Town of Lewiston

Adopted Budget

2027

Submitted 11/09/2026

Town of Lewiston
2027 Adopted Budget
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TOWN OF LEWISTON
2027 BUDGET SUMMARY
ADOPTED BUDGET
SUBMITTED 11/09/2026

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	$3,478,540	$2,838,860	$339,433	$300,247
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	$4,903,075	$4,672,325	$230,750	$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	$5,519,513	$5,418,689	$0	$100,824
SS1	WATER POLLUTION CONTROL CENTER	$2,650,298	$2,650,298	$0	$0
	SUBTOTAL	**$16,551,426**	**$15,580,172**	**$570,183**	**$401,071**
	SPECIAL DISTRICTS				
S10	FRENCH LANDING DRAINAGE	$5,350	$0	$0	$5,350
SF	FIRE PROTECTION	$1,749,595	$68,000	$0	$1,681,595
SL	LEWISTON HEIGHTS GAS	$12,000	$0	$0	$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	$483,716	$0	$6,000	$477,716
SS2	LEWISTON MSIA	$1,798,518	$1,588,678	$0	$209,840
SS3	LEWISTON SOUTH SEWER IA	$199,693	$139,882	$0	$59,811
SW1	LEWISTON WATER IMPROVEMENT	$3,237,561	$2,265,620	$0	$971,941
	SUBTOTAL	**$7,486,433**	**$4,062,180**	**$6,000**	**$3,418,253**
	TOTAL	**$24,037,859**	**$19,642,352**	**$576,183**	**$3,819,324**

ASSESSED VAL.	VILLAGE	$	**478,563,793**
	TOWN O/S VILLAGE	$	**2,078,307,272**
	TOTAL		**$2,556,871,065**

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**

ASSESSED VAL.	VILLAGE	$	**161,872,888**
	TOWN O/S VILLAGE	$	**741,985,382**
	TOTAL	$	**903,858,270**

TOWN OF LEWISTON
2027 BUDGET SUMMARY
PRELIMINARY BUDGET
SUBMITTED 10/26/2026

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	$3,478,540	$2,838,860	$339,433	$300,247
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	$4,903,075	$4,672,325	$230,750	$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	$5,519,513	$5,418,689	$0	$100,824
SS1	WATER POLLUTION CONTROL CENTER	$2,650,298	$2,650,298	$0	$0
	SUBTOTAL	**$16,551,426**	**$15,580,172**	**$570,183**	**$401,071**
	SPECIAL DISTRICTS				
S10	FRENCH LANDING DRAINAGE	$5,350	$0	$0	$5,350
SF	FIRE PROTECTION	$1,749,595	$68,000	$0	$1,681,595
SL	LEWISTON HEIGHTS GAS	$12,000	$0	$0	$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	$483,716	$0	$6,000	$477,716
SS2	LEWISTON MSIA	$1,798,518	$1,588,678	$0	$209,840
SS3	LEWISTON SOUTH SEWER IA	$199,693	$139,882	$0	$59,811
SW1	LEWISTON WATER IMPROVEMENT	$3,237,561	$2,265,620	$0	$971,941
	SUBTOTAL	**$7,486,433**	**$4,062,180**	**$6,000**	**$3,418,253**
	TOTAL	**$24,037,859**	**$19,642,352**	**$576,183**	**$3,819,324**

ASSESSED VAL.		
	VILLAGE	**$ 478,563,793**
	TOWN O/S VILLAGE	**$ 2,078,307,272**
	TOTAL	**$2,556,871,065**

TOWN OF LEWISTON
2027 BUDGET SUMMARY
TENTATIVE BUDGET
SUBMITTED 9/28/2026

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	$3,478,540	$2,838,860	$339,433	$300,247
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	$4,903,075	$4,672,325	$230,750	$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	$5,519,513	$5,418,689	$0	$100,824
SS1	WATER POLLUTION CONTROL CENTER	$2,650,298	$2,650,298	$0	$0
	SUBTOTAL	**$16,551,426**	**$15,580,172**	**$570,183**	**$401,071**
	SPECIAL DISTRICTS				
S10	FRENCH LANDING DRAINAGE	$5,350	$0	$0	$5,350
SF	FIRE PROTECTION	$1,749,595	$68,000	$0	$1,681,595
SL	LEWISTON HEIGHTS GAS	$12,000	$0	$0	$12,000
SR	REFUSE-LEWISTON O/S VILLAGE	$483,716	$0	$6,000	$477,716
SS2	LEWISTON MSIA	$1,798,518	$1,588,678	$0	$209,840
SS3	LEWISTON SOUTH SEWER IA	$199,693	$139,882	$0	$59,811
SW1	LEWISTON WATER IMPROVEMENT	$3,237,561	$2,265,620	$0	$971,941
	SUBTOTAL	**$7,486,433**	**$4,062,180**	**$6,000**	**$3,418,253**
	TOTAL	**$24,037,859**	**$19,642,352**	**$576,183**	**$3,819,324**

ASSESSED VAL.	VILLAGE	$	**478,563,793**
	TOWN O/S VILLAGE	$	**2,078,307,272**
	TOTAL		**$2,556,871,065**

TOWN OF LEWISTON
2027 BUDGET SUMMARY
DEPARTMENT REQUESTS

CODE	FUND	APPROPRIATIONS	ESTIMATED REVENUES	APPROPRIATED FUND BALANCE	AMOUNT TO BE RAISED BY TAXES
A	LEWISTON GENERAL	$3,604,347	$2,853,520	$339,433	$411,394
B	LEWISTON GENERAL/ OUTSIDE VILLAGE	$4,935,407	$4,704,657	$230,750	$0
DB	HIGHWAY/DRAINAGE-TOWN OUTSIDE VILLAGE	$5,519,513	$5,418,689	$0	$100,824
SS1	WATER POLLUTION CONTROL CENTER	$2,650,298	$2,650,298	$0	$0
	SUBTOTAL	**$16,709,565**	**$15,627,164**	**$570,183**	**$512,218**
	SPECIAL DISTRICTS				
S10	FRENCH LANDING DRAINAGE	$5,350	$0	$0	$5,350
SF	FIRE PROTECTION	$1,749,595	$68,000	$0	$1,681,595
SL	LEWISTON HEIGHTS GAS	$12,000	$0	$0	$12,000
SR	REFUSE-LEWISTON O/S VILLAG	$483,716	$0	$6,000	$477,716
SS2	LEWISTON MSIA	$1,798,518	$1,588,678	$0	$209,840
SS3	LEWISTON SOUTH SEWER IA	$199,693	$139,882	$0	$59,811
SW1	LEWISTON WATER IMPROVEMENT	$3,237,561	$2,265,620	$0	$971,941
	SUBTOTAL	**$7,486,433**	**$4,062,180**	**$6,000**	**$3,418,253**
	TOTAL	**$24,195,998**	**$19,689,344**	**$576,183**	**$3,930,471**

ASSESSED VAL.	VILLAGE	**$ 478,563,793**
	TOWN O/S VILLAGE	**$ 2,078,307,272**
	TOTAL	**$2,556,871,065**

TOWN OF LEWISTON
2027 TAX LEVY
ADOPTED BUDGET
SUBMITTED 11/09/2026

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		2,556,871,065	0.1174	$300,247	$300,247
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	2,078,307,272	0.0485	$100,824	$100,824
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	28	191.0714	$5,350	$5,350
FIRE PROTECTION	SF	FP-241	2,139,844,484	0.7858	1,681,595	$1,681,595
LEWISTON HEIGHTS GAS	SL	GS-241	39	307.6923	12,000	$12,000
REFUSE - LEWISTON O/S VILLAGE	SR	RD-241 P/U REFUSE	4,818	99.1523	477,716	477,716
LEWISTON MSIA	SS2	SD-243	1,663,985,072	0.0346	57,552	
LEWISTON MSIA	SS2	SD-243 P/U	4,242	35.9000	152,288	$209,840
LEWISTON SOUTH SEWER IA	SS3	SD-245	203,694,993	0.2699	54,971	
SOUTH SEWER NON-U	SS3	SD-246	605	8.0000	4,840	$59,811
LEWISTON WATER IMPROVEMENT	SW1	WD-240	2,424,278,171	0.4009	971,941	$971,941
						$3,819,324

