

Town of Lewiston
Tentative Budget
2027

Submitted 09/28/2026

**Town of Lewiston
2027 Tentative Budget
Table of Contents**

2027 Budget Summary - Adopted Budget	3
2026 Budget Summary - Adopted 11/10/2025	4
2027 Budget Summary - Preliminary Budget	5
2027 Budget Summary -Tentative Budget	6
2027 Budget Summary - Departmental Requests	7
2027 Tax Levy - Tentative Budget	8
2027 Tax Levy Comparison - Tentative Budget	9
General Fund - "A"	10 to 17
General Outside Village Fund - "B"	18 to 23
Highway / Drainage - Town Outside Village Fund - "DB"	24 to 27
French Landing Drainage Fund "S10"	28
Fire Protection Fund - "SF"	29
Lewiston Heights Lighting Fund - "SL"	30
Refuse Fund - "SR"	31
Water Pollution Control Center Fund - "SS1"	32 to 34
LMSIA Fund - "SS2"	35 to 37
Lewiston South Sewer Fund - "SS3"	38 to 39
Lewiston Water Improvement Fund - "SW1"	40 to 42
2027 Debt Service	Appendix A
2027 Bond Payments	Appendix B
Estimated Medical Insurance & Comparison	Appendix C
2027 Schedule of Salaries Elected Town Officials	Appendix D
Sales Tax Revenue	Appendix E
Estimated Retirement & Comparison	Appendix F
Capital Account Fund Balances as of 8/31/2026	Appendix G
2027 Fund Transfers	Appendix H
2026 Exemption Impact Report	Appendix I

2027

Adopted Budget
To Be Submitted

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

2027.

Preliminary Budget
To Be Submitted

**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	\$	478,765,793
TOWN O/S VILLAGE	\$	2,082,172,372
TOTAL		<u>\$2,560,938,165</u>

**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 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		\$24,195,998	\$19,689,344	\$576,183	\$3,930,471
ASSESSED VAL.		VILLAGE	\$ 478,765,793		
		TOWN O/S VILLAGE	\$ 2,082,172,372		
		TOTAL	\$2,560,938,165		

**TOWN OF LEWISTON
2027 TAX LEVY
TENTATIVE BUDGET
SUBMITTED 09/28/2026**

TOWN DISTRICT	FUND	CODE	ASSM'T UNITS OR FOOTAGE VALUE	RATE	TAX	TOTAL
LEWISTON GENERAL	A		2,560,938,165	0.1172	\$300,247	\$300,247
LEWISTON OSV-HIGHWAY/DRAINAGE	DB	TOV	2,082,172,372	0.0484	\$100,824	\$100,824
FRENCH LANDING DRAINAGE DISTRICT	S10	DR-291	28	191.0714	\$5,350	\$5,350
FIRE PROTECTION	SF	FP-241	2,143,709,584	0.7844	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	1,664,475,172	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	203,744,993	0.2698	54,971	
SOUTH SEWER NON-U	SS3	SD-246	605	8.0000	4,840	\$59,811
LEWISTON WATER IMPROVEMENT	SW1	WD-240	2,425,068,271	0.4008	971,941	<u>\$971,941</u>
						<u>\$3,819,324</u>

ASSESSED VALUATION	VILLAGE	\$	478,765,793
	TOWN O/S V	\$	<u>2,082,172,372</u>
	TOTAL		<u>\$2,560,938,165</u>

**TOWN OF LEWISTON
2027 TAX LEVY COMPARISON
TENTATIVE BUDGET
SUBMITTED 09/28/2026**

		2025	2026	2027	RATE% CHANGE
<u>WHOLE TOWN TAX</u>					
A - LEWISTON GENERAL - WHOLE TOWN		\$319,241	\$303,113	\$300,247	-0.9455%
	Rate AV	0.3529	0.3354	0.1172	-65.04%
<u>PART TOWN TAX -OUTSIDE VILLAGE</u>					
DB - HIGHWAY/DRAINAGE		\$104,693	\$101,948	\$100,824	-1.1025%
	Rate AV	0.1410	0.1374	0.0484	-64.76%
<u>SPECIAL DISTRICTS</u>					
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	\$0.7844	-64.42%
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	-58.59%
	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	\$0.2698	-58.18%
	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	\$0.4008	-59.84%

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

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

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

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
ATTORNEY PERSONAL SERV								
A00-1420-0100-0000	\$45,137	\$100,000	\$0	\$0	\$0		(\$100,000)	-100.00%
ATTORNEY CONTRACTUAL & LITIGATION								
A00-1420-0400-0000	\$107,912	\$25,000	\$78,077	\$125,000	\$125,000		\$100,000	400.00%
ENVIRONMENTAL PROTECTION								
A00-1420-0400-0100	\$50,000	\$0	\$0	\$0	\$0		\$0	N/A
NIAGARA POWER COALITION								
A00-1420-0400-0200	\$5,132	\$7,090	\$7,089	\$9,775	\$9,775		\$2,685	37.87%
Total ATTORNEY	\$208,181	\$132,090	\$85,166	\$134,775	\$134,775	\$0	\$2,685	2.03%
ENGINEER PERSONAL SERVICES								
A00-1440-0100-0000	\$4,160	\$0	\$0	\$0	\$0		\$0	N/A
ENGINEER EQUIPMENT								
A00-1440-0200-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
ENGINEER CONTRACTUAL								
A00-1440-0400-0000	\$190	\$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		\$0	0.00%
ELECTION CONTRACTUAL								
A00-1450-0400-0000	\$100	\$330	\$0	\$430	\$430		\$100	30.30%
Total ELECTIONS	\$100	\$460	\$0	\$560	\$560	\$0	\$100	21.74%
BUILDINGS - CUSTODIAN								
A00-1620-0100-0000	\$47,332	\$47,197	\$23,754	\$48,733	\$48,733		\$1,536	3.25%
BUILDINGS EQUIPMENT								
A00-1620-0200-0000	\$19,795	\$500	\$597	\$2,500	\$2,500		\$2,000	400.00%
BUILDINGS CONTRACTUAL								
A00-1620-0400-0000	\$51,728	\$52,000	\$22,559	\$140,677	\$55,000		\$3,000	5.77%
BUILDINGS GAS & ELECTRIC								
A00-1620-0400-3500	\$22,796	\$26,000	\$10,468	\$26,000	\$26,000		\$0	0.00%
BUILDINGS GASOLINE/DIESEL FUEL								
A00-1620-0400-3510	\$108	\$150	\$164	\$500	\$500		\$350	233.33%
COPY MACHINE/LEASE PAY								
A00-1620-0401-0000	\$5,724	\$7,000	\$2,891	\$7,000	\$7,000		\$0	0.00%
Total BUILDINGS	\$147,483	\$132,847	\$60,431	\$225,410	\$139,733	\$0	\$6,886	5.18%
INSURANCE								
A00-1910-0400-0000	\$63,078	\$111,200	\$111,251	\$131,500	\$131,500		\$20,300	18.26%
Total INSURANCE	\$63,078	\$111,200	\$111,251	\$131,500	\$131,500	\$0	\$20,300	18.26%
MUNICIPAL DUES								
A00-1920-0400-0000	\$1,650	\$1,875	\$1,875	\$1,875	\$1,875		\$0	0.00%
Total MUNICIPAL DUES	\$1,650	\$1,875	\$1,875	\$1,875	\$1,875	\$0	\$0	0.00%
TAXES MUNICIPAL PROPERTIES								
A00-1950-0400-0000	\$4,383	\$5,000	\$4,413	\$5,000	\$5,000		\$0	0.00%
Total TAXES MUNICIPAL PROPERTIES	\$4,383	\$5,000	\$4,413	\$5,000	\$5,000	\$0	\$0	0.00%
OTHER GENERAL GOVT SUPPORT								
A00-1989-0400-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total OTHER GENERAL GOVT 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 Tentative Budget	2027 Adopted Budget	Change	% Change
CONTINGENCY	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-1990-0400-0000								
Total CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRAFFIC CONTROL- CONTRACTUAL								
A00-3310-0400-0000	\$11,739	\$18,000	\$1,695	\$18,000	\$18,000		\$0	0.00%
Total TRAFFIC CONTROL	\$11,739	\$18,000	\$1,695	\$18,000	\$18,000	\$0	\$0	0.00%
DOG CONTROL OFFICER								
A00-3510-0100-0000	\$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	N/A
DOG CONTROL EQUIPMENT								
A00-3510-0200-0000	\$0	\$200	\$0	\$0	\$0		(\$200)	-100.00%
DOG CONTROL CONTRACTUAL								
A00-3510-0400-0000	\$15,480	\$17,140	\$7,513	\$18,370	\$17,000		(\$140)	-0.82%
DOG CONTROL GASOLINE/DIESEL FUEL								
A00-3510-0400-3510	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total DOG CONTROL	\$15,480	\$17,340	\$7,513	\$18,370	\$17,000	\$0	(\$340)	-1.96%
BOARD OF HEALTH (NIACAP)								
A00-4010-0400-0000	\$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	\$0	\$0	0.00%
HIGHWAY SUPERINTENDENT PERSONAL SERVICES								
A00-5010-0100-0000	\$144,001	\$142,664	\$66,748	\$148,841	\$148,841		\$6,177	4.33%
HIGHWAY ADMIN EQUIPMENT								
A00-5010-0200-0000	\$12,939	\$500	\$289	\$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		(\$900)	-8.26%
Total SUPERINTENDENT OF HIGHWAYS	\$161,589	\$154,064	\$70,643	\$168,391	\$168,391	\$0	\$14,327	9.30%
HIGHWAY SUPERINTENDENT EQUIPMENT								
A00-5132-0200-0000	\$10,441	\$0	\$0	\$0	\$0		\$0	N/A
TOWN GARAGE								
A00-5132-0400-0000	\$29,883	\$35,600	\$12,657	\$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		\$4,000	21.05%
Total TOWN GARAGE	\$61,597	\$54,600	\$26,997	\$58,000	\$58,000	\$0	\$3,400	6.23%
HIGHWAY BRUSH CONTRACTUAL								
A00-5140-0400-0000	\$16,751	\$45,000	\$0	\$30,000	\$30,000		(\$15,000)	-33.33%
Total BRUSH	\$16,751	\$45,000	\$0	\$30,000	\$30,000	\$0	(\$15,000)	-33.33%

Account Description / Account Number	2025 Actual		2026 Adopted Budget		2026 Actual as of 6/30/26		2027 Department Request		2027 Tentative Budget		2027 Adopted Budget		Change		% Change	
AMERICAN LEGION-SANBORN		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	
A00-6510-0423-0000																
VFW		\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$0	\$0	0.00%	
A00-6510-0424-0000																
Total VETERANS SERVICES		\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$0	\$0	\$0	\$0	0.00%	
RECREATION PERSONAL SERVICES																
A00-7020-0100-0000		\$57,935	\$77,492	\$33,808	\$33,808	\$80,513	\$80,513	\$80,513	\$80,513	\$80,513	\$0	\$3,021	\$3,021	\$0	3.90%	
RECREATION CONTRACTUAL ADMIN																
A00-7020-0400-0000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	
Total RECREATION ADMINISTRATION		\$57,935	\$77,492	\$33,808	\$80,513	\$80,513	\$80,513	\$80,513	\$80,513	\$80,513	\$0	\$3,021	\$3,021	\$0	3.90%	
RECREATION SEASONAL HELP																
A00-7310-0100-0000		\$83,052	\$87,000	\$8,289	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$8,000	\$8,000	\$0	\$0	9.20%	
RECREATION SEASONAL SPEC EVENTS PERS SERV																
A00-7310-0100-4401		\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0	\$0	0.00%	
RECREATION SEASONAL - ICE RINK PERS SERVICES																
A00-7310-0100-4403		\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$6,900	\$6,900	\$6,900	\$6,900	\$0	\$0	N/A	
RECREATION CONTRACTUAL																
A00-7310-0400-0000		\$89,355	\$100,000	\$62,510	\$73,900	\$73,900	\$73,900	\$95,000	\$95,000	\$95,000	(\$5,000)	(\$5,000)	\$0	\$0	-5.00%	
RECREATION GAS & ELECTRIC																
A00-7310-0400-3500		\$607	\$1,000	\$98	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0	\$0	0.00%	
RECREATION GASOLINE																
A00-7310-0400-3510		\$45	\$500	\$110	\$600	\$600	\$600	\$600	\$600	\$600	\$100	\$100	\$0	\$0	N/A	
RECREATION CONCESSIONS																
A00-7310-0402-0000		\$5,719	\$3,500	\$3,432	\$3,075	\$3,075	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0	\$0	\$0	0.00%	
RECREATION CONCESSIONS GAS/FUEL																
A00-7310-0402-3510		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A	
Total RECREATION DEPARTMENT		\$205,593	\$194,500	\$79,034	\$182,975	\$204,500	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$0	5.14%	
LEWISTON LIBRARY																
A00-7410-0400-0000		\$392,170	\$392,170	\$392,170	\$404,387	\$392,170	\$392,170	\$392,170	\$392,170	\$392,170	\$0	\$0	\$0	\$0	0.00%	
LEWISTON LIBRARY GAS & ELECTRIC																
A00-7410-0400-3500		\$22,632	\$27,000	\$13,797	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000	\$0	\$0	\$0	\$0	0.00%	
SANBORN LIBRARY																
A00-7410-0442-0000		\$49,050	\$49,050	\$36,788	\$50,500	\$49,050	\$49,050	\$49,050	\$49,050	\$49,050	\$0	\$0	\$0	\$0	0.00%	
SANBORN LIBRARY GAS & ELECTRIC																
A00-7410-0442-3500		\$4,600	\$4,600	\$2,575	\$4,800	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$0	\$0	\$0	\$0	0.00%	
RANSOMVILLE LIBRARY																
A00-7410-0443-0000		\$2,000	\$2,000	\$2,000	\$2,070	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0	\$0	\$0	0.00%	
RANSOMVILLE LIBRARY GAS & ELECTRIC																
A00-7410-0443-3500		\$4,553	\$4,750	\$2,894	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$4,750	\$0	\$0	\$0	\$0	0.00%	
Total LIBRARIES		\$475,006	\$479,570	\$450,223	\$493,507	\$479,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SANBORN HIST SOC CONTRACTUAL																
A00-7520-0400-0000		\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$36,900	\$36,900	\$36,900	\$36,900	\$0	\$0	\$0	\$0	0.00%	
Total SPECIAL SERVICES		\$36,900	\$36,900	\$27,675	\$36,900	\$36,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
ARTPARK - MODERN CONTRACTUAL																
A00-7560-0400-0000		\$134,725	\$100,000	\$21,325	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0	\$0	0.00%	
Total ARTPARK		\$134,725	\$100,000	\$21,325	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
SENIOR CENTER PERSONAL								
A00-7630-0100-0000	\$133,057	\$131,127	\$60,679	\$132,078	\$132,078		\$951	0.73%
OUT OF DEPT - PERS SERV	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-7630-0100-0100								
SENIORS EQUIPMENT	\$44,171	\$500	\$2,677	\$3,000	\$3,000		\$2,500	500.00%
A00-7630-0200-0000								
SENIORS CONTRACTURAL	\$75,643	\$77,400	\$34,748	\$118,493	\$78,500		\$1,100	1.42%
A00-7630-0400-0000								
SENIORS - GAS AND ELECTRIC	\$5,300	\$5,500	\$3,154	\$7,000	\$7,000		\$1,500	27.27%
A00-7630-0400-3500								
SENIORS- GASOLINE & FUEL	\$2,455	\$6,000	\$2,181	\$8,000	\$8,000		\$2,000	33.33%
A00-7630-0400-3510								
Total SENIOR CITIZENS	\$260,626	\$220,527	\$103,438	\$268,571	\$228,578	\$0	\$8,051	3.65%
SANBORN SENIORS PERSONAL SERVICES								
A00-7635-0100-0000	\$8,649	\$9,400	\$3,421	\$9,685	\$9,685		\$285	3.03%
SANBORN SENIORS CONTRACTUAL	\$6,882	\$6,500	\$2,891	\$7,000	\$7,000		\$500	7.69%
A00-7635-0400-0000								
Total SANBORN SENIOR CITIZENS	\$15,532	\$15,900	\$6,312	\$16,685	\$16,685	\$0	\$785	4.94%
BINGO INSPECTOR PERSONAL SERVICES								
A00-7989-0100-0000	\$1,407	\$1,700	\$849	\$1,750	\$1,750		\$50	2.94%
BINGO INSPECTORS CONTRACTUAL	\$5	\$0	\$0	\$0	\$0		\$0	N/A
A00-7989-0400-0000								
Total BINGO	\$1,413	\$1,700	\$849	\$1,750	\$1,750	\$0	\$50	2.94%
A00-8090-0100-0000								
ENVIRONMENTAL CONTRACT	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-8090-0400-0000								
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		\$0	0.00%
Total COMMUNICATIONS	\$1,680	\$2,000	\$655	\$2,000	\$2,000	\$0	\$0	0.00%
LEWISTON BEAUTIFICATION								
A00-8510-0400-0000	\$300	\$300	\$300	\$1,000	\$750		\$450	150.00%
HART AWARD	\$4,500	\$4,500	\$4,500	\$5,000	\$4,500		\$0	0.00%
A00-8989-0430-0000								
LIGHT UP SANBORN	\$1,260	\$1,260	\$0	\$1,260	\$1,260		\$0	0.00%
A00-8989-0431-0000								
SANBORN PROF BUS ASSOC	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500		\$0	0.00%
A00-8989-0432-0100								
JAZZ FESTIVAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
A00-8989-0432-0200								
SANBORN BAND	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000		\$0	0.00%
A00-8989-0433-0000								
NF AIR BASE (NIMAC)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000		\$0	0.00%
A00-8989-0437-0000								
Total SPECIAL SERVICES	\$17,560	\$17,560	\$16,300	\$18,760	\$18,010	\$0	\$450	2.56%
VILLAGE OF LEWISTON ELECTRICAL								
A00-8989-0440-3500			\$44,321	\$75,000	\$75,000		\$75,000	N/A
Total VILLAGE ELECTRICAL	\$0	\$0	\$44,321	\$75,000	\$75,000	\$0	\$75,000	0.00%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
STATE RETIREMENT A00-9010-0800-0000	\$231,082	\$276,400	\$0	\$288,500	\$288,500		\$12,100	4.38%
Total STATE RETIREMENT	\$231,082	\$276,400	\$0	\$288,500	\$288,500	\$0	\$12,100	4.38%
MEDICARE A00-9020-0800-0000	\$18,823	\$18,223	\$8,411	\$17,790	\$17,790		(\$433)	-2.38%
Total MEDICARE	\$18,823	\$18,223	\$8,411	\$17,790	\$17,790	\$0	(\$433)	-2.38%
SOCIAL SECURITY A00-9030-0800-0000	\$80,485	\$77,918	\$35,964	\$76,065	\$76,065		(\$1,853)	-2.38%
Total SOCIAL SECURITY	\$80,485	\$77,918	\$35,964	\$76,065	\$76,065	\$0	(\$1,853)	-2.38%
WORKERS COMPENSATION A00-9040-0800-0000	\$0	\$100	\$0	\$400	\$400		\$300	300.00%
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$400	\$400	\$0	\$300	300.00%
UNEMPLOYMENT INSURANCE A00-9050-0800-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE A00-9055-0800-0000	\$3,428	\$3,000	\$0	\$3,500	\$3,500		\$500	16.67%
Total DISABILITY INSURANCE	\$3,428	\$3,000	\$0	\$3,500	\$3,500	\$0	\$500	16.67%
HOSPITAL & MEDICAL INS A00-9060-0800-0000	\$97,792	\$127,500	\$67,753	\$97,229	\$97,229		(\$30,271)	-23.74%
Total MEDICAL INSURANCE	\$97,792	\$127,500	\$67,753	\$97,229	\$97,229	\$0	(\$30,271)	-23.74%
UNION WELFARE BENEFITS A00-9070-0800-0000	\$151,345	\$170,000	\$111,510	\$180,000	\$180,000		\$10,000	5.88%
Total UNION WELFARE BENEFITS	\$151,345	\$170,000	\$111,510	\$180,000	\$180,000	\$0	\$10,000	5.88%
EAP PROGRAM A00-9089-0400-0000	\$593	\$639	\$622	\$684	\$684		\$45	7.04%
Total EAP PROGRAM	\$593	\$639	\$622	\$684	\$684	\$0	\$45	7.04%
TRANSFER TO OTHER FUND A00-9901-0900-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total TRANSFER TO OTHER FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES/LATE FEES A00-9903-0000-0000	\$331	\$350	\$94	\$350	\$350		\$0	0.00%
Total BANK CHARGES	\$331	\$350	\$94	\$350	\$350	\$0	\$0	0.00%
TRANSFER TO CAP PROJ FUND A00-9950-0905-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
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	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE							(\$33,151)	-12.56%
B00-1000-0599-0000	\$493,799	\$263,901	\$293,439	\$230,750	\$230,750			
IN LIEU OF TAXES	\$88,470	\$100,000	\$0	\$100,000	\$100,000		\$0	0.00%
B00-1000-1080-0000								
ADULT-USE CANNABIS TAX				\$8,500	\$8,500		\$8,500	N/A
B00-1000-1116-0000								
SALES TAX	\$1,824,291	\$2,142,754	\$915,694	\$2,473,910	\$2,433,578		\$290,824	13.57%
B00-1000-1120-0000								
FRANCHISE TAX (CABLE TAX)	\$195,565	\$215,000	\$0	\$215,000	\$215,000		\$0	0.00%
B00-1000-1170-0000								
TOWER REVENUE	\$18,500	\$9,000	\$1,000	\$9,000	\$9,000		\$0	0.00%
B00-1000-1170-0300								
POLICE FEES	\$2,367	\$3,500	\$1,949	\$3,500	\$3,500		\$0	0.00%
B00-1000-1520-0000								
POLICE CONSOLIDATION FEE	\$304,004	\$310,080	\$142,002	\$316,281	\$316,281		\$6,201	2.00%
B00-1000-1520-0100								
POLICE SRO REVENUE	\$485,701	\$507,715	\$235,043	\$572,064	\$572,064		\$64,349	12.67%
B00-1000-1520-0220								
POLICE REVENUE/SPECIAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-1520-0300								
SAFETY INSPECTION FEES	\$7,043	\$8,000	\$1,000	\$8,000	\$8,000		\$0	0.00%
B00-1000-1560-0000								
POLICE SAFETY REV-POLICE FIRE ALARMS	\$25	\$0	\$0	\$50	\$50		\$50	N/A
B00-1000-1589-0000								
ENGINEERING P.I.P.'S	(\$4,000)	\$0	(\$500)	\$0	\$0		\$0	N/A
B00-1000-1589-0700								
OTHER CULTURE AND RECREATION	\$1	\$0	\$425	\$0	\$0		\$0	N/A
B00-1000-2089-0000								
TAX ROLL - DELINQUENT	\$14,606	\$10,278	\$10,279	\$10,612	\$10,612		\$334	3.25%
B00-1000-2121-0000								
CERTIFIED COPIES (REGISTRAR)	\$23,254	\$20,000	\$8,910	\$12,000	\$20,000		\$0	0.00%
B00-1000-2189-0000								
INTEREST & EARNINGS	\$91,163	\$95,000	\$34,733	\$70,000	\$70,000		(\$25,000)	-26.32%
B00-1000-2401-0000								
PUBLIC SAFETY PERMITS	\$7,050	\$5,000	\$2,025	\$4,000	\$4,000		(\$1,000)	-20.00%
B00-1000-2550-0100								
BUILDING PERMITS	\$116,126	\$120,000	\$40,375	\$110,000	\$110,000		(\$10,000)	-8.33%
B00-1000-2555-0000								
PUB HEARINGS & MISC PE	\$22,550	\$25,000	\$21,450	\$25,000	\$25,000		\$0	0.00%
B00-1000-2560-0000								
SALE OF SCRAP & EXCESS MATERIALS	\$19,044	\$0	\$2,568	\$1,000	\$1,000		\$1,000	N/A
B00-1000-2650-0000								
SITE PLAN/SUB-DIV APP'	\$8,600	\$5,000	\$13,500	\$9,000	\$9,000		\$4,000	80.00%
B00-1000-2660-0000								
ENGINEERING REVIEW FEE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-2660-0100								
INSURANCE RECOVERIES	\$11,248	\$0	\$43,790	\$0	\$0		\$0	N/A
B00-1000-2680-0000								

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
GIFTS AND DONATIONS								
B00-1000-2705-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
MISC REVENUE								
B00-1000-2770-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
MORTGAGE TAX	\$294,996	\$400,000	\$163,046	\$350,000	\$350,000		(\$50,000)	-12.50%
B00-1000-3005-0000								
FEDERAL AID - OTHER	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1000-4089-0000								
TRANSFER FROM OTHER FUNDS - H97	\$0	\$0	\$0	\$175,240	\$175,240		\$175,240	N/A
B00-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$190,361	\$207,150	\$55,555	\$231,500	\$231,500		\$24,350	11.75%
B00-1000-5031-1189								
Total REVENUE	\$4,214,764	\$4,447,378	\$1,986,283	\$4,935,407	\$4,903,075	\$0	\$455,697	10.25%
PRIOR YEARS EXPENSE								
B00-0000-0523-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total PRIOR YEARS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
ADMINISTRATIVE ALLOCATION								
B00-1310-0100-0002	\$31,947	\$32,632	\$19,472	\$43,302	\$43,302		\$10,670	32.70%
Total ADMINISTRATIVE	\$31,947	\$32,632	\$19,472	\$43,302	\$43,302	\$0	\$10,670	32.70%
ENGINEERING FIRM - OTHER								
B00-1440-0400-0000	\$19,150	\$0	\$17,594	\$0	\$0		\$0	N/A
ENGINEERING FIRM - GHID	\$42,851	\$44,000	\$14,294	\$30,000	\$30,000		(\$14,000)	-31.82%
B00-1440-0440-0000								
PIP-ENGINEERING (Review)	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-1440-0440-0100								
Total ENGINEERING	\$62,000	\$44,000	\$31,887	\$30,000	\$30,000	\$0	(\$14,000)	-31.82%
DATA PROCESSING								
B00-1680-0400-0000	\$54,069	\$72,000	\$43,778	\$62,347	\$62,365		(\$9,635)	-13.38%
Total CENTRAL DATA PROCESSING	\$54,069	\$72,000	\$43,778	\$62,347	\$62,365	\$0	(\$9,635)	-13.38%
VEHICLE INSURANCE								
B00-1910-0400-0000	\$78,390	\$106,400	\$117,980	\$125,800	\$125,800		\$19,400	18.23%
Total INSURANCE	\$78,390	\$106,400	\$117,980	\$125,800	\$125,800	\$0	\$19,400	18.23%
CONTINGENCY ACCOUNT								
B00-1990-0400-0000	\$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		\$172,481	14.20%
POLICE PERSONAL SERVICES-SRO LEWPORT	\$142,777	\$144,520	\$66,577	\$168,310	\$168,310		\$23,790	16.46%
B00-3120-0100-0015								
POLICE PERSONAL SERVICES-SRO WHEATFIELD	\$144,650	\$135,908	\$64,597	\$168,305	\$168,305		\$32,397	23.84%
B00-3120-0100-0025								
POLICE PERSONAL OUT OF DEPT.	\$18,413	\$19,210	\$8,809	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
B00-3120-0100-0100								
POLICE EQUIPMENT	\$197,615	\$218,841	\$245,211	\$230,750	\$230,750		\$11,909	5.44%
B00-3120-0200-0000								
POLICE CONTRACTUAL	\$142,485	\$133,682	\$73,217	\$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		\$3,750	30.61%
B00-3120-0400-3500								
POLICE GASOLINE/DIESEL FUEL	\$65,428	\$70,000	\$32,629	\$75,000	\$75,000		\$5,000	7.14%
B00-3120-0400-3510								
Total POLICE	\$2,047,913	\$1,949,384	\$982,661	\$2,217,913	\$2,217,913	\$0	\$268,529	13.78%
FIRE INSPECTION PERS SERVICES								
B00-3410-0100-0000	\$58,124	\$74,355	\$25,835	\$76,590	\$76,590		\$2,235	3.01%
FIRE INSPECTION EQUIPMENT	\$1,255	\$2,560	\$1,419	\$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		(\$645)	-4.23%
B00-3410-0400-0000								
Total FIRE INSPECTION	\$71,856	\$92,175	\$30,926	\$92,505	\$92,505	\$0	\$330	0.36%
SAFETY PERSONAL SERVICES								
B00-3620-0100-0000	\$260,283	\$268,421	\$124,618	\$273,243	\$273,243		\$4,822	1.80%
SAFETY INSPECT. EQUIPMENT	\$1,395	\$500	\$0	\$500	\$500		\$0	0.00%
B00-3620-0200-0000								
SAFETY CONTRACTUAL	\$13,401	\$14,380	\$7,566	\$14,512	\$14,512		\$132	0.92%
B00-3620-0400-0000								
SITE PLAN/SUB EXPENDITURES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-3620-0400-2660								
SAFETY GASOLINE/DIESEL FUEL	\$446	\$400	\$339	\$1,000	\$1,000		\$600	150.00%
B00-3620-0400-3510								
DELINQUENT LAWN MAINTENANCE	\$6,776	\$11,000	\$2,205	\$11,000	\$11,000		\$0	0.00%
B00-3620-0401-0000								
Total SAFETY INSPECTION	\$282,301	\$294,701	\$134,727	\$300,255	\$300,255	\$0	\$5,554	1.88%
CLERKS (2) PERSONAL SERVICES								
B00-4020-0100-0000	\$44,761	\$45,348	\$18,277	\$49,439	\$49,439		\$4,091	9.02%
REGISTAR EQUIPMENT	\$0	\$400	\$0	\$790	\$590		\$190	47.50%
B00-4020-0200-0000								
REGISTRAR CONTRACTUAL	\$1,850	\$2,150	\$434	\$1,150	\$2,000		(\$150)	-6.98%
B00-4020-0400-0000								
Total REGISTRAR VITAL STATISTICS	\$46,611	\$47,898	\$18,711	\$51,379	\$52,029	\$0	\$4,131	8.62%
STREET LIGHTING GAS & ELECTRIC								
B00-5182-0400-3500	\$111,171	\$105,000	\$57,776	\$120,000	\$120,000		\$15,000	14.29%
Total STREET LIGHTING	\$111,171	\$105,000	\$57,776	\$120,000	\$120,000	\$0	\$15,000	14.29%
VETERANS SVC CONTRACTUAL								
B00-6510-0400-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
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 Tentative Budget	2027 Adopted Budget	Change	% Change
PARKS PERSONAL SERVICES								
B00-7110-0100-0000	\$50,733	\$40,200	\$15,367	\$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		\$218	3.55%
PARKS EQUIPMENT								
B00-7110-0200-0000	\$60,289	\$18,500	\$0	\$175,240	\$175,240		\$156,740	847.24%
PARKS CONTRACTUAL								
B00-7110-0400-0000	\$31,167	\$63,000	\$10,782	\$63,000	\$63,000		\$0	0.00%
PARKS GAS & ELECTRIC								
B00-7110-0400-3500	\$5,410	\$7,000	\$2,166	\$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		\$0	0.00%
Total PARKS	\$156,945	\$144,848	\$32,999	\$311,806	\$311,806	\$0	\$166,958	115.26%
LEWISTON HISTORICAL PRESERVATION								
B00-7510-0400-0000	\$1,000	\$2,000	\$0	\$2,000	\$2,000		\$0	0.00%
LEWISTON HISTORICAL ASSOCIATION								
B00-7510-0436-0000	\$9,000	\$9,000	\$9,000	\$15,000	\$9,000		\$0	0.00%
Total HISTORIAN	\$10,000	\$11,000	\$9,000	\$17,000	\$11,000	\$0	\$0	0.00%
CELEBRATION CONTRACTUAL								
B00-7550-0400-0000	\$4,350	\$6,500	\$4,850	\$6,500	\$6,500		\$0	0.00%
Total CELEBRATIONS	\$4,350	\$6,500	\$4,850	\$6,500	\$6,500	\$0	\$0	0.00%
ZONING PERSONAL SERVICES								
B00-8010-0100-0000	\$0	\$284	\$67	\$292	\$292		\$8	2.82%
ZONING CONTRACTUAL								
B00-8010-0400-0000	\$5,141	\$5,415	\$1,797	\$7,575	\$7,575		\$2,160	39.89%
Total ZONING	\$5,141	\$5,699	\$1,864	\$7,867	\$7,867	\$0	\$2,168	38.04%
PLANNING REV BD PERS SERVICES								
B00-8020-0100-0000	\$199	\$284	\$0	\$292	\$292		\$8	2.82%
PLANNING CONTRACTUAL								
B00-8020-0400-0000	\$4,537	\$5,550	\$1,465	\$8,100	\$8,100		\$2,550	45.95%
TOWER COMMITTEE								
B00-8020-0400-0100	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total PLANNING/TOWER	\$4,736	\$5,834	\$1,465	\$8,392	\$8,392	\$0	\$2,558	43.85%
GRANT WRITING PERSONAL								
B00-8095-0100-0000	\$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)	-50.00%
Total GRANT WRITING	\$711	\$20,000	\$1,294	\$10,000	\$10,000	\$0	(\$10,000)	-50.00%

