

Town of Lewiston
Adopted Budget
2026

Submitted 11/10/2025

**Town of Lewiston
2026 Adopted Budget
Table of Contents**

2026 Budget Summary - Adopted Budget	3
2025 Budget Summary - Adopted 11/14/2024	4
2026 Budget Summary - Preliminary Budget	5
2026 Budget Summary -Tentative Budget	6
2026 Budget Summary - Departmental Requests	7
2026 Tax Levy - Adopted Budget	8
2026 Tax Levy Comparison - Adopted Budget	9
General Fund - "A"	10 to 17
General Outside Village Fund - "B"	18 to 23
Highway / Drainage - Town Outside Village Fund - "DB"	24 to 27
French Landing Drainage Fund "S10"	28
Fire Protection Fund - "SF"	29
Lewiston Heights Lighting Fund - "SL"	30
Refuse Fund - "SR"	31
Water Pollution Control Center Fund - "SS1"	32 to 34
LMSIA Fund - "SS2"	35 to 37
Lewiston South Sewer Fund - "SS3"	38 to 39
Lewiston Water Improvement Fund - "SW1"	40 to 42
2026 Debt Service	Appendix A
2026 Bond Payments	Appendix B
Estimated Medical Insurance & Comparison	Appendix C
2026 Schedule of Salaries Elected Town Officials	Appendix D
Sales Tax Revenue	Appendix E
Estimated Retirement & Comparison	Appendix F
Capital Account Fund Balances as of 8/31/2025	Appendix G
2026 Fund Transfers	Appendix H
2025 Exemption Impact Report	Appendix I

**TOWN OF LEWISTON
2026 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/10/2025**

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	\$135,000	\$1,667,560
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	\$3,168,536	\$2,196,377	\$0	\$972,159
SUBTOTAL		\$7,419,710	\$3,882,946	\$147,000	\$3,389,764
TOTAL		\$22,462,541	\$17,906,815	\$760,901	\$3,794,825
ASSESSSED VAL.		VILLAGE	\$ 161,872,888		
		TOWN O/S VILLAGE	\$ 741,985,382		
		TOTAL	<u>\$903,858,270</u>		

**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
ASSESSSED VAL.					
	VILLAGE	\$	162,273,956		
	TOWN O/S VILLAGE	\$	742,286,257		
	TOTAL		<u>\$904,560,213</u>		

**TOWN OF LEWISTON
2026 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/27/2025**

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	\$135,000	\$1,667,560
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	\$3,168,536	\$2,196,377	\$0	\$972,159
SUBTOTAL		\$7,419,710	\$3,882,946	\$147,000	\$3,389,764

TOTAL	\$22,462,541	\$17,906,815	\$760,901	\$3,794,825
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ASSESSED VAL.	VILLAGE	\$	161,872,888
	TOWN O/S VILLAGE	\$	741,985,382
	TOTAL		\$903,858,270

**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		<u>\$903,858,270</u>

**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	\$135,000	\$1,667,560
SL	LEWISTON HEIGHTS GAS	\$12,000	\$0	\$0	\$12,000
SR	REFUSE-LEWISTON O/S VILLAG	\$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	\$3,168,536	\$2,196,377	\$0	\$972,159
SUBTOTAL		\$7,419,710	\$3,882,946	\$147,000	\$3,389,764

TOTAL	\$22,462,541	\$17,906,815	\$760,901	\$3,794,825
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ASSESSED VAL.	VILLAGE	\$	161,872,888
	TOWN O/S VILLAGE	\$	741,985,382
	TOTAL		\$903,858,270

**TOWN OF LEWISTON
2026 TAX LEVY
ADOPTED BUDGET
SUBMITTED 11/10/2025**

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	2.2044	1,667,560	\$1,667,560
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>\$3,794,825</u>

ASSESSED VALUATION

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

**TOWN OF LEWISTON
2026 TAX LEVY COMPARISON
ADOPTED BUDGET
SUBMITTED 11/10/2025**

		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	\$1,667,560	10.7153%
	Rate AV	\$2.0040	\$1.9986	\$2.2044	10.30%
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 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$352,233	\$500,000	\$550,000	\$350,000	\$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	\$303,113	(\$16,128)	-5.05%
A00-1000-1001-0000								
IN LIEU OF TAXES	\$22,340	\$41,292	\$29,918	\$42,977	\$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	\$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	\$1,080,000	(\$40,000)	-3.57%
A00-1000-1170-0000								
MODERN HOST FEE	\$557,500	\$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	\$135,000	(\$5,000)	-3.57%
A00-1000-1170-0103								
TAX COLLECTOR FEE	\$50	\$100	\$55	\$75	\$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	\$32,100	\$2,300	7.72%
A00-1000-1232-1500								
ASSESSORS FEES-DEED COPIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-1250-0040								
CLERK FEES	\$6,125	\$3,500	\$1,991	\$4,000	\$4,000	\$4,000	\$500	14.29%
A00-1000-1255-0000								
MODERN (ARTPARK)	\$104,577	\$140,000	\$24,812	\$135,000	\$135,000	\$135,000	(\$5,000)	-3.57%
A00-1000-1270-0000								
PUBLIC POUND CHARGES & DOG CONTROL FEES	\$125	\$150	\$0	\$150	\$150	\$150	\$0	0.00%
A00-1000-1550-0000								
ENGINEERING GIS SERVICES	\$5	\$30	\$75	\$30	\$30	\$30	\$0	0.00%
A00-1000-1589-0900								
SENIORS VAN RECEIPTS	\$3,062	\$2,500	\$927	\$2,500	\$2,500	\$2,500	\$0	0.00%
A00-1000-1972-0000								
CAMBRIA SENIORS REVENUE	\$4,000	\$4,000	\$0	\$1,000	\$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	\$3,500	\$1,000	40.00%
A00-1000-1972-0300								
RECREATION CHARGES	\$77,690	\$91,000	\$78,525	\$91,500	\$91,500	\$91,500	\$500	0.55%
A00-1000-2001-0000								
PAVILION AND PARKS RENTAL	\$950	\$2,500	\$800	\$2,000	\$2,000	\$2,000	(\$500)	-20.00%
A00-1000-2005-0000								
RECREATION SPECIAL EVENTS	\$24,493	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2012-0000								
CONCESSION REVENUE	\$24,671	\$12,000	\$2,670	\$3,500	\$3,500	\$3,500	(\$8,500)	-70.83%
A00-1000-2020-0000								
SALE OF TRAFFIC SIGNS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2189-0000								
NIAGARA COUNTY VAN REIMBURSEMENT	\$6,000	\$6,000	\$2,500	\$6,000	\$6,000	\$6,000	\$0	0.00%
A00-1000-2389-0000								
INTEREST & EARNINGS	\$127,710	\$140,000	\$62,437	\$114,000	\$114,000	\$114,000	(\$26,000)	-18.57%
A00-1000-2401-0000								
BINGO LICENSES	\$3,910	\$4,000	\$2,532	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-1000-2540-0000								
DOG LICENSES	\$7,926	\$10,000	\$3,925	\$8,200	\$8,200	\$8,200	(\$1,800)	-18.00%
A00-1000-2544-0000								
OTHER LICENSES	\$700	\$500	\$700	\$750	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
FINES & FORFEITED BAIL	\$234,472	\$225,000	\$108,061	\$260,000	\$260,000	\$260,000	\$35,000	15.56%
A00-1000-2610-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$20,300	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2650-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2680-0000								
GIFTS & DONATIONS - SENIOR CENTER	\$50	\$0	\$50	\$0	\$0	\$0	\$0	N/A
A00-1000-2705-7630								
MISCELLANEOUS REVENUES	\$14,258	\$0	\$90	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0000								
ADMIN FEE - POWER ALLOCATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-2770-0100								
NYS AIM PAYMENTS	\$85,269	\$85,269	\$0	\$85,269	\$85,269	\$85,269	\$0	N/A
A00-1000-3001-0000								
STATE AID OTHER	\$5,965	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-3089-0500								
SENIOR BINGO REVENUES	\$11,710	\$15,000	\$5,640	\$15,000	\$15,000	\$15,000	\$0	N/A
A00-1000-3772-0000								
TRANSFER FROM OTHER FUNDS -	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS	\$64,084	\$96,950	\$27,570	\$94,600	\$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	\$3,347,764	(\$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	\$65,532	\$1,909	3.00%
A00-1010-0100-0000								
TOWN BOARD CONTRACTUAL	\$8,760	\$10,080	\$5,966	\$10,230	\$10,230	\$10,230	\$150	1.49%
A00-1010-0400-0000								
Total TOWN BOARD	\$70,528	\$73,703	\$37,776	\$75,762	\$75,762	\$75,762	\$2,059	2.79%
JUSTICES(2) & CLERKS(2)	\$169,963	\$178,433	\$88,136	\$186,002	\$186,002	\$186,002	\$7,569	4.24%
A00-1110-0100-0000								
COURT SECURITY	\$14,594	\$18,700	\$6,619	\$18,700	\$18,700	\$18,700	\$0	0.00%
A00-1110-0100-0100								
COURT ADMINISTRATION	\$47,705	\$49,289	\$26,220	\$51,719	\$51,719	\$51,719	\$2,420	4.91%
A00-1110-0100-0101								
JUSTICE EQUIPMENT	\$78	\$200	\$0	\$200	\$200	\$200	\$0	0.00%
A00-1110-0200-0000								
COURT SECURITY EQUIPMENT	\$1,300	\$1,300	\$90	\$200	\$200	\$200	(\$1,100)	N/A
A00-1110-0200-0100								
JUSTICE CONTRACTUAL	\$16,479	\$19,500	\$5,273	\$18,050	\$18,050	\$18,050	(\$1,450)	-7.44%
A00-1110-0400-0000								
COURT SECURITY CONTRACTUAL	\$445	\$500	\$0	\$500	\$500	\$500	\$0	N/A
A00-1110-0400-0100								
Total TOWN JUSTICE	\$250,564	\$267,932	\$126,338	\$275,371	\$275,371	\$275,371	\$7,439	2.78%
PROSECUTOR	\$20,106	\$20,911	\$10,455	\$21,956	\$21,956	\$21,956	\$1,045	5.00%
A00-1165-0100-0000								
PROSECUTOR CONTRACTUAL	\$53	\$250	\$15	\$100	\$100	\$100	(\$150)	-60.00%
A00-1165-0400-0000								
Total PROSECUTOR	\$20,159	\$21,161	\$10,470	\$22,056	\$22,056	\$22,056	\$895	4.23%