ASSESSED VALUATION	VILLAGE	$	**478,563,793**
	TOWN O/S V	$	**2,078,307,272**
	TOTAL		**$2,556,871,065**

TOWN OF LEWISTON
2027 TAX LEVY COMPARISON
ADOPTED BUDGET
SUBMITTED 11/09/2026

		2025	2026	2027	RATE% CHANGE
WHOLE TOWN TAX					
A - LEWISTON GENERAL - WHOLE TOWN		$319,241	$303,113	$300,247	-0.9455%
	Rate AV	0.3529	0.3354	0.1174	-64.99%
PART TOWN TAX -OUTSIDE VILLAGE					
DB - HIGHWAY/DRAINAGE		$104,693	$101,948	$100,824	-1.1025%
	Rate AV	0.1410	0.1374	0.0485	-64.69%
SPECIAL DISTRICTS					
S10 - FRENCH LANDING DRAINAGE		$ 5,350	$ 5,350	$ 5,350	0.00%
	Rate AV				
	Flat Rate	198.1481	191.0714	191.0714	0.00%
SF - FIRE PROTECTION		$1,506,169	$1,667,560	$1,681,595	0.8416%
	Rate AV	$1.9986	$2.2044	$0.7858	-64.35%
SL - LEWISTON HEIGHTS GAS		$12,000	$12,000	$12,000	0.0000%
	Flat Rate	$300.0000	$307.6923	$307.6923	0.00%
SR - REFUSE - LEWISTON O/S VILLAGE		$425,695	$462,240	$477,716	3.3480%
	Flat Rate	$89.9419	$96.0599	$99.1523	3.22%
SS2 - LEWISTON MSIA		$213,624	$210,230	$209,840	-0.1855%
	Rate AV	$0.0884	$0.0835	$0.0346	-58.58%
	Flat Rate	$35.9000	$35.9000	$35.9000	0.00%
SS3 - LEWISTON SOUTH SEWER IA		$68,444	$60,225	$59,811	-0.6874%
	Rate AV	$0.7440	$0.6452	$0.2699	-58.17%
	Flat Rate	$8.0000	$8.0000	$8.0000	0.00%
SW1 - LEWISTON WATER IMPROVEMENT AREA		$973,546	$972,159	$971,941	-0.0224%
	Rate AV	$1.0022	$0.9979	$0.4009	-59.82%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE A00-1000-0599-0000	$550,000	**$350,000**	$410,628	**$339,433**	**$339,433**	**$339,433**	($10,567)	-3.02%
REAL PROPERTY TAXES A00-1000-1001-0000	$319,241	**$303,113**	$303,113	**$411,394**	**$300,247**	**$300,247**	($2,866)	-0.95%
IN LIEU OF TAXES A00-1000-1081-0000	$29,918	**$42,977**	$62,453	**$57,246**	**$57,246**	**$57,246**	$14,269	33.20%
INT & PEN-REAL PROPERTY TAXES A00-1000-1090-0000	$15,070	**$16,000**	$14,124	**$16,000**	**$16,000**	**$16,000**	$0	0.00%
MODERN TIPPING FEES A00-1000-1170-0000	$1,037,962	**$1,080,000**	$164,292	**$1,120,000**	**$1,120,000**	**$1,120,000**	$40,000	3.70%
MODERN HOST FEE A00-1000-1170-0101	$557,500	**$557,500**	$557,500	**$557,500**	**$557,500**	**$557,500**	$0	0.00%
MODERN (RECREATION) A00-1000-1170-0103	$134,725	**$135,000**	$21,325	**$140,000**	**$140,000**	**$140,000**	$5,000	3.70%
TAX COLLECTOR FEE A00-1000-1232-0000	$70	**$75**	$20	**$30**	**$50**	**$50**	($25)	-33.33%
TAX FEE-WATER/SEWER RE-LEVY ASSESSMENT A00-1000-1232-1500	$29,800	**$32,100**	$32,100	**$33,800**	**$33,800**	**$33,800**	$1,700	5.30%
ASSESSORS FEES-DEED COPIES A00-1000-1250-0040	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
CLERK FEES A00-1000-1255-0000	$6,154	**$4,000**	$1,010	**$3,500**	**$4,000**	**$4,000**	$0	0.00%
MODERN (ARTPARK) A00-1000-1270-0000	$134,725	**$135,000**	$21,325	**$140,000**	**$140,000**	**$140,000**	$5,000	3.70%
PUBLIC POUND CHARGES & DOG CONTROL FEES A00-1000-1550-0000	$75	**$150**	$25	**$25**	**$75**	**$75**	($75)	-50.00%
ENGINEERING GIS SERVICES A00-1000-1589-0900	$80	**$30**	$0	**$0**	**$20**	**$20**	($10)	-33.33%
SENIORS VAN RECEIPTS A00-1000-1972-0000	$1,692	**$2,500**	$689	**$2,000**	**$2,000**	**$2,000**	($500)	-20.00%
CAMBRIA SENIORS REVENUE A00-1000-1972-0200	$4,000	**$1,000**	$1,000	**$1,000**	**$1,000**	**$1,000**	$0	0.00%
TOWN SENIORS REVENUE A00-1000-1972-0300	$4,588	**$3,500**	$1,918	**$4,000**	**$4,000**	**$4,000**	$500	14.29%
RECREATION CHARGES A00-1000-2001-0000	$85,598	**$91,500**	$102,910	**$109,000**	**$109,000**	**$109,000**	$17,500	19.13%
PAVILION AND PARKS RENTAL A00-1000-2005-0000	$1,750	**$2,000**	$1,280	**$2,000**	**$2,000**	**$2,000**	$0	0.00%
RECREATION SPECIAL EVENTS A00-1000-2012-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
CONCESSION REVENUE A00-1000-2020-0000	$4,741	**$3,500**	$3,467	**$3,500**	**$3,500**	**$3,500**	$0	0.00%
SALE OF TRAFFIC SIGNS A00-1000-2189-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
NIAGARA COUNTY VAN REIMBURSEMENT A00-1000-2389-0000	$6,000	**$6,000**	$2,500	**$6,000**	**$6,000**	**$6,000**	$0	0.00%
INTEREST & EARNINGS A00-1000-2401-0000	$102,467	**$114,000**	$49,250	**$92,000**	**$92,000**	**$92,000**	($22,000)	-19.30%
BINGO LICENSES A00-1000-2540-0000	$3,898	**$4,000**	$1,949	**$4,000**	**$4,000**	**$4,000**	$0	0.00%
DOG LICENSES A00-1000-2544-0000	$8,572	**$8,200**	$3,307	**$5,000**	**$10,000**	**$10,000**	$1,800	21.95%
OTHER LICENSES A00-1000-2545-0000	$1,300	**$750**	$200	**$750**	**$750**	**$750**	$0	0.00%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
FINES & FORFEITED BAIL A00-1000-2610-0000	$256,479	**$260,000**	$78,397	**$280,000**	**$260,000**	**$260,000**	$0	0.00%
SALE OF SCRAP & EXCESS MATERIALS A00-1000-2650-0000	$440	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
INSURANCE RECOVERIES A00-1000-2680-0000	$84	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
GIFTS & DONATIONS - SENIOR CENTER A00-1000-2705-7630	$50	**$0**	$75	**$0**	**$0**	**$0**	$0	N/A
MISCELLANEOUS REVENUES A00-1000-2770-0000	$271	**$0**	$465	**$0**	**$0**	**$0**	$0	N/A
ADMIN FEE - POWER ALLOCATION A00-1000-2770-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
NYS AIM PAYMENTS A00-1000-3001-0000	$85,269	**$85,269**	$0	**$85,269**	**$85,269**	**$85,269**	$0	0.00%
STATE AID OTHER A00-1000-3089-0500	$5,965	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SENIOR BINGO REVENUES A00-1000-3772-0000	$12,339	**$15,000**	$6,094	**$13,000**	**$13,000**	**$13,000**	($2,000)	-13.33%
TRANSFER FROM OTHER FUNDS - A00-1000-5031-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER FROM OTHER FUNDS - H-98 HYDRO FUNDS A00-1000-5031-1189	$84,306	**$94,600**	$65,752	**$177,900**	**$177,650**	**$177,650**	$83,050	87.79%
Total REVENUE	**$3,485,129**	**$3,347,764**	**$1,907,169**	**$3,604,347**	**$3,478,540**	**$3,478,540**	**$130,776**	**3.91%**
PRIOR YEAR EXPENSE A00-0000-0523-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total PRIOR YEAR EXPENSE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
COUNCIL PEOPLE (4) A00-1010-0100-0000	$66,068	**$65,532**	$30,245	**$65,532**	**$65,532**	**$65,532**	$0	0.00%
TOWN BOARD CONTRACTUAL A00-1010-0400-0000	$5,967	**$10,230**	$8,193	**$9,200**	**$9,200**	**$9,200**	($1,030)	-10.07%
Total TOWN BOARD	**$72,035**	**$75,762**	**$38,437**	**$74,732**	**$74,732**	**$74,732**	**($1,030)**	**-1.36%**
JUSTICES(2) & CLERKS(2) A00-1110-0100-0000	$182,357	**$186,002**	$85,326	**$189,652**	**$189,652**	**$189,652**	$3,650	1.96%
COURT SECURITY A00-1110-0100-0100	$14,632	**$18,700**	$8,968	**$20,000**	**$20,000**	**$20,000**	$1,300	6.95%
COURT ADMINISTRATION A00-1110-0100-0101	$54,438	**$51,719**	$25,472	**$61,102**	**$61,102**	**$61,102**	$9,383	18.14%
JUSTICE EQUIPMENT A00-1110-0200-0000	$0	**$200**	$0	**$500**	**$200**	**$200**	$0	0.00%
COURT SECURITY EQUIPMENT A00-1110-0200-0100	$3,990	**$200**	$0	**$200**	**$200**	**$200**	$0	0.00%
JUSTICE CONTRACTUAL A00-1110-0400-0000	$13,393	**$18,050**	$6,206	**$20,150**	**$16,850**	**$16,850**	($1,200)	-6.65%
COURT SECURITY CONTRACTUAL A00-1110-0400-0100	$0	**$500**	$0	**$500**	**$500**	**$500**	$0	N/A
Total TOWN JUSTICE	**$268,810**	**$275,371**	**$125,972**	**$292,104**	**$288,504**	**$288,504**	**$13,133**	**4.77%**
PROSECUTOR A00-1165-0100-0000	$21,714	**$21,956**	$10,133	**$22,615**	**$22,615**	**$22,615**	$659	3.00%
PROSECUTOR CONTRACTUAL A00-1165-0400-0000	$42	**$100**	$29	**$100**	**$100**	**$100**	$0	0.00%
Total PROSECUTOR	**$21,756**	**$22,056**	**$10,162**	**$22,715**	**$22,715**	**$22,715**	**$659**	**2.99%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
SUPERVISOR PERSONAL SERVICES A00-1220-0100-0000	$97,946	**$99,080**	$75,328	**$165,315**	**$165,315**	**$165,315**	$66,235	66.85%
OUT OF DEPT/PERSONNEL SVCS A00-1220-0100-0100	$0	**$10,000**	$0	**$0**	**$0**	**$0**	($10,000)	N/A
WAIVER OF SALARY A00-1220-0100-0001	($13,108)	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
ADMINISTRATIVE ALLOCATION A00-1220-0100-0002	($34,321)	**($34,752)**	($33,925)	**($75,097)**	**($75,097)**	**($75,097)**	($40,345)	116.09%
SUPERVISOR EQUIPMENT A00-1220-0200-0000	$6,193	**$500**	$324	**$500**	**$500**	**$500**	$0	0.00%
SUPERVISOR CONTRACTUAL A00-1220-0400-0000	$6,249	**$8,850**	$4,870	**$9,055**	**$9,055**	**$9,055**	$205	2.32%
PROFESSIONAL REPORT FEES A00-1220-0401-0000	$4,599	**$11,477**	$2,340	**$10,850**	**$10,850**	**$10,850**	($627)	-5.46%
Total SUPERVISOR	**$67,557**	**$95,155**	**$48,937**	**$110,623**	**$110,623**	**$110,623**	**$15,468**	**16.26%**
BUDGET OFFICER A00-1310-0100-0000	$78,032	**$78,892**	$36,612	**$81,240**	**$81,240**	**$81,240**	$2,348	2.98%
JR ACCOUNTANT A00-1310-0100-0001	$39,300	**$40,826**	$18,842	**$42,050**	**$42,050**	**$42,050**	$1,224	3.00%
ADMINISTRATIVE ALLOCATION A00-1310-0100-0002	($93,465)	**($95,775)**	($43,963)	**($98,112)**	**($98,112)**	**($98,112)**	($2,337)	2.44%
BUDGET OFFICER EQUIPMENT A00-1310-0200-0000	$2,482	**$200**	$0	**$200**	**$200**	**$200**	$0	0.00%
BUDGET OFFICER CONTRACTUAL A00-1310-0400-0000	$315	**$2,100**	$1,030	**$1,900**	**$1,900**	**$1,900**	($200)	-9.52%
Total BUDGET OFFICER	**$26,664**	**$26,243**	**$12,520**	**$27,278**	**$27,278**	**$27,278**	**$1,035**	**3.94%**
AUDITOR A00-1320-0400-0000	$22,964	**$23,423**	$13,000	**$28,500**	**$28,500**	**$28,500**	$5,077	21.68%
Total INDEPENDENT AUDITING	**$22,964**	**$23,423**	**$13,000**	**$28,500**	**$28,500**	**$28,500**	**$5,077**	**21.68%**
ASSESSOR PERSONAL SERVICES A00-1355-0100-0000	$99,445	**$103,838**	$48,321	**$107,449**	**$107,449**	**$107,449**	$3,611	3.48%
ASSESSOR EQUIPMENT A00-1355-0200-0000	$13,953	**$0**	$188	**$250**	**$250**	**$250**	$250	N/A
ASSESSOR CONTRACTUAL A00-1355-0400-0000	$211,308	**$92,355**	$61,208	**$56,245**	**$53,385**	**$53,385**	($38,970)	-42.20%
ASSESSOR GASOLINE/DIESEL FUEL A00-1355-0400-3510	$115	**$100**	$52	**$250**	**$200**	**$200**	$100	100.00%
Total ASSESSOR	**$324,821**	**$196,293**	**$109,769**	**$164,194**	**$161,284**	**$161,284**	**($35,009)**	**-17.84%**
TOWN CLERK PERSONAL SERVICES A00-1410-0100-0000	$122,391	**$121,406**	$55,651	**$125,777**	**$125,777**	**$125,777**	$4,371	3.60%
OUT OF DEPT/PERS SERVICE A00-1410-0100-0100	$72	**$100**	$0	**$100**	**$100**	**$100**	$0	0.00%
TOWN CLERK EQUIPMENT A00-1410-0200-0000	$2,609	**$0**	$0	**$1,969**	**$1,969**	**$1,969**	$1,969	N/A
TOWN CLERK CONTRACTUAL A00-1410-0400-0000	$15,811	**$15,000**	$9,818	**$19,095**	**$20,000**	**$20,000**	$5,000	33.33%
Total TOWN CLERK	**$140,882**	**$136,506**	**$65,469**	**$146,941**	**$147,846**	**$147,846**	**$11,340**	**8.31%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
ATTORNEY PERSONAL SERV A00-1420-0100-0000	$45,137	**$100,000**	$0	**$0**	**$0**	**$0**	($100,000)	-100.00%
ATTORNEY CONTRACTUAL & LITIGATION A00-1420-0400-0000	$107,912	**$25,000**	$78,077	**$125,000**	**$125,000**	**$125,000**	$100,000	400.00%
ENVIRONMENTAL PROTECTION A00-1420-0400-0100	$50,000	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
NIAGARA POWER COALITION A00-1420-0400-0200	$5,132	**$7,090**	$7,089	**$9,775**	**$9,775**	**$9,775**	$2,685	37.87%
Total ATTORNEY	**$208,181**	**$132,090**	**$85,166**	**$134,775**	**$134,775**	**$134,775**	**$2,685**	**2.03%**
ENGINEER PERSONAL SERVICES A00-1440-0100-0000	$4,160	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
ENGINEER EQUIPMENT A00-1440-0200-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
ENGINEER CONTRACTUAL A00-1440-0400-0000	$190	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total ENGINEERING	**$4,349**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
ELECTION INSPECTORS A00-1450-0100-0000	$0	**$130**	$0	**$130**	**$130**	**$130**	$0	0.00%
ELECTION CONTRACTUAL A00-1450-0400-0000	$100	**$330**	$0	**$430**	**$430**	**$430**	$100	30.30%
Total ELECTIONS	**$100**	**$460**	**$0**	**$560**	**$560**	**$560**	**$100**	**21.74%**
BUILDINGS - CUSTODIAN A00-1620-0100-0000	$47,332	**$47,197**	$23,754	**$48,733**	**$48,733**	**$48,733**	$1,536	3.25%
BUILDINGS EQUIPMENT A00-1620-0200-0000	$19,795	**$500**	$597	**$2,500**	**$2,500**	**$2,500**	$2,000	400.00%
BUILDINGS CONTRACTUAL A00-1620-0400-0000	$51,728	**$52,000**	$22,559	**$140,677**	**$55,000**	**$55,000**	$3,000	5.77%
BUILDINGS GAS & ELECTRIC A00-1620-0400-3500	$22,796	**$26,000**	$10,468	**$26,000**	**$26,000**	**$26,000**	$0	0.00%
BUILDINGS GASOLINE/DIESEL FUEL A00-1620-0400-3510	$108	**$150**	$164	**$500**	**$500**	**$500**	$350	233.33%
COPY MACHINE/LEASE PAY A00-1620-0401-0000	$5,724	**$7,000**	$2,891	**$7,000**	**$7,000**	**$7,000**	$0	0.00%
Total BUILDINGS	**$147,483**	**$132,847**	**$60,431**	**$225,410**	**$139,733**	**$139,733**	**$6,886**	**5.18%**
INSURANCE A00-1910-0400-0000	$63,078	**$111,200**	$111,251	**$131,500**	**$131,500**	**$131,500**	$20,300	18.26%
Total INSURANCE	**$63,078**	**$111,200**	**$111,251**	**$131,500**	**$131,500**	**$131,500**	**$20,300**	**18.26%**
MUNICIPAL DUES A00-1920-0400-0000	$1,650	**$1,875**	$1,875	**$1,875**	**$1,875**	**$1,875**	$0	0.00%
Total MUNICIPAL DUES	**$1,650**	**$1,875**	**$1,875**	**$1,875**	**$1,875**	**$1,875**	**$0**	**0.00%**
TAXES MUNICIPAL PROPERTIES A00-1950-0400-0000	$4,383	**$5,000**	$4,413	**$5,000**	**$5,000**	**$5,000**	$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	**$4,383**	**$5,000**	**$4,413**	**$5,000**	**$5,000**	**$5,000**	**$0**	**0.00%**
OTHER GENERAL GOV'T SUPPORT A00-1989-0400-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total OTHER GENERAL GOV'T SUPPORT	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
CONTINGENCY A00-1990-0400-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total CONTINGENCY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
TRAFFIC CONTROL- CONTRACTUAL A00-3310-0400-0000	$11,739	**$18,000**	$1,695	**$18,000**	**$18,000**	**$18,000**	$0	0.00%
Total TRAFFIC CONTROL	**$11,739**	**$18,000**	**$1,695**	**$18,000**	**$18,000**	**$18,000**	**$0**	**0.00%**
DOG CONTROL OFFICER A00-3510-0100-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
DOG CONTROL OFFICER - OUT OF DEPT PER SERVICES A00-3510-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
DOG CONTROL EQUIPMENT A00-3510-0200-0000	$0	**$200**	$0	**$0**	**$0**	**$0**	($200)	-100.00%
DOG CONTROL CONTRACTUAL A00-3510-0400-0000	$15,480	**$17,140**	$7,513	**$18,370**	**$17,000**	**$17,000**	($140)	-0.82%
DOG CONTROL GASOLINE/DIESEL FUEL A00-3510-0400-3510	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total DOG CONTROL	**$15,480**	**$17,340**	**$7,513**	**$18,370**	**$17,000**	**$17,000**	**($340)**	**-1.96%**
BOARD OF HEALTH (NIACAP) A00-4010-0400-0000	$3,600	**$3,600**	$3,600	**$3,600**	**$3,600**	**$3,600**	$0	0.00%
Total PUBLIC HEALTH	**$3,600**	**$3,600**	**$3,600**	**$3,600**	**$3,600**	**$3,600**	**$0**	**0.00%**
HIGHWAY SUPERINTENDENT PERSONAL SERVICES A00-5010-0100-0000	$144,001	**$142,664**	$66,748	**$148,841**	**$148,841**	**$148,841**	$6,177	4.33%
HIGHWAY ADMIN EQUIPMENT A00-5010-0200-0000	$12,939	**$500**	$289	**$9,550**	**$9,550**	**$9,550**	$9,050	1810.00%
HIGHWAY ADMIN CONTRACTUAL A00-5010-0400-0000	$4,650	**$10,900**	$3,606	**$10,000**	**$10,000**	**$10,000**	($900)	-8.26%
Total SUPERINTENDENT OF HIGHWAYS	**$161,589**	**$154,064**	**$70,643**	**$168,391**	**$168,391**	**$168,391**	**$14,327**	**9.30%**
HIGHWAY SUPERINTENDENT EQUIPMENT A00-5132-0200-0000	$10,441	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TOWN GARAGE A00-5132-0400-0000	$29,883	**$35,600**	$12,657	**$35,000**	**$35,000**	**$35,000**	($600)	-1.69%
TOWN GARAGE- GAS & ELECTRIC A00-5132-0400-3500	$21,273	**$19,000**	$14,339	**$23,000**	**$23,000**	**$23,000**	$4,000	21.05%
Total TOWN GARAGE	**$61,597**	**$54,600**	**$26,997**	**$58,000**	**$58,000**	**$58,000**	**$3,400**	**6.23%**
HIGHWAY BRUSH CONTRACTUAL A00-5140-0400-0000	$16,751	**$45,000**	$0	**$30,000**	**$30,000**	**$30,000**	($15,000)	-33.33%
Total BRUSH	**$16,751**	**$45,000**	**$0**	**$30,000**	**$30,000**	**$30,000**	**($15,000)**	**-33.33%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
AMERICAN LEGION-SANBORN A00-6510-0423-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
VFW A00-6510-0424-0000	$600	**$600**	$600	**$600**	**$600**	**$600**	$0	0.00%
Total VETERANS SERVICES	**$600**	**$600**	**$600**	**$600**	**$600**	**$600**	**$0**	**0.00%**
RECREATION PERSONAL SERVICES A00-7020-0100-0000	$57,935	**$77,492**	$33,808	**$80,513**	**$80,513**	**$80,513**	$3,021	3.90%
RECREATION CONTRACTUAL ADMIN A00-7020-0400-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total RECREATION ADMINISTRATION	**$57,935**	**$77,492**	**$33,808**	**$80,513**	**$80,513**	**$80,513**	**$3,021**	**3.90%**
RECREATION SEASONAL HELP A00-7310-0100-0000	$83,052	**$87,000**	$8,289	**$95,000**	**$95,000**	**$95,000**	$8,000	9.20%
RECREATION SEASONAL SPEC EVENTS PERS SERV A00-7310-0100-4401	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
RECREATION SEASONAL HELP-CONCESSIONS A00-7310-0100-4402	$8,728	**$2,500**	$2,137	**$2,500**	**$2,500**	**$2,500**	$0	0.00%
RECREATION SEASONAL - ICE RINK PERS SERVICES A00-7310-0100-4403	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
RECREATION EQUIPMENT A00-7310-0200-0000	$18,087	**$0**	$2,459	**$6,900**	**$6,900**	**$6,900**	$6,900	N/A
RECREATION CONTRACTUAL A00-7310-0400-0000	$89,355	**$100,000**	$62,510	**$73,900**	**$95,000**	**$95,000**	($5,000)	-5.00%
RECREATION GAS & ELECTRIC A00-7310-0400-3500	$607	**$1,000**	$98	**$1,000**	**$1,000**	**$1,000**	$0	0.00%
RECREATION GASOLINE A00-7310-0400-3510	$45	**$500**	$110	**$600**	**$600**	**$600**	$100	N/A
RECREATION CONCESSIONS A00-7310-0402-0000	$5,719	**$3,500**	$3,432	**$3,075**	**$3,500**	**$3,500**	$0	0.00%
RECREATION CONCESSIONS GAS/FUEL A00-7310-0402-3510	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total RECREATION DEPARTMENT	**$205,593**	**$194,500**	**$79,034**	**$182,975**	**$204,500**	**$204,500**	**$10,000**	**5.14%**
LEWISTON LIBRARY A00-7410-0400-0000	$392,170	**$392,170**	$392,170	**$404,387**	**$392,170**	**$392,170**	$0	0.00%
LEWISTON LIBRARY GAS & ELECTRIC A00-7410-0400-3500	$22,632	**$27,000**	$13,797	**$27,000**	**$27,000**	**$27,000**	$0	0.00%
SANBORN LIBRARY A00-7410-0442-0000	$49,050	**$49,050**	$36,788	**$50,500**	**$49,050**	**$49,050**	$0	0.00%
SANBORN LIBRARY GAS & ELECTRIC A00-7410-0442-3500	$4,600	**$4,600**	$2,575	**$4,800**	**$4,600**	**$4,600**	$0	0.00%
RANSOMVILLE LIBRARY A00-7410-0443-0000	$2,000	**$2,000**	$2,000	**$2,070**	**$2,000**	**$2,000**	$0	0.00%
RANSOMVILLE LIBRARY GAS & ELECTRIC A00-7410-0443-3500	$4,553	**$4,750**	$2,894	**$4,750**	**$4,750**	**$4,750**	$0	0.00%
Total LIBRARIES	**$475,006**	**$479,570**	**$450,223**	**$493,507**	**$479,570**	**$479,570**	**$0**	**0.00%**
SANBORN HIST SOC CONTRACTUAL A00-7520-0400-0000	$36,900	**$36,900**	$27,675	**$36,900**	**$36,900**	**$36,900**	$0	0.00%
Total SPECIAL SERVICES	**$36,900**	**$36,900**	**$27,675**	**$36,900**	**$36,900**	**$36,900**	**$0**	**0.00%**
ARTPARK - MODERN CONTRACTUAL A00-7560-0400-0000	$134,725	**$100,000**	$21,325	**$100,000**	**$100,000**	**$100,000**	$0	0.00%
Total ARTPARK	**$134,725**	**$100,000**	**$21,325**	**$100,000**	**$100,000**	**$100,000**	**$0**	**0.00%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
SENIOR CENTER PERSONAL A00-7630-0100-0000	$133,057	**$131,127**	$60,679	**$132,078**	**$132,078**	**$132,078**	$951	0.73%
OUT OF DEPT - PERS SERV A00-7630-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SENIORS EQUIPMENT A00-7630-0200-0000	$44,171	**$500**	$2,677	**$3,000**	**$3,000**	**$3,000**	$2,500	500.00%
SENIORS CONTRACTURAL A00-7630-0400-0000	$75,643	**$77,400**	$34,748	**$118,493**	**$78,500**	**$78,500**	$1,100	1.42%
SENIORS - GAS AND ELECTRIC A00-7630-0400-3500	$5,300	**$5,500**	$3,154	**$7,000**	**$7,000**	**$7,000**	$1,500	27.27%
SENIORS- GASOLINE & FUEL A00-7630-0400-3510	$2,455	**$6,000**	$2,181	**$8,000**	**$8,000**	**$8,000**	$2,000	33.33%
Total SENIOR CITIZENS	**$260,626**	**$220,527**	**$103,438**	**$268,571**	**$228,578**	**$228,578**	**$8,051**	**3.65%**
SANBORN SENIORS PERSONAL SERVICES A00-7635-0100-0000	$8,649	**$9,400**	$3,421	**$9,685**	**$9,685**	**$9,685**	$285	3.03%
SANBORN SENIORS CONTRACTUAL A00-7635-0400-0000	$6,882	**$6,500**	$2,891	**$7,000**	**$7,000**	**$7,000**	$500	7.69%
Total SANBORN SENIOR CITIZENS	**$15,532**	**$15,900**	**$6,312**	**$16,685**	**$16,685**	**$16,685**	**$785**	**4.94%**
BINGO INSPECTOR PERSONAL SERVICES A00-7989-0100-0000	$1,407	**$1,700**	$849	**$1,750**	**$1,750**	**$1,750**	$50	2.94%
BINGO INSPECTORS CONTRACTUAL A00-7989-0400-0000	$5	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total BINGO	**$1,413**	**$1,700**	**$849**	**$1,750**	**$1,750**	**$1,750**	**$50**	**2.94%**
A00-8090-0100-0000 ENVIRONMENTAL CONTRACT A00-8090-0400-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total ENVIRONMENTAL CONTROL	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
TOWN COMMUNICATIONS A00-8095-0400-0000	$1,680	**$2,000**	$655	**$2,000**	**$2,000**	**$2,000**	$0	0.00%
Total COMMUNICATIONS	**$1,680**	**$2,000**	**$655**	**$2,000**	**$2,000**	**$2,000**	**$0**	**0.00%**
LEWISTON BEAUTIFICATION A00-8510-0400-0000	$300	**$300**	$300	**$1,000**	**$750**	**$750**	$450	150.00%
HART AWARD A00-8989-0430-0000	$4,500	**$4,500**	$4,500	**$5,000**	**$4,500**	**$4,500**	$0	0.00%
LIGHT UP SANBORN A00-8989-0431-0000	$1,260	**$1,260**	$0	**$1,260**	**$1,260**	**$1,260**	$0	0.00%
SANBORN PROF BUS ASSOC A00-8989-0432-0100	$4,500	**$4,500**	$4,500	**$4,500**	**$4,500**	**$4,500**	$0	0.00%
JAZZ FESTIVAL A00-8989-0432-0200	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SANBORN BAND A00-8989-0433-0000	$3,000	**$3,000**	$3,000	**$3,000**	**$3,000**	**$3,000**	$0	0.00%
NF AIR BASE (NIMAC) A00-8989-0437-0000	$4,000	**$4,000**	$4,000	**$4,000**	**$4,000**	**$4,000**	$0	0.00%
Total SPECIAL SERVICES	**$17,560**	**$17,560**	**$16,300**	**$18,760**	**$18,010**	**$18,010**	**$450**	**2.56%**
VILLAGE OF LEWISTON ELECTRICAL A00-8989-0440-3500			$44,321	**$75,000**	**$75,000**	**$75,000**	$75,000	N/A
Total VILLAGE ELECTRICAL	**$0**	**$0**	**$44,321**	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**0.00%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
STATE RETIREMENT	$231,082	**$276,400**	$0	**$288,500**	**$288,500**	**$288,500**	$12,100	4.38%
A00-9010-0800-0000								
Total STATE RETIREMENT	**$231,082**	**$276,400**	**$0**	**$288,500**	**$288,500**	**$288,500**	**$12,100**	**4.38%**
MEDICARE	$18,823	**$18,223**	$8,411	**$17,790**	**$17,790**	**$17,790**	($433)	-2.38%
A00-9020-0800-0000								
Total MEDICARE	**$18,823**	**$18,223**	**$8,411**	**$17,790**	**$17,790**	**$17,790**	**($433)**	**-2.38%**
SOCIAL SECURITY	$80,485	**$77,918**	$35,964	**$76,065**	**$76,065**	**$76,065**	($1,853)	-2.38%
A00-9030-0800-0000								
Total SOCIAL SECURITY	**$80,485**	**$77,918**	**$35,964**	**$76,065**	**$76,065**	**$76,065**	**($1,853)**	**-2.38%**
WORKERS COMPENSATION	$0	**$100**	$0	**$400**	**$400**	**$400**	$300	300.00%
A00-9040-0800-0000								
Total WORKERS COMPENSATION	**$0**	**$100**	**$0**	**$400**	**$400**	**$400**	**$300**	**300.00%**
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	$3,428	**$3,000**	$0	**$3,500**	**$3,500**	**$3,500**	$500	16.67%
A00-9055-0800-0000								
Total DISABILITY INSURANCE	**$3,428**	**$3,000**	**$0**	**$3,500**	**$3,500**	**$3,500**	**$500**	**16.67%**
HOSPITAL & MEDICAL INS	$97,792	**$127,500**	$67,753	**$97,229**	**$97,229**	**$97,229**	($30,271)	-23.74%
A00-9060-0800-0000								
Total MEDICAL INSURANCE	**$97,792**	**$127,500**	**$67,753**	**$97,229**	**$97,229**	**$97,229**	**($30,271)**	**-23.74%**
UNION WELFARE BENEFITS	$151,345	**$170,000**	$111,510	**$180,000**	**$180,000**	**$180,000**	$10,000	5.88%
A00-9070-0800-0000								
Total UNION WELFARE BENEFITS	**$151,345**	**$170,000**	**$111,510**	**$180,000**	**$180,000**	**$180,000**	**$10,000**	**5.88%**
EAP PROGRAM	**$593**	**$639**	**$622**	**$684**	**$684**	**$684**	$45	7.04%
A00-9089-0400-0000								
Total EAP PROGRAM	**$593**	**$639**	**$622**	**$684**	**$684**	**$684**	**$45**	**7.04%**
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	$331	**$350**	$94	**$350**	**$350**	**$350**	$0	0.00%
A00-9903-0000-0000								
Total BANK CHARGES	**$331**	**$350**	**$94**	**$350**	**$350**	**$350**	**$0**	**0.00%**
TRANSFER TO CAP PROJ FUND	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
A00-9950-0905-0000								
Total TRANSFER TO CAPITAL PROJECTS	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total EXPENDITURES	**$3,436,918**	**$3,347,764**	**$1,806,746**	**$3,604,347**	**$3,478,540**	**$3,478,540**	**$130,776**	**3.91%**
Total Revenue Over (Under) Expenditures	**$ 48,211**	**$0**	**$100,422**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE B00-1000-0599-0000	$493,799	**$263,901**	$293,439	**$230,750**	**$230,750**	**$230,750**	($33,151)	-12.56%
IN LIEU OF TAXES B00-1000-1080-0000	$88,470	**$100,000**	$0	**$100,000**	**$100,000**	**$100,000**	$0	0.00%
ADULT-USE CANNABIS TAX B00-1000-1116-0000				**$8,500**	**$8,500**	**$8,500**	$8,500	N/A
SALES TAX B00-1000-1120-0000	$1,824,291	**$2,142,754**	$915,694	**$2,473,910**	**$2,433,578**	**$2,433,578**	$290,824	13.57%
FRANCHISE TAX (CABLE TAX) B00-1000-1170-0000	$195,565	**$215,000**	$0	**$215,000**	**$215,000**	**$215,000**	$0	0.00%
TOWER REVENUE B00-1000-1170-0300	$18,500	**$9,000**	$1,000	**$9,000**	**$9,000**	**$9,000**	$0	0.00%
POLICE FEES B00-1000-1520-0000	$2,367	**$3,500**	$1,949	**$3,500**	**$3,500**	**$3,500**	$0	0.00%
POLICE CONSOLIDATION FEE B00-1000-1520-0100	$304,004	**$310,080**	$142,002	**$316,281**	**$316,281**	**$316,281**	$6,201	2.00%
POLICE SRO REVENUE B00-1000-1520-0220	$485,701	**$507,715**	$235,043	**$572,064**	**$572,064**	**$572,064**	$64,349	12.67%
POLICE REVENUE/SPECIAL B00-1000-1520-0300	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SAFETY INSPECTION FEES B00-1000-1560-0000	$7,043	**$8,000**	$1,000	**$8,000**	**$8,000**	**$8,000**	$0	0.00%
POLICE SAFETY REV-POLICE FIRE ALARMS B00-1000-1589-0000	$25	**$0**	$0	**$50**	**$50**	**$50**	$50	N/A
ENGINEERING P.I.P.'S B00-1000-1589-0700	($4,000)	**$0**	($500)	**$0**	**$0**	**$0**	$0	N/A
OTHER CULTURE AND RECREATION B00-1000-2089-0000	$1	**$0**	$425	**$0**	**$0**	**$0**	$0	N/A
TAX ROLL - DELINQUENT B00-1000-2121-0000	$14,606	**$10,278**	$10,279	**$10,612**	**$10,612**	**$10,612**	$334	3.25%
CERTIFIED COPIES (REGISTRAR) B00-1000-2189-0000	$23,254	**$20,000**	$8,910	**$12,000**	**$20,000**	**$20,000**	$0	0.00%
INTEREST & EARNINGS B00-1000-2401-0000	$91,163	**$95,000**	$34,733	**$70,000**	**$70,000**	**$70,000**	($25,000)	-26.32%
PUBLIC SAFETY PERMITS B00-1000-2550-0100	$7,050	**$5,000**	$2,025	**$4,000**	**$4,000**	**$4,000**	($1,000)	-20.00%
BUILDING PERMITS B00-1000-2555-0000	$116,126	**$120,000**	$40,375	**$110,000**	**$110,000**	**$110,000**	($10,000)	-8.33%
PUB HEARINGS & MISC PE B00-1000-2560-0000	$22,550	**$25,000**	$21,450	**$25,000**	**$25,000**	**$25,000**	$0	0.00%
SALE OF SCRAP & EXCESS MATERIALS B00-1000-2650-0000	$19,044	**$0**	$2,568	**$1,000**	**$1,000**	**$1,000**	$1,000	N/A
SITE PLAN/SUB-DIV APP' B00-1000-2660-0000	$8,600	**$5,000**	$13,500	**$9,000**	**$9,000**	**$9,000**	$4,000	80.00%
ENGINEERING REVIEW FEE B00-1000-2660-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
INSURANCE RECOVERIES B00-1000-2680-0000	$11,248	**$0**	$43,790	**$0**	**$0**	**$0**	$0	N/A

