0.00% -20.40%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SNOW REMOVAL PERS SERVICES								
DB0-5142-0100-0000	\$90,760	\$190,000	\$174,581	\$190,000	\$190,000		\$0	0.00%
OUT OF DEPT / PERS SERVICES	\$0	\$10,000	\$0	\$0	\$0		(\$10,000)	-100.00%
DB0-5142-0100-0100								
SNOW REMOVAL CONTRACTUAL	\$239,174	\$225,000	\$171,126	\$225,000	\$225,000		\$0	0.00%
DB0-5142-0400-0000								
Total SNOW REMOVAL	\$329,934	\$425,000	\$345,707	\$415,000	\$415,000	\$0	(\$10,000)	-2.35%
STATE RETIREMENT								
DB0-9010-0800-0000	\$172,239	\$207,000	\$0	\$237,000	\$237,000		\$30,000	14.49%
Total STATE RETIREMENT	\$172,239	\$207,000	\$0	\$237,000	\$237,000	\$0	\$30,000	14.49%
MEDICARE								
DB0-9020-0800-0000	\$21,252	\$22,238	\$11,852	\$24,504	\$24,504		\$2,266	10.19%
Total MEDICARE	\$21,252	\$22,238	\$11,852	\$24,504	\$24,504	\$0	\$2,266	10.19%
SOCIAL SECURITY								
DB0-9030-0800-0000	\$90,872	\$95,085	\$50,679	\$104,773	\$104,773		\$9,688	10.19%
Total SOCIAL SECURITY	\$90,872	\$95,085	\$50,679	\$104,773	\$104,773	\$0	\$9,688	10.19%
WORKERS COMPENSATION								
DB0-9040-0800-0000	\$53,970	\$33,800	\$33,833	\$13,200	\$13,200		(\$20,600)	-60.95%
Total WORKERS COMP	\$53,970	\$33,800	\$33,833	\$13,200	\$13,200	\$0	(\$20,600)	-60.95%
UNEMPLOYMENT INSURANCE								
DB0-9050-0800-0000	\$0	\$500	\$0	\$1,000	\$1,000		\$500	100.00%
Total UNEMP INSURANCE	\$0	\$500	\$0	\$1,000	\$1,000	\$0	\$500	100.00%
HOSPITAL & MEDICAL INS								
DB0-9060-0800-0000	\$128,952	\$147,000	\$66,122	\$144,000	\$144,000		(\$3,000)	-2.04%
Total MEDICAL INSURANCE	\$128,952	\$147,000	\$66,122	\$144,000	\$144,000	\$0	(\$3,000)	-2.04%
UNION WELFARE BENEFITS								
DB0-9070-0800-0000	\$427,571	\$472,000	\$309,633	\$470,000	\$470,000		(\$2,000)	-0.42%
Total UNION WELFARE BENEFITS	\$427,571	\$472,000	\$309,633	\$470,000	\$470,000	\$0	(\$2,000)	-0.42%
EAP PROGRAM								
DB0-9089-0400-0000	\$0	\$400	\$359	\$337	\$337		(\$63)	-15.75%
Total EAP PROGRAM	\$0	\$400	\$359	\$337	\$337	\$0	(\$63)	(\$0)

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$10,600	\$5,300	\$5,300	\$0	\$0		(\$5,300)	-100.00%
DB0-9710-0600-0100								
SERIAL BOND - INTEREST	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-9710-0700-0000								
SERIAL BOND - INTEREST	\$278	\$73	\$73	\$0	\$0		(\$73)	-100.00%
DB0-9710-0700-0100								
Total DEBT SERVICE	\$10,878	\$5,373	\$5,373	\$0	\$0	\$0	(\$5,373)	-100.00%
Total EXPENDITURES	\$4,013,122	\$4,515,212	\$2,142,007	\$4,645,494	\$4,645,494	\$0	\$130,282	2.89%
Revenue Over (Under) Expenditures	\$259,553	\$0	(\$58,793)	\$0	\$0	\$0	\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
S10-1000-1001-0000	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350		\$0	0.00%
Total REVENUE	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	\$0	0%
FRENCH LANDING-DRAINAGE								
S10-8540-0400-0000	\$3,163	\$5,350	\$0	\$5,350	\$5,350		\$0	0.00%
Total FRENCH LANDING DRAINAGE	\$3,163	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0%
Total EXPENDITURES	\$3,163	\$5,350	\$0	\$5,350	\$5,350	\$0	\$0	0%
Revenue Over (Under) Expenditures	\$2,187	\$0	\$5,350	\$0	\$0	\$0	\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE								
SF0-1000-0599-0000	\$0	\$132,314	\$175,199	\$25,000	\$25,000		(\$107,314)	-81.11%
REAL PROPERTY TAXES								
SF0-1000-1001-0000	\$1,506,169	\$1,506,169	\$1,506,169	\$1,777,560	\$1,777,560		\$271,391.00	18.02%
IN LIEU OF TAXES OTHER								
SF0-1000-1081-0000	\$2,969.00	\$3,054	\$3,054	\$3,137	\$3,137		\$83.00	2.72%
FALSE ALARM INSPECTION FEES								
SF0-1000-1540-0000	\$0.00	\$0	\$0	\$8,500	\$8,500		\$8,500.00	N/A
MISCELLANEOUS REVENUES								
SF0-1000-2770-0000	\$59,533.00	\$7,000	\$2,175	\$0	\$0		-\$7,000.00	-100.00%
Total REVENUE	\$1,568,671.00	\$1,648,537	\$1,686,597	\$1,814,197	\$1,814,197	\$0	\$165,660.00	10.05%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$38,000.00	\$38,000	\$38,000	\$38,000	\$38,000		\$0.00	0.00%
Total INSURANCE	\$38,000.00	\$38,000	\$38,000	\$38,000	\$38,000	\$0	\$0.00	0.00%
FIRE PROTECTION								
SF0-3410-0400-0000	\$1,429,537.00	\$1,429,537	\$1,472,422	\$1,570,597	\$1,570,597		\$141,060.00	9.87%
Total FIRE PROTECTION	\$1,429,537.00	\$1,429,537	\$1,472,422	\$1,570,597	\$1,570,597	\$0	\$141,060.00	9.87%
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	\$47,602.00	\$80,000	\$79,949	\$78,600	\$78,600		-\$1,400.00	-1.75%
Total WORKERS COMPENSATION	\$47,602.00	\$80,000	\$79,949	\$78,600	\$78,600	\$0	-\$1,400.00	-1.75%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$21,882.00	\$20,000	\$16,217	\$22,000	\$22,000		\$2,000.00	10.00%
Total MEDICAL INSURANCE	\$21,882.00	\$20,000	\$16,217	\$22,000	\$22,000	\$0	\$2,000.00	10.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$36,817.00	\$65,000	\$55,602	\$89,000	\$89,000		\$24,000.00	36.92%
Total OTHER EMPLOYEE BENEFITS	\$36,817.00	\$65,000	\$55,602	\$89,000	\$89,000	\$0	\$24,000.00	36.92%
Total EXPENDITURES	\$1,589,838.00	\$1,648,537	\$1,678,190	\$1,814,197	\$1,814,197	\$0	\$165,660.00	10.05%
Revenue Over (Under) Expenditures	-\$21,167.00	\$0.00	\$8,407.00	\$0.00	\$0.00	\$0.00	\$0.00	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SL0-1000-1001-0000	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000		\$0	0.00%
Total REVENUE	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$0	0.00%
LIGHTING DISTRICT GAS & ELECTRIC								
SL0-5182-0400-3500	\$9,881	\$12,000	\$5,551	\$12,000	\$12,000		\$0	0.00%
Total STREET LIGHTING	\$9,881	\$12,000	\$5,551	\$12,000	\$12,000	\$0	\$0	0.00%
Total EXPENDITURES	\$9,881	\$12,000	\$5,551	\$12,000	\$12,000	\$0	\$0	0.00%
Revenue Over (Under) Expenditures	\$5,119	\$0	\$6,449	\$0	\$0	\$0	\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$23,000	\$23,000	\$12,000	\$12,000		(\$11,000)	-47.83%
SR0-1000-0599-0000								
REAL PROPERTY TAXES	\$419,100	\$425,695	\$425,695	\$462,240	\$462,240		\$36,545	8.58%
SR0-1000-1001-0000								
RECYCLE BIN SALES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SR0-1000-2401-0100								
Total REVENUE	\$419,100	\$448,695	\$448,695	\$474,240	\$474,240	\$0	\$36,545	8.14%
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	\$442,392	\$448,695	\$186,955	\$474,240	\$474,240		\$25,545	5.69%
Total CONTRACTUAL EXPENSES	\$442,392	\$448,695	\$186,955	\$474,240	\$474,240	\$0	\$25,545	5.69%
Total EXPENDITURES	\$442,392	\$448,695	\$186,955	\$474,240	\$474,240	\$0	\$25,545	5.69%
Revenue Over (Under) Expenditures	(\$23,292)	\$0	\$261,740	\$0	\$0	\$0	\$11,000	

Account Description / Account Number		2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE		\$540,789	\$0	\$37,092	\$0	\$0		\$0	N/A
SS1-1000-0599-0000 TRUCKED WASTE		\$55,238	\$65,000	\$25,703	\$65,000	\$65,000		\$0	0.00%
SS1-1000-2122-0000 LEACHATE		\$544,530	\$565,724	\$145,280	\$565,896	\$565,896		\$172	0.03%
SS1-1000-2122-0090 SEWER O&M - VO LEWISTON		\$233,171	\$250,000	\$70,234	\$250,000	\$250,000		\$0	0.00%
SS1-1000-2374-0100 SEWER O&M - TOWN PORTER		\$110,089	\$120,000	\$23,747	\$120,000	\$120,000		\$0	0.00%
SS1-1000-2374-0200 SEWER O&M - VO YOUNGSTOWN		\$122,290	\$125,000	\$30,481	\$125,000	\$125,000		\$0	0.00%
SS1-1000-2374-0345 WPCC UPGRADE - VO LEWISTON		\$34,755	\$33,719	\$0	\$33,477	\$33,477		(\$242)	-0.72%
SS1-1000-2380-0100 WPCC UPGRADE - TOWN PORTER		\$39,556	\$38,377	\$0	\$38,102	\$38,102		(\$275)	-0.72%
SS1-1000-2380-0200 WPCC UPGRADE - VO YOUNGSTOWN		\$18,397	\$17,849	\$0	\$17,720	\$17,720		(\$129)	-0.72%
SS1-1000-2380-0300 INTEREST & EARNINGS		\$110,724	\$120,000	\$35,631	\$50,000	\$50,000		(\$70,000)	-58.33%
SS1-1000-2401-0000 PUBLIC SAFETY PERMITS-INFRASTRUCTURE		\$0	\$0	\$0	\$15,000	\$15,000		\$15,000	N/A
SS1-1000-2550-0000 PERMITS, OTHER		\$9,304	\$2,500	\$3,440	\$2,500	\$2,500		\$0	0.00%
SS1-1000-2590-0000 SALE OF SCRAP AND EXCESS MATERIALS		\$168	\$500	\$563	\$500	\$500		\$0	0.00%
SS1-1000-2650-0000 UNCLASSIFIED REVENUE		\$2,337	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-2770-0000 INFRASTRUCTURE PERMITS		\$19,990	\$10,000	\$12,300	\$0	\$0		(\$10,000)	-100.00%
SS1-1000-2770-0100 TRANSFER FROM MSIA OPERATION		\$1,125,000	\$1,050,000	\$525,000	\$1,140,000	\$1,140,000		\$90,000	8.57%
SS1-1000-5031-0000 TRANSFER FROM H98-HYDRO FUNDS		\$128,932	\$179,500	\$56,554	\$179,000	\$179,000		(\$500)	-0.28%
SS1-1000-5031-1189 SERIAL BONDS PROCEEDS		\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-5710-0000									
Total REVENUE		\$3,095,270	\$2,578,169	\$966,025	\$2,602,195	\$2,602,195	\$0	\$24,026	0.93%
INSURANCE									
SS1-1910-0400-0000		\$28,874	\$35,500	\$45,238	\$48,400	\$48,400		\$12,900	36.34%
Total INSURANCE		\$28,874	\$35,500	\$45,238	\$48,400	\$48,400	\$0	\$12,900	36.34%
SEWER ADMIN PERSONAL SERVICES									
SS1-8110-0100-0000		\$73,507	\$118,046	\$49,719	\$123,971	\$123,971		\$5,925	5.02%
ADMINISTRATIVE ALLOCATION									
SS1-8110-0100-0002		\$13,322	\$16,295	\$7,909	\$16,969	\$16,969		\$674	4.14%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SEWER ADMINISTRATION EQUIPMENT	\$1,610	\$600	\$0	\$500	\$500		(\$100)	-16.67%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$97,407	\$92,000	\$46,072	\$112,000	\$112,000		\$20,000	21.74%
SS1-8110-0400-0000								
Total SEWER ADMINISTRATION	\$185,846	\$226,941	\$103,700	\$253,440	\$253,440	\$0	\$26,499	11.68%
TREATMENT & DISPOSAL PERSONAL SVC								
SS1-8130-0100-0000	\$794,141	\$847,330	\$394,029	\$847,330	\$847,330		\$0	0.00%
TREATMENT & DISPOSAL EQUIPMENT	\$95,254	\$215,000	\$28,945	\$100,000	\$100,000		(\$115,000)	-53.49%
SS1-8130-0200-0000								
TREATMENT & DISPOSAL CONTRACTUAL	\$411,753	\$350,000	\$183,914	\$395,000	\$395,000		\$45,000	12.86%
SS1-8130-0400-0000								
TREATMENT & DISPOSAL GAS & ELECTRIC	\$126,772	\$175,000	\$80,903	\$175,000	\$175,000		\$0	0.00%
SS1-8130-0400-3500								
TREATMENT & DISPOSAL GASOLINE/DIESEL	\$2,160	\$4,500	\$811	\$4,000	\$4,000		(\$500)	-11.11%
SS1-8130-0400-3510								
Total TREATMENT AND DISPOSAL	\$1,430,080	\$1,591,830	\$688,602	\$1,521,330	\$1,521,330	\$0	(\$70,500)	-4.43%
STATE RETIREMENT								
SS1-9010-0800-0000	\$105,553	\$127,000	\$0	\$145,300	\$145,300		\$18,300	14.41%
Total STATE RETIREMENT	\$105,553	\$127,000	\$0	\$145,300	\$145,300	\$0	\$18,300	14.41%
MEDICARE								
SS1-9020-0800-0000	\$12,895	\$14,235	\$6,360	\$14,330	\$14,330		\$95	0.67%
Total MEDICARE	\$12,895	\$14,235	\$6,360	\$14,330	\$14,330	\$0	\$95	0.67%
SOCIAL SECURITY								
SS1-9030-0800-0000	\$55,138	\$60,864	\$27,194	\$61,273	\$61,273		\$409	0.67%
Total SOCIAL SECURITY	\$55,138	\$60,864	\$27,194	\$61,273	\$61,273	\$0	\$409	0.67%
WORKER COMPENSATION								
SS1-9040-0800-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total WORKERS COMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
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	\$202	\$330	\$50	\$300	\$300		(\$30)	-9.09%
Total DISA INSURANCE	\$202	\$330	\$50	\$300	\$300	\$0	(\$30)	-9.09%
MEDICAL INSURANCE								
SS1-9060-0800-0000	\$273,044	\$289,999	\$139,764	\$326,823	\$326,823		\$36,824	12.70%
Total MEDICAL INSURANCE	\$273,044	\$289,999	\$139,764	\$326,823	\$326,823	\$0	\$36,824	12.70%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
UNION WELFARE BENEFITS								
SS1-9070-0800-0000	\$20,786	\$25,000	\$17,849	\$26,000	\$26,000		\$1,000	4.00%
Total UNION WELFARE BENEFITS	\$20,786	\$25,000	\$17,849	\$26,000	\$26,000	\$0	\$1,000	4.00%
EAP PROGRAM	\$0	\$260	\$234	\$269	\$269		\$9	3.46%
SS1-9089-0400-0000	\$0	\$260	\$234	\$269	\$269		\$9	
TOTAL EAP PROGRAM	\$0	\$260	\$234	\$269	\$269	\$0	\$9	\$0
SERIAL BONDS PRINCIPAL	\$190,000	\$185,000	\$0	\$185,000	\$185,000		\$0	0.00%
SS1-9710-0600-0000	\$22,440	\$21,110	\$0	\$19,630	\$19,630		(\$1,480)	-7.01%
SERIAL BONDS INTEREST								
SS1-9710-0700-0000	\$212,440	\$206,110	\$0	\$204,630	\$204,630		(\$1,480)	-0.72%
Total DEBT SERVICE								
BANK CHARGES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS1-9903-0000-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES								
TRANSFER TO CAPITAL PROJECTS FUND	\$444,251	\$0	\$27,100	\$0	\$0		\$0	N/A
SS1-9950-0905-0000	\$444,251	\$0	\$27,100	\$0	\$0		\$0	N/A
Total TRANSFER TO CAPITAL PROJECTS								
Total EXPENDITURES	\$2,769,109	\$2,578,169	\$1,056,091	\$2,602,195	\$2,602,195	\$0	\$24,026	0.93%
Revenue Over (Under) Expenditures	\$326,161	\$0	(\$90,066)	\$0	\$0		\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$242,000	\$105,000	\$110,433	\$0	\$0		(\$105,000)	-100.00%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$222,727	\$213,624	\$213,616	\$210,230	\$210,230		(\$3,394)	-1.59%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,322,915	\$1,200,000	\$366,195	\$1,350,000	\$1,350,000		\$150,000	12.50%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$41,776	\$43,735	\$43,736	\$48,371	\$48,371		\$4,636	10.60%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$25,800	\$18,000	\$22,700	\$18,000	\$18,000		\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$13,800	\$16,000	\$7,875	\$16,000	\$16,000		\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$58,436	\$60,000	\$39,285	\$73,000	\$73,000		\$13,000	21.67%
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$33,339	\$50,000	\$12,023	\$45,000	\$45,000		(\$5,000)	-10.00%
SS2-1000-5031-1189								
Total REVENUE	\$1,960,793	\$1,706,359	\$815,863	\$1,760,601	\$1,760,601	\$0	\$54,242	3.18%
INSURANCE								
SS2-1910-0400-0000	\$15,651	\$19,300	\$24,594	\$29,000	\$29,000		\$9,700	50.26%
Total INSURANCE	\$15,651	\$19,300	\$24,594	\$29,000	\$29,000	\$0	\$9,700	50.26%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$45,070	\$46,073	\$25,038	\$47,497	\$47,497		\$1,424	3.09%
ADMINISTRATIVE ALLOCATION	\$10,504	\$12,848	\$6,236	\$13,379	\$13,379		\$531	4.13%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$10,128	\$25,500	\$5,858	\$15,000	\$15,000		(\$10,500)	-41.18%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$114,649	\$220,000	\$0	\$120,000	\$120,000		(\$100,000)	-45.45%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$180,351	\$304,921	\$37,132	\$196,376	\$196,376	\$0	(\$108,545)	-35.60%
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$95,427	\$127,570	\$50,452	\$117,975	\$117,975		(\$9,595)	-7.52%
SANITARY SEWERS EQUIPMENT	\$3,867	\$40,000	\$351	\$100,000	\$100,000		\$60,000	150.00%
SS2-8120-0200-0000								

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
SANITARY CONTRACTUAL	\$41,128	\$35,000	\$20,355	\$45,000	\$45,000		\$10,000	28.57%
SS2-8120-0400-0000								
SANITARY GAS & ELECTRIC	\$18,255	\$25,000	\$15,592	\$25,000	\$25,000		\$0	0.00%
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$13,180	\$25,000	\$3,843	\$20,000	\$20,000		(\$5,000)	-20.00%
SS2-8120-0400-3510								
Total SANITARY	\$171,857	\$252,570	\$90,593	\$307,975	\$307,975	\$0	\$55,405	21.94%
STATE RETIREMENT								
SS2-9010-0800-0000	\$19,076	\$23,100	\$0	\$26,400	\$26,400		\$3,300	14.29%
Total STATE RETIREMENT	\$19,076	\$23,100	\$0	\$26,400	\$26,400	\$0	\$3,300	14.29%
MEDICARE								
SS2-9020-0800-0000	\$2,004	\$2,705	\$1,062	\$2,594	\$2,594		(\$111)	-4.10%
Total MEDICARE	\$2,004	\$2,705	\$1,062	\$2,594	\$2,594	\$0	(\$111)	-4.10%
SOCIAL SECURITY								
SS2-9030-0800-0000	\$8,568	\$11,563	\$4,540	\$11,089	\$11,089		(\$474)	-4.10%
Total SOCIAL SECURITY	\$8,568	\$11,563	\$4,540	\$11,089	\$11,089	\$0	(\$474)	-4.10%
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	\$44	\$50	\$11	\$50	\$50		\$0	0.00%
Total DISA INSURANCE	\$44	\$50	\$11	\$50	\$50	\$0	\$0	0.00%
MEDICAL INSURANCE								
SS2-9060-0800-0000	\$38,382	\$42,000	\$19,785	\$47,000	\$47,000		\$5,000	11.90%
Total MEDICAL INSURANCE	\$38,382	\$42,000	\$19,785	\$47,000	\$47,000	\$0	\$5,000	11.90%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
EAP PROGRAM	\$0	\$50	\$31	\$17	\$17		(\$33)	-66.00%
SS2-9089-0400-0000								
TOTAL EAP PROGRAM	\$0	\$50	\$31	\$17	\$17	\$0	(\$33)	-66.00%
SERIAL BONDS PRINCIPAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-9710-0700-0000								
Total DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO WPCC O&M C	\$1,125,000	\$1,050,000	\$525,000	\$1,140,000	\$1,140,000		\$90,000	8.57%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,125,000	\$1,050,000	\$525,000	\$1,140,000	\$1,140,000	\$0	\$90,000	8.57%
Total EXPENDITURES	\$1,560,933	\$1,706,359	\$702,748	\$1,760,601	\$1,760,601	\$0	\$54,242	3.18%
Revenue Over (Under) Expenditures	\$399,860	\$0	\$113,115	\$0	\$0	\$0	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$78,440	\$68,444	\$68,444	\$60,225	\$60,225		(\$8,219)	-12.01%
SS3-1000-1001-0000								
NIAGARA COUNTY REIMB	\$19,720	\$20,000	\$0	\$20,000	\$20,000		\$0	0.00%
SS3-1000-1195-0000								
SEWER RENTS	\$60,549	\$60,000	\$14,521	\$60,000	\$60,000		\$0	0.00%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	\$7,691	\$7,043	\$7,043	\$11,561	\$11,561		\$4,518	64.15%
SS3-1000-2121-0000								
SEWER HOOK UP	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-2122-0000								
INTEREST & EARNINGS	\$24,126	\$20,000	\$15,702	\$29,000	\$29,000		\$9,000	45.00%
SS3-1000-2401-0000								
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-2770-0000								
TRANSFER FROM OTHER FUNDS H-98	\$3,064	\$4,000	\$977	\$4,000	\$4,000		\$0	0.00%
SS3-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-5710-0000								
Total REVENUE	\$193,590	\$179,487	\$106,687	\$184,786	\$184,786	\$0	\$5,299	2.95%
INSURANCE	\$2,995	\$3,900	\$4,970	\$4,900	\$4,900		\$1,000	25.64%
SS3-1910-0400-0000								
Total INSURANCE	\$2,995	\$3,900	\$4,970	\$4,900	\$4,900	\$0	\$1,000	25.64%
SOUTH SWR ADMIN PERSONAL SERVICES								
SS3-8110-0100-0000	\$7,431	\$7,962	\$4,220	\$8,166	\$8,166		\$204	2.56%
ADMINISTRATIVE ALLOCATION	\$1,793	\$2,194	\$1,065	\$2,285	\$2,285		\$91	4.15%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$1,304	\$5,000	\$1,165	\$5,000	\$5,000		\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$10,528	\$15,656	\$6,450	\$15,951	\$15,951	\$0	\$295	1.88%
SOUTH SWR SANIT PERSONAL SERVICES								
SS3-8120-0100-0000	\$23,857	\$31,916	\$12,613	\$29,113	\$29,113		-\$2,803	-8.78%
SOUTH SWR SANIT EQUIPMENT	\$19,720	\$50,000	\$0	\$55,000	\$55,000		\$5,000	10.00%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	\$4,013	\$15,500	\$1,873	\$15,000	\$15,000		-\$500	-3.23%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$2,856	\$4,000	\$1,730	\$4,000	\$4,000		\$0	0.00%
SS3-8120-0400-3500								
Total SANITARY	\$50,446	\$101,416	\$16,216	\$103,113	\$103,113	\$0	\$1,697	1.67%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
STATE RETIREMENT	\$4,133	\$5,100	\$0	\$5,800	\$5,800		\$700	13.73%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$4,133	\$5,100	\$0	\$5,800	\$5,800	\$0	\$700	13.73%
MEDICARE	\$446	\$611	\$236	\$574	\$574		-\$37	-6.06%
SS3-9020-0800-0000								
Total MEDICARE	\$446	\$611	\$236	\$574	\$574	\$0	-\$37	-6.06%
SOCIAL SECURITY	\$1,909	\$2,609	\$1,011	\$2,453	\$2,453		-\$156	-5.98%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$1,909	\$2,609	\$1,011	\$2,453	\$2,453	\$0	-\$156	-5.98%
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	\$16,307	\$22,000	\$8,458	\$24,000	\$24,000		\$2,000	9.09%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$16,307	\$22,000	\$8,458	\$24,000	\$24,000	\$0	\$2,000	9.09%
SERIAL BONDS PRINCIPAL	\$30,000	\$25,000	\$0	\$25,000	\$25,000		\$0	0.00%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,275	\$3,065	\$0	\$2,865	\$2,865		-\$200	-6.53%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$33,275	\$28,065	\$0	\$27,865	\$27,865	\$0	-\$200	-0.71%
BANK/AGENT CHGS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$120,061	\$179,487	\$37,347	\$184,786	\$184,786	\$0	\$5,299	2.95%
Revenue Over (Under) Expenditures	\$73,529	\$0	\$69,340	\$0	\$0	\$0	\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$9,570	\$0	\$0		\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$977,946	\$973,546	\$973,546	\$972,159	\$972,159		(\$1,387)	-0.14%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,793,715	\$1,700,000	\$477,242	\$1,800,000	\$1,800,000		\$100,000	5.88%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$86,040	\$84,048	\$84,049	\$97,427	\$97,427		\$13,379	15.92%
SW1-1000-2141-0000								
WATER SERVICE CHARGES	\$0	\$0	\$0	\$1,000	\$1,000		\$1,000	N/A
SW1-1000-2144-0000								
SALE OF METERS/CK VALV	\$34,502	\$20,000	\$18,595	\$20,000	\$20,000		\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$9,799	\$7,000	\$5,981	\$10,000	\$10,000		\$3,000	42.86%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$1,874	\$2,000	\$0	\$2,000	\$2,000		\$0	0.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$129,038	\$135,000	\$96,588	\$174,000	\$174,000		\$39,000	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$0	\$250	\$0	\$250	\$250		\$0	0.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$3,379	\$1,000	\$1,000	\$0	\$0		(\$1,000)	-100.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$12,905	\$26,700	\$4,028	\$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	\$3,049,198	\$2,949,544	\$1,670,599	\$3,103,536	\$3,103,536	\$0	\$153,992	5.22%

PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

INSURANCE	\$27,687	\$34,000	\$43,326	\$77,400	\$77,400		\$43,400	127.65%
SW1-1910-0400-0000								
Total INSURANCE	\$27,687	\$34,000	\$43,326	\$77,400	\$77,400	\$0	\$43,400	127.65%

WATER ADMIN PERS SERVICES	\$32,880	\$40,494	\$17,640	\$42,783	\$42,783		\$2,289	5.65%
SW1-8310-0100-0000								
ADMINISTRATIVE ALLOCATION	\$25,620	\$31,337	\$15,211	\$32,632	\$32,632		\$1,295	4.13%
SW1-8310-0100-0002								

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
OUT OF DEPT/PERS SVC	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-8310-0100-0100								
WATER ADMIN EQUIPMENT	\$1,895	\$0	\$200	\$525	\$525		\$525	N/A
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$28,445	\$59,767	\$25,039	\$60,000	\$60,000		\$233	0.39%
SW1-8310-0400-0000								
WATER ADMIN GAS & ELECTRIC	\$2,761	\$5,500	\$1,534	\$5,500	\$5,500		\$0	0.00%
SW1-8310-0400-3500								
Total ADMINISTRATIVE	\$91,601	\$137,098	\$59,624	\$141,440	\$141,440	\$0	\$4,342	3.17%
SOURCE OF SUPPLY CONTRACTUAL	\$743,960	\$865,540	\$223,792	\$886,055	\$886,055		\$20,515	2.37%
SW1-8320-0400-0000								
SUPPLY OUT OF DISTRICT	\$0	\$3,000	\$968	\$3,000	\$3,000		\$0	0.00%
SW1-8320-0400-0100								
Total SUPPLY	\$743,960	\$868,540	\$224,760	\$889,055	\$889,055	\$0	\$20,515	2.36%
TRANSMISS & DIST PERSONAL SVC	\$352,644	\$393,919	\$189,300	\$412,760	\$412,760		\$18,841	4.78%
SW1-8340-0100-0000								
OUT OF DEPT / PERS SVC	\$0	\$500	\$0	\$0	\$0		(\$500)	-100.00%
SW1-8340-0100-0100								
TRANSMIS & DIST EQUIPMENT	\$124,339	\$135,371	\$26,218	\$205,000	\$205,000		\$69,629	51.44%
SW1-8340-0200-0000								
TRANSMIS & DIST CONTRACTUAL	\$68,120	\$85,000	\$30,726	\$75,000	\$75,000		(\$10,000)	-11.76%
SW1-8340-0400-0000								
TRANSMIS & DIST - GASOLINE/DIESEL	\$9,987	\$21,200	\$4,918	\$21,200	\$21,200		\$0	0.00%
SW1-8340-0400-3510								
Total TRANSMISS AND DISPOSAL	\$555,090	\$635,990	\$251,162	\$713,960	\$713,960	\$0	\$77,970	12.26%
STATE RETIREMENT	\$37,754	\$45,500	\$0	\$52,100	\$52,100		\$6,600	14.51%
SW1-9010-0800-0000								
Total STATE RETIREMENT	\$37,754	\$45,500	\$0	\$52,100	\$52,100	\$0	\$6,600	14.51%
MEDICARE	\$5,577	\$6,761	\$2,936	\$7,079	\$7,079		\$318	4.70%
SW1-9020-0800-0000								
Total MEDICARE	\$5,577	\$6,761	\$2,936	\$7,079	\$7,079	\$0	\$318	4.70%
SOCIAL SECURITY	\$23,846	\$28,908	\$12,553	\$30,267	\$30,267		\$1,359	4.70%
SW1-9030-0800-0000								
Total SOCIAL SECURITY	\$23,846	\$28,908	\$12,553	\$30,267	\$30,267	\$0	\$1,359	4.70%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Tentative Budget	2026 Adopted Budget	Change	% Change
WORKER COMPENSATION	\$195	\$0	\$0	\$0	\$0		\$0	N/A
SW1-9040-0800-0000								
Total WORKERS COMP	\$195	\$0	\$0	\$0	\$0	\$0	\$0	N/A
UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$0	\$0		(\$100)	-100.00%
SW1-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$0	\$0	\$0	(\$100)	-100.00%
MEDICAL INSURANCE	\$97,038	\$105,000	\$44,916	\$105,000	\$105,000		\$0	0.00%
SW1-9060-0800-0000								
Total MEDICAL INSURANCE	\$97,038	\$105,000	\$44,916	\$105,000	\$105,000	\$0	\$0	0.00%
UNION WELFARE BENEFITS	\$100,401	\$104,000	\$74,042	\$110,000	\$110,000		\$6,000	5.77%
SW1-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$100,401	\$104,000	\$74,042	\$110,000	\$110,000	\$0	\$6,000	5.77%
EAP PROGRAM	\$0	\$100	\$78	\$85	\$85		(\$15)	-15.00%
SW1-9089-0400-0000								
TOTAL EAP PROGRAM	\$0	\$100	\$78	\$85	\$85	\$0	(\$15)	(\$0)
SERIAL BOND - PRINCIPA	\$334,400	\$344,700	\$279,700	\$350,000	\$350,000		\$5,300	1.54%
SW1-9710-0600-0000								
SERIAL BOND - PRINCIPA	\$225,000	\$235,000	\$0	\$240,000	\$240,000		\$5,000	2.13%
SW1-9710-0600-0100								
SERIAL BOND - INTEREST	\$121,577	\$113,909	\$55,233	\$104,556	\$104,556		(\$9,353)	-8.21%
SW1-9710-0700-0000								
SERIAL BOND - INTEREST	\$296,969	289,938	\$144,969	282,594	282,594		(7,344)	-2.53%
SW1-9710-0700-0100								
Total DEBT SERVICE	\$977,946	\$983,547	\$479,902	\$977,150	\$977,150	\$0	(\$6,397)	-0.65%
TRANSFER TO CAP PROJ FUND	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-9950-0900-0000								
Total TRAN TO CAP PROJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,661,095	\$2,949,544	\$1,193,299	\$3,103,536	\$3,103,536	\$0	\$153,992	5.22%
Revenue Over (Under) Expenditures	\$388,103	\$0	\$477,300	\$0	\$0	\$0	\$0	

