

LEWISTON CITY COUNCIL WORKSHOP AGENDA

CITY COUNCIL CHAMBERS, CITY HALL

TUESDAY, NOVEMBER 14, 2017

6:00 p.m. Workshop

Pledge of Allegiance to the Flag.
Moment of Silence.

1. Discussion concerning Establishing an Excise Tax Exemption.
2. Fiscal Year 2017 Year End General Fund Financial Update.

CITY COUNCIL SPECIAL MEETING

Immediately following workshop

- ES1. Executive Session to discuss Acquisition of Property of which the premature disclosure of the information would prejudice the competitive bargaining position of the City.
- ES2. Executive Session to discuss labor negotiations regarding the Maine State Employees Association, Local 1989, Lewiston Public Works Unit, Local 1458 and Lewiston Professional Technical Unit, Local 3855.

LEWISTON CITY COUNCIL
WORKSHOP AGENDA
TUESDAY, November 14, 2017
6:00 PM

1. Establishing an Excise Tax Exemption for Maine Residents on Active Duty with the Armed Forces Who are Stationed Outside of the State of Maine or who is Deployed for Military Service for More than One Hundred Eight Days.

Under state law, the City has the option of adopting a local ordinance that would exempt Lewiston residents who are on active duty with the Armed Forces who are stationed outside of the state of Maine from paying the automobile excise tax on owned vehicles. A resident has contacted Councilor Lysen and asked that the Council consider doing so, and Councilor Lysen has asked that this item be brought to the Council's attention. Please see the attached memorandum for additional information.

2. Fiscal Year 2017 Year End General Fund Financial Update

Finance Director Heather Hunter would like to review with the Council the year end revenue and expenditure numbers for the City's General Fund. Please see the attached memo and information.

3. Executive Session
4. Executive Session

#1



EXECUTIVE

Edward A. Barrett, City Administrator
Denis D'Auteuil, Deputy City Administrator

November 9, 2017

To: Honorable Mayor and Members of the City Council
Fr: Edward A. Barrett
Su: Local Option Excise Tax Exemption for Military on Active Duty Stationed Outside the State

For many years, members of the Military stationed in the State of Maine have been exempt from the automobile excise tax. Subsequent to various military base closings, we now have very few active military stationed in Maine. In 2011, the legislature adopted a statute to allow local governments the option, at their discretion, to adopt an ordinance to provide this exemption to residents who are on active duty and are either permanently stationed at a military base outside of the state or who are deployed for military service for a period of more than 180 days, including those in the National Guard or Reserves. A copy of that law is attached.

I was contacted by Mr. Ryan James, the spouse of a resident on active military duty who is stationed at Fort Devens in Massachusetts, who indicated a desire to have the City Council adopt this local option for Lewiston residents. I suggested that he contact his Councilor, Jim Lysen, which he did, and Councilor Lysen has requested that the Council consider this request. A copy of Mr. James' email is attached.

Some communities have adopted such an ordinance, including Bangor, Portland, and Biddeford. Others have not, including Auburn, South Portland, and Lisbon. Mr. James included in his email a list of Cities that he had contacted that have adopted the ordinance. We've checked with some of them, and not all of the listed communities have done so. I suspect the discrepancy is due to confusion over the question of whether a local option has been adopted, since some of those contacted may have indicated that they do provide the exemption, but were referencing the initial mandated exemption for military serving in Maine.

Historically, Maine communities have been opposed to the extension of exemptions to taxes given the relatively limited revenue sources available to us. This concern was expressed by representatives of the Maine Municipal Association during the legislative hearings on this legislation, as was the concern that the law was not clear on whether the exemption would apply to all vehicles owned by the eligible applicant or just one.

The primary impact of adopting such an ordinance would be the loss of excise tax on exempt vehicles. Since we do not know the number of individuals who might be eligible, it is impossible to estimate the impact; however, in talking to other communities, it seems unlikely that there are significant numbers of eligible individuals. As a result, the revenue loss is likely to be fairly small.

A draft ordinance is attached for your review and discussion.

Ed Barrett

Subject: FW: Request: 1483-A. Local option exemption for residents permanently stationed or deployed for military service outside of the State

From: Ryan James [rjames1222@yahoo.com]

Sent: Wednesday, October 18, 2017 3:30 PM

To: James Lysen

Subject: Request: 1483-A. Local option exemption for residents permanently stationed or deployed for military service outside of the State

Good afternoon Mr. Lysen,

My name is Ryan James. my spouse and I are residence of the city of Lewiston living at 4 Buttonwood Lane. I had a conversation with the City Administrator just over a week ago and was referred to you regarding the request for an ordinance to be presented to City Counsel and put into effect allowing for the exemption of excise tax for active duty military personnel living in Maine stationed outside the state complying with Maine Statute 1483-a.