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

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
DISABILITY INSURANCE	\$2,101	\$1,200	\$0	\$1,500	\$1,500		\$300	25.00%
B00-9055-0800-0000								
Total DISABILITY INSURANCE	\$2,101	\$1,200	\$0	\$1,500	\$1,500	\$0	\$300	25.00%
HOSPITAL & MEDICAL INS	\$25,156	\$32,000	\$13,349	\$31,114	\$31,114		(\$886)	-2.77%
B00-9060-0800-0000								
HOSPITAL & MEDICAL INS - POLICE	\$58,436	\$70,000	\$42,750	\$87,113	\$87,113		\$17,113	24.45%
B00-9060-0800-0200								
Total MEDICAL INSURANCE	\$83,592	\$102,000	\$56,099	\$118,227	\$118,227	\$0	\$16,227	15.91%
UNION WELFARE BENEFITS	\$67,997	\$60,000	\$47,696	\$63,000	\$63,000		\$3,000	5.00%
B00-9070-0800-0000								
UNION WELFARE BENEFITS-POLICE	\$249,322	\$278,000	\$187,221	\$260,000	\$260,000		(\$18,000)	-6.47%
B00-9070-0800-0200								
Total UNION WELFARE BENEFITS	\$317,319	\$338,000	\$234,917	\$323,000	\$323,000	\$0	(\$15,000)	-4.44%
EAP PROGRAM	\$125	\$135	\$134	\$144	\$144		\$9	6.67%
B00-9089-0400-0000								
EAP PROGRAM - POLICE	\$468	\$522	\$521	\$522	\$522		\$0	0.00%
B00-9089-0400-0001								
Total EAP PROGRAM	\$593	\$657	\$655	\$666	\$666	\$0	\$9	6.67%
DUE TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-9901-0900-0000								
Total DUE TO OTHER FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
BANK CHARGES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	\$0		\$0	N/A
B00-9950-0905-0000								
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	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$428,769	\$0	\$204,538	\$0	\$0		\$0	N/A
DB0-1000-0599-0000								
REAL PROPERTY TAXES	\$104,693	\$101,948	\$101,948	\$100,824	\$100,824		(\$1,124)	-1.10%
DB0-1000-1001-0000								
IN LIEU OF TAXES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-1081-0000								
SALES TAX	\$3,447,342	\$2,893,546	\$1,236,541	\$3,045,782	\$3,045,782		\$152,236	5.26%
DB0-1000-1120-0000								
PUBLIC WORKS CHARGES	\$0	\$5,000	\$2,869	\$8,000	\$8,000		\$3,000	60.00%
DB0-1000-1710-0000								
TRANSPORTATION SVC-SNOW & ICE	\$273,473	\$235,000	\$257,939	\$289,000	\$289,000		\$54,000	22.98%
DB0-1000-2300-0000								
INTEREST & EARNINGS	\$85,654	\$95,000	\$50,295	\$90,000	\$90,000		(\$5,000)	-5.26%
DB0-1000-2401-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$6,178	\$1,000	\$39,156	\$7,500	\$7,500		\$6,500	650.00%
DB0-1000-2650-0000								
SALE OF PIPE	\$18,301	\$10,000	\$5,611	\$15,000	\$15,000		\$5,000	50.00%
DB0-1000-2655-0000								
SALE OF ROAD MILLINGS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2655-1000								
INSURANCE RECOVERIES	\$213	\$0	\$1,789	\$0	\$0		\$0	N/A
DB0-1000-2680-0000								
MISC REVENUES	\$7,542	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-2770-0000								
STATE AID OTHERS	\$250,000	\$0	\$0	\$0	\$0		\$0	N/A
DB0-1000-3089-0000								
STATE AID CHIPS	\$342,890	\$340,000	\$0	\$345,000	\$345,000		\$5,000	1.47%
DB0-1000-3501-0000								
TRANSFER FROM OTHER FUNDS - H97	\$0	\$800,000	\$0	\$1,450,407	\$1,450,407		\$650,407	81.30%
DB0-1000-5031-0000								
TRANSFER FROM OTHER FUNDS - H98-HYDRO	\$127,330	\$164,000	\$39,318	\$168,000	\$168,000		\$4,000	2.44%
DB0-1000-5031-1189								
Total REVENUE	\$5,092,385	\$4,645,494	\$1,940,003	\$5,519,513	\$5,519,513	\$0	\$874,019	18.81%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
DB0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A

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

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

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
SERIAL BOND - PRINCIPA								
DB0-9710-0600-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SERIAL BOND - PRINCIPA								
DB0-9710-0600-0100	\$5,300	\$0	\$0	\$0	\$0		\$0	N/A
SERIAL BOND - INTEREST								
DB0-9710-0700-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SERIAL BOND - INTEREST								
DB0-9710-0700-0100	\$73	\$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	\$0	\$874,019	18.81%
Revenue Over (Under) Expenditures	\$523,774	\$0	(\$547,613)	\$0	\$0	\$0	\$0	

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

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$175,199	\$135,000	\$0				(\$135,000)	-100.00%
SF0-1000-0599-0000								
REAL PROPERTY TAXES	\$1,506,169	\$1,667,560	\$1,667,560	\$1,681,595	\$1,681,595		\$14,035	0.84%
SF0-1000-1001-0000								
IN LIEU OF TAXES OTHER	\$3,054.67	\$3,137	\$3,137	\$0	\$0		(\$3,137)	-100.00%
SF0-1000-1081-0000								
FALSE ALARM INSPECTION FEES	\$0.00	\$8,500	\$750	\$8,000	\$8,000		(\$500)	N/A
SF0-1000-1540-0000								
MISCELLANEOUS REVENUES	\$3,875.00	\$0	\$0	\$0	\$0		\$0	N/A
SF0-1000-2770-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$0.00	\$0	\$0	\$60,000	\$60,000		\$60,000	N/A
SF0-1000-5031-1189								
Total REVENUE	\$1,688,297.67	\$1,814,197.00	\$1,671,447.16	\$1,749,595.00	\$1,749,595.00	\$0.00	-\$64,602.00	-3.56%
INSURANCE LIABILITY								
SF0-1910-0400-0000	\$37,999.98	\$38,000	\$38,000	\$38,000	\$38,000		\$0	0.00%
Total INSURANCE	\$37,999.98	\$38,000	\$38,000	\$38,000	\$38,000	\$0	\$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		(\$68,502)	-4.36%
Total FIRE PROTECTION	\$1,472,422.00	\$1,570,597	\$1,570,597	\$1,502,095	\$1,502,095	\$0	-\$68,502.00	-4.36%
ELECTRIC UTILITY EXPENSE								
SF0-3410-0400-3500								
Total ELECTRIC UTILITY EXPENSE	\$0.00	\$0	\$0	\$60,000	\$60,000	\$0	\$60,000.00	N/A
TRAINING CONTRACTUAL								
SF0-8100-0400-0000	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000		\$0	0.00%
Total TRAINING	\$16,000.00	\$16,000	\$16,000	\$16,000	\$16,000	\$0	\$0.00	0.00%
WORKERS COMPENSATION								
SF0-9040-0800-0000	\$79,949.00	\$78,600	\$78,582	\$22,500	\$22,500		(\$56,100)	-71.37%
Total WORKERS COMPENSATION	\$79,949.00	\$78,600	\$78,582	\$22,500	\$22,500	\$0	(\$56,100.00)	-71.37%
PHYSICALS & HEPATITIS								
SF0-9060-0800-0000	\$21,907.00	\$22,000	\$7,196	\$22,000	\$22,000		\$0	0.00%
Total MEDICAL INSURANCE	\$21,907.00	\$22,000	\$7,196	\$22,000	\$22,000	\$0	\$0.00	0.00%
SERVICE AWARDS, OTHER								
SF0-9089-0800-0000	\$55,602.12	\$89,000	\$73,034	\$89,000	\$89,000		\$0	0.00%
Total OTHER EMPLOYEE BENEFITS	\$55,602.12	\$89,000	\$73,034	\$89,000	\$89,000	\$0	\$0.00	0.00%
Total EXPENDITURES	\$1,683,880.10	\$1,814,197	\$1,783,409	\$1,749,595	\$1,749,595	\$0	-\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	1,035	\$0	\$0	\$0	\$0		\$0	N/A
SLO-1000-0599-0000								
REAL PROPERTY TAXES	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000		\$0	0.00%
SLO-1000-1001-0000								
Total REVENUE	\$13,035	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$0	0.00%
LIGHTING DISTRICT GAS & ELECTRIC								
SLO-5182-0400-3500	\$13,035	\$12,000	\$4,647	\$12,000	\$12,000		\$0	0.00%
Total STREET LIGHTING	\$13,035	\$12,000	\$4,647	\$12,000	\$12,000	\$0	\$0	0.00%
Total EXPENDITURES	\$13,035	\$12,000	\$4,647	\$12,000	\$12,000	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$23,000	\$12,000	\$12,000	\$6,000	\$6,000		(\$6,000)	-50.00%
SR0-1000-0599-0000								
REAL PROPERTY TAXES	\$425,695	\$462,240	\$462,240	\$477,716	\$477,716		\$15,476	3.35%
SR0-1000-1001-0000								
RECYCLE BIN SALES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SR0-1000-2401-0100								
Total REVENUE	\$448,695	\$474,240	\$474,240	\$483,716	\$483,716	\$0	\$9,476	2.00%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SR0-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
REFUSE & GARBAGE	\$448,692	\$474,240	\$193,340	\$483,716	\$483,716		\$9,476	2.00%
SR0-8160-0400-0000								
Total CONTRACTUAL EXPENSES	\$448,692	\$474,240	\$193,340	\$483,716	\$483,716	\$0	\$9,476	2.00%
Total EXPENDITURES	\$448,692	\$474,240	\$193,340	\$483,716	\$483,716	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$1,069,015	\$0	\$4,960	\$0	\$0		\$0	N/A
SS1-1000-0599-0000								
TRUCKED WASTE	\$56,203	\$65,000	\$24,330	\$65,000	\$65,000		\$0	0.00%
SS1-1000-2122-0000								
LEACHATE	\$397,048	\$565,896	\$127,600	\$583,437	\$583,437		\$17,541	3.10%
SS1-1000-2122-0090								
SEWER O&M - VO LEWISTON	\$272,740	\$250,000	\$63,141	\$260,000	\$260,000		\$10,000	4.00%
SS1-1000-2374-0100								
SEWER O&M - TOWN PORTER	\$120,881	\$120,000	\$25,286	\$130,000	\$130,000		\$10,000	8.33%
SS1-1000-2374-0200								
SEWER O&M - VO YOUNGSTOWN	\$131,442	\$125,000	\$27,076	\$135,000	\$135,000		\$10,000	8.00%
SS1-1000-2374-0345								
WPCC UPGRADE - VO LEWISTON	\$33,720	\$33,477	\$33,477	\$36,874	\$36,874		\$3,397	10.15%
SS1-1000-2380-0100								
WPCC UPGRADE - TOWN PORTER	\$38,338	\$38,102	\$38,102	\$41,968	\$41,968		\$3,866	10.15%
SS1-1000-2380-0200								
WPCC UPGRADE - VO YOUNGSTOWN	\$17,849	\$17,720	\$0	\$19,519	\$19,519		\$1,799	10.15%
SS1-1000-2380-0300								
INTEREST & EARNINGS	\$68,152	\$50,000	\$5,800	\$9,000	\$9,000		(\$41,000)	-82.00%
SS1-1000-2401-0000								
PUBLIC SAFETY PERMITS-INFRASTRUCTURE	\$0	\$15,000	\$0	\$15,000	\$15,000		\$0	0.00%
SS1-1000-2550-0000								
PERMITS, OTHER	\$6,105	\$2,500	\$12,300	\$15,000	\$15,000		\$12,500	500.00%
SS1-1000-2590-0000								
SALE OF SCRAP AND EXCESS MATERIALS	\$2,520	\$500	\$0	\$500	\$500		\$0	0.00%
SS1-1000-2650-0000								
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-2770-0000								
INFRASTRUCTURE PERMITS	\$28,800	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-2770-0100								
TRANSFER FROM MSIA OPERATION	\$1,050,000	\$1,140,000	\$570,000	\$1,130,000	\$1,130,000		(\$10,000)	-0.88%
SS1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$182,095	\$179,000	\$84,346	\$209,000	\$209,000		\$30,000	16.76%
SS1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS1-1000-5710-0000								
Total REVENUE	\$3,474,906	\$2,602,195	\$1,016,418	\$2,650,298	\$2,650,298	\$0	\$48,103	1.85%
INSURANCE								
SS1-1910-0400-0000	\$45,238	\$48,400	\$48,370	\$57,125	\$57,125		\$8,725	18.03%
Total INSURANCE	\$45,238	\$48,400	\$48,370	\$57,125	\$57,125	\$0	\$8,725	18.03%
SEWER ADMIN PERSONAL SERVICES								
SS1-8110-0100-0000	\$112,485	\$123,971	\$57,737	\$127,638	\$127,638		\$3,667	2.96%
ADMINISTRATIVE ALLOCATION	\$16,612	\$16,969	\$10,125	\$22,518	\$22,518		\$5,549	32.70%
SS1-8110-0100-0002								
SEWER ADMINISTRATION EQUIPMENT	\$1,793	\$500	\$9,077	\$500	\$500		\$0	0.00%
SS1-8110-0200-0000								
SEWER ADMIN CONTRACTUAL	\$78,259	\$112,000	\$59,442	\$100,000	\$100,000		(\$12,000)	-10.71%
SS1-8110-0400-0000								
Total SEWER ADMINISTRATION	\$209,149	\$253,440	\$136,382	\$250,656	\$250,656	\$0	(\$2,784)	-1.10%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
TREATMENT & DISPOSAL PERSONAL SVC SS1-8130-0100-0000	\$819,201	\$847,330	\$434,615	\$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)	-50.00%
TREATMENT & DISPOSAL CONTRACTUAL SS1-8130-0400-0000	\$418,807	\$395,000	\$184,408	\$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		\$25,000	14.29%
TREATMENT & DISPOSAL GASOLINE/DIESEL SS1-8130-0400-3510	\$2,156	\$4,000	\$2,004	\$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	\$0	(\$6,829)	-0.45%
STATE RETIREMENT SS1-9010-0800-0000	\$121,440	\$145,300	\$0	\$151,750	\$151,750		\$6,450	4.44%
Total STATE RETIREMENT	\$121,440	\$145,300	\$0	\$151,750	\$151,750	\$0	\$6,450	4.44%
MEDICARE SS1-9020-0800-0000	\$13,240	\$14,330	\$7,067	\$14,655	\$14,655		\$325	2.27%
Total MEDICARE	\$13,240	\$14,330	\$7,067	\$14,655	\$14,655	\$0	\$325	2.27%
SOCIAL SECURITY SS1-9030-0800-0000	\$56,613	\$61,273	\$30,216	\$62,661	\$62,661		\$1,388	2.27%
Total SOCIAL SECURITY	\$56,613	\$61,273	\$30,216	\$62,661	\$62,661	\$0	\$1,388	2.27%
WORKER COMPENSATION SS1-9040-0800-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total WORKERS COMP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
UNEMPLOYMENT INSURANCE SS1-9050-0800-0000	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
Total UNEMP INSURANCE	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
DISABILITY INSURANCE SS1-9055-0800-0000	\$200	\$300	\$0	\$300	\$300		\$0	0.00%
Total DISA INSURANCE	\$200	\$300	\$0	\$300	\$300	\$0	\$0	0.00%
MEDICAL INSURANCE SS1-9060-0800-0000	\$263,069	\$326,823	\$108,417	\$150,482	\$150,482		(\$176,341)	-53.96%
Total MEDICAL INSURANCE	\$263,069	\$326,823	\$108,417	\$150,482	\$150,482	\$0	(\$176,341)	-53.96%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
UNION WELFARE BENEFITS								
SS1-9070-0800-0000	\$25,028	\$26,000	\$160,811	\$250,000	\$250,000		\$224,000	861.54%
Total UNION WELFARE BENEFITS	\$25,028	\$26,000	\$160,811	\$250,000	\$250,000	\$0	\$224,000	861.54%
EAP PROGRAM								
SS1-9089-0400-0000	\$234	\$269	\$252	\$288	\$288		\$19	7.06%
TOTAL EAP PROGRAM	\$234	\$269	\$252	\$288	\$288	\$0	\$19	\$0
SERIAL BONDS PRINCIPAL								
SS1-9710-0600-0000	\$185,000	\$185,000	\$0	\$180,000	\$180,000		(\$5,000)	-2.70%
SERIAL BONDS INTEREST								
SS1-9710-0700-0000	\$21,110	\$19,630	\$0	\$17,780	\$17,780		(\$1,850)	-9.42%
Total DEBT SERVICE	\$206,110	\$204,630	\$0	\$197,780	\$197,780	\$0	(\$6,850)	-3.35%
BANK CHARGES								
SS1-9903-0000-0000	\$0	\$0	\$0	\$0	\$0		\$0	N/A
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO CAPITAL PROJECTS FUND								
SS1-9950-0905-0000	\$1,059,023	\$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	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$110,433	\$0	\$3,911	\$0	\$0		\$0	N/A
SS2-1000-0599-0000								
REAL PROPERTY TAXES	\$213,616	\$210,230	\$210,219	\$209,840	\$209,840		(\$390)	-0.19%
SS2-1000-1001-0000								
SEWER CHARGES	\$1,377,242	\$1,350,000	\$299,224	\$1,350,000	\$1,350,000		\$0	0.00%
SS2-1000-2120-0000								
TAX ROLL - DELINQUENT	\$43,736	\$48,371	\$48,372	\$57,678	\$57,678		\$9,307	19.24%
SS2-1000-2121-0000								
SEWER HOOK UP CHARGE	\$44,700	\$18,000	\$3,500	\$18,000	\$18,000		\$0	0.00%
SS2-1000-2122-0000								
INSPECTION FEES	\$17,325	\$16,000	\$10,295	\$16,000	\$16,000		\$0	0.00%
SS2-1000-2123-0000								
INTEREST & EARNINGS	\$69,032	\$73,000	\$45,355	\$87,000	\$87,000		\$14,000	19.18%
SS2-1000-2401-0000								
INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-1000-2680-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$37,715	\$45,000	\$16,122	\$60,000	\$60,000		\$15,000	33.33%
SS2-1000-5031-1189								
Total REVENUE	\$1,913,798	\$1,760,601	\$636,997	\$1,798,518	\$1,798,518	\$0	\$37,917	2.15%
INSURANCE								
SS2-1910-0400-0000	\$24,604	\$29,000	\$29,022	\$34,250	\$34,250		\$5,250	18.10%
Total INSURANCE	\$24,604	\$29,000	\$29,022	\$34,250	\$34,250	\$0	\$5,250	18.10%
MASTER SWR PERSONAL SERVICES								
SS2-8110-0100-0000	\$48,030	\$47,497	\$23,009	\$50,908	\$50,908		\$3,411	7.18%
ADMINISTRATIVE ALLOCATION								
SS2-8110-0100-0002	\$13,098	\$13,379	\$7,984	\$17,754	\$17,754		\$4,375	32.70%
MASTER SWR EQUIP	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS2-8110-0200-0000								
MASTER SWR CONTRACTUAL	\$6,586	\$15,000	\$7,203	\$15,000	\$15,000		\$0	0.00%
SS2-8110-0400-0000								
CAPITAL IMPROVEMENT	\$111,141	\$120,000	\$0	\$120,000	\$120,000		\$0	0.00%
SS2-8110-0401-0000								
Total SEWER ADMINISTRATION	\$178,855	\$196,376	\$38,195	\$204,162	\$204,162	\$0	\$7,786	3.96%
SANITARY PERSONAL SERVICES								
SS2-8120-0100-0000	\$108,181	\$117,975	\$62,980	\$131,924	\$131,924		\$13,949	11.82%
SANITARY SEWERS EQUIPMENT								
SS2-8120-0200-0000	\$350	\$100,000	\$0	\$99,000	\$99,000		(\$1,000)	-1.00%
SANITARY CONTRACTUAL								
SS2-8120-0400-0000	\$65,694	\$45,000	\$17,219	\$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		\$15,000	60.00%
SANITARY GASOLINE/DIESEL FUEL								
SS2-8120-0400-3510	\$10,943	\$20,000	\$4,402	\$20,000	\$20,000		\$0	0.00%
Total SANITARY	\$211,695	\$307,975	\$104,418	\$340,924	\$340,924	\$0	\$32,949	10.70%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
STATE RETIREMENT SS2-9010-0800-0000 Total STATE RETIREMENT	\$21,947 \$21,947	\$26,400 \$26,400	\$0 \$0	\$27,650 \$27,650	\$27,650 \$27,650	\$0 \$0	\$1,250 \$1,250	4.73% 4.73%
MEDICARE SS2-9020-0800-0000 Total MEDICARE	\$2,235 \$2,235	\$2,594 \$2,594	\$1,171 \$1,171	\$2,909 \$2,909	\$2,909 \$2,909	\$0 \$0	\$315 \$315	12.14% 12.14%
SOCIAL SECURITY SS2-9030-0800-0000 Total SOCIAL SECURITY	\$9,558 \$9,558	\$11,089 \$11,089	\$5,008 \$5,008	\$12,437 \$12,437	\$12,437 \$12,437	\$0 \$0	\$1,348 \$1,348	12.16% 12.16%
WORKER COMPENSATION SS2-9040-0800-0000 Total WORKERS COMP	\$0 \$0	\$100 \$100	\$0 \$0	\$100 \$100	\$100 \$100	\$0 \$0	\$0 \$0	0.00% 0.00%
UNEMPLOYMENT INSURANCE SS2-9050-0800-0000 Total UNEMP INSURANCE	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	NA N/A
DISABILITY INSURANCE SS2-9055-0800-0000 Total DISA INSURANCE	\$44 \$44	\$50 \$50	\$0 \$0	\$50 \$50	\$50 \$50	\$0 \$0	\$0 \$0	0.00% 0.00%
MEDICAL INSURANCE SS2-9060-0800-0000 Total MEDICAL INSURANCE	\$36,562 \$36,562	\$47,000 \$47,000	\$13,592 \$13,592	\$23,000 \$23,000	\$23,000 \$23,000	\$0 \$0	(\$24,000) (\$24,000)	-51.06% -51.06%
UNION WELFARE BENEFITS SS2-9070-0800-0000 Total MEDICAL INSURANCE	\$0 \$0	\$0 \$0	\$14,413 \$14,413	\$23,000 \$23,000	\$23,000 \$23,000	\$0 \$0	\$23,000 \$23,000	NA N/A

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
EAP PROGRAM	\$31	\$17	\$34	\$36	\$36		\$19	111.76%
SS2-9089-0400-0000								
TOTAL EAP PROGRAM	\$31	\$17	\$34	\$36	\$36	\$0	\$19	111.76%
SERIAL BONDS PRINCIPAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-9710-0600-0000								
SERIAL BONDS INTEREST	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS2-9710-0700-0000								
Total DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
TRANSFER TO WPCC O&M C	\$1,050,000	\$1,140,000	\$570,000	\$1,130,000	\$1,130,000		(\$10,000)	-0.88%
SS2-9901-0001-0000								
Total TRANSFER OUT	\$1,050,000	\$1,140,000	\$570,000	\$1,130,000	\$1,130,000	\$0	(\$10,000)	-0.88%
Total EXPENDITURES	\$1,535,531	\$1,760,601	\$775,853	\$1,798,518	\$1,798,518	\$0	\$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 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	1,098	\$668	\$668	\$0	\$0		(\$668)	-100.00%
SS3-1000-0599-0000								
REAL PROPERTY TAXES	\$68,444	\$60,225	\$60,225	\$59,811	\$59,811		(\$414)	-0.69%
SS3-1000-1001-0000								
NIAGARA COUNTY REIMB	\$25,000	\$20,000	\$0	\$25,000	\$25,000		\$5,000	25.00%
SS3-1000-1195-0000								
SEWER RENTS	\$58,299	\$60,000	\$20,300	\$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		(\$2,679)	-23.17%
SS3-1000-2121-0000								
SEWER HOOK UP	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-2122-0000								
INTEREST & EARNINGS	\$27,671	\$29,000	\$18,817	\$37,000	\$37,000		\$8,000	27.59%
SS3-1000-2401-0000								
UNCLASSIFIED REVENUE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-2770-0000								
TRANSFER FROM OTHER FUNDS H-98	\$3,437	\$4,000	\$1,662	\$7,000	\$7,000		\$3,000	75.00%
SS3-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-1000-5710-0000								
Total REVENUE	\$190,993	\$185,454	\$113,234	\$199,693	\$199,693	\$0	\$14,239	7.68%
INSURANCE								
SS3-1910-0400-0000	\$4,970	\$4,900	\$4,837	\$5,800	\$5,800		\$900	18.37%
Total INSURANCE	\$4,970	\$4,900	\$4,837	\$5,800	\$5,800	\$0	\$900	18.37%
SOUTH SWR ADMIN PERSONAL SERVICES								
SS3-8110-0100-0000	\$8,322	\$8,166	\$3,943	\$8,945	\$8,945		\$779	9.54%
ADMINISTRATIVE ALLOCATION	\$2,236	\$2,285	\$1,363	\$3,032	\$3,032		\$747	32.69%
SS3-8110-0100-0002								
SOUTH SWR ADMIN EQUIPMENT	\$0	\$500	\$0	\$500	\$500		\$0	0.00%
SS3-8110-0200-0000								
SOUTH SWR ADMIN CONTRACTUAL	\$1,165	\$5,000	\$1,801	\$5,000	\$5,000		\$0	0.00%
SS3-8110-0400-0000								
Total SEWER ADMINISTRATION	\$11,724	\$15,951	\$7,107	\$17,477	\$17,477	\$0	\$1,526	9.57%
SOUTH SWR SANIT PERSONAL SERVICES								
SS3-8120-0100-0000	\$27,045	\$29,113	\$15,691	\$32,981	\$32,981		\$3,868	13.29%
SOUTH SWR SAINT EQUIPMENT	\$0	\$55,000	\$0	\$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		(\$5,000)	-33.33%
SS3-8120-0400-0000								
SOUTH SWR SANIT GAS & ELECTRIC	\$3,611	\$4,000	\$2,571	\$7,000	\$7,000		\$3,000	75.00%
SS3-8120-0400-3500								
Total SANITARY	\$33,947	\$103,113	\$20,437	\$114,981	\$114,981	\$0	\$11,868	11.51%

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
STATE RETIREMENT	\$4,755	\$5,800	\$0	\$6,250	\$6,250		\$450	7.76%
SS3-9010-0800-0000								
Total STATE RETIREMENT	\$4,755	\$5,800	\$0	\$6,250	\$6,250	\$0	\$450	7.76%
MEDICARE	\$503	\$574	\$266	\$652	\$652		\$78	13.59%
SS3-9020-0800-0000								
Total MEDICARE	\$503	\$574	\$266	\$652	\$652	\$0	\$78	13.59%
SOCIAL SECURITY	\$2,151	\$2,453	\$1,138	\$2,788	\$2,788		\$335	13.66%
SS3-9030-0800-0000								
Total SOCIAL SECURITY	\$2,151	\$2,453	\$1,138	\$2,788	\$2,788	\$0	\$335	13.66%
WORKER COMPENSATION	\$0	\$100	\$0	\$100	\$100		\$0	0.00%
SS3-9040-0800-0000								
Total WORKERS COMPENSATION	\$0	\$100	\$0	\$100	\$100	\$0	\$0	0.00%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9050-0800-0000								
Total UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
DISABILITY INSURANCE	\$22	\$30	\$0	\$30	\$30		\$0	0.00%
SS3-9055-0800-0000								
Total DISA INSURANCE	\$22	\$30	\$0	\$30	\$30	\$0	\$0	0.00%
MEDICAL INSURANCE	\$16,887	\$24,000	\$5,646	\$24,000	\$24,000		\$0	0.00%
SS3-9060-0800-0000								
Total MEDICAL INSURANCE	\$16,887	\$24,000	\$5,646	\$24,000	\$24,000	\$0	\$0	0.00%
SERIAL BONDS PRINCIPAL	\$25,000	\$25,000	\$0	\$25,000	\$25,000		\$0	0.00%
SS3-9710-0600-0000								
SERIAL BONDS INTEREST	\$3,065	\$2,865	\$0	\$2,615	\$2,615		(\$250)	-8.73%
SS3-9710-0700-0000								
CAPITAL LEASE PRINCIPAL	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9785-0600-1000								
Total DEBT SERVICE	\$28,065	\$27,865	\$0	\$27,615	\$27,615	\$0	(\$250)	-0.90%
BANK/AGENT CHGS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SS3-9903-0000-0000								
Total BANK CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
Total EXPENDITURES	\$103,024	\$184,786	\$39,432	\$199,693	\$199,693	\$0	\$14,907	8.07%
Revenue Over (Under) Expenditures	\$87,969	\$668	\$73,801	\$0	\$0	\$0	-\$668	

Account Description / Account Number	2025 Actual	2026 Adopted Budget	2026 Actual as of 6/30/26	2027 Department Request	2027 Tentative Budget	2027 Adopted Budget	Change	% Change
APPROPRIATED FUND BALANCE	\$9,570	\$0	\$9,538	\$0	\$0		\$0	N/A
SW1-1000-0599-0000								
REAL PROPERTY TAXES	\$973,546	\$972,159	\$972,159	\$971,941	\$971,941		(\$218)	-0.02%
SW1-1000-1001-0000								
METERED WATER SALES	\$1,953,411	\$1,865,000	\$416,489	\$1,906,000	\$1,906,000		\$41,000	2.20%
SW1-1000-2140-0000								
DELINQUENT WATER SALES	\$84,049	\$97,427	\$97,428	\$105,520	\$105,520		\$8,093	8.31%
SW1-1000-2141-0000								
WATER SERVICE CHARGES	\$0	\$1,000	\$560	\$1,000	\$1,000		\$0	0.00%
SW1-1000-2144-0000								
SALE OF METERS/CK VALV	\$47,139	\$20,000	\$13,363	\$25,000	\$25,000		\$5,000	25.00%
SW1-1000-2145-0000								
HYDRANT WATER SALES	\$15,817	\$10,000	\$3,232	\$10,000	\$10,000		\$0	0.00%
SW1-1000-2146-0000								
WATER SVC FOR OTHER GOVT	\$2,135	\$2,000	\$0	\$2,000	\$2,000		\$0	0.00%
SW1-1000-2378-0000								
INTEREST & EARNINGS	\$157,309	\$174,000	\$102,643	\$190,000	\$190,000		\$16,000	9.20%
SW1-1000-2401-0000								
SALE OF SCRAP	\$0	\$250	\$0	\$100	\$100		(\$150)	-60.00%
SW1-1000-2650-0000								
MISCELLANEOUS REVENUE	\$1,710	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-2770-0000								
TRANSFER BAN PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5031-0000								
TRANSFER FROM H98-HYDRO FUNDS	\$11,726	\$26,700	\$5,628	\$26,000	\$26,000		(\$700)	-2.62%
SW1-1000-5031-1189								
SERIAL BONDS PROCEEDS	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-1000-5710-0000								
Total REVENUE	\$3,256,413	\$3,168,536	\$1,621,040	\$3,237,561	\$3,237,561	\$0	\$69,025	2.18%
PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0		\$0	N/A
SW1-0000-0523-0000								
Total PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	N/A
INSURANCE	\$43,336	\$77,400	\$77,392	\$91,250	\$91,250		\$13,850	17.89%
SW1-1910-0400-0000								
Total INSURANCE	\$43,336	\$77,400	\$77,392	\$91,250	\$91,250	\$0	\$13,850	17.89%

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

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

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

TOWN OF LEWISTON

Appendix B

2027 Bond Payments

<u>NAME</u>	<u>FUND</u>	<u>01/01/2027 BALANCE</u>	<u>DATE</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADMIN FEE</u>
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		% Change
	Medical	FSA	HRA	2027 Budget	Medical	FSA	HRA	2027 Budget	2027 Budget	2026 Budget	
A Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 133,200	\$ -	\$ 46,800	\$ 180,000	\$ 180,000	\$ 173,150	3.81%
Retiree	79,695	-	3,750	83,445					83,445	108,570	-30.11%
Retiree Buyout	2,000	-	-	2,000					2,000	-	-
Active Buyout	8,000	-	2,600	10,600					10,600	12,500	-17.92%
Admin Fees	-	-	336	336					336	432	-28.57%
Compliance Fees	848	-	-	848					848	-	0.00%
Total A Fund	\$ 90,543	\$ -	\$ 6,686	\$ 97,229	\$ 133,200	\$ -	\$ 46,800	\$ 180,000	\$ 277,229	\$ 297,500	-7.31%
B Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 47,400	\$ -	\$ 15,600	\$ 63,000	\$ 63,000	\$ 60,000	4.76%
Retiree	28,118	-	-	28,118					28,118	29,702	-5.63%
Retiree Buyout	-	-	-	-					-	-	-
Active Buyout	2,000	-	650	2,650					2,650	2,000	24.53%
Admin Fees	-	-	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	2.25%
B-Police Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 205,400	\$ -	\$ 54,600	\$ 260,000	\$ 260,000	\$ 278,000	-6.92%
Retiree	68,944	-	9,750	78,694					78,694	61,629	21.69%
Retiree Buyout	-	-	-	-					-	-	-
Active Buyout	8,000	-	-	8,000					8,000	-	0.00%
Admin Fees	-	-	144	144					144	96	33.33%
Compliance Fees	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	-0.26%
Total B Fund	\$ 107,635	\$ -	\$ 10,592	\$ 118,227	\$ 252,800	\$ -	\$ 70,200	\$ 323,000	\$ 441,227	\$ 440,000	0.28%
DB Fund											
Active	\$ -	\$ -	\$ -	\$ -	\$ 341,200	\$ -	\$ 136,800	\$ 478,000	\$ 478,000	\$ 470,000	1.67%
Retiree	172,973	-	20,000	192,973					192,973	143,393	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	9.38%