TOWN OF LEWISTON

**Appendix A
Debt Service
2026**

	<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>\$ -</u>	<u>\$ -</u>	<u>-</u>
"SS1" Fund			
WPCC Upgrade	<u>\$ 185,000</u>	<u>\$ 19,629.50</u>	<u>-</u>
"SS3" Fund			
Sanborn Sewer	25,000	2,865.00	
	<u>\$ 25,000</u>	<u>\$ 2,865.00</u>	<u>\$ -</u>
"SW1" Fund			
Refinanced Water Lines	285,000	97,787.50	-
Elm/Annover PRV Pits	65,000	6,768.00	-
	<u>\$ 350,000</u>	<u>\$ 104,555.50</u>	<u>\$ -</u>
"SW1" Fund			
Waterline Project Bond 2022	\$ 240,000	\$ 282,593.76	
	<u>\$ 240,000</u>	<u>\$ 282,593.76</u>	<u>\$ -</u>
TOTAL	<u><u>\$ 800,000</u></u>	<u><u>\$ 409,643.76</u></u>	<u><u>\$ -</u></u>

TOWN OF LEWISTON

Appendix B

2026 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2026 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
1) VARIOUS (Consolidated) (refinanced 2015)		\$ 2,605,000				
0700-0000	DB		6/15			
0700-0100	SD/DB		6/15	\$ -	-	
	SW1		6/15	\$ 285,000	51,387.50	
	DB		12/15			
	SD/DB		12/15		-	
	SW1		12/15		46,400.00	
2) VARIOUS		\$ 2,055,000				
Originally 2.25% 2013- 2033	SS1		7/13	\$ 185,000	19,629.50	
	SS3		7/13	\$ 25,000	2,865.00	
	SW1		7/13	\$ 65,000	6,768.00	
3) WATERLINE PROJECT BOND 2022	SW1	\$7,945,000				
			2/15	\$ -	\$ 141,296.88	
			8/15	\$ 240,000	\$ 141,296.88	
TOTAL		\$12,605,000		\$ 800,000	\$ 409,643.76	\$ -

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2025 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		
	Medical	FSA	HRA	2026 Budget	Medical	FSA	HRA	2026 Budget	2026 Budget	2025 Budget	% Change
A Fund											
Active	\$ -	\$ -	\$ 3,150	\$ 3,150	\$ 123,800	\$ -	\$ 46,200	\$ 170,000	\$ 173,150	\$ 196,778	\$ (23,628) -13.65%
Retiree	98,320	-	10,250	108,570					108,570	63,441	45,129 41.57%
Retiree Buyout	2,000	-	-	2,000					2,000	2,000	- -
Active Buyout	10,000	-	2,500	12,500					12,500	10,500	2,000 16.00%
Admin Fees	432	-	-	432					432	432	- 0.00%
Compliance Fees	848	-	-	848					848	848	- 0.00%
Total A Fund	\$ 111,600	\$ -	\$ 15,900	\$ 127,500	\$ 123,800	\$ -	\$ 46,200	\$ 170,000	\$ 297,500	\$ 273,999	\$ 23,501 7.90%
B Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 44,400	\$ -	\$ 15,600	\$ 60,000	\$ 60,000	\$ 66,000	\$ (6,000) -10.00%
Retiree	29,702	-	-	29,702					29,702	33,154	(3,452) -11.62%
Retiree Buyout	-	-	-	-					-	-	- -
Active Buyout	2,000	-	-	2,000					2,000	-	2,000 -
Admin Fees	-	-	-	-					-	48	(48) #DIV/0!
Compliance Fees	298	-	-	298					298	298	- 0.00%
Total B Fund Non Police	\$ 32,000	\$ -	\$ -	\$ 32,000	\$ 44,400	\$ -	\$ 15,600	\$ 60,000	\$ 92,000	\$ 99,500	\$ (7,500) -8.15%
B-Police Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 204,800	\$ -	\$ 73,200	\$ 278,000	\$ 278,000	\$ 267,000	\$ 11,000 3.96%
Retiree	48,629	-	13,000	61,629					61,629	45,581	16,048 26.04%
Retiree Buyout	-	-	-	-					-	-	- -
Active Buyout	8,000	-	-	8,000					8,000	8,000	- 0.00%
Admin Fees	96	-	-	96					96	144	(48) -50.00%
Compliance Fees	275	-	-	275					275	275	- 0.00%
Total B Fund Police	\$ 57,000	\$ -	\$ 13,000	\$ 70,000	\$ 204,800	\$ -	\$ 73,200	\$ 278,000	\$ 348,000	\$ 321,000	\$ 27,000 7.76%
Total B Fund	\$ 88,999	\$ -	\$ 13,000	\$ 101,999	\$ 249,200	\$ -	\$ 88,800	\$ 338,000	\$ 439,999	\$ 420,500	\$ 19,499 4.43%
DB Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 333,200	\$ -	\$ 136,800	\$ 470,000	\$ 470,000	\$ 472,000	\$ (2,000) -0.43%
Retiree	126,643	-	16,750	143,393					143,393	146,393	(3,000) -2.09%
Retiree Buyout	-	-	-	-					-	-	- -
Active Buyout	-	-	-	-					-	-	- -
Admin Fees	240	-	-	240					240	240	- 0.00%
Compliance Fees	367	-	-	367					367	367	- 0.00%
Total DB Fund	\$ 127,250	\$ -	\$ 16,750	\$ 144,000	\$ 333,200	\$ -	\$ 136,800	\$ 470,000	\$ 614,000	\$ 619,000	\$ (5,000) -0.81%

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2025 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined	
	Medical	FSA	HRA	2026 Budget	Medical	FSA	HRA	2026 Budget	2026 Budget	2025 Budget
SS1 Fund										
Active	\$ 127,959	\$ -	\$ 42,750	\$ 170,709	\$ 18,200	\$ -	\$ 7,800	\$ 26,000	\$ 196,709	\$ 182,750
Retiree	137,118	-	6,500	143,618					143,618	123,802
Retiree Buyout	-	-	-	-					-	-
Active Buyout	4,000	-	7,000	11,000					11,000	7,000
Admin Fees	624	-	-	624					624	576
Compliance Fees	871	-	-	871					871	871
Total SS1 Fund	\$ 270,573	\$ -	\$ 56,250	\$ 326,823	\$ 18,200	\$ -	\$ 7,800	\$ 26,000	\$ 352,823	\$ 314,999
SS2 Fund										
Active	\$ 19,798	\$ -	\$ 6,500	\$ 26,298					\$ 26,298	\$ 22,280
Retiree	18,014	-	-	18,014					18,014	17,032
Retiree Buyout	-	-	-	-					-	-
Active Buyout	2,000	-	500	2,500					2,500	2,500
Admin Fees	96	-	-	96					96	96
Compliance Fees	92	-	-	92					92	92
Total SS2 Fund	\$ 40,000	\$ -	\$ 7,000	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 42,000
SS3 Fund										
Active	\$ -	-	\$ -	\$ -					\$ -	\$ -
Retiree	\$ 17,406	\$ -	\$ 6,500	\$ 23,906					23,906	21,906
Retiree Buyout	-	-	-	-					-	-
Active Buyout	-	-	-	-					-	-
Admin Fees	48	-	-	48					48	48
Compliance Fees	46	-	-	46					46	46
Total SS3 Fund	\$ 17,500	\$ -	\$ 6,500	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 22,000
SW1 Fund										
Active	\$ -	\$ -	\$ -	\$ -	\$ 77,600		\$ 32,400	\$ 110,000	\$ 110,000	\$ 104,000
Retiree	87,829	-	16,750	104,579					104,579	104,579
Retiree Buyout	-	-	-	-					-	-
Active Buyout	-	-	-	-					-	-
Admin Fees	192	-	-	192					192	192
Compliance Fees	229	-	-	229					229	229
Total SW1 Fund	\$ 88,250	\$ -	\$ 16,750	\$ 105,000	\$ 77,600	\$ -	\$ 32,400	\$ 110,000	\$ 215,000	\$ 209,000
Grand Total	\$ 744,172	\$ -	\$ 132,150	\$ 876,322	\$ 802,000	\$ -	\$ 312,000	\$ 1,114,000	\$ 1,990,322	\$ 1,901,498
TOTALS										
Active	\$ 1,314,157				\$ 1,310,808				\$ 3,349	
Retiree	633,411				555,888				77,523	
									4.46%	

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON

2025 APPENDIX C

[illegible]

TOWN OF LEWISTON

Appendix D

**2026 Schedule of Salaries
Elected Town Officials**

Officer	Salary
Highway Superintendent	\$82,982
Town Clerk	\$72,393
Supervisor	\$35,000
Town Justices (2)	\$32,397
Council Members (4)	\$16,383

TOWN OF LEWISTON

Sales Tax Revenue
Appendix E

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
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	\$ 410,132
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	353,476
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	435,347	467,594
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	369,914	385,788
May	247,089	251,774	269,552	281,122	268,196	267,992	276,290	312,242	214,529	317,303	373,800	355,397	376,745	394,488
June	357,967	408,815	386,225	358,595	368,207	341,441	390,123	383,502	392,593	526,490	414,937	482,157	423,443	514,743
Sub-Total	1,666,645	1,851,776	1,750,035	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	2,526,222
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	436,958
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	403,021	-
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	516,238	-
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	373,154	-
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	391,614	-
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	477,074	-
Total	3,522,817	3,631,660	3,691,629	3,651,863	3,593,385	3,515,897	3,506,962	3,882,130	3,798,813	4,390,603	4,708,886	4,951,574	4,947,393	2,963,180
% Change	3.76%	3.00%	1.82%	-1.09%	-1.63%	-2.20%	7.65%	1.94%	-2.19%	13.48%	6.76%	4.91%	-0.08%	-66.96%

Average Grow Rate 2003 to 2025

B Fund	\$ 1,606,500	\$ 1,606,500	\$ 1,764,000	\$ 1,764,000	\$ 1,919,000	\$ 2,037,500	\$ 2,009,300	\$ 1,824,668	\$ 1,772,605	\$ 1,861,084	\$ 1,848,211	\$ 1,756,400	\$ 1,703,683	\$ 1,824,291
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	2,597,519
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	\$ 3,695,000	\$ 3,800,000	\$ 4,050,000	\$ 4,310,765	\$ 4,421,810
% Change	1.98%	4.89%	7.25%	0.00%	5.66%	-6.26%	-1.39%	-1.41%	1.86%	3.37%	3.12%	6.58%	6.44%	2.58%
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	\$ 636,628	\$ (1,458,630)
% 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%	14.77%	-32.99%

TOWN OF LEWISTON
Estimated Retirement and Comparison 2025
Appendix F

09/22/2025

FUND	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	CHANGE IN BUDGET	% CHANGE
A Fund	\$ 201,000	\$ 195,242	\$ 147,000	\$ 155,402	\$ 186,000	\$ 171,806	\$ 212,500	\$ 200,853	\$ 241,300		\$ 276,400	\$35,100	15%
B Fund	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 52,890	\$ 60,000	\$ 56,512	\$ 68,000		\$ 77,900	\$9,900	15%
B Fund Police	\$ 250,000	\$ 246,626	\$ 265,000	\$ 258,793	\$ 297,000	\$ 286,797	\$ 371,000	\$ 361,980	\$ 476,200		\$ 564,500	\$88,300	19%
B Fund Totals	\$ 312,000	\$ 306,719	\$ 311,000	\$ 306,619	\$ 354,500	\$ 339,687	\$ 431,000	\$ 418,492	\$ 544,200	\$ -	\$ 642,400	\$ 98,200	18%
DB Fund	\$ 132,000	\$ 127,677	\$ 96,000	\$ 101,614	\$ 121,500	\$ 112,373	\$ 182,400	\$ 172,239	\$ 207,000		\$ 237,000	\$30,000	14%
SS1 Fund	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 99,138	\$ 112,000	\$ 105,553	\$ 127,000		\$ 145,300	\$18,300	14%
SS2 Fund	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,968	\$ 14,500	\$ 13,235	\$ 20,500	\$ 19,076	\$ 23,100		\$ 26,400	\$3,300	14%
SS3 Fund	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 6,593	\$ 4,500	\$ 4,133	\$ 5,100		\$ 5,800	\$700	14%
SW1 Fund	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 39,655	\$ 40,200	\$ 37,754	\$ 45,500		\$ 52,100	\$6,600	15%
Total	\$ 832,000	\$ 809,862	\$ 691,000	\$ 707,070	\$ 834,250	\$ 782,487	\$ 1,003,100	\$ 958,100	\$ 1,193,200	\$ -	\$ 1,385,400	\$192,200	16%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2026 Budget

Fund	Description	Cash Balance 12/31/2024	2025 Increases	2025 Decreases	Cash Balance 08/31/2025
H20	VOL Academy Park Pavilion	-			
H21	Sanborn Improvements	542.00	-	-	542.00
H22	Academy Park Artwork	4,186.14	-	-	4,186.14
H23	Lewiston Town Park	1,460,723.11	-	(3,384.83)	1,457,338.28
H24	Stonehaven Preserve	184,261.10	-	(1,418.26)	182,842.84
H27	Dickersonville Cemetary	29,613.31	4,250.00	-	33,863.31
H28	Drainage Study & Maintenance	8.07	-	(2,290.04)	(2,281.97)
H29	Police Training & Equipment	3,290.01	-	-	3,290.01
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	-	-	(745,111.28)	(745,111.28)
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	-			-
H44	Sanborn Park Playground	9,473.95	-	-	9,473.95
H48	Police Seized Funds	3,194.82	9,265.00	(8,389.00)	4,070.82
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H52	Police Records Management	0.31	-	-	0.31
H53	Colonial Village Playground	629.00	-	-	629.00
H54	Swann Road Culvert	(37,257.22)	37,257.22	-	-
H55	Police NYS DCJS LETECH Grant	282,690.55		(278,281.82)	4,408.73
H56	Engineering Planning Grant	18,000.00	30,000.00	-	48,000.00
H57	Kiwanis Park Restoration	12,500.00	-	-	12,500.00
H58	I&I Sewer Mitigation Fees	-	23,622.00	-	23,622.00
H61	Recreational Development	161,055.33	-	-	161,055.33
H63	PIP	100,895.17	3,400.00	(37,122.00)	67,173.17
H68	WPCC Digester	-	27,100.00	(13,597.65)	13,502.35
H70	Morgan Drive Relief Sewer	3,932.00	80,475.00	(84,346.46)	60.54
H71	Water Storage Tank	20,441.25	71,500.00	(20,591.23)	71,350.02
H78	Niagara Parkway Trail	30,709.98	-	-	30,709.98
H89	Waterline Project	-	-	-	-
H96	Greenway	-	1,680,000.00	(1,680,000.00)	-
H97	NYPA Funds Annual Payment	2,368,663.34	965,253.42	(553,079.04)	2,780,837.72
H98	Town HYDRO Funds	1,979,968.16	1,740,626.76	(806,949.62)	2,913,645.30
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		\$ 6,720,325.50	\$ 4,672,749.40	\$ (4,234,561.23)	\$ 7,158,513.67

TOWN OF LEWISTON

Appendix H

2026 FUND TRANSFERS

Account	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	\$ 94,600	\$ -	\$ 94,600
TRANSFER FROM OTHER FUND B00-1000-5031-1189	\$ 207,150	\$ -	\$ 207,150
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	\$ 164,000	\$ 800,000	\$ 964,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	\$ 179,000	\$ -	\$ 179,000
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	\$ 45,000	\$ -	\$ 45,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	\$ 4,000	\$ -	\$ 4,000
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	\$ 26,700	\$ -	\$ 26,700
	\$ 720,450	\$ 800,000	\$ 1,520,450

APPENDIX I

Equalized Total Assessed Value 6,644,521,808

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	60,294,250	0.91
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	3,591,426,500	54.05
13100	CO - GENERALLY	RPTL 406(1)	2	3,312,500	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	23	32,835,000	0.49
13510	TOWN - CEMETERY LAND	RPTL 446	2	140,250	0.00
13650	VG - GENERALLY	RPTL 406(1)	10	10,579,000	0.16
13800	SCHOOL DISTRICT	RPTL 408	11	376,161,500	5.66
14100	USA - GENERALLY	RPTL 400(1)	4	56,525,000	0.85
14110	USA - SPECIFIED USES	STATE L 54	2	2,275,000	0.03
14300	INDIAN RESERVATION	RPTL 454	1	23,750,000	0.36
18020	MUNICIPAL INDUSTRIAL DEV/AGENC	RPTL 412-a	2	2,750,000	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,242,250	0.02
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	21	28,075,500	0.42
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	15,975,000	0.24
25130	NONPROF CORP - CHAR (CONST PRI	RPTL 420-a	4	2,214,250	0.03
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	46,134,393	0.69
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	4,516,250	0.07
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	257,758	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	1,618,750	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	9,471,750	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	7,396,250	0.11
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	8,000,000	0.12
28520	NOT-FOR-PROFIT NURSING HOME C	RPTL 422	1	61,315,000	0.92
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	8,847,503	0.13
30306	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	4,250,000	0.06
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	19,200	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	9	550,353	0.01

Equalized Total Assessed Value 6,644,521,808

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	92	1,183,275	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	69	890,100	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	244	3,147,600	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	63	1,354,500	0.02
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	90	1,935,000	0.03
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	158	3,391,125	0.05
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	43	1,650,338	0.02
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	93	3,673,713	0.06
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	55	2,077,050	0.03
41400	CLERGY	RPTL 460	2	7,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	226,250	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	88	5,128,703	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	46,500	0.00
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	231,275	0.00

Total Exemptions Exclusive of System Exemptions:

1,151	4,384,876,133	65.99
0	0	0.00
1,151	4,384,876,133	65.99

Total System Exemptions:

Totals:

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:

A-1010
Town Council

Revenue	2020 Ado Buc	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Expenses													
Council Member-Personal Services	A00-1010-0100-0000												
4 members at 2026=\$16,383(3%), 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		60,262.00	60,262.00	60,261.76	61,769.00	61,769.00	61,768.72	63,623.00	63,623.00	31,810.48	65,532.00	65,532.00	65,532.00
Contractual	A00-1010-0400-0000												
Publications – public hearings		1,000.00	1,000.00	145.15	500.00	500.00		500.00	500.00		500.00	500.00	500.00
Niagara Gazette													
Niagara Frontier Publications							390.00						
AOT Annual Conference - NYC - Four members		7,400.00	7,400.00		7,400.00	7,600.00							
John Jacoby-2018, 2023, 2024, 2025				1,857.21			2,102.85	2,250.00	2,250.00	2,178.40	2,250.00	2,250.00	2,250.00
Bill Geiben-2019, 2020, 2023				1,620.00									
Rob Morreale-2023, 2024, 2025				1,867.50			1,952.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
Jason Myers- 2023, 2024, 2025				2,092.14			2,078.03	2,250.00	2,250.00	2,485.07	2,250.00	2,250.00	2,250.00
Sarah Roat Waechter-2024, 2025								2,250.00	2,250.00	1,302.13	2,250.00	2,250.00	2,250.00
NYS Assoc of Towns- Registration (\$120-\$150/member)				510.00	510.00	510.00		480.00	480.00		480.00	480.00	480.00
Postage				3.84			2.42						
Proforma							64.40						
Cooper Signs-Signs/printing – new members				51.53			51.53				100.00	100.00	100.00
Epstein Benjamin FB MTG													
Recordings				300.00							50.00	50.00	50.00
Printcraft-signature stamp													
Schwaab Inc							40.00						
Miscellaneous		100.00	100.00		100.00	168.00		100.00	100.00		100.00	100.00	100.00
Key Bank													
Eaton Office Supply													
		8,500.00	8,500.00	8,447.37	8,510.00	8,778.00	8,759.56	10,080.00	10,080.00	5,965.60	10,230.00	10,230.00	10,230.00
Total Town Council		68,762.00	68,762.00	68,709.13	70,279.00	70,547.00	70,528.28	73,703.00	73,703.00	37,776.08	75,762.00	75,762.00	75,762.00

09/15/2025

A00-1110 COURTS

	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025	2026	2026	2026
	Ado	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2025	Department	Proposed	Submitted
	Buc	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Revenue													
Fines and Forfeitures		260,000.00	260,000.00	178,562.00	260,000.00	260,000.00	234,472.39	250,000.00	225,000.00	108,061.00	260,000.00	260,000.00	260,000.00
Expenses													
Staffing-JUSTICES(2) & CLERKS(2)													
Judge Gee - 2025=3%, 2024+2023=2.5% Incr, 2022=2% Incr, 2020=4% incr		29,791.00	29,791.00	29,791.00	30,537.00	30,537.00	30,536.48	31,453.00	31,453.00	15,726.23	32,397.00	32,397.00	32,397.00
Judge Sheeran - 2025=3%, 2024+2023=2.5% incr, 2022=2% Incr, 2020=4%		29,791.00	29,791.00	29,791.00	30,537.00	30,537.00	30,536.48	31,453.00	31,453.00	15,726.23	32,397.00	32,397.00	32,397.00
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, 2026 = 27.21		50,327.00	50,327.00	50,294.00	50,327.00	50,557.00	51,193.80	53,907.00	53,907.00	26,712.20	56,603.00	56,603.00	56,603.00
Maria Sicurella-overtime 4 hrs per wk 40.83 hr 2026		7,550.00	7,550.00	9,271.00	7,550.00	7,550.00	6,650.46	8,087.00	8,087.00	3,421.00	8,493.00	8,493.00	8,493.00
Maria Sicurella-sick incentive		208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00
Maria Sicurella - Medical Buyout charged to Medical exp budget		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00
Maria Sicurella - Retro Payment							715.92						
Maria Sicurella-Longevity Payment							1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
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, 2026 = 22.68		41,954.00	41,954.00	41,912.00	41,954.00	42,630.00	42,665.90	44,930.00	44,930.00	22,263.73	47,177.00	47,177.00	47,177.00
Mary Gee-overtime - 4 hrs per week 34.02 for 2026		6,294.00	6,294.00	2,962.00	6,294.00	6,294.00	5,206.21	6,745.00	6,745.00	2,786.49	7,077.00	7,077.00	7,077.00
Mary Gee - Medical Buyout charged to medical expense budget		2,000.00	2,000.00	1,667.00	2,000.00	2,000.00	-	-	-	-	-	-	-
Mary Gee - Sick Incentive		150.00	150.00		150.00	150.00	150.00	150.00	150.00		150.00	150.00	150.00
Mary Gee - Special Contract Pymt.							599.38						
Mary Gee-Retro						500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Mary Gee-Longevity													
Mary Gee-Short Term Disability				(8,573.00)									
LESS: Medical Buyout		(4,000.00)	(4,000.00)	(3,667.00)	(4,000.00)	(4,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(1,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
		166,065.00	166,065.00	155,656.00	167,557.00	169,963.00	169,962.63	178,433.00	178,433.00	88,135.88	186,002.00	186,002.00	186,002.00

Moved to its own budget in 2024

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

Court Security Staffing

Security-2020 new scale rates mirroring PT Police officers

18,700.00

18,700.00

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 trainings=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

3,064.00

09/15/2025

A00-1110 COURTS

	2023	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026
	Ado	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Department	Submitted
	Bud	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	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				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				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	18,700.00	14,053.00	-	-	-	-	-	-	-

A00-1110-0100-0101 (Formally A00-1420-0100-0020)

Court Administration Staffing	45,178.00	45,178.00	45,178.00	45,142.00	45,178.00	45,798.00	45,956.83	48,391.00	48,391.00	23,984.17	50,811.00	50,811.00
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, 2026 = 24.43												
Overtime							268.44			1,535.49		
Retro Increase							572.00					
Patty Yacus - Medical Buyout charged to medical expense budget	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	1,000.00	2,000.00	2,000.00
Patty Yacus - Special Contract Pymt.							700.00	700.00	700.00	700.00	700.00	700.00
Patty Yacus- Longevity Payment	150.00	150.00	150.00	150.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00
Patty Yacus sick incentive	(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)	(2,000.00)	(2,000.00)	(2,000.00)
LESS: Medical Buyout	45,328.00	45,328.00	45,328.00	45,292.00	45,386.00	46,706.00	47,705.27	49,299.00	49,299.00	26,219.66	51,719.00	51,719.00
Total Court Administration												

Equipment for Court Office:

BOB Visa	2,100.00						78.05					
Tasers/Taser cartridge	200.00	200.00										
Copier Fax Business				1675.88								
Staples				377.38								
Misc.	200.00	2,300.00	2,053.26	200.00	200.00	79.00	-	200.00	200.00	-	200.00	200.00

Contractual for Court Office

Service Education, Inc-computer program annual maints, required												
BoB VISA							100.78					
Books/Updates	277.00	277.00		446.70	1,500.00	1,500.00	1,314.95	1,500.00	1,500.00	513.84	1,900.00	1,900.00
Blue360 Media, LLC	400.00	400.00					298.77			955.44		
Williamson Law Book Co	810.00	810.00		1,304.32			1,881.44			284.80		
Matthew Bender & Co					700.00	700.00					750.00	750.00
Associations and Dues												
Erie Co T&V Court Clerks Assoc				34.00								

09/15/2025

A00-1110 COURTS

	2023	2023	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026
	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	06/30/2025	Department	Proposed	Submitted
	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Niagara County Magistrates	120.00	120.00	120.00			240.00						
New York State Magistrates AS	290.00	290.00	290.00			385.00			340.00			
New York State Assoc of Magistrates-			180.00			1,020.00			180.00			
National Judges Assoc	100.00	100.00	100.00									
Clerks dues	150.00	150.00										
Journey's End Refugee Services			214.06						216.40			
International Institute of Buffalo-Interpreter	650.00	650.00	321.00	650.00	650.00		650.00	650.00		650.00	650.00	650.00
Nelson, Howard												
Dinehart, Rosa												
Cao, Thuyan												
Capizzi, Dina												
Brignoni-Waliczek, Anna												
Huoh, Mark												
US Postal Services-postage	5,000.00	5,000.00	4,319.30	5,000.00	5,000.00	4,855.60	5,000.00	5,000.00	2,327.05	5,500.00	5,500.00	5,500.00
Copier- Comdoc-coverage/maint	700.00	700.00	681.73	700.00	700.00	288.00	650.00	650.00	500.00	500.00	500.00	500.00
Copier Fax Business			234.00			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
Compositeur Printing	600.00	600.00	846.25			1,084.81			226.10			
Looseleaf Law Publications (forms)	320.00	320.00		3,000.00	3,000.00		3,000.00	3,000.00		3,500.00	3,500.00	3,500.00
Supplies	2,000.00	2,000.00										
Eaton's			196.68			233.56						
Staples			2,241.55			3,812.31			229.54			
Travel*	4,000.00	1,900.00		2,500.00	2,500.00		4,000.00	4,000.00		4,000.00	4,000.00	
Travel & Reimb - Gee (Assoc of Towns)			23.00			131.99						
Travel & Reimb - Sheeran			1,376.94									
Travel & Reimb - Gee, Mary						53.24						
Travel & Reimb - Yacus						53.24						
Travel & Reimb - Sicurella						141.74						
Instream (Biel's Record scan to Micro-fische)	500.00	500.00	350.00	500.00	500.00	350.00	2,500.00	2,500.00				
Security Uniforms, Amo etc.	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												
Miscellaneous			14.54		931.00		500.00	500.00		250.00	250.00	250.00
Key Bank Clerks conference												
*Starting in 2018, Clerks are required to have 6 hours of mandatory training												
2018 Prior Year Expense												
	16,417.00	14,317.00	12,944.07	15,550.00	16,481.00	16,479.43	19,500.00	19,500.00	5,273.17	18,050.00	18,050.00	18,050.00

Total Expense	246,710.00	246,710.00	229,998.33	228,693.00	233,229.00	234,225.38	247,432.00	247,432.00	119,628.71	255,971.00	255,971.00	255,971.00
Per detail schedules												
Prior Year Expense	246,710.00	246,710.00	229,998.33	228,693.00	233,229.00	234,225.38	247,432.00	247,432.00	119,628.71	255,971.00	255,971.00	255,971.00

Department - 1110

Court Officers Only

Under Supervisor Beginning 2024

A00-1110

COURT OFFICERS

201 Ado ' Buct	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Court Officers Staffing: A00-1110-0100-0100	18,700.00	18,700.00		18,700.00	14,594.00		18,700.00	18,700.00		18,700.00	18,700.00	18,700.00
2020 new rates mirroring PT Police officers contract												
2026 - going with a 5% increase												
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, \$25.12=2026			4,324.55			4,295.70			1,564.66			
R. Helfrich - Prior												
R. Helfrich - Paid training=15 hrs annually												
Lodicero, 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, \$25.12=2026			3,064.41			2,976.94			1,349.38			
Lodicero, 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, \$25.12=2026			3,364.81			3,831.05			2,006.48			
Paul, Joseph - Paid training=15 hrs annually												
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, \$25.12=2026			3,298.92			3,490.05			1,611.80			
Sessman, Ronald - Paid training=15 hrs annually												
Temp Court Staffing - 2025=M. Buzzeo									86.91			
Total Court Officers Personnel	18,700.00	18,700.00	14,052.69	18,700.00	14,594.00	14,593.74	18,700.00	18,700.00	6,619.23	18,700.00	18,700.00	18,700.00

Equipment: A00-1110-0200-0100

Bullet Proof Vest - one in 2021, 2024=R. Helfrich, 2025=R. Sessman, K.Lodicero & J.Paul				1,000.00	1,300.00		3,900.00	3,900.00				
Tasers/Taser cartridge-From Police in 2026 (4)	200.00	200.00								200.00	200.00	200.00
Guns and equipment												
United Uniform												
Total Equipment	200.00	200.00	-	1,000.00	1,300.00	1,300.00	3,900.00	3,900.00	90.00	200.00	200.00	200.00