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

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
ATTORNEY PERSONAL SERV	\$41,794	\$43,466	\$21,733	\$100,000	\$100,000	\$100,000	\$56,534	130.06%
A00-1420-0100-0000								
ATTORNEY CONTRACTUAL & LITIGATION	\$75,886	\$60,921	\$21,947	\$25,000	\$25,000	\$25,000	(\$35,921)	-58.96%
A00-1420-0400-0000								
ENVIRONMENTAL PROTECTION	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$0	N/A
A00-1420-0400-0100								
NIAGARA POWER COALITION	\$5,354	\$4,933	\$5,132	\$7,090	\$7,090	\$7,090	\$2,157	43.73%
A00-1420-0400-0200								
Total ATTORNEY	\$173,034	\$109,320	\$98,812	\$132,090	\$132,090	\$132,090	\$22,770	20.83%
ENGINEER PERSONAL SERVICES	\$32,583	\$34,208	\$4,159	\$0	\$0	\$0	(\$34,208)	-100.00%
A00-1440-0100-0000								
ENGINEER EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1440-0200-0000								
ENGINEER CONTRACTUAL	\$619	\$660	\$190	\$0	\$0	\$0	(\$660)	-100.00%
A00-1440-0400-0000								
Total ENGINEERING	\$33,202	\$34,868	\$4,349	\$0	\$0	\$0	(\$34,868)	-100.00%
ELECTION INSPECTORS	\$0	\$130	\$0	\$130	\$130	\$130	\$0	0.00%
A00-1450-0100-0000								
ELECTION CONTRACTUAL	\$409	\$360	\$0	\$330	\$330	\$330	(\$30)	-8.33%
A00-1450-0400-0000								
Total ELECTIONS	\$409	\$490	\$0	\$460	\$460	\$460	(\$30)	-6.12%
BUILDINGS - CUSTODIAN	\$41,583	\$43,992	\$22,803	\$47,197	\$47,197	\$47,197	\$3,205	7.29%
A00-1620-0100-0000								
BUILDINGS EQUIPMENT	\$7,756	\$700	\$366	\$500	\$500	\$500	(\$200)	-28.57%
A00-1620-0200-0000								
BUILDINGS CONTRACTUAL	\$49,928	\$50,245	\$20,169	\$52,000	\$52,000	\$52,000	\$1,755	3.49%
A00-1620-0400-0000								
BUILDINGS GAS & ELECTRIC	\$15,578	\$26,000	\$9,087	\$26,000	\$26,000	\$26,000	\$0	0.00%
A00-1620-0400-3500								
BUILDINGS GASOLINE/DIESEL FUEL	\$583	\$500	\$53	\$150	\$150	\$150	(\$350)	-70.00%
A00-1620-0400-3510								
COPY MACHINE/LEASE PAY	\$6,133	\$7,000	\$2,862	\$7,000	\$7,000	\$7,000	\$0	0.00%
A00-1620-0401-0000								
Total BUILDINGS	\$121,561	\$128,437	\$55,340	\$132,847	\$132,847	\$132,847	\$4,410	3.43%
INSURANCE	\$40,420	\$49,500	\$63,078	\$111,200	\$111,200	\$111,200	\$61,700	124.65%
A00-1910-0400-0000								
Total INSURANCE	\$40,420	\$49,500	\$63,078	\$111,200	\$111,200	\$111,200	\$61,700	124.65%
MUNICIPAL DUES	\$1,650	\$1,650	\$1,650	\$1,875	\$1,875	\$1,875	\$225	13.64%
A00-1920-0400-0000								
Total MUNICIPAL DUES	\$1,650	\$1,650	\$1,650	\$1,875	\$1,875	\$1,875	\$225	13.64%
TAXES MUNICIPAL PROPERTIES	\$4,381	\$5,000	\$4,383	\$5,000	\$5,000	\$5,000	\$0	0.00%
A00-1950-0400-0000								
Total TAXES MUNICIPAL PROPERTIES	\$4,381	\$5,000	\$4,383	\$5,000	\$5,000	\$5,000	\$0	0.00%
OTHER GENERAL GOVT SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-1989-0400-0000								
Total OTHER GENERAL GOVT 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 Preliminary Budget	2026 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$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	\$18,000	\$0	0.00%
A00-3310-0400-0000								
Total TRAFFIC CONTROL	\$12,804	\$18,000	\$1,502	\$18,000	\$18,000	\$18,000	\$0	0.00%
DOG CONTROL OFFICER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-3510-0100-0000								
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-3510-0100-0100								
DOG CONTROL EQUIPMENT	\$144	\$200	\$0	\$200	\$200	\$200	\$0	0.00%
A00-3510-0200-0000								
DOG CONTROL CONTRACTUAL	\$15,918	\$17,765	\$7,372	\$17,140	\$17,140	\$17,140	(\$625)	-3.52%
A00-3510-0400-0000								
DOG CONTROL GASOLINE/DIESEL FUEL	\$0	\$200	\$0	\$0	\$0	\$0	(\$200)	-100.00%
A00-3510-0400-3510								
Total DOG CONTROL	\$16,062	\$18,165	\$7,372	\$17,340	\$17,340	\$17,340	(\$825)	-4.54%
BOARD OF HEALTH (NIACAP)	\$3,600	\$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	\$3,600	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES	\$134,103	\$137,067	\$68,868	\$142,664	\$142,664	\$142,664	\$5,597	4.08%
A00-5010-0100-0000								
HIGHWAY ADMIN EQUIPMENT	\$2,469	\$2,000	\$3,560	\$500	\$500	\$500	(\$1,500)	N/A
A00-5010-0200-0000								
HIGHWAY ADMIN CONTRACTUAL	\$3,056	\$10,900	\$1,861	\$10,900	\$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	\$154,064	\$4,097	2.73%
HIGHWAY SUPERINTENDENT EQUIPMENT	\$0	\$7,000	\$0	\$0	\$0	\$0	(\$7,000)	N/A
A00-5132-0200-0000								
TOWN GARAGE	\$39,287	\$35,600	\$13,552	\$35,600	\$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	\$19,000	\$0	0.00%
A00-5132-0400-3500								
Total TOWN GARAGE	\$51,502	\$61,600	\$24,943	\$54,600	\$54,600	\$54,600	(\$7,000)	-11.36%
HIGHWAY BRUSH CONTRACTUAL	\$24,600	\$45,000	\$0	\$45,000	\$45,000	\$45,000	\$0	0.00%
A00-5140-0400-0000								
Total BRUSH	\$24,600	\$45,000	\$0	\$45,000	\$45,000	\$45,000	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
AMERICAN LEGION-SANBORN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-6510-0423-0000								
VFW	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
A00-6510-0424-0000								
Total VETERANS SERVICES	\$600	\$600	\$600	\$600	\$600	\$600	\$0	0.00%
RECREATION PERSONAL SERVICES	\$68,767	\$73,270	\$27,929	\$77,492	\$77,492	\$77,492	\$4,222	5.76%
A00-7020-0100-0000								
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	\$77,492	\$4,222	5.76%
RECREATION SEASONAL HELP	\$82,889	\$92,000	\$11,989	\$87,000	\$87,000	\$87,000	(\$5,000)	-5.43%
A00-7310-0100-0000								
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	\$194,500	(\$11,300)	-5.49%
LEWISTON LIBRARY	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$0	0.00%
A00-7410-0400-0000								
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	\$479,570	\$0	0.00%
SANBORN HIST SOC CONTRACTUAL	\$36,900	\$36,900	\$18,450	\$36,900	\$36,900	\$36,900	\$0	0.00%
A00-7520-0400-0000								
Total SPECIAL SERVICES	\$36,900	\$36,900	\$18,450	\$36,900	\$36,900	\$36,900	\$0	0.00%
ARTPARK - MODERN CONTRACTUAL	\$139,355	\$100,000	\$24,812	\$100,000	\$100,000	\$100,000	\$0	N/A
A00-7560-0400-0000								
Total ARTPARK	\$139,355	\$100,000	\$24,812	\$100,000	\$100,000	\$100,000	\$0	N/A