ESTIMATED MEDICAL INSURANCE UNION WELFARE BENEFITS AND COMPARISON
2027 APPENDIX C

Fund	Hospital & Medical Insurance				Union Welfare Benefits				Combined		% Change
	Medical	FSA	HRA	2027 Budget	Medical	FSA	HRA	2027 Budget	2027 Budget	2026 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%

2027 APPENDIX C

F:\1 FINANCE DEPARTMENT\Budget\2027\General Budget Items\Health Ins Summary 2027 9.15.26

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	365,788	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	408,815	386,225	358,595	368,207	341,441	390,123	383,502	392,593	526,490	414,937	482,157	423,443	514,743	605,515
Sub-Total	1,656,645	1,851,776	1,790,035	1,802,286	1,766,927	1,734,191	1,799,668	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	283,866	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	486,281	513,722	516,238	529,005	-
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	266,573	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	3,723,263
% 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%	-41.59%
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	1,676,332	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	\$ 906,686	\$ 901,574	\$ 636,628	\$ 849,823	\$ (1,313,037)
% 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%	-26.07%

TOWN OF LEWISTON
Estimated Retirement and Comparison 2027
Appendix F

09/28/2026

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		\$ 288,500	\$12,100	4%
B Fund	\$ 62,000	\$ 60,093	\$ 46,000	\$ 47,826	\$ 57,500	\$ 52,890	\$ 60,000	\$ 56,512	\$ 68,000	\$ 65,018	\$ 77,900		\$ 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		\$ 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	\$ -	\$ 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		\$ 247,500	\$10,500	4%
SS1 Fund	\$ 116,000	\$ 112,640	\$ 85,000	\$ 89,647	\$ 107,250	\$ 99,138	\$ 112,000	\$ 105,553	\$ 127,000	\$ 121,440	\$ 145,300		\$ 151,750	\$6,450	4%
SS2 Fund	\$ 16,000	\$ 15,037	\$ 12,000	\$ 11,968	\$ 14,500	\$ 13,235	\$ 20,500	\$ 19,076	\$ 23,100	\$ 21,947	\$ 26,400		\$ 27,650	\$1,250	5%
SS3 Fund	\$ 8,000	\$ 7,491	\$ 6,000	\$ 5,961	\$ 7,500	\$ 6,593	\$ 4,500	\$ 4,133	\$ 5,100	\$ 4,755	\$ 5,800		\$ 6,250	\$450	8%
SW1 Fund	\$ 47,000	\$ 45,056	\$ 34,000	\$ 35,859	\$ 43,000	\$ 39,655	\$ 40,200	\$ 37,754	\$ 45,500	\$ 43,436	\$ 52,100		\$ 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	\$ -	\$ 1,440,200	\$54,800	4%

TOWN OF LEWISTON
Capital Account Fund Balances
Appendix G
2027 Budget

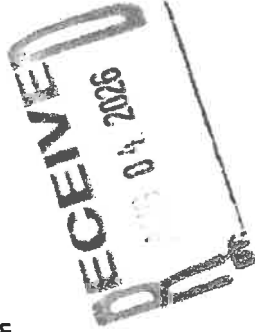
Fund	Description	Cash Balance	2026 Increases	2026 Decreases	Cash Balance
		12/31/2025			08/31/2026
H21	Sanborn Improvements	542.00	-	-	542.00
H22	Academy Park Artwork	4,186.14	-	-	4,186.14
H23	Lewiston Town Park	1,197,798.28	-	(306,650.67)	891,147.61
H24	Stonehaven Preserve	182,842.84	-	(864.33)	181,978.51
H27	Dickersonville Cemetary	34,613.31	1,000.00	(1,550.00)	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	-	-	4,070.82
H51	Mohawk Trail Pathway	13,958.00	-	-	13,958.00
H52	Police Records Management	0.31	-	-	0.31
H53	Colonial Village Playground	629.00	-	-	629.00
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)	-	(90,883.29)	(132,625.05)
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	-	(381,058.82)	(380,222.63)
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	(271,340.82)	4,711,822.35
H98	Town HYDRO Funds	3,152,009.52	1,190,179.17	(490,868.26)	3,851,320.43
H99	NYPA Settlement	56,221.10	-	-	56,221.10
Total		<u>\$ 9,097,023.81</u>	<u>\$ 2,060,535.03</u>	<u>\$ (1,601,805.39)</u>	<u>\$ 9,555,753.45</u>

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



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	32.13
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 LAND	RPTL 446	9	4,264,100	0.10
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	2,325,000	0.05
28620	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

Equalized Total Assessed Value 4,472,480,408

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	1,911,542,243	42.74
0	0	0.00
1,159	1,911,542,243	42.74

Total System Exemptions:
Totals:

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Code	Name	Ext	CC/OM	# Parcels	Taxable Value
RD291	County refuse	FE		1,217	0.00
RD291	County refuse	SU		1,217	0.00
RD291	County refuse	TO		1,217	483,251,903.00
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	380,404,331.00
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
FP241	Lew fire protect	TO		5,799	2,143,709,584.00
GS241	Lew hts lfg 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	2,097,163,890.00
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	1,664,475,172.00
SD243	Lew mstr se n	UN	M	3,565	4,242.00
SD245	Lewiston so sewer	TO	C	569	203,744,993.00
SD246	Lew ss lateral	FE	C	605	0.00
SD246	Lew ss lateral	UN	C	605	0.00
UW291	Unpaid water	MT		1	0.00
WD240	Lew water im area	TO	C	5,757	2,425,068,271.00
WD259	County water dist	TO	C	5,743	2,436,195,465.00

09/25/2026

A00-1110 COURTS

20

Ado

Bur

Revenue

Fines and Forfeitures

A00-1000-2610-0000

260,000.00	260,000.00	234,472.39	250,000.00	225,000.00	256,479.00	260,000.00	260,000.00	260,000.00	260,000.00	280,000.00	260,000.00	260,000.00
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Expenses

Staffing-JUSTICES(2) & CLERKS(2)

A00-1110-0100-0000

Judge Gee - 2027=0%,2026&2025=3%,2024+2023=2.5% incr, 2022=2% in

Judge Sheeran - 2027=0%,2026&2025=3%,2024+2023=2.5% incr, 2022=

30,537.00	30,537.00	30,536.48	31,453.00	31,453.00	32,662.17	32,397.00	32,397.00	32,397.00	32,397.00	32,397.00	32,397.00	32,397.00
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Maria Sicurella-Justice Clerk -regular-20.83 for 2016, 21.68 for 2018,

22.11 for 2019, 2020=22.80, 2021=23.26 , 2022=23.72, 2023=24.20,

2024=24.92, 2025=25.92, 2026 = 27.21, 2027=\$28.03

Maria Sicurella-overtime 4 hrs per wk 42.05 hr 2027

Maria Sicurella-sick incentive

Maria Sicurella - Medical Buyout charged to Medical exp budget

Maria Sicurella - Retro Payment

Maria Sicurella-Longevity Payment

Maria Sicurella-Prior Year

50,327.00	50,557.00	51,193.80	53,907.00	53,907.00	55,900.44	56,603.00	56,603.00	56,603.00	56,603.00	58,295.00	58,295.00	58,295.00
7,550.00	7,550.00	6,650.46	8,087.00	8,087.00	7,147.02	8,493.00	8,493.00	8,493.00	8,493.00	8,747.00	8,747.00	8,747.00
208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00	208.00
2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00

Mary Gee-Justice Clerk-regular-16.68/hr for 2017, 17.01 for 2018,

17.35 hr for 2019, 2020=18.71, 2021=19.08, 2022=19.47, MOU=19.77,

2023=20.17, 2024=20.77, 2025=21.60, 2026 = 22.68, 2027=\$23.36.

Resigning from position 1/11/2027

Mary Gee-overtime - 4 hrs per week 35.04 for 2027

Mary Gee - Medical Buyout charged to medical expense budget

Mary Gee - Sick Incentive

Mary Gee - Special Contract Pynt.

Mary Gee-Retro

Mary Gee-Longevity

Mary Gee-Short Term Disability

Budget Revision

41,954.00	42,630.00	42,665.90	44,930.00	44,930.00	46,591.16	47,177.00	47,177.00	47,177.00	47,177.00	2,025.00	2,025.00	2,025.00
6,294.00	6,294.00	5,206.21	6,745.00	6,745.00	5,535.59	7,077.00	7,077.00	7,077.00	7,077.00	281.00	281.00	281.00
2,000.00	2,000.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00			
150.00	150.00	599.38	500.00	500.00	500.00	500.00	500.00	500.00	500.00	600.00	600.00	600.00
	500.00				3,924.00							

New Hire - 2027 - Justice Clerk - 22.45/hr.

New Hire -overtime - 4 hrs per week 33.68 for 2027

LESS: Medical Buyout

(4,000.00)	(4,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)	(2,000.00)
167,557.00	169,963.00	169,962.63	178,433.00	182,357.00	182,356.55	186,002.00	186,002.00	186,002.00	186,002.00	189,652.00	189,652.00	189,652.00

A00-1110-0100-0100

(Formerly A00-1420-0100-

0100)

Court Security Staffing

Security-2020 new scale rates mirroring PT Police officers

Moved to its own budget in 2024

R. Helfrich-14.50 hr for 2019, 20.11 for 2020, 2021=21.67, 2022=21.89,

22.10 hr @1/1/22 per 5/23/22 TBM, 22.65 = 2023, 23.22=2024

R. Helfrich - Prior

R. Helfrich - Paid training=15 hrs annually

										46,696.00	46,696.00	46,696.00
										7,006.00	7,006.00	7,006.00
										(2,000.00)	(2,000.00)	(2,000.00)
										189,652.00	189,652.00	189,652.00

09/25/2026

A00-1110 COURTS

	2024	2024	2024	2025	2025	2026	2026	2026	2027	2027	2027
	Ado	Buc	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Submitted
			Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget
Locicero, Kevin P-17.45 hr = 2021, 1/1/22=17.62 hr, 3/16/22=19.58 hr, 20.84 hr @ 1/1/22 per 5/23/22 TBM, 22.21 = 2023, 22.77=2024, 23.22=3/16/24											
Locicero, Kevin - Paid training=15 hrs annually											
Paul, Joseph-17.45 hr = 2021, 1/1/22=17.62 hr, 6/2/22=19.58, 20.84 hr @ 1/1/22 per 5/23/22 TBM, 22.21 = 2023, 22.77=2024, 23.22=6/2/24											
Paul, Joseph - Paid training=15 hrs annually											
RETIRED 2020-Schuey, Gregory-17.11 hr for 2019, 20.00 for 2020											
Sessman, Ronald-14.50 hr = 2019, 20.11 = 2020, 2021=21.67,											
2022=21.89, 22.10 hr @ 1/1/22 per 5/23/22 TBM, \$22.65 = 2023, 23.22=2024											
Sessman, Ronald - Paid training=15 hrs annually											
RETIRED 2021 - William Taczak-15.71 hr for 2019, 21.46 for 2020, 21.67 for 2021											
William Taczak-prior											
Total Court Security *subject to new police contract											
	-	-	-	-	-	-	-	-	-	-	-
A00-1110-0100-0101 (Formerly A00-1420-0100-0020)											
Court Administration Staffing											
Patty Yacus, Typist-18.68 for 2016,19.44 for 2018, 19.82 hr for 2019, 2020=20.47, 2022=20.88, 2023=21.30, 2024=22.37,											
2025=23.26, 2026 = 24.43, 2027=\$25.16											
Patty Yacus -overtime - 4 hrs per week 37.76 for 2027											
Retro Increase											
Patty Yacus - Medical Buyout charged to medical expense budget											
Patty Yacus - Special Contract Pymt.											
Patty Yacus- Longevity Payment											
Patty Yacus sick incentive											
LESS: Medical Buyout											
Total Court Administration											

Equipment for Court Office:

BOB Visa											
Copier Fax Business											
Misc.											
	200.00	79.00		200.00	200.00	200.00	284.00		200.00	200.00	200.00
	200.00	79.00		200.00	200.00	200.00	284.00	-	200.00	200.00	200.00

A00-1110-0200-0000**Contractual for Court Office**

Service Education, Inc-computer program annual maints, required

BoB VISA											
Books/Updates											
Blue360 Media, LLC											
Forbes Court Reporting											
Williamson Law Book Co											
Matthew Bender & Co											
Associations and Dues											
	1,500.00	1,500.00		1,500.00	521.19	1,900.00	1,900.00	79.92	3,500.00	3,500.00	3,500.00
					858.60			1,257.15			
					1,171.66			471.24			
					1,510.30						
	700.00	700.00		700.00		750.00	750.00		750.00	750.00	750.00

09/25/2026

A00-1110 COURTS

	20 Ado Buc	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Erie Co T&V Court Clerks Assoc				240.00			120.00						
Niagara County Magistrates				385.00			340.00			350.00			
New York State Magistrates AS				1,020.00			180.00			180.00			
New York State Assoc of Magistrates-							100.00			100.00			
National Judges Assoc													
Clerks dues							371.24						
Journey's End Refugee Services		650.00	650.00		650.00			650.00	650.00		650.00	650.00	650.00
International Institute of Buffalo-Interpreter													
Nelson, Howard													
Dinehart, Rosa													
Cao, Thuyan													
Capizzi, Dina													
Lyons, James							220.00						
Brignoni-Walczyk, Anna													
Huoh, Mark													
US Postal Services-postage		5,000.00	5,000.00	4,855.60	5,000.00		4,702.80	5,500.00	5,500.00	2,345.20	5,500.00	5,500.00	5,500.00
Copier- Comdoc-overage/maint		700.00	700.00	288.00	650.00		288.00	500.00	500.00				
Copier Fax Business				234.00			234.00				1,000.00	700.00	700.00
Forms/Envelopes		1,000.00	1,000.00		1,000.00			1,000.00	1,000.00	543.55			
Compositour Printing				1,084.81			570.85						
Looseleaf Law Publications (forms)													
Supplies		3,000.00	3,000.00	233.56	3,000.00		174.64	3,500.00	3,500.00		3,500.00	2,500.00	2,500.00
Eaton's				3,812.31			1,744.58			878.90			
Staples													
Travel*		2,500.00	2,500.00		4,000.00			4,000.00	4,000.00		4,000.00	3,000.00	3,000.00
Travel & Reimb - Gee (Assoc of Towns)				131.99									
Travel & Reimb - Sheeran				53.24									
Travel & Reimb - Gee, Mary				53.24									
Travel & Reimb - Yacus				141.74									
Travel & Reimb - Sicurella				350.00	2,500.00		285.00				250.00	250.00	250.00
Instream (Biel's Record scan to Micro-fische)		500.00	500.00										
Security Uniforms, Amo etc.													
Galls, LLC													
United Uniform													
Miscellaneous			931.00		500.00			250.00	250.00				
Key Bank Clerks conference													
*Starting in 2018, Clerks are required to have 6 hours of mandatory training		15,550.00	16,481.00	16,479.43	19,500.00	15,625.00	13,392.86	18,050.00	18,050.00	6,205.96	20,150.00	16,850.00	16,850.00
Total Expense		228,693.00	233,229.00	234,225.38	247,432.00	252,621.00	250,187.85	255,971.00	256,055.00	117,004.04	271,404.00	267,804.00	267,804.00
Per detail schedules													
Prior Year Expense		228,693.00	233,229.00	234,225.38	247,432.00	252,621.00	250,187.85	255,971.00	256,055.00	117,004.04	271,404.00	267,804.00	267,804.00

Department - 1110
Court Officers Only
Under Supervisor Beginning 2024

A00-1110 COURT OFFICERS

201
Ado

Butt

Adopted

Revised

Full Year

Actual

2023

Budget

2023

Budget

2024

Adopted

Revised

Full Year

Actual

2024

Budget

2025

Adopted

Revised

Full Year

Actual

2025

Budget

2026

Adopted

Revised

at 6/30/2026

Actual

2026

Budget

2027

Submitted

Budget

Court Officers Staffing:

A00-1110-0100-0100

2020 new rates mirroring PT Police officers contract
2026 - going with a 5% increase. Police Contract Under Negotiations

R. Helfrich-14.50 hr for 2019, 20.11 for 2020, 2021=21.67,
2022=21.89, 22.10 hr @1/1/22 per 5/23/22 TBM, 22.65 =
2023, 23.22=2024, 23.92 = 2025, \$25.12=2026, \$33.11 =
2027

R. Helfrich - Prior

R. Helfrich - Paid training=15 hrs annually

Locicero, Kevin P-17.45 hr = 2021, 1/1/22=17.62 hr,
3/16/22=19.58 hr, 20.84 hr @ 1/1/22 per 5/23/22 TBM,
22.21 = 2023, 22.77=2024, 23.22=3/16/24, 23.92 = 2025,
\$25.12=2026, \$33.11 = 2027

Locicero, Kevin - Paid training=15 hrs annually

Paul, Joseph-17.45 hr = 2021, 1/1/22=17.62 hr,
6/7/22=19.58, 20.84 hr @1/1/22 per 5/23/22 TBM, 22.21 =
2023, 22.77=2024, 23.22=6/2/24, 23.92 = 2025,
\$25.12=2026, \$33.11 = 2027

Paul, Joseph - Paid training=15 hrs annually

Sessman, Ronald-14.50 hr = 2019, 20.11 = 2020,
2021=21.67, 2022=21.89, 22.10 hr @ 1/1/22 per 5/23/22
TBM, \$22.65 = 2023, 23.22=2024, 23.92 = 2025,
\$25.12=2026, \$33.11 = 2027

Sessman, Ronald - Paid training=15 hrs annually

Temp Court Staffing - 2025=M.Buzzeo

Total Court Officers Personnel

Equipment: A00-1110-0200-0100

Bullet Proof Vest - one in 2021, 2024=R. Helfrich,
2025=R.Sessman, K.Locicero & J.Paul
Tasers/Taser cartridge-From Police in 2026 (4)

Guns and equipment

United Uniform

Total Equipment

Contractual: A00-1110-0400-0100

Stuart Sports, Inc.

Galls Inc

United Uniform

Total Contractual

Total Court Officers Expenses

Prosecutor

A00-1165

Department - 1165
Prosecutor

2020 Adopted Budget
2023 Adopted Budget
2023 Revised Budget
2023 06/30/2023 Actual

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

Is calculated as a salary
Adamson, George-4% incr in 2020, 2% incr in 2022,
2.5% incr in 2023&2024, 2025=4%, 2026=5%, 2027 =
3%

Budget Revision

Total Prosecutor Salary

Prosecutor contractual A00-1165-0400-0000

Forms/Envelopes
Compositieur Printing
US Postal Services - Postage

Total Prosecutor Contractual

Total Prosecution

2020 Ado Bilt	2023 Adopted Budget	2023 Revised Budget	2023 06/30/2023 Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	19,615.00	19,616.00		20,106.00	20,106.00		20,911.00	20,911.00		21,956.00	21,956.00	10,133.28	22,615.00	22,615.00	22,615.00
			19,615.44			20,105.80			21,714.21						
	19,615.00	19,616.00	19,615.44	20,106.00	20,106.00	20,105.80	20,911.00	21,715.00	21,714.21	21,956.00	21,956.00	10,133.28	22,615.00	22,615.00	22,615.00
	2,500.00	2,499.00		1,000.00	53.00		250.00	250.00		100.00	100.00		100.00	100.00	100.00
			68.05			52.88			41.66			29.00			
	2,500.00	2,499.00	68.05	1,000.00	53.00	52.88	250.00	250.00	41.66	100.00	100.00	29.00	100.00	100.00	100.00
	22,115.00	22,115.00	19,683.49	21,106.00	20,159.00	20,158.68	21,161.00	21,965.00	21,755.87	22,056.00	22,056.00	10,162.28	22,715.00	22,715.00	22,715.00

Budget Worksheet - 2027

Department - 1220

Supervisor

A-1220 Supervisor

09/25/2026

2024 Ado Buc	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	300.00	300.00		300.00	300.00	52.40	300.00	300.00		300.00	300.00	300.00
		(105.00)	133.00									
	8,000.00	9,895.00	9,863.36	8,950.00	8,950.00	6,248.77	8,850.00	8,850.00	4,870.02	9,055.00	9,055.00	9,055.00

Soffritti, Natalie
Miscellaneous
WNY Occupational Health Care
Cover Court Contra

Prior Year Expense

Professional Report Fees A00-1220-0401-0000

Industrial Appraisal (Inc 3% - 4% each yr) - 2022 On Site

Appraisal	1,550.00	1,550.00	1,490.00	1,612.00	1,612.00	1,490.00	1,677.00	1,677.00	1,490.00	1,500.00	1,500.00	1,500.00
Municipal Solutions-AUD, Bond work, & SEC Filings	2,500.00	2,500.00	2,385.00	3,500.00	3,500.00	2,258.50	3,800.00	3,800.00		5,000.00	5,000.00	5,000.00
USI Consulting (every 3 yrs) + GASB 75 Actuarial rept (every 2 years)	800.00	4,820.00	5,100.00	6,000.00	6,000.00	850.00	6,000.00	6,000.00	850.00	4,350.00	4,350.00	4,350.00
Budget Revision												
Cover Court Contra		105.00			(2,866.00)							
	4,850.00	8,975.00	8,975.00	11,112.00	8,246.00	4,598.50	11,477.00	11,477.00	2,340.00	10,850.00	10,850.00	10,850.00
PY Expense												
Total Expense	64,562.00	71,839.00	83,510.99	73,414.00	76,732.00	80,665.16	95,155.00	110,589.00	48,937.24	110,623.00	110,623.00	110,623.00

Total Budget Officer Dept Expenses		20,364.00	20,280.00	18,940.92	33,462.00	23,597.00	23,590.55	27,565.00	33,604.00	26,663.70	26,243.00	26,243.00	12,520.37	27,278.00	27,278.00	27,278.00
Audit		A00-1320-0400-0000														
Drescher & Malecki - audit-per contract 2020-2023		22,514.00	22,514.00	20,000.00	22,514.00	22,514.00	22,514.00	22,964.00	22,964.00	22,964.00	23,423.00	23,423.00	13,000.00	28,500.00	28,500.00	28,500.00
Drescher & Malecki - consulting- IT assessment		2,000.00	2,000.00		2,000.00											
Total Audit Expenses		24,514.00	24,514.00	20,000.00	24,514.00	22,514.00	22,514.00	22,964.00	22,964.00	22,964.00	23,423.00	23,423.00	13,000.00	28,500.00	28,500.00	28,500.00

A00-1355 ASSESSOR

Department - 1355

Assessor

	2023 Full Ad	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Frankovitch, Karl				150.00			150.00			150.00			150.00	500.00	500.00	500.00
Johnson, Michael				75.00			150.00			75.00			450.00	500.00	500.00	500.00
Nichols, Andrew										30.00				500.00	500.00	500.00
Nikitkov Andrew																
Office supplies	700.00	700.00	700.00	964.00	700.00	700.00		700.00	700.00		700.00	700.00	48.99	200.00	700.00	700.00
Eaton Office Supplies							861.69			532.66						
Key Bank							89.99									
Copier Fax Business							49.60			103.47			116.16	500.00		
Compositour				253.95						153.15						
* GAR - Pros (Assessors Website)2025=15% Incr	2,500.00	2,500.00	2,500.00	2,400.00	2,400.00	2,400.00	2,400.00	2,760.00	2,760.00	2,760.00	2,760.00	2,760.00		3,000.00	3,000.00	3,000.00
Leased Vehicle-Honda Leasing-184.86/mo																
2019 Leased Vehicle-Honda Leasing-224.17/mo																
Car was purchased 4/19-no lease prnts after Apr																
Coppins - car repair																
Car Maintenance 2019 Hybrid, Milage @																
9/10/21=5,036 @9/14/22=6,449 30.351 @9/12/23																
Switched Honda's w/Building in 2023. New Hybrid in																
2025. Milage @ 8/20/25=2,216.6, 8/24/2026=5,764																
NAPA Auto Parts	50.00	50.00	50.00	30.52	50.00	50.00		50.00	50.00		200.00	200.00		200.00	200.00	200.00
Advance Auto Parts							147.39			16.65						
Cell phone Stipend- \$30 per month																
Federal Express Corp	360.00	360.00	360.00		360.00	360.00		360.00	360.00	500.00	360.00	360.00	216.62	360.00	360.00	360.00
Flutko, Nicholas							678.00									
GAR Associates-Re-Assessment & Maintenance	2,500.00	2,500.00	2,500.00	2,400.00	2,25,000.00	225,000.00	225,000.00	198,000.00	198,000.00	198,000.00	77,000.00	77,000.00	56,760.00	40,000.00	40,000.00	40,000.00
Legal Assistance-Appraisals & prof services	2,000.00	2,000.00	2,000.00					5,000.00	5,000.00							
Penale, Dominic-Appraisal Svcs							7,450.00									
Network Services - Maintenance & Server	750.00	750.00	750.00	145.00	500.00	500.00		500.00	500.00	990.00	3,300.00	3,300.00		1,000.00	500.00	500.00
Postage	300.00	300.00	300.00	498.57	600.00	600.00	461.31	500.00	500.00	440.87	500.00	500.00	274.65	1,000.00	1,000.00	1,000.00
NYS Assessors Assoc Membership				250.00	250.00	250.00	1,642.00	250.00	250.00	200.00	250.00	250.00	250.00	250.00	250.00	250.00
Niagara County Assessors Assoc				1,313.00												
Niagara County Clerk-Mtgs/Events	100.00	100.00	100.00	75.00	75.00	75.00	75.00	75.00	75.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
O'Shea Jamie				60.00	60.00	60.00		75.00	75.00	875.10						
Schwaab, Inc.-Stamp Update	70.00	70.00	70.00				87.50									
WNY - IAAO																
Niagara County Real Property Tax Maps				760.00	350.00	350.00	475.00	760.00	760.00	760.00	760.00	570.00	38.97	760.00	750.00	750.00
Travel reimb (Jamie O'Shea)																
Linda Johnson Reimb				1,144.00	4,497.00	4,497.00	4,568.00	700.00	700.00							
Legal Ads																
Niagara Gazette				69.47	650.00	650.00	88.50	700.00	700.00	88.50	75.00	75.00	48.13	75.00	75.00	75.00
Niagara Frontier				622.22			486.45	400.00	400.00	518.88	650.00	650.00	875.61	900.00	900.00	900.00
Winketch or Apex Software-annual fee																
WNY Occupational Health Care																
Miscellaneous																
	50.00	50.00	50.00		50.00	50.00		50.00	50.00		150.00	150.00				
	12,180.00	11,661.00	11,660.73	11,660.73	13,345.00	246,842.00	246,835.57	238,320.00	228,713.00	211,308.19	92,355.00	92,165.00	61,208.49	56,245.00	53,385.00	53,385.00

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

	100.00	100.00	100.00	52.46	100.00	100.00	69.69	100.00	116.00	115.05	100.00	100.00	52.20	250.00	200.00	200.00
Total Gasoline/Diesel Fuel																
Prior Year Expenses																
Total Expenses	100.00	100.00	100.00	52.46	100.00	100.00	69.69	100.00	116.00	115.05	100.00	100.00	52.20	250.00	200.00	200.00
	114,937.00	114,937.00	114,707.13	114,707.13	118,179.00	351,655.00	351,613.59	335,444.00	338,606.00	324,820.90	196,293.00	196,293.00	109,768.83	164,194.00	161,284.00	161,284.00

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

Department - 1410

Town Clerk

A00-1410
Town Clerk

[illegible]

Department - 1410

Town Clerk

A00-1410
Town Clerk

Linda Kreps* 15.50 - 30 hrs per wk/16.13-2018,
16.45-2019, 18.05-2020, 18.41-2021, 18.78=2022,
2022 MOU=19.77, 20.17=2023, @20.77 2024,
21.60 = 2025, Split 5 ways in
2025=33%,2026=\$22.68, 2027 = \$23.36 Retiring
3/2027

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

Budget Adjustment
Prior Year/ Retro Pay

Longevity Bonus

Linda Kreps -Stipend (Budget in A Fund Contingency)

Consultant Exp

Budget Adj

Out of Department **A00-1410-0100-0100**
Security for Tax - Saturday's

*Union contract is 2% 2017, 2% for 2018, 2% for 2019, 2% + Adj for 2020, 2% for 2021, 2% for 2022, 2% for 2023, 3% for 2024, 4% for 2025, 5% for 2026

Tamara Burns Elected Clerk 1/1/2026

Clerk -A00-1410	96.37%
Registrar- B00-4020	3.63%
\$	1.00

RETIRED 2024 Donna Garfinkel

Town clerk/tax rec -A00-14	96%	68,163.00	68,163.00	55,051.71
Registrar- B00-4020	4%	2,565.00	2,074.00	2,073.75
\$	1.00	100%	\$ 70,728.00	\$ 70,237.00 \$ 57,125.46

TERMED 2024 - Carole Schroeder - hrs per week

Clerk -A00-1410, 2024=PT	12+Jan hrs.	16,444.00	16,444.00	16,746.33
Registrar- B00-4020	Jan 2024 only	664.00	3,882.00	3,881.23
	0	0%	17,108.00	20,326.00 20,627.56

Briggett Cogland

Clerk -A00-1410	33%	17,247.86	14,394.00	15,242.65
Registrar- B00-4020	30%	3,989.58	13,086.00	13,699.48
Water-admin SW1-8310	30%		13,086.00	13,575.00
Sewer - main SS2-8110	5%		2,181.00	2,262.45
South Sewer-SS3-8110	2%		873.00	904.99
	100%		43,620.00	45,684.57
			21,237.44	23,150.66

Michelle Briand

Clerk -A00-1410	33%
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	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
31,466.00	31,466.00	31,466.00	31,879.31	14,827.00	14,827.00	15,375.35	15,568.00	15,568.00	7,185.00	4,009.00	4,009.00	4,009.00
112.00	112.00	112.00	122.81	50.00	50.00		50.00	50.00	221.13			
3,000.00		3,000.00	405.32									
450.00		450.00	200.00	198.00	198.00	198.00	198.00	198.00	198.00	198.00	198.00	198.00
(16,595.00)		(16,595.00)							1,500.00			
20,980.00		20,980.00		7,639.00	7,639.00		2,202.00	2,202.00				
125,273.00	125,273.00	149,426.00	149,425.10	114,752.00	122,391.00	122,390.87	121,406.00	121,406.00	55,650.99	125,777.00	125,777.00	125,777.00
100.00	100.00	100.00		120.00	120.00	71.76	100.00	100.00		100.00	100.00	100.00
72,393.00				72,393.00			72,393.00		33,339.84	74,480.00	74,480.00	74,480.00
2,565.00				2,565.00			2,565.00		1,255.80	2,806.00	2,806.00	2,806.00
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	74,958.00	74,958.00	74,958.00	34,595.64	34,595.64	34,595.64	77,286.00	77,286.00	77,286.00	77,286.00	77,286.00	77,286.00

Department - 1410

Town Clerk

A00-1410 Town Clerk

		2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Registrar- B00-4020	30%							13,603.00	13,603.00	3,924.00	14,222.00	14,222.00	14,222.00
Water-admin SW1-8310	30%							13,603.00	13,603.00	3,924.00	14,222.00	14,222.00	14,222.00
Sewer - main SS2-8110	5%							2,267.00	2,267.00	654.00	2,371.00	2,371.00	2,371.00
South Sewer-SS3-8110	2%							907.00	907.00	261.60	949.00	949.00	949.00
	100%							45,344.00	45,344.00	13,080.00	47,409.00	47,409.00	47,409.00
Termed - Tamara Burns - Elected Clerk 1/1/2026													
Clerk -A00-1410	33%	8,391.00	8,391.00	14,214.21	15,075.00	15,075.00	18,670.55	-	-	-	-	-	-
New 2024 Registrar- B00-4020	30%	2,098.00	2,098.00	-	13,704.00	13,704.00	14,157.66	-	-	-	-	-	-
Water-admin SW1-8310	30%	23,075.00	23,761.00	24,117.92	13,704.00	13,704.00	14,157.66	-	-	-	-	-	-
Sewer - main SS2-8110	5%	6,331.00	6,480.00	6,564.82	2,285.00	2,285.00	2,359.73	-	-	-	-	-	-
South Sewer-SS3-8110	2%	-	-	2,160.80	914.00	914.00	943.79	-	-	-	-	-	-
	100%	39,895.00	40,730.00	47,057.75	45,682.00	45,682.00	50,289.39	-	-	-	-	-	-
New Deputy Clerk													
Clerk -A00-1410	33%							-	-	-	15,410.00	15,410.00	15,410.00
Registrar- B00-4020	30%							-	-	-	14,009.00	14,009.00	14,009.00
Water-admin SW1-8310	30%							-	-	-	14,009.00	14,009.00	14,009.00
Sewer - main SS2-8110	5%							-	-	-	2,335.00	2,335.00	2,335.00
South Sewer-SS3-8110	2%							-	-	-	934.00	934.00	934.00
	100%							-	-	-	46,697.00	46,697.00	46,697.00
Linda Kreps -													
Clerk -A00-1410	33%	31,466.00	31,466.00	33,057.44	15,075.00	15,075.00	15,573.35	15,816.00	15,816.00	9,104.13	4,207.00	4,207.00	4,207.00
Registrar- B00-4020	30%	2,098.00	2,134.00	2,190.48	13,704.00	13,704.00	14,157.66	14,378.00	14,378.00	6,711.73	3,825.00	3,825.00	3,825.00
Water-admin SW1-8310	30%	8,390.00	8,641.00	8,762.03	13,704.00	13,704.00	14,157.66	14,378.00	14,378.00	6,711.73	3,825.00	3,825.00	3,825.00
Sewer - main SS2-8110	5%				2,285.00	2,285.00	2,359.73	2,397.00	2,397.00	1,118.64	638.00	638.00	638.00
South Sewer-SS3-8110	2%				902.00	902.00	943.79	947.00	947.00	447.48	255.00	255.00	255.00