Contractual: A00-1110-0400-0100

	500.00	500.00		500.00	500.00		500.00	500.00		500.00	500.00	500.00
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[illegible]

19,400.00	19,400.00	14,052.69	20,200.00	16,394.00	16,339.03	23,100.00	23,100.00	6,709.23	19,400.00	19,400.00
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Department - 1165
Prosecutor

20
Ado
Buc

2023
Adopted
Budget

2023
Revised
Budget

2023
06/30/2023
Actual

2024
Adopted
Budget

2024
Revised
Budget

2024
Full Year
Actual

2025
Adopted
Budget

2025
Revised
Budget

2025
06/30/2025
Actual

2026
Department
Budget

2026
Proposed
Budget

2026
Submitted
Budget

A00-1165-0100-0000
(Formerly 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%, 2026=5%

19,615.00	19,616.00	19,616.00	20,106.00	20,106.00	20,106.00	20,911.00	20,911.00	20,911.00	21,956.00	21,956.00	21,956.00
19,615.00	19,615.44	19,615.44	20,105.80	20,105.80	20,105.80	20,911.00	20,911.00	20,911.00	21,956.00	21,956.00	21,956.00

Total Prosecutor Salary

Prosecutor contractual **A00-1165-0400-0000**

Forms/Envelopes

Compositeur Printing

US Postal Services - Postage

2,500.00	2,499.00		1,000.00	53.00		250.00	250.00	250.00	100.00	100.00	100.00
2,500.00	2,499.00	68.05	1,000.00	53.00	52.88	250.00	250.00	250.00	100.00	100.00	100.00

Total Prosecutor Contractual

Total Prosecution

22,115.00	22,115.00	19,683.49	21,106.00	20,159.00	20,158.68	21,161.00	21,161.00	21,161.00	22,056.00	22,056.00	22,056.00
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09/15/2025

A-1220 Supervisor

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Confidential Secretary PR is considered 75% of job duties	(34,086.00)	(34,089.56)	(16,962.08)	(34,944.00)	(34,341.00)	(34,341.30)	(36,333.00)	(36,333.00)	(16,499.52)	(34,752.00)	(34,752.00)	(34,752.00)
Equipment												
2025 - Laptop Confidential Secretary								1,200.00	-	500.00	500.00	500.00
Desk					2,208.00	2,095.56			-			
Bank On Buffalo VISA						369.18						
computer - 2023 Amy	1,300.00	1,300.00										
Printer												
computer upgrades	500.00	500.00		500.00	500.00	240.99	500.00	500.00		500.00	500.00	500.00
Key Bank												
Misc. Equipment												
Network Services												
Total Supervisor equipment	1,800.00	1,800.00	1,020.00	500.00	2,708.00	2,705.73	500.00	500.00	-	500.00	500.00	500.00
Prior Year Expense												

Contractual												
Assoc of Towns-Seminar Fee												
Assoc Of Towns Conference - travel + other travel	3,000.00	3,000.00	120.00	120.00	120.00	120.00	120.00	120.00	1,020.00	120.00	120.00	120.00
Attendance - travel + other travel-Confidential Secretary	120.00	120.00							29.85			
Bank On Buffalo VISA												
Broderick, D. Steven			2,009.10			320.00						
Mileage						230.48						
Postage	1,500.00	1,500.00	1,515.42	1,500.00	1,500.00	1,493.65	1,000.00	1,000.00	1,071.78	1,000.00	1,000.00	1,000.00
Federal Express	50.00	50.00		50.00	50.00		50.00	50.00	873.06	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	50.00
Compositeur Printing										1,200.00	1,200.00	1,200.00
Copier Fax			112.00			47.24			26.52			
Proforma Diversified			464.56			540.54						
MGL Printing Solutions						700.00						
Inova Employee Assistance												
Supplies-Eaton/Staples	650.00	650.00	330.79	650.00	650.00	408.27	600.00	600.00	183.81	500.00	500.00	500.00
Key Bank	400.00	400.00	592.07	400.00	400.00	53.99	400.00	400.00		400.00	400.00	400.00
Niagara County Supervisor's AS						200.00	200.00	200.00	200.00	200.00	200.00	200.00
Niagara Frontier Publications			259.44									
Occustar Workplace Compliance						575.00						
Com Doc	200.00	200.00		200.00	200.00		960.00	960.00		960.00	960.00	960.00
Cell phone reimbursement 80*12 months	960.00	960.00	800.00	960.00	960.00	640.00			480.00			
Smith Amy			60.26									
Soffritti, Natalie									52.40			
Miscellaneous	300.00	300.00		300.00	300.00		300.00	300.00		300.00	300.00	300.00
WNY Occupational Health Care						133.00						

09/15/2025

20

Ado

Buc

A-1220 Supervisor

Cover Court Contra	8,380.00	8,380.00	6,263.64	8,000.00	9,895.00	9,863.36	8,950.00	8,950.00	3,937.42	8,850.00	8,850.00	8,850.00
Prior Year Expense					(105.00)							
Professional Report Fees												
Industrial Appraisal (Inc 3% - 4% each yr) - 2022 On Site Appraisal	1,500.00	1,500.00	1,490.00	1,550.00	1,550.00	1,490.00	1,612.00	1,612.00	1,490.00	1,677.00	1,677.00	1,677.00
Municipal Solutions-AUD, Bond work, & SEC Filings	2,000.00	2,000.00	2,184.00	2,500.00	2,500.00	2,385.00	3,500.00	3,500.00		3,800.00	3,800.00	3,800.00
USI Consulting (every 3 yrs) - GASB 75 Actuarial rept every 2 years starting 2019	4,200.00	4,200.00	5,000.00	800.00	4,820.00	5,100.00	6,000.00	6,000.00	850.00	6,000.00	6,000.00	6,000.00
Cover Court Contra	7,700.00	7,700.00	8,674.00	4,850.00	8,975.00	8,975.00	11,112.00	11,112.00	2,340.00	11,477.00	11,477.00	11,477.00
PY Expense												
Total Expense	69,555.00	69,551.44	94,933.54	64,562.00	71,839.00	83,510.99	73,414.00	73,414.00	36,894.62	95,155.00	95,155.00	95,155.00

Budget Worksheet - 2026
Department - 1310 and 1320
Budget Officer and Audit

A-1310
Budget Officer

[illegible]

Superior Press-Deposit slips/forms	150.00		160.00	160.00	292.72	150.00	150.00	300.00	300.00	300.00
Key Bank charge		20.99			53.99					
Federal Express - delivery of documents										
Budget Adjustments				(452.00)						
	1,950.00	1,065.00	842.21	2,160.00	1,708.00	1,707.77	2,950.00	2,950.00	93.62	2,100.00
	20,364.00	20,280.00	18,940.92	33,462.00	23,597.00	23,590.55	27,565.00	29,965.00	11,679.59	26,243.00
Total Budget Officer Dept Expenses										
Audit										
A00-1320-0400-0000										
Drescher & Malecki - audit-per contract 2020-2023	22,514.00	22,514.00	20,000.00	22,514.00	22,514.00	22,514.00	22,964.00	22,964.00	13,000.00	23,423.00
Drescher & Malecki - consulting- IT assessment	2,000.00	2,000.00		2,000.00						
Total Audit Expenses	24,514.00	24,514.00	20,000.00	24,514.00	22,514.00	22,514.00	22,964.00	22,964.00	13,000.00	23,423.00

Department - 1355

Assessor

[illegible][illegible]

A00-1355-0200-0000					
Equipment					
2025 - New Server					5,600.00
2025 - New Lap Top Assessor					2,500.00
2025 - New Desk Top Assessor			1,200.00		1,285.00
2025 - New Desk Top Assessor Asst.					1,285.00
2025 - New Printer/Scanner					2,041.00
BOB Visa		334.00		306.25	
Cooper Sign				23.75	
2 new computers plus set up					
Laptop for Linda					
2 Hard Drive Towers					
2 New Printers+Protection Plan	650.00				629.94
New monitors & ACES software program					
(ACES Delayed again in 2021)					
Prior Year Expense	-	650.00	629.94	-	-
		334.00		330.00	1,200.00
					12,711.00
					4,610.54

<u>Contractual</u>	A00-1355-0400-0000				
Temporary Help-Permits		3,000.00	-	-	
Linda Johnson Training Acting Assessor 2024 @ \$28/Hr		4,000.00	21,840.00	18,429.00	3,822.00

Department - 1355
Assessor

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
New York Star Program & other exempt filings	1,500.00	850.00		1,000.00	1,000.00		1,000.00	1,000.00		4,500.00	4,500.00	4,500.00
Education/Seminars (needs 12 credit hours/yr)				2,500.00	2,500.00		4,500.00	4,500.00				
Nanoark - System maintenance contract												
BOB Visa	800.00	800.00		800.00	800.00	475.14	800.00	800.00	25.99	1,000.00	1,000.00	1,000.00
Board of Review Members:												
Balassone, Domico			150.00			150.00			150.00			
Carter, Barbara			75.00			225.00			300.00			
Deal, Thomas			225.00			150.00			150.00			
Frankovitch, Karl			150.00			150.00			150.00			
Johnson, Michael			75.00			150.00			150.00			
Nichols, Andrew												
Office supplies	700.00	700.00		700.00	700.00		700.00	700.00	319.84	700.00	700.00	700.00
Eaton Office Supplies			964.00									
Key Bank						861.69						
Compositour			253.95			89.99						
* GAR - Pros (Assessors Website)2025=15% Incr	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	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. Milage @ 8/20/25=2,216.6	50.00	50.00	30.52	50.00	50.00		50.00	50.00		200.00	200.00	200.00
NAPA Auto Parts												
Advance Auto Parts	360.00	360.00		360.00	360.00	147.39	360.00	360.00	90.00	360.00	360.00	360.00
Cell phone Stipend- \$30 per month												
Fiutko, Nicholas						678.00						
GAR Associates-Re-Assessment & Maintenance	2,500.00	2,500.00	2,400.00		225,000.00	225,000.00	198,000.00	198,000.00	99,000.00	77,000.00	77,000.00	77,000.00
Legal Assistance-Appraisals & prof services	2,000.00	2,000.00					5,000.00	5,000.00				
Penale, Dominic-Appraisal Svcs						7,450.00						
Network Services - Maintenance & Server	750.00	750.00	145.00	500.00	500.00		500.00	500.00	577.50	3,300.00	3,300.00	3,300.00
Postage	300.00	300.00	498.57	600.00	600.00	461.31	500.00	500.00	213.37	500.00	500.00	500.00
NYS Assessors Assoc Membership			250.00	250.00	250.00	1,642.00	250.00	250.00	250.00	250.00	250.00	250.00
NYS Assessors Assoc - Seminars			1,313.00									
Niagara County Assessors Assoc	100.00	100.00	75.00	75.00	75.00	75.00	75.00	75.00	150.00	150.00	150.00	150.00
Niagara County Clerk-Mtg/Events			60.00	60.00	60.00		75.00	75.00				
O'Shea Jamie						842.00			77.10			
Schwaab, Inc.-Stamp Update	70.00	70.00				87.50						
WNY - IAAO												
Niagara County Real Property Tax Maps			760.00	350.00	350.00	475.00	760.00	760.00		760.00	760.00	760.00
Travel reimb (Jamie O'Shea)												
Linda Johnson Reimb			1,144.00		4,497.00	4,568.00	700.00	700.00				
Legal Ads	500.00	631.00		650.00	650.00							
Niagara County			69.47			88.50			49.10	75.00	75.00	75.00
Niagara County			622.22			486.45			518.88	650.00	650.00	650.00

Department - 1355

Assessor

Full Act:	2023		2023		2023		2024		2024		2024		2025		2025		2025		2026		2026	
	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	06/30/2025 Actual	Department Budget	Proposed Budget	Submitted Budget							
510	50.00	50.00		50.00	50.00	133.00							400.00	400.00								
	12,180.00	11,661.00	11,660.73	13,345.00	246,842.00	246,835.57	238,320.00	234,909.00	108,753.78	234,909.00	50.00	150.00	150.00	92,355.00	92,355.00							
	100.00	100.00	52.46	100.00	100.00	69.69	100.00	100.00	17.99	100.00	100.00	100.00	100.00	100.00	100.00							
	100.00	100.00	52.46	100.00	100.00	69.69	100.00	100.00	17.99	100.00	100.00	100.00	100.00	100.00	100.00							
	114,937.00	114,937.00	114,707.13	118,179.00	351,655.00	351,613.59	335,444.00	343,544.00	160,869.54	343,544.00	150.00	196,293.00	196,293.00	196,293.00	196,293.00							

Assessor - Gasoline/Diesel Fuel A00-1355-0400-3510

Town of Lewiston - Highway

Total Gasoline/Diesel Fuel

Prior Year Expenses

Total Expenses

* 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 the

Department - 1410

Town Clerk

**A00-1410
Town Clerk**

Revenue	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Tax Collector Fee-Tax Receipts	100.00	100.00	125.00	100.00	100.00	50.00	100.00	100.00	100.00	75.00	75.00	75.00
Tax Collector Fee-Water/Sewer Re	31,700.00	31,700.00	31,700.00	27,700.00	27,700.00	27,700.00	29,800.00	29,800.00	29,800.00	32,100.00	32,100.00	32,100.00
Clerk fees	4,000.00	4,000.00	4,929.18	3,000.00	3,000.00	6,125.10	3,500.00	3,500.00	1,990.78	4,000.00	4,000.00	4,000.00
Engineering GIS service-Town map	30.00	30.00	30.00	30.00	30.00	5.00	30.00	30.00	75.00	30.00	30.00	30.00
Other licenses	100.00	100.00	900.00	300.00	300.00	700.00	500.00	500.00	700.00	750.00	750.00	750.00
Vender Permits& licenses												
A00-1000-1232-0000												
A00-1000-1232-1500												
A00-1000-1255-0000												
A00-1000-1589-0900												
A00-1000-2545-0000												
A00-1000-2590-0000												

35,930.00	35,930.00	37,684.18	31,130.00	31,130.00	34,580.10	33,930.00	33,930.00	32,620.78	36,955.00	36,955.00	36,955.00
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Expenses**Staffing****A00-1410-0100-0000**

RETIRED 10/4/2024 Donna Garfinkel (Approx 4% increase in budget during 2017 year/total salary is \$60972, \$62,192 for 2018, \$63,436 for 2019, \$64,705 for 2020, \$65,999 for 2021, \$67,319 for 2022, \$69,002 for 2023 (2.5%), 2024= \$70,728 (2.5%), 2025=\$72,850 (3%)

Amy Smith Appointed 10/07/2024 - Clerk

Portion 2025 = \$70,285, 2026 = \$72,393 (3%)

Longevity Bonus

Termed 05/05/2025 - Carole Schroeder -Retiring in 1/26/2024. 2024=Working PT 12 Hrs./Wk @ \$21.82/Hr. History = \$22.85-2016* 32.5 hrs/week-23.78 2018/24.25 2019/25.00

2020/25.50 2021, 26.01=2022, 26.53=2023, Retired 1/26/24, Hired as PT clerk 2/1/24, last day for clerk was 4/11/24 then changed to consultant.

C Schroeder OT - Board meetings 4 hrs/mo

C Schroeder - Prior

C. Schroeder-sick incentive = \$250-Split Allocation 50/50 with Registrar B4020)

C. Schroeder -Stipend (Budget in A Fund Contingency)

Briggett Cogland - Hired 06/13/2024 @ \$19.96 32.4 hrs/week, 2025 = 20.76 for 6 months then 21.18. Split 5 ways in 2025=33%, 2026=\$22.24 Briggett Cogland -OT Board Mtgs-2 hrs/9 mtgs.

16,768.00	13,107.55	35,102.08	72,393.00	72,393.00	72,393.00	72,393.00	600.00	600.00
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16,888.58	14,394.00	14,394.00	15,430.00	15,430.00	15,430.00	15,430.00	601.00	601.00
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A00-1410
Town Clerk

Department - 1410

Town Clerk

Linda Kreps* 15.50 - 30 hrs per wk/16.13-2022,
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=33%. 2026=\$22.68

Sick Incentive= \$150-Split Allocation 5 ways-
Clerk/Registrar/Water/Sewer
overtime

Budget Adjustment

Prior year/ Retro Pay

Longevity Bonus

Linda Kreps -Stipend (Budget in A Fund Contingency)

Consultant Exp

Budget Adj

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
31,466.00	31,466.00	31,942.70	31,466.00	31,466.00	31,879.31	14,827.00	14,827.00	8,089.44	15,568.00	15,568.00	15,568.00
112.00	112.00		112.00	112.00	122.81	50.00	50.00		50.00	50.00	50.00
	2363			3,000.00	405.32						
					450.00	198.00	198.00	198.00	198.00	198.00	198.00
				(16,595.00)	200.00						
				20,980.00							
154,603.00	156,966.00	156,965.59	125,273.00	149,426.00	149,425.10	114,752.00	114,752.00	62,997.68	121,406.00	121,406.00	121,406.00

Out of Department
Security for Tax - Saturday's

A00-1410-0100-0100	100.00	100.00	-	100.00	100.00	-	120.00	120.00	71.76	100.00	100.00
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*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, 5% for 2026

RETIRED 2024 Donna Garfinkel

Town clerk/tax rec -A00-14

Registrar- 800-4020

\$	1.00	\$ 69,002.00	\$ 69,002.00	\$ 69,095.25	\$ 70,728.00	\$ 70,237.00	\$ 72,850.00	\$ 72,850.00	\$ -	\$ -	\$ -
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TERMED 2024 - Carole Schroeder - hrs per week

12-Jan hrs.

Jan 2024 only

Registrar- 800-4020

0	55,183.00	55,183.00	56,355.37	17,108.00	20,326.00	20,627.56	-	-	-	-	-
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Briggett Cogland

Clerk -A00-1410

Registrar- 800-4020

Water-admin SW1-8310

Sewer - main SS2-8110

South Sewer-SS3-8110

33%	17,247.86	14,394.00	14,394.00	16,746.33	17,247.86	14,394.00	14,394.00	9,062.95	16,031.00	16,031.00	16,031.00
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30%	3,989.58	13,086.00	13,086.00	3,881.23	3,989.58	13,086.00	13,086.00	6,077.58	14,027.00	14,027.00	14,027.00
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30%		13,086.00	13,086.00			13,086.00	13,086.00	4,550.29	14,027.00	14,027.00	14,027.00
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5%		2,181.00	2,181.00			2,181.00	2,181.00	1,743.67	2,338.00	2,338.00	2,338.00
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2%		873.00	873.00			873.00	873.00	464.95	936.00	936.00	936.00
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100%	21,237.44	43,620.00	43,620.00	3,882.00	21,237.44	43,620.00	43,620.00	21,899.44	47,359.00	47,359.00	47,359.00
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Tamara Burns -

Clerk -A00-1410

Registrar- 800-4020

Water-admin SW1-8310

Sewer - main SS2-8110

South Sewer-SS3-8110

33%	10,488.00	10,488.00	12,551.89	8,391.00	10,488.00	8,391.00	8,391.00	10,545.21	16,566.00	16,566.00	16,566.00
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30%		2,098.00	2,098.00			2,098.00	2,098.00	6,401.16	14,378.00	14,378.00	14,378.00
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30%	23,075.00	23,075.00	22,985.32	23,075.00	24,117.92	13,704.00	13,704.00	6,839.81	14,378.00	14,378.00	14,378.00
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5%	6,293.00	6,331.00	6,268.61	6,331.00	6,564.82	2,285.00	2,285.00	1,748.18	2,397.00	2,397.00	2,397.00
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2%	2,098.00	-	2,089.54	-	2,188.28	914.00	914.00	561.64	959.00	959.00	959.00
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	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Linda Kreps -												
Clerk - A00-1410	41,954.00	39,894.00	43,895.36	39,895.00	40,730.00	47,085.23	45,682.00	45,682.00	26,096.00	48,678.00	48,678.00	48,678.00
Registrar- B00-4020	33%	31,466.00	31,942.70	31,466.00	31,466.00	33,057.44	15,075.00	15,075.00	8,287.44	15,816.00	15,816.00	15,816.00
Water-admin SW1-8310	30%	2,098.00	2,095.58	2,098.00	2,134.00	2,190.48	13,704.00	13,704.00	6,484.24	14,378.00	14,378.00	14,378.00
Sewer - main SS2-8110	30%	8,390.00	8,382.57	8,390.00	8,641.00	8,762.03	13,704.00	13,704.00	6,249.61	14,378.00	14,378.00	14,378.00
South Sewer-SS3-8110	5%						2,285.00	2,285.00	1,498.94	2,397.00	2,397.00	2,397.00
	2%						914.00	914.00	478.56	959.00	959.00	959.00

Town Clerk

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Miscellaneous	250.00	250.00		250.00	250.00				1,705.14			
Bank on Buffalo VISA						349.68						
C. Schroeder Adjustment												
for Consultant Expense			867.91		16,595.00	3,818.50						
Key Bank disbursement			85.00			22.49						
Orkin			167.03									
Petty Cash reimbursement												
Proforma						51.52						
Memorials												
Sams Club									47.41			
Schwaab Inc						40.00						
Smith Amy Petty Cash						98.32			25.00			
Date/address stamp	100.00	100.00		100.00	100.00							
Tops Markets												
Newspaper ads/subscriptions												
Legal Advertising/subscription												
Niagara Frontier Publications	600.00	600.00	39.95	600.00	600.00	536.57			335.34			
Gazette Publications/Notices			405.29									
Publications												
Postage	5,000.00	5,000.00	3,331.68	5,000.00	5,000.00	3,771.56			2,312.16			
Postage \												
Postage - tax bills												
Software programs/support												
Edmunds (BAS) - Tax Collection Program	3,090.00	3,090.00	3,244.50	3,245.00	3,245.00		3,408.00	3,408.00	3,406.73	3,577.00	3,577.00	3,577.00
Edmunds (BAS) - Tax Bill Input	725.00	725.00	350.00	762.00	762.00		801.00	801.00		841.00	841.00	841.00
Edmunds (BAS) - Online ITax Web Portal	927.00	927.00	973.35	974.00	974.00		1,023.00	1,023.00	1,022.02	1,074.00	1,074.00	1,074.00
Edmunds (BAS) - Split Clerk/Dog/Registrar	425.00	425.00	424.36	475.00	475.00		500.00	500.00		492.00	492.00	492.00
EDMUNDS GOVTECH												
NYS Thruway			1,050.00			445.57						
WNY Occupational Healthcare						1,050.00						
Cover PR Taxes						133.00						
					(16,768.00)							
Prior Year Expense	13,302.00	13,302.00	11,800.03	13,146.00	12,973.00	11,478.83	13,875.00	13,875.00	10,266.44	15,000.00	15,000.00	15,000.00
Total Expenses	169,355.00	170,918.00	168,795.05	139,819.00	163,799.00	162,199.89	130,047.00	129,847.00	76,422.12	136,506.00	136,506.00	136,506.00

Niagara Power Coalition **A00-1420-0400-0200** 4,662.00 4,662.00 4,660.72 6,300.00 5,354.00 5,353.56 4,933.00 5,133.00 5,132.15 7,090.00 7,090.00

Estimate - will adjust to actual upon receipt of budget
2018 = \$7,700 per yr, 2019 = \$7,643, 2020 = \$6,964.29,
2021 = \$5,278, 2022=\$4,875, 2023=\$4,662, 2024=\$6,300,
2025=\$4,933, 2026=\$XXXX

A00-1450 Elections

Department - 1450
Elections

Revenue

Expenses

Salary - Clerk O/T
Salary - Election Inspectors
total Salaries

A00-1450-0100-0000

Contractual

A00-1450-0400-0000

Primary-2022 ended up having 2
Primary's. Two for 2025
General Election
Machine Inspection
Postage
Budget Adj

2 party reps (\$80 x 2)
2 party reps (\$80 x 2)

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
239.00	59.00	-				130.00	130.00	-	130.00	130.00	130.00
239.00	59.00	-	-	-	-	130.00	130.00	-	130.00	130.00	130.00
320.00	320.00	200.00	320.00	320.00	400.00	160.00	160.00	-	160.00	160.00	160.00
160.00	160.00		160.00	160.00	8.04	160.00	160.00		160.00	160.00	160.00
40.00	40.00	2.46	40.00	40.00	0.64	40.00	40.00		10.00	10.00	10.00
				(49.00)							
520.00	520.00	202.46	520.00	471.00	408.68	360.00	360.00	-	330.00	330.00	330.00

Only need staff payroll expenses in years when Clerk is on the election ballot.

Department - 1620

Building

Revenue- FUND BALANCE-

2021=Marque/2022=Office Reno

NONE

Expenses

Staffing

A00-1620-0100-0000

Glenn Newton-2080 hrs, hired

9/27/2022, 2022=18.59, 2023=18.96,

9/28/23=19.35, 9/28/24=19.74, 2024

= 20.33, 2025 = 21.15, 2026 = 22.21

OT-30 Hrs/Yr beginning 2026

Reimbursement to Glenn for repairs done to court holding cell

Equipment

A00-1620-0200-0000

Sign Panel replacement - Marquee in front of Town Hall

Bank on Buffalo VISA

Bryk, H. W. & Sons

D&M Refrigeration

Parking Lot Pave/Stripe

Horn Depot

Heating Repairs

Tools-Maintenance Man

Key Bank

Lar Electronics

Network Services

Niagara Lawn & Garden-2025 Snowblower

Equipment Exp.

Cooper Sign

Sam's Club

Small Equip.

Outdoor Equipment

Toilets

Warren's Village Hardware

Windows

Misc

Contractual

A00-1620-0400-0000

NYS Town Clerks Association

Phone stipend

Clerk Donna Garfinkel Phone Stipend

Mileage

Clerk

Glenn Newton

Postage

Postage - US Postmaster

Postage rental

Pitney Bowes

Postage meter supplies

Biel's -disk storage

Building

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
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39,437.00	39,617.00	39,616.14	40,516.00	42,584.00	41,705.14	43,992.00	43,992.00	22,802.84	46,192.00	46,192.00	46,192.00
39,437.00	39,617.00	39,616.14	40,516.00	42,584.00	41,583.14	43,992.00	43,992.00	22,802.84	47,192.00	47,192.00	47,192.00
					(122.00)						

-	-	-	-	600.00	-	700.00	1,100.00	1,100.00			
		1,212.00		-	274.72			308.47			
		12,101.70									
		229.77									
300.00	8,200.00		400.00								
		229.00									
					142.23						
					6,016.00						
					678.13						
					570.99		1,600.00				
	4,200.00										
		139.98						57.50			
	100.00										
	1,212.00										
		134.93									
200.00	500.00		200.00	9,400.00							
500.00	14,212.00	14,047.38	600.00	(2,240.00)		700.00	3,800.00	365.97	500.00	500.00	500.00

75.00	75.00	90.00	90.00	90.00	90.00	50,245.00	50,245.00		52,000.00	52,000.00	52,000.00
200.00	200.00	200.00	200.00	200.00	200.00						
		28.83						75.00			
					66.33						
					162.56						
350.00	350.00	464.00	250.00	250.00				48.30			
1,000.00	1,000.00	1,656.00	1,656.00	1,656.00							
		824.28						824.28			
500.00	500.00		500.00	500.00	1,648.56						
100.00	100.00		100.00	100.00	478.00						

A00-1620
Building

Department - 1620
Building

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Code Books/maintenance	3,000.00	3,000.00		3,000.00	3,000.00							
Williamson Law			125.65						64.51			
General Code Publishers - E-code maintenance			1,807.99						717.00			
Newspaper subscription/publication/notices	438.00	438.00		500.00	500.00				474.00			
Niagara Gazette			493.89									
Niagara Frontier												
Vehicle Expense-2024 EV Escape Milage @ 8/28/25=3,400												
Maintenance truck -												
Sam's membership	110.00	110.00		120.00	120.00				749.27			
Sam's Club purchases-cleaning supplies, etc.			2,188.29	400.00	400.00							
Town Hall Beautification	400.00	400.00							42.00			
A-1 Land Care	400.00	400.00	299.55	500.00	500.00	484.44			166.68			
Vestis/Aramark- Mat Rental 2024=\$41.28/mth, 2025=\$53.95/mth	300.00	300.00		300.00	300.00							
Paint												
Sherwin Williams Paint						241.22			176.83			
Home Depot- maintenance items												
Old Glory Flag												
Work Clothes	250.00	250.00		250.00	250.00							
Great Lakes Work Wear												
Lockport Outdoor Store												
Office supplies	3,000.00	3,000.00		3,000.00	3,000.00				8,529.89			
Bank on Buffalo VISA			1,471.44			1,237.98			191.04			
Eaton Office Supplies			19,138.30			6,918.85						
Key Bank Purchases			62.02									
Tops Market												
Equipment/Maintenance Expense	400.00	400.00										
Cooper Electric				400.00	400.00	24.78			311.92			
Marquee Maintenance												
Warrens Hardware			564.35			1,058.21			488.70			
Irr Supply Centers, Inc.						164.19						
Dival Safety Equipment			82.60			309.40						
Niagara Lock and Key						45.50						
Miscellaneous	700.00	700.00		700.00	700.00				150.00			
Instream			150.00						87.17			
Lewiston, Town of Water			363.10			359.86						
Finger Lakes Castle			39.00			29.76						
Garfinkel, Donna (petty Cash)			86.87			(65.00)						
Holding Cell												
Lewis Joseph			258.88						260.00			
Copier Fax business									433.31			
Smith Army (Petty Cash)						7.39			45.00			
Walker Dana									197.83			
Building Functions												
New Horizon	5,000.00	5,000.00	5,493.28	5,500.00	5,500.00	6,492.33			3,233.59			
Spectrum Phone & Internet 2024=1,285/mth +141/mth	17,720.00	17,720.00		17,750.00	17,750.00							
Imperial Door Controls			327.40									
Niagara Fire Extinguisher Service	200.00	200.00	285.00	200.00	200.00	287.50			110.00			
Maintenance contract - mechanicals	1,200.00	1,200.00		1,500.00	1,500.00							
Heat & AC Supplies (Filters& Belts)	500.00	500.00		250.00	250.00							
D&M Refrigeration			3,234.92									
Exterminating services	1,200.00	1,200.00		1,200.00	1,200.00				679.20			
Orkin Pest Control			1,020.00			1,582.89			714.27			
Johnson Controls Fire (formerly Simplex Grinnell)	2,700.00	2,700.00	4,548.32	2,700.00	2,700.00	3,324.22						

Department - 1620

Building

Building

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Security - Doyle monitoring	1,000.00	1,000.00	688.68	1,000.00	1,000.00	736.92			200.77			
Security Service calls	1,000.00	1,000.00		700.00	700.00	1,708.00			1,000.00			
Emergency repairs - Heat & A/C						424.00						
J. R. Swanson Plumbing						248.40						
Steve's Heating & A/C												
Schaefer Plumbing												
Water/sewer	600.00	600.00		600.00	600.00							
Dumpster Rental	700.00	700.00										
Modern Disposal			331.24	325.00	325.00	349.68			140.70			
Modern Recycling			145.67	125.00	125.00	149.90			57.50			
Water cooler rental/water	1,152.00	1,152.00		1,200.00	1,200.00							
Cooper Sign			64.26									
Cleaning supplies	2,500.00	2,500.00		2,500.00	2,500.00							
Transfer to Equipment account		(1,312.00)										
Prepaid Charges Error			5,031.37		3,021.00							
Cover Building Contract & Exp		4,800.00										
Misc Reimbursement	46,695.00	50,183.00	49,627.89	47,516.00	50,537.00	49,927.90	50,245.00	50,245.00	20,168.76	52,000.00	52,000.00	52,000.00
A00-1620-0400-0000			-172.67									
Contractual gas & electric												
Gas(Niagara County STBA program)	6,100.00	6,100.00	9,245.66	6,100.00	6,100.00	2,339.06	5,000.00	5,000.00	2,210.26	5,000.00	5,000.00	5,000.00
Electric (NC STBS program)	7,500.00	7,500.00		11,000.00	11,000.00	5,682.18	8,000.00	8,000.00	3,231.56	8,000.00	8,000.00	8,000.00
Electric National Grid	8,000.00	8,000.00	5,515.47	9,000.00	9,000.00	7,556.79	13,000.00	13,000.00	3,645.14	13,000.00	13,000.00	13,000.00
	21,600.00	21,600.00	14,761.13	26,100.00	26,100.00	15,578.03	26,000.00	26,000.00	9,086.96	26,000.00	26,000.00	26,000.00
Building- Gasoline/Diesel Fuel												
Town of Lewiston - Highway	800.00	800.00	296.95	950.00	950.00	583.00	500.00	500.00	53.48	150.00	150.00	150.00
New 2024 EV Escape Mileage @8/28/25=3,400												
Total Gasoline/Diesel Fuel	800.00	800.00	296.95	950.00	950.00	583.00	500.00	500.00	53.48	150.00	150.00	150.00
Copy Machine Lease												
DeLage Landen	5,000.00	5,000.00	5,361.27	5,000.00	5,000.00	6,132.68	5,000.00	5,000.00	2,862.00	5,000.00	5,000.00	5,000.00
Copier Fax	2,000.00	2,000.00	365.12	2,000.00	2,000.00		2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
Copier Fax												
Cover Contra												
	7,000.00	7,000.00	5,726.39	7,000.00	7,000.00	6,132.68	7,000.00	7,000.00	2,862.00	7,000.00	7,000.00	7,000.00

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

A00-3510

Dog Control

Department - 3510

Dog Catcher

Fund A

Revenue

Dog redemptions	A00-1000-1550-0000	200.00	200.00	110.00	175.00	175.00	125.00	150.00	150.00	150.00	150.00	150.00	150.00
Dog pick up Porter - (was charged against expense in prior years)													
Dog Licenses	A00-1000-2544-0000	10,000.00	10,000.00	9,221.00	10,000.00	10,000.00	7,925.00	10,000.00	10,000.00	3,925.00	8,200.00	8,200.00	8,200.00

Total Dog Control Revenue

10,200.00	10,200.00	9,331.00	10,175.00	10,175.00	10,150.00	10,150.00	8,051.00	3,925.00	8,350.00	8,350.00	8,350.00	8,350.00	8,350.00
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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.