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
GIFTS AND DONATIONS B00-1000-2705-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
MISC REVENUE B00-1000-2770-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
MORTGAGE TAX B00-1000-3005-0000	$294,996	**$400,000**	$163,046	**$350,000**	**$350,000**	**$350,000**	($50,000)	-12.50%
FEDERAL AID - OTHER B00-1000-4089-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER FROM OTHER FUNDS - H97 B00-1000-5031-0000	$0	**$0**	$0	**$175,240**	**$175,240**	**$175,240**	$175,240	N/A
TRANSFER FROM H98-HYDRO FUNDS B00-1000-5031-1189	$190,361	**$207,150**	$55,555	**$231,500**	**$231,500**	**$231,500**	$24,350	11.75%
Total REVENUE	**$4,214,764**	**$4,447,378**	**$1,986,283**	**$4,935,407**	**$4,903,075**	**$4,903,075**	**$455,697**	**10.25%**
PRIOR YEARS EXPENSE B00-0000-0523-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total PRIOR YEARS EXPENSE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
ADMINISTRATIVE ALLOCATION B00-1310-0100-0002	$31,947	**$32,632**	$19,472	**$43,302**	**$43,302**	**$43,302**	$10,670	32.70%
Total ADMINISTRATIVE	**$31,947**	**$32,632**	**$19,472**	**$43,302**	**$43,302**	**$43,302**	**$10,670**	**32.70%**
ENGINEERING FIRM - OTHER B00-1440-0400-0000	$19,150	**$0**	$17,594	**$0**	**$0**	**$0**	$0	N/A
ENGINEERING FIRM - GHD B00-1440-0440-0000	$42,851	**$44,000**	$14,294	**$30,000**	**$30,000**	**$30,000**	($14,000)	-31.82%
PIP-ENGINEERING (Review) B00-1440-0440-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total ENGINEERING	**$62,000**	**$44,000**	**$31,887**	**$30,000**	**$30,000**	**$30,000**	($14,000)	**-31.82%**
DATA PROCESSING B00-1680-0400-0000	$54,069	**$72,000**	$43,778	**$62,347**	**$62,365**	**$62,365**	($9,635)	-13.38%
Total CENTRAL DATA PROCESSING	**$54,069**	**$72,000**	**$43,778**	**$62,347**	**$62,365**	**$62,365**	**($9,635)**	**-13.38%**
VEHICLE INSURANCE B00-1910-0400-0000	$78,390	**$106,400**	$117,980	**$125,800**	**$125,800**	**$125,800**	$19,400	18.23%
Total INSURANCE	**$78,390**	**$106,400**	**$117,980**	**$125,800**	**$125,800**	**$125,800**	**$19,400**	**18.23%**
CONTINGENCY ACCOUNT B00-1990-0400-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total CONTINGENCY	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
POLICE PERSONAL SERVICES B00-3120-0100-0000	$1,323,129	**$1,214,973**	$484,681	**$1,387,454**	**$1,387,454**	**$1,387,454**	$172,481	14.20%
POLICE PERSONAL SERVICES-SRO LEWPORT B00-3120-0100-0015	$142,777	**$144,520**	$66,577	**$168,310**	**$168,310**	**$168,310**	$23,790	16.46%
POLICE PERSONAL SERVICES-SRO WHEATFIELD B00-3120-0100-0025	$144,650	**$135,908**	$64,597	**$168,305**	**$168,305**	**$168,305**	$32,397	23.84%
POLICE PERSONAL OUT OF DEPT.	$18,413	**$19,210**	$8,809	**$19,894**	**$19,894**	**$19,894**	$684	3.56%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
B00-3120-0100-0100								
POLICE EQUIPMENT	$197,615	**$218,841**	$245,211	**$230,750**	**$230,750**	**$230,750**	$11,909	5.44%
B00-3120-0200-0000								
POLICE CONTRACTUAL	$142,485	**$133,682**	$73,217	**$152,200**	**$152,200**	**$152,200**	$18,518	13.85%
B00-3120-0400-0000								
POLICE GAS & ELECTRIC	$13,417	**$12,250**	$6,960	**$16,000**	**$16,000**	**$16,000**	$3,750	30.61%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	$65,428	**$70,000**	$32,629	**$75,000**	**$75,000**	**$75,000**	$5,000	7.14%
B00-3120-0400-3510								
Total POLICE	**$2,047,913**	**$1,949,384**	**$982,681**	**$2,217,913**	**$2,217,913**	**$2,217,913**	**$268,529**	**13.78%**
FIRE INSPECTION PERS SERVICES	$58,124	**$74,355**	$25,835	**$76,590**	**$76,590**	**$76,590**	$2,235	3.01%
B00-3410-0100-0000								
FIRE INSPECTION EQUIPMENT	$1,255	**$2,560**	$1,419	**$1,300**	**$1,300**	**$1,300**	($1,260)	-49.22%
B00-3410-0200-0000								
FIRE INSPECTION CONTRACTUAL	$12,477	**$15,260**	$3,671	**$14,615**	**$14,615**	**$14,615**	($645)	-4.23%
B00-3410-0400-0000								
Total FIRE INSPECTION	**$71,856**	**$92,175**	**$30,926**	**$92,505**	**$92,505**	**$92,505**	**$330**	**0.36%**
SAFETY PERSONAL SERVICES	$260,283	**$268,421**	$124,618	**$273,243**	**$273,243**	**$273,243**	$4,822	1.80%
B00-3620-0100-0000								
SAFETY INSPECT. EQUIPMENT	$1,395	**$500**	$0	**$500**	**$500**	**$500**	$0	0.00%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	$13,401	**$14,380**	$7,566	**$14,512**	**$14,512**	**$14,512**	$132	0.92%
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	$446	**$400**	$339	**$1,000**	**$1,000**	**$1,000**	$600	150.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	$6,776	**$11,000**	$2,205	**$11,000**	**$11,000**	**$11,000**	$0	0.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	**$282,301**	**$294,701**	**$134,727**	**$300,255**	**$300,255**	**$300,255**	**$5,554**	**1.88%**
CLERKS (2) PERSONAL SERVICES	$44,761	**$45,348**	$18,277	**$49,439**	**$49,439**	**$49,439**	$4,091	9.02%
B00-4020-0100-0000								
REGISTAR EQUIPMENT	$0	**$400**	$0	**$790**	**$590**	**$590**	$190	47.50%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	$1,850	**$2,150**	$434	**$1,150**	**$2,000**	**$2,000**	($150)	-6.98%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	**$46,611**	**$47,898**	**$18,711**	**$51,379**	**$52,029**	**$52,029**	**$4,131**	**8.62%**
STREET LIGHTING GAS & ELECTRIC	$111,171	**$105,000**	$57,776	**$120,000**	**$120,000**	**$120,000**	$15,000	14.29%
B00-5182-0400-3500								
Total STREET LIGHTING	**$111,171**	**$105,000**	**$57,776**	**$120,000**	**$120,000**	**$120,000**	**$15,000**	**14.29%**
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	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
PARKS PERSONAL SERVICES B00-7110-0100-0000	$50,733	**$40,200**	$15,367	**$50,200**	**$50,200**	**$50,200**	$10,000	24.88%
PARKS PERSONAL OUT OF DEPARTMENT B00-7110-0100-0100	$5,077	**$6,148**	$2,819	**$6,366**	**$6,366**	**$6,366**	$218	3.55%
PARKS EQUIPMENT B00-7110-0200-0000	$60,289	**$18,500**	$0	**$175,240**	**$175,240**	**$175,240**	$156,740	847.24%
PARKS CONTRACTUAL B00-7110-0400-0000	$31,167	**$63,000**	$10,782	**$63,000**	**$63,000**	**$63,000**	$0	0.00%
PARKS GAS & ELECTRIC B00-7110-0400-3500	$5,410	**$7,000**	$2,166	**$7,000**	**$7,000**	**$7,000**	$0	0.00%
PARKS GASOLINE/DIESEL FUEL B00-7110-0400-3510	$4,269	**$10,000**	$1,865	**$10,000**	**$10,000**	**$10,000**	$0	0.00%
Total PARKS	**$156,945**	**$144,848**	**$32,999**	**$311,806**	**$311,806**	**$311,806**	**$166,958**	**115.26%**
LEWISTON HISTORICAL PRESERVATION B00-7510-0400-0000	$1,000	**$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	**$15,000**	**$9,000**	**$9,000**	$0	0.00%
Total HISTORIAN	**$10,000**	**$11,000**	**$9,000**	**$17,000**	**$11,000**	**$11,000**	**$0**	**0.00%**
CELEBRATION CONTRACTUAL B00-7550-0400-0000	$4,350	**$6,500**	$4,850	**$6,500**	**$6,500**	**$6,500**	$0	0.00%
Total CELEBRATIONS	**$4,350**	**$6,500**	**$4,850**	**$6,500**	**$6,500**	**$6,500**	**$0**	**0.00%**
ZONING PERSONAL SERVICES B00-8010-0100-0000	$0	**$284**	$67	**$292**	**$292**	**$292**	$8	2.82%
ZONING CONTRACTUAL B00-8010-0400-0000	$5,141	**$5,415**	$1,797	**$7,575**	**$7,575**	**$7,575**	$2,160	39.89%
Total ZONING	**$5,141**	**$5,699**	**$1,864**	**$7,867**	**$7,867**	**$7,867**	**$2,168**	**38.04%**
PLANNING REV BD PERS SERVICES B00-8020-0100-0000	$199	**$284**	$0	**$292**	**$292**	**$292**	$8	2.82%
PLANNING CONTRACTUAL B00-8020-0400-0000	$4,537	**$5,550**	$1,465	**$8,100**	**$8,100**	**$8,100**	$2,550	45.95%
TOWER COMMITTEE B00-8020-0400-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total PLANNING/TOWER	**$4,736**	**$5,834**	**$1,465**	**$8,392**	**$8,392**	**$8,392**	**$2,558**	**43.85%**
GRANT WRITING PERSONAL B00-8095-0100-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
GRANT WRITING SERVICES B00-8095-0400-0000	$711	**$20,000**	$1,294	**$10,000**	**$10,000**	**$10,000**	($10,000)	-50.00%
Total GRANT WRITING	**$711**	**$20,000**	**$1,294**	**$10,000**	**$10,000**	**$10,000**	**($10,000)**	**-50.00%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
STORMWATER PERSONAL SERVICES B00-8140-0100-0000 (Formerly B00-8030-0100-0000)	$10,904	**$10,501**	$4,846	**$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**	$2,000	**$2,000**	**$2,000**	**$2,000**	$200	11.11%
SITE PLAN/ENG. FEES B00-8140-0400-0100 (Formerly B00-8030-0400-0000)	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total SITE PLAN/SUB-DIV	**$12,704**	**$12,301**	**$6,846**	**$12,501**	**$12,501**	**$12,501**	**$200**	**1.63%**
LOWER N. RIVER REGION CHAMBER B00-8989-0432-0000	$45,000	**$45,000**	$45,000	**$47,000**	**$45,000**	**$45,000**	$0	0.00%
LOWER N. RIVER REGION CHAMBER GAS/ELEC B00-8989-0432-3500	$0	**$2,500**	$818	**$2,500**	**$2,500**	**$2,500**	$0	N/A
LEWISTON JAZZ FESTIVAL B00-8989-0433-0000	$5,000	**$5,000**	$5,000	**$5,000**	**$5,000**	**$5,000**	$0	0.00%
LEWISTON COUNCIL OF THE ARTS B00-8989-0436-0000	$59,500	**$59,500**	$44,625	**$84,500**	**$59,500**	**$59,500**	$0	0.00%
Total SPECIAL SERVICES	**$109,500**	**$112,000**	**$95,443**	**$139,000**	**$112,000**	**$112,000**	**$0**	**0.00%**
STATE RETIREMENT B00-9010-0800-0000	$65,018	**$77,900**	$0	**$81,350**	**$81,350**	**$81,350**	$3,450	4.43%
Total STATE RETIREMENT	**$65,018**	**$77,900**	**$0**	**$81,350**	**$81,350**	**$81,350**	**$3,450**	**4.43%**
POLICE RETIREMENT B00-9015-0800-0000	$458,501	**$564,500**	$0	**$582,750**	**$582,750**	**$582,750**	$18,250	3.23%
Total POLICE RETIREMENT	**$458,501**	**$564,500**	**$0**	**$582,750**	**$582,750**	**$582,750**	**$18,250**	**3.23%**
MEDICARE B00-9020-0800-0000	$6,290	**$6,934**	$2,705	**$7,399**	**$7,399**	**$7,399**	$465	6.71%
MEDICARE - POLICE B00-9020-0800-0100	$23,689	**$21,962**	$10,037	**$25,288**	**$25,288**	**$25,288**	$3,326	15.14%
Total MEDICARE	**$29,979**	**$28,896**	**$12,742**	**$32,687**	**$32,687**	**$32,687**	**$3,791**	**13.12%**
SOCIAL SECURITY B00-9030-0800-0000	$26,896	**$29,647**	$11,567	**$31,634**	**$31,634**	**$31,634**	$1,987	6.70%
SOCIAL SECURITY - POLICE B00-9030-0800-0100	$101,514	**$93,906**	$42,917	**$108,126**	**$108,126**	**$108,126**	$14,220	15.14%
Total SOCIAL SECURITY	**$128,410**	**$123,553**	**$54,484**	**$139,760**	**$139,760**	**$139,760**	**$16,207**	**13.12%**
WORKERS COMPENSATION B00-9040-0800-0000	$0	**$200**	$161	**$200**	**$200**	**$200**	$0	0.00%
WORKERS COMP - POLICE B00-9040-0800-0100	$75,658	**$147,600**	$147,368	**$98,200**	**$98,200**	**$98,200**	($49,400)	-33.47%
Total WORKERS COMP	**$75,658**	**$147,800**	**$147,529**	**$98,400**	**$98,400**	**$98,400**	**($49,400)**	**-33.42%**
UNEMPLOYMENT INSURANCE B00-9050-0800-0000	$0	**$500**	$0	**$500**	**$500**	**$500**	$0	0.00%
Total UNEMPLOYMENT INSURANCE	**$0**	**$500**	**$0**	**$500**	**$500**	**$500**	**$0**	**0.00%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
DISABILITY INSURANCE B00-9055-0800-0000	$2,101	**$1,200**	$0	**$1,500**	**$1,500**	**$1,500**	$300	25.00%
Total DISABILITY INSURANCE	**$2,101**	**$1,200**	**$0**	**$1,500**	**$1,500**	**$1,500**	**$300**	**25.00%**
HOSPITAL & MEDICAL INS B00-9060-0800-0000	$25,156	**$32,000**	$13,349	**$31,114**	**$31,114**	**$31,114**	($886)	-2.77%
HOSPITAL & MEDICAL INS - POLICE B00-9060-0800-0200	$58,436	**$70,000**	$42,750	**$87,113**	**$87,113**	**$87,113**	$17,113	24.45%
Total MEDICAL INSURANCE	**$83,592**	**$102,000**	**$56,099**	**$118,227**	**$118,227**	**$118,227**	**$16,227**	**15.91%**
UNION WELFARE BENEFITS B00-9070-0800-0000	$67,997	**$60,000**	$47,696	**$63,000**	**$63,000**	**$63,000**	$3,000	5.00%
UNION WELFARE BENEFITS-POLICE B00-9070-0800-0200	$249,322	**$278,000**	$187,221	**$260,000**	**$260,000**	**$260,000**	($18,000)	-6.47%
Total UNION WELFARE BENEFITS	**$317,319**	**$338,000**	**$234,917**	**$323,000**	**$323,000**	**$323,000**	**($15,000)**	**-4.44%**
EAP PROGRAM B00-9089-0400-0000	**$125**	**$135**	**$134**	**$144**	**$144**	**$144**	$9	6.67%
EAP PROGRAM - POLICE B00-9089-0400-0001	**$468**	**$522**	**$521**	**$522**	**$522**	**$522**	$0	0.00%
Total EAP PROGRAM	**$593**	**$657**	**$655**	**$666**	**$666**	**$666**	**$9**	**6.67%**
DUE TO OTHER FUNDS B00-9901-0900-0000	$0	$0	$0	$0	$0	$0	$0	N/A
Total DUE TO OTHER FUNDS	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
BANK CHARGES B00-9903-0000-0000	**$0**	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total BANK CHARGES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
TRANSFER TO CAPITAL PROJECTS FUND B00-9950-0905-0000	**$0**	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total BANK CHARGES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total EXPENDITURES	**$4,251,514**	**$4,447,378**	**$2,098,123**	**$4,935,407**	**$4,903,075**	**$4,903,075**	**$455,697**	**10.25%**
Revenue Over (Under) Expenditures	**($36,751)**	**$0**	**($111,840)**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE DB0-1000-0599-0000	$428,769	**$0**	$204,538	**$0**	**$0**	**$0**	$0	N/A
REAL PROPERTY TAXES DB0-1000-1001-0000	$104,693	**$101,948**	$101,948	**$100,824**	**$100,824**	**$100,824**	($1,124)	-1.10%
IN LIEU OF TAXES DB0-1000-1081-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SALES TAX DB0-1000-1120-0000	$3,447,342	**$2,893,546**	$1,236,541	**$3,045,782**	**$3,045,782**	**$3,045,782**	$152,236	5.26%
PUBLIC WORKS CHARGES DB0-1000-1710-0000	$0	**$5,000**	$2,869	**$8,000**	**$8,000**	**$8,000**	$3,000	60.00%
TRANSPORTATION SVC-SNOW & ICE DB0-1000-2300-0000	$273,473	**$235,000**	$257,939	**$289,000**	**$289,000**	**$289,000**	$54,000	22.98%
INTEREST & EARNINGS DB0-1000-2401-0000	$85,654	**$95,000**	$50,295	**$90,000**	**$90,000**	**$90,000**	($5,000)	-5.26%
SALE OF SCRAP AND EXCESS MATERIALS DB0-1000-2650-0000	$6,178	**$1,000**	$39,156	**$7,500**	**$7,500**	**$7,500**	$6,500	650.00%
SALE OF PIPE DB0-1000-2655-0000	$18,301	**$10,000**	$5,611	**$15,000**	**$15,000**	**$15,000**	$5,000	50.00%
SALE OF ROAD MILLINGS DB0-1000-2655-1000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
INSURANCE RECOVERIES DB0-1000-2680-0000	$213	**$0**	$1,789	**$0**	**$0**	**$0**	$0	N/A
MISC REVENUES DB0-1000-2770-0000	$7,542	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
STATE AID OTHERS DB0-1000-3089-0000	$250,000	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
STATE AID CHIPS DB0-1000-3501-0000	$342,890	**$340,000**	$0	**$345,000**	**$345,000**	**$345,000**	$5,000	1.47%
TRANSFER FROM OTHER FUNDS - H97 DB0-1000-5031-0000	$0	**$800,000**	$0	**$1,450,407**	**$1,450,407**	**$1,450,407**	$650,407	81.30%
TRANSFER FROM OTHER FUNDS - H98-HYDRO DB0-1000-5031-1189	$127,330	**$164,000**	$39,318	**$168,000**	**$168,000**	**$168,000**	$4,000	2.44%
Total REVENUE	**$5,092,385**	**$4,645,494**	**$1,940,003**	**$5,519,513**	**$5,519,513**	**$5,519,513**	**$874,019**	**18.81%**
PRIOR YEAR EXPENSE DB0-0000-0523-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total PRIOR YEAR EXPENSE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
ADMINISTRATIVE ALLOCATION DB0-1310-0100-0002	$31,947	**$32,632**	$19,472	**$43,302**	**$43,302**	**$43,302**	$10,670	32.70%
Total ADMINISTRATIVE	**$31,947**	**$32,632**	**$19,472**	**$43,302**	**$43,302**	**$43,302**	**$10,670**	**32.70%**
INSURANCE DB0-1910-0400-0000	$116,248	**$106,400**	$107,425	**$125,500**	**$125,500**	**$125,500**	$19,100	17.95%
Total INSURANCE	**$116,248**	**$106,400**	**$107,425**	**$125,500**	**$125,500**	**$125,500**	**$19,100**	**17.95%**
GEN REPAIRS PERSONAL SERVICES DB0-5110-0100-0000	$1,313,626	**$1,340,000**	$564,894	**$1,485,453**	**$1,485,453**	**$1,485,453**	$145,453	10.85%
OUT OF DEPT / PERSONAL SERVICES DB0-5110-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SEASONAL HELP DB0-5110-0100-0200	$576	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