Department - 1410

Town Clerk

A00-1410 Town Clerk

		2024	2024	2024	2025	2025	2025	2026	2026	2026	2027	2027
		Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	at 6/30/2026	Department	Submitted
		Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget
100%	100%	41,954.00	42,241.00	44,009.95	45,670.00	45,670.00	47,192.19	47,916.00	47,916.00	24,093.71	12,750.00	12,750.00

Termed 12/31/2025 - Amy Smith Clerk

Clerk -A00-1410	96.37%											
Registrar- B00-4020	3.63%											
				13,107.55	70,208.00	70,208.00	72,904.32					
				493.75	2,642.00	2,642.00	2,746.17					
				13,601.30	72,850.00	72,850.00	75,650.49					

Equipment**A00-1410-0200-0000**

2027 New Desktop - Tamara Clerk/Registrar/Building		1,300.00	1,300.00		1,300.00	1,300.00						
2027 New Desktop - Clerk/Water												
2025 Front Desk Computer							1,110.00				819.00	819.00
2025 Clerk LapTop							995.00				650.00	650.00
2025 iPad for Town Board Meetings												
Bank on Buffalo VISA				332.21			417.63					
Cooper Sign				11.88			86.25					
Network Services				951.87								
Miscellaneous/Budget Rev						1,312.00					500.00	500.00
		1,300.00	1,300.00	1,295.96	1,300.00	2,612.00	2,608.88	-	-	-	1,969.00	1,969.00

Prior Year Expense**A00-1410-0400-0000**

Contractual												
Supplies												
Office supplies		750.00	750.00									
Eaton Office Supplies				418.48			729.21					
Compositour Printing				281.37			489.77					
Superior press - checks												
Biel's Information Technology												
Legal Codes/Forms/Laws		200.00	200.00							85.35		
Williamson Law												
Nanoark		700.00	700.00									
Associations/conferences												
Clerk Assoc fees/dues/mileage												
Assoc dues												
Clerk's luncheons *				33.82								
NYS Acco of Tax Receivers *							25.00			25.00		
Niagara County Clerks As *												
Town Clerk Conf Ride Share												
Porter NYSTCA Conference Reimb												
Staff reimbursement												
Mileage				72.36								
Burns, Tamara				129.14								
Clerk Phone Stipend-split		90.00	90.00	194.93						180.00		
Clerk Reimb.				31.52			668.39					

Department - 1410

Town Clerk

A00-1410 Town Clerk

	<u>2024 Adopted Budget</u>	<u>2024 Revised Budget</u>	<u>2024 Full Year Actual</u>	<u>2025 Adopted Budget</u>	<u>2025 Revised Budget</u>	<u>2025 Full Year Actual</u>	<u>2026 Adopted Budget</u>	<u>2026 Revised Budget</u>	<u>2026 at 6/30/2026 Actual</u>	<u>2027 Department Budget</u>	<u>2027 Proposed Budget</u>	<u>2027 Submitted Budget</u>
Zimmerman												
Miscellaneous	250.00	250.00				1,632.96			738.98			
Bank on Buffalo VISA			349.68									
C. Schroeder Adjustment for Consultant Expense		16,595.00	3,818.50									
Key Bank disbursement			22.49									
Orkin												
Petty Cash reimbursement			51.52									
Proforma												
Memorials												
Sams Club						598.83			1,416.16			
Schwaab Inc			40.00			174.00						
Smith Amy Petty Cash			98.32			50.00						
Burns, Tamara Petty Cash												
Date/address stamp									2.00			
Tops Markets	100.00	100.00										
Uline						28.50						
Newspaper ads/subscriptions												
Legal Advertising/subscription												
Niagara Frontier Publications												
Gazette Publications/Notices	600.00	600.00	536.57			562.78			262.48			
Publications												
Postage	5,000.00	5,000.00	3,771.56			5,429.63			2,325.03			
Postage - tax bills												
Software programs/support												
Edmunds (BAS) - Tax Collection Program	3,245.00	3,245.00		3,408.00	3,408.00	3,406.73	3,577.00	3,577.00	3,577.07	3,756.00	3,765.00	3,765.00
Edmunds (BAS) - Tax Bill Input	762.00	762.00		801.00	801.00		841.00	841.00			890.00	890.00
Edmunds (BAS) - Online iTax Web Portal	974.00	974.00		1,023.00	1,023.00	1,022.02	1,074.00	1,074.00	1,073.12	1,127.00	1,130.00	1,130.00
Edmunds (BAS) - Split Clerk/Dog/Registrar	475.00	475.00		500.00	500.00	467.85	492.00	492.00		517.00	520.00	520.00
2027 - Edmunds Resident Self-Serve										2,167.00	2,167.00	2,167.00
EDMUNDS GOVTECH			445.57									
NYS Thruway			1,050.00			525.00						
WNY Occupational Healthcare			133.00						133.00			
Cover PR Taxes												
Budget Revisions		(16,768.00)										
				2400								
	13,146.00	12,973.00	11,478.83	13,875.00	16,275.00	15,810.67	15,000.00	15,000.00	9,818.19	19,095.00	20,000.00	20,000.00
Prior Year Expense												
Total Expenses	139,819.00	163,799.00	162,199.89	130,047.00	141,398.00	140,882.18	136,506.00	136,506.00	65,469.18	146,941.00	147,846.00	147,846.00

**A00-1420
Attorneys**

20	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
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A00-1450
Elections

Department - 1450
Elections

Revenue

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actuals at 6/30/2026	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
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Expenses														
Salary - Clerk O/T	239.00	59.00	-			130.00	130.00	-	130.00	130.00		130.00	130.00	130.00
Salary - Election Inspectors														
total Salaries	239.00	59.00	-	-	-	130.00	130.00	-	130.00	130.00	-	130.00	130.00	130.00

Contractual

A00-1450-0400-0000

Primary-2022 ended up having 2														
Primary's, Two for 2025	320.00	320.00	200.00	320.00	320.00	160.00	160.00	400.00	160.00	160.00		160.00	160.00	160.00
General Election	160.00	160.00		160.00	160.00		160.00		160.00	160.00		160.00	160.00	160.00
Machine Inspection								8.04				100.00	100.00	100.00
Postage	40.00	40.00	2.46	40.00	40.00	40.00	40.00	0.64	10.00	10.00		10.00	10.00	10.00
Budget Adj	520.00	520.00	202.46	520.00	471.00	408.68	360.00	100.00	330.00	330.00	-	430.00	430.00	430.00

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

A00-1620
Building

Department - 1620
Building

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actuals	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Security Service calls	1,000.00	1,000.00		700.00	700.00				2,000.00				2,000.00		
Emergency repairs - Heat & A/C	-	-													
J. R. Swanson Plumbing															
Steve's Heating & A/C															
Schaefer Plumbing															
Water/sewer															
Dumpster Rental	600.00	600.00		600.00	600.00										
Modern Disposal	700.00	700.00													
Modern Landfill			331.24	325.00	325.00	349.68			394.18			140.70	400.00		
Modern Recycling									47.30						
Water cooler rental/water			145.67	125.00	125.00	149.90			126.50			69.40	100.00		
Cooper Sign	1,152.00	1,152.00		1,200.00	1,200.00								1,200.00		
Cleaning supplies			64.26						348.01				400.00		
Transfer to Equipment account	2,500.00	2,500.00		2,500.00	2,500.00								2,500.00		
Prepaid Charges Error		(1,312.00)													
Cover Building Contract & Exp		4,800.00	5,031.37		3,021.00										

Misc Reimbursement			-172.67					4,500.00							
A00-1620-0400-0000	46,695.00	50,183.00	49,627.89	47,516.00	50,537.00	49,927.90	50,245.00	54,745.00	51,728.33	52,000.00	52,000.00	22,558.61	140,677.00	55,000.00	55,000.00

Contractual gas & electric															
Gas(Niagara County STBA program)	6,100.00	6,100.00	9,245.66	6,100.00	6,100.00	2,339.06	5,000.00	5,000.00	3,327.56	5,000.00	5,000.00	2,266.22	5,000.00	5,000.00	5,000.00
Electric (NC STBS program)	7,500.00	7,500.00		11,000.00	11,000.00	5,682.18	8,000.00	8,000.00	8,168.28	8,000.00	8,000.00	5,217.15	8,000.00	8,000.00	8,000.00
Electric Nationl Grid	8,000.00	8,000.00	5,515.47	9,000.00	9,000.00	7,556.79	13,000.00	13,000.00	11,299.66	13,000.00	13,000.00	2,984.38	13,000.00	13,000.00	13,000.00
	21,600.00	21,600.00	14,761.13	26,100.00	26,100.00	15,578.03	26,000.00	26,000.00	22,795.50	26,000.00	26,000.00	10,467.75	26,000.00	26,000.00	26,000.00

Building- Gasoline /Diesel Fuel															
Town of Lewiston - Highway	800.00	800.00	296.95	950.00	950.00	583.00	500.00	500.00	108.14	150.00	300.00	163.62	500.00	500.00	500.00
	800.00	800.00	296.95	950.00	950.00	583.00	500.00	500.00	108.14	150.00	300.00	163.62	500.00	500.00	500.00

New 2024 EV Escape Miliage @ 9/1/2026=6,937 @8/28/25=3,400

Total Gasoline/Diesel Fuel

Copy Machine Lease															
DeLage Landen	5,000.00	5,000.00	5,361.27	5,000.00	5,000.00	6,132.68	5,000.00	5,000.00	5,724.00	5,000.00	5,000.00	2,890.56	5,000.00	5,000.00	5,000.00
Copier Fax	2,000.00	2,000.00	365.12	2,000.00	2,000.00		2,000.00	2,000.00		2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
Copier Fax															
Cover Contra					(860.00)										
	7,000.00	7,000.00	5,726.39	7,000.00	6,140.00	6,132.68	7,000.00	7,000.00	5,724.00	7,000.00	7,000.00	2,890.56	7,000.00	7,000.00	7,000.00

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

09/25/2026

Traffic Control
A00-3310

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actual at 6/30/2026	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Revenue															
Sale of Traffic Signs	A00-1000-2189-0000														
Expenses															
Staffing	A00-3310-0100-0000														
	NONE														
Contractual	A00-3310-0400-0000														
A 2 Z Rental				13,000.00	13,000.00		18,000.00	18,000.00	285.60	18,000.00	18,000.00	985.72	18,000.00	18,000.00	18,000.00
Cooper Sign												275.00			
Newman Traffic Signs			2,183.32												
Eberl Iron Works			560.00			6,640.64			4,822.21						
Finger Lakes Castle			58.50			3,570.00			2,409.00						
Home Depot			745.37												
Jamar Technologies						1,045.00									
Kimball Midwest			857.16			439.88									
Niagara Supply			245.71			248.96									
Pioneer Athletics												210.00			
Richard-Cin Signs & Safety Supply															
Sam's Club						89.90									
Share Corporation			240.00												
Snap-On Tools															
Stevenson True Value Hardware			47.23												
Uline						22.47			4,221.76			223.94			
Tifco Industries, Inc						746.77									
Miscellaneous					(196.00)			(3,000.00)							
Total Expenses	18,000.00	4,950.00	4,937.29	13,000.00	12,804.00	12,803.62	18,000.00	15,000.00	11,738.57	18,000.00	18,000.00	1,694.66	18,000.00	18,000.00	18,000.00

Equipment:

Note- regulations based on the National Manual on Uniform Traffic control

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

A00-3510
Dog Control

Department - 3510

Dog Catcher

Fund A

[illegible]

Expenses	A00-3510-0100-0000
Staffing	
NONE- Prior was John Aquilino - overtime ~ 2 hrs per month	
14.49 x 1.5+21.74 per hr OT, 16.29-2019 w/step.	

Out of Dept, personnel VACANT (John Aquino) - 2 hrs x 12 times per yr to serve tickets 2019=\$16.29/hr-\$24.44 OT Rate, 2020=\$26.57 OT Rate, 2021=\$27.90 OT Rate, Aug 2021=\$28.46 (final step) 2022=\$29.01 OT Rate, 2023=\$29.61 OT Rate; Removing for 2024--no plan,undecided w/SPCA	A00-3510-0100-0100	711.00	711.00

[illegible][illegible]

A00-3510
Dog Control

Department - 3510
Dog Catcher
Fund A

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Bank on Buff VISA						47.47			44.48						
Burns Tamara						9.74									
Key Bank Charges			125.00			403.58									
Petty Cash reimbursement - Garfinkel						8.33									
Niagara Gazette\															
Niagara Frontier/															
Misc. including dog biscuits/car wash															
Tops															
Sam's Club						26.14									
Smith, Amy Petty Cash						8.82									
Warrens Hardware															
Mileage	400.00	400.00		400.00	400.00		400.00	400.00							
Garfinkel			19.00												
Budget Adj					(1,939.00)			(1,500.00)							
Dog Kenneling Expense	15,000.00	15,000.00	13,764.96	15,000.00	15,000.00	13,764.96	15,000.00	15,000.00	13,764.96			6,882.48	15,000.00		
SPCA of Niagara County-New in 2019															
2023 Contract for 6 mths @ \$1,147.08/mth to be reviewed after the 6 mths. For evaluation & adjustment	17,550.00	17,550.00	15,878.07	17,865.00	15,926.00	15,918.24	17,765.00	15,865.00	15,480.09	17,140.00	17,140.00	7,512.97	18,370.00	17,000.00	17,000.00

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

Town of Lewiston - Highway
Getting Hybrid Car in 2024
Total Gasoline/Diesel Fuel

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

09/25/2026

HWY ADMIN A00-5010

Revenue	NONE														
Expenses	A00-5010-0100-0000														
Staffing															
Highway Superintendent- Michael Weiss (appointed 9/2025) (Mitchell Zahno stepped down 9/2025) (Dave Trane retired 8/2022) 2020 - 4% increase, 2021-no increase, 2022,2023,&2024-2.5% increase, 2025=3%, 2026=3%, 2027 = 3%	76,310.00	76,310.00	76,301.00	78,218.00	78,218.00	77,993.50	80,565.00	80,565.00	83,642.36	82,982.00	82,982.00	38,299.20	85,472.00	85,472.00	85,472.00
Longevity													500.00	500.00	500.00
Sick Incentive													150.00	150.00	150.00
Trane, David-Special Pay			2,200.00												
Deputy Superintendent - Jeff Cosgrove (Effective 5/01/22) Stipend=5,044/yr - no increase/by contract, Labor Rate=36.05	5,044.00	5,044.00	5,044.00	5,044.00	5,044.00	5,044.00	5,044.00	5,044.00	5,238.00	5,044.00	5,044.00	2,328.00	5,044.00	5,044.00	5,044.00
(Brian Christmen retired 2022) - no increase/by contract															
Clerk-Randi Jones Hired 1/21/2022 \$17.04 in 2022, 2022 MOU=\$19.77, \$20.27 in 2023, \$20.57@1/21/23, \$22.47@1/1/24, \$23.37=2025, 24.54 = 2026, \$25.28=2027	42,162.00	42,162.00	42,856.00	43,639.00	46,738.00	45,472.82	48,608.00	48,608.00	50,639.42	51,038.00	51,038.00	23,311.16	52,575.00	52,575.00	52,575.00
OT - Jones	150.00	150.00	1,296.00			1,616.25	250.00	250.00	1,787.77	1,000.00	1,000.00	1,509.22	2,000.00	2,000.00	2,000.00
Longevity													500.00	500.00	500.00
Clerk-Randi Jones - Snow & Ice Stipend. New in 2023 \$2,600.	2,600.00	4,531.00	2,700.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00	1,300.00	2,600.00	2,600.00	2,600.00
Salary Adj/Retro/Comp						1,376.80			93.48						
Budget Adj					1,504.00		6,935.00								
Total Personal Expense	126,266.00	130,397.00	130,396.00	129,501.00	134,104.00	134,103.37	137,067.00	144,002.00	144,001.03	142,664.00	142,664.00	66,747.58	148,841.00	148,841.00	148,841.00
Equipment	A00-5010-0200-0000														
2027 New Desktop - Snow & Ice		12,050.00			2,470.00					500.00	500.00		500.00	500.00	500.00
2027 New iPad for Superintendent													1,300.00	1,300.00	1,300.00
2027 New Computer Monitor-Deputy Super													1,630.00	1,630.00	1,630.00
2027 New Desktop - Deputy Superintendent													170.00	170.00	170.00
2027 New Electronic Equip Storage Room													1,300.00	1,300.00	1,300.00
2027 New Konika Copy Machine													1,500.00	1,500.00	1,500.00
New Desk - 2025 - Randi						2,469.00	2,000.00		1,950.19				3,150.00	3,150.00	3,150.00
Network Services-2024 Laptops/2025 Ipads			2,935.00						1,630.00			289.00			
BOB Visa									325.16						
Home Depot									1,125.00						
Desktop PC									1,282.00						
Eaton Office									6,626.15						
Pump Doctor															
2023 - New Office Flooring			866.04												
Emergency Shut Off-Fuel Island			5,884.19												
Total Equipment Expense	-	12,050.00	9,685.23	-	2,470.00	2,469.00	2,000.00	12,941.00	12,938.50	500.00	500.00	289.00	9,550.00	9,550.00	9,550.00
Contractual	A00-5010-0400-0000														
							10,900.00	10,900.00		10,900.00	10,900.00	10,900.00	5,508.00	5,508.00	5,508.00

09/25/2026

HWY ADMIN A00-5010

	2023	2023	2023	2024	2024	2024	2025	2025	2025	2026	2026	2026	2027	2027	2027
	Rev Bud	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	at 6/30/2026 Actual	Department Budget	Submitted Budget
2027 - Edmunds Residents Service															
2027 - Edmunds Utility Notifications															
Bank on Buffalo Visa		400.00	400.00		400.00	400.00				2,395.85			1,869.27	2,167.00	2,167.00
Clothing														2,325.00	2,325.00
Lockport Outdoor Store															
Stuart Sports - clothing		450.00	450.00		250.00	250.00				508.00					
Office supplies															
Composteur Printing-business cards			52.00												
Eaton										51.55					
										7.43					
Professional dues		20.00	20.00												
Association of Towns -books (2018 updated)		200.00	200.00												
Association of Towns -dues Increased for 2018		200.00	200.00												
NYS Association of Towns		400.00	400.00		200.00	200.00				250.00			700.00	250.00	
Niagara County Assoc of Towns		5,000.00	5,000.00		700.00	700.00				700.00					
Personal Touch Cleaning		450.00	450.00		5,000.00	5,000.00									
Verizon Wireless Super/Deputy		900.00	900.00		3,477.50	3,477.50				377.30			161.38		
Mitch Zahno-mileage - non conference		450.00	450.00		374.58	374.58									
Key Bank		3,000.00	3,000.00		200.00	200.00				1039.88			45.00		
Home Depot															
Conference attendance		200.00	200.00		3,000.00	3,000.00									
Postage					20.07	20.07				79.38			20.32	280.00	
Catlin, David					207.85	207.85									
Christman, Brian					175.85	175.85									
Norwich, Darlene															
Raby, Seth															
Weiss Michael															
Zahno, Mitch															
Miscellaneous															
Budget Adj		500.00	500.00		465.50	465.50				280.00			280.00		
Total Contractual	11,720.00	11,720.00	8,355.60	8,355.60	10,900.00	3,061.00	3,055.87	10,900.00	6,319.00	4,649.51	10,900.00	10,900.00	3,605.97	10,000.00	10,000.00
						(7,839.00)			(4,581.00)						
Total Expenses	137,986.00	154,167.00	148,436.83	148,436.83	140,401.00	139,635.00	139,628.24	149,967.00	163,262.00	161,589.04	154,064.00	154,064.00	70,642.55	168,391.00	168,391.00

HWY Garage A00-5132

Revenue	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actual at 6/30/2026	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
NONE															
Expenses															
Equipment															
A00-5132-0200-0000															
2025 - Engine Computer Code Scanner split 50/50 w/Wheatfield															
J. R. Swanson Plumbing															
Total Equipment															
-															
-															
-															
A00-5132-0400-0000															
Contractual															
Maintenance and repairs															
Advance Auto Parts															
American Concrete of Wny															
Cooper Electric															
Fleischmann Service Corp.															
Dival Safety Equipment															
Grainger															
Hayes Door															
Home Depot															
J. R. Swanson															
Lawson Products															
NAPA Auto Parts															
Niagara Lock & Key															
Personal Touch															
Pump Doctor															
Pure Water Technology															
Share Corporation															
State Industrial Products															
Stevenson Hardware															
Zemmer & Ritter Home Serv															
Office Supplies and expenses															
Bank on Buffalo VISA															
Cooper Sign															
E-Man Ink															
Eatons Office supplies															
Modern Disposal Services															
Modern Landfill															
Niagara Gazette															
Northeast Shared Services															
Tops Market															
Key Bank charge															
Internet & Phone															
Spectrum (119.99+20/mth 2022&2023)															
Spectrum (Bank On Buffalo)															
Computer Supplies & Expense															
Network Services															
Custodial supplies															
Aramark															
Orkin															
Sam's Club															
Vestis															
Utilities															
Lewiston Water Dept															
New Horizon Communications															
Security															
Doyle Security															
Copier															
Delage Landen Financial															
Copier Fax															

HWY Garage A00-5132

	2023	2023	2023	2024	2024	2024	2025	2025	2026	2026	2026	2027	2027
	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Adopted	Revised	at 6/30/2026	Department	Proposed
	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Actual	Budget	Budget
Misc	100.00	100.00		100.00	100.00								
Cardiac Life Products						56.04		685.56					
Finger Lakes Castle			587.30			256.95		118.70			255.60		
Budget Revisions													
Total Contractual	39,560.00	35,429.00	27,446.09	35,660.00	39,288.00	39,287.07	35,600.00	31,665.00	35,600.00	35,600.00	12,657.34	35,000.00	35,000.00
					3,628.00			(3,935.00)					
Gas & Electric													
National Grid	6,000.00	6,000.00	4,063.90	6,000.00	6,000.00	3,931.90	6,000.00	6,000.00	6,000.00	6,000.00	2,031.52	8,000.00	8,000.00
Niagara County	13,000.00	13,000.00	9,269.02	15,000.00	15,000.00	8,283.44	13,000.00	13,000.00	13,000.00	13,000.00	12,307.73	15,000.00	15,000.00
Budget Revision								2,273.00					
Total Gas & Electric	19,000.00	19,000.00	13,332.92	21,000.00	21,000.00	12,215.34	19,000.00	21,273.00	19,000.00	19,000.00	14,339.25	23,000.00	23,000.00
Total Garage Expenses	58,560.00	54,429.00	40,779.01	56,660.00	60,288.00	51,502.41	61,600.00	63,380.00	54,600.00	54,600.00	26,996.59	58,000.00	58,000.00

Revenue	NONE	Ado Bud	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actual at 6/30/2026	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Expenses:	A00-5140-0100-0000													
Staffing	NONE													
Contractual	A00-5140-0400-0000		17,000.00	24,600.00		45,000.00	45,000.00	-	45,000.00	45,000.00	-	30,000.00	30,000.00	30,000.00
Lardon Construction					24,600.00									
Villani's Lawn & Landscape								16,751.00						
Budget Revision						(28,000.00)								
Total Expenses			17,000.00	24,600.00	24,600.00	45,000.00	17,000.00	16,751.00	45,000.00	45,000.00	-	30,000.00	30,000.00	30,000.00

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

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

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

Recreation Programs Only (excluding Ice Rink, Special Events Worksheet - 2027 Budget

09/25/2026

Revenue	A00-1000-2001-0000												
Park & Recreation Program fees													
	House Baseball = \$30-60 per player	19,500.00	19,500.00	20,400.00	20,000.00	20,000.00	18,505.30	20,000.00	20,000.00	19,548.50	20,000.00	20,000.00	20,000.00
	Intramural Basketball = \$30-60 per player	-	-	-	-	-	-	-	-	-	-	-	-
	Baseball/Softball Sponsors			7,775.00	7,000.00	7,000.00	5,725.00	7,000.00	7,000.00	6,805.00	7,000.00	7,000.00	7,000.00
2025	Summer Camps-3 Camps in 2027 \$325(R)&\$400(NR)	35,000.00	35,000.00	40,350.00	60,000.00	60,000.00	59,948.00	55,000.00	55,000.00	75,200.00	80,000.00	80,000.00	80,000.00
	Camp Fieldtrips			7,850.00			-	7,500.00	7,500.00				
	Swim program is \$3-5 dollars per person per hour						-	-	-				
2023	Indoor Dance & Exercise Class - Jan - Mar				500.00	500.00	-						
2024	Trunk or Treat			80.00			-						
2023	Friday & Saturday night Rec program @Sr. Ctr.						-						
2025	Lego Night	1,000.00	1,000.00	1,070.00	1,000.00	1,000.00	740.00	1,000.00	1,000.00	246.75	500.00	500.00	500.00
2023	Breakfast w/Santa-Fee according to age	1,500.00	1,500.00		1,500.00	1,500.00	-	-	-				
2023	Carnival - \$10/per sheet of tickets						-	-	-				
2025	Casino Night 18+	1,000.00	1,000.00	130.00	1,000.00	1,000.00	680.00	1,000.00	1,000.00	1,110.00	1,500.00	1,500.00	1,500.00
2024	Salsa Dance Lessons (Removed in 2025)	1,200.00	1,200.00				-	-	-				
2024	First Tee Golf Lessons						-	-	-				
2024	Cover Spec Events PR		13,575.00	185.00			-						
2024	Stephanie ck #83733		(100.00)										
New	Pavillion/Park/Field Rental	4,000.00	4,000.00	950.00	2,500.00	2,500.00	1,750.00	2,000.00	2,000.00	1,280.00	2,000.00	2,000.00	2,000.00
A00-1000-2005-0000													
Total Revenue		63,200.00	76,775.00	78,690.00	93,500.00	93,500.00	87,348.30	93,500.00	93,500.00	104,190.25	111,000.00	111,000.00	111,000.00

Expenses

Recreational PS-admin										A00-7020-0100-0000									
Timothy Smith - Recreation Director - Hired 6/26/2023 @ \$52,275/yr. \$53,582 (2.5%)=2024, 2025=\$55,726 (4%), 2026=\$58,513(5%), 2027 = \$60,267 (3%)																			
Termed 3/7/2023 - Cathy Cvjetinovic - Rec Director - Start 2/28/22 at \$46,476, @5/29/22 \$51,000 per 5/23/22 TBM, 2023=\$52,275 (2.5%)																			
Marcoaldi, Cynthia																			
Shannon Young - Clerk - Hourly 1040 Annual Hrs. Start 9/1/25 @ \$18/hr., 2026=\$18/Hr.w/ .50@6mths&.50@yr, 2027 = \$19.47																			
TERMED 10/25/2024 - Nicole Short - Clerk - Hourly 1040 Annual Hrs. Start 9/28/2021 @ \$14.43/hr w/.50 steps at 6 mths & 1 yr., \$15.43/hr for 2022, 2023=15.82 (2.5%)\$16.22 (2.5%)=2024, 2025 = \$16.87 (4%)																			
Budget Adj																			
Total personal services																			
Recreational Contractual-admin										A00-7020-0100-0000									
WNY Occupational																			
-										133.00									
133.00										133.00									
70,451.00										68,768.00									
68,767.35										73,270.00									
73,270.00										73,270.00									
57,934.56										77,492.00									
33,808.28										80,513.00									
80,513.00										80,513.00									

A00-7020/A00-7310

09/25/2026

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Recreational Seasonal personnel A00-7310-0100-0000	70,000.00	83,519.00	4,615.13	92,000.00	85,771.00	4,933.50	87,000.00	87,000.00		95,000.00	95,000.00	95,000.00
Bradshaw, Kristina									96.00			
Burnham, Chase												
Carlo, Vincent		3,991.69				100.75			288.00			
Casale Gabriel						764.63			16.00			
Cerreto Arianna									48.00			
Contento, Sophia									418.38			
Courts, Jackson						3,922.07			168.00			
Dicarlo, Victoria		3,582.31				4,379.24						
Dieteman, Charles		3,658.95				3,778.13						
Drummond Brandon												
Dugan, Beau						139.50			112.00			
Dutrieux Nicholas						3,343.51						
Feistel Owen		3,632.00							96.00			
Granto, Mia									99.00			
Hawk, Caitlyn												
Jenosheck, Julian		2,797.50				3,677.63			96.00			
Kilmer, Joshua		228.75							96.00			
Lunshof, Kyle									1,105.00			
Mcquire, Madeline												
Mielke, Jennifer												
Mooradian Chloe						3,716.13						
Notarianni, Samantha		4,006.94										
Oliverio, Emily												
Pauly Elle												
Perreault, Kendall		4,066.82				3,576.64			72.00			
Quider, Connor		4,266.39				3,736.00			112.00			
Quider, Emily		4,274.14				3,947.63			99.00			
Reid, Larissa						3,736.69						
Russell, Elijah		4,086.00				2,157.39						
Russell, Nathan		3,380.69										
Schmahl, Sherry		12,083.52										
Short, Alexander		225.00										
Short, Nicole		5,654.73										
Sloma, Ronan		60.00										
See, Adia									96.00			
Stricker Madison						3,363.14			200.00			
Stricker Morgan									96.00			
Vaughan Parker						3,665.76			96.00			
Virtuoso Olivia						3,077.63			216.00			
Waldeck Madilynn		2,565.81										
Weber, Dylan		90.00										
Whitehead, Aliza		3,271.13										
Whitehead, Ethan		4,094.63							112.00			
Winker, Delilah									16.00			
Young, Shannon		4,340.02				19,134.50			4,536.00			
Zimmerman, Abigail		3,916.45				3,706.38						
						419.13						
JE Corrections	-	12,381.00	12,379.00	-	-	-	-	-	-	-	-	-
Rec Seas Spec Events Personnel A00-7310-0100-4401												
Recreational Seasonal personnel A00-7310-0100-0000	70,000.00	95,900.00	95,267.60	92,000.00	85,771.00	83,052.05	87,000.00	87,000.00	8,289.38	95,000.00	95,000.00	95,000.00

09/25/2026

Recreation equipment A00-7310-0200-0000

Recreation contractual **A00-7310-0400-0000**

Program Expenses				
American Red Cross	1,412.60			
Amherst Casino Events	2,400.00	3,100.00		3,100.00
Buffalo Bisons	1,150.00			
Buffalo Party Deals	500.00			
Buffalo Zoo	2,085.00	272.20		
Ceretto, Ruth	650.00	700.00		300.00
Diez Suzanne	500.00	600.00		400.00
Grand Island Fun Center	2,720.00	3,152.00		675.00
Grand Island Little League				
Hippity Hop Bounce of WNY-bounce house	2,093.50	1,387.75		1,960.00
Jufer, Charles	65.00			
Laser Ace Engraving		1.47		1,465.96
Lego Night Square Fees				
Manuse, Katarina	2,600.00	1,700.00		800.00
NC Department				310.00
NC DOH Summer Camp Nurses	750.00	900.00		900.00
Ridge Road Express-bus rental	6,678.50	3,612.00		
Safety_Kleen		3,911.76		
Smooth and Easy Designs				346.00
Utilities				
Leaf - lease payment	540.95			
Network Services				
Verizon Wireless- Inad's for sales.	1,925.78	2,186.72		812.43

Automobile - 2023 Ford Escape
 Mileage @ 9/2/2026=18,790,8/26/25=14,444
 Support and miscellaneous recreation costs

Town of Lewiston

Recreation Programs Only (excluding Ice Rink, Special Events
Worksheet - 2027 Budget

A00-7020/A00-7310

09/25/2026

[illegible]

Town of Lewiston

Recreation Programs Only (excluding Ice Rink, Special Events)
Worksheet - 2027 Budget

A00-7020/A00-7310

09/25/2026

[illegible]

Recreation Programs Only (excluding Ice Rink, Special Events
Worksheet - 2027 Budget

09/25/2026

	2024	2024	2024	2025	2025	2025	2026	2026	2026	2027	2027	2027
	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	at 6/30/2026	Department	Proposed	Submitted
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Recreational Gas/Fuel					45.00	44.75	500.00	500.00	109.62	600.00	600.00	600.00
Total Expenses	239,651.00	266,268.00	265,600.91	261,770.00	273,204.46	249,080.09	265,991.00	265,992.00	107,273.72	257,913.00	279,013.00	279,013.00
Total amount (subsidized by town)	(176,451.00)	(189,493.00)	(186,910.91)	(168,270.00)	(179,704.46)	(161,731.79)	(172,492.00)	(172,492.00)	(3,083.47)	(146,913.00)	(168,013.00)	(168,013.00)