A00-3510-0100-0100

Out of Dept, personnel
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											
Cooper Sign							11.88						
Black Chair													
Equipment for Dog Van	300.00	300.00		300.00	300.00					200.00	200.00	200.00	200.00
Napa Auto Parts							132.17						
Tires for Van	300.00	300.00		300.00	300.00								
Desk - Hon Company													
Budget Adj							(450.00)						

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

Contractual

A00-3510-0400-0000

Clothing													
Lockport Outdoor Store													
Great Lakes Work Wear													
Edmunds (BAS) Software - Split Dog/Clerk/Registrar	425.00	425.00	424.36	475.00	475.00	475.00	445.58	475.00	475.00	475.00	492.00	492.00	492.00
Printing- forms/stationary/envelopes	350.00	350.00		400.00	400.00			400.00	400.00				
Eaton Office Supplies			132.74				277.43						
Compositour Printing			259.00										
Verizon Wireless-													
Cell phone stipend - Donna	75.00	75.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00
US Postage	1,000.00	1,000.00	784.09	1,200.00	1,200.00	1,200.00	761.92	1,200.00	1,200.00	1,200.00	489.43		

16,648.00 16,648.00 16,648.00

A00-3510

Department - 3510

Dog Catcher

Fund A

Dog Control

	<u>2023 Adopted Budget</u>	<u>2023 Revised Budget</u>	<u>2023 Full Year Actual</u>	<u>2024 Adopted Budget</u>	<u>2024 Revised Budget</u>	<u>2024 Full Year Actual</u>	<u>2025 Adopted - Budget</u>	<u>2025 Revised Budget</u>	<u>2025 06/30/2025 Actual</u>	<u>2026 Department Budget</u>	<u>2026 Proposed Budget</u>	<u>2026 Submitted Budget</u>
Postage refund on change of machines												
Van inspections/oil change	300.00	300.00		300.00	300.00		200.00	200.00				
Van Repair-Scrivani			185.65									
NAPA Auto Parts			93.27			74.27						
Advance Auto Parts												
Highway Department												
Miscellaneous												
Bank on Buff VISA						47.47						
Burns Tamara						9.74						
Key Bank Charges			125.00			403.58						
Petty Cash reimbursement - Garfinkel						8.33						
Niagara Gazette\												
Niagara Frontier/												
Misc. including dog biscuits/car wash												
Tops												
Sam's Club						26.14						
Smith, Army Petty Cash						8.82						
Warrens Hardware												
Mileage	400.00	400.00		400.00	400.00		400.00	400.00				
Garfinkel			19.00									
Budget Adj						(1,939.00)						
Dog Kenneling Expense	15,000.00	15,000.00	13,764.96	15,000.00	15,000.00	13,764.96	15,000.00	15,000.00	6,882.48			
SPCA of Niagara County-New in 2019												
2023 Contract for 6 mths @ \$1,147.08/mth to be reviewed after the 6 mths. For evaluation & adjustment												
	17,550.00	17,550.00	15,878.07	17,865.00	15,926.00	15,918.24	17,765.00	17,765.00	7,371.91	17,140.00	17,140.00	17,140.00

Dog Control - Gasoline/Diesel Fuel A00-3510-0400-3510

Town of Lewiston - Highway

Getting Hybrid Car in 2024

Total Gasoline/Diesel Fuel

	400.00	400.00	365.17	450.00	450.00	-	200.00	200.00	-	-	-	-
	400.00	400.00	365.17	450.00	450.00	-	200.00	200.00	-	-	-	-

09/15/2025

HWY ADMIN A00-5010

	Rev Bud	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Professional dues													
Association of Towns -books (2018 updated)		20.00	20.00										
Association of Towns -dues increased for 2018		200.00	200.00										
NYS Association of Towns		200.00	200.00	200.00	200.00	200.00	250.00			250.00			
Niagara County Assoc of Towns		400.00	400.00	700.00	700.00	700.00	700.00			700.00			
Personal Touch Cleaning		5,000.00	5,000.00	3,477.50	5,000.00	5,000.00							
Verizon Wireless Super/Deputy		450.00	450.00	374.58	450.00	450.00	406.10			158.52			
Mitch Zahno-mileage - non conference		900.00	900.00		200.00	200.00							
Key Bank				2,534.75			1039.88						
Conference attendance		3,000.00	3,000.00		3,000.00	3,000.00							
Postage		200.00	200.00	20.07	200.00	200.00	60.93			44.26			
Catlin, David				207.85									
Christman, Brian				175.85									
Norwich, Darlene													
Raby, Seth				147.50									
Zahno, Mitch				465.50			362.50						
Miscellaneous		500.00	500.00		500.00	500.00							
Budget Adj						(7,839.00)							
Total Contractual		11,720.00	11,720.00	8,355.60	10,900.00	3,061.00	3,055.87	10,900.00	9,319.00	1,860.52	10,900.00	10,900.00	10,900.00
Total Expenses		137,986.00	154,167.00	148,436.83	140,401.00	139,635.00	139,628.24	149,967.00	149,967.00	74,309.31	154,064.00	154,064.00	154,064.00

Per Dave, the Superintendent needs to attend an additional conference for alternate ways to preserve our roads. Important training.

HWY Garage A00-5132

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget-	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Lewiston Water Dept	3,000.00	3,000.00	1,233.92	1,500.00	1,500.00	1,292.43			359.77			
New Horizon Communications			1,863.74	2,000.00	2,000.00	2,198.36			1,206.75			
Security												
Doyle Security	1,500.00	1,500.00	1,048.22			790.44						
Copier												
DeLage Landen Financial												
Copier Fax	300.00	300.00	23.50	200.00	200.00	40.83			27.57			
Misc	100.00	100.00		100.00	100.00							
Cardiac Life Products												
Finger Lakes Castle			587.30			56.04						
Budget Revisions						256.95						
Total Contractual	39,560.00	35,429.00	27,446.09	35,660.00	39,288.00	39,287.07	35,600.00	35,600.00	13,551.55	35,600.00	35,600.00	35,600.00
A00-5132-0400-3500												
Gas & Electric												
National Grid	6,000.00	6,000.00	4,063.90	6,000.00	6,000.00	3,931.90	6,000.00	6,000.00	2,284.77	6,000.00	6,000.00	6,000.00
Niagara County	13,000.00	13,000.00	9,269.02	15,000.00	15,000.00	8,283.44	13,000.00	13,000.00	9,106.40	13,000.00	13,000.00	13,000.00
Total Gas & Electric	19,000.00	19,000.00	13,332.92	21,000.00	21,000.00	12,215.34	19,000.00	19,000.00	11,391.17	19,000.00	19,000.00	19,000.00
Total Garage Expenses	58,560.00	54,429.00	40,779.01	56,660.00	60,288.00	51,502.41	61,600.00	61,600.00	24,942.72	54,600.00	54,600.00	54,600.00

Department - 5140

Brush Removal

Revenue	Ado Bud	2023		2023		2023		2024		2024		2024		2025		2025		2026		2026	
		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	06/30/2025 Actual	2025 Department Budget	2026 Proposed Budget	2026 Submitted Budget					
NONE																					
Expenses:	A00-5140-0100-0000																				
Staffing	NONE																				
Contractual	A00-5140-0400-0000	50,000.00	30,650.00	-	17,000.00	24,600.00	24,600.00	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	45,000.00	45,000.00	
Lardon Construction				29,850.00							24,600.00										
Villani's Lawn & Landscape		50,000.00	30,650.00	29,850.00	17,000.00	24,600.00	24,600.00	45,000.00	45,000.00	45,000.00	24,600.00	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	
Total Expenses																					

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 - 2026 Budget

09/15/2025

A00-7026, A00-7310

Revenue

A00-1000-2001-0000

Park & Recreation Program fees

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
House Baseball = \$30-60 per player	19,500.00	19,500.00	20,400.00	20,000.00	20,000.00	18,480.30	20,000.00	20,000.00	20,000.00
Intramural Basketball = \$30-60 per player	-	-	-	-	-	-	-	-	-
Baseball/Softball Sponsors			7,775.00	7,000.00	7,000.00	5,400.00	7,000.00	7,000.00	7,000.00
Summer Camps-3 Camps in 2026 \$300(R)&\$375(NR)	35,000.00	35,000.00	40,350.00	60,000.00	60,000.00	53,600.00	55,000.00	55,000.00	55,000.00
Camp Fieldtrips			7,850.00			-	7,500.00	7,500.00	7,500.00
Swim program is \$3-5 dollars per person per hour						-	-	-	-
Indoor Dance & Exercise Class - Jan - Mar				500.00	500.00	-	-	-	-
Trunk or Treat			80.00			-	-	-	-
Friday & Saturday night Rec program @Sr. Ctr.						-	-	-	-
Lego Night	1,000.00	1,000.00	1,070.00	1,000.00	1,000.00	365.00	1,000.00	1,000.00	1,000.00
Breakfast w/Santa-Fee according to age	1,500.00	1,500.00		1,500.00	1,500.00	-	-	-	-
Carnival - \$10/per sheet of tickets						-	-	-	-
Casino Night 18+	1,000.00	1,000.00	130.00	1,000.00	1,000.00	680.00	1,000.00	1,000.00	1,000.00
Salsa Dance Lessons (Removed in 2025)	1,200.00	1,200.00				-	-	-	-
First Tee Golf Lessons		13,575.00	185.00			-	-	-	-
Cover Spec Events PR			(100.00)			-	-	-	-
Stephanie ck #83733			950.00			-			
Pavillion & Park Rental	4,000.00	4,000.00		2,500.00	2,500.00	800.00	2,000.00	2,000.00	2,000.00
Total Revenue	63,200.00	76,775.00	78,690.00	93,500.00	93,500.00	79,325.30	93,500.00	93,500.00	93,500.00

Expenses

Recreational PS-admin A00-7020-0100-0000

Timothy Smith - Recreation Director - Hired 6/26/2023 @ \$52,275/yr. \$53,582 (2.5%)=2024, 2025=\$55,726 (4%), 2026=\$58,513 (5%)

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%)

Marcoaldi, Cynthia

66.00

Shannon Young - Clerk - Hourly 1040 Annual Hrs. Start 9/1/25 @ \$18/hr., 2026=\$18/Hr.w/.50@6mths&.50@yr

TERMED 10/25/2024 - Nicole Short - Clerk - Hourly 1040 Annual Hrs. 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%)

18,980.00

17,544.00

14,509.01

16,869.00

16,869.00

16,869.00

16,869.00

16,869.00

09/15/2025

	2024	2024	2024	2025	2026	2026	2026	2026	2026
	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2025 Actual	Department Budget	Proposed Budget	Submitted Budget
Budget Adj	70,451.00	68,768.00	68,767.35	73,270.00	73,270.00	27,994.64	77,492.00	77,492.00	77,492.00
Total personal services									
Recreational Contractual-admin									
WNY Occupational	-	133.00	133.00	-	-	-	-	-	-
Recreational Seasonal personnel- A00-7310-0100-0000									
Bernstein, Jack									
Bradshaw, Kristina			4,615.13			156.75			
Carlo, Nicholas			3,991.69						
Carlo, Vincent									
Casale Gabriel						100.75			
Dicarlo, Victoria			3,582.31			435.75			
Dieteman, Charles			3,658.95			275.63			
Drummond Brandon						139.50			
Dutrieux Nicholas						139.50			
Feistel Owen			3,632.00			319.50			
Jenosheck, Julian			2,797.50			110.25			
Klimmer, Joshua			228.75						
Mooradian Chloe						108.50			
Notarianni, Samantha			4,006.94						
Oliverio, Emily						108.50			
Pauly Elle									
Perfetti, Olivia									
Perfetti, Sophia									
Perreault, Kendall			4,066.82			128.00			
Quider, Connor			4,266.39			110.25			
Quider, Emily			4,274.14			165.00			
Reid, Larissa						136.13			
Russell, Elijah			4,086.00						
Russell, Nathan			3,380.69						
Schmahl, Sherry			12,083.52						
Short, Alexander			225.00						
Short, Nicole			5,654.73						
Sloma, Ronan			60.00						
Stricker Madison						108.50			
Vaughan Parker						108.50			
Virtuoso Olivia						108.50			
Waldeck Madilynn			2,565.81						
Webster, Dylan			on 00						
Whitfield, Aliza			3			110.25			

09/15/2025

	2024	2024	2024	2025	2025	2026	2026	2026
	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2025 Actual	Department Budget	Proposed Budget
Whitehead, Ethan			4,094.63			8,419.25		
Young, Shannon			4,340.02			170.50		
Zimmerman, Abigail			3,916.45					
Rec Seas Spec Events Personnel A00-7310-0100-4401	-	12,381.00	12,379.00	-	-	-	-	-
Recreational Seasonal personnel- A00-7310-0100-0000	70,000.00	95,900.00	95,267.60	92,000.00	92,000.00	11,459.51	87,000.00	87,000.00

Notes: Minimum wage is \$15/hr in 2024, \$15.50/hr in 2025, \$16/hr in 2026

Recreation equipment	A00-7310-0200-0000							
2026 - Kiwanis Park Softball Dirt (5 Yr Plan)							10,000.00	10,000.00
2026 - Pioneer Britre Stripe 1500 w/paint							4,000.00	4,000.00
2026 - New Jugs MVP Pitching Machine							1,600.00	1,600.00
2026 - New Desktop Computer - Director							1,200.00	1,200.00
2026 - New Desktop Computer - Office Clerk							1,200.00	1,200.00
2024-New Large Open Flat Grill	3,000.00	3,331.00	3306.24				1,200.00	1,200.00
2023 - AED's for Parks (3)			23.75					
Cooper Sign				500.00	500.00	-		
Misc- Bank On Buffalo				500.00	500.00	-	18,000.00	18,000.00
Total Equipment	3,000.00	3,331.00	3,329.99	500.00	500.00	-	18,000.00	18,000.00

Recreation contractual	A00-7310-0400-0000							
Program Expenses	95,000.00	97,069.00		95,000.00	95,000.00		100,000.00	100,000.00
American Red Cross			1,412.60					
Amherst Casino Events			2,400.00			3,100.00		
Baker Farms								
Buffalo Bisons			1,150.00					
Buffalo Party Deals			500.00					
Buffalo Zoo			2,085.00			272.20		
Chesebro, Stephanie								
Ceretto, Ruth			650.00			200.00		
Diez Suzanne			500.00			400.00		
Grand Island Fun Center			2,720.00					
Hana Center								
Hippity Hop Bounce of WNY-bounce house			2,093.50					
Jufer, Charles			65.00					
Lego Night Square Fees						1.47		
Manuse, Katarina			2,600.00			1,000.00		
Mr & Mrs Catering Service								
NC DOH Summer Camp Nurses			750.00			900.00		
Nickel City reptiles								

**Recreation Programs Only (excluding Ice Rink, Special Events
Worksheet - 2026 Budget**

09/15/2025

[illegible]

A-7310 (0401,
Special Events

Revenue	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 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Recreation - Special Events-Baseball tournament A00-1000-2012-0000	70,000.00	70,000.00	8,105.00	10,000.00	10,000.00	-	-	-	-	-	11,301.00	24,492.81	-	-	-	-	-	-
Interfund Revenues	70,000.00	70,000.00	8,105.00	10,000.00	10,000.00	-	-	-	-	-	11,301.00	24,492.81	-	-	-	-	-	-
Total Revenue	70,000.00	70,000.00	8,105.00	10,000.00	10,000.00	-	-	-	-	-	11,301.00	24,492.81	-	-	-	-	-	-
Expenses																		
Personnel services																		
A00-7310-0100-4401	17,000.00	17,000.00	2,213.26	2,000.00	2,000.00	-	-	-	-	-	12,381.00	12,379.17	-	-	-	-	-	-
Recreational special Events																		
A00-7310-0401-0000	53,000.00	53,000.00		10,000.00	10,000.00													
Equipment, Trophies & Supplies																		
Cavuga Youth																		
Crown Trophy																		
Laux Sporting goods			323.25															
Sam's Club																		
Stuart sports																		
Operations																		
A-Z-Z Rental																		
All-Ways Carpet Cleaning																		
Barre Stone																		
Brett's Tents																		
Fox fence																		
Healthy Lawn																		
Lakeside Sod Supply																		
Modern Disposal																		
Niagara Falls Umpire Association			3,072.00															
Niagara Lock & key																		
Niagara Wheatfield CSD																		
Umpires, game managers, field work																		
Tournament Fees																		
Akron Sports Baseball																		
Cheekowaga Youth																		
Clarence Travel																		
Erie Outlaws																		
Fort Knox Baseball																		
Gamblers Travel																		
Grand Island Little League																		
Hyde Park Babe Ruth Baseball																		
Lou Gehrig																		
Matthewdon-McCarthy Baseball																		
Mel Ott Little league																		
New Era Park																		
Niagara Jr Purple Eagles 10U																		
Niagara Jr Purple Eagles 13U																		
Oakville Hammers																		
Orchard Park Little league																		
PitchW Hit																		
Twin Tiers																		
Winon, USA																		
WINY strike Zone																		
Food/Party																		
Buffalo Wings																		
Silo restaurant																		
Tops Markets																		
Miscellaneous																		
Key Bank																		
Kiwanis Club of Lewiston-Ride Tickets			800.00															
Mikians 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	-	-	-	-	12,381.00	12,379.17	-	-	-	-	-	-
Net Revenue over Expenses	-	-	1,696.49	(2,000.00)	(2,000.00)	(2,200.00)	-	-	-	-	(1,080.00)	12,113.64	-	-	-	-	-	-
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)	-	-	-	-	(1,080.00)	12,113.64	-	-	-	-	-	-
Note: Will discontinue senior tournaments in 2019. Will reduce revenue and expense.																		

Worksheet - 2026 Budget

Concessions

Revenue	20 Ado Bur	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Concession Revenue		4,358.00	17,858.00	15,876.02	18,000.00	23,000.00	24,670.57	12,000.00	12,000.00	2,669.00	3,500.00	3,500.00	3,500.00
A00-1000-2020-0000		4,358.00	17,858.00	15,876.02	18,000.00	23,000.00	24,670.57	12,000.00	12,000.00	2,669.00	3,500.00	3,500.00	3,500.00
A00-1000-2020-0000													
Total Revenue		4,358.00	17,858.00	15,876.02	18,000.00	23,000.00	24,670.57	12,000.00	12,000.00	2,669.00	3,500.00	3,500.00	3,500.00
Expenses													
Recreation Seasonal PS - Concessions*	A00-7310-0100-4402	1,958.00	8,597.00	8,596.78	8,500.00	13,500.00	13,488.22	8,000.00	8,000.00	2,120.64	2,500.00	2,500.00	2,500.00
Recreational Concessions	A00-7310-0402-0000	2,400.00	17,255.00		9,500.00	16,650.00		9,000.00	9,000.00		3,500.00	3,500.00	3,500.00
All-Ways Carpet Cleaning				2,200.00									
Bank on Buffalo VISA							378.37			934.14			
Favorites Pizza				5,884.00									
Short, Nicole - Petty Cash				200.00			80.73						
Key Bank				1,212.52			1,320.51						
Mileage - Schmahl, Sherry				199.90			100.23						
Mileage - Short, Nicole				88.23			31.09						
Niagara County Dept of Health				310.00			310.00			310.00			
Northeast Shared Services							157.00						
Sams Club				6,391.30			13,021.65			2,046.28			
Schmahl Sherry				180.51			443.23						
Square Charge Fee							129.25						
Stuart Sports													
Tops Markets				587.99			200.66						
Misc JE							465.41						
Total Recreation Contractual		2,400.00	17,255.00	17,254.45	9,500.00	16,650.00	16,638.13	9,000.00	9,000.00	3,290.42	3,500.00	3,500.00	3,500.00
Recreational Concessions Gas/Fuel	A00-7310-0402-3510					160.00	158.31	300.00	300.00				
Total Recreational Concessions		4,358.00	25,852.00	25,851.23	18,000.00	30,150.00	30,126.35	17,000.00	17,000.00	5,411.06	6,000.00	6,000.00	6,000.00
Net profit		-	(7,994.00)	(9,975.21)	-	(7,150.00)	(5,455.78)	(5,000.00)	(5,000.00)	(2,742.06)	(2,500.00)	(2,500.00)	(2,500.00)
Net contribution to fund Balance		-	(7,994.00)	(9,975.21)	-	(7,150.00)	(5,455.78)	(5,000.00)	(5,000.00)	(2,742.06)	(2,500.00)	(2,500.00)	(2,500.00)

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

Department -7630
Senior Center
A fund

A00-7630
Seniors

Miller, William (Van Driver)
pay rates developed. \$15.38-2024
(2.5%); \$15.99-2025, @3/24/25 incr to \$16.50,
(2.5%)=\$17.33
700 hrs 11.99/hr for 2019, 2% incr 2020=\$12.23, 2021-
min wage issue=\$13.50-400 hours, 2022=\$13.77-600
hours, 2023 = \$14.11/hr (2.5%)-380 Hours

A00-7630
Seniors

Department - 7630
Senior Center
A fund

Olick - Petty Cash
Miscellaneous
Northeast Shared Services
Northeastern Transparts Co
Petrocelli, Anthony-Microphone Repair
Home Depot
Prepaid Postage
Rick's Window Cleaning
Sharp Labels & Printing
Misc. JE Corrections/Bud Adj

Total Contractual

Seniors - Gas & Electric

A00-7630-0400-3500

National Grid
Niagara County

Total Gas & Electric

Seniors - Gasoline

A00-7630-0400-3510

TOL Highway
Warren's Village Hardware (Propane)

Total Gasoline

Total Senior Expenses

Net support

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Adopted Budget
500.00	500.00	489.08	500.00	500.00	507.62	500.00	500.00	117.86			
					8,640.95			8,707.20			
					2,800.00						
		90.00									
		234.10									
		2.52			50.93						
					200.00						
					585.00						
					(3,661.96)						
44,216.00	52,596.00	52,407.71	64,640.00	77,868.00	77,813.29	74,025.00	74,025.00	30,304.50	77,400.00	77,400.00	77,400.00
5,000.00	5,000.00		5,500.00	5,500.00		5,500.00	5,500.00		5,500.00	5,500.00	5,500.00
5,000.00	5,000.00	1,503.29			2,231.61			1,658.57			
		2,040.00			2,040.75			807.28			
		3,543.29	5,500.00	5,500.00	4,272.36	5,500.00	5,500.00	2,465.85	5,500.00	5,500.00	5,500.00
5,000.00	7,750.00	7,225.84	7,500.00	7,500.00	4,051.39	8,000.00	8,000.00	1,145.34	6,000.00	6,000.00	6,000.00
5,000.00	7,750.00	7,225.84	7,500.00	7,500.00	4,051.39	8,000.00	8,000.00	1,145.34	6,000.00	6,000.00	6,000.00
179,554.00	192,684.00	186,175.84	202,828.00	218,258.00	213,525.84	414,538.00	414,538.00	105,837.47	220,527.00	220,527.00	220,527.00
(162,004.00)	(173,134.00)	(166,792.34)	(174,328.00)	(183,821.00)	(179,220.84)	(184,538.00)	(184,538.00)	105,580.53	(192,527.00)	(192,527.00)	(192,527.00)

A00-7989

Bingo

Department - 7989

Bingo

Fund A

Revenue

Bingo Licenses

Collected

Forwarded to State

Bell Jar Fees

Total Bingo Revenue

Expenses

Staffing

Lisa Wisnieski- Begin 1/2023-4/HRS OT per Mth

20.17=1/2023. 20.57=9/19/23-9/18/24. 20.

 $2025 = 22.04 (\text{incorrect rate of pay}) (\text{actual } 2025) = \22.44

2025 = \$23.60
2026 = \$23.60

2020 = 725.00

Change in personnel made after budget was approved (1/2023). Will keep 2023 budget of \$1,453 as is for now and modify if necessary thru the year.

Termed 1/2023 - Linda Kreps

16.45 for 2019. 2020=18.05. 2021=18.41. 2022=18.78. 2022

MOU=19.77, 20.17=2023

48 hours per year at OT

Contractual

Bank on

DATE OF BIRTH

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
1,800.00	1,800.00	3,469.33	2,000.00	2,000.00	3,905.90	4,000.00	4,000.00	2,532.39	4,000.00	4,000.00	4,000.00
1,800.00	1,800.00	3,469.33	2,000.00	2,000.00	3,905.90	4,000.00	4,000.00	2,532.39	4,000.00	4,000.00	4,000.00
		1,217.25	1,492.00	1,526.00	1,279.19	1,587.00	1,581.00	867.91	1,700.00	1,700.00	1,700.00
made after budget was approved (1/2023). Will keep 2023 budget of \$1,453 as is for now and modify if necessary thru the year.											
1,453.00	1,453.00						6.00	5.45	-	-	-
1,453.00	1,453.00	1,217.25	1,492.00	1,526.00	1,279.19	1,587.00	1,587.00	873.36	1,700.00	1,700.00	1,700.00

Data Processing
2026 Budget

B00-1680
Data Processing

09/16/2025

09/16/2025		2022	2023	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026	2026
Ado	Bur	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Actual	Department	Proposed	Submitted
		Actual	Budget	Budget	Actual	Budget	Budget		Budget	Budget		Budget	Budget	Budget
B00-1680-0400-0000														
Edmunds Govtech (Cloud Hosting)														
Edmunds Govtech (Software Maintenance) Add HR														
Module 2025 (didn't happen)														
Harris Computer Systems-iHelper-Highway														
Harris Computer Systems-Advantage-Highway														
Spectrum (made in error 2021)														
Go Daddy (Domain Renewal) - Keybank														
MGL Printing Solutions-W2 & 1099 Forms														
2023 New Server														
Network SVC (Monthly)														
Email Filtering (\$35/month 2024)(Included in MSP														
Cloud Storage (\$560/month 2026)														
Microsoft 365 Standard (\$131.25/month 2026-10@														
Microsoft 365 Basic (\$226.80/month 2026-36@\$6.														
ThreatLocker & Datto RMM (\$566/month 2024-Free thru 4/24) @026														
** Managed Services-3YR Commitment														
(Threatlocker, Datto RMM, Email Filtering, Dark														
Web Monitoring, Endpoint Prot, Cyber Insur														
Survey, Longard Vis, Monthly Reporting,														
Helpdesk Remote Support-(TOL only, Includes														
Barracuda & Datto Saas Prot)														
Network SVC*														
6hr/month Professional Services Onsite														
Endpoint Antivirus (Expires 2/13/2025)-Included in														
UPS Battery Replacement														
CAT6E Patch Cable														
* Firewall Security Renewal-Due in 2026														
SSL Cert - Sonicwall														
Key Bank														
Cyber Insurance-USI Insurance SVC														
NYSLRS Enhanced Report Import														
Additional Security Services														
Total Data Processing														
		56,357.28	84,706.00	84,706.00	65,009.17	85,288.00	85,288.00	48,685.24	60,105.00	60,105.00	44,108.62	71,849.08	71,849.08	71,849.08
* 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														
**2026 = change to Managed Services Plan - monthly fee \$2160/mo - 3 YR Commitment, Plus 6 hrs/mo, plus 365 and Datto Cloud Storage														
SW1-8310-0400-0000 - Water														
Edmunds Govtech (Cloud Hosting)														
Edmunds Govtech (Bar Code Scanner Hardware Maintei														
Edmunds Govtech (Software Maintenance)														
*2027-Add a Barcode Scanner for Briggett \$135 Yearly														
Maintenance Addition. First year (2026) was free														
B00-3410-0400-0000-Fire														
Edmunds Govtech (Integrated Property Sys)														

B00-1680
Data Processing

09/16/2025

Ado Buc	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
09/16/2025													
800-3620-0400-0000-Building/Safety													
Edmunds Govtech (Integrated Property Sys)	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	3,349.43	3,517.00	3,517.00	3,517.00
	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	3,349.43	3,517.00	3,517.00	3,517.00
A00-1410-0400-0000-Clerk													
Edmunds Govtech (Tax Collection Sys Main)	3,090.00	3,090.00	3,090.00	3,244.50	3,245.00	3,245.00	-	3,408.00	3,408.00	3,406.73	3,577.00	3,577.00	3,577.00
Edmunds Govtech (Real Property Tax Main)		725.00	725.00	350.00	762.00	762.00	-	801.00	801.00	-	841.00	841.00	841.00
Edmunds Govtech (ITax Web Portal Main)	927.00	927.00	927.00	973.35	974.00	974.00	-	1,023.00	1,023.00	1,022.02	1,074.00	1,074.00	1,074.00
Edmunds Govtech (Clerk Maintenance)	411.89	425.00	425.00	424.36	475.00	475.00	445.57	500.00	500.00	-	492.00	492.00	492.00
	4,428.89	5,167.00	5,167.00	4,992.21	5,456.00	5,456.00	445.57	5,732.00	5,732.00	4,428.75	5,984.00	5,984.00	5,984.00
A00-3510-0400-0000-Dog Control													
Edmunds Govtech (Clerk Maintenance)	411.89	425.00	425.00	424.36	475.00	475.00	445.58	475.00	475.00	-	492.00	492.00	492.00
	411.89	425.00	425.00	424.36	475.00	475.00	445.58	475.00	475.00	-	492.00	492.00	492.00
B00-4020-0400-0000-Registrar													
Edmunds Govtech (Clerk Maintenance)	411.89	425.00	425.00	424.36	475.00	475.00	445.58	500.00	500.00	-	492.00	492.00	492.00
	411.89	425.00	425.00	424.36	475.00	475.00	445.58	500.00	500.00	-	492.00	492.00	492.00