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
SENIOR CENTER PERSONAL	\$120,668	\$125,853	\$62,424	\$131,127	\$131,127	\$131,127	\$5,274	4.19%
A00-7630-0100-0000		\$0	\$0	\$0	\$0	\$0	\$0	N/A
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	\$500	(\$200,660)	-99.75%
SENIORS EQUIPMENT		\$74,025	\$30,305	\$77,400	\$77,400	\$77,400	\$3,375	4.56%
A00-7630-0200-0000	\$77,813	\$74,025	\$30,305	\$77,400	\$77,400	\$77,400	\$3,375	4.56%
SENIORS CONTRACTURAL		\$5,500	\$2,466	\$5,500	\$5,500	\$5,500	\$0	0.00%
A00-7630-0400-0000	\$4,272	\$5,500	\$2,466	\$5,500	\$5,500	\$5,500	\$0	0.00%
SENIORS - GAS AND ELECTRIC		\$8,000	\$1,145	\$6,000	\$6,000	\$6,000	(\$2,000)	-25.00%
A00-7630-0400-3500	\$4,051	\$8,000	\$1,145	\$6,000	\$6,000	\$6,000	(\$2,000)	-25.00%
SENIORS- GASOLINE & FUEL		\$414,538	\$105,837	\$220,527	\$220,527	\$220,527	(\$194,011)	-46.80%
A00-7630-0400-3510	\$213,525	\$414,538	\$105,837	\$220,527	\$220,527	\$220,527	(\$194,011)	-46.80%
Total SENIOR CITIZENS								
SANBORN SENIORS PERSONAL SERVICES		\$9,385	\$4,214	\$9,400	\$9,400	\$9,400	\$15	0.16%
A00-7635-0100-0000	\$7,792	\$9,385	\$4,214	\$9,400	\$9,400	\$9,400	\$15	0.16%
SANBORN SENIORS CONTRACTUAL		\$8,500	\$4,238	\$6,500	\$6,500	\$6,500	(\$2,000)	-23.53%
A00-7635-0400-0000	\$5,583	\$8,500	\$4,238	\$6,500	\$6,500	\$6,500	(\$2,000)	-23.53%
Total SANBORN SENIOR CITIZENS								
	\$13,375	\$17,885	\$8,452	\$15,900	\$15,900	\$15,900	(\$1,985)	-11.10%
BINGO INSPECTOR PERSONAL SERVICES		\$1,587	\$868	\$1,700	\$1,700	\$1,700	\$113	7.12%
A00-7989-0100-0000	\$1,279	\$1,587	\$868	\$1,700	\$1,700	\$1,700	\$113	7.12%
BINGO INSPECTORS CONTRACTUAL		\$0	\$5	\$0	\$0	\$0	\$0	N/A
A00-7989-0400-0000	\$0	\$0	\$5	\$0	\$0	\$0	\$0	N/A
Total BINGO								
	\$1,279	\$1,587	\$873	\$1,700	\$1,700	\$1,700	\$113	7.12%
A00-8090-0100-0000	\$630	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ENVIRONMENTAL CONTRACT		\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-8090-0400-0000	\$630	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total ENVIRONMENTAL CONTROL								
	\$630	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TOWN COMMUNICATIONS		\$2,000	\$655	\$2,000	\$2,000	\$2,000	\$0	0.00%
A00-8095-0400-0000	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$2,000	\$0	0.00%
Total COMMUNICATIONS								
	\$1,430	\$2,000	\$655	\$2,000	\$2,000	\$2,000	\$0	0.00%
LEWISTON BEAUTIFICATION		\$300	\$300	\$300	\$300	\$300	\$0	0.00%
A00-8510-0400-0000	\$300	\$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	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
LIGHT UP SANBORN		\$1,260	\$0	\$1,260	\$1,260	\$1,260	\$0	0.00%
A00-8989-0431-0000	\$1,260	\$1,260	\$0	\$1,260	\$1,260	\$1,260	\$0	0.00%
SANBORN PROF BUS ASSOC		\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
A00-8989-0432-0100	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
JAZZ FESTIVAL		\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-8989-0432-0200	\$3,600	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SANBORN BAND		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
A00-8989-0433-0000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
NF AIR BASE (NIMAC)		\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
A00-8989-0437-0000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
Total SPECIAL SERVICES								
	\$21,160	\$17,560	\$16,300	\$17,560	\$17,560	\$17,560	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
STATE RETIREMENT	\$200,853	\$241,300	\$0	\$276,400	\$276,400	\$276,400	\$35,100	14.55%
A00-9010-0800-0000								
Total STATE RETIREMENT	\$200,853	\$241,300	\$0	\$276,400	\$276,400	\$276,400	\$35,100	14.55%
MEDICARE	\$18,677	\$17,415	\$8,611	\$18,223	\$18,223	\$18,223	\$808	4.64%
A00-9020-0800-0000								
Total MEDICARE	\$18,677	\$17,415	\$8,611	\$18,223	\$18,223	\$18,223	\$808	4.64%
SOCIAL SECURITY	\$79,860	\$74,462	\$36,818	\$77,918	\$77,918	\$77,918	\$3,456	4.64%
A00-9030-0800-0000								
Total SOCIAL SECURITY	\$79,860	\$74,462	\$36,818	\$77,918	\$77,918	\$77,918	\$3,456	4.64%
WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
A00-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$2,614	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	\$2,614	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$0	0.00%
HOSPITAL & MEDICAL INS	\$86,950	\$99,000	\$51,692	\$127,500	\$127,500	\$127,500	\$28,500	28.79%
A00-9060-0800-0000								
Total MEDICAL INSURANCE	\$86,950	\$99,000	\$51,692	\$127,500	\$127,500	\$127,500	\$28,500	28.79%
UNION WELFARE BENEFITS	\$163,941	\$190,000	\$110,656	\$170,000	\$170,000	\$170,000	(\$20,000)	-10.53%
A00-9070-0800-0000								
Total UNION WELFARE BENEFITS	\$163,941	\$190,000	\$110,656	\$170,000	\$170,000	\$170,000	(\$20,000)	-10.53%
EAP PROGRAM	\$0	\$650	\$593	\$639	\$639	\$639	(\$11)	-1.69%
A00-9089-0400-0000								
Total EAP PROGRAM	\$0	\$650	\$593	\$639	\$639	\$639	(\$11)	(\$0)
TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9901-0900-0000								
Total TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES/LATE FEES	\$339	\$260	\$200	\$350	\$350	\$350	\$90	N/A
A00-9903-0000-0000								
Total BANK CHARGES	\$339	\$260	\$200	\$350	\$350	\$350	\$90	N/A
TRANSFER TO CAP PROJ FUND	\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
A00-9950-0905-0000								
Total TRANSFER TO CAPITAL PROJECTS	\$32,000	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$3,357,084	\$3,566,832	\$1,711,276	\$3,347,764	\$3,347,764	\$3,347,764	(\$219,068)	-6.14%
Total Revenue Over (Under) Expenditures	\$ 179,070	\$0	\$316,862	\$0	\$0	\$0	\$0	\$0

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$259,140	\$205,101	\$309,709	\$263,901	\$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	\$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	\$2,142,754	\$318,463	17.46%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$208,913	\$215,000	\$0	\$215,000	\$215,000	\$215,000	\$0	0.00%
B00-1000-1170-0000								
TOWER REVENUE	\$13,500	\$4,000	\$2,000	\$9,000	\$9,000	\$9,000	\$5,000	125.00%
B00-1000-1170-0300								
POLICE FEES	\$8,490	\$3,500	\$929	\$3,500	\$3,500	\$3,500	\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$284,004	\$284,000	\$142,002	\$310,080	\$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	\$507,715	\$43,758	9.43%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1520-0300								
SAFETY INSPECTION FEES	\$4,000	\$5,000	\$19,043	\$8,000	\$8,000	\$8,000	\$3,000	60.00%
B00-1000-1560-0000								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$50	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-1589-0700								
OTHER CULTURE AND RECREATION	\$201	\$0	\$2,400	\$0	\$0	\$0	\$0	N/A
B00-1000-2089-0000								
TAX ROLL - DELINQUENT	\$11,366	\$14,000	\$14,606	\$10,278	\$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	\$20,000	\$5,000	33.33%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$124,644	\$135,000	\$49,023	\$95,000	\$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	\$5,000	(\$1,000)	-16.67%
B00-1000-2550-0100								
BUILDING PERMITS	\$128,259	\$120,000	\$65,692	\$120,000	\$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	\$25,000	\$2,000	8.70%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$1,907	\$0	\$16,200	\$0	\$0	\$0	\$0	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$10,699	\$4,000	\$4,100	\$5,000	\$5,000	\$5,000	\$1,000	25.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$0	\$0	(\$450)	\$0	\$0	\$0	\$0	N/A
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$9,170	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1000-2680-0000								