GEN REPAIRS CONTRACTUAL DB0-5110-0400-0000	$125,995	**$170,000**	$60,081	**$100,000**	**$100,000**	**$100,000**	($70,000)	-41.18%
GEN REPAIRS GAS & ELECTRIC DB0-5110-0400-3500	$12,872	**$14,000**	$3,816	**$18,000**	**$18,000**	**$18,000**	$4,000	28.57%
GEN REPAIRS GASOLINE & DIESEL FUEL DB0-5110-0400-3510	$117,240	**$150,000**	$74,734	**$150,000**	**$150,000**	**$150,000**	$0	0.00%
GEN REPAIRS SAFETY AND TRAINING DB0-5110-0400-5110	$3,332	**$5,000**	$1,517	**$5,000**	**$5,000**	**$5,000**	$0	0.00%
Total GENERAL REPAIRS	**$1,573,641**	**$1,679,000**	**$705,042**	**$1,758,453**	**$1,758,453**	**$1,758,453**	**$79,453**	**4.73%**
PERMANENT IMPROV CONTRACTUAL DB0-5112-0400-0000	$767,678	**$800,000**	$543,855	**$1,000,000**	**$1,000,000**	**$1,000,000**	$200,000	25.00%
Total PERMANENT IMPROVEMENTS	**$767,678**	**$800,000**	**$543,855**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$200,000**	**25.00%**
MACHINERY PERSONAL SERVICES DB0-5130-0100-0000	$129,939	**$127,248**	$57,129	**$133,145**	**$133,145**	**$133,145**	$5,897	4.63%
OUT OF DEPT / PERSONAL SERVICES DB0-5130-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
MACHINERY EQUIPMENT DB0-5130-0200-0000	$272,988	**$290,400**	$31,075	**$450,407**	**$450,407**	**$450,407**	$160,007	55.10%
MACHINERY CONTRACTUAL DB0-5130-0400-0000	$207,823	**$200,000**	$108,053	**$225,000**	**$225,000**	**$225,000**	$25,000	12.50%
Total MACHINERY	**$610,751**	**$617,648**	**$196,257**	**$808,552**	**$808,552**	**$808,552**	**$190,904**	**30.91%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
SNOW REMOVAL PERS SERVICES DB0-5142-0100-0000	$250,722	**$190,000**	$196,549	**$200,000**	**$200,000**	**$200,000**	$10,000	5.26%
OUT OF DEPT / PERS SERVICES DB0-5142-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SNOW REMOVAL CONTRACTUAL DB0-5142-0400-0000	$297,710	**$225,000**	$237,086	**$250,000**	**$250,000**	**$250,000**	$25,000	11.11%
Total SNOW REMOVAL	**$548,433**	**$415,000**	**$433,635**	**$450,000**	**$450,000**	**$450,000**	**$35,000**	**8.43%**
DRAINAGE PERSONNEL DB0-8540-0100-0000	**$0**	**$0**	**$0**	**$156,815**	**$156,815**	**$156,815**	$156,815	N/A
DRAINGE CONTRACTUAL DB0-8540-0400-0000	**$0**	**$0**	**$0**	**$100,000**	**$100,000**	**$100,000**	$100,000	N/A
Total DRAINAGE	**$0**	**$0**	**$0**	**$256,815**	**$256,815**	**$256,815**	**$256,815**	**N/A**
STATE RETIREMENT DB0-9010-0800-0000	$198,162	**$237,000**	$0	**$247,500**	**$247,500**	**$247,500**	$10,500	4.43%
Total STATE RETIREMENT	**$198,162**	**$237,000**	**$0**	**$247,500**	**$247,500**	**$247,500**	**$10,500**	**4.43%**
MEDICARE DB0-9020-0800-0000	$23,955	**$24,504**	$11,794	**$29,272**	**$29,272**	**$29,272**	$4,768	19.46%
Total MEDICARE	**$23,955**	**$24,504**	**$11,794**	**$29,272**	**$29,272**	**$29,272**	**$4,768**	**19.46%**
SOCIAL SECURITY DB0-9030-0800-0000	$102,412	**$104,773**	$50,429	**$125,161**	**$125,161**	**$125,161**	$20,388	19.46%
Total SOCIAL SECURITY	**$102,412**	**$104,773**	**$50,429**	**$125,161**	**$125,161**	**$125,161**	**$20,388**	**19.46%**
WORKERS COMPENSATION DB0-9040-0800-0000	$33,833	**$13,200**	$13,178	**$3,000**	**$3,000**	**$3,000**	($10,200)	-77.27%
Total WORKERS COMP	**$33,833**	**$13,200**	**$13,178**	**$3,000**	**$3,000**	**$3,000**	**($10,200)**	**-77.27%**
UNEMPLOYMENT INSURANCE DB0-9050-0800-0000	$0	**$1,000**	$0	**$0**	**$0**	**$0**	($1,000)	-100.00%
Total UNEMP INSURANCE	**$0**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**($1,000)**	**-100.00%**
HOSPITAL & MEDICAL INS DB0-9060-0800-0000	$115,978	**$144,000**	$89,288	**$193,580**	**$193,580**	**$193,580**	$49,580	34.43%
Total MEDICAL INSURANCE	**$115,978**	**$144,000**	**$89,288**	**$193,580**	**$193,580**	**$193,580**	**$49,580**	**34.43%**
UNION WELFARE BENEFITS DB0-9070-0800-0000	$439,842	**$470,000**	$316,888	**$478,000**	**$478,000**	**$478,000**	$8,000	1.70%
Total UNION WELFARE BENEFITS	**$439,842**	**$470,000**	**$316,888**	**$478,000**	**$478,000**	**$478,000**	**$8,000**	**1.70%**
EAP PROGRAM DB0-9089-0400-0000	**$359**	**$337**	**$353**	**$378**	**$378**	**$378**	$41	12.17%
Total EAP PROGRAM	**$359**	**$337**	**$353**	**$378**	**$378**	**$378**	**$41**	**$0**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 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	$5,300	$0	$0	$0	$0	$0	$0	N/A
SERIAL BOND - INTEREST DB0-9710-0700-0000	$0	$0	$0	$0	$0	$0	$0	N/A
SERIAL BOND - INTEREST DB0-9710-0700-0100	$73	$0	$0	$0	$0	$0	$0	N/A
Total DEBT SERVICE	**$5,373**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total EXPENDITURES	**$4,568,610**	**$4,645,494**	**$2,487,616**	**$5,519,513**	**$5,519,513**	**$5,519,513**	**$874,019**	**18.81%**
Revenue Over (Under) Expenditures	**$523,774**	**$0**	**($547,613)**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
REAL PROPERTY TAXES S10-1000-1001-0000	$5,350	**$5,350**	$5,350	**$5,350**	**$5,350**	**$5,350**	$0	0.00%
Total REVENUE	**$5,350**	**$5,350**	**$5,350**	**$5,350**	**$5,350**	**$5,350**	**$0**	**0%**
FRENCH LANDING-DRAINAGE S10-8540-0400-0000	$0	**$5,350**	$0	**$5,350**	**$5,350**	**$5,350**	$0	0.00%
Total FRENCH LANDING DRAINAGE	**$0**	**$5,350**	**$0**	**$5,350**	**$5,350**	**$5,350**	**$0**	**0%**
Total EXPENDITURES	**$0**	**$5,350**	**$0**	**$5,350**	**$5,350**	**$5,350**	**$0**	0%
Revenue Over (Under) Expenditures	**$5,350**	**$0**	**$5,350**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE SF0-1000-0599-0000	$175,199	**$135,000**	$0	**$0**	**$0**	**$0**	($135,000)	-100.00%
REAL PROPERTY TAXES SF0-1000-1001-0000	$1,506,169	**$1,667,560**	$1,667,560	**$1,681,595**	**$1,681,595**	**$1,681,595**	$14,035	0.84%
IN LIEU OF TAXES OTHER SF0-1000-1081-0000	$3,054.67	**$3,137**	$3,137	**$0**	**$0**	**$0**	($3,137)	-100.00%
FALSE ALARM INSPECTION FEES SF0-1000-1540-0000	$0.00	**$8,500**	$750	**$8,000**	**$8,000**	**$8,000**	($500)	N/A
MISCELLANEOUS REVENUES SF0-1000-2770-0000	$3,875.00	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER FROM H98-HYDRO FUNDS SF0-1000-5031-1189	$0.00	**$0**	$0	**$60,000**	**$60,000**	**$60,000**	$60,000	N/A
Total REVENUE	**$1,688,297.67**	**$1,814,197.00**	**$1,671,447.16**	**$1,749,595.00**	**$1,749,595.00**	**$1,749,595.00**	**-$64,602.00**	**-3.56%**
INSURANCE LIABILITY SF0-1910-0400-0000	$37,999.98	$38,000	$38,000	$38,000	$38,000	$38,000	$0	0.00%
Total INSURANCE	**$37,999.98**	**$38,000**	**$38,000**	**$38,000**	**$38,000**	**$38,000**	**$0.00**	**0.00%**
FIRE PROTECTION SF0-3410-0400-0000	$1,472,422.00	**$1,570,597**	$1,570,597	**$1,502,095**	**$1,502,095**	**$1,502,095**	($68,502)	-4.36%
Total FIRE PROTECTION	**$1,472,422.00**	**$1,570,597**	**$1,570,597**	**$1,502,095**	**$1,502,095**	**$1,502,095**	**-$68,502.00**	**-4.36%**
ELECTRIC UTILITY EXPENSE SF0-3410-0400-3500				**$60,000**	**$60,000**	**$60,000**	$60,000	**N/A**
Total ELECTRIC UTILITY EXPENSE	**$0.00**	**$0**	**$0**	**$60,000**	**$60,000**	**$60,000**	**$60,000.00**	**N/A**
TRAINING CONTRACTUAL SF0-8100-0400-0000	$16,000.00	**$16,000**	$16,000	**$16,000**	**$16,000**	**$16,000**	$0	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	$79,949.00	**$78,600**	$78,582	**$22,500**	**$22,500**	**$22,500**	($56,100)	-71.37%
Total WORKERS COMPENSATION	**$79,949.00**	**$78,600**	**$78,582**	**$22,500**	**$22,500**	**$22,500**	**($56,100.00)**	**-71.37%**
PHYSICALS & HEPATITIS SF0-9060-0800-0000	$21,907.00	**$22,000**	$7,196	**$22,000**	**$22,000**	**$22,000**	$0	0.00%
Total MEDICAL INSURANCE	**$21,907.00**	**$22,000**	**$7,196**	**$22,000**	**$22,000**	**$22,000**	**$0.00**	**0.00%**
SERVICE AWARDS, OTHER SF0-9089-0800-0000	$55,602.12	**$89,000**	$73,034	**$89,000**	**$89,000**	**$89,000**	$0	0.00%
Total OTHER EMPLOYEE BENEFITS	**$55,602.12**	**$89,000**	**$73,034**	**$89,000**	**$89,000**	**$89,000**	**$0.00**	**0.00%**
Total EXPENDITURES	**$1,683,880.10**	**$1,814,197**	**$1,783,409**	**$1,749,595**	**$1,749,595**	**$1,749,595**	**-$64,602.00**	**-3.56%**
Revenue Over (Under) Expenditures	**$4,417.57**	**$0.00**	**-$111,961.83**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE SL0-1000-0599-0000	1,035	**$0**	**$0**	**$0**	**$0**	**$0**	$0	N/A
REAL PROPERTY TAXES SL0-1000-1001-0000	$12,000	**$12,000**	$12,000	**$12,000**	**$12,000**	**$12,000**	$0	0.00%
Total REVENUE	**$13,035**	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$12,000**	**$0**	**0.00%**
LIGHTING DISTRICT GAS & ELECTRIC SL0-5182-0400-3500	$13,035	**$12,000**	$4,647	**$12,000**	**$12,000**	**$12,000**	$0	0.00%
Total STREET LIGHTING	**$13,035**	**$12,000**	**$4,647**	**$12,000**	**$12,000**	**$12,000**	**$0**	**0.00%**
Total EXPENDITURES	**$13,035**	**$12,000**	**$4,647**	**$12,000**	**$12,000**	**$12,000**	**$0**	**0.00%**
Revenue Over (Under) Expenditures	**$0**	**$0**	**$7,353**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE SR0-1000-0599-0000	$23,000	**$12,000**	$12,000	**$6,000**	**$6,000**	**$6,000**	($6,000)	-50.00%
REAL PROPERTY TAXES SR0-1000-1001-0000	$425,695	**$462,240**	$462,240	**$477,716**	**$477,716**	**$477,716**	$15,476	3.35%
RECYCLE BIN SALES SR0-1000-2401-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total REVENUE	**$448,695**	**$474,240**	**$474,240**	**$483,716**	**$483,716**	**$483,716**	**$9,476**	**2.00%**
PRIOR YEAR EXPENSE SR0-0000-0523-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total PRIOR YEAR EXPENSE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
REFUSE & GARBAGE SR0-8160-0400-0000	$448,692	**$474,240**	$193,340	**$483,716**	**$483,716**	**$483,716**	$9,476	2.00%
Total CONTRACTUAL EXPENSES	**$448,692**	**$474,240**	**$193,340**	**$483,716**	**$483,716**	**$483,716**	**$9,476**	**2.00%**
Total EXPENDITURES	**$448,692**	**$474,240**	**$193,340**	**$483,716**	**$483,716**	**$483,716**	**$9,476**	**2.00%**
Revenue Over (Under) Expenditures	**$3**	**$0**	**$280,900**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE SS1-1000-0599-0000	$1,069,015	**$0**	$4,960	**$0**	**$0**	**$0**	$0	N/A
TRUCKED WASTE SS1-1000-2122-0000	$56,203	**$65,000**	$24,330	**$65,000**	**$65,000**	**$65,000**	$0	0.00%
LEACHATE SS1-1000-2122-0090	$397,048	**$565,896**	$127,600	**$583,437**	**$583,437**	**$583,437**	$17,541	3.10%
SEWER O&M - VO LEWISTON SS1-1000-2374-0100	$272,740	**$250,000**	$63,141	**$260,000**	**$260,000**	**$260,000**	$10,000	4.00%
SEWER O&M - TOWN PORTER SS1-1000-2374-0200	$120,881	**$120,000**	$25,286	**$130,000**	**$130,000**	**$130,000**	$10,000	8.33%
SEWER O&M - VO YOUNGSTOWN SS1-1000-2374-0345	$131,442	**$125,000**	$27,076	**$135,000**	**$135,000**	**$135,000**	$10,000	8.00%
WPCC UPGRADE - VO LEWISTON SS1-1000-2380-0100	$33,720	**$33,477**	$33,477	**$36,874**	**$36,874**	**$36,874**	$3,397	10.15%
WPCC UPGRADE - TOWN PORTER SS1-1000-2380-0200	$38,338	**$38,102**	$38,102	**$41,968**	**$41,968**	**$41,968**	$3,866	10.15%
WPCC UPGRADE - VO YOUNGSTOWN SS1-1000-2380-0300	$17,849	**$17,720**	$0	**$19,519**	**$19,519**	**$19,519**	$1,799	10.15%
INTEREST & EARNINGS SS1-1000-2401-0000	$68,152	**$50,000**	$5,800	**$9,000**	**$9,000**	**$9,000**	($41,000)	-82.00%
PUBLIC SAFETY PERMITS-INFRASTRUCTURE SS1-1000-2550-0000	$0	**$15,000**	$0	**$15,000**	**$15,000**	**$15,000**	$0	0.00%
PERMITS, OTHER SS1-1000-2590-0000	$6,105	**$2,500**	$12,300	**$15,000**	**$15,000**	**$15,000**	$12,500	500.00%
SALE OF SCRAP AND EXCESS MATERIALS SS1-1000-2650-0000	$2,520	**$500**	$0	**$500**	**$500**	**$500**	$0	0.00%
UNCLASSIFIED REVENUE SS1-1000-2770-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
INFRASTRUCTURE PERMITS SS1-1000-2770-0100	$28,800	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER FROM MSIA OPERATION SS1-1000-5031-0000	$1,050,000	**$1,140,000**	$570,000	**$1,130,000**	**$1,130,000**	**$1,130,000**	($10,000)	-0.88%
TRANSFER FROM H98-HYDRO FUNDS SS1-1000-5031-1189	$182,095	**$179,000**	$84,346	**$209,000**	**$209,000**	**$209,000**	$30,000	16.76%
SERIAL BONDS PROCEEDS SS1-1000-5710-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total REVENUE	**$3,474,906**	**$2,602,195**	**$1,016,418**	**$2,650,298**	**$2,650,298**	**$2,650,298**	**$48,103**	**1.85%**
INSURANCE SS1-1910-0400-0000	$45,238	**$48,400**	$48,370	**$57,125**	**$57,125**	**$57,125**	$8,725	18.03%
Total INSURANCE	**$45,238**	**$48,400**	**$48,370**	**$57,125**	**$57,125**	**$57,125**	**$8,725**	**18.03%**
SEWER ADMIN PERSONAL SERVICES SS1-8110-0100-0000	$112,485	**$123,971**	$57,737	**$127,638**	**$127,638**	**$127,638**	$3,667	2.96%
ADMINISTRATIVE ALLOCATION SS1-8110-0100-0002	$16,612	**$16,969**	$10,125	**$22,518**	**$22,518**	**$22,518**	$5,549	32.70%
SEWER ADMINISTRATION EQUIPMENT SS1-8110-0200-0000	$1,793	**$500**	$9,077	**$500**	**$500**	**$500**	$0	0.00%
SEWER ADMIN CONTRACTUAL SS1-8110-0400-0000	$78,259	**$112,000**	$59,442	**$100,000**	**$100,000**	**$100,000**	($12,000)	-10.71%
Total SEWER ADMINISTRATION	**$209,149**	**$253,440**	**$136,382**	**$250,656**	**$250,656**	**$250,656**	**($2,784)**	**-1.10%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
TREATMENT & DISPOSAL PERSONAL SVC SS1-8130-0100-0000	$819,201	**$847,330**	$434,615	**$860,501**	**$860,501**	**$860,501**	$13,171	1.55%
TREATMENT & DISPOSAL EQUIPMENT SS1-8130-0200-0000	$41,219	**$100,000**	$9,657	**$50,000**	**$50,000**	**$50,000**	($50,000)	-50.00%
TREATMENT & DISPOSAL CONTRACTUAL SS1-8130-0400-0000	$418,807	**$395,000**	$184,408	**$395,000**	**$395,000**	**$395,000**	$0	0.00%
TREATMENT & DISPOSAL GAS & ELECTRIC SS1-8130-0400-3500	$180,614	**$175,000**	$114,425	**$200,000**	**$200,000**	**$200,000**	$25,000	14.29%
TREATMENT & DISPOSAL GASOLINE/DIESEL SS1-8130-0400-3510	$2,156	**$4,000**	$2,004	**$9,000**	**$9,000**	**$9,000**	$5,000	125.00%
Total TREATMENT AND DISPOSAL	**$1,461,997**	**$1,521,330**	**$745,108**	**$1,514,501**	**$1,514,501**	**$1,514,501**	**($6,829)**	**-0.45%**
STATE RETIREMENT SS1-9010-0800-0000	$121,440	**$145,300**	$0	**$151,750**	**$151,750**	**$151,750**	$6,450	4.44%
Total STATE RETIREMENT	**$121,440**	**$145,300**	**$0**	**$151,750**	**$151,750**	**$151,750**	**$6,450**	**4.44%**
MEDICARE SS1-9020-0800-0000	$13,240	**$14,330**	$7,067	**$14,655**	**$14,655**	**$14,655**	$325	2.27%
Total MEDICARE	**$13,240**	**$14,330**	**$7,067**	**$14,655**	**$14,655**	**$14,655**	**$325**	**2.27%**
SOCIAL SECURITY SS1-9030-0800-0000	$56,613	**$61,273**	$30,216	**$62,661**	**$62,661**	**$62,661**	$1,388	2.27%
Total SOCIAL SECURITY	**$56,613**	**$61,273**	**$30,216**	**$62,661**	**$62,661**	**$62,661**	**$1,388**	**2.27%**
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	$200	**$300**	$0	**$300**	**$300**	**$300**	$0	0.00%
Total DISA INSURANCE	**$200**	**$300**	**$0**	**$300**	**$300**	**$300**	**$0**	**0.00%**
MEDICAL INSURANCE SS1-9060-0800-0000	$263,069	**$326,823**	$108,417	**$150,482**	**$150,482**	**$150,482**	($176,341)	-53.96%
Total MEDICAL INSURANCE	**$263,069**	**$326,823**	**$108,417**	**$150,482**	**$150,482**	**$150,482**	**($176,341)**	**-53.96%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
UNION WELFARE BENEFITS SS1-9070-0800-0000	$25,028	**$26,000**	$160,811	**$250,000**	**$250,000**	**$250,000**	$224,000	861.54%
Total UNION WELFARE BENEFITS	**$25,028**	**$26,000**	**$160,811**	**$250,000**	**$250,000**	**$250,000**	**$224,000**	**861.54%**
EAP PROGRAM SS1-9089-0400-0000	**$234**	**$269**	**$252**	**$288**	**$288**	**$288**	$19	7.06%
TOTAL EAP PROGRAM	**$234**	**$269**	**$252**	**$288**	**$288**	**$288**	**$19**	**$0**
SERIAL BONDS PRINCIPAL SS1-9710-0600-0000	$185,000	**$185,000**	$0	**$180,000**	**$180,000**	**$180,000**	($5,000)	-2.70%