09/19/2025

Town of Lewiston

Police Department

Worksheet - 2026 Budget
Department 3120

B00-3120

Police

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Revenue												
Appropriated Fund Balance	142,574.00	142,574.00	204,574.00	171,900.00	219,770.00	219,770.00	205,101.00	205,101.00	205,101.00	218,841.00	218,841.00	218,841.00
Police Fees	3,500.00	3,500.00	3,487.00	3,500.00	3,500.00	8,490.34	3,500.00	3,500.00	928.81	3,500.00	3,500.00	3,500.00
Police Consolidation	284,000.00	284,000.00	284,004.00	284,000.00	284,000.00	284,004.00	284,000.00	284,000.00	142,002.00	310,080.00	310,080.00	310,080.00
Police SRO	341,200.00	401,200.00	416,155.24	434,500.00	450,500.00	450,394.99	463,957.00	463,957.00	235,374.29	507,715.00	507,715.00	507,715.00
Police Revenue/Special						500.00			-			
Public Safety - Police False Alarms			50.00			50.00			-			
Sale of Scrap		2,723.00	5,228.43			1,907.00			-			
Insurance recoveries (2024=Car #272)		36,423.00	36,423.66			9,170.57			-			
State Aid- Other Public Safety												
Transfer from Hydro - H98												
Only portion is police												
Total Revenues	72,250.00	80,415.00	73,265.32	77,250.00	81,025.00	77,690.49	77,250.00	77,250.00	31,903.56	82,250.00	82,250.00	82,250.00
	843,524.00	950,835.00	1,023,187.65	971,150.00	1,038,795.00	1,051,977.39	1,033,808.00	1,033,808.00	615,309.66	1,122,386.00	1,122,386.00	1,122,386.00
Expenses:												
Vehicle Insurance (Up 24% incr 2024)												
Insurance Deductible	41,000.00	41,000.00	40,630.81	44,300.00	50,562.00	55,128.88	61,500.00	78,810.00	78,379.60	101,500.00	101,500.00	101,500.00
Insurance Costs	41,000.00	41,000.00	40,630.81	44,300.00	50,562.00	55,128.88	61,500.00	78,810.00	78,379.60	101,500.00	101,500.00	101,500.00
Police Personnel Services												
Chief - Michael Salada - Promoted 7/2025 \$93,514, 2026=\$98,190										98,190.00	98,190.00	98,190.00
Sick Incentive										150.00	150.00	150.00
Longevity Bonus										600.00	600.00	600.00
RETIRED 7/2025-Chief-Frank Previte: 2018=\$73,850.04, 2019=\$77,605.00 (2%), 2020=\$82,262 (6%-Requested 7%), 2021=\$83,906 (2%), 2022=\$85,584 (2%), 2023=\$87,724 (2.5%), 2024=\$89,918 (2.5%), 2025=\$93,514 (4%)												
Sick Incentive	87,724.00	87,724.00		89,918.00	89,918.00	94,640.17	93,514.00	93,514.00	48,555.04			
Longevity Bonus	416.00	416.00		416.00	416.00	416.00	416.00	416.00	1,000.00			
Captain - Maria Battista - Promoted July 2025 - \$39.55, 2026=\$41.53										86,378.00	86,378.00	86,378.00
Sick Incentive										150.00	150.00	150.00
Longevity Bonus										500.00	500.00	500.00
Promoted to Chief 7/2025 - Captain-Michael Salada: 2022=\$36.20/hr, 2023=\$37.11/hr, 2024=\$38.04/hr, 2025=\$39.55/hr												
Sick Incentive	77,189.00	77,189.00		79,124.00	79,124.00	91,328.01	82,264.00	82,264.00	42,525.56			
Longevity Bonus												
Sick Incentive												
Longevity Bonus												
Lieutenant - Promoted 7/2025 - Jonathan Emmons \$37.76, 2026=\$39.65												
Sick Incentive										82,474.00	82,474.00	82,474.00
Longevity Bonus										150.00	150.00	150.00
										500.00	500.00	500.00

Police Department

Worksheet - 2026 Budget
Department 3120

B00-3120

2020	Adopted Budget	2023	Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Termed -Brandon Hall - Lieutenant - New Created Position In 2022: 2022=\$33.88/hr, 2023=\$35.42/hr, 2024=\$36.31/hr, 2025=\$37.76/hr													
Sick Incentive													
Longevity Bonus													
Acct. Clerk-Chelsey Baer: Hired 2/22/23, 2023=\$20.97/hr, 2024=\$22.03/hr, 2025=\$23.37, 2026 = 24.54													
(Termed 2023) Acct. Clerk-Katelyn Allan: 2018=21.14/hr, 2019=\$21.56/hr (2%), 2020=\$22.24/hr, 2021=22.68/hr(2%), 2022=23.14/hr(2%), 2023=23.60/hr(2%)													
Sick Incentive													
TERMED (Patricia Zahno): 2021=13.71, 2022=13.98/hr 150 Annual Hrs, 2023=15.00/hr-new pay rate developed. 2024=104 Annual Hrs @ \$15.38(2.5%)2025=\$16.00/hr, 2026=\$16.80													
FT & PT Officers-see detail analysis													
Salary													
Pay Hourly													
Prior													
FTO pay													
Overtime													
Shift differential (.70)													
Sec Reg													
Sec OT													
Holiday Pay													
Retros													
Comp Buyback													
Longevity													
Sick Incentive													
Worker's comp/STD													
Vacation													
Cell													
PTO termination													
UnSick													
SRO													
Adjustments													
DWI OT Reimbursement													
Discovery & Bail Reimbursement													
Seatbelt Mob/Enforcement Reimb													
JV Corrections													
Traffic Car (PT Officer Shift 3 days/wk-5/hrs day)													
Budget Adj													
** 2024 Reduced to \$7,500 Budget per Chief & Supervisor													
800-3120-0100-0000													
Total													

*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.

(15,871.00)

Police Department

Worksheet - 2026 Budget

Department 3120

B00-3120

Police

20 Adopted	2023 Adopted	2023 Revised	2023 Full Year	2024 Adopted	2024 Revised	2024 Full Year	2025 Adopted	2025 Revised	2025 Actual	2026 Department	2026 Proposed	2026 Submitted
Buc	1,073,425.00	1,036,565.00	902,458.69	1,138,934.00	1,145,031.00	1,141,917.21	1,172,688.00	1,172,688.00	634,697.86	1,214,973.00	1,214,973.00	1,214,973.00
Total Payroll after Accrual												
SRO	LewPort 2025 FT=Belin											
SRO	LewPort 2026-2023 FT=Nicoletti	68,459.00	73,530.00	73,529.14	70,159.00	73,025.97	63,648.00	63,648.00	30,055.68	72,260.00	72,260.00	72,260.00
SRO	LewPort 2026/2024 FT=Cornelford		20,510.00	20,508.27	70,159.00	49,841.52	72,264.00	72,264.00	36,340.82	72,260.00	72,260.00	72,260.00
SRO	LewPort 2023 FT=Penzotti	21,320.00	11,200.00	11,176.30								
SRO	LewPort Other EE's		34,539.00	20,573.76								
SRO	NW 2026/2025 FT=Bratek				9,390.00	9,452.32	63,648.00	63,648.00	538.77	72,260.00	72,260.00	72,260.00
SRO	NW 2026/2025 FT=Drake					18,920.99	63,648.00	63,648.00	29,534.36	63,648.00	63,648.00	63,648.00
SRO	NW 2024 FT=Paul					16,469.03	63,648.00	63,648.00	30,743.24			
SRO	NW 2023 FT=Richael	53,854.00	40,000.00	39,001.26	55,204.00	43,645.98						
SRO	NW Other EE's		57,859.00	41,493.70								
	Out of department HWY Mechanic 25%	16,146.00	16,146.00	16,472.90	18,907.00	16,294.35	16,552.00	16,552.00	11,545.39	19,210.00	19,210.00	19,210.00
						16,498.62			7,792.63			
Total Police Payroll												
		1,290,279.00	1,348,949.00	1,183,428.77	1,412,805.00	1,444,180.85	1,452,448.00	1,452,448.00	781,248.75	1,514,611.00	1,514,611.00	1,514,611.00
Police Equipment												
	2026-Replace Car #275 w/Durango-Funded from Fund Balance											
	2026-Replace Car #2789 w/Durango-Funded from Fund Balance									41,495.00	41,495.00	41,495.00
	2025-Replace Car #276 w/Durango-Funded from Fund Balance									41,495.00	41,495.00	41,495.00
	2025-Replace Car #279 w/Durango-Funded from Fund Balance											
	2024-Replace Car #273 w/Durango-Funded from Fund Balance											
	2024-Replace Car #277 w/Durango-Funded from Fund Balance											
	2024-Replace Car #274 w/Durango-Funded from Fund Balance											
	2024-Replace Car #277 w/Durango-Funded from Insurance											
	2023-Replace Car #275 w/Durango-Funded from Fund Balance	42,500.00	42,500.00	36,595.00	42,500.00	34,642.00	43,500.00	43,500.00	39,095.00	4,700.00	4,700.00	4,700.00
	2023-Replace Car #281 w/Durango-Funded from Fund Balance	42,500.00	42,500.00	36,595.00	42,500.00	34,642.00	43,500.00	43,500.00	37,595.00	2,500.00	2,500.00	2,500.00
	2023-Replace Car #270 w/Tahoe-Funded from Fund Balance											
	2023-Replace Car #277 w/Durango-Funded from Fund Balance											
	2019-Replace Car #275 Ford Taurus (Traded in 2023)	2,350.00	2,350.00	(2,500.00)								
	Radar in car - 2 in 2025											
	LIDAR Speed Gun Unit	700.00	700.00		5,000.00		4,700.00	4,700.00		4,700.00	4,700.00	4,700.00
	Replace Scanners in cars - 12 in 2024 Prog. Chg.	900.00	900.00							2,500.00	2,500.00	2,500.00
	Glock Handguns									22,110.00	22,110.00	22,110.00
	Adorema								1,904.94			
	Advantage Medical Devices											
	Amchar Wholesale			820.64								
	Applied Concepts-Car Radar-2 per yr			4,700.00	4,700.00	7,120.00						
	Axon Enterprises- 2023 New 5 yr Lease on all Tasers	14,524.00	14,524.00	13,809.14	14,000.00	13,809.10	14,000.00	14,000.00	13,809.10	14,000.00	14,000.00	14,000.00
	Axon Enterprises- Tasers w/Basic Bundle			2,900.81		45,253.46			1,754.42			
	Axon Car LPR-2024 New 5 yr lease						40,251.00	40,251.00	41,781.45	40,251.00	40,251.00	40,251.00
	Axon Investigate Pro Bundle								3,124.77			
	Axon Fleet 3 Sim Insertions					33.89						
	Axon Camera-2023 New 5 yr Lease incl unlimited storage	23,000.00	23,000.00	22,843.94	23,000.00	22,843.99	23,000.00	23,000.00	22,843.99	23,000.00	23,000.00	23,000.00
	Axon Enterprises- Body Camera Bundles			32,188.76								
	NYS Body Camera Grant			(54,000.00)								
	Bank on Buffalo VISA								1,595.00			
	Smart Board in Training Rm 2025											
	Captain's Desk Radio				1,000.00		1,950.00	1,950.00				
	FM Communications-New Auto Changeovers			32,119.71	11,000.00	45,324.20	15,000.00	15,000.00	20,836.45	7,290.00	7,290.00	7,290.00
	Flag Pole Installation - Old Glory Flag		2,203.00	2,202.74								

Town of Lewiston

09/19/2025

Police Department

Worksheet - 2026 Budget

Department 3120

B00-3120

Police

[illegible]

09/19/2025

Town of Lewiston

Police Department

Worksheet - 2026 Budget
Department 3120

B00-3120 Police

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Some's uniforms			2,028.00			164.00			265.00			
Stuart Sports			7,847.62			415.00			2,084.94			
United Uniform Co						3,599.72						
Utilities-Communications												
New Horizon	12,200.00	12,200.00	2,749.84	11,000.00	11,000.00	3,186.96	11,000.00	11,000.00	1,709.14	11,000.00	11,000.00	11,000.00
Spectrum (Phone) Pd on BOB Visa			707.74									
Verizon						663.81						
Verizon Wireless Pd on BOB Visa	7,000.00	7,000.00	8,456.94			5,305.30	8,000.00	8,000.00	658.70	8,000.00	8,000.00	8,000.00
Car maintenance	5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00	5,000.00
Coppins Service			525.00									
FM Communications												
Howell Motors			1,602.22			1,421.82			730.00			
Magic Mist Auto Wash			630.00			1,990.00						
Model City Services			14,566.79			1,238.50			547.93			
Safelite			511.86									
Tokio Marine			(511.86)									
Training - new reform training	5,000.00	5,000.00	740.00	5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00	5,000.00
Integrated EMS Training												
Mocniak, James						3,870.00			1,873.40			
Target Solutions Learning			1,694.89									
Williamson Law Book Co.												
Building Maintenance-Creek Road	1,000.00	1,000.00		2,000.00	2,000.00		2,000.00	2,000.00		6,000.00	6,000.00	6,000.00
Personal Touch Office Cleaning Service												
Grosso Door & Hardware			90.00			600.00			720.00			
R&R Door Corp.			200.00									
Orkin			504.96									
Building Maintenance-Swann Road	2,200.00	2,200.00	243.28	1,200.00	1,200.00	244.80	1,200.00	1,200.00	62.71	1,200.00	1,200.00	1,200.00
TOL Water												
Verizon Alrcards for Patrol Cars			418.00			454.00						
Amherst Alarm Annual Fee			573.00									
Amherst Alarm Additional Services												
Generator Maintenance	2,500.00	2,500.00		2,500.00	2,500.00	1,836.10	2,500.00	2,500.00	465.00	2,500.00	2,500.00	2,500.00
Penn Power, generator service	2,000.00	2,000.00	1,103.52	2,000.00	2,000.00		2,000.00	2,000.00	305.72	2,000.00	2,000.00	2,000.00
Medical Supplies						658.48						
Advantage Emergency Devices			207.00									
Cardiac Life products												
Empire Emergency Apparatus												
Office Supplies/Memberships												
Crystal Rock												
Northeast Shared Services (Tops Markets)			825.75	13,500.00	13,500.00	1,143.58	7,000.00	7,000.00	464.99	7,000.00	7,000.00	7,000.00
ODP Business Solutions						181.20			182.07			
Postage			35.99			55.79			29.95			
Sharp Labels & Printing			22.98			473.00						
Staples Business Advantage			660.00			2,473.79			838.37			
Tops Market			2,035.01			330.57						
WNV Assoc of Chiefs			161.95									
Computer Tech			200.00						100.00			
2026 Computer Security Upgrade	1,500.00	1,500.00		1,500.00	1,500.00		1,500.00	1,500.00		8,000.00	8,000.00	8,000.00
Brite paper for patrol cars												
Mocniak, James (Computer Maintenance)												
Copier Maintenance	3,000.00	3,000.00	2,725.00	3,000.00	3,000.00	520.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00

Town of Lewiston

09/19/2025

Police Department

B00-3120

Worksheet - 2026 Budget

Department 3120

		2020	2023	2023	2023	2024	2024	2024	2024	2025	2025	2025	2026	2026	2026
		Ado	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Actual	Department	Proposed	Submitted	
		Buc	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget		Budget	Budget	Budget	
	Copier Fax Business				324.61										
	De Lage Landen Financial				3,012.88										
	K9 Officer Expenses		5,000.00	5,000.00											
	Burnham, Kelly				416.00										
	Ford Veterinary				329.00										
	K9 Equipment				127.00										
	Lepsch, David				3,500.00										
	Yates County Cops K-9				750.00										
	Ammo		5,000.00	5,000.00											
			3,000.00	3,000.00	2,995.00										
	ID Networks Identification Tech (Livescan)														
	ID Supplies				2,995.00										
	OCV Town App		2,500.00	2,500.00	2,449.00										
	Equipment maintenance		7,000.00	7,000.00											
	Continental Transmission														
	Escarpment Arms				4,486.24										
	FM Communications				215.00										
	Life Safety, evidence room repair				139.00										
	Praetorian Guard Firearms														
	Sirchie, equipment supplies				57.55										
	Staff/Hiring Expense		2,000.00	2,000.00											
	Public Safety Psychology				1,300.00										
	WNY Occupational Health care				1,541.00										
	Subscriptions														
	Applied Concepts-Trailers														
	Axon Enterprises														
	Flock Group - Cameras														
	Pace Systems - time scheduling														
	Raydiant				2,240.00										
	Tracwire Software, Inc. - field training				2,380.00										
	Vector Solutions (Guardian Tracking)		3,910.00	3,910.00	1,406.16										
	Miscellaneous			22,000.00											
	Anchar Wholesale				515.00										
	Baer, Chelsey (mileage)				158.25										
	Bank on Buffalo VISA														
	Bank on Buff VISA Rebate														
	CPS Grant				(1,155.00)										
	Evenflo Company				1,227.68										
	Genovese Brothers				475.00										
	Green Mountain Electric Supply				221.61										
	Key Bank				20,590.04										
	Linstar				342.05										
	Core & Main (Lock City Supply)				27.80										
	Modern Disposal Services														
	Niagara County-Discovery and Bail Reimbursement				(563.79)										
	Niagara Lock & Key														
	Niagara Fire Extinguisher				64.50										
	North American Rescue				134.00										
	Porter Painting & Drywall				447.27										
	Positive Concepts														
	Stevenson True Value Hardware				67.51										
	The 100 Club of Buffalo														

B-3410
Fire Inspection

09/15/2025

Budget Worksheet - 2026

Department - 3410
Bureau of Fire Prevention

		2020	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Revenue														
Fund Balance Appropriated	800-1000-0599-0000													
Expenses														
Staffing	800-3410-0100-0000													
James Bos	Hired 2/12/2024 PT, Salary \$8558.39 or \$329.17 per pay period, 2025=\$8,900.73, 2026=\$9,345.77								8,901.00	8,901.00	4,450.42	9,346.00	9,346.00	9,346.00
Patrick Martin	820 hrs 23.65hr 2017/ 24.62hr 2018/ 25.11hr 2019/ 25.61hr 2020/26.12=2021 , 26.65=2022, 27.31=2023 (2.5%),\$28.00 (2.5%)=2024, 2025=\$29.12, 2026=\$30.58 Prior		22,395.00	22,395.00	18,966.43	22,960.00	22,960.00	19,102.61	23,879.00	23,879.00	8,216.32	25,076.00	25,076.00	25,076.00
TERMED 2024 - Christopher Finitz	820 Annual Hrs. Hired 7/7/2022@ 22.98/hr, 2023 = \$23.55 (2.5%), 2024=\$24.14 (2.5%) TERMED in 2024		19,311.00	19,311.00	12,617.39	19,798.00	7,501.00	3,910.68	-	-	-	-	-	-
Ceryl Horne	Hired 11/16/20 1014 annual 19.5 hours per week @ 14.43/hr, 14.93=2021 step increase to 15.43, 15.74=2022, 16.13=2023 (2.5%), \$16.54 (2.5%)=2024, 2025=\$17.20, 2026=\$18.06		16,356.00	16,356.00	16,340.56	16,772.00	16,772.00	16,755.57	17,438.00	17,438.00	8,694.66	18,313.00	18,313.00	18,313.00
Ricotta Samuel	Hired 5/20/2024, 820 Annual Hrs. Pay rate 2024 = \$24.14/hr, 2025=\$25.11, 2026=\$26.37 Prior							6,276.40	20,590.00	20,590.00	6,762.31	21,620.00	21,620.00	21,620.00
(Retired 2024) Les Myers	2021=2%, 2022=2%, 2023&2024=2.5% Rounding		8,350.00	8,350.00	8,349.64	8,559.00	8,559.00	987.51	-	-	-	-	-	-

B-3410
Fire Inspection

2020 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
66,412.00	66,412.00	56,274.02	68,089.00	55,792.00	54,274.51	70,808.00	70,808.00	28,123.71	74,355.00	74,355.00	74,355.00
Fire Equipment											
B00-3410-0200-0000											
2026 - Desktop Computer for Pat	500.00		500.00	500.00							
2026 - Verizon Galaxy Active 5 Pro Tablets for Pat & Sam (2)											
Bank on Buffalo VISA											
BAS Computer Software											
2025 Computer for Cheryl						1,200.00	1,255.00	1,255.00	1,200.00	1,200.00	1,200.00
Renovations-Carpet & Paint									1,360.00	1,360.00	1,360.00
Misc replacement items											
	500.00		500.00	500.00							
	500.00		500.00	500.00	158.94	1,200.00	1,255.00	1,255.00	2,560.00	2,560.00	2,560.00
Contractual											
B00-3410-0400-0000											
Edmunds Integrated Property System Incl. Mobile App	1,700.00	1,676.24	1,800.00	1,800.00	1,760.04	1,850.00	1,850.00	1,913.96	2,010.00	2,010.00	2,010.00
Verizon Wireless-Pads	1,000.00	911.76	1,000.00	1,000.00	987.74	1,000.00	1,000.00	379.90	1,000.00	1,000.00	1,000.00
WNY Occupational Health Care					55.00						
Cell Phones (\$25/mth each)/Mileage/Other Reimb	4,500.00	2,372.61	4,500.00	4,500.00	2,522.09	4,500.00	4,500.00	456.20	4,500.00	4,500.00	4,500.00
Pat Martin- NYS fire Marshall Inspecc conference		1,167.78			361.09						
Chris Finitz					972.54						
Ricotta Sam		225.00			25.00						
Retired - Les Myers					275.00			75.00			
Bos James						900.00	845.00		900.00	900.00	900.00
Subscriptions	750.00		900.00	900.00							
International Code Council (when updates occur)					34.95						
Fire Engineering Magazine											
Nat'l Fire Protection Assoc Code subscription (split w/Buile						2,000.00	2,000.00	1,001.25	2,000.00	2,000.00	2,000.00
Fire Prevention materials	2,000.00	1,755.45	2,000.00	2,000.00	951.25						
National Fire Protection Assoc membership											
Fire Smart Promotions											
Positive Promotions											
Fire Company Allotments-Fire Prevention Materials						3,200.00	3,200.00		3,200.00	3,200.00	3,200.00
Lewiston #1	750.00		750.00	750.00	(169.50)						
Lewiston #2 Reimb	750.00		750.00	750.00							
Sanborn Fire Co	750.00		750.00	750.00							
Upper Mountain Fire Co	750.00		750.00	750.00							
Certification training	800.00	3,918.00	800.00	800.00	4,116.50	800.00	800.00		800.00	800.00	800.00
Office supplies	750.00		850.00	850.00		850.00	850.00		850.00	850.00	850.00
Compositeur Printing					49.60			79.80			
Eaton Office Supplies					555.58						
Niagara Gazette		859.82			180.00						
Niagara Frontier Publications					856.16						
Stuart Sport-clothing					118.00						
Postage		42.69			29.70			24.15			

**B-3410
Fire Inspection**

2020 Adopted Budget	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
	14,500.00	14,500.00	13,472.60	14,850.00	14,120.00	13,956.62	15,100.00	15,045.00	4,414.14	15,260.00	15,260.00	15,260.00
			1,429.50		(730.00)	275.88			275.88			
			(886.25)									
Warren's Village Hardware												
JE Reimbursements/Budget Adj												
Total Expenditures	81,412.00	81,412.00	69,746.62	83,439.00	70,412.00	68,390.07	87,108.00	87,108.00	33,792.85	92,175.00	92,175.00	92,175.00

09/15/2025

B-3410
Fire Inspection

20	2023	2023	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026
Adopted Budget	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	06/30/2025 Actual	Department Budget	Proposed Budget	Submitted Budget

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**B00-3620
Safety**

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
cell phone @ \$25/month	300.00	300.00	433.62	300.00	300.00	300.00	300.00	300.00	150.00	300.00	300.00	300.00
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	668.97	800.00	800.00	584.93	800.00	800.00	194.98	800.00	800.00	800.00
Employee clothing/safety shoes- 3 employees												
Great Lakes Work Wear			104.00									
Stuart Sports												
Automobile costs - 2 cars - 2024 Ford Escape Hybrid 7,825.7 miles @ 8/21/25 and 2025 Ford Escape 4,233.5 miles @ 8/21/25.				500.00	500.00					500.00	500.00	500.00
Highway Garage - oil changes						945.00						
Charlie's Repair Service						295.00						
Coppins Service Center	140.00	140.00										
Ed's Garage-Ford Annual Oil Spray Application			175.20			502.08			17.76			
Hurtbise Tire	750.00	750.00				246.84						
NAPA Auto Parts	500.00	500.00										
Miscellaneous						1,100.00						
Hannon Dennis			686.88			64.98						
Key Bank			1,475.00									
VanUden, Sandra - Training	1,500.00	1,500.00		1,700.00	1,700.00	1,450.00						
Wendel maps					5,552.00	(945.00)						
Budget Revisions												
	16,320.00	16,187.00	14,350.27	15,720.00	21,272.00	21,665.14	14,176.00	14,176.00	8,374.81	14,380.00	14,380.00	14,380.00

Site Plan/Sub Expenditure

800-3620-0400-2660 safety inspection

Building Inspec- Gasoline/Diesel Fuel

800-3620-0400-3510

Town of Lewiston - Highway

Total Gasoline/Diesel Fuel

1,000.00	1,000.00	772.15	1,000.00	1,000.00	367.82	1,000.00	1,000.00	1,000.00	101.63	400.00	400.00	400.00
1,000.00	1,000.00	772.15	1,000.00	1,000.00	367.82	1,000.00	1,000.00	1,000.00	101.63	400.00	400.00	400.00

Delinquent Lawn Maintenance

800-3620-0401-0000

Total Expenditures

6,000.00	11,162.00	10,791.25	9,000.00	9,000.00	6,583.75	10,500.00	10,500.00	10,500.00	3,285.00	11,000.00	11,000.00	11,000.00
228,366.00	242,059.00	237,690.77	230,356.00	266,500.00	263,312.75	242,496.00	273,772.00	273,772.00	136,730.39	294,701.00	294,701.00	294,701.00

Net Revenue (Expenditure)

(51,446.00)	(65,139.00)	(49,259.60)	(65,356.00)	(101,500.00)	(44,442.91)	(72,496.00)	(103,772.00)	(103,772.00)	(10,739.87)	(117,423.00)	(117,423.00)	(117,423.00)
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Miscellaneous

	15,163.00	15,163.00	15,075.20	7,441.00	14,651.00	12,628.79	43,136.00	43,136.00	20,285.21	45,348.00	45,348.00	45,348.00
<u>Equipment</u>												
800-4020-0200-0000												
Clerk Equipment-Seal	400.00	400.00		400.00	400.00		400.00	400.00	-	400.00	400.00	400.00
Desk - Hon Company			126.42			400.00						
Network SVC												
Key Bank Charge	400.00	400.00	126.42	400.00	400.00	400.00	400.00	400.00	-	400.00	400.00	400.00
<u>Contractual</u>												
800-4020-0400-0000												
Office Supplies	700.00	700.00		500.00	500.00		500.00	500.00		1,658.00	1,658.00	1,658.00
Bank on Buffalo Visa												
Eaton Office Supplies			125.28			26.65						
Instream			150.00									
Key Bank - Safety paper			281.03									
Federal Express												
Mileage/dues/conferences	500.00	500.00		500.00	500.00		500.00	500.00				
Clerk - mileage									56.70			
Mileage reimbursement			119.98									
Niagara Business Solutions												
Edmunds (BAS) Software - Split Registrar/Dog/Clerk	425.00	425.00	424.36	475.00	475.00	445.58	500.00	500.00		492.00	492.00	492.00
Nanoark Maintenance - Disk's and Disk Reader Maintenance	250.00	250.00	245.55			121.50						
Williamson Law Book Co.									193.52			
Biel's Information technology												
Postage	450.00	450.00	255.09	325.00	325.00	57.19	325.00	325.00		62.70		
Clerks phone-Donna Garfinkel	75.00	75.00	90.00	90.00	90.00	90.00	90.00	90.00				
NYS Clerks Assoc												
Buffalo City Clerk's office			212.12									
Sam's Club			42.00							38.90		
Schwaab Inc												
Miscellaneous	200.00	200.00		200.00	200.00		200.00	200.00				
Burns, Tamara Petty Cash						9.73						
Garfinkel Petty Cash						349.05						
Smith, Amy Petty Cash						8.83				50.00		
Reimbursements												
	2,600.00	2,600.00	1,945.41	2,090.00	2,090.00	1,108.53	2,115.00	2,115.00	651.82	2,150.00	2,150.00	2,150.00

B00-7110
PARKS

09/15/2025

Town of Lewiston

PARKS Department

Worksheet - 2026 Budget

[illegible]

Town of Lewiston

09/15/2025

PARKS Department

Worksheet - 2026 Budget

B00-7110
PARKS

[illegible]

PARKS Department

Worksheet - 2026 Budget

B00-7110
PARKS

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Tops Markets			31.72			389.91			658.68			
Dog Waste Depot			685.41									
Materials, hardware, lumber, ec												
Dival Safety Equipment			234.19			2,387.81						
Hi-line			982.37			1,282.68						
Home Depot						1,162.68						
IRR Supply Centers			1,959.54			1,455.61			2,217.61			
Key Bank-charge			3,187.15			492.52						
LandPro Equipment			1,653.66			868.98			154.30			
Outdoor Equipment			1,025.46			2,594.57			2,248.74			
Sam's Club			2,396.27									
Stevenson Hardware			10.43									
Warren's Village Hardware			1,811.00			2,031.54			199.36			
Modern Disposal Services												
Port-a-potty Rentals			1,083.83			1,014.14			199.68			
Modern Portable Toilets												
Plumbing & Electric repair-outside repairs			740.00			6.01						
Bryk, H.W. & Sons												
Schaefer Plumbing Supply												
Buildings/Grounds repair												
A-1 Land Care			540.00			533.00			660.75			
A 2 Z Rentals-Trencher & Sod Cutter			701.70			1,422.68			36.08			
Finch Turf			837.66									
Vermeer						360.22						
Building - Swann Road Building												
Amherst Alarm Annual Maintenance (35%)												
Soil/Agents/Seed/Fertilizer												
Lakeside Sod Supply - mound clay			10,441.41			2,918.50			4,884.88			
Leo Brenon Topsoil						304.00						
Healthy lawn			2,330.00			2,705.00						
Preferred Seed						3,408.00						
Vandalism/Wear Use Repair												
Niagara Lock & Key												
Personal Touch			3,529.50			2,822.00			1,496.00			
New Horizon Communications									382.56			
Niagara Precast						2,133.00						
Lewiston Tax Collector						496.99			499.58			
Leone, Christopher			11.59									
Journal Voucher adjustments			(48.62)			(3,911.14)			(498.40)			
Total contractual	55,000.00	55,000.00	52,468.96	45,000.00	55,000.00	52,869.66	53,000.00	62,900.00	16,676.70	63,000.00	63,000.00	63,000.00
Prior Year Expense												
	55,000.00	55,000.00	52,468.96	45,000.00	55,000.00	52,869.66	53,000.00	62,900.00	16,676.70	63,000.00	63,000.00	63,000.00
B00-7110-0400-0000												
Contractual gas & electric												
B00-7110-0400-3500												
Gas(Niagara County STBA program)												
Electric (NC STBS program)	3,000.00	3,000.00	1,399.63	3,000.00	3,000.00	1,338.84	2,000.00	2,000.00	569.40	2,000.00	2,000.00	2,000.00
Electric National Grid	6,000.00	6,000.00	3,335.30	6,000.00	6,000.00	3,222.41	5,000.00	5,000.00	1,533.18	5,000.00	5,000.00	5,000.00
(Includes Swann Road Building Electricity)	9,000.00	9,000.00	4,734.93	9,000.00	9,000.00	4,561.25	7,000.00	7,000.00	2,102.58	7,000.00	7,000.00	7,000.00