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
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	\$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	\$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	\$4,447,378	\$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	\$32,632	\$1,295	4.13%
B00-1310-0100-0002								
Total ADMINISTRATIVE	\$25,620	\$31,337	\$15,211	\$32,632	\$32,632	\$32,632	\$1,295	4.13%
ENGINEERING FIRM - OTHER	\$0	\$0	\$10,370	\$0	\$0	\$0	\$0	N/A
B00-1440-0400-0000								
ENGINEERING FIRM - GHD	\$19,440	\$30,000	\$13,200	\$44,000	\$44,000	\$44,000	\$14,000	46.67%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-1440-0440-0100								
Total ENGINEERING	\$19,440	\$30,000	\$23,570	\$44,000	\$44,000	\$44,000	\$14,000	46.67%
DATA PROCESSING	\$48,685	\$60,105	\$44,108	\$72,000	\$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	\$72,000	\$11,895	19.79%
VEHICLE INSURANCE	\$55,129	\$61,500	\$78,380	\$106,400	\$106,400	\$106,400	\$44,900	73.01%
B00-1910-0400-0000								
Total INSURANCE	\$55,129	\$61,500	\$78,380	\$106,400	\$106,400	\$106,400	\$44,900	73.01%
CONTINGENCY ACCOUNT	\$0	\$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	\$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	\$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	\$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	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
POLICE EQUIPMENT	\$255,857	\$205,101	\$190,008	\$218,841	\$218,841	\$218,841	\$13,740	6.70%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$91,392	\$111,832	\$60,130	\$133,682	\$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	\$12,250	\$0	0.00%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$68,773	\$65,000	\$25,859	\$70,000	\$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	\$1,949,384	\$102,753	5.56%
FIRE INSPECTION PERS SERVICES	\$54,274	\$70,808	\$28,124	\$74,355	\$74,355	\$74,355	\$3,547	5.01%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	\$159	\$1,200	\$1,255	\$2,560	\$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	\$15,260	\$160	1.06%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$68,390	\$87,108	\$33,793	\$92,175	\$92,175	\$92,175	\$5,067	5.82%
SAFETY PERSONAL SERVICES	\$205,845	\$215,120	\$123,573	\$268,421	\$268,421	\$268,421	\$53,301	24.78%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	\$28,851	\$1,700	\$1,395	\$500	\$500	\$500	(\$1,200)	-70.59%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$21,665	\$14,176	\$8,375	\$14,380	\$14,380	\$14,380	\$204	1.44%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$368	\$1,000	\$102	\$400	\$400	\$400	(\$600)	-60.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$6,584	\$10,500	\$3,285	\$11,000	\$11,000	\$11,000	\$500	4.76%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$263,313	\$242,496	\$136,730	\$294,701	\$294,701	\$294,701	\$52,205	21.53%
CLERKS (2) PERSONAL SERVICES	\$12,629	\$43,136	\$20,285	\$45,348	\$45,348	\$45,348	\$2,212	5.13%
B00-4020-0100-0000								
REGISTAR EQUIPMENT	\$400	\$400	\$0	\$400	\$400	\$400	\$0	0.00%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,109	\$2,115	\$652	\$2,150	\$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	\$47,898	\$2,247	4.92%
STREET LIGHTING GAS & ELECTRIC	\$94,342	\$95,000	\$57,049	\$105,000	\$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	\$105,000	\$10,000	10.53%
VETERANS SVC CONTRACTUAL	\$0	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
PARKS PERSONAL SERVICES	\$27,776	\$45,200	\$13,775	\$40,200	\$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	\$6,148	\$851	16.07%
B00-7110-0100-0100								
PARKS EQUIPMENT	\$4,158	\$36,700	\$34,585	\$18,500	\$18,500	\$18,500	(\$18,200)	-49.59%
B00-7110-0200-0000								
PARKS CONTRACTUAL	\$52,870	\$53,000	\$16,677	\$63,000	\$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	\$7,000	\$0	0.00%
B00-7110-0400-3500								
PARKS GASOLINE/DIESEL FUEL	\$6,374	\$15,000	\$2,053	\$10,000	\$10,000	\$10,000	(\$5,000)	-33.33%
B00-7110-0400-3510								
Total PARKS	\$100,957	\$162,197	\$70,872	\$144,848	\$144,848	\$144,848	(\$17,349)	-10.70%
LEWISTON HISTORICAL PRESERVATION								
B00-7510-0400-0000	\$1,228	\$2,000	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION								
B00-7510-0436-0000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0.00%
Total HISTORIAN	\$10,228	\$11,000	\$9,000	\$11,000	\$11,000	\$11,000	\$0	0.00%
CELEBRATION CONTRACTUAL								
B00-7550-0400-0000	\$4,500	\$4,500	\$4,350	\$6,500	\$6,500	\$6,500	\$2,000	44.44%
Total CELEBRATIONS	\$4,500	\$4,500	\$4,350	\$6,500	\$6,500	\$6,500	\$2,000	44.44%
ZONING PERSONAL SERVICES								
B00-8010-0100-0000	\$124	\$270	\$0	\$284	\$284	\$284	\$14	5.19%
ZONING CONTRACTUAL								
B00-8010-0400-0000	\$5,239	\$5,215	\$3,261	\$5,415	\$5,415	\$5,415	\$200	3.84%
Total ZONING	\$5,363	\$5,485	\$3,261	\$5,699	\$5,699	\$5,699	\$214	3.90%
PLANNING REV BD PERS SERVICES								
B00-8020-0100-0000	\$120	\$270	\$0	\$284	\$284	\$284	\$14	5.19%
PLANNING CONTRACTUAL								
B00-8020-0400-0000	\$2,853	\$5,550	\$234	\$5,550	\$5,550	\$5,550	\$0	0.00%
TOWER COMMITTEE								
B00-8020-0400-0100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PLANNING/TOWER	\$2,973	\$5,820	\$234	\$5,834	\$5,834	\$5,834	\$14	0.24%
GRANT WRITING PERSONAL								
B00-8095-0100-0000	\$126	\$0	\$0	\$0	\$0	\$0	\$0	N/A
GRANT WRITING SERVICES								
B00-8095-0400-0000	\$1,771	\$20,000	\$381	\$20,000	\$20,000	\$20,000	\$0	0.00%
Total GRANT WRITING	\$1,897	\$20,000	\$381	\$20,000	\$20,000	\$20,000	\$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	\$10,501	\$0	0.00%
STORM WATER REVIEW CONTRACTUAL								
B00-8140-0400-0000 (Formerly B00-8030-0400-0100)	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	\$0	0.00%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
SITE PLAN/ENG. FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-8140-0400-0100 (Formerly B00-8030-0400-0000)	\$12,300	\$12,301	\$7,050	\$12,301	\$12,301	\$12,301	\$0	0.00%
Total SITE PLAN/SUB-DIV	\$45,000	\$45,000	\$22,500	\$45,000	\$45,000	\$45,000	\$0	0.00%
LOWER N. RIVER REGION CHAMBER	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	\$2,500	N/A
B00-8989-0432-0000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
LOWER N. RIVER REGION CHAMBER GAS/ELEC	\$59,500	\$59,500	\$29,750	\$59,500	\$59,500	\$59,500	\$0	0.00%
B00-8989-0432-3500	\$104,500	\$109,500	\$57,250	\$112,000	\$112,000	\$112,000	\$2,500	2.28%
LEWISTON JAZZ FESTIVAL	\$56,512	\$68,000	\$0	\$77,900	\$77,900	\$77,900	\$9,900	14.56%
B00-8989-0433-0000	\$56,512	\$68,000	\$0	\$77,900	\$77,900	\$77,900	\$9,900	14.56%
LEWISTON COUNCIL OF THE ARTS	\$361,980	\$476,200	\$0	\$564,500	\$564,500	\$564,500	\$88,300	18.54%
B00-8989-0436-0000	\$361,980	\$476,200	\$0	\$564,500	\$564,500	\$564,500	\$88,300	18.54%
Total SPECIAL SERVICES	\$4,715	\$6,119	\$2,793	\$6,934	\$6,934	\$6,934	\$815	13.32%
STATE RETIREMENT	\$21,001	\$21,061	\$11,007	\$21,962	\$21,962	\$21,962	\$901	4.28%
B00-9010-0800-0000	\$25,716	\$27,180	\$13,800	\$28,896	\$28,896	\$28,896	\$1,176	6.31%
Total STATE RETIREMENT	\$20,162	\$26,161	\$11,944	\$29,647	\$29,647	\$29,647	\$3,486	13.33%
MEDICARE	\$89,796	\$90,052	\$47,290	\$93,906	\$93,906	\$93,906	\$3,854	4.28%
B00-9020-0800-0000	\$89,796	\$90,052	\$47,290	\$93,906	\$93,906	\$93,906	\$3,854	4.28%
Total MEDICARE	\$109,958	\$116,213	\$59,234	\$123,553	\$123,553	\$123,553	\$7,340	6.32%
SOCIAL SECURITY	\$0	\$100	\$0	\$200	\$200	\$200	\$100	100.00%
B00-9030-0800-0000	\$0	\$100	\$0	\$200	\$200	\$200	\$100	100.00%
Total SOCIAL SECURITY	\$43,430	\$75,500	\$75,658	\$147,600	\$147,600	\$147,600	\$72,100	95.50%
WORKERS COMPENSATION	\$43,430	\$75,500	\$75,658	\$147,600	\$147,600	\$147,600	\$72,100	95.50%
B00-9040-0800-0000	\$43,430	\$75,500	\$75,658	\$147,600	\$147,600	\$147,600	\$72,100	95.50%
Total WORKERS COMP	\$0	\$1,000	\$0	\$500	\$500	\$500	(\$500)	-50.00%
UNEMPLOYMENT INSURANCE	\$0	\$1,000	\$0	\$500	\$500	\$500	(\$500)	-50.00%
B00-9050-0800-0000	\$0	\$1,000	\$0	\$500	\$500	\$500	(\$500)	-50.00%
Total UNEMPLOYMENT INSURANCE	\$1,743	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
DISABILITY INSURANCE	\$1,743	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
B00-9055-0800-0000	\$1,743	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
Total DISABILITY INSURANCE								

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
HOSPITAL & MEDICAL INS	\$30,268	\$33,500	\$15,542	\$32,000	\$32,000	\$32,000	(\$1,500)	-4.48%
B00-9060-0800-0000								
HOSPITAL & MEDICAL INS - POLICE	\$59,044	\$55,000	\$29,508	\$70,000	\$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	\$102,000	\$13,500	15.25%
UNION WELFARE BENEFITS	\$59,287	\$66,000	\$45,772	\$60,000	\$60,000	\$60,000	(\$6,000)	-9.09%
B00-9070-0800-0000								
UNION WELFARE BENEFITS-POLICE	\$224,801	\$266,000	\$168,260	\$278,000	\$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	\$338,000	\$6,000	1.81%
EAP PROGRAM	\$0	\$150	\$125	\$135	\$135	\$135	(\$15)	-10.00%
B00-9089-0400-0000								
EAP PROGRAM - POLICE	\$0	\$425	\$468	\$522	\$522	\$522	\$97	22.82%
B00-9089-0400-0001								
Total EAP PROGRAM	\$0	\$575	\$593	\$657	\$657	\$657	\$82	12.82%
DUE TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-9901-0900-0000								
Total DUE TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
B00-9950-0905-0000								
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	\$4,447,378	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$108,716	\$300,000	\$324,769	\$0	\$0	\$0	(\$300,000)	-100.00%
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$196,232	\$104,693	\$104,693	\$101,948	\$101,948	\$101,948	(\$2,745)	-2.62%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$0	\$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	\$2,893,546	\$296,027	11.40%
DB0-1000-1120-0000								
PUBLIC WORKS CHARGES	\$0	\$0	\$0	\$5,000	\$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	\$235,000	\$0	0.00%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$85,954	\$90,000	\$51,574	\$95,000	\$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	\$1,000	N/A
DB0-1000-2650-0000								
SALE OF PIPE	\$3,256	\$8,000	\$9,545	\$10,000	\$10,000	\$10,000	\$2,000	25.00%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-1000-2655-1000								
INSURANCE RECOVERIES	\$0	\$0	\$213	\$0	\$0	\$0	\$0	N/A
DB0-1000-2680-0000								
MISCELLANEOUS REVENUES	\$1,983	\$3,000	\$2,951	\$0	\$0	\$0	(\$3,000)	-100.00%
DB0-1000-2770-0000								
STATE AID OTHERS	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	N/A
DB0-1000-3089-0000								
STATE AID CHIPS	\$322,719	\$324,000	\$0	\$340,000	\$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	\$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	\$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	\$4,645,494	\$130,282	2.89%
PRIOR YEAR EXPENSE	\$0	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
ADMINISTRATIVE ALLOCATION	\$25,620	\$31,338	\$15,211	\$32,632	\$32,632	\$32,632	\$1,294	4.13%
DB0-1310-0100-0002								
Total ADMINISTRATIVE	\$25,620	\$31,338	\$15,211	\$32,632	\$32,632	\$32,632	\$1,294	4.13%
INSURANCE	\$71,939	\$88,000	\$112,139	\$106,400	\$106,400	\$106,400	\$18,400	20.91%
DB0-1910-0400-0000								
Total INSURANCE	\$71,939	\$88,000	\$112,139	\$106,400	\$106,400	\$106,400	\$18,400	20.91%
GEN REPAIRS PERSONAL SERVICES	\$1,264,575	\$1,163,356	\$594,547	\$1,340,000	\$1,340,000	\$1,340,000	\$176,644	15.18%
DB0-5110-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-5110-0100-0100								
SEASONAL HELP	\$0	\$20,000	\$0	\$0	\$0	\$0	(\$20,000)	-100.00%
DB0-5110-0100-0200								
GEN REPAIRS CONTRACTUAL	\$152,462	\$170,200	\$46,471	\$170,000	\$170,000	\$170,000	(\$200)	-0.12%
DB0-5110-0400-0000								
GEN REPAIRS GAS & ELECTRIC	\$8,228	\$13,000	\$7,859	\$14,000	\$14,000	\$14,000	\$1,000	7.69%
DB0-5110-0400-3500								
GEN REPAIRS GASOLINE & DIESEL FUEL	\$119,547	\$150,000	\$59,002	\$150,000	\$150,000	\$150,000	\$0	0.00%
DB0-5110-0400-3510								
GEN REPAIRS SAFETY AND TRAINING	\$2,523	\$5,000	\$2,080	\$5,000	\$5,000	\$5,000	\$0	0.00%
DB0-5110-0400-5110								
Total GENERAL REPAIRS	\$1,547,335	\$1,521,556	\$709,959	\$1,679,000	\$1,679,000	\$1,679,000	\$157,444	10.35%
PERMANENT IMPROV CONTRACTUAL	\$606,724	\$690,000	\$296,772	\$800,000	\$800,000	\$800,000	\$110,000	15.94%
DB0-5112-0400-0000								
Total PERMANENT IMPROVEMENTS	\$606,724	\$690,000	\$296,772	\$800,000	\$800,000	\$800,000	\$110,000	15.94%
MACHINERY PERSONAL SERVICES	\$116,876	\$118,922	\$63,231	\$127,248	\$127,248	\$127,248	\$8,326	7.00%
DB0-5130-0100-0000								
OUT OF DEPT / PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DB0-5130-0100-0100								
MACHINERY EQUIPMENT	\$243,301	\$457,000	\$0	\$290,400	\$290,400	\$290,400	(\$166,600)	-36.46%
DB0-5130-0200-0000								
MACHINERY CONTRACTUAL	\$165,659	\$200,000	\$121,137	\$200,000	\$200,000	\$200,000	\$0	0.00%
DB0-5130-0400-0000								
Total MACHINERY	\$525,836	\$775,922	\$184,368	\$617,648	\$617,648	\$617,648	(\$158,274)	-20.40%