SERIAL BONDS INTEREST SS1-9710-0700-0000	$21,110	**$19,630**	$0	**$17,780**	**$17,780**	**$17,780**	($1,850)	-9.42%
Total DEBT SERVICE	**$206,110**	**$204,630**	**$0**	**$197,780**	**$197,780**	**$197,780**	**($6,850)**	**-3.35%**
BANK CHARGES SS1-9903-0000-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total BANK CHARGES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
TRANSFER TO CAPITAL PROJECTS FUND SS1-9950-0905-0000	$1,059,023	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total TRANSFER TO CAPITAL PROJECTS	**$1,059,023**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total EXPENDITURES	**$3,461,340**	**$2,602,195**	**$1,236,623**	**$2,650,298**	**$2,650,298**	**$2,650,298**	**$48,103**	**1.85%**
Revenue Over (Under) Expenditures	**$13,566**	**$0**	**($220,205)**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE SS2-1000-0599-0000	$110,433	**$0**	$3,911	**$0**	**$0**	**$0**	$0	N/A
REAL PROPERTY TAXES SS2-1000-1001-0000	$213,616	**$210,230**	$210,219	**$209,840**	**$209,840**	**$209,840**	($390)	-0.19%
SEWER CHARGES SS2-1000-2120-0000	$1,377,242	**$1,350,000**	$299,224	**$1,350,000**	**$1,350,000**	**$1,350,000**	$0	0.00%
TAX ROLL - DELINQUENT SS2-1000-2121-0000	$43,736	**$48,371**	$48,372	**$57,678**	**$57,678**	**$57,678**	$9,307	19.24%
SEWER HOOK UP CHARGE SS2-1000-2122-0000	$44,700	**$18,000**	$3,500	**$18,000**	**$18,000**	**$18,000**	$0	0.00%
INSPECTION FEES SS2-1000-2123-0000	$17,325	**$16,000**	$10,295	**$16,000**	**$16,000**	**$16,000**	$0	0.00%
INTEREST & EARNINGS SS2-1000-2401-0000	$69,032	**$73,000**	$45,355	**$87,000**	**$87,000**	**$87,000**	$14,000	19.18%
INSURANCE RECOVERIES SS2-1000-2680-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER FROM H98-HYDRO FUNDS SS2-1000-5031-1189	$37,715	**$45,000**	$16,122	**$60,000**	**$60,000**	**$60,000**	$15,000	33.33%
Total REVENUE	**$1,913,798**	**$1,760,601**	**$636,997**	**$1,798,518**	**$1,798,518**	**$1,798,518**	**$37,917**	**2.15%**
INSURANCE SS2-1910-0400-0000	$24,604	**$29,000**	$29,022	**$34,250**	**$34,250**	**$34,250**	$5,250	18.10%
Total INSURANCE	**$24,604**	**$29,000**	**$29,022**	**$34,250**	**$34,250**	**$34,250**	**$5,250**	**18.10%**
MASTER SWR PERSONAL SERVICES SS2-8110-0100-0000	$48,030	**$47,497**	$23,009	**$50,908**	**$50,908**	**$50,908**	$3,411	7.18%
ADMINISTRATIVE ALLOCATION SS2-8110-0100-0002	$13,098	**$13,379**	$7,984	**$17,754**	**$17,754**	**$17,754**	$4,375	32.70%
MASTER SWR EQUIP SS2-8110-0200-0000	$0	**$500**	$0	**$500**	**$500**	**$500**	$0	0.00%
MASTER SWR CONTRACTUAL SS2-8110-0400-0000	$6,586	**$15,000**	$7,203	**$15,000**	**$15,000**	**$15,000**	$0	0.00%
CAPITAL IMPROVEMENT SS2-8110-0401-0000	$111,141	**$120,000**	$0	**$120,000**	**$120,000**	**$120,000**	$0	0.00%
Total SEWER ADMINISTRATION	**$178,855**	**$196,376**	**$38,195**	**$204,162**	**$204,162**	**$204,162**	**$7,786**	**3.96%**
SANITARY PERSONAL SERVICES SS2-8120-0100-0000	$108,181	**$117,975**	$62,980	**$131,924**	**$131,924**	**$131,924**	$13,949	11.82%
SANITARY SEWERS EQUIPMENT SS2-8120-0200-0000	$350	**$100,000**	$0	**$99,000**	**$99,000**	**$99,000**	($1,000)	-1.00%
SANITARY CONTRACTUAL SS2-8120-0400-0000	$65,694	**$45,000**	$17,219	**$50,000**	**$50,000**	**$50,000**	$5,000	11.11%
SANITARY GAS & ELECTRIC SS2-8120-0400-3500	$26,526	**$25,000**	$19,817	**$40,000**	**$40,000**	**$40,000**	$15,000	60.00%
SANITARY GASOLINE/DIESEL FUEL SS2-8120-0400-3510	$10,943	**$20,000**	$4,402	**$20,000**	**$20,000**	**$20,000**	$0	0.00%
Total SANITARY	**$211,695**	**$307,975**	**$104,418**	**$340,924**	**$340,924**	**$340,924**	**$32,949**	**10.70%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
STATE RETIREMENT	$21,947	**$26,400**	$0	**$27,650**	**$27,650**	**$27,650**	$1,250	4.73%
SS2-9010-0800-0000								
Total STATE RETIREMENT	**$21,947**	**$26,400**	**$0**	**$27,650**	**$27,650**	**$27,650**	**$1,250**	**4.73%**
MEDICARE	$2,235	**$2,594**	$1,171	**$2,909**	**$2,909**	**$2,909**	$315	12.14%
SS2-9020-0800-0000								
Total MEDICARE	**$2,235**	**$2,594**	**$1,171**	**$2,909**	**$2,909**	**$2,909**	**$315**	**12.14%**
SOCIAL SECURITY	$9,558	**$11,089**	$5,008	**$12,437**	**$12,437**	**$12,437**	$1,348	12.16%
SS2-9030-0800-0000								
Total SOCIAL SECURITY	**$9,558**	**$11,089**	**$5,008**	**$12,437**	**$12,437**	**$12,437**	**$1,348**	**12.16%**
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	NA
SS2-9050-0800-0000								
Total UNEMP INSURANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
DISABILITY INSURANCE	$44	**$50**	$0	**$50**	**$50**	**$50**	$0	0.00%
SS2-9055-0800-0000								
Total DISA INSURANCE	**$44**	**$50**	**$0**	**$50**	**$50**	**$50**	**$0**	**0.00%**
MEDICAL INSURANCE	$36,562	**$47,000**	$13,592	**$23,000**	**$23,000**	**$23,000**	($24,000)	-51.06%
SS2-9060-0800-0000								
Total MEDICAL INSURANCE	**$36,562**	**$47,000**	**$13,592**	**$23,000**	**$23,000**	**$23,000**	**($24,000)**	**-51.06%**
UNION WELFARE BENEFITS	$0	**$0**	$14,413	**$23,000**	**$23,000**	**$23,000**	$23,000	NA
SS2-9070-0800-0000								
Total MEDICAL INSURANCE	**$0**	**$0**	**$14,413**	**$23,000**	**$23,000**	**$23,000**	**$23,000**	**N/A**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
EAP PROGRAM SS2-9089-0400-0000	**$31**	**$17**	**$34**	**$36**	**$36**	**$36**	$19	111.76%
TOTAL EAP PROGRAM	**$31**	**$17**	**$34**	**$36**	**$36**	**$36**	**$19**	**111.76%**
SERIAL BONDS PRINCIPAL SS2-9710-0600-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SERIAL BONDS INTEREST SS2-9710-0700-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total DEBT SERVICE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
TRANSFER TO WPCC O&M C SS2-9901-0001-0000	$1,050,000	**$1,140,000**	$570,000	**$1,130,000**	**$1,130,000**	**$1,130,000**	($10,000)	-0.88%
Total TRANSFER OUT	**$1,050,000**	**$1,140,000**	**$570,000**	**$1,130,000**	**$1,130,000**	**$1,130,000**	**($10,000)**	**-0.88%**
Total EXPENDITURES	**$1,535,531**	**$1,760,601**	**$775,853**	**$1,798,518**	**$1,798,518**	**$1,798,518**	**$37,917**	**2.15%**
Revenue Over (Under) Expenditures	**$378,267**	**$0**	**($138,856)**	**$0**	**$0**	**$0**	**$0**	**0.00%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	1,098	**$0**	$668	**$0**	**$0**	**$0**	$0	N/A
SS3-1000-0599-0000								
REAL PROPERTY TAXES	$68,444	**$60,225**	$60,225	**$59,811**	**$59,811**	**$59,811**	($414)	-0.69%
SS3-1000-1001-0000								
NIAGARA COUNTY REIMB	$25,000	**$20,000**	$0	**$25,000**	**$25,000**	**$25,000**	$5,000	25.00%
SS3-1000-1195-0000								
SEWER RENTS	$58,299	**$60,000**	$20,300	**$62,000**	**$62,000**	**$62,000**	$2,000	3.33%
SS3-1000-2120-0000								
TAX ROLL - DELINQUENT	$7,043	**$11,561**	$11,562	**$8,882**	**$8,882**	**$8,882**	($2,679)	-23.17%
SS3-1000-2121-0000								
SEWER HOOK UP	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SS3-1000-2122-0000								
INTEREST & EARNINGS	$27,671	**$29,000**	$18,817	**$37,000**	**$37,000**	**$37,000**	$8,000	27.59%
SS3-1000-2401-0000								
UNCLASSIFIED REVENUE	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SS3-1000-2770-0000								
TRANSFER FROM OTHER FUNDS H-98	$3,437	**$4,000**	$1,662	**$7,000**	**$7,000**	**$7,000**	$3,000	75.00%
SS3-1000-5031-1189								
SERIAL BONDS PROCEEDS	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SS3-1000-5710-0000								
Total REVENUE	**$190,993**	**$184,786**	**$113,234**	**$199,693**	**$199,693**	**$199,693**	**$14,907**	**8.07%**
INSURANCE	$4,970	**$4,900**	$4,837	**$5,800**	**$5,800**	**$5,800**	$900	18.37%
SS3-1910-0400-0000								
Total INSURANCE	**$4,970**	**$4,900**	**$4,837**	**$5,800**	**$5,800**	**$5,800**	**$900**	**18.37%**
SOUTH SWR ADMIN PERSONAL SERVICES	$8,322	**$8,166**	$3,943	**$8,945**	**$8,945**	**$8,945**	$779	9.54%
SS3-8110-0100-0000								
ADMINISTRATIVE ALLOCATION	$2,236	**$2,285**	$1,363	**$3,032**	**$3,032**	**$3,032**	$747	32.69%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	$0	**$500**	$0	**$500**	**$500**	**$500**	$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	$1,165	**$5,000**	$1,801	**$5,000**	**$5,000**	**$5,000**	$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	**$11,724**	**$15,951**	**$7,107**	**$17,477**	**$17,477**	**$17,477**	**$1,526**	**9.57%**
SOUTH SWR SANIT PERSONAL SERVICES	$27,045	**$29,113**	$15,691	**$32,981**	**$32,981**	**$32,981**	$3,868	13.29%
SS3-8120-0100-0000								
SOUTH SWR SAINT EQUIPMENT	$0	**$55,000**	$0	**$65,000**	**$65,000**	**$65,000**	$10,000	18.18%
SS3-8120-0200-0000								
SOUTH SWR SANIT CONTRACTUAL	$3,291	**$15,000**	$2,175	**$10,000**	**$10,000**	**$10,000**	($5,000)	-33.33%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	$3,611	**$4,000**	$2,571	**$7,000**	**$7,000**	**$7,000**	$3,000	75.00%
SS3-8120-0400-3500								
Total SANITARY	**$33,947**	**$103,113**	**$20,437**	**$114,981**	**$114,981**	**$114,981**	**$11,868**	**11.51%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
STATE RETIREMENT SS3-9010-0800-0000	$4,755	**$5,800**	$0	**$6,250**	**$6,250**	**$6,250**	$450	7.76%
Total STATE RETIREMENT	**$4,755**	**$5,800**	**$0**	**$6,250**	**$6,250**	**$6,250**	**$450**	**7.76%**
MEDICARE SS3-9020-0800-0000	$503	**$574**	$266	**$652**	**$652**	**$652**	$78	13.59%
Total MEDICARE	**$503**	**$574**	**$266**	**$652**	**$652**	**$652**	**$78**	**13.59%**
SOCIAL SECURITY SS3-9030-0800-0000	$2,151	**$2,453**	$1,138	**$2,788**	**$2,788**	**$2,788**	$335	13.66%
Total SOCIAL SECURITY	**$2,151**	**$2,453**	**$1,138**	**$2,788**	**$2,788**	**$2,788**	**$335**	**13.66%**
WORKER COMPENSATION SS3-9040-0800-0000	$0	**$100**	$0	**$100**	**$100**	**$100**	$0	0.00%
Total WORKERS COMPENSATION	**$0**	**$100**	**$0**	**$100**	**$100**	**$100**	**$0**	**0.00%**
UNEMPLOYMENT INSURANCE SS3-9050-0800-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total UNEMPLOYMENT INSURANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
DISABILITY INSURANCE SS3-9055-0800-0000	$22	**$30**	$0	**$30**	**$30**	**$30**	$0	0.00%
Total DISA INSURANCE	**$22**	**$30**	**$0**	**$30**	**$30**	**$30**	**$0**	**0.00%**
MEDICAL INSURANCE SS3-9060-0800-0000	$16,887	**$24,000**	$5,646	**$24,000**	**$24,000**	**$24,000**	$0	0.00%
Total MEDICAL INSURANCE	**$16,887**	**$24,000**	**$5,646**	**$24,000**	**$24,000**	**$24,000**	**$0**	**0.00%**
SERIAL BONDS PRINCIPAL SS3-9710-0600-0000	$25,000	**$25,000**	$0	**$25,000**	**$25,000**	**$25,000**	$0	0.00%
SERIAL BONDS INTEREST SS3-9710-0700-0000	$3,065	**$2,865**	$0	**$2,615**	**$2,615**	**$2,615**	($250)	-8.73%
CAPITAL LEASE PRINCIPAL SS3-9785-0600-1000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total DEBT SERVICE	**$28,065**	**$27,865**	**$0**	**$27,615**	**$27,615**	**$27,615**	**($250)**	**-0.90%**
BANK/AGENT CHGS SS3-9903-0000-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total BANK CHARGES	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total EXPENDITURES	**$103,024**	**$184,786**	**$39,432**	**$199,693**	**$199,693**	**$199,693**	**$14,907**	**8.07%**
Revenue Over (Under) Expenditures	**$87,969**	**$0**	**$73,801**	**$0**	**$0**	**$0**	**$0**	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE SW1-1000-0599-0000	$9,570	**$0**	$9,538	**$0**	**$0**	**$0**	$0	N/A
REAL PROPERTY TAXES SW1-1000-1001-0000	$973,546	**$972,159**	$972,159	**$971,941**	**$971,941**	**$971,941**	($218)	-0.02%
METERED WATER SALES SW1-1000-2140-0000	$1,953,411	**$1,865,000**	$416,489	**$1,906,000**	**$1,906,000**	**$1,906,000**	$41,000	2.20%
DELINQUENT WATER SALES SW1-1000-2141-0000	$84,049	**$97,427**	$97,428	**$105,520**	**$105,520**	**$105,520**	$8,093	8.31%
WATER SERVICE CHARGES SW1-1000-2144-0000	$0	**$1,000**	$560	**$1,000**	**$1,000**	**$1,000**	$0	0.00%
SALE OF METERS/CK VALV SW1-1000-2145-0000	$47,139	**$20,000**	$13,363	**$25,000**	**$25,000**	**$25,000**	$5,000	25.00%
HYDRANT WATER SALES SW1-1000-2146-0000	$15,817	**$10,000**	$3,232	**$10,000**	**$10,000**	**$10,000**	$0	0.00%
WATER SVC FOR OTHER GOVT SW1-1000-2378-0000	$2,135	**$2,000**	$0	**$2,000**	**$2,000**	**$2,000**	$0	0.00%
INTEREST & EARNINGS SW1-1000-2401-0000	$157,309	**$174,000**	$102,643	**$190,000**	**$190,000**	**$190,000**	$16,000	9.20%
SALE OF SCRAP SW1-1000-2650-0000	$0	**$250**	$0	**$100**	**$100**	**$100**	($150)	-60.00%
MISCELLANEOUS REVENUE SW1-1000-2770-0000	$1,710	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER BAN PROCEEDS SW1-1000-5031-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSFER FROM H98-HYDRO FUNDS SW1-1000-5031-1189	$11,726	**$26,700**	$5,628	**$26,000**	**$26,000**	**$26,000**	($700)	-2.62%
SERIAL BONDS PROCEEDS SW1-1000-5710-0000	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
Total REVENUE	**$3,256,413**	**$3,168,536**	**$1,621,040**	**$3,237,561**	**$3,237,561**	**$3,237,561**	**$69,025**	**2.18%**
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	$43,336	**$77,400**	$77,392	**$91,250**	**$91,250**	**$91,250**	$13,850	17.89%
Total INSURANCE	**$43,336**	**$77,400**	**$77,392**	**$91,250**	**$91,250**	**$91,250**	**$13,850**	**17.89%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
WATER ADMIN PERS SERVICES SW1-8310-0100-0000	$41,890	**$42,783**	$17,021	**$46,633**	**$46,633**	**$46,633**	$3,850	9.00%
ADMINISTRATIVE ALLOCATION SW1-8310-0100-0002	$31,947	**$32,632**	$19,472	**$43,302**	**$43,302**	**$43,302**	$10,670	32.70%
OUT OF DEPT/PERS SVC SW1-8310-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
WATER ADMIN EQUIPMENT SW1-8310-0200-0000	$199	**$525**	$0	**$1,150**	**$1,150**	**$1,150**	$625	119.05%
WATER ADMIN CONTRACTUAL SW1-8310-0400-0000	$29,609	**$60,000**	$26,636	**$60,000**	**$60,000**	**$60,000**	$0	0.00%
WATER ADMIN GAS & ELECTRIC SW1-8310-0400-3500	$3,112	**$5,500**	$2,218	**$6,500**	**$6,500**	**$6,500**	$1,000	18.18%
Total ADMINISTRATIVE	**$106,757**	**$141,440**	**$65,347**	**$157,585**	**$157,585**	**$157,585**	**$16,145**	**11.41%**
SOURCE OF SUPPLY CONTRACTUAL SW1-8320-0400-0000	$922,290	**$946,055**	$226,058	**$1,156,190**	**$1,156,190**	**$1,156,190**	$210,135	22.21%
SUPPLY OUT OF DISTRICT SW1-8320-0400-0100	$2,745	**$3,000**	$0	**$3,500**	**$3,500**	**$3,500**	$500	16.67%
Total SUPPLY	**$925,035**	**$949,055**	**$226,058**	**$1,159,690**	**$1,159,690**	**$1,159,690**	**$210,635**	**22.19%**
TRANSMISS & DIST PERSONAL SVC SW1-8340-0100-0000	$395,635	**$412,760**	$180,347	**$405,112**	**$405,112**	**$405,112**	($7,648)	-1.85%
OUT OF DEPT / PERS SVC SW1-8340-0100-0100	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
TRANSMIS & DIST EQUIPMENT SW1-8340-0200-0000	$50,226	**$205,000**	$7,450	**$40,000**	**$40,000**	**$40,000**	($165,000)	-80.49%
TRANSMIS & DIST CONTRACTUAL SW1-8340-0400-0000	$67,955	**$80,000**	$38,100	**$80,000**	**$80,000**	**$80,000**	$0	0.00%
TRANSMIS & DIST - GASOLINE/DIESEL SW1-8340-0400-3510	$8,638	**$21,200**	$7,320	**$19,500**	**$19,500**	**$19,500**	($1,700)	-8.02%
Total TRANSMISS AND DISPOSAL	**$522,454**	**$718,960**	**$233,217**	**$544,612**	**$544,612**	**$544,612**	**($174,348)**	**-24.25%**
STATE RETIREMENT SW1-9010-0800-0000	$43,436	**$52,100**	$0	**$54,450**	**$54,450**	**$54,450**	$2,350	4.51%
Total STATE RETIREMENT	**$43,436**	**$52,100**	**$0**	**$54,450**	**$54,450**	**$54,450**	**$2,350**	**4.51%**
MEDICARE SW1-9020-0800-0000	$6,138	**$7,079**	$2,830	**$7,179**	**$7,179**	**$7,179**	$100	1.41%
Total MEDICARE	**$6,138**	**$7,079**	**$2,830**	**$7,179**	**$7,179**	**$7,179**	**$100**	**1.41%**
SOCIAL SECURITY SW1-9030-0800-0000	$26,244	**$30,267**	$12,102	**$30,693**	**$30,693**	**$30,693**	$426	1.41%
Total SOCIAL SECURITY	**$26,244**	**$30,267**	**$12,102**	**$30,693**	**$30,693**	**$30,693**	**$426**	**1.41%**