A-7310 (0402)
Concessions

	2023 Ado Bud	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Revenue																
Concession Revenue		4,358.00	17,858.00	15,876.02	18,000.00	23,000.00	24,670.57	12,000.00	12,000.00	4,740.70	3,500.00	3,500.00	3,467.42	3,500.00	3,500.00	3,500.00
A00-1000-2020-0000		4,358.00	17,858.00	15,876.02	18,000.00	23,000.00	24,670.57	12,000.00	12,000.00	4,740.70	3,500.00	3,500.00	3,467.42	3,500.00	3,500.00	3,500.00
Total Revenue		4,358.00	17,858.00	15,876.02	18,000.00	23,000.00	24,670.57	12,000.00	12,000.00	4,740.70	3,500.00	3,500.00	3,467.42	3,500.00	3,500.00	3,500.00
Expenses																
Recreation Seasonal PS - Concessions*		1,958.00	8,597.00	8,596.78	8,500.00	13,500.00	13,488.22	8,000.00	8,729.00	8,728.07	2,500.00	2,500.00	2,136.63	2,500.00	2,500.00	2,500.00
A00-7310-0100-4402		1,958.00	8,597.00	8,596.78	8,500.00	13,500.00	13,488.22	8,000.00	8,729.00	8,728.07	2,500.00	2,500.00	2,136.63	2,500.00	2,500.00	2,500.00
Recreational Concessions		2,400.00	17,255.00		9,500.00	16,650.00		9,000.00	9,000.00		3,500.00	3,500.00		3,000.00	3,500.00	3,500.00
A00-7310-0402-0000		2,400.00	17,255.00		9,500.00	16,650.00		9,000.00	9,000.00		3,500.00	3,500.00		3,000.00	3,500.00	3,500.00
All-Ways Carpet Cleaning				2,200.00									979.45			
Bank on Buffalo VISA				5,884.00			378.37			1,511.56						
Favorites Pizza				200.00			80.73									
Short, Nicole - Petty Cash				1,212.52			1,320.51									
Key Bank				199.90			100.23									
Mileage - Schmahl, Sherry				88.23			31.09									
Mileage - Short, Nicole				310.00			310.00			310.00						
Niagara County Dept of Health							157.00									
Northeast Shared Services				6,391.30			13,021.65			3,821.34			2,394.86			
Sams Club							443.23									
Schmahl Sherry				180.51			129.25						57.71	75.00		
Square Charge Fee				587.99			200.66			76.06						
Tops Markets							465.41									
Misc JE																
Total Recreation Contractual		2,400.00	17,255.00	17,254.45	9,500.00	16,650.00	16,638.13	9,000.00	9,000.00	5,718.96	3,500.00	3,500.00	3,432.02	3,075.00	3,500.00	3,500.00
Recreational Concessions Gas/Fuel						160.00	158.31	300.00	300.00	-	-	-	-	-	-	-
A00-7310-0402-3510						160.00	158.31	300.00	300.00	-	-	-	-	-	-	-
Total Recreational Concessions		4,358.00	25,952.00	25,851.23	18,000.00	30,150.00	30,126.35	17,000.00	17,729.00	14,447.03	6,000.00	6,000.00	5,568.65	5,575.00	6,000.00	6,000.00
Net profit		-	(7,994.00)	(9,975.21)	-	(7,150.00)	(5,455.78)	(5,000.00)	(5,729.00)	(9,706.33)	(2,500.00)	(2,500.00)	(2,101.23)	(2,075.00)	(2,500.00)	(2,500.00)
Net contribution to fund Balance		-	(7,994.00)	(9,975.21)	-	(7,150.00)	(5,455.78)	(5,000.00)	(5,729.00)	(9,706.33)	(2,500.00)	(2,500.00)	(2,101.23)	(2,075.00)	(2,500.00)	(2,500.00)

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

A00-7630
Seniors

Department -7630
Senior Center
A fund

JE Correction/Bud Correction

[illegible]

Out of dept
A00-7630-0100-0100

C. Marcoaldi - helper 2020

Equipment

A00-7630-0200-0000

[illegible]Contractual
A00-7630-0400-0000

Supplies	6,000.00	10,830.00		7,000.00	7,000.00	5,639.52	10,000.00	10,000.00	11,995.79	3,586.14
BOB Visa						6,951.96				
Key Bank						2,695.36				
Old Glory - Flag						97.50				
Sam's Club						3,253.00			5,798.08	2,472.58
Tops Market						7,258.15				
Hoffmaster Bulk Holiday Placemats & Napkins										
Bingo prizes										
Economy Drain Services										
Office Supplies										
Eaton Office Supplies										
Composteur Printing - letterhead										
Copier 2022-New Copier & lease agreement										
DeLage Landen-\$122.90/mth in 2024	1,500.00	1,500.00				1,597.70	1,700.00	1,700.00	1,474.80	737.40
Copier Fax-New lease in 2027 \$198.75/mth.						312.00			943.52	444.68
Janitorial	7,800.00	7,800.00				929.87	6,900.00	15,000.00		
OTI Professional - Cleaning										
2027-\$621.86, 2026 = \$603.75 2025						6,300.00			6,900.00	3,600.00
Personal Touch - \$35/Hr x 8 Hrs Wk. x										
52 Wks.										
Maintenance	3,500.00	3,500.00				2,590.00	6,000.00	6,000.00		
A-1 Land Care - feed, seed, weed						118.18			1,770.00	2,137.00
Bryk H. W. & Sons- Furnace & AC Units										
Bugge Control/Ehrlich Pest control										
Current Electric of WNY										
						1,260.00				

A00-7630 Seniors

Seniors															
	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Adopted Budget
D& M Refrigeration			663.50												
Manna Refrigeration			635.00			2,035.00			250.00			704.84			
Davis Ulmer, Inc (Sprinkler System)			162.30									320.00			
Mark Felton Enterprises			65.00			65.00			65.00			158.00			
Niagara Fire Extinguisher Ser			3,338.50			3,493.00			3,493.00				3,493.00		
ServiceMASTER Bldg Maint Pros			400.00												
Suburban Pest Control			11.83			9.99			85.94			17.37			
Warren's Hardware			117.00			130.00			266.00			133.00			
WNY Occupational Health Care				200.00	200.00		200.00	200.00							
Mileage/dues/conferences	200.00	200.00													
M. Olick															
Care Van expenses - 2015 Ford E-350 Super Duty Van Mileage = 217.892 @ 8/14/2026, 197.833 @8/18/2025, 175,774 @ 8/9/24, 150,452 @8/7/2023, 128,557 @8/31/2022, 107.811 @ 9/21/2021,															
Advanced Auto Parts		975.00	147.39	975.00	975.00	44.21	975.00	975.00	210.66						
Howell Motors						352.38									
Verizon Wireless - cell phone \$31.38/mth 2024, 31.25/mth 2025		375.00	374.58	375.00	375.00	406.10			375.03			156.24			
Hurtubise Tires						819.72			769.20			732.72			
NAPA Auto Parts			408.56			401.19			196.37			454.55			
Senior Programs													16,500.00		
Instructors	18,800.00	18,800.00		18,800.00	18,800.00		15,500.00	15,500.00							
Neils, James - Organ Concert			150.00												
Pikington, Vianna - Larks Choral Director			2,750.00			2,850.00			2,950.00			2,250.00			
Soma Cura Wellness Center - Yoga & Exercise			6,550.00			7,900.00			7,900.00			3,650.00			
Reclaffi, Debbie - Painting			2,150.00			1,950.00			1,250.00			950.00			
Zasucha, Kathryn - Exercise			2,400.00			2,450.00	150.00	150.00	2,100.00			1,100.00			
Entertainment	250.00	250.00		150.00	150.00										
Cuddahee, Michael & Family - Singing			50.00			100.00			50.00						
Custodemusic						200.00			200.00						
Niagara Music						388.00									
Newspaper Subscription/ads	1,176.00	1,176.00	727.99	1,200.00	1,200.00		1,200.00	1,200.00	474.00						
Buffalo News=\$728/yr 2024			438.00												
Niagara Gazette=\$474/yr 2025															
Utilities	2,500.00	6,050.00		7,800.00	7,800.00								5,500.00		
Spectrum Internet=\$137.98/mth 2021-2024			1,655.76												
Spectrum Phone=\$366/mth 2021, \$342.10/mth 2022, \$344.49/mth 2023&2024			4,133.88												
Mendian IT US			1,849.84			1,700.00			2,504.71			1,471.42			
New Horizons						2,202.05						189.24			
Network Services						415.80			643.02						
TOL - Water			313.00			472.91			457.80			622.75			
Microsoft 365 Apps - \$20/mth	240.00	240.00		240.00	240.00										
Doyle Security	400.00	400.00	263.40	500.00	500.00										
Petty Cash	-	-	489.08			507.62			499.16			227.98			
Olick - Petty Cash															
Miscellaneous	500.00	500.00		500.00	500.00	8,640.95	500.00	500.00	21,270.47			8,449.87			
Northeast Shared Services						2,800.00									
Northeastern Transparts Co															
Cardiac Life Products									165.75						
Petrocilli, Anthony-Microphone Repair			90.00			50.93									
Home Depot			234.10												
Prepaid Postage			2.52												
Rick's Window Cleaning						200.00									
Sharp Labels & Printing						585.00			585.00						
Stevenson True Value Hardware												73.00			
Misc. IE Corrections/Bud Adj												41.93			
Total Contractual	44,216.00	52,596.00	52,407.71	64,640.00	77,868.00	77,813.29	74,025.00	78,025.00	75,643.30	77,400.00	77,400.00	34,748.24	118,493.00	78,500.00	78,500.00
Seniors - Gas & Electric	5,000.00	5,000.00		5,500.00	5,500.00	2,231.61	5,500.00	5,500.00	2,152.01	5,500.00	5,500.00		7,000.00	7,000.00	
National Grid			1,503.29												
Niagara County			2,040.00			2,040.75			3,147.61			2,112.53			
Total Gas & Electric	5,000.00	5,000.00	3,543.29	5,500.00	5,500.00	4,072.36	5,500.00	5,500.00	5,299.62	5,500.00	5,500.00		7,000.00	7,000.00	7,000.00

A00-7630
Seniors

Department -7630
Senior Center
A fund

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Adopted Budget
5,000.00	7,750.00	7,225.84	7,500.00	7,500.00	4,051.39	8,000.00	8,000.00	2,455.21	6,000.00	6,000.00	2,180.68	8,000.00	8,000.00	8,000.00
5,000.00	7,750.00	7,225.84	7,500.00	7,500.00	4,051.39	8,000.00	8,000.00	2,455.21	6,000.00	6,000.00	2,180.68	8,000.00	8,000.00	8,000.00
179,554.00	192,684.00	186,175.84	202,828.00	218,258.00	213,525.84	414,538.00	347,826.00	260,626.42	220,527.00	222,704.00	103,438.23	268,571.00	228,578.00	228,578.00
(162,004.00)	(173,134.00)	(166,792.34)	(174,328.00)	(183,821.00)	(179,220.84)	(184,538.00)	(15,826.00)	69,992.58	(192,527.00)	(194,704.00)	(91,237.23)	(242,571.00)	(202,578.00)	(202,578.00)

TOL Highway
Warren's Village Hardware (Propane)
Total Gasoline

Total Senior Expenses

Net support

09/25/2026

A00-7989 Bingo

Department - 7989

Bingo

Fund A

Revenue	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
A00-1000-2540-0000	1,800.00	1,800.00	3,469.33	2,000.00	2,000.00	3,905.90	4,000.00	4,000.00	3,897.77	4,000.00	4,000.00	1,948.56	4,000.00	4,000.00	4,000.00
Bingo Licenses Collected															
Forwarded to State															
Beil Jar Fees															
Total Bingo Revenue	1,800.00	1,800.00	3,469.33	2,000.00	2,000.00	3,905.90	4,000.00	4,000.00	3,897.77	4,000.00	4,000.00	1,948.56	4,000.00	4,000.00	4,000.00

Expenses

Staffing A00-7989-0100-0000

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

20.17=1/2023, 20.57=9/19/23-9/18/24, 20.98=9/19/24,

2025 = 22.04(Incorrect rate of pay)(actual 2025) = \$22.47,

2026 = \$23.60, 2027 = 24.31

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

Termed 1/2023 - Linda Kreps

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

MOU=19.77, 20.17=2023

48 hours per year at OT

Contractual

Bank on Buff VISA

	1,453.00	1,453.00	1,217.25	1,492.00	1,526.00	1,279.19	1,587.00	1,581.00	1,407.19	1,700.00	1,700.00	849.24	1,750.00	1,750.00	1,750.00
								6.00	5.42	-	-	-			
A00-7989-0400-0000															
	1,453.00	1,453.00	1,217.25	1,492.00	1,526.00	1,279.19	1,587.00	1,587.00	1,412.61	1,700.00	1,700.00	849.24	1,750.00	1,750.00	1,750.00

Data Processing 2027 Budget

09/25/2026

Edmunds Govtech (Online Service Appl-New 2027)
Edmunds Govtech (Resident Self Serve-New 2027)
Edmunds Govtech (Utility Outbound Notice-New 2027)

*2027-Add a Barcode Scanner for Briggett \$135 Yearly Maintenance Addition. First year (2026) was free

A00-5010-0400-0000 - Highway Admin

Edmunds Govtech (Resident Self Serve-New 2027)
Edmunds Govtech (Utility Outbound Notice-New 2027)

B00-3410-0400-0000-Fire

Edmunds Govtech (Integrated Property Sys)

B00-3620-0400-0000-Building/Safety

Edmunds Govtech (Integrated Property Sys)

A00-1410-0400-0000-Clerk

Edmunds Govtech (Tax Collection Sys Main)
Edmunds Govtech (Real Property Tax Main)
Edmunds Govtech (Tax Web Portal Main)
Edmunds Govtech (Clerk Maintenance)
Edmunds Govtech (Resident Self Serve-New 2027)

A00-3510-0400-0000-Dog Control

Edmunds Govtech (Clerk Maintenance)
Edmunds Govtech (Dog On-line New 2027)

B00-4020-0400-0000-Registrar

Edmunds Govtech (Clerk Maintenance)

	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	8,986.47	9,436.00	9,436.00	9,420.68	18,899.80	18,938.00	18,938.00
	1,913.96	2,010.00	2,010.00	2,009.64	2,110.50	2,115.00	2,115.00
	1,913.96	2,010.00	2,010.00	2,009.64	2,110.50	2,115.00	2,115.00
	3,349.43	3,517.00	3,517.00	3,516.92	3,692.85	3,700.00	3,700.00
	3,349.43	3,517.00	3,517.00	3,516.92	3,692.85	3,700.00	3,700.00
	3,406.73	3,577.00	3,577.00	3,577.07	3,755.85	3,765.00	3,765.00
	-	841.00	841.00	-	883.05	890.00	890.00
	1,022.02	1,074.00	1,074.00	1,073.12	1,127.70	1,130.00	1,130.00
	467.85	492.00	492.00	-	516.60	520.00	520.00
	4,896.60	5,984.00	5,984.00	4,650.19	8,450.20	8,472.00	8,472.00
	467.86	492.00	492.00	-	516.60	520.00	520.00
	467.86	492.00	492.00	-	1,750.00	1,750.00	1,750.00
	467.86	492.00	492.00	-	2,266.60	2,270.00	2,270.00
	467.86	492.00	492.00	-	516.60	520.00	520.00
	467.86	492.00	492.00	-	516.60	520.00	520.00

Police Department

Worksheet - 2027 Budget

Department 3120

B00-3120Police

	Ado Bu:	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	Submitted Budget
ii																
2026-Replace Car #275 w/Durango-Funded from Fund Balance																
2026 - Replace Car #278 w/Durango Funded from Insurance																
2026-Replace Car #278 w/Durango-Funded from Fund Balance																
2025-Replace Car #276 w/Durango-Funded from Fund Balance																
2025-Replace Car #276 w/Durango-Funded from Fund Balance																
2025-Replace Car #279 w/Durango-Funded from Fund Balance																
2024-Replace Car #273 w/Durango-Funded from Fund Balance																
2024-Replace Car #273 w/Durango-Funded from Fund Balance																
2024-Replace Car #277 w/Durango-Funded from Fund Balance																
2024-Replace Car #274 w/Durango-Funded from Fund Balance																
2024-Replace Car #277 w/Durango-Funded from Insurance																
2023-Replace Car #275 w/Durango-Funded from Fund Balance		42,500.00	36,595.00													
2023-Replace Car #281 w/Durango-Funded from Fund Balance		42,500.00	36,595.00													
2023-Replace Car #270 w/Durango-Funded from Fund Balance		49,000.00	47,725.00													
2023-Replace Car #277 w/Durango-Funded from Fund Balance		38,705.00	39,642.00													
2019-Replace Car #275 Ford Taurus (Traded In 2023)			(2,500.00)													
Radar in car - 2 in 2025?		2,350.00	2,350.00													
LIDAR Speed Gun Unit		700.00	700.00		5,000.00	5,000.00										
Replace Scanners in cars - 12 in 2024 Prog. Chg.		900.00	900.00													
Glock Handguns																
Adorama																
Advantage Medical Devices			820.64				6,900.22			909.82			591.40			
Anchar Wholesale			4,700.00		4,700.00	4,700.00	7,120.00						23,374.08			
Applied Concepts-Car Radar-2 per yr																
Axon Enterprises- New Contract 2027 for All Equipment																
Axon Enterprises- 2023 New 5 yr Lease on all Tasers		14,524.00	13,809.14		14,000.00	14,000.00	13,809.10	14,000.00	14,000.00	13,809.10	14,000.00	14,000.00	13,809.10	55,000.00	55,000.00	55,000.00
Axon Enterprises- Tasers w/Basic Bundle			2,900.81				45,253.46			3,579.03			2,047.66			
Axon Car LPR-2024 New 5 yr lease								40,251.00	40,251.00	41,781.45	40,251.00	40,251.00	41,880.58			
Axon Multi Bay Dock										6,374.53			1,115.68			
Axon Investigate Pro Bundle													4,500.00			
Axon Investigate Basic Bundle																
Axon Fleet 3 Sim Insertions							33.89									
Axon Camera-2023 New 5 yr Lease incl unlimited storage		23,000.00	22,843.94		23,000.00	23,000.00	22,843.99	23,000.00	23,000.00	22,843.99	23,000.00	23,000.00	8,064.00			
Axon Enterprises- Body Camera Bundles			32,188.76										8,708.77			
NYS Body Camera Grant			(54,000.00)										742.06			
Bank on Buffalo VISA																
Smart Board in Training Rm 2025																
Captain' Desk Radio					1,000.00	1,000.00		1,950.00	1,950.00							
FM Communications-New Auto Changeovers					11,000.00	11,000.00	45,324.20	15,000.00	15,000.00	20,836.45	7,290.00	7,290.00	19,680.90	19,500.00	19,500.00	19,500.00
Flag Pole Installation - Old Glory Flag																
Federal Eastern International			2,202.74													
Escarpment Arms																
Island Tech Services																
General Sales Admin																
Lifevac LLC			1,338.00				5,118.75									
L-Tron Corp			783.29				6,767.75									
Motorola Solutions																
North American Rescue																
Patriot Room Computers-2 in 2025 & 2024																
Praetorian Guard Firearms																
Ray Allen Manufacturing																
Skywave Communications			1,755.85				689.59									
Empire Emer Apparatus-Spike Strips (2)			357.00		1,200.00	1,200.00	1,188.30	1,200.00	1,200.00							
Sam's Club							199.83									
Staples			889.17							129.98						
United Uniform - Vest (1/2 covered by grant in 2021)		3,000.00	7,723.00													
Police Regular Vests-2 in 2027																
Police Regular Vests-12 in 2026																
Police Regular Vests-2 in 2025			3,450.00	3,000.00	3,000.00	3,000.00	3,850.00	3,000.00	3,000.00		15,000.00	15,000.00		6,000.00	6,000.00	6,000.00
Police Level 3 Tactical Vests-3 in 2025			2,850.00	5,000.00	5,000.00			6,000.00	6,000.00							
Galls, Inc.							74.99									225.99
Key Bank			563.95				25.54									
Dell Marketing-Car computer & docking station (2)		10,000.00	8,789.16	10,000.00	10,000.00	10,000.00	18,503.56			5,538.14						

Police Department

Worksheet - 2027 Budget

Department 3120

	Ado Buc:	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Grosso Door & Hardware				90.00						720.00			195.00			
R&R Door Corp.				200.00			600.00									
Orlin				504.96												
Building Maintenance-Swann Road		2,200.00	2,200.00		1,200.00	1,200.00		1,200.00	1,200.00		1,200.00	1,200.00	195.00	1,200.00	1,200.00	1,200.00
TOL Water				243.28			244.80			250.84			63.08			
Verizon Alcards for Patrol Cars				418.00	8,000.00	8,000.00	454.00									
Amherst Alarm Annual Fee				573.00												
Generator Maintenance		2,500.00	2,500.00		2,500.00	2,500.00		2,500.00	2,500.00	800.00	2,500.00	2,500.00	477.00	2,500.00	2,500.00	2,500.00
Penn Power, Generator service		2,000.00	2,000.00	1,103.52	2,000.00	2,000.00	1,836.10	2,000.00	2,000.00	897.74	2,000.00	2,000.00		2,500.00	2,500.00	2,500.00
Medical Supplies							658.48									
Advantage Emergency Devices				207.00												
Cardiac Life products																
Cornerstone Emergency Equip							640.00									
Empire Emergency Apparatus							1,143.58	7,000.00	7,000.00	642.25	7,000.00	7,000.00	35.00	7,000.00	7,000.00	7,000.00
Office Supplies/Memberships		7,000.00	7,000.00	825.75	13,500.00	13,500.00	181.20			219.29			7,262.25			
Crystal Rock																
Northeast Shared Services (Tops Markets)																
Dell Marketing																
ODP Business Solutions				35.99			55.79			58.08						
Postage				22.98			473.00			235.00						
Sharp Labels & Printing				660.00			2,473.79			1,490.64			309.51			
Staples Business Advantage				2,035.01			330.57									
Tops Market				161.95												
WNY Assoc of Chiefs				200.00						100.00						
Computer Tech		1,500.00	1,500.00		1,500.00	1,500.00		1,500.00	1,500.00		8,000.00	8,000.00		8,000.00	8,000.00	8,000.00
2026 Computer Security Upgrade										2,900.00						
Dronensense Inc				2,725.00			520.00									
Brite paper for patrol cars																
Mooniak, James (Computer Maintenance)																
Copier Maintenance		3,000.00	3,000.00		3,000.00	3,000.00		3,000.00	3,000.00	3,136.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
Copier Fax Business				324.61			1,200.62			513.43			228.65			
De Lage Landen Financial				3,012.88			2,661.82			2,555.76			1,277.88			
K9 Officer Expenses		5,000.00	5,000.00		7,000.00	7,000.00		7,182.00	7,182.00		7,182.00	7,182.00		7,000.00	7,000.00	7,000.00
Burnham, Kelly				416.00			608.00			128.00			546.00			
Ford Veterinary				329.00			606.00									
K9 Equipment				127.00												
Lepsch, David				3,500.00			3,500.00									
Yates County Cops K-9				750.00						3,900.00			1,500.00			
Ammo		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		7,000.00	7,000.00		10,000.00	10,000.00	10,000.00
ID Networks Identification Tech (Livescan)		3,000.00	3,000.00		3,000.00	3,000.00		3,000.00	3,000.00	3,200.00	3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
ID Supplies				2,995.00			3,187.00			700.00			2,995.00			
OCV Town App		2,500.00	2,500.00		2,500.00	2,500.00		2,500.00	2,500.00	2,995.00	3,000.00	3,000.00				
Equipment maintenance		7,000.00	7,000.00		7,000.00	7,000.00		8,000.00	8,000.00		8,000.00	8,000.00		8,000.00	8,000.00	8,000.00
Continental Transmission										3,500.00			6,282.00			
Escarpment Arms				4,486.24			275.00						312.80			
FM Communications				215.00			318.10									
Life Safety, evidence room repair				139.00												
Military Towing																
Praetorian Guard Firearms																
Sirchie, equipment supplies				57.55			188.36			449.70			299.29			
Staff/Hiring Expense		2,000.00	2,000.00		3,000.00	3,000.00		3,000.00	3,000.00		3,000.00	3,000.00		3,000.00	3,000.00	3,000.00
Public Safety Psychology																
WNY Occupational Health care				1,300.00			650.00			1,625.00			700.00			
Subscriptions				1,541.00			981.00			1,434.00			325.00			
Applied Concepts-Trailers																
Axon Enterprises																
Flock Group - Cameras																
Pace Systems - time scheduling																
Raydiant																
Tracwire Software, Inc. - field training		3,910.00	3,910.00					11,250.00	11,250.00	2,247.50	20,800.00	20,800.00		22,000.00	22,000.00	22,000.00
										1,434.00			325.00			
										2,247.50			5,166.00			
										3,500.00			2,350.00			
										2,240.00						
										1,190.00						

B-3410
Fire Inspection

Department - 3410

Bureau of Fire Prevention

2020 Ado Bud	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actual at 6/30/2026	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	68,089.00	55,792.00	54,274.51	70,808.00	58,124.00	58,123.62	74,355.00	74,355.00	25,835.43	76,590.00	76,590.00	76,590.00
2021=2%, 2022=2%, 2023&2024=2.5% Rounding/Budget Revision					(12,684.00)							

Fire Equipment	800-3410-0200-0000											
2027 - Desktop Computer for Sam		500.00										
2026 - Desktop Computer for Pat							1,200.00	1,200.00		1,300.00	1,300.00	1,300.00
2026 - Verizon Galaxy Active 5 Pro Tablets for Pat & Sam (2)							1,360.00	1,360.00				
Bank on Buffalo VISA			158.94						1,419.34			
BAS Computer Software				1,200.00	1,255.00	1,255.00						
2025 Computer for Cheryl												
Renovations-Carpet & Paint												
Misc replacement items												
		500.00	158.94	1,200.00	1,255.00	1,255.00	2,560.00	2,560.00	1,419.34	1,300.00	1,300.00	1,300.00

Contractual	800-3410-0400-0000											
Edmunds Integrated Property System Incl. Mobile App		1,800.00	1,800.00	1,850.00	1,850.00	1,913.96	2,010.00	2,010.00	2,009.64	2,115.00	2,115.00	2,115.00
Verizon Wireless-Pads		1,000.00	1,000.00	1,000.00	1,000.00	911.76	1,000.00	1,000.00	359.94	1,000.00	1,000.00	1,000.00
WNY Occupational Health Care												
Cell Phones (\$25/mth each)/Mileage/Other Reimb		4,500.00	4,500.00	4,500.00	4,500.00	2,361.80	4,500.00	4,500.00	414.01	4,000.00	4,000.00	4,000.00
Pat Martin- NYS fire Marshall Inspec conference												
Chris Finitz						2,522.09						
Ricotta Sam						361.09						
Retired - Les Myers						972.54			269.63			
Bos James						25.00						
Subscriptions		900.00	900.00	900.00	900.00	300.00	900.00	900.00	150.00	600.00	600.00	600.00
International Code Council (when updates occur)												
Fire Engineering Magazine						34.95						
Nat'l Fire Protection Assoc Code subscription (split w/Built									225.00			
Fire Prevention materials		2,000.00	2,000.00	2,000.00	2,000.00		2,000.00	2,000.00		2,000.00	2,000.00	2,000.00
National Fire Protection Assoc membership												
Fire Safety Education						1,052.60						
Fire Smart Promotions						4,066.50						
Positive Promotions												
Fire Company Allotments-Fire Prevention Materials		3,000.00	3,000.00	3,200.00	3,200.00		3,200.00	3,200.00		3,600.00	3,600.00	3,600.00
Lewiston #1												
Lewiston #2 Reimb						(169.50)						
Sanborn Fire Co												
Upper Mountain Fire Co												
Certification training		800.00	800.00	800.00	800.00		800.00	800.00		500.00	500.00	500.00
Cheryl Horne						14.70						

Department - 3410

Bureau of Fire Prevention

B-3410**Fire Inspection**

2020 Ado Bud	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	850.00	850.00		850.00	850.00		850.00	850.00		800.00	800.00	800.00
Office supplies												
Compositour Printing			49.60									
Eaton Office Supplies			555.58			401.66			229.40			
Niagara Gazette			180.00									
Niagara Frontier Publications			856.16									
Stuart Sport-clothing			118.00									
Postage			29.70			45.95			13.32			
Warren's Village Hardware			275.88			275.88						
JE Reimbursements/Budget Adj					(590.00)							
	14,850.00	14,120.00	13,956.62	15,100.00	14,510.00	12,476.91	15,260.00	15,260.00	3,670.94	14,615.00	14,615.00	14,615.00
Total Expenditures	83,439.00	70,412.00	68,390.07	87,108.00	73,889.00	71,855.53	92,175.00	92,175.00	30,925.71	92,505.00	92,505.00	92,505.00

Budget Worksheet - 2027

09/25/2026

Department - 3620

(Building Inspector)

Building Inspection

B00-3620
Safety

Revenue												
	2024	2024	2024	2025	2025	2026	2026	2026	2027	2027	2027	2027
	Adopted	Revised	Full Year	Adopted	Revised	Adopted	Revised	at 6/30/2026	Department	Proposed	Submitted	
	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Actual	Budget	Budget	Budget	
Appropriated Fund Balance												
Tower Revenue-2026=3 Towers @ \$1,000/yr. & 12 Colocations @ \$500/yr	3,000.00	3,000.00	13,500.00	4,000.00	4,000.00	9,000.00	9,000.00	1,000.00	9,000.00	9,000.00	9,000.00	
(New 2023) Safety Inspection Fees-2026=8 Solar Farms @ \$1,000/yr												
800-1000-0599-0000					30,898.00							
800-1000-1170-0300					4,000.00							
Franchise Fees												
800-1000-1560-0000					5,000.00							
Solar, Tower, Mining	3,000.00	3,000.00	4,000.00	5,000.00	5,000.00	8,000.00	8,000.00	1,000.00	8,000.00	8,000.00	8,000.00	
New billing system 2023			4,500.00					(500.00)				
800-1000-1589-0700												
Engineering Insp Fees-GHD	11,000.00	11,000.00	11,366.00	14,000.00	14,000.00	10,278.00	10,278.00	1,000.00	10,612.00	10,612.00	10,612.00	
Tax Roll-Delinquent Taxes for lawn cutting	120,000.00	120,000.00	128,259.34	120,000.00	120,000.00	120,000.00	120,000.00	40,375.10	110,000.00	110,000.00	110,000.00	
800-1000-2121-0000												
Building Permits	23,000.00	23,000.00	24,655.00	23,000.00	23,000.00	25,000.00	25,000.00	21,450.00	25,000.00	25,000.00	25,000.00	
800-1000-2555-0000												
Misc Permits (Incl. Tug Hill \$20,000)												
800-1000-2560-0000												
Public Hearing & Misc PE												
Moved to Stormwater												
800-1000-2550-0100												
Construction Observation Town												
Budget 2024			21,890.50		6,000.00			2,025.00	5,000.00	5,000.00	5,000.00	
Subdivisions & SWPPP -												
800-1000-2660-0000												
Site Plan Reviews	5,000.00	5,000.00	10,699.00	4,000.00	4,000.00	5,000.00	5,000.00	13,500.00	9,000.00	9,000.00	9,000.00	
Town Fees												
Total Revenues	165,000.00	165,000.00	218,869.84	170,000.00	176,000.00	177,278.00	177,278.00	89,128.85	176,612.00	176,612.00	176,612.00	

Expenses

Engineering - GHD

[illegible]

Department - 3620
Building Inspection

B00-3620
Safety

Edward Zimmerman - Hired 8/3/2020. New employee. Split 50/50 with Engineering A00-1440-0100-0000 from J.Sharpe position - combining the 2 offices. MOU In 1/2023 increasing annual salary to \$63,260.40. 2024=65,158 (3%), 2025=67,765 (4%). Effic. 1/27/25 Bldg Insp. @ \$74,258 no longer split, 2026=\$77,971, (3%) 2027 = \$80,311

[illegible]Equipment
B00-3620-0200-0000[illegible]Contractual
B00-3620-0400-0000[illegible]

B00-4020
Registrar

Department - 4020
Registrar
B Fund

Revenue
Certified Copies
B00-1000-2189-0000
**Revenue from Birth Cert. expected to decrease due to St. Mary's Hospital Maternity Dept. closing in 2023.