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

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA DB0-9710-0600-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SERIAL BOND - PRINCIPA DB0-9710-0600-0100	\$10,600	\$5,300	\$5,300	\$0	\$0	\$0	(\$5,300)	-100.00%
SERIAL BOND - INTEREST DB0-9710-0700-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SERIAL BOND - INTEREST DB0-9710-0700-0100	\$278	\$73	\$73	\$0	\$0	\$0	(\$73)	-100.00%
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	\$4,645,494	\$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		2026		Change	% Change
				Department Request	Preliminary Budget	Adopted Budget	Budget		
REAL PROPERTY TAXES	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-1000-1001-0000									
Total REVENUE	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
FRENCH LANDING-DRAINAGE	\$3,163	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0.00%
S10-8540-0400-0000									
Total FRENCH LANDING DRAINAGE	\$3,163	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
Total EXPENDITURES	\$3,163	\$5,350	\$0	\$5,350	\$5,350	\$5,350	\$5,350	\$0	0%
Revenue Over (Under) Expenditures	\$2,187	\$0	\$5,350	\$0	\$0	\$0	\$0	\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE								
SF0-1000-0599-0000	\$0	\$132,314	\$175,199	\$135,000	\$135,000	\$135,000	\$2,686	2.03%
REAL PROPERTY TAXES	\$1,506,169	\$1,506,169	\$1,506,169	\$1,667,560	\$1,667,560	\$1,667,560	\$161,391.00	10.72%
SF0-1000-1001-0000	\$2,969.00	\$3,054	\$3,054	\$3,137	\$3,137	\$3,137	\$83.00	2.72%
IN LIEU OF TAXES OTHER	\$0.00	\$0	\$0	\$8,500	\$8,500	\$8,500	\$8,500.00	N/A
SF0-1000-1081-0000	\$59,533.00	\$7,000	\$2,175	\$0	\$0	\$0	(\$7,000.00)	-100.00%
FALSE ALARM INSPECTION FEES								
SF0-1000-1540-0000								
MISCELLANEOUS REVENUES								
SF0-1000-2770-0000								
Total REVENUE	\$1,568,671.00	\$1,648,537	\$1,686,597	\$1,814,197	\$1,814,197	\$1,814,197	\$165,660.00	10.05%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$38,000.00	\$38,000	\$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	\$38,000	\$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	\$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	\$1,570,597	\$141,060.00	9.87%
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$16,000.00	\$16,000	\$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	\$16,000	\$0.00	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$47,602.00	\$80,000	\$79,949	\$78,600	\$78,600	\$78,600	(\$1,400.00)	-1.75%
Total WORKERS COMPENSATION	\$47,602.00	\$80,000	\$79,949	\$78,600	\$78,600	\$78,600	(\$1,400.00)	-1.75%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$21,882.00	\$20,000	\$16,217	\$22,000	\$22,000	\$22,000	\$2,000.00	10.00%
Total MEDICAL INSURANCE	\$21,882.00	\$20,000	\$16,217	\$22,000	\$22,000	\$22,000	\$2,000.00	10.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$36,817.00	\$65,000	\$55,602	\$89,000	\$89,000	\$89,000	\$24,000.00	36.92%
Total OTHER EMPLOYEE BENEFITS	\$36,817.00	\$65,000	\$55,602	\$89,000	\$89,000	\$89,000	\$24,000.00	36.92%
Total EXPENDITURES	\$1,589,838.00	\$1,648,537	\$1,678,190	\$1,814,197	\$1,814,197	\$1,814,197	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
REAL PROPERTY TAXES	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$0	0.00%
SLO-1000-1001-0000								
Total REVENUE	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$0	0.00%
LIGHTING DISTRICT GAS & ELECTRIC	\$9,881	\$12,000	\$5,551	\$12,000	\$12,000	\$12,000	\$0	0.00%
SLO-5182-0400-3500								
Total STREET LIGHTING	\$9,881	\$12,000	\$5,551	\$12,000	\$12,000	\$12,000	\$0	0.00%
Total EXPENDITURES	\$9,881	\$12,000	\$5,551	\$12,000	\$12,000	\$12,000	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$23,000	\$23,000	\$12,000	\$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	\$462,240	\$36,545	8.58%
SR0-1000-1001-0000								
RECYCLE BIN SALES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SR0-1000-2401-0100								
Total REVENUE	\$419,100	\$448,695	\$448,695	\$474,240	\$474,240	\$474,240	\$25,545	5.69%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SR0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
REFUSE & GARBAGE	\$442,392	\$448,695	\$186,955	\$474,240	\$474,240	\$474,240	\$25,545	5.69%
SR0-8160-0400-0000								
Total CONTRACTUAL EXPENSES	\$442,392	\$448,695	\$186,955	\$474,240	\$474,240	\$474,240	\$25,545	5.69%
Total EXPENDITURES	\$442,392	\$448,695	\$186,955	\$474,240	\$474,240	\$474,240	\$25,545	5.69%
Revenue Over (Under) Expenditures	(\$23,292)	\$0	\$261,740	\$0	\$0	\$0	\$0	

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026		2026 Adopted Budget	% Change
				Department Request	Preliminary Budget		
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	\$65,000	0.00%
SS1-1000-2122-0000							
LEACHATE	\$544,530	\$565,724	\$145,280	\$565,896	\$565,896	\$565,896	0.03%
SS1-1000-2122-0090							
SEWER O&M - VO LEWISTON	\$233,171	\$250,000	\$70,234	\$250,000	\$250,000	\$250,000	0.00%
SS1-1000-2374-0100							
SEWER O&M - TOWN PORTER	\$110,089	\$120,000	\$23,747	\$120,000	\$120,000	\$120,000	0.00%
SS1-1000-2374-0200							
SEWER O&M - VO YOUNGSTOWN	\$122,290	\$125,000	\$30,481	\$125,000	\$125,000	\$125,000	0.00%
SS1-1000-2374-0345							
WPCC UPGRADE - VO LEWISTON	\$34,755	\$33,719	\$0	\$33,477	\$33,477	\$33,477	-0.72%
SS1-1000-2380-0100							
WPCC UPGRADE - TOWN PORTER	\$39,556	\$38,377	\$0	\$38,102	\$38,102	\$38,102	-0.72%
SS1-1000-2380-0200							
WPCC UPGRADE - VO YOUNGSTOWN	\$18,397	\$17,849	\$0	\$17,720	\$17,720	\$17,720	-0.72%
SS1-1000-2380-0300							
INTEREST & EARNINGS	\$110,724	\$120,000	\$35,631	\$50,000	\$50,000	\$50,000	-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	\$2,500	0.00%
SS1-1000-2590-0000							
SALE OF SCRAP AND EXCESS MATERIALS	\$168	\$500	\$563	\$500	\$500	\$500	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	\$0	-100.00%
SS1-1000-2770-0100							
TRANSFER FROM MSIA OPERATION	\$1,125,000	\$1,050,000	\$525,000	\$1,140,000	\$1,140,000	\$1,140,000	8.57%
SS1-1000-5031-0000							
TRANSFER FROM H98-HYDRO FUNDS	\$128,932	\$179,500	\$56,554	\$179,000	\$179,000	\$179,000	-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	\$2,602,195	0.93%
INSURANCE							
SS1-1910-0400-0000	\$28,874	\$35,500	\$45,238	\$48,400	\$48,400	\$48,400	36.34%
Total INSURANCE	\$28,874	\$35,500	\$45,238	\$48,400	\$48,400	\$48,400	36.34%
SEWER ADMIN PERSONAL SERVICES							
SS1-8110-0100-0000	\$73,507	\$118,046	\$49,719	\$123,971	\$123,971	\$123,971	5.02%
ADMINISTRATIVE ALLOCATION							
SS1-8110-0100-0002	\$13,322	\$16,295	\$7,909	\$16,969	\$16,969	\$16,969	4.14%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
SEWER ADMINISTRATION EQUIPMENT	\$1,610	\$600	\$0	\$500	\$500	\$500	(\$100)	-16.67%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$97,407	\$92,000	\$46,072	\$112,000	\$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	\$253,440	\$26,499	11.68%
TREATMENT & DISPOSAL PERSONAL SVC								
SS1-8130-0100-0000	\$794,141	\$847,330	\$394,029	\$847,330	\$847,330	\$847,330	\$0	0.00%
TREATMENT & DISPOSAL EQUIPMENT								
SS1-8130-0200-0000	\$95,254	\$215,000	\$28,945	\$100,000	\$100,000	\$100,000	(\$115,000)	-53.49%
TREATMENT & DISPOSAL CONTRACTUAL								
SS1-8130-0400-0000	\$411,753	\$350,000	\$183,914	\$395,000	\$395,000	\$395,000	\$45,000	12.86%
TREATMENT & DISPOSAL GAS & ELECTRIC								
SS1-8130-0400-3500	\$126,772	\$175,000	\$80,903	\$175,000	\$175,000	\$175,000	\$0	0.00%
TREATMENT & DISPOSAL GASOLINE/DIESEL								
SS1-8130-0400-3510	\$2,160	\$4,500	\$811	\$4,000	\$4,000	\$4,000	(\$500)	-11.11%
Total TREATMENT AND DISPOSAL	\$1,430,080	\$1,591,830	\$688,602	\$1,521,330	\$1,521,330	\$1,521,330	(\$70,500)	-4.43%
STATE RETIREMENT								
SS1-9010-0800-0000	\$105,553	\$127,000	\$0	\$145,300	\$145,300	\$145,300	\$18,300	14.41%
Total STATE RETIREMENT	\$105,553	\$127,000	\$0	\$145,300	\$145,300	\$145,300	\$18,300	14.41%
MEDICARE								
SS1-9020-0800-0000	\$12,895	\$14,235	\$6,360	\$14,330	\$14,330	\$14,330	\$95	0.67%
Total MEDICARE	\$12,895	\$14,235	\$6,360	\$14,330	\$14,330	\$14,330	\$95	0.67%
SOCIAL SECURITY								
SS1-9030-0800-0000	\$55,138	\$60,864	\$27,194	\$61,273	\$61,273	\$61,273	\$409	0.67%
Total SOCIAL SECURITY	\$55,138	\$60,864	\$27,194	\$61,273	\$61,273	\$61,273	\$409	0.67%
WORKER COMPENSATION								
SS1-9040-0800-0000	\$0	\$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	\$100	\$0	0.00%
Total UNEMP INSURANCE	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
DISABILITY INSURANCE								
SS1-9055-0800-0000	\$202	\$330	\$50	\$300	\$300	\$300	(\$30)	-9.09%
Total DISA INSURANCE	\$202	\$330	\$50	\$300	\$300	\$300	(\$30)	-9.09%
MEDICAL INSURANCE								
SS1-9060-0800-0000	\$273,044	\$289,999	\$139,764	\$326,823	\$326,823	\$326,823	\$36,824	12.70%
Total MEDICAL INSURANCE	\$273,044	\$289,999	\$139,764	\$326,823	\$326,823	\$326,823	\$36,824	12.70%