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Preliminary Budget	2027 Adopted Budget	Change	% Change
WORKER COMPENSATION	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SW1-9040-0800-0000								
Total WORKERS COMP	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
UNEMPLOYMENT INSURANCE	$0	**$0**	$0	**$0**	**$0**	**$0**	$0	N/A
SW1-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
MEDICAL INSURANCE	$82,297	**$105,000**	$59,351	**$104,000**	**$104,000**	**$104,000**	($1,000)	-0.95%
SW1-9060-0800-0000								
Total MEDICAL INSURANCE	**$82,297**	**$105,000**	**$59,351**	**$104,000**	**$104,000**	**$104,000**	**($1,000)**	**-0.95%**
UNION WELFARE BENEFITS	$99,254	**$110,000**	$72,981	**$110,000**	**$110,000**	**$110,000**	$0	0.00%
SW1-9070-0800-0000								
Total UNION WELFARE BENEFITS	**$99,254**	**$110,000**	**$72,981**	**$110,000**	**$110,000**	**$110,000**	**$0**	**0.00%**
EAP PROGRAM	**$78**	**$85**	**$84**	**$90**	**$90**	**$90**	$5	5.88%
SW1-9089-0400-0000								
TOTAL EAP PROGRAM	**$78**	**$85**	**$84**	**$90**	**$90**	**$90**	**$5**	**$0**
SERIAL BOND - PRINCIPA	$344,700	**$350,000**	$285,000	**$360,000**	**$360,000**	**$360,000**	$10,000	2.86%
SW1-9710-0600-0000								
SERIAL BOND - PRINCIPA	$235,000	**$240,000**	$0	**$250,000**	**$250,000**	**$250,000**	$10,000	4.17%
SW1-9710-0600-0100								
SERIAL BOND - INTEREST	$113,909	**$104,556**	$51,388	**$92,918**	**$92,918**	**$92,918**	($11,638)	-11.13%
SW1-9710-0700-0000								
SERIAL BOND - INTEREST	$289,938	**282,594**	$141,297	**275,094**	**275,094**	**275,094**	(7,500)	-2.65%
SW1-9710-0700-0100								
Total DEBT SERVICE	**$983,546**	**$977,150**	**$477,684**	**$978,012**	**$978,012**	**$978,012**	**$862**	**0.09%**
TRANSFER TO CAP PROJ FUND	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	$0	N/A
SW1-9950-0900-0000								
Total TRAN TO CAP PROJ	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Total EXPENDITURES	**$2,838,575**	**$3,168,536**	**$1,227,046**	**$3,237,561**	**$3,237,561**	**$3,237,561**	**$69,025**	**2.18%**
Revenue Over (Under) Expenditures	**$417,838**	**$0**	**$393,994**	**$0**	**$0**	**$0**	**$0**	