Expenses
Staffing
B00-4020-0100-0000
Tamara Burns - Elected 1/1/2026 (any increase is added to both the Clerk and Registrar budget) 2027 = \$2,806.00

Retired (Donna Garfinkel) (any increase is added to both the Clerk and Registrar budget)

Termed-Amy Smith - Appointed 10/07/2024
Registrar Portion 2025 = \$2,642 Actual for 2025

New Deputy Clerk
2027 = \$22.45

Linda Kreps* 15.50 - 2 hrs per wk/16.13-2018/16.45-2019/18.05 2020/18.41 2021, 18.78-2022, 19.16-2023, 2024 = 19.73, New 2024 = 20.77, 2025 New Allocation to 30%, 2025 = 21.60, 2026 = 22.68 2027 = 23.36
Linda Kreps-Sick Incentive \$150-Split 5 ways
Linda Kreps-Prior/Retro
Linda Kreps-Overtime
Longevity Bonus

Termed - Elected Clerk 1/1/2026-Tamara Burns* New in 2024 /2hrs /wk-5% Allocation 20.17-2023, @20.77 for 2024, 2025 New Allocation to 30%, 2025 = 21.60 2026 = 22.68

Tamara Burns-Sick Incentive \$150-Split 5 ways
OT
Longevity Bonus Split 5 Ways

Briggett Cogland - Hired 06/13/2024 @ \$19.96 2025 = 20.76 for 6 months then 21.18 for the other 6 months, 2025 New Allocation 30%, 7.6 hours per week 2026 = 22.24 2027 = 23.36

OT
Michelle Briand - Hired 3/2/2026 @ \$21.80/Hr - Split 5 ways. 2027 = 22.45 Step 3/2/27 = \$22.90

Retired 04/11/2024 Carole Schroeder -22.85-2016* 7.5 hrs/week-23.78 2018, 24.25 2019, 25.00 for 2020, 25.50 2021, 26.01 2022, 26.53-2023, 26.53-2024
C Schroeder- Prior
C Schroeder OT - 4 hrs per yr

2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actual at 6/30/2026	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
23,000.00	23,000.00	24,987.00	15,000.00	15,000.00	21,182.00	15,000.00	15,000.00	23,254.00	20,000.00	20,000.00	8,910.00	12,000.00	20,000.00	20,000.00
23,000.00	23,000.00	24,987.00	15,000.00	15,000.00	21,182.00	15,000.00	15,000.00	23,254.00	20,000.00	20,000.00	8,910.00	12,000.00	20,000.00	20,000.00

2,502.00	2,502.00	2,504.84	2,565.00	2,074.00	2,073.75	2,642.00	2,642.00	2,746.17	2,565.00	2,565.00	1,255.80	2,806.00	2,806.00	2,806.00
2,502.00	2,502.00	2,504.84	2,565.00	2,074.00	2,073.75	2,642.00	2,642.00	2,746.17	2,565.00	2,565.00	1,255.80	2,806.00	2,806.00	2,806.00

14,009.00 14,009.00 14,009.00

2,098.00	2,098.00	2,095.58	2,098.00	2,134.00	2,133.48	13,479.00	13,479.00	13,977.66	14,153.00	14,153.00	6,531.73	3,645.00	3,645.00	3,645.00
8.00	8.00		8.00	8.00	27.00	45.00	45.00		45.00	45.00				

180.00 180.00 180.00 180.00 180.00 180.00 180.00 180.00

13,479.00 13,479.00 13,977.66

45.00 45.00 45.00 45.00 45.00

180.00 180.00 180.00 180.00 180.00

13,086.00 13,086.00 13,699.48 14,027.00 14,027.00 14,577.00 14,577.00 14,577.00

3,989.58 3,989.58 3,982.00 3,882.00 3,882.00 3,882.00 3,882.00 3,882.00

10,347.00 10,347.00 10,474.78 664.00 3,882.00 3,882.00 3,882.00 3,882.00

14,027.00 14,027.00 14,577.00 14,577.00 14,577.00 14,577.00 14,577.00 14,577.00

13,603.00 13,603.00 3,924.00 14,222.00 14,222.00 14,222.00 14,222.00 14,222.00

C. Schroeder-Sick Incentive=\$250-Split 50/50
with Clerk

208.00 208.00

Miscellaneous

15,163.00	15,163.00	15,075.20	7,441.00	14,651.00	12,628.79	43,136.00	44,761.00	44,760.97	42,008.00	42,008.00	18,276.64	49,439.00	49,439.00	49,439.00
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Equipment

800-4020-0200-0000
2027 New Desktop - Tamara Clerk/Registrar/Building
Clerk Equipment-Seal
Desk - Hon Company
Network SVC
Key Bank Charge

400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00 400.00

Contractual

900-4020-0400-0000

Office Supplies
Bank on Buffalo Visa
Eaton Office Supplies
Instream
Key Bank - Safety paper
Federal Express
Mileage/dues/conferences
Clerk - mileage
Mileage reimbursement
Niagara Business Solutions
Edmunds (BAS) Software - Split Registrar/Dog/Clerk
Nanoark Maintenance - Disk's and Disk Header Maintenance
Williamson Law Book Co.
Bleis Information technology
Postage
Clerks phone
NYS Clerks Assoc
Buffalo City Clerk's office
Sam's Club
Schwaab Inc
Miscellaneous
Burns, Tamara Petty Cash
Garfinkel Petty Cash
Smith, Amy Petty Cash
Reimbursements

400.00	400.00	126.42	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	-	790.00	590.00	590.00
700.00	700.00		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	338.65		1,480.00	1,480.00
		125.28			26.65							500.00		
		150.00									150.00	200.00		
		281.03												
500.00	500.00		500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	151.10			
		119.98												
425.00	425.00	424.36	475.00	475.00	445.58	500.00	500.00	500.00	492.00	492.00	467.86		520.00	520.00
250.00	250.00				121.50						193.52	200.00		
		245.55												
450.00	450.00	255.09	325.00	325.00	57.19	325.00	325.00	325.00	175.67	175.67	173.85	200.00		
75.00	75.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	102.59	150.00		
200.00	200.00	212.12									38.90	100.00		
		42.00	200.00	200.00		200.00	200.00	200.00						
					9.73						18.94			
					349.05									
					8.83						225.00			
2,600.00	2,600.00	1,945.41	2,090.00	2,090.00	1,108.53	2,115.00	2,115.00	2,115.00	2,150.00	2,150.00	433.94	1,150.00	2,000.00	2,000.00

PARKS Department

Worksheet - 2027 Budget

B00-7110
PARKS

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
BL Tree Care															
Timber Tree Service-Remove Ash Trees-Kiwanis & Raymond Dr			2,600.00												
Ridgeview Tree Service															
Woodchuck Tree Service															
Employees Physicals			234.00			266.00						133.00			
WNY Occupational Health															
Fencing Rent/sod cutter rental			7,073.94												
Fox Fence															
Vehicle & Equipment repairs															
Advance Auto Parts			1,317.31												
Buffalo Bearings			37.10												
Falls Auto Spring						175.20									
Freeman, Travis			129.95												
Howell Motors			83.81			20.40									
Hurtubise Tire			632.32			1,263.44									
Napa Auto Parts			763.08			266.36									
Niagara Frontier Equipment			2,458.88			1,334.69						320.00			
Niagara Truck Equipment						1,552.31						64.57			
Power Drives						367.83									
Maintenance-performed by Parks staff															
Parts, Maintenance, & tires						195.75									
Niagara Lawn & Garden Equipment															
Highway Labor- mechanic repairs to equip															
Supplies & Projects															
American Concrete of WNY			171.81			3,478.00			2,130.00						
Cambria Asphalt Products						6,822.27									
DMS Powder Coating															
Eaton Office Supplies															
Emerald Lawn Care															
Fellicetti Concrete Products															
Gralinger			369.16			355.50									
Marston Power Equipment						161.75									
Niagara Wholesale Supply Co						121.50									
Pioneer Athletics						4,866.37			770.80			295.91			
Tifico Industries			49.90			326.40									
Tops Markets			31.72												
Dog Waste Depot			685.41			385.91			1,667.25			1,708.44			
Materials, hardware, lumber, ec															
Core & Main									422.28						
Dival Safety Equipment			234.19												
Hi-line						2,387.81									
Home Depot			982.37			1,282.68			41.04			1,198.03			
IRR Supply Centers						1,162.68									
Key Bank-charge			1,959.54												
Gui's Lumber															
LandPro Equipment			3,187.15			1,455.61			657.80			104.82			
Outdoor Equipment			1,653.66			492.52			3,264.57						
Sam's Club			1,025.46			868.98			479.12			340.68			
Stevenson Hardware			2,396.27			2,594.57			2,865.10			1,968.03			
Warren's Village Hardware			10.43									262.23			
Modern Disposal Services			1,811.00			2,031.54			1,000.00			445.66			
Port-a-potty Rentals															
Modern Portable Toilets			1,083.83			1,014.14			850.00			759.82			
Plumbing & Electric repair-outside repairs															
Bryk, H.W. & Sons			740.00			6.01									
Schaefer Plumbing Supply															
Buildings/Grounds repair															
A-1 Land Care			540.00			535.00			865.75						

Zoning B00-8010

2027 Budget

	2021	2022	2022	2022	2024	2024	2024	2025	2026	2026	2026	2027	2027	2027
	Ado	Full Year	Adopted	Revised	Full Year	Adopted	Revised	Full Year	Adopted	Revised	at 6/30/2026	Department	Proposed	Submitted
	Buc	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Actual	Budget	Budget	Budget

Revenue

No generated revenue

Expenses

Staffing

B00-8010-0100-0000

Lisa Wisniewski

2027 = \$24.31/hr * 2hrs * 4 mtgs 8 1.5 OT

2026=\$23.60hr*2 hrs*4 mtgs*1.5 OT

2025=\$22.47/hr*2 hrs*4 mtgs*1.5 OT

Step-9/19/2024=\$20.98*2 hrs*4 mtgs*1.5 OT, rate may change w/new contract

2024=\$20.57*2 hrs*8 mtgs*1.5 OT, rate may change w/new contract

Step 9/19/2023-20.57*2 hrs*4meetings*1.5 OT

2023-20.17*2 hrs*8meetings*1.5 OT

Cogland, Briggitt

66.72

Linda Kreps

(Retired) Sandy VanUden

2022-25.06*2 hrs*12meetings*1.5 OT

2021-24.56*2 hrs*12meetings*1.5 OT

2020-24.08*2 hrs*12meetings*1.5 OT

2019-23.36*2 hrs*12meetings*1.5 OT

2018-22.90 per hour for 2 hrs per month at OT

Budget Revisions

Total Staffing -

B00-8010-0400-0000

Contractual

Chairperson

\$1,500 for year (12 meetings per yr)

2027-\$125.00 per meeting. Prior=\$75.00 per meeting

Board member

\$1,200 x 4 people

2027-\$100.00 per meeting attended. Prior=\$67.50 per attended meeting

Gallo, Mark

Gary Heuck

Termed-Marjorie Maggard

Fontana Louis

Termed-Anita Muzzi

Lilly Aaron

Joseph Conti

Norman Machelor

Miller Derek

Damon DeCastro

Patrick Roemer

Sandonato, Henry

Dave Warnick

Training

NYS Planning Federation Training

2025 = Dave Warnick

2019 = Norm Machelor

Miscellaneous Expenses

Bank on Buf Visa

62.31

(178.00)

Total Staffing -

Contractual

Chairperson

\$1,500 for year (12 meetings per yr)

2027-\$125.00 per meeting. Prior=\$75.00 per meeting

Board member

\$1,200 x 4 people

2027-\$100.00 per meeting attended. Prior=\$67.50 per attended meeting

Gallo, Mark

Gary Heuck

Termed-Marjorie Maggard

Fontana Louis

Termed-Anita Muzzi

Lilly Aaron

Joseph Conti

Norman Machelor

Miller Derek

Damon DeCastro

Patrick Roemer

Sandonato, Henry

Dave Warnick

Training

NYS Planning Federation Training

2025 = Dave Warnick

2019 = Norm Machelor

Miscellaneous Expenses

Bank on Buf Visa

[illegible]

5,550.00	5,550.00	5,550.00	2,852.78	5,550.00	4,537.00	4,536.93	5,550.00	5,550.00	1,464.64	8,100.00	8,100.00	8,100.00
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-1013 607.50

Tower Committee 800-8020-0400-0100

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

Total Expense

6,282.00	6,296.00	6,296.00	2,973.16	5,820.00	4,785.00	4,735.77	5,834.00	5,834.00	1,464.64	8,392.00	8,392.00	8,392.00
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Payroll costs

Social security

Medicare

Pension

45.38	46.25	46.25	7.46	16.74	15.38	12.33	18.00	18.00	-	19.00	19.00	19.00
10.61	10.82	10.82	1.75	3.92	3.60	2.88	5.00	5.00	-	5.00	5.00	5.00
56.00	57.07	57.07	9.21	20.66	18.97	15.21	23.00	23.00	-	24.00	24.00	24.00

Total Expense

6,338.00	6,353.07	6,353.07	2,982.37	5,840.66	4,803.97	4,750.98	5,857.00	5,857.00	1,464.64	8,416.00	8,416.00	8,416.00
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Department - 8140
Stormwater

B00-8140 Storm Water

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Revenue												
Town SWPP Observation Fee -	\$ 10,000.00	\$ 10,000.00	\$ 21,890.50	\$ 6,000.00	\$ 6,000.00	\$ 7,050.00	\$ 5,000.00	\$ 5,000.00	\$ 2,025.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
GHD Engineer Review Fee - SWPPP/SEORA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B00-1000-2550-0100	\$ 10,000.00	\$ 10,000.00	\$ 21,890.50	\$ 6,000.00	\$ 6,000.00	\$ 7,050.00	\$ 5,000.00	\$ 5,000.00	\$ 2,025.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
B00-1000-2660-0100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 10,000.00	\$ 10,000.00	\$ 21,890.50	\$ 6,000.00	\$ 6,000.00	\$ 7,050.00	\$ 5,000.00	\$ 5,000.00	\$ 2,025.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Expenses												
Staffing												
2027=Tim Masters. Previously Chris	\$ 10,001.00	\$ 10,501.00	\$ 10,500.10	\$ 10,501.00	\$ 10,904.00	\$ 10,903.95	\$ 10,501.00	\$ 10,501.00	\$ 4,846.20	\$ 10,501.00	\$ 10,501.00	\$ 10,501.00
McAuliffe - stipend \$10,500 w/rounding												
Stipend amount changed to \$10,500 in 2024 from \$10,000												
Contractual												
Storm Water Review-contractual	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Erre County Coalition Training												
Class Supplies	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B00-8140-0400-0100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New billing system												
2023	\$ 11,801.00	\$ 12,301.00	\$ 12,300.10	\$ 12,301.00	\$ 12,704.00	\$ 12,703.95	\$ 12,301.00	\$ 12,501.00	\$ 6,846.20	\$ 12,501.00	\$ 12,501.00	\$ 12,501.00
	\$ (1,801.00)	\$ (2,301.00)	\$ 9,590.40	\$ (6,301.00)	\$ (6,704.00)	\$ (5,653.95)	\$ (7,301.00)	\$ (7,501.00)	\$ (4,821.20)	\$ (8,501.00)	\$ (8,501.00)	\$ (8,501.00)
Total Expense	\$ 11,801.00	\$ 12,301.00	\$ 12,300.10	\$ 12,301.00	\$ 12,704.00	\$ 12,703.95	\$ 12,301.00	\$ 12,501.00	\$ 6,846.20	\$ 12,501.00	\$ 12,501.00	\$ 12,501.00
Net revenue	\$ (1,801.00)	\$ (2,301.00)	\$ 9,590.40	\$ (6,301.00)	\$ (6,704.00)	\$ (5,653.95)	\$ (7,301.00)	\$ (7,501.00)	\$ (4,821.20)	\$ (8,501.00)	\$ (8,501.00)	\$ (8,501.00)

Highway Fund DBO
2027 budget worksheet
DBO

DBO

09/25/2026

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Revenue												
Appropriated Fund Balance												
Real Property Taxes	196,232.00	108,716.00	108,716.00	300,000.00	428,769.00	428,769.00	101,948.00	101,948.00	101,948.00	100,824.00	100,824.00	100,824.00
In Lieu of Taxes		196,232.00	196,232.00									
Sales Tax												
Transportation Svc - Snow & Ice	2,607,082.00	2,607,082.00	3,243,709.70	2,597,519.00	2,675,219.00	3,447,341.98	2,893,546.00	2,893,546.00	1,236,541.12	3,045,782.00	3,045,782.00	3,045,782.00
Interest and Earnings	200,000.00	200,000.00	177,668.42	235,000.00	235,000.00	273,473.28	235,000.00	235,000.00	257,938.61	289,000.00	289,000.00	289,000.00
Sale of Scrap & Excess Material		8,279.00	85,954.00	90,000.00	90,000.00	85,653.92	95,000.00	95,000.00	50,295.25	90,000.00	90,000.00	90,000.00
Sale of Pipe (excluding sales tax)			2,557.47			6,178.35	1,000.00	1,000.00	39,156.05	7,500.00	7,500.00	7,500.00
Sale of road millings	8,000.00	8,000.00	3,255.90	8,000.00	8,000.00	18,300.50	10,000.00	10,000.00	5,610.74	15,000.00	15,000.00	15,000.00
Sale of surplus equipment-unbudgeted												
Insurance recoveries												
Public Works Charges - Permit & Pipe												
Install Fees												
State aid - other	3,000.00	3,000.00	1,982.73	3,000.00	3,000.00	7,542.00	5,000.00	5,000.00	2,868.50	8,000.00	8,000.00	8,000.00
State Aid - CHIPS-per contract												
Transfer from other funds - H97	300,000.00	300,000.00	322,719.00	324,000.00	324,000.00	342,889.70	340,000.00	340,000.00		345,000.00	345,000.00	345,000.00
Transfer from H98 - Hydro funds Reimb	675,000.00	675,000.00		690,000.00	690,000.00		800,000.00	800,000.00		1,450,407.00	1,450,407.00	1,450,407.00
Total Revenue	4,152,314.00	4,269,309.00	4,272,675.49	4,515,212.00	4,721,681.00	5,092,384.79	4,645,494.00	4,645,494.00	1,940,003.35	5,519,513.00	5,519,513.00	5,519,513.00

Expenses

Admin Allocation	27,441.00	27,441.00	25,620.07	31,338.00	31,948.00	31,946.57	32,632.00	42,170.00	19,472.08	43,302.00	43,302.00	43,302.00
Insurance -15% Increase In 2027	63,650.00	71,939.00	71,938.65	88,000.00	116,249.00	116,247.77	106,400.00	107,425.00	107,425.00	125,500.00	125,500.00	125,500.00

General Repairs PS

Budgeted	1,031,000.00	1,031,000.00	1,116,605.67	1,031,000.00	1,031,000.00	1,064,799.95	1,207,472.00	1,207,472.00	470,892.27	1,346,817.00	1,346,817.00	1,346,817.00
Hourly			6,843.06			7,742.40						
vacation			214.24									
Holiday Paid												
M Reimb												
OT	118,000.00	118,000.00	167,778.57	118,000.00	118,000.00	188,787.40	110,000.00	110,000.00	99,385.90	120,000.00	120,000.00	120,000.00
Reimb												
Retro						31,434.03			1,164.91			
Cell	2,520.00	2,520.00	2,400.00	2,400.00	2,400.00	3,140.00	3,960.00	3,960.00	1,920.00	4,320.00	4,320.00	4,320.00
Beeper			1,350.00			5,200.00	5,200.00	5,200.00	2,600.00	4,300.00	4,300.00	4,300.00
Safety	6,900.00	6,900.00	6,200.00	7,900.00	7,900.00	7,800.00	9,000.00	9,000.00	3,300.00	7,000.00	7,000.00	7,000.00
Salary Adj			46.87			246.71						
Sick			7,069.92						7,999.32			
Sick incentive	1,500.00	1,500.00		4,056.00	4,056.00	416.00	4,368.00	4,368.00		3,016.00	3,016.00	3,016.00
Stipend						5,044.00			2,522.00			
Workers Comp												
Unused comp			5,605.52									
Unpaid comp												
vacation buy back												
JV corrections												
Budget Adj	92,746.00	92,746.00	(3,720.00)		150,270.00							
Comp Reimb												

Total personal services

	1,159,920.00	1,252,666.00	1,310,393.85	1,163,356.00	1,313,626.00	1,326,534.65	1,340,000.00	1,340,000.00	589,784.40	1,485,453.00	1,485,453.00	1,485,453.00
*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$75,348) does not solely represent the accrued payroll from the General Repairs Personal SVC. Rather, it represents the lump sum of accrued payroll from the DBO-Fund for 2021.			(45,819.00)			(12,909.00)			(24,890.00)			
Accrued PR*												

Total Personnel Expense Including Accrued Payroll

	1,159,920.00	1,252,666.00	1,264,574.85	1,163,356.00	1,313,626.00	1,313,625.65	1,340,000.00	1,340,000.00	564,894.40	1,485,453.00	1,485,453.00	1,485,453.00
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Highway Fund DB0
2027 budget worksheet
DB0

DB0

	09/25/2026		2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	Rev	Bur												
Out of department PS					381.92									
DB0-5110-0100-0100			20,000.00			20,000.00	5,000.00	576.00						
SEASONAL HELP			20,000.00						170,000.00	170,000.00		100,000.00	100,000.00	100,000.00
DB0-5110-0100-0200														
DB0-5110-0400-0000														
General Repairs Contractual														
Rentals														
A 2 Z Rentals- rebar					2,870.36						803.44			
Repairs and maintenance														
A-1 Land- grass seed			129,500.00	129,500.00	1,775.25	144,500.00	144,500.00	2,885.00			1,045.37			
Alfro Steel														
American Concrete of WNY					2,884.31			11,862.72			3,377.26			
Amrize Great Lakes								683.27			1,411.77			
Bank on Buffalo Visa								3,200.00						
Buffalo Seal								4,905.48			3,169.22			
Cambria Asphalt					13,604.10									
Chemung Supply Company- parts & supplies														
Cooper Electric					287.52						2,928.00			
Elkos Inc														
Felicetti Concrete Products-catch basin repairs					45.00									
First Order Survey Repair					907.00						100.17			
Fox Fence					20.48									
Gui's Lumber								1,021.83						
Grainier					129.94									
Harbor Freight Tools USA											463.29			
Hi-Line Inc					10,012.65									
Holdim Quarries					1,724.37			5,777.91			1,883.99			
Home Depot					129.62			292.06			292.06			
IRR Supply Centers					1,590.70			1,691.70			2,646.25			
Jamestown Soap & Solvent					3,657.44			3,310.97			794.81			
Kimball Midwest					3,096.00									
Kistner Concrete Product					98.12			337.61			1,343.69			
Lawson Products- parts & supplies					3,119.80			2,387.88			630.30			
Linde Gas & Equipment					100.20			1,019.16			630.00			
Core & Main (formerly Lock City Supply- parts & supplies)					2,046.00			1,503.00			297.50			
Mawhiney Trucking														
Modern Landfill								430.00			17,674.07			
Milton Cat								29,622.30						
Niagara Precast					35,859.90			3,288.07						
Niagara Supply					4,099.17									
Outdoor Equipment Distributors					1,121.95									
Pavilion Drainage Supply					11,060.50									
Preferred Seed					2,712.00			2,950.00						
Qualify Electric					1,887.49			282.00			79.80			
Share Corporation								25.28						
Schaefer Plumbing Supply Co														
State Industrial Products					2,115.62			2,972.88			1,656.55			
Stevenson Hardware					30,011.17			16,961.47			3,707.41			
Suit-kote Corporation					2,980.60			1,199.27			2,902.20			
TIFCO Industries- parts & supplies					415.02			353.32						
Tools Plus Industries								1,308.60						
Vcna United Materials								1,050.87			664.54			
Warren's Village Hardware														
Telephone			1,500.00	1,500.00	1,501.29	1,500.00	1,500.00							
Verizon Wireless-HWY Superintendent														
Vehicle Expense			1,000.00	1,000.00		1,000.00	1,000.00							

Highway Fund DB0
2027 budget worksheet
DB0

DB0

	09/25/2026		2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
	Rev	Bur												
Niagara Truck Equipment					221.31									
Noco Energy Corp					4,601.86									
NAPA Auto Parts														
Clothing			15,000.00	15,000.00		15,000.00	15,000.00	579.56			107.60			
Aramark					2,588.61									
Boot Barn Lockbox											440.94			
Great Lakes Work Wear					1,471.12			2,094.75			690.91			
Lockport Outdoor Store- clothing, boots					2,533.68			4,952.44			2,107.75			
Vests					5,982.83			8,386.71			3,114.86			
Training			5,000.00	5,000.00		5,000.00	5,000.00							
Key Bank - charge					99.99									
Petty Cash			200.00	200.00		200.00	200.00				55.00			
Weiss Michael														
Zahno, Mitch - petty cash														
Recycling														
Modern Recycling					514.50			87.00						
Miscellaneous			3,000.00	3,000.00		3,000.00	3,000.00				350.00			
Admar Supply														
Cirrito Kevin					328.00			176.50						
Cooper Sign								37.28						
BL Tree Care					3,500.00									
Buffalo Modular Homes														
Emulso								172.59						
Everett Prescott					210.95			1,150.00			1,568.09			
Finger Lakes/Castle					17.65			408.20			80.30			
Freeman, Travis					134.26			73.64			40.90			
Jones, Randi-mileage reimb					1,395.00									
Metzger Removal														
Monsalve, Carlos								79.97						
Northeast Shared Services								60.32						
Ocoustar Workplace Compliance					1,815.00			1,327.50			545.00			
Rabvy, Seth														
R. B. U'ren Equipment					90.05			990.00						
Sam's Club														
Scranton's Thruway Builders								381.44			1,602.20			
Shields, Paul								653.44			482.95			
Town of Niagara					1,110.00									
TOPs Market					15.87									
W.A. Wilson					725.00									
Wondt's Propane & Oil Service (Service Charges)					9.99									
WNY Occupational Health Care/drug test/physicals														
Misc Jas/Budget Revision					(16,776.21)			(31.90)			(8,292.00)			
Total general repairs contractual			155,200.00	155,200.00	152,462.03	170,200.00	163,800.00	125,995.39	170,000.00	161,708.00	60,080.65	100,000.00	100,000.00	100,000.00
DB0-5110-0400-0000														
DB0-5110-0400-3500														
Gas & Electric														
National Grid			11,000.00	11,000.00	6,319.64	11,000.00	11,000.00	11,235.29	12,000.00	12,000.00	3,517.30	15,000.00	15,000.00	15,000.00
Niagara County			2,000.00	2,000.00	1,908.12	2,000.00	2,000.00	1,636.62	2,000.00	2,000.00	298.90	3,000.00	3,000.00	3,000.00
Total Gas & electric			13,000.00	13,000.00	8,227.76	13,000.00	13,000.00	12,871.91	14,000.00	14,000.00	3,816.20	18,000.00	18,000.00	18,000.00
DB0-5110-0400-3510														
Gasoline and Diesel Fuels														
Lewiston Fire #1 Reimbursements														
TOL Fuel Reimbursements					(31,777.49)			(22,561.48)			(14,579.82)			
Niagara Supply Corp					31.90			101.70						
NOCO			75,000.00	75,000.00	63,431.09	75,000.00	75,000.00	67,219.79	75,000.00	75,000.00	46,610.55	75,000.00	75,000.00	75,000.00
Kurk Fuel			75,000.00	75,000.00	82,929.92	75,000.00	75,000.00	70,583.45	75,000.00	75,000.00	42,356.11	75,000.00	75,000.00	75,000.00
NAPA Auto - Propane								24.46						

DBO

[illegible]

DBO

2027 budget worksheet

DBO

09/25/2026

Rev
BUC

Chris Leone-New Hire 2021 - Split with Police (25%) & Parks (8%)
2021=\$27.62/hr, Step on 1/4/22=\$28.12/hr but can change with
contract negotiation, 2023=\$31.05/hr, 2024=\$31.83/hr, \$33.43=2025,
\$35.60=2026, \$36.92 = 2027

Hourly	49,731.46	120.00	120.00	120.00	120.00	121.00	121.00	105.00	121.00	121.00	121.00
Cell											
Comp											
Retro											
OT											
Sick incentive											
Vacation											
Safety											
Budget Adj											
Total Machinery personal services	118,822.00	118,822.00	116,876.14	118,972.00	129,940.00	129,899.26	127,248.00	127,248.00	57,129.12	133,145.00	133,145.00

out of department/ ps

DB0-5130-0100-0100

Machinery Equipment

60,000.00

DB0-5130-0200-0000

[illegible]

DBO

09/25/2026													
	Rev BUD	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
John Guire Supply-Fenders										6,225.45			
Linde Gas & Equipment (Welding Equipment)			48,715.00	48,715.20									
Niagara Frontier Equipment-New Holland Boom Mower				60,000.00									
Niagara Precast													
Ulline													
Valley Fab & Equipment													
Budget Revision		180,000.00	288,716.00	243,301.36	457,000.00	(159,136.00)	272,988.18	290,400.00	290,400.00	31,075.45	450,407.00	450,407.00	450,407.00
Prior Year Expense													
Machinery Contractual		190,712.00	190,712.00		200,000.00	200,000.00		200,000.00	200,000.00		225,000.00	225,000.00	225,000.00
Vehicle and equipment repairs													
A 2 Z Rentals				781.61			1,962.96			2,154.09			
Admar Supply Company				2,070.29			1,705.50			71.26			
Advance Auto Parts				2,317.43			346.38						
Alta Construction Equipment							994.32						
Alro Steel				693.00			790.00						
American Glass & Mirror				169.00									
Amherst Radiator Auto & Air				230.00									
Audio One Electronics				400.08			4,128.96			2,940.09			
Auto Plus Auto Parts				1,097.50			518.28						
Bank On Buffalo VISA													
Buffalo Bearings							625.90			172.45			
Carcquest Auto Parts				222.95			361.75			810.00			
Certified Laboratories							753.08						
Cirrito, Kevin				510.95			219.50			967.00			
Conway Beam				458.20			6,060.00						
Cooper Sign				2,085.33									
Corfu Machine Co				240.00						744.88			
Croisdale Fabrication & Metal				3,545.71			3,360.35			6,800.91			
Cyncon Equipment				384.89			14,893.09						
D & W Diesel				12,005.73									
Deckman Oil Company													
Diesel & Auto Electric				391.00			240.00			2,240.00			
Ed's Garage Collision & Paint				2,937.78			2,767.30			966.65			
Falls Auto Spring				1,389.40			1,340.20			4,666.06			
Finger Lakes / Castle				7,172.14			8,617.42			101.71			
Five Star Equipment				658.69			103.50			5,572.99			
Fleet Maintenance				163.63			179.99			5,138.85			
Fleet Pride													
Freeman, Travis							1,432.00						
FM Communications				561.37			896.85						
Freightliner & Western Star							3,566.40			12,083.55			
Garfinkel, Donna (Petty Cash)							18,600.99			195.00			
Halleen's Automotive				15,069.89						56.16			
Hi-Line Inc							237.27			1,018.96			
Hillman, Leigh				943.34			1,947.06			18,133.06			
Home Depot				1,691.91			20,302.04			74.17			
Howell Motors				24,606.22						627.42			
Hurtubise Tire, Inc													
Hunter Keystone Peterbilt													
Hunter Truck Sales & Services													
JB Lumber							456.00						
J.F. Machining				395.00			125.00			867.16			
Joe Cecconi's Chrysler Complex				1,255.91			574.38			7,928.64			
Kenworth of Buffalo				7,617.02			8,762.72						
Key Bank				504.22									

DBO

09/25/2026									
	2024	2024	2024	2024	2025	2025	2025	2026	2027
	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Department Budget
Rev Bur									
Kimball Midwest			1,521.91			1,646.78			
Lafayette Machine Corp			1,482.55			270.69			
LandPro Equipment									
Lawson Products									
Leone, Christopher									
Linde Gas & Equipment									
Milton Cat									
Milton Rents			620.98			6,647.37			
Monroe Tractor & Implement			878.47						
Motor Clinic			75.00						
Mufflerman						1,998.51			
Myers Tire York#26									
NAPA Auto parts			9,136.40			15,168.81			
Niagara Automotive			119.99			119.99			
Niagara Frontier Equipment			10,952.80			35,503.93			
Niagara Supply Corp			49.75			156.50			
Niagara Truck Equipment			1,800.70			2,383.14			
Niagara Truck Repair									
NITCO LLC						188.09			
Northern Supply			1,224.00						
Outdoor Equipment			421.50			247.24			
Power Drives Inc			1,320.50			1,902.69			
Precise MRM						1,614.24			
Premier Mobile Blasting			600.00			455.00			
Prof Huckabee's Truck			190.00						
R. W Lindsay			176.04			475.00			
Rearend Specialist/Fleet Maint.						12,197.96			
Regional International			13,329.63						
Regional Truck & Trailer			(192.52)						
Ribet Products			61.30						
Rochester Clutch & Brake			687.90						
Rusert Equipment			3,956.00			3,274.00			
Sany NY									
Schaefer Plumbing			4.68						
Shields, Paul			169.00			113.98			
Share Corporation						419.48			
Stevenson True			237.78						
Stitch Northeast			8,911.42			1,314.36			
TFCO Industries			1,241.42			10,629.69			
Truckpro			4,601.87			1,502.82			
Upstate Equipment			665.78			2,641.77			
V. J. Shultz Enterprises			10,541.23			2,515.95			
Valley Fab & Equipment			357.17			710.16			
Vermeer									
Warren's Village Hardware			1,309.05			673.76			
Wheatfield, Town of Highway									
Yankelunas, Patrick						(3,626.16)			
Sweeper Repair Reimbursement									
Hose Assemblies Reimbursement									
JE Adj/Budget Revision									
Total Machinery Contractual	190,712.00	190,712.00	(3,363.96)	200,000.00	215,000.00	207,823.17	200,000.00	200,000.00	225,000.00
			165,658.53			207,823.17			(357.68)</