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

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$242,000	\$105,000	\$110,433	\$0	\$0	\$0	(\$105,000)	-100.00%
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$222,727	\$213,624	\$213,616	\$210,230	\$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	\$1,350,000	\$150,000	12.50%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$41,776	\$43,735	\$43,736	\$48,371	\$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	\$18,000	\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$13,800	\$16,000	\$7,875	\$16,000	\$16,000	\$16,000	\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$58,436	\$60,000	\$39,285	\$73,000	\$73,000	\$73,000	\$13,000	21.67%
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$0	\$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	\$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	\$1,760,601	\$54,242	3.18%
INSURANCE	\$15,651	\$19,300	\$24,594	\$29,000	\$29,000	\$29,000	\$9,700	50.26%
SS2-1910-0400-0000								
Total INSURANCE	\$15,651	\$19,300	\$24,594	\$29,000	\$29,000	\$29,000	\$9,700	50.26%
MASTER SWR PERSONAL SERVICES	\$45,070	\$46,073	\$25,038	\$47,497	\$47,497	\$47,497	\$1,424	3.09%
SS2-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	\$10,504	\$12,848	\$6,236	\$13,379	\$13,379	\$13,379	\$531	4.13%
SS2-8110-0100-0002								
MASTER SWR EQUIP	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$10,128	\$25,500	\$5,858	\$15,000	\$15,000	\$15,000	(\$10,500)	-41.18%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$114,649	\$220,000	\$0	\$120,000	\$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	\$196,376	(\$108,545)	-35.60%
SANITARY PERSONAL SERVICES	\$95,427	\$127,570	\$50,452	\$117,975	\$117,975	\$117,975	(\$9,595)	-7.52%
SS2-8120-0100-0000								
SANITARY SEWERS EQUIPMENT	\$3,867	\$40,000	\$351	\$100,000	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
SANITARY CONTRACTUAL	\$41,128	\$35,000	\$20,355	\$45,000	\$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	\$25,000	\$0	0.00%
SS2-8120-0400-3500								
SANITARY GASOLINE/DIESEL FUEL	\$13,180	\$25,000	\$3,843	\$20,000	\$20,000	\$20,000	(\$5,000)	-20.00%
SS2-8120-0400-3510								
Total SANITARY	\$171,857	\$252,570	\$90,593	\$307,975	\$307,975	\$307,975	\$55,405	21.94%
STATE RETIREMENT	\$19,076	\$23,100	\$0	\$26,400	\$26,400	\$26,400	\$3,300	14.29%
SS2-9010-0800-0000								
Total STATE RETIREMENT	\$19,076	\$23,100	\$0	\$26,400	\$26,400	\$26,400	\$3,300	14.29%
MEDICARE	\$2,004	\$2,705	\$1,062	\$2,594	\$2,594	\$2,594	(\$111)	-4.10%
SS2-9020-0800-0000								
Total MEDICARE	\$2,004	\$2,705	\$1,062	\$2,594	\$2,594	\$2,594	(\$111)	-4.10%
SOCIAL SECURITY	\$8,568	\$11,563	\$4,540	\$11,089	\$11,089	\$11,089	(\$474)	-4.10%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	\$8,568	\$11,563	\$4,540	\$11,089	\$11,089	\$11,089	(\$474)	-4.10%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS2-9040-0800-0000								
Total WORKERS COMP	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9050-0800-0000								
Total UNEMP INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$44	\$50	\$11	\$50	\$50	\$50	\$0	0.00%
SS2-9055-0800-0000								
Total DISA INSURANCE	\$44	\$50	\$11	\$50	\$50	\$50	\$0	0.00%
MEDICAL INSURANCE	\$38,382	\$42,000	\$19,785	\$47,000	\$47,000	\$47,000	\$5,000	11.90%
SS2-9060-0800-0000								
Total MEDICAL INSURANCE	\$38,382	\$42,000	\$19,785	\$47,000	\$47,000	\$47,000	\$5,000	11.90%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
EAP PROGRAM	\$0	\$50	\$31	\$17	\$17	\$17	(\$33)	-66.00%
SS2-9089-0400-0000								
TOTAL EAP PROGRAM	\$0	\$50	\$31	\$17	\$17	\$17	(\$33)	-66.00%
SERIAL BONDS PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$0	\$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	\$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	\$1,140,000	\$90,000	8.57%
Total EXPENDITURES	\$1,560,933	\$1,706,359	\$702,748	\$1,760,601	\$1,760,601	\$1,760,601	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
REAL PROPERTY TAXES								
SS3-1000-1001-0000	\$78,440	\$68,444	\$68,444	\$60,225	\$60,225	\$60,225	(\$8,219)	-12.01%
NIAGARA COUNTY REIMB	\$19,720	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%
SS3-1000-1195-0000	\$60,549	\$60,000	\$14,521	\$60,000	\$60,000	\$60,000	\$0	0.00%
SEWER RENTS								
SS3-1000-2120-0000	\$7,691	\$7,043	\$7,043	\$11,561	\$11,561	\$11,561	\$4,518	64.15%
TAX ROLL - DELINQUENT								
SS3-1000-2121-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SEWER HOOK UP								
SS3-1000-2122-0000	\$24,126	\$20,000	\$15,702	\$29,000	\$29,000	\$29,000	\$9,000	45.00%
INTEREST & EARNINGS								
SS3-1000-2401-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
UNCLASSIFIED REVENUE								
SS3-1000-2770-0000	\$3,064	\$4,000	\$977	\$4,000	\$4,000	\$4,000	\$0	0.00%
TRANSFER FROM OTHER FUNDS H-98								
SS3-1000-5031-1189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SERIAL BONDS PROCEEDS								
SS3-1000-5710-0000	\$193,590	\$179,487	\$106,687	\$184,786	\$184,786	\$184,786	\$5,299	2.95%
Total REVENUE								
INSURANCE								
SS3-1910-0400-0000	\$2,995	\$3,900	\$4,970	\$4,900	\$4,900	\$4,900	\$1,000	25.64%
Total INSURANCE	\$2,995	\$3,900	\$4,970	\$4,900	\$4,900	\$4,900	\$1,000	25.64%
SOUTH SWR ADMIN PERSONAL SERVICES								
SS3-8110-0100-0000	\$7,431	\$7,962	\$4,220	\$8,166	\$8,166	\$8,166	\$204	2.56%
ADMINISTRATIVE ALLOCATION								
SS3-8110-0100-0002	\$1,793	\$2,194	\$1,065	\$2,285	\$2,285	\$2,285	\$91	4.15%
SOUTH SWR ADMIN EQUIPMENT								
SS3-8110-0200-0000	\$0	\$500	\$0	\$500	\$500	\$500	\$0	0.00%
SOUTH SWR ADMIN CONTRACTUAL								
SS3-8110-0400-0000	\$1,304	\$5,000	\$1,165	\$5,000	\$5,000	\$5,000	\$0	0.00%
Total SEWER ADMINISTRATION	\$10,528	\$15,656	\$6,450	\$15,951	\$15,951	\$15,951	\$295	1.88%
SOUTH SWR SANIT PERSONAL SERVICES								
SS3-8120-0100-0000	\$23,857	\$31,916	\$12,613	\$29,113	\$29,113	\$29,113	(\$2,803)	-8.78%
SOUTH SWR SANIT EQUIPMENT								
SS3-8120-0200-0000	\$19,720	\$50,000	\$0	\$55,000	\$55,000	\$55,000	\$5,000	10.00%
SOUTH SWR SANIT CONTRACTUAL								
SS3-8120-0400-0000	\$4,013	\$15,500	\$1,873	\$15,000	\$15,000	\$15,000	(\$500.00)	-3.23%
SOUTH SWR SANIT GAS & ELECTRIC								
SS3-8120-0400-3500	\$2,856	\$4,000	\$1,730	\$4,000	\$4,000	\$4,000	\$0	0.00%
Total SANITARY	\$50,446	\$101,416	\$16,216	\$103,113	\$103,113	\$103,113	\$1,697	1.67%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
STATE RETIREMENT	\$4,133	\$5,100	\$0	\$5,800	\$5,800	\$5,800	\$700	13.73%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$4,133	\$5,100	\$0	\$5,800	\$5,800	\$5,800	\$700	13.73%
MEDICARE	\$446	\$611	\$236	\$574	\$574	\$574	(\$37)	-6.06%
SS3-9020-0800-0000								
Total MEDICARE	\$446	\$611	\$236	\$574	\$574	\$574	(\$37)	-6.06%
SOCIAL SECURITY	\$1,909	\$2,609	\$1,011	\$2,453	\$2,453	\$2,453	(\$156)	-5.98%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$1,909	\$2,609	\$1,011	\$2,453	\$2,453	\$2,453	(\$156)	-5.98%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$100	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$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	\$30	\$0	0.00%
SS3-9055-0800-0000								
Total DISA INSURANCE	\$22	\$30	\$6	\$30	\$30	\$30	\$0	0.00%
MEDICAL INSURANCE	\$16,307	\$22,000	\$8,458	\$24,000	\$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	\$24,000	\$2,000	9.09%
SERIAL BONDS PRINCIPAL	\$30,000	\$25,000	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,275	\$3,065	\$0	\$2,865	\$2,865	\$2,865	(\$200)	-6.53%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$33,275	\$28,065	\$0	\$27,865	\$27,865	\$27,865	(\$200)	-0.71%
BANK/AGENT CHGS	\$0	\$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	\$184,786	\$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 Preliminary Budget	2026 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$0	\$0	\$9,570	\$0	\$0	\$0	\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$977,946	\$973,546	\$973,546	\$972,159	\$972,159	\$972,159	(\$1,387)	-0.14%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,793,715	\$1,700,000	\$477,242	\$1,865,000	\$1,865,000	\$1,865,000	\$165,000	9.71%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$86,040	\$84,048	\$84,049	\$97,427	\$97,427	\$97,427	\$13,379	15.92%
SW1-1000-2141-0000								
WATER SERVICE CHARGES	\$0	\$0	\$0	\$1,000	\$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	\$20,000	\$0	0.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$9,799	\$7,000	\$5,981	\$10,000	\$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	\$2,000	\$0	0.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$129,038	\$135,000	\$96,588	\$174,000	\$174,000	\$174,000	\$39,000	N/A
SW1-1000-2401-0000								
SALE OF SCRAP	\$0	\$250	\$0	\$250	\$250	\$250	\$0	0.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$3,379	\$1,000	\$1,000	\$0	\$0	\$0	(\$1,000)	-100.00%
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$12,905	\$26,700	\$4,028	\$26,700	\$26,700	\$26,700	\$0	0.00%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-1000-5710-0000								
Total REVENUE	\$3,049,198	\$2,949,544	\$1,670,599	\$3,168,536	\$3,168,536	\$3,168,536	\$218,992	7.42%
PRIOR YEAR EXPENSE								
SW1-0000-0523-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE								
SW1-1910-0400-0000	\$27,687	\$34,000	\$43,326	\$77,400	\$77,400	\$77,400	\$43,400	127.65%
Total INSURANCE	\$27,687	\$34,000	\$43,326	\$77,400	\$77,400	\$77,400	\$43,400	127.65%
WATER ADMIN PERS SERVICES								
SW1-8310-0100-0000	\$32,880	\$40,494	\$17,640	\$42,783	\$42,783	\$42,783	\$2,289	5.65%
ADMINISTRATIVE ALLOCATION								
SW1-8310-0100-0002	\$25,620	\$31,337	\$15,211	\$32,632	\$32,632	\$32,632	\$1,295	4.13%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
OUT OF DEPT/PERS SVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
SW1-8310-0100-0100								
WATER ADMIN EQUIPMENT	\$1,895	\$0	\$200	\$525	\$525	\$525	\$525	N/A
SW1-8310-0200-0000								
WATER ADMIN CONTRACTUAL	\$28,445	\$59,767	\$25,039	\$60,000	\$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	\$5,500	\$0	0.00%
SW1-8310-0400-3500								
Total ADMINISTRATIVE	\$91,601	\$137,098	\$59,624	\$141,440	\$141,440	\$141,440	\$4,342	3.17%
SOURCE OF SUPPLY CONTRACTUAL								
SW1-8320-0400-0000	\$743,960	\$865,540	\$223,792	\$946,055	\$946,055	\$946,055	\$80,515	9.30%
SUPPLY OUT OF DISTRICT								
SW1-8320-0400-0100	\$0	\$3,000	\$968	\$3,000	\$3,000	\$3,000	\$0	0.00%
Total SUPPLY	\$743,960	\$868,540	\$224,760	\$949,055	\$949,055	\$949,055	\$80,515	9.27%
TRANSMISS & DIST PERSONAL SVC								
SW1-8340-0100-0000	\$352,644	\$393,919	\$189,300	\$412,760	\$412,760	\$412,760	\$18,841	4.78%
OUT OF DEPT / PERS SVC								
SW1-8340-0100-0100	\$0	\$500	\$0	\$0	\$0	\$0	(\$500)	-100.00%
TRANSMIS & DIST EQUIPMENT								
SW1-8340-0200-0000	\$124,339	\$135,371	\$26,218	\$205,000	\$205,000	\$205,000	\$69,629	51.44%
TRANSMIS & DIST CONTRACTUAL								
SW1-8340-0400-0000	\$68,120	\$85,000	\$30,726	\$80,000	\$80,000	\$80,000	(\$5,000)	-5.88%
TRANSMIS & DIST - GASOLINE/DIESEL								
SW1-8340-0400-3510	\$9,987	\$21,200	\$4,918	\$21,200	\$21,200	\$21,200	\$0	0.00%
Total TRANSMISS AND DISPOSAL	\$555,090	\$635,990	\$251,162	\$718,960	\$718,960	\$718,960	\$82,970	13.05%
STATE RETIREMENT								
SW1-9010-0800-0000	\$37,754	\$45,500	\$0	\$52,100	\$52,100	\$52,100	\$6,600	14.51%
Total STATE RETIREMENT	\$37,754	\$45,500	\$0	\$52,100	\$52,100	\$52,100	\$6,600	14.51%
MEDICARE								
SW1-9020-0800-0000	\$5,577	\$6,761	\$2,936	\$7,079	\$7,079	\$7,079	\$318	4.70%
Total MEDICARE	\$5,577	\$6,761	\$2,936	\$7,079	\$7,079	\$7,079	\$318	4.70%
SOCIAL SECURITY								
SW1-9030-0800-0000	\$23,846	\$28,908	\$12,553	\$30,267	\$30,267	\$30,267	\$1,359	4.70%
Total SOCIAL SECURITY	\$23,846	\$28,908	\$12,553	\$30,267	\$30,267	\$30,267	\$1,359	4.70%