Currently there is a state law requiring municipalities to exempt active duty military personnel stationed and residing in Maine an excise tax exemption excluding National Guard and Reservists. In 2011 an Amendment to this law was presented and put into effect in January 2012 recognizing the State of Maine does not have any non- National Guard bases located in the state making the current law outdated with out the amendment where as no active duty military personnel living in Maine would qualify for the exemption. This was first brought to light by me in October 2016, again in February 2017 and most recently October 2017 when my husband and I registered our vehicles. The City of Lewiston offered no remedy to this issue for us until I got Senator Susan Collins office involved in February 2017 and then last week when I was finally referred to the City's Administrator who referred me to you.

Where the amendment allows for a local option to be provided by ordinance and the City currently does not have an ordinance recognizing the amendment Susan Collins office was unable to assist where its at the municipality level but did express that the City of Lewiston was one of the very few if not now the only municipality not honoring this exemption. After making many phone calls and researching surrounding towns I have provided you below with a list of some of the towns currently honoring the amendment, some with out an official ordinance in place, unlike the City of Lewiston.

To expand further, we own our home in Lewiston, we pay property tax on our home in the City of Lewiston. In addition to that, though my husband is stationed at an Army base in the state of Massachusetts, because his home of record and domicile is Lewiston Maine our state income tax for both he and I are paid to the state of Maine. The state of Massachusetts does also honor the registration exemption for active duty personnel but because we are Maine residence we are unable to qualify for this benefit in Massachusetts because we are Maine residents and because The city of Lewiston doesn't honor the amendment we do not qualify for this benefit because he works in Massachusetts. I am sure my explanation can help you understand our frustration with this and will hopefully more so when discovering that all surrounding towns and cities do in fact honor it with the exclusion of Lewiston.

We are looking for your help to get an ordinance put in place to recognize the 2012 amendment to our state law exempting any and all current active duty military members and their spouses stationed in or outside the state of Maine who currently reside in Maine choosing to register their motor vehicles in the state they live in and pay taxes in. I look forward to hearing from you on this matter and would be more than happy to assist with any further information you may be interested in, the local Judge Advocate Generals office along with Senator Susan Collins office also stated they would be more than happy to assist us on this matter with the City if necessary.

These are the few cities around that I contacted and confirmed are honoring the amendment with and some with out an official ordinance in place.F

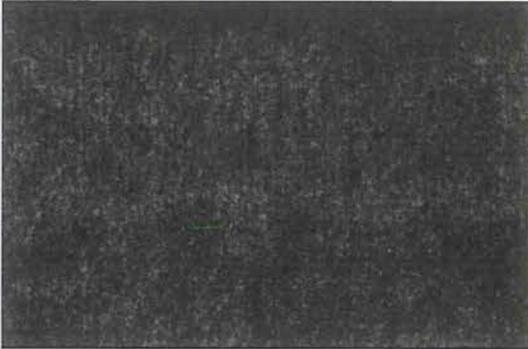
Auburn, Greene, Lisbon, Minot, Sabattus, Lisbon, Gray, New Gloucester, Turner, Augusta, Winthrop, Oxford, Freeport, Gorham, Portland, South Portland, Westbrook, Windham +++

Very Respectfully,

Ryan James
207-312-0990
rjames1222@yahoo.com

4 Buttonwood Lane
Lewiston, Maine 04240

[Towns offer excise tax break to veterans](#)



Towns offer excise tax break to veterans

At least 14 of 56 central Maine towns have adopted the ordinance so far.

ARTICLE V FINANCE

DIVISION 1A: MILITARY PERSONNEL TAX EXEMPTION

[Added 4-4-2017 by Ord. No. 2017.9]

Sec. 2-329 Exempting eligible active-duty military personnel from vehicle excise tax.