Highway Fund DB0
2027 budget worksheet
DB0

09/25/2026

DB0

	Rev BUD	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
OT													
Beeper													
Double													
Other													
Out of Class OT													
Out of Class													
Prior													
RETRO													
PRYDOT													
PRYROT													
Prior OT													
Bud Adj			(92,746.00)			60,723.00							
Total Snow Removal PS		190,000.00	97,254.00	90,760.39	190,000.00	250,723.00	250,722.45	190,000.00	270,000.00	196,548.71	200,000.00	200,000.00	200,000.00
Out of Dept Snow Removal		17,000.00	12,000.00	12,000.00	10,000.00	10,000.00	-	225,000.00	225,000.00	-	-	-	-
DB0-5142-0100-0100													
DB0-5142-0400-0000		215,000.00	240,000.00	282.23	225,000.00	225,000.00	348.20	225,000.00	225,000.00	213,204.49	250,000.00	250,000.00	250,000.00
Snow Removal Contractual				210,973.17			269,200.12			49.39			
Alfo Steel							399.95			50.00			
AMERICAN Rock Salt													
Bank On Buffalo													
Baron, Stephen													
Corfu Machine													
Diesel & Auto Electric							1,147.70						
Dirienzo, Lucy							185.00						
Ed's Garage Collision													
Fleetpride													
Freightliner & Western Star													
Gilliam Daniel							171.98			590.94			
Halleen's Automotive							225.27						
Home Depot							50.00						
Hurtbise Tire							1,289.40			880.84			
J.F. Machining Co.							896.24			298.23			
Kenworth of Buffalo							993.00						
KWH Incorporated							275.00						
Landpro Equipment							50.00						
Lilly Aaron							998.15						
NAPA Auto Parts							1,500.00						
Niagara Truck Equipment							50.00			271.51			
Niagara Wholesale Supply							63.31			594.47			
Nicoletti, Anthony							227.50			50.00			
Northern Supply, Inc.							1,047.98			7,890.00			
Penn Power Group										1,800.84			
Predise MRM													
Regional International of WNY							211.98						
Regional Truck & Trailer													
Ross, Sueann							3,806.60			10,302.00			
Rusert Equipment							4,825.96			80.03			
Stevenson Hardware										50.00			
Surniak, Sheri							2,439.54			480.00			
Tifco Industries							50.00						
Tweed Brian													
Udut Beth							7,207.52						
Valley Fab & Equipment													
Warren's Village Hardware										320.00			
Yacus, Patricia										173.59			
Budget Revision						73,200.00							
						122,251.00							

Highway Fund DB0
2027 budget worksheet
DB0

DB0

09/25/2026

	Rev Bgt	2024 Adopted Budget	2024 Revised Budget	Full Year Actual	2025 Adopted Budget	2025 Revised Budget	Full Year Actual	2026 Adopted Budget	2026 Revised Budget	at 6/30/2026 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Total Snow Removal Contractual		215,000.00	240,000.00	239,174.09	225,000.00	298,200.00	297,710.40	225,000.00	347,251.00	237,086.33	250,000.00	250,000.00	250,000.00
Total Snow Removal		422,000.00	349,254.00	341,934.48	425,000.00	558,923.00	548,432.85	415,000.00	617,251.00	433,635.04	450,000.00	450,000.00	450,000.00
Drainage													
Drainage Personnel													
Hourly													
OT											146,455.00	146,455.00	146,455.00
Cell											10,000.00	10,000.00	10,000.00
Total Drainage Personnel											360.00	360.00	360.00
											156,815.00	156,815.00	156,815.00
Drainage Contractual													
Stone & Pipe											100,000.00	100,000.00	100,000.00
Total Drainage Contractual											100,000.00	100,000.00	100,000.00
Total Drainage											256,815.00	256,815.00	256,815.00
State Retirement													
Medicare-Total sal x .0145 rounded		182,400.00	182,400.00	172,239.00	207,000.00	205,890.00	198,162.00	237,000.00	237,000.00	-	247,500.00	247,500.00	247,500.00
Social Security-Total sal x .062		22,232.00	22,232.00	21,252.49	22,238.00	23,956.00	23,955.14	24,504.00	25,802.00	11,795.95	29,272.00	29,272.00	29,272.00
Workers Comp		95,058.00	95,058.00	90,871.86	95,085.00	102,412.00	102,411.62	104,773.00	110,324.00	50,428.94	125,161.00	125,161.00	125,161.00
Unemployment Insurance		54,000.00	53,990.00	53,970.29	33,800.00	33,833.00	33,832.69	13,200.00	13,200.00	13,177.94	3,000.00	3,000.00	3,000.00
		1,000.00	1,000.00	1,000.00	500.00	467.00	-	1,000.00	1,000.00	-	-	-	-
Medical Insurance/Flex Plan		147,000.00	147,000.00	128,951.70	147,000.00	129,910.00	117,737.72	144,000.00	145,760.00	89,287.72	193,580.00	193,580.00	193,580.00
Union Benefits		456,000.00	456,000.00	427,570.94	472,000.00	453,150.00	439,842.42	470,000.00	470,000.00	316,887.80	478,000.00	478,000.00	478,000.00
EAP Program					400.00	400.00	358.80	337.00	353.00	352.80	378.00	378.00	378.00
Serial Bond principle- paving													
Serial Bond principle-drainage-Final Pymt 2		10,600.00	10,600.00	10,600.00	5,300.00	5,300.00	5,300.00	-	-	-	-	-	-
Serial Bond Interest-paving													
Serial Bond Interest-drainage-Final Pymt 2C		279.00	279.00	278.26	73.00	73.00	72.88	-	-	-	-	-	-
Transfer to Capital Project Fund BAN													
Total expenses		4,152,314.00	4,269,309.00	4,026,504.48	4,515,212.00	4,723,441.00	4,570,370.38	4,645,494.00	4,858,641.00	2,487,616.23	5,519,513.00	5,519,513.00	5,519,513.00
Prior year expense- paid on PO from Fund Balance													
Total expenses		4,152,314.00	4,269,309.00	4,026,504.48	4,515,212.00	4,723,441.00	4,570,370.38	4,645,494.00	4,858,641.00	2,487,616.23	5,519,513.00	5,519,513.00	5,519,513.00
Net revenue expected		-	-	246,171.01	-	(1,760.00)	522,014.41	-	(213,147.00)	(547,612.88)	-	-	-

09/28/2026

SFO

09/28/2026

Town of Lewiston
Fire Fund
Worksheet - 2027
SF0

[illegible]

**Town of Lewiston
Lighting Fund
Worksheet - 2027 Budget**

09/25/2026

0715

	2020	2022	2023	2024	2025	2026	2027	2027
	Ado	Revised	Adopted	Adopted	Revised	Adopted	Department	Proposed
	Budg	Full Year	Revised	Full Year	Full Year	Revised	at 6/30/26	Submitted
		Actual	Budget	Actual	Actual	Budget	Actual	Budget
Revenue								
Real Property Tax	\$10-1000-1001-0000	11,000.00	15,000.00	15,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Energy Credit M&T Utilities	\$10-1000-1189-0000							
Miscellaneous								
Transfer from other funds								
Total Revenue		11,000.00	15,000.00	15,000.00	15,000.00	12,000.00	12,000.00	12,000.00

Expenses

S10-5182-0400-0000												
Contractual Expenses												
Niagara County												
Total Contractual expenses												
S10-5182-0400-3500												
Lighting - Gas & electric												
Niagara County												
17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	9,881.59	12,000.00	13,034.99	12,000.00	12,000.00	4,647.13	12,000.00
17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	9,881.59	12,000.00	13,034.99	12,000.00	12,000.00	4,647.13	12,000.00
17,000.00	16,257.31	15,000.00	15,000.00	10,581.47	15,000.00	9,881.59	12,000.00	13,034.99	12,000.00	12,000.00	4,647.13	12,000.00
Total Expenses												
(6,000.00)	(5,257.31)	-	-	4,418.59	-	5,118.41	-	(1,035.00)	(1,034.99)	-	7,352.87	-
Net Revenue (Expense)												

Town of Lewiston
 Refuse Fund
 Worksheet - 2027 Budget

SRO

SRO	09/25/2026		2021 Full Year Actual	2022 Adopted Budget	2022 Revised Budget	2022 Full Year Actual	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Revenue																					
Appropriated Fund Balance																					
Real Property Tax			340,314.00	339,800.00	339,800.00	339,800.00	397,300.00	397,300.00	397,300.00	419,100.00	419,100.00	419,100.00	425,695.00	425,695.00	425,695.00	462,240.00	462,240.00	462,239.99	477,716.00	477,716.00	6,000.00
Recycle Bin Sales			150.00	200.00	200.00	90.00	200.00	200.00	40.00	200.00	200.00	200.00									
Miscellaneous																					
Transfer from other funds																					
Total Revenue			340,474.00	340,000.00	340,000.00	339,890.00	397,500.00	403,828.00	403,668.00	429,300.00	442,400.00	442,200.00	448,695.00	448,695.00	448,695.00	474,240.00	474,240.00	462,239.99	483,716.00	483,716.00	483,716.00
Expenses																					
Contractual Expenses																					
Modern Disposal			326,130.00	338,000.00	382,550.00	384,546.32	397,500.00	403,828.00	403,827.30	429,300.00	442,400.00	442,392.04	448,695.00	448,695.00	448,692.36	474,240.00	474,240.00	193,339.66	483,716.00	483,716.00	483,716.00
Tulip Molding-2 orders/yr				2,000.00	2,000.00																
Catch up																					
Total Contractual expenses			326,130.00	340,000.00	384,550.00	384,546.32	397,500.00	403,828.00	403,827.30	429,300.00	442,400.00	442,392.04	448,695.00	448,695.00	448,692.36	474,240.00	474,240.00	193,339.66	483,716.00	483,716.00	483,716.00
Net revenue expected			14,344.00	-	(44,550.00)	(44,656.32)	-	-	(159.30)	-	-	(192.04)	-	-	2.64	-	-	268,900.33	-	-	-

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

May need to budget for additional households in future years.

09/25/2026

**Town of Lewiston
Sewer Department
Worksheet - 2027 B**

155

Worksheet - 2027 Budget															
Revenue	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 Actual at 6/30/26	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
S51-1000-0599-0000 Appropriated Fund Balance															
S51-1000-2122-0000 Trucked Waste .06/per gallon 2027	55,000.00	703,805.00	53,995.00	96,537.00	540,788.53	540,788.53	65,000.00	65,000.00	56,202.50	65,000.00	65,000.00	4,960.00	65,000.00	65,000.00	65,000.00
S51-1000-2122-0000 Leachate .065/gal 2027	410,000.00	410,000.00	547,400.00	425,000.00	544,530.00	544,530.00	565,724.00	565,724.00	397,048.28	565,896.00	565,896.00	127,600.00	583,437.00	583,437.00	583,437.00
S51-1000-2374-0100 Sewer O&M Village of Lewiston	250,000.00	250,000.00	248,183.50	250,000.00	250,000.00	233,170.71	250,000.00	250,000.00	272,740.30	250,000.00	250,000.00	63,141.00	260,000.00	260,000.00	260,000.00
Sewer O&M Town of Porter	135,000.00	135,000.00	111,348.00	135,000.00	135,000.00	110,089.48	120,000.00	120,000.00	120,880.70	120,000.00	120,000.00	25,285.80	130,000.00	130,000.00	130,000.00
S51-1000-2374-0200 Sewer O&M Village of Youngstown	130,000.00	130,000.00	124,302.51	130,000.00	130,000.00	122,290.42	125,000.00	125,000.00	131,441.71	125,000.00	125,000.00	27,076.01	135,000.00	135,000.00	135,000.00
WPCC Upgrade Village of Lewiston	34,944.00	34,944.00	34,944.71	34,756.00	34,756.00	37,550.10	33,719.00	33,719.00	33,719.51	33,477.00	33,477.00	37,874.00	36,874.00	41,968.00	41,968.00
WPCC Upgrade Village of Youngstown	39,772.00	39,772.00	38,772.04	39,557.00	39,557.00	38,556.23	38,377.00	38,377.00	38,377.59	38,102.00	38,102.00	38,102.01	19,519.00	19,519.00	19,519.00
WPCC Upgrade Town of Porter	18,497.00	18,497.00	18,497.63	18,398.00	18,398.00	18,397.26	17,849.00	17,849.00	17,849.08	17,720.00	17,720.00	19,519.00	19,519.00	19,519.00	19,519.00
S51-1000-2380-0300 WPCC Upgrade Village of Youngstown							120,000.00	120,000.00	68,151.57	50,000.00	50,000.00	5,799.54	9,000.00	9,000.00	9,000.00
Interest and Earnings															
Permits, Other - Inspections	1,000.00	1,000.00	17,992.72	1,000.00	1,000.00	9,303.75	2,500.00	2,500.00	6,105.07	2,500.00	2,500.00	12,300.00	15,000.00	15,000.00	15,000.00
Sale of Scrap	893.00	893.00	1,409.78	800.00	800.00	1,468.00	500.00	500.00	2,519.77	500.00	500.00		500.00	500.00	500.00
S51-1000-2550-0000 Unclassified Revenue*															
S51-1000-2770-0000 (Formerly S51-1000-2770-0100)															
Infrastructure Permits - New Builds															
Transfer from MSA (Lewiston)	10,000.00	10,000.00	8,800.00	10,000.00	10,000.00	19,990.00	10,000.00	10,000.00	28,800.00	15,000.00	15,000.00		15,000.00	15,000.00	15,000.00
S51-1000-3031-0000 Transfer from 1989- HYDRO Funds	1,140,000.00	1,140,000.00	1,440,000.00	1,125,000.00	1,125,000.00	1,125,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,140,000.00	1,140,000.00	570,000.00	1,130,000.00	1,130,000.00	1,130,000.00
Serial Bonds Proceeds	178,000.00	178,000.00	134,160.90	189,500.00	189,500.00	128,931.54	179,500.00	185,115.00	182,095.02	179,000.00	179,000.00	84,345.95	209,000.00	209,000.00	209,000.00
S51-1000-5710-0000 Total Revenue	2,403,106.00	3,108,411.00	3,242,744.65	2,520,548.00	2,967,986.53	3,095,269.96	2,578,169.00	3,652,799.00	3,474,906.10	2,602,195.00	2,602,195.00	1,016,417.70	2,650,298.00	2,650,298.00	2,650,298.00
* Included Sale of Scrap in years prior to 2017															
Expenses															
Insurance - 15% Increase	22,500.00	22,500.00	22,169.98	24,500.00	28,874.00	28,873.59	35,500.00	45,492.00	45,237.74	48,400.00	48,400.00	48,370.00	57,125.00	57,125.00	57,125.00
S51-1910-0400-0000 Sewer Admin P5															
Cheryl Millicia-Salary, OT, & Sick Incentive Allocation	24,214.00	24,214.00	24,033.69	24,214.00	24,214.00	24,849.38	25,764.00	25,764.00	26,714.57	27,053.00	27,053.00	12,486.00	27,865.00	27,865.00	27,865.00
\$16.50 per hour/2016, step in 2017, \$17.34/2017, \$17.69/2018, \$19.10/2019 (Promoted in 9/2019), \$20.24/2020, \$20.64/2021, \$21.06/2022, \$21.39/2022 after new contract, \$21.82/2023, \$22.47/2024, \$23.37/2025 2026= 24.54, 2027 = 25.28															
OT							80.00	80.00	80.00	80.00	80.00		80.00	80.00	80.00
Sick Incentive							80.00	80.00	80.00	80.00	80.00		80.00	80.00	80.00
Longevity - New in 2024 Contract							265.00	265.00	318.00	318.00	318.00		318.00	318.00	318.00
Jeff Ritter															
Salary	85,044.00	85,044.00	85,043.14	87,171.00	87,171.00	87,169.42	90,657.00	90,657.00	94,142.79	95,190.00	95,190.00	43,933.32	98,045.00	98,045.00	98,045.00
Longevity							1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Sick Incentive	200.00	200.00					200.00	200.00		250.00	250.00		250.00	250.00	250.00
Budget Revisions	109,458.00	109,458.00	109,076.83	111,385.00	111,385.00	112,283.80	118,046.00	117,729.00	122,254.86	123,971.00	123,971.00	57,737.32	127,638.00	127,638.00	127,638.00
*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$42,987) does not solely represent the accrued payroll from the Sewer Admin Personal SVC. Rather, It represents the lump sum of accrued payroll from the Sewer Funds for 2021.															
Accrued PR*															
Total Payroll After Accrual	109,458.00	109,458.00	113,496.83	111,385.00	111,385.00	113,506.80	118,046.00	117,729.00	112,484.86	123,971.00	123,971.00	57,737.32	127,638.00	127,638.00	127,638.00
Sewer Equipment															
Miscellaneous	600.00	600.00		600.00			600.00	1,794.00		500.00	9,080.00		500.00	500.00	500.00
All Max Op 10 Software												546.00			
Bank on Buffalo VISA															
Hon Company															
Dell /Computers															
USA Blue Book															
Quill corporation															
	600.00	600.00	-	600.00	1,610.00	1,609.73	600.00	1,794.00	1,793.04	500.00	9,080.00		500.00	500.00	500.00
S51-8110-0200-0000															
Sewer Admin Contractual Training	85,000.00	70,000.00		92,000.00	102,000.00		92,000.00	92,000.00		112,000.00	112,000.00		100,000.00	100,000.00	100,000.00
Buffalo State University S. Arora (School 2025)			5,300.00						500.00						

1. 2000-2001. The accrued payroll on accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$42 q87) does not solely represent the accrued payroll from the Sewer Admin Personal SVC. Rather, it represents the lump sum of accrued payroll from the Sewer Funds for 2021.

	(9,770.00)
	(38,777.00)
	4,420.00
	(38,777.00)

Total Payroll After Accrual

Sewer Equipment
551-8110-0200-0000

All Max Op 10 Software
 Bank on Buffalo VISA
 Hon Company
 Dell /Computers
 USA Blue Book
 Quill corporation

Sewer Admin Contractual
551-8117-0400-0000

Training
Buffalo State University
S. Arora (School 2025)

09/25/2026

**Town of Lewiston
Sewer Department
Worksheet - 2027 Budget**

Worksheet - 2027 Budget														
	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Revised Budget	2026 Actual at 6/30/26	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
A. Carrigan (School 2024)														
B. Frey (School 2024)														
J. Lewis						637.48								
P. Fortino						525.48								
Computer Supplies and maintenance			4,560.00			3,720.00					1,280.00			
Office Supplies														
All Max OP. 10 Software Maintenance/Licensing Fees			1,940.00			2,037.00					1,012.04			
Bank on Buffalo VISA						2,734.01								
Cooper Signs			51.96											
Eaton Office Supply			252.54			252.28								
Office Depot			82.57											
Quill Corporation			966.56			1,313.88					178.14			
Sam's Club			52.92			52.92			49.00					
336.00														
Sharp Labels & Printing			706.16			233.48								
Key Bank - Credit Card														
Property Taxes														
Lewiston Tax collector			20,962.91			21,163.22			21,132.14		21,256.67			
Porter Tax Collector											47.00			
Copier Maintenance/lease														
DeLage Landen Financial			940.32			861.96			783.60		548.52			
Copier Fax Business						77.49			29.18					
MGL Printing Solutions			659.20											
Lab Certification fees & testing														
Alpha Analytical			15,278.49			2,106.00			2,239.25		1,490.50			
3,028.50									614.93		300.00			
Biorax Testing Laboratory														
New York State Dept of Health														
NYWEA			870.00			390.00			321.47		8,000.00			
Metzler-Toledo, Inc.			296.69			624.19								
NYS DEC			8,000.00			8,000.00			625.00					
NYS DEC Spill Prev/Bulk Storage			625.00								19,763.90			
1,635.65						47,063.70			41,150.40					
Pace Analytical														
\$7,500 certification fee due every five years - due 2028														
Petty Cash														
Ritter, Jeffery - Petty Cash			104.59			25.13								
Mileage														
Cramer, Erick						22.50					202.50			
Danielewicz, George											194.50			
Schuey Joseph											117.44			
Stack, Joshua														
Allen, Lee			393.00			35.00								
Milicia Cheryl, reimb			592.14			569.50			537.60		177.63			
Postage														
US Postmaster									0.74					
Town of Lewiston														
Maintenance and repairs														
Grainger			13.61											
Miscellaneous														
Allmax Software											3,695.00			
Adirondack Environmental														
Cardiac Life Products														
Commissioner of Labor (State Inspection)			225.00			8,850.00			165.75					
Stevens Driving School														
Niagara Gazette			474.00			474.00			474.00		659.40			
Northeast Shared Services														
Pure Water Technology of WNY														
USA Blue Book			659.40			659.40			659.40		207.60			
Warren's Village											18.77			
J.E.s						(7,256.61)								
Staffing costs									202.50					
Occustar Workplace Compliance						675.00								

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Total Admin contractual	85,000.00	70,000.00	69,007.21	92,000.00	102,000.00	95,847.01	92,000.00	92,000.00	78,259.39	112,000.00	112,000.00	59,442.11	100,000.00	100,000.00	100,000.00
Admin Allocation	13,920.00	13,920.00	13,224.21	14,270.00	14,270.00	13,322.43	16,295.00	16,612.00	16,611.98	16,969.00	21,929.00	10,125.47	22,518.00	22,518.00	22,518.00
Treatment & Disposal Personal Service															
See detailed schedule															
SS1-8110-0100-0002															
SS1-8130-0100-0000															
BEOPER	5,880.00	5,880.00	7,650.00	5,880.00	5,880.00	8,100.00	7,270.00	7,270.00	7,920.00	7,134.00	7,134.00	6,520.00	11,200.00	11,200.00	11,200.00
CELL	1,200.00	1,200.00	1,180.00	1,200.00	1,200.00	1,320.00	1,290.00	1,290.00	1,482.50	1,110.00	1,110.00	1,010.00	1,755.00	1,755.00	1,755.00
HOURLY	734,734.00	735,709.00	739,667.40	734,734.00	730,934.00	697,472.79	753,103.00	753,103.00	769,016.02	752,926.00	752,926.00	332,204.44	755,765.00	755,765.00	755,765.00
HOLIDAY															
OT	60,000.00	60,000.00	72,275.12	60,000.00	60,000.00	62,076.07	60,000.00	60,000.00	33,958.53	60,000.00	60,000.00	44,337.39	60,000.00	60,000.00	60,000.00
Shift differential	20,000.00	20,000.00	1,102.81	20,000.00	20,000.00		20,000.00	20,000.00		20,000.00	20,000.00	1,676.08	20,000.00	20,000.00	20,000.00
COMP									898.16			5,334.40			
LONGEVITY															
RETROS															
SAFETY	4,700.00	4,700.00	4,575.00	4,700.00	4,700.00	6,399.71	4,315.00	4,315.00	210.45	4,782.00	4,782.00	49,288.65	5,450.00	5,450.00	5,450.00
Sick incentive	1,456.00	1,456.00		1,456.00	1,456.00	5,300.00	1,352.00	1,352.00	4,975.00	1,378.00	1,378.00	3,625.00	4,875.00	4,875.00	4,875.00
SEC DT			1,120.41			7,523.13			1,040.00			104.00	1,456.00	1,456.00	1,456.00
SEC OT			24.00			1,024.92									
SEC REG			1,512.00			1,428.00									
THROT			371.25			253.50									
WORKERS COMP						3,243.15									
SALARY ADJ			211.16												
Disability/Received- 2023=Fortino			(748.00)												
JF															
Total Treatment Personal Service	827,970.00	828,945.00	828,940.15	827,970.00	824,170.00	794,141.27	847,330.00	847,330.00	819,200.66	847,330.00	847,330.00	434,614.96	860,501.00	860,501.00	860,501.00

Equipment															
2025 - Ford Escape Active AWD - Van Bortel Ford															
2025 - Blower/Compressor							35,000.00	35,000.00	26,740.58						
2025- Peaker Services							60,000.00	60,000.00	2,203.92						
2024-Compressor				100,000.00	100,000.00	74,520.00									
2024-HydroFlow/Struvite Preventer				20,000.00	20,000.00	19,985.00									
2024 - Boiler Fire Tubes				55,000.00											
2023-Avation Tank Blower	90,000.00	43,000.00													
2023-Tractor & Brush Hog	55,000.00	55,000.00													
2023-Joe Johnson Equip-Vacuum Truck	461,000.00	461,000.00	460,668.50												
J. P. Jager, Inc.-Vertical Pedestal Chopper Pump			42,154.64				120,000.00	120,000.00	11,280.71	100,000.00	100,000.00	3,692.00	50,000.00	50,000.00	50,000.00
Equipment replacement															
New pumps															
Grainger			438.89												
Sensidyne															
Langley, Frank P Co.			3,330.50												
Home Depot			998.55												
Bank on Buffalo VISA									993.44						
Key Bank			348.95												
Proteclicite Composites			53,630.00												
USA Blue Book												5,095.77			
Volland Electric Equipment			635.00			749.20									
Grainger-Motor for Blower in filtering building															
Misc/ Budget Revision	3,500.00	3,500.00		27,500.00	16,313.00										
	148,500.00	562,500.00	562,205.03	202,500.00	136,313.00	95,254.20	215,000.00	112,306.00	41,218.65	100,000.00	100,000.00	9,656.77	50,000.00	50,000.00	50,000.00
SS1-8130-0400-0000															
Transmission & Dist Contractual															
Maintenance/Repair	300,000.00	375,956.00		350,000.00	403,990.00		350,000.00	350,000.00		395,000.00	395,000.00		395,000.00	395,000.00	395,000.00
A-1 Land Care	20,000.00	20,000.00													
Alro Steel			252.00												
A-Z Rentals						5,119.30			255.00						
BI Muirhead			3,425.37												
Brundage J A /Drain Doctor			10,000.00			4,700.00			4,700.00						

Town of Lewiston

Sewer Department

Worksheet - 2027 Budget

09/25/2026

Agency	Project	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Buffalo Bearings																
Buffalo Lift Trucks																
Clean Waters, Inc	SS1-8130-0400-0000	39,147.06		953.66			49,500.00			49,945.50						
Cooper Electric		119.16								1,510.36						
Core Welding		65.00														
Delmar Electric																
Dival Safety Equipment - Band-aids etc.																
Fastenal Company																
Finger Lakes/Castle																
F. P. Langley Company																
Grainger																
Hanes Supply	SS1-8130-0400-0000	(1,050.00)					5,897.01			1,387.10			509.26			
Homes Depot		9,146.07					1,061.44			712.01			1,068.43			
Howell Motors		519.82					1,940.89			2,229.29			80.05			
H w Bryk & Sons		1,634.09								1,743.10			133.95			
Interstate Batteries of Greater Buffalo																
IRR Supply																
Jamieson Construction																
J. F. Machining																
Kimball Midwest																
Lakes Pipe & Supply																
Lake Shore Metal																
Landpro Equipment																
Lawson Products																
Linde Gas & Equipment																
Core & Main (Lock City Supply)																
Lubrication Engineers																
Mawhiney Trucking																
Metal Supermarkets Buffalo	SS1-8130-0400-0000															
Milton Cat																
Momar, Inc.																
Niagara Coating Services																
Niagara Lock & Key																
Niagara Supply																
Northeast Machine																
Peaker Services																
Peerless Inc																
Pellets LLC																
Pertech																
Per tech KNW Sales																
Powerflow Technologies																
PVS Technologies																
Quill Corporation																
R. B. U'Ren Equipment																
R & R Garage Door Corp																
Statite Gaskets																
Schaeffer Plumbing																
Selsa Heat Technology	SS1-8130-0400-0000															
Sensidyne																
Scrvpro of North Niagara County																
Shanor Electric Supply																
Share Corporation																

09/25/2026

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09/25/2026

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Town of Lewiston															
Sewer Department															
Worksheet - 2027 Budget															
	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Miscellaneous									10,048.50			20,601.90			
Applied Specialties Innovation												532.00			
Charter Communications			388.80												
Coach Houses at Ridgeview			89.54												
Conde, Nick									222.65			205.15			
Cummins Sales & Service						2,953.21			437.80						
De Lage Landen Financial Serv						156.72			78.36						
Frey, Bryan						112.00			72.79			129.59			
Gmes Colchester									304.73						
Grignard Company						673.90			674.38			1,631.00			
Hillman Leigh									160.00						
Holcim Quarries						10,605.48			86.00						
Koester Associates												2,852.50			
Personal Touch															
DeZurik - Freight Refund			(297.74)												
Ritter, Jeffrey - petty cash			27.72			34.50									
State Industrial Products									580.92			827.41			
Wendt's Propane (Hazmat Fee)			19.98												
WNY Occupational Health Care			187.00												
Zoom Inc			389.85												
SS1-8130-0400-0000															
Budget Revisions															
Total Treatment & Disposal Contractual	320,000.00	395,956.00	395,955.49	350,000.00	403,990.00	401,853.26	350,000.00	450,000.00	418,807.47	395,000.00	395,000.00	184,407.85	395,000.00	395,000.00	395,000.00

Gas & Electric															
National Grid															
Propane	55,000.00	55,000.00	52,996.43	55,000.00	55,000.00	49,332.45	55,000.00	55,000.00	53,560.73	55,000.00	55,000.00	27,921.32	55,000.00	55,000.00	55,000.00
Niagara County	120,000.00	120,000.00	78,599.41	130,000.00	130,000.00	77,439.51	120,000.00	125,615.00	127,053.53	120,000.00	120,000.00	86,503.31	145,000.00	145,000.00	145,000.00
Total Gas & Electric	175,000.00	175,000.00	131,595.84	185,000.00	185,000.00	126,771.96	175,000.00	180,615.00	180,614.26	175,000.00	175,000.00	114,424.63	200,000.00	200,000.00	200,000.00

Gasoline/Diesel Fuel															
Drum Oil & Propane	3,000.00	4,500.00	3,590.70	4,500.00	4,500.00	1,925.83	4,500.00	4,500.00	1,920.60	4,000.00	4,000.00	1,855.96	9,000.00	9,000.00	9,000.00
Wendt's Propane			294.75			233.75			177.33			67.50			
TOL Highway									58.28			80.56			
Total Gasoline/Diesel Fuel	3,000.00	4,500.00	3,885.45	4,500.00	4,500.00	2,159.58	4,500.00	4,500.00	2,156.21	4,000.00	4,000.00	2,004.02	9,000.00	9,000.00	9,000.00

State Retirement															
Medicare-Total Sal x .0145 rounded	107,250.00	99,250.00	99,138.00	112,000.00	112,000.00	105,553.00	127,000.00	127,000.00	121,440.00	145,300.00	145,300.00		151,750.00	151,750.00	151,750.00
Social Security-Total Sal x .062	13,795.00	13,795.00	13,392.37	13,828.00	13,828.00	12,894.94	14,235.00	14,235.00	13,240.02	14,330.00	14,402.00	7,066.60	14,655.00	14,655.00	14,655.00
Workers Comp	58,984.00	58,984.00	57,364.09	59,125.00	59,125.00	55,137.76	60,864.00	60,864.00	56,612.95	61,273.00	61,581.00	30,215.78	62,661.00	62,661.00	62,661.00
Unemployment Insurance	600.00	600.00	520.72												
Disability Insurance	100.00	100.00		100.00	100.00		100.00	100.00		100.00	100.00		100.00	100.00	100.00
	330.00	330.00	238.65	330.00	330.00	201.65	330.00	330.00	199.80	300.00	300.00		300.00	300.00	300.00
Medical Insurance/Flex Plan	285,500.00	279,544.00	271,696.53	293,000.00	293,000.00	273,044.44	289,999.00	289,999.00	263,068.69	326,823.00	326,823.00	108,416.87	150,482.00	150,482.00	150,482.00
Union Benefits	16,000.00	17,000.00	16,783.58	17,000.00	20,800.00	20,786.22	25,000.00	26,500.00	25,027.68	26,000.00	204,255.00	160,811.25	250,000.00	250,000.00	250,000.00
EAP Program							260.00	260.00	234.00	269.00	269.00	252.00	288.00	288.00	288.00

Serial Bond Priciple	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	185,000.00	185,000.00	185,000.00	185,000.00	185,000.00		180,000.00	180,000.00	180,000.00
Serial Bond Interest-	23,599.00	23,599.00	23,598.50	22,440.00	22,440.00	22,439.50	21,110.00	21,110.00	21,109.50	19,630.00	19,630.00		17,780.00	17,780.00	17,780.00
Bank Charges															
Transfer to Capital Projects Fund		242,805.00	242,804.42	444,251.53	444,251.53		1,059,023.00	1,059,022.92							

Total expenses	2,403,106.00	3,109,386.00	3,055,917.05	2,520,548.00	2,967,986.53	2,796,425.87	2,578,169.00	3,652,799.00	3,471,109.82	2,602,195.00	2,794,370.00	1,236,622.89	2,650,298.00	2,650,298.00	2,650,298.00
Prior year expense- paid on PO from Fund Balance															
Total expenses	2,403,106.00	3,109,386.00	3,055,917.05	2,520,548.00	2,967,986.53	2,796,425.87	2,578,169.00	3,652,799.00	3,471,109.82	2,602,195.00	2,794,370.00	1,236,622.89	2,650,298.00	2,650,298.00	2,650,298.00
Net revenue expected			(975.00)			298,844.09			3,796.28		(192,175.00)	(220,205.19)			