Account Description / Account Number	2024 Actual	2025 Adopted Budget	2025 Actual as of 6/30/25	2026 Department Request	2026 Preliminary Budget	2026 Adopted Budget	Change	% Change
WORKER COMPENSATION SW1-9040-0800-0000	\$195	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total WORKERS COMP	\$195	\$0	\$0	\$0	\$0	\$0	\$0	N/A
UNEMPLOYMENT INSURANCE SW1-9050-0800-0000	\$0	\$100	\$0	\$0	\$0	\$0	(\$100)	-100.00%
Total UNEMPLOYMENT INSURANCE	\$0	\$100	\$0	\$0	\$0	\$0	(\$100)	-100.00%
MEDICAL INSURANCE SW1-9060-0800-0000	\$97,038	\$105,000	\$44,916	\$105,000	\$105,000	\$105,000	\$0	0.00%
Total MEDICAL INSURANCE	\$97,038	\$105,000	\$44,916	\$105,000	\$105,000	\$105,000	\$0	0.00%
UNION WELFARE BENEFITS SW1-9070-0800-0000	\$100,401	\$104,000	\$74,042	\$110,000	\$110,000	\$110,000	\$6,000	5.77%
Total UNION WELFARE BENEFITS	\$100,401	\$104,000	\$74,042	\$110,000	\$110,000	\$110,000	\$6,000	5.77%
EAP PROGRAM SW1-9089-0400-0000	\$0	\$100	\$78	\$85	\$85	\$85	(\$15)	-15.00%
TOTAL EAP PROGRAM	\$0	\$100	\$78	\$85	\$85	\$85	(\$15)	(\$0)
SERIAL BOND - PRINCIPA SW1-9710-0600-0000	\$334,400	\$344,700	\$279,700	\$350,000	\$350,000	\$350,000	\$5,300	1.54%
SERIAL BOND - PRINCIPA SW1-9710-0600-0100	\$225,000	\$235,000	\$0	\$240,000	\$240,000	\$240,000	\$5,000	2.13%
SERIAL BOND - INTEREST SW1-9710-0700-0000	\$121,577	\$113,909	\$55,233	\$104,556	\$104,556	\$104,556	(\$9,353)	-8.21%
SERIAL BOND - INTEREST SW1-9710-0700-0100	\$296,969	289,938	\$144,969	282,594	282,594	282,594	(7,344)	-2.53%
Total DEBT SERVICE	\$977,946	\$983,547	\$479,902	\$977,150	\$977,150	\$977,150	(\$6,397)	-0.65%
TRANSFER TO CAP PROJ FUND SW1-9950-0900-0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total TRAN TO CAP PROJ	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$2,661,095	\$2,949,544	\$1,193,299	\$3,168,536	\$3,168,536	\$3,168,536	\$218,992	7.42%
Revenue Over (Under) Expenditures	\$388,103	\$0	\$477,300	\$0	\$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	\$ -	\$ -	-
"SS1" Fund WPCC Upgrade	\$ 185,000	\$ 19,629.50	-
"SS3" Fund Sanborn Sewer	25,000 \$ 25,000	2,865.00 \$ 2,865.00	-
"SW1" Fund Refinanced Water Lines	285,000	97,787.50	-
Elm/Annover PRV Pits	65,000	6,768.00	-
	\$ 350,000	\$ 104,555.50	\$ -
"SW1" Fund Waterline Project Bond 2022	\$ 240,000	\$ 282,593.76	-
	\$ 240,000	\$ 282,593.76	\$ -
TOTAL	<u>\$ 800,000</u>	<u>\$ 409,643.76</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
2026 APPENDIX C**