TOWN OF LEWISTON

Appendix A
Debt Service
2027

	9710-0600	9710-0700	9903-0000
	Principal	**Interest**	**Admin Fees**
"DB" Fund	$ -	$ -	$ -
"DB" Fund			
Drainage '05			-
"SS1" Fund			
WPCC Upgrade	$ 180,000	$ 17,779.50	-
"SS3" Fund			
Sanborn Sewer	25,000	2,615.00	
	$ 25,000	$ 2,615.00	$ -
"SW1" Fund			
Refinanced Water Lines	300,000	86,800.00	-
Elm/Annover PRV Pits	60,000	6,118.00	-
	$ 360,000	$ 92,918.00	$ -
"SW1" Fund			
Waterline Project Bond 2022	$ 250,000	$ 275,093.76	
	$ 250,000	$ 275,093.76	$ -
TOTAL	**$ 815,000**	**$ 388,406.26**	**$ -**

TOWN OF LEWISTON

Appendix B

2027 Bond Payments

NAME	FUND	01/01/2027 BALANCE	DATE	PRINCIPAL	INTEREST	ADMIN FEE
1) VARIOUS (Consolidated) (refinanced 2015)		$ 2,320,000				
0700-0000	DB		6/15			
0700-0100	SD/DB		6/15			
	SW1		6/15	$ 300,000	46,400.00	
	DB		12/15			
	SD/DB		12/15			
	SW1		12/15		40,400.00	
2) VARIOUS		$ 1,780,000				
Originally 2.25% 2013- 2033	SS1		7/13	$ 180,000	17,779.50	
	SS3		7/13	$ 25,000	2,615.00	
	SW1		7/13	$ 60,000	6,118.00	
3) WATERLINE PROJECT BOND 2022	SW1	$7,705,000				
			2/15		$ 137,546.88	
			8/15	$ 250,000	$ 137,546.88	
TOTAL		**$11,805,000**		**$ 815,000**	**$ 388,406.26**	**$ -**

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2027 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined 2027 Budget	2026 Budget	$ Change	% Change
	Medical	FSA	HRA	2027 Budget	Medical	FSA	HRA	2027 Budget				
A Fund												
Active	$ -	$ -	$ -	$ -	$ 133,200		$ 46,800	$ 180,000	$ 180,000	$ 173,150	$ 6,850	3.81%
Retiree	79,695	-	3,750	83,445					83,445	108,570	(25,125)	-30.11%
Retiree Buyout	2,000	-	-	2,000					2,000	2,000	-	-
Active Buyout	8,000	-	2,600	10,600					10,600	12,500	(1,900)	-17.92%
Admin Fees		-	336	336					336	432	(96)	-28.57%
Compliance Fees	848	-	-	848					848	848	-	0.00%
Total A Fund	$ 90,543	$ -	$ 6,686	$ 97,229	$ 133,200	$ -	$ 46,800	$ 180,000	$ 277,229	$ 297,500	$ (20,271)	-7.31%
B Fund												
Active	$ -	$ -		$ -	$ 47,400		$ 15,600	$ 63,000	$ 63,000	$ 60,000	$ 3,000	4.76%
Retiree	28,118	-	-	28,118					28,118	29,702	(1,584)	-5.63%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	2,000	-	650	2,650					2,650	2,000	650	24.53%
Admin Fees		-	48	48					48	-	48	100.00%
Compliance Fees	298	-	-	298					298	298	-	0.00%
Total B Fund Non Police	$ 30,416	$ -	$ 698	$ 31,114	$ 47,400	$ -	$ 15,600	$ 63,000	$ 94,114	$ 92,000	$ 2,114	2.25%
B-Police Fund												
Active	$ -	$ -	$ -	$ -	$ 205,400		$ 54,600	$ 260,000	$ 260,000	$ 278,000	$ (18,000)	-6.92%
Retiree	68,944	-	9,750	78,694					78,694	61,629	17,065	21.69%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	8,000	-	-	8,000					8,000	8,000	-	0.00%
Admin Fees		-	144	144					144	96	48	33.33%
Compliance Fees	275	-	-	275					275	275	-	0.00%
Total B Fund Police	$ 77,219	$ -	$ 9,894	$ 87,113	$ 205,400	$ -	$ 54,600	$ 260,000	$ 347,113	$ 348,000	$ (887)	-0.26%
Total B Fund	$ 107,635	$ -	$ 10,592	$ 118,227	$ 252,800	$ -	$ 70,200	$ 323,000	$ 441,227	$ 440,000	$ 1,227	0.28%
DB Fund												
Active	$ -	$ -	$ -	$ -	$ 341,200		$ 136,800	$ 478,000	$ 478,000	$ 470,000	$ 8,000	1.67%
Retiree	172,973	-	20,000	192,973					192,973	143,393	49,580	25.69%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	-	-	-	-					-	-	-	-
Admin Fees		-	240	240					240	240	-	0.00%
Compliance Fees	367	-	-	367					367	367	-	0.00%
Total DB Fund	$ 173,340	$ -	$ 20,240	$ 193,580	$ 341,200	$ -	$ 136,800	$ 478,000	$ 671,580	$ 614,000	$ 57,580	9.38%

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2027 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined 2027 Budget	2026 Budget	$ Change	% Change
	Medical	FSA	HRA	2027 Budget	Medical	FSA	HRA	2027 Budget				
SS1 Fund												
Active	$ -	$ -	$ -	$ -	$ 181,600		$ 68,400	$ 250,000	$ 250,000	$ 196,709	$ 53,291	21.32%
Retiree	145,831	-	3,250	149,081					149,081	143,618	5,463	3.66%
Retiree Buyout	482	-	-	482					482		482	100.00%
Active Buyout	-	-	-	-					-	-	-	
Admin Fees		-	48	48					48	624	(576)	-1200.00%
Compliance Fees	871	-	-	871					871	871	-	0.00%
Total SS1 Fund	$ 147,184	$ -	$ 3,298	$ 150,482	$ 181,600	$ -	$ 68,400	$ 250,000	$ 400,482	$ 341,822	$ 58,660	14.65%
SS2 Fund												
Active	$ -	$ -	$ -	$ -	$ 15,800		$ 7,200	$ 23,000	$ 23,000	$ -	$ 23,000	100.00%
Retiree	20,860	-	-	20,860					20,860	18,014	2,846	13.64%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	2,000	-	-	2,000					2,000	2,500	(500)	-25.00%
Admin Fees		-	48	48					48	96	(48)	-100.00%
Compliance Fees	92	-	-	92					92	92	-	0.00%
Total SS2 Fund	$ 22,952	$ -	$ 48	$ 23,000	$ 15,800	$ -	$ 7,200	$ 23,000	$ 46,000	$ 20,702	$ 25,298	55.00%
SS3 Fund												
Active	$ -	-	$ -	$ -					$ -	$ -	$ -	$ -
Retiree	$ 17,406	$ -	$ 6,500	$ 23,906					23,906	23,906	-	0.00%
Retiree Buyout	-	-	-	-							-	-
Active Buyout	-	-	-	-					-	-	-	-
Admin Fees		-	48	48					48	48	-	0.00%
Compliance Fees	46	-	-	46					46	46	-	0.00%
Total SS3 Fund	$ 17,452	$ -	$ 6,548	$ 24,000	$ -	$ -	$ -	$ -	$ 24,000	$ 24,000	$ -	0.00%
SW1 Fund												
Active	$ -	$ -	$ -	$ -	$ 79,220		$ 28,800	$ 110,000	$ 110,000	$ 110,000	$ -	0.00%
Retiree	86,829	-	16,750	103,579					103,579	104,579	(1,000)	-0.97%
Retiree Buyout	-	-	-	-					-	-	-	-
Active Buyout	-	-	-	-					-	-	-	-
Admin Fees		-	192	192					192	192	-	0.00%
Compliance Fees	229	-	-	229					229	229	-	0.00%
Total SW1 Fund	$ 87,058	$ -	$ 16,942	$ 104,000	$ 79,220	$ -	$ 28,800	$ 110,000	$ 214,000	$ 215,000	$ (1,000)	-0.47%
Grand Total	**$ 646,164**	**$ -**	**$ 64,354**	**$ 710,518**	**$ 1,003,820**	**$ -**	**$ 358,200**	**$ 1,364,000**	**$ 2,074,518**	**$ 1,953,024**	**$ 121,494**	**5.86%**