SS2

09/25/2026

Master Sewer SS2

Master Sewer

2027 Budget Worksheet

Revenue

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Appropriated Fund Balance	242,000.00	242,000.00	242,000.00	105,000.00	110,433.00	110,443.00	-	-	-	-	-	-
Pipe Lining or Replacement-Ft. Grey Area												
Emergency Pumps (2)												
Additional Pumps & Equipment												
Flow Study (1 in 2023)												
Manhole Lining												
F250 Pick Up Truck												
Real Property Tax	222,722.00	222,722.00	222,726.81	213,624.00	213,624.00	213,615.92	210,230.00	210,230.00	210,218.97	209,840.00	209,840.00	209,840.00
Niagara County Reimbursement												
Sewer Charges	1,230,000.00	1,230,000.00	1,322,915.23	1,200,000.00	1,200,000.00	1,377,241.77	1,350,000.00	1,350,000.00	299,223.96	1,350,000.00	1,350,000.00	1,350,000.00
Tax Roll - Delinquent	41,775.00	41,775.00	41,776.00	43,735.00	43,735.00	43,736.00	48,371.00	48,371.00	48,371.56	57,678.00	57,678.00	57,678.00
Sewer Hook up Charges	18,000.00	18,000.00	25,800.00	18,000.00	18,000.00	44,700.00	18,000.00	18,000.00	3,500.00	18,000.00	18,000.00	18,000.00
Inspection Fees	16,000.00	16,000.00	13,800.00	16,000.00	16,000.00	17,325.00	16,000.00	16,000.00	10,295.00	16,000.00	16,000.00	16,000.00
Interest and Earnings	-	1,802.00	58,436.20	60,000.00	60,000.00	69,031.55	73,000.00	73,000.00	45,354.59	87,000.00	87,000.00	87,000.00
Permits - other												
Insurance Recoveries	51,000.00	51,000.00	33,339.64	50,000.00	51,527.00	37,714.69	45,000.00	45,000.00	16,122.38	60,000.00	60,000.00	60,000.00
Transfer from other funds-HYDRO												
Total Revenue	1,821,497.00	1,823,299.00	1,960,793.88	1,706,359.00	1,713,319.00	1,913,807.93	1,760,601.00	1,760,601.00	633,086.46	1,798,518.00	1,798,518.00	1,798,518.00

Expenses

Insurance - 15% Increase 2027	13,850.00	15,652.00	15,651.40	19,300.00	24,733.00	24,604.04	29,000.00	29,022.00	29,022.00	34,250.00	34,250.00	34,250.00
Master Sewer Personal Service												
Cheryl Milicia												
\$16.50 per hour for 2016, step in 2017, \$17.34 for 2017, \$17.69 for 2018, \$18.05 for 2019, Incr to \$19.10 & title chg effec 9/2/2019, \$20.24 for 2020, \$20.65 for 2021, \$21.06 for 2022, \$21.82 for 2023, 2024 = 22.47, 2025 = 23.37 2026 = 24.54, 2027 = 25.28	20,559.00	20,905.50	20,773.64	21,876.00	21,876.00	22,682.20	22,970.00	22,970.00	10,601.28	23,659.00	23,659.00	23,659.00
Longevity-New in 2024 Contract			225.00	225.00	225.00	270.00	270.00	270.00	270.00	270.00	270.00	270.00
OT				68.00	68.00		68.00	68.00		68.00	68.00	68.00
Retro Increase			257.40	68.00	68.00	67.50	68.00	68.00		68.00	68.00	68.00
Sick Incentive			67.50									
Termed-Elected Clerk 1/1/2026 Tamara Burns	6,331.00	6,480.00	6,407.39	2,247.00	2,247.00	2,329.73						
OT												
Retros			82.43									
Sick incentive				8.00	8.00							
Longevity-New in 2024 Contract			75.00	30.00	30.00	30.00						
Michelle Briand							2,267.00	2,267.00	654.00	2,371.00	2,371.00	2,371.00
OT												
Sick												
Longevity												
Brigggett Cogland				2,181.00	2,181.00	2,262.45	2,338.00	2,338.00	1,064.19	2,430.00	2,430.00	2,430.00
OT												
Retros												
Sick incentive												
New Deputy Clerk										2,335.00	2,335.00	2,335.00

2025 Pipe lining
Total/Capital Improvements

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

Sanitary Sewer Personnel	SS2-8120-0100-0000	159,605.00	159,605.00	127,570.00	127,570.00	117,975.00	117,975.00	117,975.00	1,440.00	1,920.00	1,920.00	1,920.00	1,920.00
BEEPER				1,776.00			2,016.00						
CELL				192.00			176.00		148.00	288.00	288.00	288.00	288.00
HOURLY				90,738.86			101,953.50		45,544.41	124,589.00	124,589.00	124,589.00	124,589.00
OT				289.26			4,035.75		561.31	4,000.00	4,000.00	4,000.00	4,000.00
SAFETY										480.00	480.00	480.00	480.00
SICK				412.62									
Sick Incentive										167.00	167.00	167.00	167.00
LONGEVITY									480.00	480.00	480.00	480.00	480.00
SEC OT													
THROT													
WORKERS COMP				2,017.82					4,267.52				
RETRO									10,539.25				
VACATION													
AD/JV correction					(1,957.00)								
Total personal service		159,605.00	159,605.00	95,426.55	127,570.00	125,613.00	108,181.25	117,975.00	117,975.00	62,980.49	131,924.00	131,924.00	131,924.00

Sanitary Sewer Equipment	SS2-8120-0200-0000											
2027 - Truck - no details given												
2026 F150 XLT Super Crew 4x4 Pick Up Truck												
Manholes							65,000.00	65,000.00		64,000.00	64,000.00	64,000.00
2025/2024 Manhole Flow Inverters	10,000.00	5,500.00		20,000.00	20,000.00							
2024 Manhole Risers & Covers	10,000.00	10,000.00										
Additional Pumps and Equipment	22,000.00	22,000.00		20,000.00	20,000.00		35,000.00	35,000.00		35,000.00	35,000.00	35,000.00
Advanced Rehabilitation Tech												
Grainger						350.49						
Key Bank			1,228.00									
Landpro Equipment			2,119.03									
Fluid kinetics-grinder pump												
Stevenson True Value Hardware			519.99									
Delacy Ford - 2022 Ford Truck F250												
Misc./Budget Revision	6,500.00				(30,000.00)							
	48,500.00	37,500.00	3,867.02	40,000.00	10,000.00	350.49	100,000.00	100,000.00	-	99,000.00	99,000.00	99,000.00

Sanitary Sewer Contractual	SS2-8120-0400-0000											
Maintenance/Repair												
A-1 Land Care												
A2Z Rentals			160.00									
Aramark												
Bailey Electric Motor & Pumps												
Buffalo Bearings			22.04									
Cooper Electric									2,351.82			
Cummins Sales & Service												
Delmar Electric Construction												
Duke's Root Control												
EJ USA						5,092.16						
Fastenal Company			5.55			2,113.77						
Fluid Kinetics			352.00			12,089.93			1,750.00			
Ferry Inc			3,311.89									
Grainger			680.00			116.04			58.02			

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Haun Welding Supply						150.00						
Home Depot Credit	642.42					758.96			227.84			
Interstate All Battery Center	139.95					838.70						
Interstate Batteries of Greater Buffalo	326.85											
IRR Supply Centers	248.16								410.26			
Joe Johnson Equipment	2,759.64								687.50			
Kar-Tech	36.89											
Kistner Concrete	952.00											
Koester Associates						3,466.60						
Lakes Pipe & Supply	618.85					44.50			21.75			
Lawson Products	370.44					549.00			372.84			
Core & Main (formerly Lock City Supply)	6,178.92					424.32						
Milton Cat												
Niagara Lock & Key												
Niagara Supply	58.50					1,172.00			4,023.60			
No Flow In Flow LLC	2,475.00											
RM Headlee												
Schaeffer Plumbing	74.05											
Scranton's Thruway Builders						264.00						
Share Corporation	1,026.46					222.00						
Siewert Equipment	1,653.35					61.69						
Smith & Loveless Inc	16.23											
Stack, Joshua						81.99						
Stevenson True Value Hardware												
STS Trailer & Truck						6,238.52						
Sullivan's Cleaning & Restor.												
Upstate Equipment												
Volland Electric Equipment	6,203.21					90.36			100.62			
Warren's Hardware Store	143.84					78.00						
WNY Metals												
Vehicle Maint												
24 Hour Tire	1,076.00					1,104.00			1,800.00			
Advance Automotive	26.78											
A M Automotive	2,112.33											
Binghamton Truck Body						81.11						
Ed's Garage Collision & Paint	750.00					140.00						
GD Autobody Supply												
NAPA Auto Parts	1,027.41					1,731.34			621.35			
Halleen's Automotive						73.83						
Howell Motors	306.67					6,397.37			1,985.00			
Hurtbise Tire												
Lubrication Engineers						424.32						
Niagara Automotive	461.63					2,217.91			21.00			
Niagara Truck Equipment												
Penn Power Group						7,359.36						
Falls Auto Spring						557.63			3.50			
Finger Lakes						42.00						
Scrivani & Sons Automotive												
S&S Fleet Solutions						899.51						

SS2

09/25/2026

Master Sewer

SS2

Master Sewer
2027 Budget Worksheet

	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
USA Blue Book			854.20			1,622.05						
Weibert's Auto Place			1,000.18			2,106.25			26.00			
Telephone												
Verizon Wireless			988.00			945.24			379.90			
New horizon Communication			3,481.61			3,973.67			2,292.04			
Spectrum Phone												
Protective Clothing												
Great Lakes Work Wear												
Lockport Outdoor Store												
Petty Cash												
Ritter, Jeffrey												
Taxes - Sally Hogan/Porter Tax Collector												
Miscellaneous									85.67			
Bank of Buff VISA			546.73			2,218.56		(17.00)				
Key Bank - charge			40.57									
Budget Revisions/JE adj					31,100.00	(368.50)						
Total Treatment & Disposal Contractu	35,000.00	46,000.00	41,128.35	35,000.00	66,100.00	65,594.11	45,000.00	44,983.00	17,218.71	50,000.00	50,000.00	50,000.00

Gas & Electric	26,000.00	26,000.00		25,000.00	26,527.00	15,030.19	25,000.00	25,000.00		40,000.00	40,000.00	40,000.00
National Grid			12,064.13			11,390.41			8,151.61			
Niagara County Electric - no gas SS2			6,190.54						11,665.12			
Niagara County												
JE						105.65						
Total Gas & electric	26,000.00	26,000.00	18,254.67	25,000.00	26,527.00	26,526.25	25,000.00	25,000.00	19,816.73	40,000.00	40,000.00	40,000.00

Gasoline												
Diesel Fuel												
Town of Lewiston Highway												
Drum Oil & Propane	20,000.00	20,000.00	10,503.44	20,000.00	20,000.00	7,701.33	15,000.00	15,000.00	3,554.40	15,000.00	15,000.00	15,000.00
Total Gasoline & Diesel Fuel	5,000.00	5,000.00	2,677.05	5,000.00	5,000.00	3,241.48	5,000.00	5,000.00	847.23	5,000.00	5,000.00	5,000.00
	25,000.00	25,000.00	13,180.49	25,000.00	25,000.00	10,942.81	20,000.00	20,000.00	4,401.63	20,000.00	20,000.00	20,000.00

State Retirement	20,500.00	20,500.00	19,076.00	23,100.00	22,000.00	21,947.00	26,400.00	26,400.00	-	27,650.00	27,650.00	27,650.00
Medicare-Total Sal x .0145 rounded	3,105.00	3,105.00	2,003.82	2,705.00	2,705.00	2,235.06	2,592.00	2,649.00	1,171.26	2,909.00	2,909.00	2,909.00
Social Security-Total Sal x .062	13,276.00	11,465.00	8,568.25	11,563.00	11,563.00	9,557.50	11,081.00	11,324.00	5,008.40	12,437.00	12,437.00	12,437.00
Workers Comp	100.00	100.00		100.00	100.00		100.00	100.00		100.00	100.00	100.00
Unemployment Insurance												
Disability Insurance	50.00	50.00	44.40	50.00	50.00	44.40	50.00	50.00		50.00	50.00	50.00
SS2-9055-0800-0000												
SS2-9060-0800-0000/ SS2-												
9060-0800-0100	41,000.00	41,000.00	38,381.72	42,000.00	42,000.00	36,561.57	47,000.00	23,112.00	13,592.05	23,000.00	23,000.00	23,000.00
Union Benefits								23,888.00	14,413.20	23,000.00	23,000.00	23,000.00
SS2-9070-0800-0000												

EAP Program - New 2025				50.00	50.00	31.20	17.00	34.00	33.60	36.00	36.00	36.00
Serial Bond principle												
Serial Bond Interest-												

Total expenses	696,497.00	698,299.00	435,933.24	656,359.00	663,319.00	485,530.88	620,461.00	624,672.00	205,852.97	668,518.00	668,518.00	668,518.00
Transfer to Other Fund	1,125,000.00	1,125,000.00	1,125,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,140,000.00	1,140,000.00	570,000.00	1,130,000.00	1,130,000.00	1,130,000.00
Total expenses	1,821,497.00	1,823,299.00	1,560,933.24	1,706,359.00	1,713,319.00	1,535,530.88	1,760,461.00	1,764,672.00	775,852.97	1,798,518.00	1,798,518.00	1,798,518.00
Net revenue expected	-	-	399,860.64	-	-	378,277.05	140.00	(4,071.00)	(142,766.51)	-	-	-

Town of Lewiston

09/25/2026

SS3

SS3 Sewer Department

Worksheet - 2027 Budget

		Ado Buc	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Revenue														
Appropriated Fund Balance	SS3-1000-0599-0000						1,098.00	1,098.00	60,225.00	60,225.00	60,224.99	59,811.00	59,811.00	59,811.00
Real Property Tax	SS3-1000-1001-0000		78,440.00	78,440.00	78,440.00	68,444.00	68,444.00	68,444.00	20,000.00	20,000.00	-	25,000.00	25,000.00	25,000.00
Niagara County Reimbursement	SS3-1000-1195-0000		15,000.00	15,000.00	19,720.00	20,000.00	20,000.00	25,000.00	60,000.00	60,000.00	20,299.58	62,000.00	62,000.00	62,000.00
Sewer Rents	SS3-1000-2120-0000		60,000.00	60,000.00	60,549.11	60,000.00	60,000.00	58,299.25	11,561.00	11,561.00	11,561.91	8,882.00	8,882.00	8,882.00
Tax Roll - Delinquent	SS3-1000-2121-0000		7,691.00	7,691.00	7,691.00	7,043.00	7,043.00	7,043.00	-	-	-	-	-	-
Sewer Hook up Charges	SS3-1000-2122-0000													
Inspection Fees	SS3-1000-2123-0000													
Interest & Earnings	SS3-1000-2401-0000		-	345.00	24,126.28	20,000.00	20,000.00	27,671.31	29,000.00	29,000.00	18,817.41	37,000.00	37,000.00	37,000.00
Permits - other	SS3-1000-2590-0000													
Unclassified Revenue	SS3-1000-2770-0000													
2021 (Wilmington Trust Series 2012B)														
Transfer from other funds-HYDRO														
H-98	SS3-1000-5031-1189		4,000.00	4,000.00	3,064.50	4,000.00	4,000.00	3,437.12	4,000.00	4,000.00	1,661.84	7,000.00	7,000.00	7,000.00
Serial Bonds Proceeds	SS3-1000-5710-0000													
Total Revenue			165,131.00	165,476.00	193,590.89	179,487.00	180,585.00	190,992.68	184,786.00	184,786.00	112,565.73	199,693.00	199,693.00	199,693.00

Expenses

Insurance - 15% Increase 2027	SS3-1910-0400-0000	2,650.00	2,995.00	2,994.67	3,900.00	4,998.00	4,969.78	4,900.00	4,900.00	4,900.00	4,837.00	5,800.00	5,800.00	5,800.00
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South Sewer Admin Personal Serv SS3-8110-0100-0000

See detail analysis attached

Cheryl Milicia (2% SS3)

\$16.50 per hour for 2016, step in 2017, \$17.34 for 2017, 17.69 for 2018, 19.10 for 2019-rec promotion 9/2019 (2% SS3), \$20.24 in 2020, \$20.65 in 2021, 21.06 in 2022, 21.82 for 2023, 2024=\$22.47, 2025=\$23.37 2026 = 24.54, 2027 = \$25.28

OT
Longevity-New in 2024 Contract
Retro Increase
Sick Incentive

Termed-Elected Clerk 1/1/2026 - Tamara Burns (2% SS3)

OT
Longevity-New in 2024 Contract
Sick incentive
Retro Increase

Michelle Briand - 2% SS3

OT
Retro Increase

									907.00	907.00	261.60	949.00	949.00	949.00
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Town of Lewiston

SS3 Sewer Department

09/25/2026

553

[illegible]

Town of Lewiston

09/25/2026

353

SS3 Sewer Department

Worksheet - 2027 Budget

[illegible]

Town of Lewiston

SS3 Sewer Department

Worksheet - 2027 Budget

09/25/2026

SS3

	Ado Buc	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Home Depot				60.27									
Holcim Quarries													
Key Bank				16.31									
Schafer Plumbing Supply							19.96						
Stevenson True Value Hardware													
Vehicle Maint													
NAPA Auto Parts													
Town of Niagara - Sewer fees				718.89			725.78			740.66			
Telephone		1,600.00											
New horizon Communication				2,088.47			2,395.80			1,433.84			
Miscellaneous													
GHD Consulting													
Budget Adjustment													
Total Treatment & Disposal Contractual		8,600.00	8,600.00	4,013.19	15,500.00	15,500.00	3,290.94	15,000.00	15,000.00	2,174.50	10,000.00	10,000.00	10,000.00
Gas & Electric		4,000.00	4,000.00		4,000.00	4,000.00	2,675.10	4,000.00	4,000.00	1,644.61	7,000.00	7,000.00	7,000.00
National Grid				2,124.44			935.79			926.81			
Niagara County				731.51									
Total Gas & electric		4,000.00	4,000.00	2,855.95	4,000.00	4,000.00	3,610.89	4,000.00	4,000.00	2,571.42	7,000.00	7,000.00	7,000.00
State Retirement		4,500.00	4,500.00	4,133.00	5,100.00	5,100.00	4,755.00	5,800.00	5,800.00	-	6,250.00	6,250.00	6,250.00
Medicare-Total sal x .0145 rounded		706.00	706.00	446.48	611.00	611.00	502.98	573.00	574.00	266.22	652.00	652.00	652.00
Social Security-Total sal x .062		3,017.00	2,703.00	1,909.17	2,609.00	2,609.00	2,151.13	2,450.00	2,453.00	1,138.38	2,788.00	2,788.00	2,788.00
Workers Comp		100.00	100.00	-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	100.00
Unemployment Insurance							-			-	-	-	-
Disability Insurance		30.00	30.00	22.20	30.00	30.00	22.20	30.00	30.00	-	30.00	30.00	30.00
Medical Insurance/Flex Plan		20,000.00	20,000.00	16,306.55	22,000.00	22,000.00	16,887.21	24,000.00	24,000.00	5,645.99	24,000.00	24,000.00	24,000.00
Serial Bond principle		30,000.00	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	-	25,000.00	25,000.00	25,000.00
Serial Bond Interest-		3,275.00	3,275.00	3,275.00	3,065.00	3,065.00	3,065.00	2,865.00	2,865.00	-	2,615.00	2,615.00	2,615.00
Capital Lease principal							-			-			
Bank Agent charges							-			-			
Total expenses		165,131.00	165,476.00	119,611.26	179,487.00	180,585.00	103,024.07	184,730.00	185,402.00	39,432.28	199,693.00	199,693.00	199,693.00
Transfer to Other Fund													
Total expenses		165,131.00	165,476.00	119,611.26	179,487.00	180,585.00	103,024.07	184,730.00	185,402.00	39,432.28	199,693.00	199,693.00	199,693.00
Net revenue expected		-	-	73,979.63	-	-	87,968.61	56.00	(616.00)	73,133.45	-	-	-

SW1 WATER

Water Department

Worksheet - 2027 Budget

09/25/2026

[illegible]

SW1 WATER

Retro pay
overtime - summer hours
Sick Incentive= \$150 - split allocation -
5 way

[illegible]

SW1 WATER

Worksheet - 2027 Budget

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

J. Dell@26.72 for 2080 hours for 2017/\$27.25 for 2018/\$28.55

Town of Lewiston
Water Department
Worksheet - 2027 Budget

09/25/2026

SW1 WATER

N. Figure@527.50 hr (hired
4/27/2022), \$28/hr 10/27/22, 28.70/hr
3/1/23, 30.25/hr 4/27/23, \$31.01 for
2024 con neg ended 5/25, 2024 rate
was used for 2025 adopted calc Actual
2025 = 32.56, 2026 = 34.18, 2027 =
35.21 Contract Exp 12/31/28

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 6/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Hourly	62,920.00	62,920.00	61,720.80	64,501.00	64,501.00	56,089.61	64,501.00	64,501.00	69,488.00	71,090.00	71,090.00	32,287.64	73,228.00	73,228.00	73,228.00
OT	6,000.00	6,000.00	3,922.62	5,000.00	5,000.00	3,650.26	5,000.00	5,000.00	5,161.09	5,000.00	5,000.00	922.86	5,000.00	5,000.00	5,000.00
Beeper	500.00	500.00	550.00	500.00	500.00	750.00	600.00	600.00	1,700.00	800.00	800.00	700.00	800.00	800.00	800.00
Cell Phone	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	170.00	180.00	180.00	105.00	180.00	180.00	180.00
Safety Bonus	100.00	100.00	100.00	200.00	200.00	200.00	300.00	300.00	500.00	400.00	400.00	400.00	500.00	500.00	500.00
Salary Adj									1,333.00						
Retro Pay									45.34						
Retro Pay OT															
Short Term Disability Reim.						(1,860.00)									
Vacation	1,000.00	1,000.00				1,488.00									
Vacation buy back						4,712.00			976.50						
Plus sick			907.50			1,736.00									
Comp															

A. Hillman - Salary at \$25.80 for 2019/after promotion to
Maintenance and steps will be \$28.36 for 2020 & 2021, \$29.50
for 2022, \$30.25 for 2023, \$31.01 for 2024, con neg ended 5/25,
2024 rate was used for 2025 adopted calc. Actual 2025 = 32.56,
2026 = 34.18, 2027 = 35.21. Contract Exp 12/31/28

Mechanics pay - will be budget at 600 hours at an additional .75	450.00	450.00	63,543.36	450.00	450.00	64,709.61	64,501.00	64,501.00	69,690.56	71,090.00	71,090.00	32,193.92	73,228.00	73,228.00	73,228.00
Hourly	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
safety bonus	600.00	600.00	650.00	600.00	600.00	600.00	600.00	600.00	1,350.00	650.00	650.00	600.00	1,500.00	1,500.00	1,500.00
beeper	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	170.00	180.00	180.00	105.00	180.00	180.00	180.00
Cell reimbursement	104.00	104.00	104.00	104.00	104.00	104.00	104.00	104.00		104.00	104.00		104.00	104.00	104.00
Sick Incentive									6,065.36				600.00	600.00	600.00
OutCIs															
Longevity															
OT															
UnComp	7,000.00	7,000.00	4,274.80	5,000.00	5,000.00	4,449.13	5,000.00	5,000.00		5,000.00	5,000.00	2,597.68			
Overtime at highway															
PROC															
Double time															
Salary Adj									1,356.00						
Retro Pay									45.34						
Retro Pay OT															

TERMED (M. Weiss-moved to HWY super 2025) @22.34 for
2080 hours for 2017/\$27.25 for 2018/\$27.80 for 2019/\$28.36 for
2020 & 2021, 29.50 for 2022, 30.25 for 2023, 31.01 for 2024, con
neg ended 5/25, 2024 rate was used for 2025 adopted calc
Actual 2025 = 32.56, 2026 = 34.18. Contract Exp 12/31/28

Vacation buy back	62,920.00	62,920.00	63,129.40	64,501.00	64,501.00	64,194.19	64,501.00	64,501.00	47,992.26	71,116.00	71,116.00	71,116.00			
Vacation	1,000.00	1,000.00													
safety bonus	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
beeper	700.00	700.00	750.00	700.00	700.00	750.00	700.00	700.00	800.00	700.00	700.00	700.00	700.00	700.00	700.00
Cell reimbursement	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	110.00	110.00	110.00	105.00	180.00	180.00	180.00
Comp	104.00	104.00	104.00	104.00	104.00	104.00	104.00	104.00	2,587.73				104.00	104.00	104.00
Sick Incentive															
Prior adjustment															
Prior Overtime															
Prior Doubletime															
Overtime	6,000.00	6,000.00	3,201.33	5,000.00	5,000.00	4,591.57	5,000.00	5,000.00	2,372.66	5,000.00	5,000.00		600.00	600.00	600.00
Retro pay									1,277.12						

Town of Lewiston

Water Department

Worksheet - 2027 Budget

09/25/2026

SW1 WATER

	2023 Adopted Budget	2023 Revised Budget	2023 Full Year Actual	2024 Adopted Budget	2024 Revised Budget	2024 Full Year Actual	2025 Adopted Budget	2025 Revised Budget	2025 Full Year Actual	2026 Adopted Budget	2026 Revised Budget	2026 at 8/30/26 Actual	2027 Department Budget	2027 Proposed Budget	2027 Submitted Budget
Retro pay OT															
Salary Adj									45.34						
Patrick Yankelinas - (moved from HWY 2025) \$33.43=2025, \$35.11=2026, \$36.92 = 2027															
Beeper															
Cell reimbursement															
Overtime									10,424.96			33,627.25	73,228.00	73,228.00	73,228.00
Longevity									200.00			600.00	600.00	600.00	600.00
Sick Incentive									15.00			105.00			
Safety									976.50			1,330.48	700.00	700.00	700.00
													208.00	208.00	208.00
													500.00	500.00	500.00
D. Zahino @27.44 for 2080 hours for 2017/\$27.99 for 2018/\$33.14 for 2019/\$33.80 for 2020 & 2021, 35.17 for 2022, 36.05 for 2023, 36.96 for 2024, con neg ended 5/25, 2024 rate was used for 2025 adopted calc. Actual 2025 = 36.61, 2026 = 40.75, 2027 = 41.96 Contract Exp 12/31/28															
Dan took over as the Supervisor of the Water Department in January 2019 -Pay will be same as Mike Townsend @ 33.14 per hour in 2019	74,984.00	74,984.00	74,913.60	76,877.00	76,877.00	76,448.76	76,877.00	76,877.00	82,485.39	84,760.00	84,760.00	38,289.85	87,282.00	87,282.00	87,282.00
Vacation buy back	1,000.00	1,000.00													
Vacation															
Plus sick incentive	416.00	416.00		416.00	416.00		416.00	416.00		416.00	416.00		416.00	416.00	416.00
safety bonus	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
beeper															
PROC															
Cell reimbursement	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	170.00	180.00	180.00	105.00	180.00	180.00	180.00
Prior adjustment															
Prior Doubletime															
Overtime	7,000.00	7,000.00	3,677.12	7,000.00	7,000.00	6,004.21	7,000.00	7,000.00	4,517.28			2,627.74			
Double time									1,480.00						
Retro pay									62.44						
Retro pay OT															
Expect additional 25,000 for OT to turn off water on Water Line project															
Summer/Seasonal help:	22,000.00	22,000.00		22,000.00	22,000.00		22,000.00	22,000.00		12,000.00	12,000.00				
Johnson, Matthew S.						(22,620.00)		1,716.00							
Budget Adj															
Transfer to cover Equipment Exp															
Total personal services	392,706.00	362,706.00	355,404.41	394,065.00	345,445.00	365,216.60	393,919.00	395,635.00	398,833.67	412,760.00	412,760.00	185,882.32	405,112.00	405,112.00	405,112.00
		(30,000.00)													
*In 2022 the Town implemented an accrued payroll at the request of our auditors. The accrued payroll that we see for 2021 & 2022 (\$21,815) does not solely represent the lump sum of accrued payroll from the SW1-Fund for 2021.															
Accrued PR*			386.00			(12,573.00)			(3,199.00)						
Total Payroll after Accrual	392,706.00	362,706.00	355,790.41	394,065.00	349,445.00	352,643.60	393,919.00	395,635.00	395,634.67	412,760.00	412,760.00	180,347.32	405,112.00	405,112.00	405,112.00
out of department/ PS	2,500.00	2,500.00		2,500.00			500.00	500.00							
	395,206.00	365,206.00	355,790.41	396,565.00	349,445.00	352,643.60	394,419.00	396,135.00	395,534.67	412,760.00	412,760.00	180,347.32	405,112.00	405,112.00	405,112.00
SW1-8340-0100-0100															
Transmission Equipment															
Orion meters/ Lock City \$90,000 - \$45,000 paid by sewer															
All meters should be replaced by end of 2019															
2026 - Konworth Single Axle Dump Truck							25,000.00	25,000.00		150,000.00	150,000.00				
2026-350 XLT #44 Utility Truck															
Pressure Reg PH-2025 Ransomville Road Replacement				30,000.00	30,000.00										
Pressure Reg PH-2024 Northridge Road Replacement															
Pressure Reg PH-2023-Model City Road Replacement															
2024 - 1 Ton Dump Truck/Chassis/Bed	100,000.00	100,000.00													
2024 - Storage Containers (2)				8,000.00	8,000.00										
2024 - Power Mole GPS Locator				11,000.00	11,000.00										

SW1-8340-0200-0000

SW1 WATER

SW1 WATER

SW1 WATER

SW1 WATER

SW1 WATER

Town of Lewiston

Water Department

Worksheet - 2027 Budget

09/25/2026

SW1 WATER

[illegible]

Town of Lewiston
Water Department
Worksheet - 2027 Budget

09/25/2026

SW1 WATER

	2023		2023		2024		2024		2025		2025		2026		2026		2027		2027	
	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	Full Year Actual	Adopted Budget	Revised Budget	at 6/30/26 Actual	Department Budget	Proposed Budget	Submitted Budget		
Town of Lewiston Highway Dept	20,000.00	20,000.00	15,489.44	20,000.00	20,000.00	9,896.46	19,500.00	19,500.00	7,363.69	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00	6,199.45	17,000.00	17,000.00	17,000.00		
Wendit's Propane	1,200.00	1,200.00	1,271.57	1,200.00	1,200.00	90.66	1,700.00	1,700.00	1,744.44	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	1,120.08	2,500.00	2,500.00	2,500.00		
Total Gasoline & Diesel Fuel	21,200.00	21,200.00	16,751.01	21,200.00	21,200.00	9,987.12	21,200.00	21,200.00	8,638.13	21,200.00	21,200.00	21,200.00	21,200.00	21,200.00	7,319.53	19,500.00	19,500.00	19,500.00		
Total transmission	610,406.00	614,406.00	592,777.06	586,765.00	563,166.00	555,090.67	635,990.00	579,040.00	522,453.54	718,960.00	718,960.00	718,960.00	718,960.00	718,960.00	233,216.66	544,612.00	544,612.00	544,612.00		
Capital Improvements																				
SW1-8397-0401-0000																				
State Retirement																				
SW1-9010-0800-0000	43,000.00	43,000.00	39,655.00	40,200.00	37,772.00	37,754.00	45,500.00	45,500.00	43,436.00	52,100.00	52,100.00					54,450.00	54,450.00	54,450.00		
SW1-9020-0800-0000	6,577.00	6,142.00	5,394.88	6,606.00	5,577.00	5,576.83	6,761.00	6,761.00	6,137.66	7,068.00	7,068.00				2,830.28	7,179.00	7,179.00	7,179.00		
SW1-9030-0800-0000	28,121.00	26,261.00	23,067.97	28,247.00	23,847.00	23,846.10	28,908.00	28,908.00	26,244.35	30,219.00	30,811.00				12,101.92	30,693.00	30,693.00	30,693.00		
Workers Comp	200.00	200.00	154.62	200.00	200.00	195.19														
SW1-9050-0800-0000	100.00	100.00		100.00	100.00		100.00	100.00												
SW1-9060-0800-0000/																				
Medical Insurance/Flex Plan	94,000.00	94,000.00	83,245.64	101,000.00	97,039.00	97,038.18	105,000.00	105,000.00	82,297.45	105,000.00	105,000.00					104,000.00	104,000.00	104,000.00		
SW1-9060-0800-0100	100,000.00	100,000.00	98,223.00	101,000.00	100,402.00	100,401.00	104,000.00	104,000.00	99,253.64	110,000.00	110,000.00				72,980.92	110,000.00	110,000.00	110,000.00		
SW1-9070-0800-0000																				
EAP Program																				
SW1-9083-0400-0000							100.00	100.00	78.00	85.00	85.00				84.00	90.00	90.00	90.00		
SW1-9710-0600-0000																				
Serial Bond principle	329,200.00	329,200.00	329,200.00	334,400.00	334,400.00	334,400.00	344,700.00	344,700.00	344,700.00	350,000.00	350,000.00				285,000.00	360,000.00	360,000.00	360,000.00		
BOND principle	220,000.00	220,000.00	220,000.00	225,000.00	225,000.00	225,000.00	235,000.00	235,000.00	235,000.00	240,000.00	240,000.00					250,000.00	250,000.00	250,000.00		
SW1-9710-0600-0100							113,909.00	113,909.00	113,908.87	104,556.00	104,556.00				51,387.50	92,918.00	92,918.00	92,918.00		
Serial Bond Interest	128,450.00	128,450.00	128,449.74	121,578.00	121,578.00	121,577.24	113,909.00	113,909.00	113,908.87	104,556.00	104,556.00					275,094.00	275,094.00	275,094.00		
SW1-9710-0700-0100							289,938.00	289,938.00	289,937.56	282,594.00	282,594.00				141,296.90	275,094.00	275,094.00	275,094.00		
BOND Interest	301,883.00	301,883.00	301,882.29	296,969.00	296,969.00	296,968.79	289,938.00	289,938.00	289,937.56	282,594.00	282,594.00									
Bank charges																				
Total expenses	2,698,095.00	2,695,800.00	2,609,753.68	2,669,436.00	2,672,623.00	2,659,200.92	2,945,544.00	2,959,114.00	2,838,564.50	3,167,702.00	3,177,970.00				1,227,046.15	3,237,561.00	3,237,561.00	3,237,561.00		
SW1-9950-0900-0000																				
Transfer to Capital Fund																				
Total Transfer to Capital Fund																				
Net revenue expected		2,295.00	249,594.26			389,997.61			417,848.16	834.00	(9,434.00)				384,456.12					