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change	
	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	#DIV/0!
Admin Fees	-	-	-	-					-	48	(48)	0.00%
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
2026 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change	
	Medical	FSA	HRA	2026 Budget	Medical	FSA	HRA	2026 Budget	2026 Budget	2025 Budget		\$ Change
SS1 Fund												
Active	\$ 127,959	\$ -	\$ 42,750	\$ 170,709	\$ 18,200	\$ -	\$ 7,800	\$ 26,000	\$ 196,709	\$ 182,750	\$ 13,959	7.10%
Retiree	137,118	-	6,500	143,618	-	-	-	-	143,618	123,802	19,816	13.80%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	4,000	-	7,000	11,000	-	-	-	-	11,000	7,000	4,000	36.36%
Admin Fees	624	-	-	624	-	-	-	-	624	576	48	7.69%
Compliance Fees	871	-	-	871	-	-	-	-	871	871	-	0.00%
Total SS1 Fund	\$ 270,573	\$ -	\$ 56,250	\$ 326,823	\$ 18,200	\$ -	\$ 7,800	\$ 26,000	\$ 352,823	\$ 314,999	\$ 37,824	10.72%
SS2 Fund												
Active	\$ 19,798	\$ -	\$ 6,500	\$ 26,298					\$ 26,298	\$ 22,280	\$ 4,018	15.28%
Retiree	18,014	-	-	18,014	-	-	-	-	18,014	17,032	982	5.45%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	2,000	-	500	2,500	-	-	-	-	2,500	2,500	-	0.00%
Admin Fees	96	-	-	96	-	-	-	-	96	96	-	0.00%
Compliance Fees	92	-	-	92	-	-	-	-	92	92	-	0.00%
Total SS2 Fund	\$ 40,000	\$ -	\$ 7,000	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ 42,000	\$ 5,000	10.64%
SS3 Fund												
Active	\$ -	-	\$ -	\$ -					\$ -	\$ -	\$ -	\$ -
Retiree	\$ 17,406	\$ -	\$ 6,500	\$ 23,906					23,906	21,906	2,000.00	8.37%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	48	-	-	48	-	-	-	-	48	48	-	0.00%
Compliance Fees	46	-	-	46	-	-	-	-	46	46	-	0.00%
Total SS3 Fund	\$ 17,500	\$ -	\$ 6,500	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 22,000	\$ 2,000	8.33%
SW1 Fund												
Active	\$ -	\$ -	\$ -	\$ -	\$ 77,600	\$ -	\$ 32,400	\$ 110,000	\$ 110,000	\$ 104,000	\$ 6,000	5.45%
Retiree	87,829	-	16,750	104,579	-	-	-	-	104,579	104,579	-	0.00%
Retiree Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Active Buyout	-	-	-	-	-	-	-	-	-	-	-	-
Admin Fees	192	-	-	192	-	-	-	-	192	192	-	0.00%
Compliance Fees	229	-	-	229	-	-	-	-	229	229	-	0.00%
Total SW1 Fund	\$ 88,250	\$ -	\$ 16,750	\$ 105,000	\$ 77,600	\$ -	\$ 32,400	\$ 110,000	\$ 215,000	\$ 209,000	\$ 6,000	2.79%
Grand Total	\$ 744,172	\$ -	\$ 132,150	\$ 876,322	\$ 802,000	\$ -	\$ 312,000	\$ 1,114,000	\$ 1,990,322	\$ 1,901,498	\$ 88,824	4.46%
TOTALS												
Active				\$ 1,314,157				\$ 1,310,808	\$ 3,349			0.25%
Retiree				633,411				555,888	77,523			12.24%

**ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2026 APPENDIX C**

Fund	Hospital & Medical Insurance			Union Welfare Benefits				Combined 2026 Budget		2025 Budget	\$ Change	% Change
	Medical	FSA	HRA	Medical	FSA	HRA	2026 Budget	2026 Budget	2025 Budget	\$ Change	% Change	
						Retiree Buyout	2,000	2,000	2,000	-	0.00%	
						Active Buyout	36,000	28,000	28,000	8,000	22.22%	
						Admin Fees	1,728	1,776	1,776	(48)	-2.78%	
						Compliance Fees	3,026	3,026	3,026	-	0.00%	
							\$ 1,990,322	\$ 1,901,498	\$ 88,824	4.46%		

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	\$ 256,384	\$ 286,535	\$ 283,370	\$ 278,784	\$ 316,232	\$ 275,373	\$ 347,158	\$ 406,159	\$ 420,283	\$ 410,132
February	232,283	246,870	239,447	246,487	245,398	245,392	248,664	244,276	261,051	254,505	300,663	354,758	360,705	365,476
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	436,347	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	368,914	365,788
May	247,089	261,774	269,552	281,122	268,196	267,992	276,290	312,242	214,529	317,303	373,800	365,397	376,745	394,488
June	357,967	406,815	366,225	358,595	368,207	341,441	390,123	383,502	392,593	526,490	414,937	482,157	423,443	514,743
Sub-Total	1,656,645	1,851,776	1,790,035	1,802,288	1,766,927	1,734,181	1,789,668	1,832,040	1,723,781	2,079,297	2,252,669	2,401,170	2,366,437	2,526,222
July	268,327	294,211	301,304	297,856	295,209	264,284	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	443,163
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	529,005
October	286,769	280,074	283,030	290,195	270,011	268,646	289,970	305,169	279,690	317,638	375,216	370,649	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	341,673	459,198	430,014	455,523	489,624	460,817	494,291	477,074	-
Total	3,522,817	3,631,660	3,691,629	3,651,883	3,493,385	3,515,897	3,806,962	3,882,130	3,798,813	4,390,603	4,708,666	4,951,574	4,947,393	3,935,348
% Change	3.76%	3.00%	1.62%	-1.09%	-1.63%	-2.20%	7.65%	1.94%	-2.19%	13.48%	6.76%	4.91%	-0.08%	-25.72%
Average Grow Rate 2003 to 2025														
B Fund	\$ 1,606,500	\$ 1,606,500	\$ 1,764,000	\$ 1,764,000	\$ 1,919,000	\$ 2,037,600	\$ 2,006,300	\$ 1,824,688	\$ 1,774,605	\$ 1,861,094	\$ 1,848,211	\$ 1,756,400	\$ 1,703,663	\$ 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
Total Budgeted	\$ 3,200,000	\$ 3,356,500	\$ 3,600,000	\$ 3,600,000	\$ 3,800,000	\$ 3,600,000	\$ 3,550,000	\$ 3,500,000	\$ 3,565,000	\$ 3,685,000	\$ 3,800,000	\$ 4,050,000	\$ 4,310,765	\$ 4,421,810
% Change	1.98%	4.89%	7.25%	0.00%	5.56%	-5.26%	-1.39%	-1.41%	1.86%	3.37%	3.12%	6.56%	6.44%	2.58%
Over/(Under) Budget	\$ 322,817	\$ 275,160	\$ 91,629	\$ 51,863	\$ (206,615)	\$ (84,103)	\$ 256,662	\$ 382,130	\$ 233,813	\$ 705,603	\$ 908,666	\$ 901,574	\$ 636,628	\$ (486,462)
% 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%	-11.00%

TOWN OF LEWISTON
 Estimated Retirement and Comparison 2025
 Appendix F

11/07/2025

FUND	2021		2022		2023		2024		2025		2026		% CHANGE
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	IN BUDGET	
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			Cash Balance 08/31/2025
		12/31/2024	2025 Increases	2025 Decreases	
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	3,581,426,500	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	58,525,000	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 OWA	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 PR	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 468-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	7,386,250	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-COMM	RPTL 458-a	92	1,183,275	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMM	RPTL 458-a	69	890,100	0.01
41123	ALT VET EX-WAR PERIOD-NON-COMM	RPTL 458-a	244	3,147,800	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	3,873,713	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 463	3	226,250	0.00
41720	AGRICULTURAL DISTRICT	AG-MIKTS 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:

Total System Exemptions:

Totals:

1,151	4,384,876,133	65.89
0	0	0.00
1,151	4,384,876,133	65.89

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:

File Totals - 2024 - Prior Year File
Special Circuit Summary

NYS - Real Property System
County of Niagara
Town of Lewiston - 2924
Village of Lewiston
SWIS Code - 292401

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
RD291	County refuse	FE		1,218	0.00
RD291	County refuse	SU		1,218	0.00
RD291	County refuse	TO		1,218	163,673,270.00
RD291	County refuse	UN		1,218	0.00

File Totals - 2025 - Prior Year File
Special List Summary

NYS - Real Property System
County of Niagara
Town of Lewiston
SWIS Code - 292489

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
AD007	Ag district	TO		807	89,218,186.00
CS240	Lew ncsd1 cap	SU	M	1,167	4.00
CS240	Lew ncsd1 cap	TO	C	1,167	146,110,839.00
CS240	Lew ncsd1 cap	UN	C	1,167	1,251.00
CS241	Lew ncsd1 user	SU	M	530	583.00
CS241	Lew ncsd1 user	UN	M	530	580.00
CS242	Lew ncsd1 n-user	SU	M	642	662.00
CS242	Lew ncsd1 n-user	UN	M	642	550.00
DR291	Drainage District #1	FE		28	0.00
DR291	Drainage District #1	UN		28	0.00
FP241	Lew fire protect	TO		5,784	756,457,228.00
GS241	Lew hts lfg gas dist	UN		39	39.00
RD241	Lewiston refuse	UN	M	4,812	4,733.00
RD291	County refuse	FE		5,768	0.00
RD291	County refuse	SU		5,768	0.00
RD291	County refuse	TO		5,768	742,638,266.00
RD291	County refuse	UN		5,768	5.00
SD243	Lew msir se n	SU	M	3,556	0.00
SD243	Lew msir se n	TO	C	3,556	695,094,013.00
SD243	Lew msir se n	UN	M	3,556	4,239.00
SD245	Lewiston so sewer	TO	C	569	85,870,221.00
SD246	Lew ss lateral	FE	C	603	0.00
SD246	Lew ss lateral	UN	C	603	0.00
UW291	Unpaid water	MT		1	0.00
WD240	Lew water lm area	TO	C	5,743	974,237,076.00
WD259	County water dist	TO	C	5,728	977,240,418.00