09/15/2025

Zoning B00-8010

2026 Budget

20	2021	2022	2022	2023	2023	2023	2024	2024	2024	2025	2025	2026	2026
Ado	Full	Adopted	Revised	Full	Adopted	Revised	Full	Adopted	Revised	Full	Adopted	Department	Submitted
Bud	Year	Budget	Budget	Year	Budget	Budget	Year	Budget	Budget	Actual	Budget	Budget	Budget
Bud	Actual			Actual			Actual						Budget
Revenue													
No generated revenue													
Expenses													
Staffing													
Lisa Wisnieski													
2026=\$23.60hr*2 hrs*4 mtgs*1.5 OT				732.00	732.00	732.00	217.23	746.00	696.00	61.72	270.00	284.00	284.00
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													
Linda Kreps													
(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	668.74	903.00	903.00	378.62	732.00	732.00	217.23	746.00	696.00	124.03	270.00	284.00	284.00
Total Staffing -	668.74	903.00	903.00	378.62	732.00	732.00	217.23	746.00	696.00	124.03	270.00	284.00	284.00

B00-8010-0400-0000

Contractual													
Chairperson													
\$900 for year (12 meetings per yr)		900.00	900.00	900.00	900.00	900.00		900.00	900.00	900.00	900.00	900.00	900.00
\$75.00 per meeting													
Board member													
\$810 x 4 people													
67.50 per meeting													
Gallo, Mark													
Gary Heuck	607.50			472.50			607.50			202.50			
Marjorie Maggard	607.50			504.38			675.00			607.50			
Termed-Anita Muzzi	67.50												
Joseph Conti	615.00			487.50			690.00			682.50			
Norman Machelor	600.00			450.00			600.00			750.00			
Damon DeCastro				67.50									
Patrick Roemer	607.50			337.50									
Sandonato, Henry													
Dave Warnick				135.00			675.00			472.50			
										1,559.75			

Training

NYS Planning Federation Training													
2024 = Dave Warnick		1,200.00	1,200.00	600.00	600.00	600.00		600.00	600.00	162.50	600.00	600.00	600.00
2019 = Norm Machelor													
Miscellaneous Expenses													
Bank on Buft VISA													
Key Bank													
NY Planning Federation Dues split w/Planning	147.50	150.00	150.00	162.50	150.00	150.00	162.50	175.00	175.00	162.50	175.00	175.00	175.00
Legal Ads- Niagara Gazette	330.04	300.00	300.00	308.46	300.00	300.00	535.37	275.00	325.00	587.31	300.00	500.00	500.00
Signage-Cooper Sign	29.50			59.00			11.89			70.56			
	3,612.04	5,790.00	5,670.00	2,984.34	5,190.00	5,190.00	3,957.26	5,190.00	5,240.00	5,239.07	5,215.00	5,415.00	5,415.00
Total Expense	4,280.78	6,693.00	6,573.00	3,362.96	5,922.00	5,922.00	4,174.49	5,936.00	5,936.00	5,363.10	5,485.00	5,699.00	5,699.00

Payroll costs																		
	Social security																	
	Medicare																	
	Pension																	
	41.46	55.99	55.99	23.47	45.38	45.38	13.47	46.25	43.15	3.83	16.74	16.74	16.74	16.74	-	18.00	18.00	18.00
	9.70	13.09	13.09	5.49	10.61	10.61	3.15	10.82	10.09	0.89	3.92	3.92	3.92	3.92	-	5.00	5.00	5.00
	51.16	69.08	69.08	28.96	56.00	56.00	16.62	57.07	53.24	4.72	20.66	20.66	20.66	20.66	-	23.00	23.00	23.00
Total Expense	4,331.94	6,762.08	6,642.08	3,391.92	5,978.00	5,978.00	4,191.11	5,993.07	5,989.24	5,367.82	5,505.66	5,505.66	5,505.66	5,505.66	2,768.72	5,722.00	5,722.00	5,722.00

B00-8020
Environmental and Planning Combined in 2025

Revenue	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
NONE												
Expenses												
B00-8020-0100-0000												
Retired VanUden, Sandra (OT)-2019=\$23.36*2 hrs*1.2 mtgs*1.5 OT												
2020=24.08 2 hrs*1.2 mtgs*1.5 OT												
2021=24.56 2 hrs*1.2 mtgs*1.5 OT												
2022=25.06 2 hrs*1.2 mtgs*1.5 OT												
Burns, Tamara												
Cogland Briggett												
Kreps Linda												
Wisnieski, Lisa (OT)-2023=\$20.17*2 hrs*8 mtgs*1.5 OT	732.00	732.00	197.84	746.00	746.00							
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							270.00	270.00	-	284.00	284.00	284.00
2026 = 23.60hr*2 hrs*4 mtgs*1.5 OT												
Total Personnel Expense	732.00	732.00	197.84	746.00	746.00	120.38	270.00	270.00	-	284.00	284.00	284.00
Contractual												
B00-8020-0400-0000												
Chairperson												
\$900 for year (12 meetings per yr)	900.00	900.00		900.00	900.00		900.00	900.00		900.00	900.00	900.00
\$75.00 per meeting												
2021 = Bill Conrad, 2022 =												
Board member												
\$810 x 5 people												
67.50 per meeting												
William J. Taczak			540.00			405.00						
Thomas Lattanzio			337.50			337.50						
Kenneth Lilly			622.50			270.00						
William Conrad			472.50			337.50						
Zachary Collister						337.50						
Patrick Baker			607.50			337.50						
Mark Gallo												
Savana Bevaqua						450.00						
William Burg			525.00									
Sarah Waechter			607.50									
Training												
NYS Planning Federation Training	600.00	600.00		600.00	600.00	162.50	600.00	600.00	162.50	600.00	600.00	600.00
Travel reimbursement												
Training material												
Miscellaneous Expenses												
NY Planning Federation-membership split w/Zoning												
Legal Ads- Niagara Gazette			22.31			42.31						
Bank on Buft VISA												
Key Bank						143.94						
									71.55			

5,550.00	5,550.00	3,959.54	5,550.00	5,550.00	5,550.00	2,852.78	5,550.00	5,550.00	234.05	5,550.00	5,550.00	5,550.00
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Tower Committee

B00-8020-0400-0100

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-	-	-	-	-	-	-	-	-	-	-	-	-

Total Expense

6,282.00	6,282.00	4,157.38	6,296.00	6,296.00	6,296.00	2,973.16	5,820.00	5,820.00	234.05	5,834.00	5,834.00	5,834.00
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Payroll costs

Social security

Medicare

Pension

45.38	45.38	12.27	46.25	46.25	46.25	7.46	16.74	16.74	-	18.00	18.00	18.00
10.61	10.61	2.87	10.82	10.82	10.82	1.75	3.92	3.92	-	5.00	5.00	5.00
56.00	56.00	15.13	57.07	57.07	57.07	9.21	20.66	20.66	-	23.00	23.00	23.00

Total Expense

6,338.00	6,338.00	4,172.51	6,353.07	6,353.07	6,353.07	2,982.37	5,840.66	5,840.66	234.05	5,857.00	5,857.00	5,857.00
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Highway Fund DB0
2026 budget worksheet
DB0

DB0

09/19/2025

Revenue	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Appropriated Fund Balance												
Real Property Taxes	256,838.00	256,838.00	256,838.00	196,232.00	108,716.00	196,232.00	300,000.00	324,769.00	324,769.00	101,948.00	101,948.00	101,948.00
In Lieu of Taxes												
Sales Tax	2,293,600.00	2,293,600.00	3,195,174.09	2,607,082.00	2,607,082.00	3,243,709.70	2,597,519.00	2,597,519.00	1,181,610.05	2,893,546.00	2,893,546.00	2,893,546.00
Transportation Svc - Snow & Ice	200,000.00	200,000.00	241,324.92	200,000.00	200,000.00	177,668.42	235,000.00	235,000.00	115,803.41	235,000.00	235,000.00	235,000.00
Interest and Earnings			29,574.35		8,275.00	85,954.00	90,000.00	90,000.00	51,573.96	95,000.00	95,000.00	95,000.00
Sale of Scrap & Excess Material			2,004.65			2,557.47			4,262.10	1,000.00	1,000.00	1,000.00
Sale of Pipe (excluding sales tax)						3,255.90		8,000.00	9,545.00	10,000.00	10,000.00	10,000.00
Sale of road millings	8,000.00	8,000.00	12,084.76	8,000.00	8,000.00							
Sale of surplus equipment-unbudgeted												
Insurance recoveries												
Public Works Charges - Permit & Pipe												
Install Fees	3,000.00	3,000.00	5,539.00	3,000.00	3,000.00	1,982.73	3,000.00	3,000.00	2,951.00	5,000.00	5,000.00	5,000.00
State aid - other									250,000.00			
State Aid - CHIPS-per contract	266,323.00	266,323.00	321,849.43	300,000.00	300,000.00	322,719.00	324,000.00	324,000.00		340,000.00	340,000.00	340,000.00
Transfer from other funds - H97	660,000.00	802,901.00		675,000.00	675,000.00		690,000.00	690,000.00		800,000.00	800,000.00	800,000.00
Transfer from H98 - Hydro funds Reimb	113,000.00	128,000.00	111,483.09	163,000.00	163,000.00	129,880.27	163,000.00	163,000.00	37,793.48	164,000.00	164,000.00	164,000.00
Total Revenue	3,800,761.00	3,958,662.00	4,175,872.29	4,152,314.00	4,269,309.00	4,272,675.49	4,515,212.00	4,539,981.00	2,083,214.00	4,645,494.00	4,645,494.00	4,645,494.00

Expenses

Admin Allocation	26,769.00	26,769.00	25,431.35	27,441.00	27,441.00	25,620.07	31,338.00	31,338.00	15,210.85	32,632.00	32,632.00	32,632.00
Insurance -22% increase over actual	59,000.00	59,000.00	58,108.38	63,650.00	71,939.00	71,938.65	88,000.00	112,769.00	112,138.62	106,400.00	106,400.00	106,400.00

General Repairs PS

Budgeted												
Hourly	903,749.00	901,785.00	939,549.88	1,031,000.00	1,031,000.00	1,116,605.67	1,031,000.00	1,031,000.00	478,715.89	1,207,472.00	1,207,472.00	1,207,472.00
vacation			6,975.72			6,843.06			2,400.00			
Holiday Paid			484.00			214.24						
M Reimb												
OT	80,000.00	80,000.00	81,799.56	118,000.00	118,000.00	167,778.57	118,000.00	118,000.00	115,521.72	110,000.00	110,000.00	110,000.00
Reimb			116.29									
Retro-Contract Negotiations												
Cell	1,920.00	1,920.00	2,100.00	2,520.00	2,520.00	2,400.00	2,400.00	2,400.00	2,520.00	3,960.00	3,960.00	3,960.00
Beeper			2,550.00			1,350.00				5,200.00	5,200.00	5,200.00
Safety	5,700.00	5,700.00	4,900.00	6,900.00	6,900.00	6,200.00	7,900.00	7,900.00	3,400.00	9,000.00	9,000.00	9,000.00
Salary Adj			228.98			46.87						
Sick						7,069.92		4,056.00		4,368.00	4,368.00	4,368.00
Sick incentive	2,392.00	2,392.00	5,044.00	1,500.00	1,500.00							
Stipend												
Workers Comp						5,605.52			4,898.46			
Unused comp			7,826.09									
Unpaid comp	5,625.00	5,625.00										
vacation buy back	2,000.00	2,000.00										
JV corrections												
Budget Adj					92,746.00							
Comp Reimb			(5,291.57)			(3,720.00)						

Total personal services

1,001,386.00	999,422.00	1,046,282.95	1,159,920.00	1,252,666.00	1,310,393.85	1,163,356.00	1,163,356.00	1,163,356.00	607,456.07	1,340,000.00	1,340,000.00	1,340,000.00
*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$75,348) does not solely represent the accrued payroll from the General Repairs Personal SVC. Rather, it represents the lump sum of accrued payroll from the DB0-Fund for 2021.												
Accrued PR*												
(12,905.00)												
(45,819.00)												

Total Personnel Expense Including Accrued Payroll

1,001,386.00	999,422.00	1,028,508.95	1,159,920.00	1,252,666.00	1,264,574.85	1,163,356.00	1,163,356.00	1,163,356.00	594,547.07	1,340,000.00	1,340,000.00	1,340,000.00
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Highway Fund DBO
2026 budget worksheet
DBO

DBO

	09/15/2025 Rev Buc	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Out of department PS							381.92						
SEASONAL HELP		20,000.00	20,000.00	2,328.00	20,000.00			20,000.00	20,000.00		170,000.00	170,000.00	170,000.00
DBO-5110-0100-0100													
DBO-5110-0100-0200													
DBO-5110-0400-0000													
General Repairs Contractual													
Rentals													
A 2 2 Rentals- rebar				1,578.60	129,500.00	129,500.00	2,870.36	144,500.00	144,500.00	589.24			
Repairs and maintenance		129,500.00	129,500.00	536.00			1,775.25			1,210.50			
A-1 Land- grass seed				1,113.83									
Alro Steel				2,049.90			2,884.31						
American Concrete of WNY													
Amritze Great Lakes				3,855.84			13,604.10			614.85			
Bank on Buffalo Visa				14,629.40						2,184.34			
Cambria Asphalt													
Chemung Supply Company- parts & supplies													
Cooper Electric							287.52						
Felicetti Concrete Products-catch basin repairs							45.00						
Fox Fence							907.00						
Gul's Lumber				280.16			20.48						
Granger										311.30			
Harbor Freight Tools USA							129.94						
Holcim Quarries				15,040.92			10,012.65			3,593.87			
Home Depot				1,319.23			1,724.37						
IRR Supply Centers							129.62						
Jamestown Soap & Solvent							1,599.70			1,691.70			
Kimball Midwest				3,443.27			3,657.44			1,524.03			
Kistner Concrete Product							3,096.00						
Lawson Products- parts & supplies				463.22			98.12			1,397.23			
Linde Gas & Equipment				3,326.59			3,119.80						
Core & Main (formerly Lock City Supply- parts & supplies)				1,200.56			100.20						
Mawhiney Trucking							2,046.00						
Milton Cat										975.00			
Niagara Precast				6,687.00			35,859.90			430.00			
Niagara Supply				2,112.77			4,099.17			9,629.20			
Outdoor Equipment Distributors				740.36			1,121.95			2,999.02			
Pavilion Drainage Supply							11,060.50						
Preferred Seed							2,712.00						
Quality Electric										2,950.00			
Share Corporation				1,080.57			1,887.49			282.00			
State Industrial Products				166.10									
Stevenson Hardware				1,994.07			2,115.62			860.93			
Suit-kote Corporation				20,883.91			30,011.17			4,100.09			
TIFCO Industries- parts & supplies				5,792.88			2,980.60			608.96			
Tools Plus Industries							415.02			353.32			
Telephone		1,600.00	1,600.00		1,500.00	1,500.00		1,500.00	1,500.00				
Verizon Wireless-HWY Superintendent										636.59			
Vehicle Expense		2,000.00	2,000.00		1,000.00	1,000.00		1,000.00	1,000.00				
Niagara Truck Equipment							221.31						
Noco Energy Corp							4,601.86						
NAPA Auto Parts													
Clothing		15,000.00	15,000.00	260.20	15,000.00	15,000.00		15,000.00	15,000.00	163.20			
Aramark													
Great Lakes Work Wear				7,350.43			2,588.61			934.91			
Lockport Outdoor Store- clothing, boots				2,623.88			1,471.12			2,387.66			
Vests				2,551.21			5,982.83			3,552.72			

Highway Fund DB0
2026 budget worksheet
DB0

DB0

	09/19/2025	DB0										2026 Submitted Budget
		2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget
Training		5,500.00	5,500.00		5,000.00	5,000.00		5,000.00	5,000.00			
Key Bank - charge				96.28	5,000.00	5,000.00	99.99	5,000.00	5,000.00			
Petty Cash		200.00	200.00		200.00	200.00		200.00	200.00			
Zahno, Mitch - petty cash				45.82								
Recycling												
Modern Recycling				525.00	3,000.00	3,000.00	514.50	3,000.00	3,000.00	176.50		
Miscellaneous		6,000.00	6,000.00									
Clirrito Kevin							328.00					
BL Tree Care							3,500.00					
Buffalo Modular Homes				960.00								
Finger Lakes/Castle							210.95			321.30		
Freeman, Travis				266.02			17.65					
Jones, Randi-mileage reimb				254.99			134.26			39.48		
Metzger Removal							1,395.00					
Northeast Shared Services										24.86		
Occustar Workplace Compliance							1,815.00			696.00		
Raby, Seth				178.02								
Sam's Club				12.56								
Shields, Paul							90.05			624.45		
Town of Niagara							1,110.00					
TOPs Market				33.34			15.87					
W.A. Wilson							725.00					
Wendt's Propane & Oil Service (Service Charges)				247.00			9.99			585.00		
WNY Occupational Health Care/drug test/physicals				(878.23)								
Misc IEs							(16,776.21)					
Total general repairs contractual		159,800.00	159,800.00	104,172.40	155,200.00	155,200.00	152,462.03	170,200.00	170,200.00	46,471.22	170,000.00	170,000.00
DB0-5110-0400-0000												
DB0-5110-0400-3500												
Gas & Electric		11,000.00	11,000.00	8,355.84	11,000.00	11,000.00	6,319.64	11,000.00	11,000.00	6,512.63	12,000.00	12,000.00
National Grid												
Niagara County		2,000.00	2,000.00	1,850.25	2,000.00	2,000.00	1,908.12	2,000.00	2,000.00	1,345.99	2,000.00	2,000.00
Total Gas & electric		13,000.00	13,000.00	10,206.09	13,000.00	13,000.00	8,227.76	13,000.00	13,000.00	7,858.62	14,000.00	14,000.00
DB0-5110-0400-3510												
Gasoline and Diesel Fuels		15,000.00										
Lewiston Fire #1 Reimbursements										(10,000.60)		
TOL Fuel Reimbursements				(50,472.28)			(31,777.49)					
Niagara Supply Corp							31.90			41.90		
NOCO		50,000.00	50,000.00	67,269.83	75,000.00	75,000.00	63,431.09	75,000.00	75,000.00	33,157.92	75,000.00	75,000.00
Kurk Fuel		50,000.00	50,000.00	82,518.51	75,000.00	75,000.00	82,929.92	75,000.00	75,000.00	33,940.70	75,000.00	75,000.00
NAPA Auto - Propane										24.46		
Stevenson True Value Hardware				14.99								
Wex Bank							329.75			400.00		
Wendt's Propane				416.75			4,601.86			1,437.40		
NOCO IE Correction												
Total Gas & Electric		100,000.00	115,000.00	99,747.80	150,000.00	150,000.00	119,547.03	150,000.00	150,000.00	59,001.78	150,000.00	150,000.00
DB0-5110-0400-5110												
General Repairs - Safety and Training		5,000.00	5,000.00	1,573.85	8,000.00	8,000.00	2,523.54	5,000.00	5,000.00	2,080.01	5,000.00	5,000.00
Total General Repairs		1,299,186.00	1,312,222.00	1,246,937.09	1,506,120.00	1,578,866.00	1,547,717.13	1,521,556.00	1,521,556.00	709,958.70	1,679,000.00	1,679,000.00
DB0-5112-0400-0000												
Permanent Improvements		660,000.00	802,901.00		675,000.00	675,000.00		690,000.00	690,000.00		800,000.00	800,000.00
A 2 Z Rentals				159.00			15,376.83					
Accent Stripe												
Amrize Great Lakes										123,140.46		
Bih'r Landscape				3,813.00								
Donegal Construction Corp				29,974.25			22,582.50			6,488.04		
Felcetti Concrete Products				52.50								

Highway Fund DBO
2026 budget worksheet
DBO

09/19/2025

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Holdin Quarries			367,255.18									
Highway Rehab Corp												
Kistner Concrete			1,372.00									
Core & Main (Lock City Supply)			3,898.52									
Midland Asphalt Materials			158,478.10									
Suit-Kote Corporation			175,763.61						167,143.99			
VCNA United Materials			2,270.60									
Reimbursement			(30,673.30)									
Total road Improvements	660,000.00	802,301.00	712,363.46	675,000.00	675,000.00	606,723.58	690,000.00	690,000.00	296,772.49	800,000.00	800,000.00	800,000.00

Machinery

DBO-5130-0100-0000

Machinery Personnel												
Patrick Yankelunas - \$31.05 for 2023,												
\$31.83 for 2024,\$33.43=2025,												
\$35.11=2026												
Hourly	64,584.00	64,584.00	65,231.20	69,915.00	69,915.00	66,016.68	69,915.00	69,915.00	33,250.40	74,056.00	74,056.00	74,056.00
vacation												
OT	3,000.00	3,000.00		1,000.00	1,000.00		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Retro									1,619.20			
Cell Phone Stipend												
Safety 500 recorded in 5110	500.00	500.00		500.00	500.00	500.00	500.00	500.00		500.00	500.00	500.00
Sick Incentive	208.00	208.00		208.00	208.00	208.00	208.00	208.00		208.00	208.00	208.00
Unpaid comp												
Chris Leone-New Hire 2021 - Split with Police (25%) & Parks (8%)												
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, \$33.43=2025,												
\$35.11=2026												
Hourly	43,272.00	43,272.00	45,566.12	44,779.00	44,779.00	49,731.46	44,779.00	44,779.00	27,998.87	49,618.00	49,618.00	49,618.00
Cell				120.00	120.00	120.00	120.00	120.00	95.00	121.00	121.00	121.00
Retro												
OT				2,000.00	2,000.00		2,000.00	2,000.00		1,340.00	1,340.00	1,340.00
Sick Incentive										70.00	70.00	70.00
Vacation												
Safety	100.00	100.00		300.00	300.00	300.00	400.00	400.00	268.00	335.00	335.00	335.00
Total Machinery personal services	111,664.00	111,664.00	110,797.32	118,822.00	118,822.00	116,876.14	118,922.00	118,922.00	63,231.47	127,248.00	127,248.00	127,248.00
out of department/ PS		1,964.00	1,963.20									

DBO-5130-0100-0100

Machinery Equipment												
2026 - Payloader												
2026 - Rear Roadside Mower										250,000.00	250,000.00	250,000.00
2026 - Boom Mower Head										14,000.00	14,000.00	14,000.00
2026 - F150										24,000.00	24,000.00	24,000.00
2026 - F250												
2026 - Desktop Computers -2 Mechanics \$1,200 ea.										2,400.00	2,400.00	2,400.00
2025 - Snow Plow Truck/Fittings												
2025 - F150 HY Superintendent										360,000.00	360,000.00	
2025 - Tandum Axle Trailer for Bobcats & Excavators										55,000.00	55,000.00	
2025 - John Deere Rear Road Mower										30,000.00	30,000.00	
2025 - Chipper										12,000.00	12,000.00	
2024 - F250 Pick Up w/Fiberglass Box												
2024 - F250 Pick Up w/Fiberglass Box										61,100.58	61,100.58	
2024 - Attachment for Mini Excavator										6,868.75	6,868.75	
2024 - Bucket for Large Excavator										15,000.00	15,000.00	
2023-Western Star Tandum Truck										5,516.25	5,516.25	
2023-Valley Fab-Outfittings for Tandum Truck	166,164.00	166,164.00										
	129,168.00	129,168.00										

DBO

Highway Fund DB0
2026 budget worksheet
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DB0

	09/19/2025		2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
	Rev	Bud												
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					156,164.00									
Fleet Maintenance														
Ford 350 - 9 Ft Body Dump Truck														
Ford 350 - 9 Ft Body Dump Truck														
John Guire Supply-Fenders					1,911.77									
Linde Gas & Equipment (Welding Equipment)								48,715.20						
Niagara Frontier Equipment-New Holland Boom Mower								60,000.00						
Niagara Precast														
Valley Fab & Equipment					129,168.00									
Misc														
			3,200.00	3,200.00										
			298,532.00	298,532.00	287,243.77	180,000.00	288,716.00	243,301.36	457,000.00	457,000.00	-	290,400.00	290,400.00	290,400.00
Prior Year Expense														
Machinery Contractual			178,950.00	178,950.00										
Vehicle and equipment repairs						190,712.00	190,712.00		200,000.00	200,000.00		200,000.00	200,000.00	200,000.00
DB0-5130-0400-0000														
A 2 Z Rentals								781.61			958.55			
Admar Supply Company					2,449.74			2,070.29						
Advance Auto Parts					8,273.72			2,317.43						
Alta Construction Equipment								693.00			731.82			
American Glass & Mirror					670.00			169.00						
Amherst Radiator Auto & Air					199.00									
Audio One Electronics					117.72			230.00						
Auto Plus Auto Parts								400.08			2,901.57			
Bank On Buffalo VISA					1,416.47			1,097.50			348.38			
Buffalo Bearings					352.24									
Carquest Auto Parts					298.95			222.95			222.95			
Certified Laboratories											361.75			
Cirrito, Kevin														
Conway Beam								510.95						
Cooper Sign								458.20						
Corfu Machine Co					1,188.47			2,085.33						
Crosdale Fabrication & Metal					1,560.00			240.00						
Cyncon Equipment					4,805.37			3,545.71			2,648.99			
D & W Diesel								384.89						
Deckman Oil Company					16,179.53			12,005.73			7,713.48			
Diesel & Auto Electric					570.00									
Ed's Garage Collision & Paint					140.00			391.00			80.00			
Falls Auto Spring					3,167.85			2,937.78			2,767.30			
Finger Lakes / Castle					702.10			1,389.40			563.00			
Five Star Equipment					926.99			7,172.14			6,407.43			
Fleet Maintenance					1,535.17			658.69			103.50			
Fleet Pride					174.32			163.63						
Freeman, Travis					7.60									
Freightliner & Western Star								561.37						
Garfinkel, Donna (Petty Cash)					1.00									
Halleen's Automotive					218.00			15,069.89			550.00			
Hi-Line Inc					24,259.55			943.34			9,953.94			
Home Depot											237.27			
Howell Motors					4,705.91			1,691.91			516.59			
Hurtubise Tire, Inc					36,160.54			24,606.22			12,289.82			
JB Lumber											456.00			

Highway Fund DB0
2026 budget worksheet
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	09/19/2025	Rev Bus	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
J.F. Machining														
Joe Ceconiti's Chrysler Complex														
Kenworth of Buffalo					2,010.00			395.00			125.00			
Key Bank					11,105.62			1,255.91			3,689.39			
Kimball Midwest					402.45			7,617.02						
Lafayette Machine Corp					416.30			504.22						
LandPro Equipment					1,260.00			1,521.91			366.49			
Lawson Products					163.92			1,482.55			170.07			
Leone, Christopher					92.95									
Linde Gas & Equipment					238.17									
Milton Cat					1,682.66			620.98			6,647.37			
Monroe Tractor & Implement								878.47						
Motor Clinic								75.00						
Myers Tire York#26					1,552.00									
NAPA Auto parts					6,904.97			9,136.40			6,317.68			
Niagara Automotive								119.99			119.99			
Niagara Frontier Equipment					5,912.57			10,952.80			27,985.98			
Niagara Supply Corp								49.75			156.50			
Niagara Truck Equipment					1,235.34			1,800.70			2,383.14			
Niagara Truck Repair					4,350.00									
NITCO LLC											188.09			
Northern Supply								1,224.00						
Outdoor Equipment					46.86			421.50			149.46			
Power Drives Inc					878.47			1,320.50			314.79			
Premier Mobile Blasting								600.00						
Prof Huckleberry's Truck								190.00			455.00			
R. W Lindsay								176.04						
Rearend Specialist/Fleet Maint.														
Regional International					5,090.74			13,329.63			475.00			
Regional Truck & Trailer					798.05			(192.52)			10,096.30			
Ribot Products					353.25			61.30						
Rochester Clutch & Brake								687.90						
Rusert Equipment								3,956.00						
Schaefer Plumbing								4.68						
Shields, Paul								169.00			113.98			
Share Corporation					67.65						419.48			
Stevenson True					30.95			237.78						
TIFCO Industries					6,101.26			8,911.42			7,499.35			
Truckpro					1,777.24			1,241.42			1,286.14			
Upstate Equipment					1,033.53			4,601.87			1,278.14			
V. J. Shultz Enterprises					163.66			665.78						
Valley Fab & Equipment								10,541.23			465.88			
Vermeer					1,098.69			357.17			710.16			
Warren's Village Hardware					56.00			1,309.05						
Wheatfield, Town of Highway														
Yankelunas, Patrick														
Sweeper Repair Reimbursement					(2,241.84)									
Hose Assemblies Reimbursement					(156.00)									
JE Adj					(932.12)						(62.35)			
Total Machinery Contractual					178,990.00		190,712.00	165,658.53	200,000.00	200,000.00	121,137.37	200,000.00	200,000.00	200,000.00
DB0-5130-0400-0000					178,990.00		190,712.00	165,658.53	200,000.00	200,000.00	121,137.37	200,000.00	200,000.00	200,000.00
Total Machinery					589,186.00		598,250.00	525,836.03	775,922.00	775,922.00	184,368.84	617,648.00	617,648.00	617,648.00
Snow Removal														
Snow Removal PS														
Hourly														
OT														
DB0-5142-0100-0000					180,000.00		190,000.00	90,760.39	190,000.00	190,000.00		190,000.00	190,000.00	190,000.00
					114,516.25						174,581.40			

Highway Fund DB0
2026 budget worksheet
DB0

DB0

	09/19/2025	2023 Rev Bud	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Beeper			190,000.00	180,000.00	114,516.25	190,000.00	(92,746.00)		190,000.00	190,000.00	174,581.40	190,000.00	190,000.00	190,000.00
Double			12,000.00	12,000.00										
Other														
Out of Class OT														
Out of Class														
Prior														
RETRO														
PRYROT														
Prior OT														
Bud Adj														
Total Snow Removal PS														
			190,000.00	180,000.00	114,516.25	190,000.00	97,254.00	90,760.39	190,000.00	190,000.00	174,581.40	190,000.00	190,000.00	190,000.00
			12,000.00	12,000.00										
			190,000.00	180,000.00	114,516.25	190,000.00	97,254.00	90,760.39	190,000.00	190,000.00	174,581.40	190,000.00	190,000.00	190,000.00
Out of Dept Snow Removal														
			12,000.00	12,000.00										
			190,000.00	180,000.00	114,516.25	190,000.00	97,254.00	90,760.39	190,000.00	190,000.00	174,581.40	190,000.00	190,000.00	190,000.00
Snow Removal Contractual														
A-1 Land Care					134.00									
Alro Steel					621.61			282.23			145,782.08			
AMERICAN Rock Salt								210,973.17			358.96			
Bank On Buffalo					154,340.90						1,147.70			
Corfu Machine								672.00						
Deluca, Joseph					50.00									
Dirienzo, Lucy					45.36			50.00						
Donovan, John					205.00			2,100.00						
Ed's Garage Collision					5,225.00									
Empro Niagara					60.00									
Fleet Maintenance														
Fleetpride								284.60			171.98			
Freightliner & Western Star											225.27			
Fusarilli, Gerladine					37.72									
George & Swede Sales					1,900.00						585.60			
Hallen's Automotive					875.28			1,147.34			896.24			
Home Depot					944.98			347.20			993.00			
Hurtubise Tire					7,574.48			7,154.48			275.00			
J.F. Machining Co.											851.05			
Kenworth of Buffalo					1,653.94			246.48						
Key Bank					1,017.94						1,500.00			
KWH Incorporated														
Landpro Equipment								186.33						
Laurie, Donald					50.00									
NAPA Auto Parts					787.48			145.70						
Niagara Truck Equipment								76.38						
Niagara Wholesale Supply					259.00									
Northern Supply, Inc.								58.85						
Penn Power Group											1,047.98			
Power Drives					691.92									
Regional International of WNY														
Regional Truck & Trailer								85.14			211.98			
Richner, Kyle					50.00			198.80						
Ross, Sueann								50.00						
Rusert Equipment					6,750.00			9,208.00			3,500.00			
Steverson Hardware					2,010.49			937.65			4,825.96			
Tifco Industries					662.43						2,439.54			
Upstate Equipment					219.83									
Valley Fab & Equipment					5,020.78			4,919.74			6,114.00			
Winter Equipment					1,238.00									
Mailbox Reimbursements											200.00			