- (a) Authority. This division is enacted pursuant to 36 M.R.S.A. § 1483-A, which expressly authorizes such ordinances.
- (b) Excise tax exemption; qualifications. A motor vehicle owned by a resident of this municipality who is on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this state or deployed for military service for a period of more than 180 days and who desires to register that resident's vehicle in this state is hereby exempted from the annual excise tax imposed pursuant to 36 M.R.S.A. § 1482. Only one motor vehicle per qualifying resident shall be eligible for the exemption.
- (c) Application for exemption.
- (1) To apply for this exemption, the resident must present to the municipal excise tax collector certification from the commander of the resident's post, station or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station or base or is deployed for military service for a period of more than 180 days.
 - (2) For purpose of this section, "United States Armed Forces" includes the National Guard and the Reserves of the United States Armed Forces.
 - (3) For purpose of this section, "deployed for military service" has the same meaning as in 26 M.R.S.A. § 814(1)(A).
 - (4) For purpose of this section, "motor vehicle" has the same meaning as in 36 M.R.S.A. § 1481(3) and does not include any snowmobiles as defined in 12 M.R.S.A. § 13001.
- (d) Effective date; duration. This division shall take effect 30 days after its adoption by the City Council and shall remain in effect unless and until it or 36 M.R.S.A. § 1483-A is repealed.

Sec. 2-330 (Reserved)



COUNCIL ORDINANCE

Ordinance, Establishing and Excise Tax Exemption for Maine Residents on Active Duty with the Armed Forces Who are Stationed Outside of the State of Maine or who is Deployed for Military Service for More than One Hundred Eight Days.

Now, therefore, be it ordered by the City Council of the City of Lewiston that

Chapter 71: Taxation

Article I: Excise Tax Exemption

Sec. 71-1. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

Deployed for military service is defined by Title 26, § 814, Subsection 1, Paragraph A, of the Maine Revised Statutes, active military duty with the state military forces, as defined in Title 37-B, § 102, of the Maine Revised Statutes, or the United States Armed Forces, including the National Guard and Reserves, whether pursuant to the order of the Governor or the President of the United States, when the duty assignment is in combat theatre or in an area where armed conflict is taking place.

Vehicle means a motor vehicle, mobile home, camper trailer, heavier-than-air aircraft or lighter-than-air aircraft. "Vehicle" does not include any snowmobiles as defined in Maine Revised Statutes, Title 36, Section 13001.

Sec. 71-2. Exemption granted.

Pursuant to Title 36, § 1483-A, of the Maine Revised Statutes, the City shall exempt from the annual excise tax imposed pursuant to Title 36, Section 1482, of the Maine Revised Statutes vehicles owned by a Maine resident who is on active duty serving in the Armed Forces of the United States as defined by Title 36, § 1483-A, of the Maine Revised Statutes and who is permanently stationed at a military or naval post, station or base outside of the State of Maine or who is deployed for military service for more than 180 days. To apply for the exemption the resident must provide documentation as required pursuant to Title 36, § 1483-A, of the Maine Revised Statutes to the Tax Collector or his/her designee and comply with any policies or rules imposed by the Maine Bureau of Motor Vehicles or Maine Revenue Services in relation to registration procedures or the collection of excise tax.

(Optional Language: This exemption shall apply to one vehicle per eligible resident.)

[Type text]

Sec. 71-3. Application

To apply for the exemption, the resident must present to the Tax Collector or such other officials as the Finance Director may designate an official certification from the commander of the resident's post, station, or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station, or base or is deployed for military service for a period of more than 180 days. Such certifications must be renewed on an annual basis.

Sec. 70-3. Effective Date.

This exemption shall be effective for excise taxes due and payable as of the month following the effective date of this ordinance.

#2



Finance Department



Heather Hunter
Director of Finance/Treasurer
hhunter@lewistonmaine.gov

TO: Edward A. Barrett, City Administrator
Mayor Robert E. Macdonald and Members of the City Council
FROM: Heather Hunter, Finance Director
SUBJECT: **FY17 Yearend Financial Report**
DATE: November 7, 2017

Attached are the draft year-end financial reports for the City's 2017 fiscal year. These preliminary reports provide an indication of how we concluded the fiscal year from a revenue and expenditure, budget-to-actual basis for the City's General Fund. These reports are in draft form as the annual audit is not finished. However, I believe the report incorporates all required adjustments known at this time. All General Fund information focuses on the municipal detail only, although I will briefly summarize the school results in the conclusion.

At Tuesday's City Council workshop, I will review the results in more detail and explaining where the General Fund stands in relation to the Council adopted General Fund's Fund Balance Policy.