TOTALS	2027	2026	Change	% Change
Active	$ 1,364,000	$ 1,287,859	$ 76,141	5.58%
Retiree	680,656	633,411	47,245	6.94%

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2027 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined 2027 Budget	2026 Budget	$ Change	% Change
	Medical	FSA	HRA	2027 Budget	Medical	FSA	HRA	2027 Budget				
							Retiree Buyout		2,482	2,000	482	19.42%
							Active Buyout		23,250	25,000	(1,750)	-7.53%
							Admin Fees		1,104	1,728	(624)	-56.52%
							Compliance Fees		3,026	3,026	-	0.00%
									$ 2,074,518	**$ 1,953,024**	**$ 121,494**	**5.86%**

TOWN OF LEWISTON

Appendix D

2027 Schedule of Salaries
Elected Town Officials

Officer	Salary
Highway Superintendent	$85,472
Town Clerk	$74,480
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	2026
January	$ 274,790	$ 262,285	$ 278,893	$ 302,927	$ 296,384	$ 286,535	$ 283,370	$ 278,794	$ 316,232	$ 275,373	$ 347,158	$ 406,159	$ 420,283	$ 410,132	$ 436,368
February	232,283	246,670	239,447	246,487	245,398	245,392	248,664	244,276	261,051	254,505	300,683	354,758	360,705	353,476	378,301
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	481,420
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	385,788	427,517
May	247,089	261,774	269,552	281,122	268,196	267,992	276,290	312,242	214,529	317,303	373,800	355,397	376,745	394,488	428,630
June	357,967	406,815	386,225	358,595	368,207	341,441	390,123	383,502	392,593	526,490	414,937	482,157	423,443	514,743	605,515
Sub-Total	**1,656,645**	**1,851,776**	**1,790,035**	**1,802,286**	**1,766,927**	**1,734,191**	**1,789,668**	**1,832,040**	**1,723,781**	**2,079,297**	**2,252,689**	**2,401,170**	**2,386,437**	**2,526,222**	**2,757,751**
July	268,327	294,211	301,304	297,856	295,209	284,284	293,866	303,241	282,409	355,841	381,599	403,297	399,856	436,958	496,090
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	469,423
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	617,746
October	256,769	280,074	283,030	290,195	270,011	268,646	289,970	305,199	279,690	317,638	375,216	370,849	373,154	390,825	-
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	392,243	-
December	416,359	347,525	365,535	319,997	341,644	341,873	459,198	430,014	455,523	489,624	460,817	494,291	477,074	553,216	-
Total	**3,522,817**	**3,631,660**	**3,691,629**	**3,651,863**	**3,593,385**	**3,515,897**	**3,806,962**	**3,882,130**	**3,798,813**	**4,390,603**	**4,708,686**	**4,951,574**	**4,947,393**	**5,271,633**	**4,341,009**
% 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%**	**6.15%**	**-21.44%**
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	$ 2,009,300	$ 1,824,668	$ 1,772,605	$ 1,861,084	$ 1,848,211	$ 1,756,400	$ 1,703,683	$ 1,824,291	$ 2,142,754
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	2,893,546
SD Fund															
Total Budgeted	**$ 3,200,000**	**$ 3,356,500**	**$ 3,600,000**	**$ 3,600,000**	**$ 3,800,000**	**$ 3,600,000**	**$ 3,550,000**	**$ 3,500,000**	**$ 3,565,000**	**$ 3,685,000**	**$ 3,800,000**	**$ 4,050,000**	**$ 4,310,765**	**$ 4,421,810**	**$ 5,036,300**
% Change	**1.98%**	**4.89%**	**7.25%**	**0.00%**	**5.56%**	**-5.26%**	**-1.39%**	**-1.41%**	**1.86%**	**3.37%**	**3.12%**	**6.58%**	**6.44%**	**2.58%**	**13.90%**
Over/(Under) Budget	$ 322,817	$ 275,160	$ 91,629	$ 51,863	$ (206,615)	$ (84,103)	$ 256,962	$ 382,130	$ 233,813	$ 705,603	$ 908,686	$ 901,574	$ 636,628	$ 849,823	$ (695,291)
% 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%	19.22%	-13.81%

TOWN OF LEWISTON
Estimated Retirement and Comparison 2027
Appendix F

11/06/2026

FUND	2021 BUDGET	2021 ACTUAL	2022 BUDGET	2022 ACTUAL	2023 BUDGET	2023 ACTUAL	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2026 ACTUAL	2027 BUDGET	CHANGE IN BUDGET	% CHANGE
A Fund	$ 201,000	$ 195,242	$ 147,000	$ 155,402	$ 186,000	$ 171,806	$ 212,500	$ 200,853	$ 241,300	$ 231,082	$ 276,400	$ 267,161	$ 288,500	$12,100	4%
														$0	
B Fund	$ 62,000	$ 60,093	$ 46,000	$ 47,826	$ 57,500	$ 52,890	$ 60,000	$ 56,512	$ 68,000	$ 65,018	$ 77,900	$ 75,169	$ 81,350	$3,450	4%
B Fund Police	$ 250,000	$ 246,626	$ 265,000	$ 258,793	$ 297,000	$ 286,797	$ 371,000	$ 361,980	$ 476,200	$ 458,501	$ 564,500	$ 504,605	$ 582,750	$18,250	3%
B Fund Totals	$ 312,000	$ 306,719	$ 311,000	$ 306,619	$ 354,500	$ 339,687	$ 431,000	$ 418,492	$ 544,200	$ 523,519	$ 642,400	$ 579,774	$ 664,100	$ 21,700	3%
DB Fund	$ 132,000	$ 127,677	$ 96,000	$ 101,614	$ 121,500	$ 112,373	$ 182,400	$ 172,239	$ 207,000	$ 198,162	$ 237,000	$ 229,100	$ 247,500	$10,500	4%
														$0	
SS1 Fund	$ 116,000	$ 112,640	$ 85,000	$ 89,647	$ 107,250	$ 99,138	$ 112,000	$ 105,553	$ 127,000	$ 121,440	$ 145,300	$ 140,399	$ 151,750	$6,450	4%
														$0	
SS2 Fund	$ 16,000	$ 15,037	$ 12,000	$ 11,968	$ 14,500	$ 13,235	$ 20,500	$ 19,076	$ 23,100	$ 21,947	$ 26,400	$ 25,373	$ 27,650	$1,250	5%
														$0	
SS3 Fund	$ 8,000	$ 7,491	$ 6,000	$ 5,961	$ 7,500	$ 6,593	$ 4,500	$ 4,133	$ 5,100	$ 4,755	$ 5,800	$ 5,497	$ 6,250	$450	8%
														$0	
SW1 Fund	$ 47,000	$ 45,056	$ 34,000	$ 35,859	$ 43,000	$ 39,655	$ 40,200	$ 37,754	$ 45,500	$ 43,436	$ 52,100	$ 50,218	$ 54,450	$2,350	5%
Total	$ 832,000	$ 809,862	$ 691,000	$ 707,070	$ 834,250	$ 782,487	$ 1,003,100	$ 958,100	$ 1,193,200	$ 1,144,341	$ 1,385,400	$ 1,297,522	$ 1,440,200	$54,800	4%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2027 Budget

Fund	Description	Cash Balance 12/31/2025	2026 Increases	2026 Decreases	Cash Balance 10/31/2026
H21	Sanborn Improvements	542.00	-	-	542.00
H22	Academy Park Artwork	4,186.14	-	-	4,186.14
H23	Lewiston Town Park	1,197,798.28	-	(565,249.69)	632,548.59
H24	Stonehaven Preserve	182,842.84	-	(864.33)	181,978.51
H27	Dickersonville Cemetary	34,613.31	1,094.95	(1,644.95)	34,063.31
H28	Drainage Study & Maintenance	(2,281.97)	-	(2,290.04)	(4,572.01)
H29	Police Training & Equipment	1,705.06	-	-	1,705.06
H30	LNRR Comfort Station	8,197.23	-	-	8,197.23
H32	WPCC Upgrade	-	6.86	(14,180.13)	(14,173.27)
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)
H44	Sanborn Park Playground	9,473.95	-	-	9,473.95
H48	Police Seized Funds	4,070.82	-	(1,707.00)	2,363.82
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
H56	Engineering Planning Grant	48,000.00	-	-	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
H60	Oakhill/Hillside/Cliff Drainage	(41,741.76)	132,625.05	(90,883.29)	-
H61	Recreational Development	160,305.33	-	(33,763.08)	126,542.25
H63	PIP	67,173.17	-	-	67,173.17
H68	WPCC Digester	4,288.36	-	(300.00)	3,988.36
H70	Morgan Drive Relief Sewer	836.19	538,910.31	(472,886.50)	66,860.00
H71	Water Storage Tank	9,121.99	-	(8,055.95)	1,066.04
H78	Niagara Parkway Trail	30,709.98	-	-	30,709.98
H97	NYPA Funds Annual Payment	4,113,814.17	869,349.00	(998,633.48)	3,984,529.69
H98	Town HYDRO Funds	3,152,009.52	1,464,338.35	(680,182.26)	3,936,165.61
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		**$ 9,097,023.81**	**$ 3,006,324.52**	**$ (2,870,640.70)**	**$ 9,232,707.63**

TOWN OF LEWISTON

Appendix H

2027 FUND TRANSFERS

Account	HYDRO FUNDS - Energy Credit - Utilities (H98)	NYPA Annual Settlement Funds (H97)	Total
TRANSFER FROM OTHER FUND A00-1000-5031-1189	$ 177,650	$ -	$ 177,650
TRANSFER FROM OTHER FUND B00-1000-5031-1189	$ 231,500	$ 175,240	$ 406,740
TRANSFER FROM OTHER FUND DB0-1000-5031-1189	$ 168,000	$ 1,450,407	$ 1,618,407
TRANSFER FROM OTHER FUND SF0-1000-5031-1189	$ 60,000	$ -	$ 60,000
TRANSFER FROM OTHER FUND SS1-1000-5031-1189	$ 209,000	$ -	$ 209,000
TRANSFER FROM OTHER FUND SS2-1000-5031-1189	$ 60,000	$ -	$ 60,000
TRANSFER FROM OTHER FUND SS3-1000-5031-1189	$ 7,000	$ -	$ 7,000
TRANSFER FROM OTHER FUND SW1-1000-5031-1189	$ 26,000	$ -	$ 26,000
	$ 939,150	**$ 1,625,647**	**$ 2,564,797**

NYS - Real Prope System
County of Niagar
Town of Lewiston - 2924

Assessor's Repor 026 - Prior Year File
S495 Exemp Impact Report
Town Summary

RPS2 04/L001
Date/Time - 10/14/2 3:25:49
Total Assessed Value 4,471,488,308
Uniform Percentage 100.00

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Equalized Total Assessed Value 4,471,488,308

Appendix I

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	22,531,200	0.50
12350	PUBLIC AUTHORITY - STATE	RPTL 412	10	1,437,060,200	32.14
13100	CO - GENERALLY	RPTL 406(1)	2	2,125,000	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	24	23,159,900	0.52
13510	TOWN - CEMETERY LAND	RPTL 446	2	143,900	0.00
13650	VG - GENERALLY	RPTL 406(1)	10	9,496,200	0.21
13800	SCHOOL DISTRICT	RPTL 408	11	192,613,800	4.31
14100	USA - GENERALLY	RPTL 400(1)	4	20,663,300	0.46
14110	USA - SPECIFIED USES	STATE L 54	1	630,000	0.01
14300	INDIAN RESERVATION	RPTL 454	1	9,500,000	0.21
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	2,880,000	0.06
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	1,399,000	0.03
25110	NONPROF CORP - RELIG(CONST PR(	RPTL 420-a	25	21,819,600	0.49
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	11,400,000	0.25
25130	NONPROF CORP - CHAR (CONST PR(	RPTL 420-a	4	2,335,000	0.05
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	34,334,000	0.77
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	2,297,600	0.05
25600	NONPROFIT HEALTH MAINTENANCE	RPTL 486-a	1	126,000	0.00
26250	HISTORICAL SOCIETY	RPTL 444	2	2,010,000	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	8,620,000	0.19
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	9	4,264,100	0.10
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	5,400,000	0.12
28520	NOT-FOR-PROFIT NURSING HOME C(	RPTL 422	1	35,000,000	0.78
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	6	23,125,000	0.52
30306	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	4,750,000	0.11
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	7,680	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	9	726,970	0.02

Total Assessed Value 4,471,488,308
Uniform Percentage 100.00

Equalized Total Assessed Value 4,471,488,308

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	86	1,030,313	0.02
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	72	864,000	0.02
41123	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	233	2,796,000	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	61	1,220,000	0.03
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	104	2,080,000	0.05
41133	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	152	3,040,000	0.07
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	42	1,540,850	0.03
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	105	3,983,100	0.09
41143	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	52	1,890,800	0.04
41400	CLERGY	RPTL 460	2	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	90,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	92	17,370,630	0.39
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	58,000	0.00
41801	PERSONS AGE 65 OR OVER	RPTL 467	2	231,600	0.01

Total Exemptions Exclusive of System Exemptions:	**1,159**	**1,914,617,243**	**42.82**
Total System Exemptions:	**0**	**0**	**0.00**
Totals:	**1,159**	**1,914,617,243**	**42.82**

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: _____

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
FE291	Former exempt tax	MT		9	3,074.10
RD291	County refuse	FE		1,217	0.00
RD291	County refuse	SU		1,217	0.00
RD291	County refuse	TO		1,217	483,049,903.00
RD291	County refuse	UN		1,217	0.00

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
AD007	Ag district	TO		809	274,235,076.00
CS240	Lew ncsd1 cap	SU	M	1,169	4.00
CS240	Lew ncsd1 cap	TO	C	1,169	380,354,331.00
CS240	Lew ncsd1 cap	UN	C	1,169	1,263.00
CS241	Lew ncsd1 user	SU	M	530	592.00
CS241	Lew ncsd1 user	UN	M	530	589.00
CS242	Lew ncsd1 n-user	SU	M	644	661.00
CS242	Lew ncsd1 n-user	UN	M	644	549.00
DR291	Drainage District #1	FE		28	0.00
DR291	Drainage District #1	UN		28	0.00
FE291	Former exempt tax	MT		21	8,470.66
FP241	Lew fire protect	TO		5,799	2,139,844,484.00
GS241	Lew hts ltg gas dist	UN		39	39.00
RD241	Lewiston refuse	UN	M	4,818	4,737.00
RD291	County refuse	FE		5,785	0.00
RD291	County refuse	SU		5,785	0.00
RD291	County refuse	TO		5,785	2,093,298,790.00
RD291	County refuse	UN		5,785	5.00
SD243	Lew mstr se n	SU	M	3,565	0.00
SD243	Lew mstr se n	TO	C	3,565	1,663,985,072.00
SD243	Lew mstr se n	UN	M	3,565	4,242.00
SD245	Lewiston so sewer	TO	C	569	203,694,993.00
SD246	Lew ss lateral	FE	C	605	0.00
SD246	Lew ss lateral	UN	C	605	0.00
TC291	Town charge	MT		22	10,612.00
US291	Unpaid sewer	MT		227	66,560.44
UW291	Unpaid water	MT		305	105,520.47
UW292	Water Late Fee	MT		304	33,800.00
WD240	Lew water im area	TO	C	5,757	2,424,278,171.00
WD259	County water dist	TO	C	5,743	2,435,405,365.00