DBO

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Town of Lewiston
French Landing Drainage Fund
Worksheet - 2026 Budget
09/15/2025

S10

Revenue	20 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 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 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	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	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	5,350.00	5,350.00
Holcim Quarries											2,000.00						
Upstate Equipment											1,162.85						
Wayside Landscaping																	
Total Expenses		14,360.00	5,350.00	5,350.00	-	5,350.00	5,350.00	-	5,350.00	5,350.00	3,162.85	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	-	-	2,187.15	-	-	5,350.00	-	-	-

Town of Lewiston

Fire Fund

045

09/19/2025

SFO																			
Revenue		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 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
SFO-1000-0599-0000	Appropriated Fund Balance																		
	Real Property Tax	1,488,383.00	1,488,383.00	1,488,383.00	1,502,167.00	1,502,167.00	1,502,167.00	1,524,871.00	1,524,871.00	1,524,871.00	100,000.00	100,000.00	100,000.00	132,314.00	175,199.00	175,199.00	25,000.00	25,000.00	25,000.00
	Energy Credit M&T Utilities	2,507.00	2,507.00	2,507.85	2,643.00	2,643.00	2,643.28	2,862.00	2,862.00	2,862.67	2,968.00	2,968.00	2,968.59	3,054.00	3,054.00	3,054.67	3,137.00	3,137.00	3,137.00
	SFO-1000-1081-0000																		
	SFO-1000-1189-0000																		
SFO-1000-1540-0000	False Alarm Fees																		
	(Formerly SFO-1000-2770-8000)			7,000.00			7,450.00	5,000.00	5,000.00	11,800.00	7,000.00	7,000.00	8,600.00	7,000.00	7,000.00	2,175.00	8,500.00	8,500.00	8,500.00
SFO-1000-5091-0000	Transfer from other funds																		
	Audit Adj IE - 2019																		
Total Revenue		1,490,890.00	1,490,890.00	1,497,890.85	1,504,810.00	1,504,810.00	1,512,260.28	1,532,733.00	1,532,733.00	1,539,533.67	1,616,137.00	1,616,137.00	1,617,737.59	1,648,537.00	1,691,422.00	1,686,597.48	1,814,197.00	1,814,197.00	1,814,197.00
Expenses																			
	SFO-1910-0400-0000																		
	Insurance Liability																		
	REGULAR																		
	Sanborn	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
SFO-1910-0400-0000	Lewiston # 1	7,001.00	7,001.00	7,000.01	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
	Lewiston #2	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
	Upper Mountain	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
	Ransomville																		
	CANCER																		
SFO-3410-0400-0000	Sanborn				2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	New in				2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	Lewiston #2				2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	Upper Mountain				2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	Ransomville	37,386.00	37,386.00	37,386.00	37,386.00	37,386.00	37,386.00	37,386.00	40,433.00	40,433.00	40,433.00	41,645.00	41,645.00	41,645.00	42,894.00	42,894.00	44,181.00	44,181.00	44,181.00
Pekin - five years																			
Total Contractual expenses		1,287,790.00	1,287,790.00	1,287,790.00	1,342,510.00	1,342,510.00	1,342,510.00	1,386,333.00	1,386,333.00	1,386,333.00	1,429,537.00	1,429,537.00	1,429,537.00	1,472,422.00	1,472,422.00	1,472,422.00	1,570,597.00	1,570,597.00	1,570,597.00
SFO-8100-0400-0000																			
	Training Contractual																		
	Sanborn	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	Lewiston # 1	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	Lewiston #2	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
SFO-9040-0800-0000	Upper Mountain	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	Ransomville																		
	Total Contractual expenses	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
	Workers Comp																		
	Niagara County Mutual Selp - Ins Fund	59,100.00	59,099.00	59,087.50	8,300.00	8,300.00	8,300.00	8,265.08	7,400.00	7,400.00	7,243.66	47,600.00	47,603.00	47,602.43	80,000.00	80,000.00	79,949.00	78,600.00	78,600.00
Total Contractual expenses		59,100.00	59,099.00	59,087.50	8,300.00	8,300.00	8,300.00	8,300.00	8,300.00	8,265.08	47,600.00	47,603.00	47,602.43	80,000.00	80,000.00	79,949.00	78,600.00	78,600.00	78,600.00
SFO-9060-0800-0000																			
	Physcale & Hepatitis																		
	WNY Occupational Health																		
	Ocstar	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	20,000.00	22,900.00	21,882.00	21,882.00	21,882.00	20,000.00	20,000.00	20,000.00	22,000.00	22,000.00	22,000.00
	Accrued to prior year			19,383.99				18,529.00									16,317.00		
Total Contractual expenses		30,000.00	30,000.00	19,383.99	30,000.00	30,000.00	18,529.00	20,000.00	22,900.00	21,882.00	21,882.00	21,882.00	20,000.00	20,000.00	20,000.00	16,317.00	22,000.00	22,000.00	22,000.00
SFO-9089-0800-0000																			
	Service Awards																		
	Total Contractual expenses	30,000.00	30,000.00	19,383.99	30,000.00	30,000.00	18,529.00	20,000.00	22,900.00	21,882.00	21,882.00	21,882.00	20,000.00	20,000.00	20,000.00	16,317.00	22,000.00	22,000.00	22,000.00
	Service Awards	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	62,100.00	62,039.25	65,000.00	65,000.00	63,115.00	36,817.48	65,000.00	65,000.00	55,602.12	89,000.00	89,000.00
	Total Contractual expenses	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	62,100.00	62,039.25	65,000.00	65,000.00	63,115.00	36,817.48	65,000.00	65,000.00	55,602.12	89,000.00	89,000.00
Total Contractual expenses		70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	62,100.00	62,039.25	65,000.00	65,000.00	63,115.00	36,817.48	65,000.00	65,000.00	55,602.12	89,000.00	89,000.00	89,000.00
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	1,589,838.91	1,648,537.00	1,691,422.00	1,678,190.12	1,814,197.00	1,814,197.00	1,814,197.00
Net Revenue (Expense)				42,952.54			30,068.70			8,422.76			27,898.68			8,407.56			

Town of Lewiston
Lighting Fund
Worksheet - 2026 Budget

09/15/2025

SLO

	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 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	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	12,000.00	12,000.00	12,000.00
Expenses														
Contractual Expenses														
Niagara County														
Total Contractual expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lighting - Gas & electric														
Niagara County	17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	15,000.00	9,881.59	12,000.00	12,000.00	5,551.62	12,000.00	12,000.00	12,000.00
Total Lighting-Gas & Electric	17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	15,000.00	9,881.59	12,000.00	12,000.00	5,551.62	12,000.00	12,000.00	12,000.00
Total Expenses	17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	15,000.00	9,881.59	12,000.00	12,000.00	5,551.62	12,000.00	12,000.00	12,000.00
Net Revenue (Expense)	(6,000.00)	(5,257.31)	-	-	4,418.53	-	-	5,118.41	-	-	6,448.38	-	-	-

Town of Lewiston
Refuse Fund
Worksheet - 2025 Budget

09/18/2025

SRO

SRO

	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 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Revenue																
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	419,100.00	419,100.00	419,100.00	425,695.00	425,695.00	23,000.00	12,000.00	12,000.00	12,000.00
Recycle Bin Sales	160.00	200.00	200.00	90.00	200.00	200.00	40.00	200.00	200.00							
Miscellaneous																
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	442,400.00	442,200.00	448,695.00	448,695.00	448,695.00	474,240.00	474,240.00	474,240.00
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Expenses

Contractual Expenses																
Modern Disposal																
Tulip Molding-2 orders/yr	326,130.00	338,000.00	382,550.00	384,546.32	397,500.00	403,828.00	403,827.30	429,300.00	442,400.00	442,392.04	448,695.00	448,695.00	186,955.15	474,240.00	474,240.00	474,240.00
Catch up		2,000.00	2,000.00													
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	442,400.00	442,392.04	448,695.00	448,695.00	186,955.15	474,240.00	474,240.00	474,240.00

Net revenue expected	14,344.00	-	(44,550.00)	(44,656.32)	-	-	(159.30)	-	-	(192.04)	-	-	261,739.85	-	-	-
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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.

TS

**Town of Lewiston
Sewer Department
Worksheet - 2026 Budget**

[illegible]

*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll from the Sewer Admin Personal SVC. Rather, it represents the lump sum of accrued payroll from the Sewer Funds for 2021.

Accrued PR*	109,458.00	109,458.00	113,496.83	4,420.00	(38,777.00)	111,385.00	111,385.00	73,506.80	118,046.00	118,046.00	49,718.82	123,971.00	123,971.00	123,971.00
Total Payroll After Accrual														
551-8110-0200-0000														
Pr Equipment														
Miscellaneous	600.00	600.00	-	600.00	-	600.00	600.00	-	600.00	600.00	-	500.00	500.00	500.00
All Max OP 10 Software						1,610.00	1,609.73							
Dell /computers														
Quill corporation	600.00	600.00	-	600.00	-	600.00	1,610.00	1,609.73	600.00	600.00	-	500.00	500.00	500.00

	\$531-8110-0400-0000	85,000.00	70,000.00	5,300.00	92,000.00	102,000.00	637.48	92,000.00	92,000.00	112,000.00	112,000.00	112,000.00
Sewer Admin Contractual Training												
Buffalo State University												
S. Arora (School 2025)												
A. Carrigan (School 2024)												
B. Frey (School 2024)												
Tim Lockhart												
Computer Supplies and maintenance				4,560.00			3,720.00			1,080.00		

SS1

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
COMP			1,102.81									
RETROS	4,700.00	4,700.00	4,575.00	4,700.00	4,700.00	6,399.71	4,315.00	4,315.00	210.45	4,782.00	4,782.00	4,782.00
SAFETY	1,456.00	1,456.00		1,456.00	1,456.00	7,523.13	1,352.00	1,352.00	4,100.00	1,378.00	1,378.00	1,378.00
Sick Incentive												
SEC DT			1,120.41			1,024.92						
SEC OT			24.00			1,428.00						
SEC REG			1,512.00			253.50						
THROT			371.25			3,243.15						
WORKERS COMP												
SALARY ADJ			212.16									
Disability Received- 2023=Fortino			(748.00)									
Total Treatment Personal Service	827,970.00	828,945.00	828,940.15	827,970.00	824,170.00	794,141.27	847,330.00	847,330.00	394,029.28	847,330.00	847,330.00	847,330.00
Equipment SS1-8130-0200-0000												
2025 - Ford Escape Active AWD - Van Bortel Ford												
2025 - Blower/Compressor							35,000.00	35,000.00	26,740.58			
2025- Peaker Services							60,000.00	60,000.00	2,203.92			
2024-Compressor												
2024-HydroFlow/Struvite Preventer				100,000.00	100,000.00	74,520.00						
2024 - Boiler Fire Tubes				20,000.00	20,000.00	19,985.00						
2023-Areation Tank Blower	90,000.00	43,000.00										
2023-Tractor & Brush Hog	55,000.00	55,000.00										
2023-Joe Johnson Equip-Vacuum Truck		461,000.00	460,668.50									
Moley Magnetics- Centrifugal Pump												
J. P. Jager, Inc.-Vertical Chopper Pump			42,154.64				120,000.00	120,000.00		100,000.00	100,000.00	100,000.00
Equipment replacement												
New pumps												
Grainger			438.89									
Langley, Frank P Co.			3,330.50									
Home Depot			998.55									
Key Bank			348.95									
Protectolite Composites												
Volland Electric Equipment			53,630.00									
Grainger-Motor for Blower in filtering building			635.00			749.20						
Misc	3,500.00	3,500.00		27,500.00	16,313.00							
	148,500.00	562,500.00	562,205.03	202,500.00	136,313.00	95,254.20	215,000.00	215,000.00	28,944.50	100,000.00	100,000.00	100,000.00
Transmission & Dist Contractual SS1-8130-0400-0000												
Maintenance/Repair	300,000.00	375,956.00		350,000.00	403,990.00					395,000.00	395,000.00	395,000.00
2023-Thickener Tank Rehab	20,000.00	20,000.00										
A-1 Land Care			252.00									
Alro Steel						5,119.30						
BJ Muirhead			3,425.37									
Brundage J A /Drain Doctor			10,000.00			4,700.00			4,700.00			
Buffalo Bearings			1,216.20			10.60			60.00			
Buffalo Lift Trucks						953.66						
Clean Waters, Inc			39,147.06			49,500.00			29,848.50			
Cooper Electric			119.16						1,313.40			
Core Welding			65.00									
Delmar Electric			425.00									
Dival Safety Equipment - Bandadds etc.			1,958.42									
Fastenal Company			478.38			235.18			1,241.60			
Fournier Industries			3,708.00			7,256.50			288.75			
F. P. Langley Company			(1,050.00)						90.00			
Grainger			9,146.07			5,897.01			577.31			
Hanes Supply			519.82			1,061.44						

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Gas & Electric												
National Grid	55,000.00	55,000.00	52,996.43	55,000.00	55,000.00	49,337.45	55,000.00	55,000.00	23,389.94	55,000.00	55,000.00	55,000.00
Propane	120,000.00	120,000.00	78,599.41	130,000.00	130,000.00	77,439.51	120,000.00	120,000.00	57,512.80	120,000.00	120,000.00	120,000.00
Niagara County	175,000.00	175,000.00	131,595.84	185,000.00	185,000.00	126,771.96	175,000.00	175,000.00	80,902.74	175,000.00	175,000.00	175,000.00
Total Gas & electric												
Gasoline/Diesel Fuel												
Drum Oil & Propane	3,000.00	4,500.00	3,590.70	4,500.00	4,500.00	1,925.83	4,500.00	4,500.00	605.87	4,000.00	4,000.00	4,000.00
Wendt's Propane			294.75			237.75			177.33			
TOL Highway									28.28			
Total Gasoline/Diesel Fuel	3,000.00	4,500.00	3,885.45	4,500.00	4,500.00	2,159.58	4,500.00	4,500.00	811.48	4,000.00	4,000.00	4,000.00
State Retirement												
Medicare-Total Sal x .0145 rounded	107,250.00	99,250.00	99,138.00	112,000.00	112,000.00	105,553.00	127,000.00	127,000.00	-	145,300.00	145,300.00	145,300.00
Social Security-Total Sal x .062	13,795.00	13,795.00	13,392.37	13,828.00	13,828.00	12,894.94	14,235.00	14,235.00	6,359.81	14,330.00	14,330.00	14,330.00
Workers Comp	58,984.00	58,984.00	57,264.09	59,125.00	59,125.00	55,137.76	60,864.00	60,864.00	27,193.79	61,273.00	61,273.00	61,273.00
Unemployment Insurance	600.00	600.00	520.72	100.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Disability Insurance	100.00	100.00	-	100.00	100.00	-	330.00	330.00	49.95	300.00	300.00	300.00
Medical Insurance/Flex Plan	330.00	330.00	238.65	330.00	330.00	201.65	260.00	260.00	-	269.00	269.00	269.00
Union Benefits	286,500.00	279,544.00	271,696.53	293,000.00	293,000.00	273,044.44	289,999.00	289,999.00	139,764.11	326,823.00	326,823.00	326,823.00
EAP Program	16,000.00	17,000.00	16,783.58	17,000.00	20,800.00	20,786.22	25,000.00	25,000.00	17,849.48	26,000.00	26,000.00	26,000.00
Serial Bond Principle	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	185,000.00	185,000.00	-	185,000.00	185,000.00	185,000.00
Serial Bond Interest-	23,599.00	23,599.00	23,598.50	22,440.00	22,440.00	22,439.50	21,110.00	21,110.00	-	19,630.00	19,630.00	19,630.00
Bank Charges									-			
Transfer to Capital Projects Fund	242,805.00	242,804.42	242,804.42	444,251.53	444,251.53	444,251.53	27,100.00	27,100.00	27,100.00			
Total expenses	2,403,106.00	3,109,386.00	3,055,917.05	2,520,548.00	2,967,986.53	2,796,425.87	2,578,169.00	2,615,261.00	1,065,861.21	2,602,195.00	2,602,195.00	2,602,195.00
Prior year expense- paid on PO from Fund Balance												
Total expenses	2,403,106.00	3,109,386.00	3,055,917.05	2,520,548.00	2,967,986.53	2,796,425.87	2,578,169.00	2,615,261.00	1,065,861.21	2,602,195.00	2,602,195.00	2,602,195.00
Net revenue expected	-	(975.00)	186,827.60	-	-	298,844.09	-	-	(99,835.50)	-	-	-

09/15/2025

Master Sewer

Master Sewer SS2

Master Sewer SS2

Master Sewer SS2

Master Sewer SS2Master Sewer SS2

SS2
Master Sewer
2026 Budget Worksheet

*Grev area pipe lining is held off in 2023. Will revisit in 2024.

SS2

Mate

[illegible]

SS2

Master Sewer
2026 Budget Worksheet

09/15/2025

Master Sewer

SS2

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Share Corporation									222.00			
Siewert Equipment									61.69			
Smith & Loveless Inc						16.23						
Stack, Joshua			26.00							81.99		
Stevenson True Value Hardware												
STS Trailer & Truck			445.06									
Upstate Equipment			59.96									
Volland Electric Equipment												
Warren's Hardware Store			211.79							1,104.00		
Vehicle Maint												
24 Hour Tire			3,876.00									
Advance Automotive			57.84									
A M Automotive			226.57									
Binghamton Truck Body			790.00							81.11		
Ed's Garage Collision & Paint			823.00									
GD Autobody Supply			1,238.27						473.67			
NAPA Auto Parts			1,643.42						73.83			
Halleen's Automotive			13.08						2,749.00			
Howell Motors			2,034.66						21.00			
Niagara Automotive			21.24									
Niagara Truck Equipment									7,359.36			
Penn Power Group			140.00						557.63			
Falls Auto Spring									42.00			
Finger Lakes												
Scrivani & Sons Automotive			52.00									
USA Blue Book			787.57						854.20			
Weibert's Auto Place									1,000.18			
Telephone												
Verizon Wireless			913.47							379.90		
New horizon Communication			2,917.28						1,915.81			
Spectrum Phone												
Protective Clothing												
Great Lakes Work Wear			328.44									
Lockport Outdoor Store			134.99									
Petty Cash												
Ritter, Jeffrey			48.19									
Taxes - Sally Hogan/Porter Tax Collector												
Miscellaneous									1,330.93			
Bank of Buff VISA												
Key Bank - charge			549.93						546.73			
Budget Revisions/IE adj									40.57			
Total Treatment & Disposal Contractu	35,825.00	34,825.00	32,275.60	35,000.00	46,000.00	41,128.35	35,000.00	35,000.00	20,354.87	45,000.00	45,000.00	45,000.00
									(368.50)			
Gas & Electric	26,000.00	26,000.00		26,000.00	26,000.00		25,000.00	25,000.00	8,062.09	25,000.00	25,000.00	25,000.00
National Grid												
Niagara County Electric - no gas SS2			11,917.67			12,064.13						
Niagara Coun			7,166.32			6,190.54						
Total Gas & €	26,000.00	26,000.00	19,083.99	26)	26,000.00	18,254.67	25,000.00	25,000.00	15,591.75	25,000.00	1.00	25,000.00

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Gasoline/Diesel Fuel												
Town of Lewiston Highway	20,000.00	20,000.00	14,886.61	20,000.00	20,000.00	10,503.44	20,000.00	20,000.00	3,103.81	15,000.00	15,000.00	15,000.00
Drum Oil & Propane	5,000.00	5,000.00	5,683.76	5,000.00	5,000.00	2,677.05	5,000.00	5,000.00	738.92	5,000.00	5,000.00	5,000.00
Total Gasoline & Diesel Fuel	25,000.00	25,000.00	20,570.37	25,000.00	25,000.00	13,180.49	25,000.00	25,000.00	3,842.73	20,000.00	20,000.00	20,000.00
State Retirement	14,500.00	14,500.00	13,235.00	20,500.00	20,500.00	19,076.00	23,100.00	23,100.00	-	26,400.00	26,400.00	26,400.00
Medicare-Total Sal x .0145 rounded	3,101.00	3,101.00	2,000.68	3,105.00	3,105.00	2,003.82	2,705.00	2,705.00	1,061.77	2,594.00	2,594.00	2,594.00
Social Security-Total Sal x .062	13,259.00	9,259.00	8,554.87	13,276.00	11,465.00	8,568.25	11,563.00	11,563.00	4,540.38	11,089.00	11,089.00	11,089.00
Workers Comp	100.00	100.00	-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Unemployment Insurance									-			
Disability Insurance	50.00	50.00	42.55	50.00	50.00	44.40	50.00	50.00	11.10	50.00	50.00	50.00
Medical Insurance/Flex Plan												
Union Benefits	47,000.00	47,000.00	28,448.20	41,000.00	41,000.00	38,381.72	42,000.00	42,000.00	19,785.30	47,000.00	47,000.00	47,000.00
EAP Program - New 2025							50.00	50.00	31.20	17.00	17.00	17.00
Serial Bond principle									-			
Serial Bond Interest-									-			
Total expenses	644,276.00	644,276.00	367,028.96	696,497.00	698,299.00	435,933.24	656,359.00	661,792.00	177,748.11	620,601.00	620,601.00	620,601.00
Transfer to Other Fund	1,140,000.00	1,140,000.00	1,140,000.00	1,125,000.00	1,125,000.00	1,125,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,140,000.00	1,140,000.00	1,140,000.00
Total expenses	1,784,276.00	1,784,276.00	1,507,028.96	1,821,497.00	1,823,299.00	1,560,933.24	1,706,359.00	1,711,792.00	1,227,748.11	1,760,601.00	1,760,601.00	1,760,601.00
Net revenue expected	-	-	272,333.44	-	-	399,860.64	-	-	(411,874.15)	-	-	-

Town of Lewiston

SS3 Sewer Department

Worksheet - 2026 Budget

09/19/2025

SSS

Revenue	Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Real Property Tax	\$53-1000-1001-0000	78,830.00	78,830.00	78,440.00	78,440.00	78,440.00	68,444.00	68,444.00	68,444.00	60,225.00	60,225.00	60,225.00
Niagara County Reimbursement	\$53-1000-1195-0000	20,000.00	19,478.25	15,000.00	15,000.00	19,720.00	20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00
Sewer Rents	\$53-1000-2120-0000	62,000.00	54,839.43	60,000.00	60,000.00	60,549.11	60,000.00	60,000.00	14,521.38	60,000.00	60,000.00	60,000.00
Tax Roll - Delinquent	\$53-1000-2121-0000	7,308.00	7,308.00	7,691.00	7,691.00	7,691.00	7,043.00	7,043.00	7,043.00	11,561.00	11,561.00	11,561.00
Sewer Hook up Charges	\$53-1000-2122-0000								-			
Inspection Fees	\$53-1000-2123-0000											
Interest & Earnings	\$53-1000-2401-0000		10,073.03		345.00	24,126.28	20,000.00	20,000.00	15,701.59	29,000.00	29,000.00	29,000.00
Permits - other	\$53-1000-2590-0000								-			
Unclassified Revenue	\$53-1000-2770-0000								-			
2021 (Wilmington Trust Series 2012B)												
Transfer from other funds-HYDRO												
H-98	\$53-1000-5031-1189	4,000.00	4,000.00	4,000.00	4,000.00	3,064.50	4,000.00	4,000.00	977.21	4,000.00	4,000.00	4,000.00
Serial Bonds Proceeds	\$53-1000-5710-0000	172,138.00	172,138.00	165,131.00	165,476.00	193,590.89	179,487.00	179,487.00	106,687.18	184,786.00	184,786.00	184,786.00
Total Revenue		172,138.00	173,620.48	165,131.00	165,476.00	193,590.89	179,487.00	179,487.00	106,687.18	184,786.00	184,786.00	184,786.00

Expenses

[illegible]

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

See detail analysis attached

Cheryl Milicia (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,

$$2024 = \$22.47, 2025 = \$23.37, 2026 = 24.54$$

10

Lor

Retro Increase

Sick Incentive

Tamara Burns -(2% SS3)

10

Longevity-New in 2024 Contract

Sick incentive

Retro Increase

gett (

OT

Retro Increase

Sick incentive

Town of Lewiston

SS3 Sewer Department
Worksheet - 2026 Budget

09/19/2025

SS3

	Adopted Budget	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Linda Kreps - 2% SS3								899.00	899.00	466.56	944.00	944.00	944.00
OT													
Retros								3.00	3.00		3.00	3.00	3.00
Sick incentive								12.00	12.00	12.00	12.00	12.00	12.00
Longevity-New in 2024 Contract													
Ryan Treichler (5% SS3)		4,093.00	4,343.00	4,370.04	4,093.00	4,331.00	4,184.47	4,221.00	4,221.00	2,097.68	4,221.00	4,221.00	4,221.00
Hourly													
Beeper							18.00	24.00	24.00	92.46			
OT							32.42						
PR ZOT							29.51						
Retros							25.00			25.00	25.00	25.00	25.00
Safety								21.00	21.00		21.00	21.00	21.00
Sick incentive							6.00	6.00	6.00	3.00	6.00	6.00	6.00
Cell													
Total South Sewer Admin Personal Service		7,118.00	7,368.00	7,366.55	7,118.00	7,432.00	7,431.38	7,962.00	7,962.00	4,219.80	8,166.00	8,166.00	8,166.00
SS3-8110-0100-0002;		1,874.00	1,874.00	1,780.18	1,921.00	1,921.00	1,793.33	2,194.00	2,194.00	1,064.83	2,285.00	2,285.00	2,285.00
Sewer Equipment		500.00	400.00		500.00	500.00	-	500.00	500.00	-	500.00	500.00	500.00
Miscellaneous		500.00	400.00	-	500.00	500.00	-	500.00	500.00	-	500.00	500.00	500.00
Master Sewer Contractual		725.00	825.00	800.00	2,100.00	2,100.00	1,070.00	5,000.00	5,000.00	1,164.80	5,000.00	5,000.00	5,000.00
Postage													
US Postmaster													
Physicals													
Occustar Workplace Compliance							65.00						
WNY Occupational													
MGL Printing Solutions							168.70						
Municipal Solutions													
Orrick, Herrington & Sutcliffe													
Total Admin contractual		725.00	825.00	800.00	2,100.00	2,100.00	1,303.70	5,000.00	5,000.00	1,164.80	5,000.00	5,000.00	5,000.00
SS3-8120-0100-0000		39,614.00	39,364.00		39,614.00	39,614.00		31,916.00	31,916.00		29,113.00	29,113.00	29,113.00
South Sanitary Sewer Personnel													
See detail analysis attached													
BEEPER				264.00			444.00			240.00			
CELL				34.00			48.00			24.00			
COMP							504.45						

Union Contract Expired 12/31/2023-Town Gave a 2.5% Increase to the CSEA Union Employees in 2024

Town of Lewiston

SS3 Sewer Department
Worksheet - 2026 Budget

09/19/2025

SS3

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
HOURLY			20,864.87			22,739.11			12,043.52			
OT			586.02			72.31			305.46			
SAFETY			100.00									
SICK			798.98			103.16						
SFC OT			3.62									
THROT			2.40									
VACATION			1,229.20									
Adj/Disability Reimbursements						(54.40)						
Total personal service	39,614.00	39,364.00	23,883.09	39,614.00	39,614.00	23,856.64	31,916.00	31,916.00	12,612.98	29,113.00	29,113.00	29,113.00

Sanitary Sewer Equipment	SS3-8120-0200-0000											
Grinder Pump Crane		7,000.00	7,000.00				20,000.00	20,000.00	-	20,000.00	20,000.00	20,000.00
Fluid Kinetics												
Lancaster Tanks and Steel												
Land Pro Equipment			19,478.25			19,270.00						
Advance Rehabilitation Tech												
Clark Equipment Company												
Niagara County Funded Equipment		20,000.00	20,000.00	20,000.00	20,000.00		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Equipment replacement			10,000.00	10,000.00	10,000.00		10,000.00	10,000.00	15,000.00	15,000.00	15,000.00	15,000.00
		27,000.00	19,478.25	37,000.00	37,000.00	19,270.00	50,000.00	50,000.00	-	55,000.00	55,000.00	55,000.00

South Sanitary Sewer Contractual	SS3-8120-0400-0000											
Maintenance/Repair		7,000.00	7,000.00	7,000.00	8,600.00		15,500.00	15,500.00		15,000.00	15,000.00	15,000.00
A1 Land Care			36.00									
Advance Auto Parts						6.79						
Core & Main						1,122.46						
Holcim Quarries						60.27						
Key Bank			49.98									
Schafer Plumbing Supply						16.31						
Vehicle Maint												
NAPA Auto Parts												
Town of Niagara - Sewer fees			863.62			718.89			725.78			
Telephone		1,600.00	1,600.00	1,600.00								
New horizon Communication			1,746.83			2,088.47			1,147.50			
Miscellaneous												
GHD Consulting												
Budget Adjustment												
Total Treatment & Disposal Contractual		8,600.00	2,696.43	8,600.00	8,600.00	4,013.19	15,500.00	15,500.00	1,873.28	15,000.00	15,000.00	15,000.00

Gas & Electric	SS3-8120-0400-3500											
		4,000.00	4,000.00	4,000.00	4,000.00		4,000.00	4,000.00		4,000.00	4,000.00	4,000.00

Town of Lewiston

SS3 Sewer Department

Worksheet - 2026 Budget

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Account	Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
National Grid	4,000.00	4,000.00	3,110.01	4,000.00	4,000.00	2,855.95	4,000.00	4,000.00	1,255.37	4,000.00	4,000.00	4,000.00
Niagara County			747.17			731.51			474.39			
Total Gas & electric	4,000.00	4,000.00	3,110.01	4,000.00	4,000.00	2,855.95	4,000.00	4,000.00	1,729.76	4,000.00	4,000.00	4,000.00
State Retirement	\$53-9010-0800-0000	7,500.00	7,500.00	4,500.00	4,500.00	4,133.00	5,100.00	5,100.00	-	5,800.00	5,800.00	5,800.00
Medicare-Total sal x .0145 rounded	\$53-9020-0800-0000	705.00	705.00	706.00	706.00	446.48	611.00	611.00	236.58	574.00	574.00	574.00
Social Security-Total sal x .062	\$53-9030-0800-0000	3,014.00	3,014.00	3,017.00	2,703.00	1,909.17	2,609.00	2,609.00	1,011.78	2,453.00	2,453.00	2,453.00
Workers Comp	\$53-9040-0800-0000	100.00	100.00	100.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Unemployment Insurance	\$53-9050-0800-0000											
Disability Insurance	\$53-9055-0800-0000	30.00	30.00	30.00	30.00	22.20	30.00	30.00	5.55	30.00	30.00	30.00
Medical Insurance/Flex Plan	\$53-9060-0800-0000/	35,500.00	35,500.00	20,000.00	20,000.00	16,306.55	22,000.00	22,000.00	8,457.80	24,000.00	24,000.00	24,000.00
Serial Bond principle	\$53-9710-0600-0000	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	-	25,000.00	25,000.00	25,000.00
Serial Bond Interest-	\$53-9710-0700-0000	3,458.00	3,458.00	3,275.00	3,275.00	3,275.00	3,065.00	3,065.00	-	2,865.00	2,865.00	2,865.00
Capital Lease principal	\$53-9785-0600-1000								-			
Bank Agent charges	\$53-9903-0000-0000	200.00	200.00						-			
Total expenses		172,138.00	172,138.00	117,748.93	165,131.00	119,611.26	179,487.00	180,585.00	37,346.94	184,786.00	184,786.00	184,786.00
Transfer to Other Fund	\$53-9950-0900-0000											
Total expenses		172,138.00	172,138.00	117,748.93	165,131.00	119,611.26	179,487.00	180,585.00	37,346.94	184,786.00	184,786.00	184,786.00
Net revenue expected		-	55,871.55	-	-	73,979.63	-	(1,098.00)	69,340.24	-	-	-

SW1 WATER

Worksheet - 2026 Budget

		2023	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026	2026
		Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Actual	Department Budget	Proposed Budget	Submitted Budget
Revenue													
	SW1-1000-0599-0000												
Appropriation of fund balance													
Property Taxes	SW1-1000-1001-0000	979,533.00	979,533.00	979,533.00	977,946.00	977,946.00	977,946.00	973,546.00	973,546.00	973,545.99	972,159.00	972,159.00	972,159.00
Metered water sales	SW1-1000-2140-0000	1,565,000.00	1,565,000.00	1,667,904.68	1,550,000.00	1,550,000.00	1,793,715.01	1,700,000.00	1,700,000.00	477,242.02	1,800,000.00	1,800,000.00	1,800,000.00
12 month average for 7 yrs													
Delinquent water sales	SW1-1000-2141-0000	99,095.00	99,095.00	99,096.00	86,040.00	86,040.00	86,040.00	84,048.00	84,048.00	84,049.00	97,427.00	97,427.00	97,427.00
Sale of meters/tck valves	SW1-1000-2145-0000	20,767.00	20,767.00	15,872.16	20,000.00	20,000.00	34,502.52	20,000.00	20,000.00	18,595.35	20,000.00	20,000.00	20,000.00
Hydrant Water Sales	SW1-1000-2146-0000	3,000.00	3,000.00	10,700.79	5,000.00	5,000.00	9,799.03	7,000.00	7,000.00	5,980.46	10,000.00	10,000.00	10,000.00
Water Svc for other Govt-Cambria	SW1-1000-2378-0000	2,500.00	2,500.00	2,003.48	2,500.00	2,500.00	1,873.73	2,000.00	2,000.00	-	2,000.00	2,000.00	2,000.00
Interest & earnings	SW1-1000-2401-0000			56,388.97			129,038.23	135,000.00	135,000.00	96,588.37	174,000.00	174,000.00	174,000.00
Sale of Scrap	SW1-1000-2650-0000	500.00	500.00	313.75	250.00	250.00		250.00	250.00		250.00	250.00	250.00
Insurance Recoveries	SW1-1000-2680-0000												
(Formerly SW1-1000-													
SW1-1000-2144-0000													
Water Service Charges (Chargeable	(Formerly SW1-1000-												
Repairs/Hydrant Inspect/Hydrant Flow Test	2770-0000)	1,000.00	1,000.00	7,324.35	1,000.00	1,000.00	3,379.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Interfund Transfer BAN	SW1-1000-S031-0000												
Transfer from H98-Hydro Funds	SW1-1000-S031-1189	26,700.00	26,700.00	20,210.75	26,700.00	26,700.00	12,905.01	26,700.00	26,700.00	4,028.41	26,700.00	26,700.00	26,700.00
Serial Bonds Proceeds-Refund 2013 Bonds	SW1-1000-S710-0000												
Total Revenue		2,698,095.00	2,698,095.00	2,859,347.94	2,669,436.00	2,672,623.00	3,049,198.53	2,949,544.00	2,949,544.00	1,661,029.60	3,103,536.00	3,103,536.00	3,103,536.00
Expenses													
Insurance - 30% Increase for 2026	SW1-1910-0400-0000	22,500.00	22,500.00	22,179.98	24,500.00	27,687.00	27,686.59	34,000.00	34,000.00	43,326.29	77,400.00	77,400.00	77,400.00
Contingency	SW1-1990-0400-0000												
Water Admin PS	SW1-8310-0100-0000												
Deputy Clerk - Tamara Burns													
Current Allocation Estb. 2025= Hourly Rate x 2080 x 30%													
Prior Allocation = HR Raterx2080x55%													
2018=\$16.12, 2019= \$16.45		23,075.00	23,075.00	22,985.32	23,075.00	23,761.00	23,842.92	13,479.00	13,479.00	6,659.81	14,153.00	14,153.00	14,153.00
2020 - 18.04, 2021 -18.40, 2022-18.77, 2022 MOU-19.77, 2023-													
20.17, 2024=20.77, 2025=21.60 2026 = 22.68													
Longevity Pay-New 2024 per contract													
OT													
Sick Incentive		83.00	83.00		83.00	83.00		45.00	45.00		45.00	45.00	45.00
Retro pay													
Prior													
Deputy Clerk - Briggett Cogland													
Hired 6/13/2024 @ 19.96													
Hourly Rate X 2080 X 30%								13,086.00	13,086.00	4,550.29	14,027.00	14,027.00	14,027.00
2025 = 20.76/21.18 2026 = 22.24													
OT													
Sick Incentive													
Deputy Clerk - Linda Kreps													
Current Allocation Estb 2025=Hourly Rate x 2080 X 30%													
Prior Allocation = HR Raterx2080x55%													
16.13 for 2018-\$16.13, 2019-\$16.46													
2020 - 18.05, 2021 - 18.41, 2022-18.77, 2022 MOU-19.77, 2023-													
20.17, 2024=20.77, 2025=21.60 2026 = 22.68													
Longevity Pay -New 2024 per contract													
Retro pay													
overtime - summer hours													
Sick Incentive= \$150 - split allocation -													
5 way		30.00	30.00		30.00	30.00		45.00	45.00		45.00	45.00	45.00
		31,578.00	31,578.00	31,367.89	31,578.00	32,880.00	32,879.95	40,494.00	40,494.00	17,659.71	42,783.00	42,783.00	42,783.00
Admin Allocation	SW1-8310-0100-0002	26,769.00	26,769.00	25,431.35	27,441.00	26,204.00	25,620.07	31,337.00	31,337.00	15,210.85	32,632.00	32,632.00	32,632.00

Town of Lewiston
Water Department
Worksheet - 2026 Budget

09/19/2025

SW1 WATER

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Water Admin Equipment-2021 Printer	500.00	500.00	81.13	250.00								
2026 - Barcode Scanner (Bofijetti)					1,070.00	1,070.00				525.00	525.00	525.00
2024 - New Computer - Linda K.					825.00	825.00						
2024 - Lap Top for Jeff - Field Locator Ability												
2024 - Work Station												
2022 = New Computer - Tamara									199.99			
Bank on Buffalo VISA												
Misc.												
Total Water Admin Equipment				250.00	1,895.00	1,895.00	-	-	199.99	525.00	525.00	525.00
Water Admin Contractual							35,000.00	35,000.00		50,564.00	50,564.00	50,564.00
Postage												
US Postmaster Model City - PO Box Fee	150.00	150.00	106.80	150.00	150.00	188.00	120.00	120.00	188.00	120.00		
US Postmaster Model City - PO Box Permit Renewal							120.00	120.00				
Lewiston Postmaster	600.00	600.00	304.59	600.00	600.00	3,270.39	500.00	500.00	236.22			
Town Hall Postage												
US Postmaster avg 0.61 cents in 2025 for 5,200 X four mailings												
yr- Split 60% Water & 40% Sewer	7,700.00	7,700.00	4,974.00	6,500.00	6,500.00	6,740.00	7,000.00	7,000.00	6,988.80			
American Water Works Membership (3 in 2026)	250.00	250.00		750.00	750.00	789.00	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	3,500.00	3,500.00		2,300.00	2,300.00	3,180.00	2,700.00	2,700.00				
Ba Printer Service						144.00						
Bank on Buffalo VISA						440.08			1,474.27			
Compositieur Printing									209.50			
Cooper Electric	313.00	313.00	106.97	313.00	313.00	39.59			0.39			
Dig Safely NY						121.20			59.40			
Eaton Office Supplies	1,200.00	1,200.00	859.65	1,200.00	1,200.00	1,088.11	1,200.00	1,200.00				
Edmunds Software Hosting Fee-2025 = 4% incr-split 3 ways w/Pay	1,384.00	1,384.00	1,383.33	1,453.00	1,453.00	1,453.34	1,512.00	1,512.00	845.72	1,587.00	1,587.00	1,587.00
Edmunds Software Maintenance Fee-2023=3% incr	6,070.00	6,070.00	6,069.40	6,252.00	6,252.00	6,372.86	6,692.00	6,692.00	6,691.50	7,026.00	7,026.00	7,026.00
Edmunds Hardware Maint Fee-Scanner & Validator 2023=3% incr	308.00	308.00	725.00	317.00	317.00	746.20	784.00	784.00	783.51	823.00	823.00	823.00
Home Depot Credit Services									270.78			
Keybank			19.98			94.90						
Core & Main [Lock City Supply]												
MGL Printing Solutions - prints water bills-2025=\$264/box +\$1.09	2,000.00	2,000.00	988.80	1,255.00	1,255.00	1,012.20	1,064.00	1,064.00	1,015.80			
shipping, 6 boxes. Split 60% Water & 40% Sewer												
Municipal Solutions												
National Pen Co.	2,000.00	2,000.00	120.94	2,200.00	2,200.00	2,147.67	2,200.00	2,200.00	2,260.70			
Niagara Frontier Publications-reports			2,112.80			480.00	125.00	125.00	112.50			
Occustar Workplace Compliance												
Orrick, Herrington & Sutcliffe												
Schwaab						40.00						
Western NY Water Work - Workshop												
Williamson Law Book			89.00			97.83						
Other- WNY Occupational Health	100.00	100.00		125.00	125.00							
Budget Revisions/JE Adj												
Total Admin contractual	25,575.00	21,575.00	17,861.26	23,415.00	28,446.00	28,445.37	59,767.00	59,767.00	25,039.32	60,000.00	60,000.00	60,000.00
Gas & Electric												
National Grid	2,500.00	2,500.00	1,772.64	2,500.00	2,500.00	1,504.54	2,500.00	2,500.00	855.84	2,500.00	2,500.00	2,500.00
Niagara County - Water Storage Tank @ Elm Dr.	3,000.00	3,000.00	1,687.10	3,000.00	3,000.00	1,256.38	3,000.00	3,000.00	678.01	3,000.00	3,000.00	3,000.00
Total Gas & electric	5,500.00	5,500.00	3,459.74	5,500.00	5,500.00	2,760.92	5,500.00	5,500.00	1,533.85	5,500.00	5,500.00	5,500.00
Total Admin	89,922.00	85,922.00	78,201.37	88,184.00	94,925.00	89,706.31	137,098.00	137,098.00	59,623.72	141,440.00	141,440.00	141,440.00
Source of Supply												
Alpha Analytical	721,236.00	721,236.00	685,910.23	712,187.00	743,961.00	743,960.02	865,540.00	865,540.00	223,791.71	886,055.00	886,055.00	886,055.00
Criterion EPA UCMR 5 Testing			2,705.29									
Niagara County Water District			681,004.94			2,946.33			221,617.91			
Niagara Falls Water Board			1,240.00			737,361.09			600.00			
Pace Analytical Services			960.00			1,912.60			1,573.80			

SW1 WATER

Worksheet - 2026 Budget

Transmission & Dis
Transmission & Dist PS
SW1-8340-0100-0000

	1,000.00	1,000.00	1,000.00	1,742.00	
Vacation					
Vacation buy back	1,000.00				
plus sick incentive	104.00	104.00			
safety bonus	500.00	500.00	500.00		
beeper	700.00	700.00	700.00		
cell reimbursement	120.00	120.00	120.00	120.00	
					208.00
					208.00
					500.00
					500.00
					650.00
					650.00
					180.00

Contract Exp 12/31/28	01/28/2028	02/28/2028	03/28/2028	04/28/2028	05/28/2028	06/28/2028	07/28/2028	08/28/2028	09/28/2028	10/28/2028	11/28/2028	12/28/2028	01/29/2029	02/29/2029	03/29/2029	04/29/2029	05/29/2029	06/29/2029	07/29/2029	08/29/2029	09/29/2029	10/29/2029	11/29/2029	12/29/2029	01/30/2030	02/28/2030	03/28/2030	04/28/2030	05/28/2030	06/28/2030	07/28/2030	08/28/2030	09/28/2030	10/28/2030	11/28/2030	12/28/2030	01/29/2031	02/28/2031	03/28/2031	04/28/2031	05/28/2031	06/28/2031	07/28/2031	08/28/2031	09/28/2031	10/28/2031	11/28/2031	12/28/2031	01/29/2032	02/28/2032	03/28/2032	04/28/2032	05/28/2032	06/28/2032	07/28/2032	08/28/2032	09/28/2032	10/28/2032	11/28/2032	12/28/2032	01/29/2033	02/28/2033	03/28/2033	04/28/2033	05/28/2033	06/28/2033	07/28/2033	08/28/2033	09/28/2033	10/28/2033	11/28/2033	12/28/2033	01/29/2034	02/28/2034	03/28/2034	04/28/2034	05/28/2034	06/28/2034	07/28/2034	08/28/2034	09/28/2034	10/28/2034	11/28/2034	12/28/2034	01/29/2035	02/28/2035	03/28/2035	04/28/2035	05/28/2035	06/28/2035	07/28/2035	08/28/2035	09/28/2035	10/28/2035	11/28/2035	12/28/2035	01/29/2036	02/28/2036	03/28/2036	04/28/2036	05/28/2036	06/28/2036	07/28/2036	08/28/2036	09/28/2036	10/28/2036	11/28/2036	12/28/2036	01/29/2037	02/28/2037	03/28/2037	04/28/2037	05/28/2037	06/28/2037	07/28/2037	08/28/2037	09/28/2037	10/28/2037	11/28/2037	12/28/2037	01/29/2038	02/28/2038	03/28/2038	04/28/2038	05/28/2038	06/28/2038	07/28/2038	08/28/2038	09/28/2038	10/28/2038	11/28/2038	12/28/2038	01/29/2039	02/28/2039	03/28/2039	04/28/2039	05/28/2039	06/28/2039	07/28/2039	08/28/2039	09/28/2039	10/28/2039	11/28/2039	12/28/2039	01/30/2040	02/28/2040	03/28/2040	04/28/2040	05/28/2040	06/28/2040	07/28/2040	08/28/2040	09/28/2040	10/28/2040	11/28/2040	12/28/2040	01/30/2041	02/28/2041	03/28/2041	04/28/2041	05/28/2041	06/28/2041	07/28/2041	08/28/2041	09/28/2041	10/28/2041	11/28/2041	12/28/2041	01/30/2042	02/28/2042	03/28/2042	04/28/2042	05/28/2042	06/28/2042	07/28/2042	08/28/2042	09/28/2042	10/28/2042	11/28/2042	12/28/2042	01/30/2043	02/28/2043	03/28/2043	04/28/2043	05/28/2043	06/28/2043	07/28/2043	08/28/2043	09/28/2043	10/28/2043	11/28/2043	12/28/2043	01/30/2044	02/28/2044	03/28/2044	04/28/2044	05/28/2044	06/28/2044	07/28/2044	08/28/2044	09/28/2044	10/28/2044	11/28/2044	12/28/2044	01/30/2045	02/28/2045	03/28/2045	04/28/2045	05/28/2045	06/28/2045	07/28/2045	08/28/2045	09/28/2045	10/28/2045	11/28/2045	12/28/2045	01/30/2046	02/28/2046	03/28/2046	04/28/2046	05/28/2046	06/28/2046	07/28/2046	08/28/2046	09/28/2046	10/28/2046	11/28/2046	12/28/2046	01/30/2047	02/28/2047	03/28/2047	04/28/2047	05/28/2047	06/28/2047	07/28/2047	08/28/2047	09/28/2047	10/28/2047	11/28/2047	12/28/2047	01/30/2048	02/28/2048	03/28/2048	04/28/2048	05/28/2048	06/28/2048	07/28/2048	08/28/2048	09/28/2048	10/28/2048	11/28/2048	12/28/2048	01/30/2049	02/28/2049	0
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Town of Lewiston

Water Department

Worksheet - 2026 Budget

09/19/2025

SW1 WATER

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Comp			907.50			1,736.00						
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, con neg ended 5/25, 2024 rate was used for 2025 adopted calc Actual 2025 = 32.56, 2026 = 34.18 Contract Exp 12/31/28	62,920.00	62,920.00		64,501.00	64,501.00	64,709.61	64,501.00	64,501.00	32,842.71	71,090.00	71,090.00	71,090.00
Mechanics pay - will be budget at 600 hours at an additional .75	450.00	450.00		450.00	450.00							
Hourly			63,543.36									
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	600.00	600.00	650.00	600.00	600.00	600.00	600.00	600.00	550.00	650.00	650.00	650.00
Cell reimbursement	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	95.00	180.00	180.00	180.00
Sick Incentive	104.00	104.00	104.00	104.00	104.00		104.00	104.00		104.00	104.00	104.00
OutCis												
OT									1,671.09			
UnComp												
Overtime	7,000.00	7,000.00	4,274.80	5,000.00	5,000.00	4,449.13	5,000.00	5,000.00		5,000.00	5,000.00	5,000.00
Overtime at Highway												
PROC												
Double time												
Salary Adj									1,356.00			
Retro Pay									45.34			
Retro Pay OT												
VACANT (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, con neg ended 5/25, 2024 rate was used for 2025 adopted calc Actual 2025 = 32.56, 2026 = 34.18 Contract Exp 12/31/28	62,920.00	62,920.00	63,129.40	64,501.00	64,501.00	64,194.19	64,501.00	64,501.00	33,089.66	71,116.00	71,116.00	71,116.00
Vacation buy back	1,000.00	1,000.00										
Vacation												
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	700.00	700.00	750.00	700.00	700.00	750.00	700.00	700.00	600.00	700.00	700.00	700.00
Cell reimbursement	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	95.00			
Sick Incentive	104.00	104.00		104.00	104.00		104.00	104.00				
Prior adjustment												
Prior Overtime												
Prior Doubletime												
Overtime												
Retro pay	6,000.00	6,000.00	3,201.33	5,000.00	5,000.00	4,591.57	5,000.00	5,000.00	1,689.11	5,000.00	5,000.00	5,000.00
Retro pay OT									1,277.12			
Salary Adj									45.34			
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, con neg ended 5/25, 2024 rate was used for 2025 adopted calc Actual 2025 = 38.81, 2026 = 40.75 Contract Exp 12/31/28	74,984.00	74,984.00	74,913.60	76,877.00	76,877.00	76,448.76	76,877.00	76,877.00	38,514.99	84,760.00	84,760.00	84,760.00
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												
Vacation buy back	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
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												
Cell reimbursement	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	95.00	180.00	180.00	180.00

SW1 WATER

Worksheet - 2026 Budget

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
Prior adjustment												
Prior Doubletime	7,000.00	7,000.00	3,677.12	7,000.00	7,000.00	6,004.21	7,000.00	7,000.00	1,607.28			
Overtime												
Double time									1,480.00			
Retro pay									62.44			
Retro pay OT												
Expect additional 25,000 for OT to turn off water on Water Line project Summer/Seasonal help: Johnson, Matthew S.	22,000.00	22,000.00		22,000.00						12,000.00	12,000.00	12,000.00
Budget Adj		(30,000.00)			(22,620.00)							
Transfer to cover Equipment Exp	392,706.00	362,706.00	355,404.41	394,065.00	349,445.00	365,216.60	393,919.00	393,919.00	192,499.77	412,760.00	412,760.00	412,760.00
Total personal services			386.00			(12,573.00)			(3,199.00)			
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 PR												
Accrued PR*	392,706.00	362,706.00	355,790.41	394,065.00	349,445.00	352,643.60	393,919.00	393,919.00	189,300.77	412,760.00	412,760.00	412,760.00
Total Payroll after Accrual												
out of department/ PS	2,500.00	2,500.00		2,500.00			500.00	500.00				
	395,206.00	365,206.00	355,790.41	396,565.00	349,445.00	352,643.60	394,419.00	394,419.00	189,300.77	412,760.00	412,760.00	412,760.00
Transmission Equipment		25,500.00										
Orion meters/ Lock City \$90,000 - \$45,000 paid by sewer												
All meters should be replaced by end of 2019												
2026 - Kenworth Single Axle Dump Truck												
Pressure Reg Pit-2025 Ransomville Road Replacement							25,000.00	25,000.00		150,000.00	150,000.00	150,000.00
Pressure Reg Pit-2024 Northridge Road Replacement												
Pressure Reg Pit-2023-Model City Road Replacement	100,000.00	100,000.00		30,000.00	30,000.00							
2024 - 1 Ton Dump Truck/Chassis/Bid												
2024 - Storage Containers (2)				8,000.00	8,000.00							
2024 - Pow-R Mole GP5 Locator				11,000.00	11,000.00							
2022 Delay Ford F250 AWD w/service body						10,331.00						
ASaleContainers												
Badger Water Meters	12,000.00	12,000.00										
A-1 Land Care			553.50									
Admar Supply									1,210.00			
Core & Main			367.00		40,400.00	699.14			1,258.30			
Delacy Ford			13,729.85			50,827.00						
Everett J. Prescott			24,478.82			24,340.00						
Hallen's Automotive			4,248.29									
Holdim Quarries			1,613.91									
IRR Supply Centers			425.69									
Kistner Concrete Products			29,756.58									
Maevie Robert			4,200.00									
Moley Industries-Badger Water Meters			15,330.05	15,000.00	15,000.00	18,179.60	15,000.00	15,000.00	1,409.04	10,000.00	10,000.00	10,000.00
Power Mole Trenchless									87.68			
T. Mina Supply - Fire Hydrants												
Additional equipment			42,274.62	20,000.00	20,000.00	1,670.88	20,000.00	20,000.00	10,267.98	20,000.00	20,000.00	20,000.0

*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 SWV1-Fund for 2021.

Transmission Equipment
SW1-8340-0200-0000

Orion meters/ Lock City \$90,000 - \$45,000 paid by sewer

All meters should be replaced by end of 2019

2026 - Kenworth Single Axle Dump Truck

Pressure Reg Pit-2025 Ransomville Road Replacement

Pressure Reg Pit-2024 Northridge Road Replacement

Pressure Reg Fit-2023-Model City Road Replacement
2024 4 Ton Dump Truck/Chassis/Bed

2024 - 1 Ton Dump Truck/Crusher/Box

2024 - Storage Containers (7)

2024 - Pow-r Mole GPS Locator

2022 Delacy Ford F250 4WD w/service body

4SaleContainers

Badger Water Meters

A-1 Land Care

Admar Supply

Core & Main

Delacy Ford
FORD FORD FORD

**Hallean's Automotive
Everett, J. Prescott**

Holcim Quarries

IRR Supply Centers

Kistner Concrete Products

Macvie Robert

Moley Industries-Badger Water Meters

Power Mole Trenchless

T. Mina Supply - Fire Hydrants

Additional equipment

Online
Valley Forge

Misc

Transmission & Dist Contractual
SW1-8340-0400-0000

Repairs and Maintenance

operations/maintenance

24 Hour Tire Service

A-1 Land Care-seed, top soil

Town of Lewiston

Water Department

Worksheet - 2026 Budget

09/19/2025

SW1 WATER

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
A 2 Z Rentals			491.00						36.44			
Admar Supply Company									1,185.24			
Amtrize Great Lakes												
Atlantic Underwater Services			2,208.00			2,200.00						
Badger Meter-Annual Tablet License & User Log In			87.50			5,616.00						
Basil Ford of Niagara Falls												
CA Turner Co						525.00						
Cambria Asphalt- Type 7F top			961.93									
Cafarella Concrete						2,800.00						
Compositieur Printing			188.50									
Criterion Laboratories												
Diesel & Auto Electric						55.71			345.00			
Dival Safety - fire extinguishers/inspections												
Eaton Office Supply			536.17			589.32						
Erman Ink			140.00			720.00						
Everett J. Prescott			12,027.80			25,592.31			6,099.75			
Federal Express						134.69						
Finger Lakes system Chemistry			179.50			687.25			192.25			
Five-star Equipment			234.83			357.19			584.18			
Fleetpride			952.55									
FM Communications			3,781.39									
Green Mountain Electric Supply						425.58			3,660.00			
Ground Penetrating Radar Systems												
Hallen's Automotive			32.77			99.80						
Hanes supply			123.08									
Hi-Line, Inc.						119.88						
Holcim Quarries			2,332.57			532.65						
Howell Motors, replace throttle body, strap assembly, etc.			503.04			488.31			72.20			
Home Depot						157.24						
Hurtubise Tire			3,514.48									
IRR Supply			228.86			174.22						
JF Machining Co., Inc.			1,575.00			750.00						
Key Bank - 84 Lumber, felt, seal a ridge, etc./etc.			1,618.13			2,556.82						
Kimball Midwest						122.16						
J8 Lumber			80.00			56.00			64.19			
Lawson Products			4,000.55									
Linde Gas & Equipment			2,194.42						8,512.78			
Core & Main (formerly Lock City Supply - Parts)			6,639.41			2,994.32						
Macvie, Robert			3,000.00									
Mawhiney Trucking			690.00			217.00			320.00			
Milton Cat			147.14									
Moley Industries			673.92			1,279.36						
Napa Auto Parts			1,411.74			1,892.87			120.94			
National Fuel Gas Dist.			3,355.23									
Niagara Frontier Equip sal- wiper blades, beacon covering						1,144.04			525.86			
Niagara Lawn & Garden Equipment						225.00						
Niagara Lock & Key						297.55						
Niagara Precast			142.00									
Niagara Supply - shvel, glove liners, wood rasp, stake flags, etc.			399.80			300.69						
Niagara Truck Equipment			246.46			121.74						
Pace Analytical Services			34.00									
Personal Touch			3,570.00			2,006.00			1,496.00			

Town of Lewiston
Water Department
Worksheet - 2026 Budget

09/19/2025

SW1 WATER

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 06/30/2025 Actual	2026 Department Budget	2026 Proposed Budget	2026 Submitted Budget
UDIGNY												
Uline			348.00			64.20						
Valley Fab & Equipment			827.58			207.99						
Vests						2,590.32			1,721.49			
Wendt's Propane- moved to Gas & electric			19.98									
Western New York Water Works			120.00						30.00			
Willco Auto Care			1,918.10									
Ziebart of Hamburg			700.00									
Uniform Maintenance and purchase												
Aramark			3,431.28			998.01						
Lehigh Outfitters			212.18						(115.65)			
Lockport Outdoor			942.91			1,422.84			208.96			
Stuart sports			271.00									
General Expenses												
Bank of Buffalo VISA						325.36			1,677.87			
Dell, Jeffrey						263.31						
Reclass Hazmat Fee												
Weiss, Michael			10.00						1,044.00			
Zahro Daniel						1,044.00			257.60			
Total Transmission Contractual	82,000.00	90,500.00	83,357.33	85,000.00	68,121.00	68,120.53	85,000.00	85,000.00	30,735.71	75,000.00	75,000.00	75,000.00
Gasoline & Diesel Fuel												
Reclass Hazmat Fee			(10.00)									
Town of Lewiston Highway Dept	20,000.00	20,000.00	15,489.44	20,000.00	20,000.00	9,896.46	19,500.00	19,500.00	3,677.52	19,500.00	19,500.00	19,500.00
Wendt's Propane	1,200.00	1,200.00	1,271.57	1,200.00	1,200.00	90.66	1,700.00	1,700.00	1,240.44	1,700.00	1,700.00	1,700.00
Total Gasoline & Diesel Fuel	21,200.00	21,200.00	36,751.01	21,200.00	21,200.00	9,987.12	21,200.00	21,200.00	4,917.96	21,200.00	21,200.00	21,200.00
Total Transmission	610,406.00	614,406.00	592,777.06	586,765.00	563,166.00	555,090.67	635,990.00	635,990.00	251,162.62	713,960.00	713,960.00	713,960.00
Capital Improvements												
SW1-8397-0401-0000												
State Retirement	43,000.00	43,000.00	39,655.00	40,200.00	37,772.00	37,754.00	45,500.00	45,500.00	*	52,100.00	52,100.00	52,100.00
Medicare-Total sal x .0145 rounded	6,577.00	6,142.00	5,394.88	6,606.00	5,577.00	5,576.83	6,761.00	6,761.00	2,935.69	7,079.00	7,079.00	7,079.00
Social Security-Total sal x .062 rounded	28,121.00	26,261.00	23,067.97	28,247.00	23,847.00	23,846.10	28,908.00	28,908.00	12,552.90	30,267.00	30,267.00	30,267.00
Workers Comp	200.00	200.00	154.62	200.00	200.00	195.19	*	*	*	*	*	*
Unemployment Insurance	100.00	100.00	*	100.00	100.00		100.00	100.00	*	*	*	*
SW1-9060-0800-0000/												
SW1-9060-0800-0100	94,000.00	94,000.00	83,245.64	101,000.00	97,039.00	97,038.18	105,000.00	105,000.00	44,916.10	105,000.00	105,000.00	105,000.00
SW1-9070-0800-0000	100,000.00	100,000.00	98,223.00	101,000.00	100,402.00	100,401.00	104,000.00	104,000.00	74,041.88	110,000.00	110,000.00	110,000.00
SW1-9085-0400-0000												
EAP Program							100.00	100.00	78.00	85.00	85.00	85.00
SW1-9710-0600-0000												
Serial Bond principle	329,200.00	329,200.00	329,200.00	334,400.00	334,400.00	334,400.00	344,700.00	344,700.00	279,700.00	350,000.00	350,000.00	350,000.00
BOND principle	220,000.00	220,000.00	220,000.00	225,000.00	225,000.00	225,000.00	235,000.00	235,000.00	*	240,000.00	240,000.00	240,000.00
SW1-9710-0700-0000												
Serial Bond Interest	128,450.00	128,450.00	128,449.74	121,578.00	121,578.00	121,577.24	113,909.00	113,909.00	55,233.37	104,556.00	104,556.00	104,556.00
BOND Interest	301,883.00	301,883.00	301,882.29	296,969.00	296,969.00	296,968.79	289,938.00	289,938.00	144,968.78	282,594.00	282,594.00	282,594.00
SW1-9903-0000-0000												
Bank charges												
Total expenses	2,698,095.00	2,695,800.00	2,609,753.68	2,669,436.00	2,672,623.00	2,659,200.92	2,949,544.00	2,949,544.00	1,193,299.28	3,103,536.00	3,103,536.00	3,103,536.00
Transfer to Capital Fund												
Total Transfer to Capital fund												
Net revenue expected		2,295.00	249,594.26			389,997.61			467,730.32			