Revenues earned in FY17 totaled \$65,579,624 or \$1,192,482 above our budgetary projection or 102% of budget. Last year's collections (FY16) amounted to \$64,944,163 or \$1,594,178 above estimate. Specific revenue line items that are noteworthy are:

- Current real and personal property tax collections, including the Homestead and BETE reimbursements, amounted to \$51,797,427 or 98% of the \$52,833,348 budget estimate. This is on pace with FY16's collections at the same rate. Collection of delinquent real and personal property taxes totaled \$890,292. In total, current and delinquent property tax collections were above budget by \$145,630.
- Excise tax on motor vehicles continues to be strong and exceeded the budget estimate by \$847,515. During the budget process, the City increased this FY17 budget line item by \$169,000 to \$4,050,000. Even with this increase, excise taxes exceeded expectations.
- Licenses and permits exceeded budget projections by \$55,860 and totaled \$301,674 for the current year compared to \$299,383 for FY16.
- Intergovernmental revenues on the municipal side exceeded projections by \$103,914, totaling \$4,099,627 compared to \$4,178,934 received in the prior year. State Revenue Sharing lagged behind FY16 by \$183,112. General Assistance Aid exceeded budget estimates and FY16 by \$27,361 and \$62,734 respectively.
- Charges for services totaled \$1,130,281, providing a thin \$6,613 surplus in the current year, and fell by \$213,519 from the prior year's actual results of \$1,343,800. The discrepancy between fiscal years is in tipping fees (\$200,124). In FY16, Re-Energy's one

time use of the landfill to deposit of 20,000 tons of wood fines represents the majority of the change.

- Fines and forfeits produced a surplus of \$19,450. Actual results of \$192,950 exceeded FY16's amount of \$181,372.
- Interest, rents and royalties posted a surplus of \$185,142. The \$1,637,229 exceeded FY16's total by \$78,000. The breakdown of the surplus is: investment earnings, \$34,212; monthly parking revenue, \$121,557; and franchise fees, \$11,825.
- Other revenues exceeded projections by \$109,096. This category fluctuates considerably between fiscal years due to many one-time transactions such as the sale of surplus properties and unclassified revenues. Both outpaced budget estimates by \$77,065 and \$37,118 respectively.

With all of fiscal year 2017's accounts payable invoices processed, City expenditures and encumbered funds totaled \$46,897,162 compared to \$43,776,012 in FY16, producing an expenditure surplus of \$1,609,677, or 97% on a budgetary basis. During the fiscal year, the City Council approved the use of \$2,333,159 of fund balance to fund one-time capital or maintenance projects and another \$577,000 to replace the fire pumper damaged in an accident.

Material areas of expenditures that warrant highlighting will be discussed during the workshop presentation. At various times, you will see references made to "encumbering" balances. Consistent with prior years, departments make requests to carryforward surplus balances to the new year for a specific purpose or to accumulate funds for a single purpose. GAAP accounting does not consider encumbered balances as expenditures because the goods or services have not been performed or received. After removing encumbered amounts, actual expenditures totaled \$44,749,144 and \$41,970,652 for the two fiscal years. A summary by expenditure category is provided below.

	FY2017		FY2016		Variance from FY16	
	Budget	Actual	Budget	Actual	Amount	%
Personnel Services	23,869,545	22,836,316	22,062,206	20,981,992	1,854,324	8.84%
Contractual Services	5,491,541	5,238,546	5,125,852	4,795,802	442,744	9.23%
Supplies & Materials	2,079,264	2,016,762	2,363,593	1,945,885	70,877	3.64%
Fixed Cost	13,922,782	13,738,466	14,221,770	13,908,531	(170,065)	-1.22%
Capital Outlay	3,143,708	3,067,073	2,150,516	2,143,802	923,270	43.07%
Total	48,506,840	46,897,162	45,923,937	43,776,012	3,121,150	7.13%

The School Department's portion of the General fund is comprised of two elements – general education operations and Adult Education activities. Revenues for the two components totaled \$66,502,765 while expenditures totaled \$68,817,084. The amounts produced an overall deficit of \$2,314,319, slightly above the \$1,938,260 anticipated during the budget process.

Based upon the draft numbers, the City's overall fund balance decreased by approximately \$1 million; about \$2.7 million less than anticipated. Unallocated fund balance remains above the policy floor and ceiling at 14.04%. Again, I must caution that these numbers are subject to adjustment throughout the remainder of the audit.

11/3/2017

CITY OF LEWISTON
 Revenue Status Report
 As of June 30, 2017

	CURRENT YEAR				PRIOR YEAR				
	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%	
311000	CURRENT REAL ESTATE TAXES	45,849,523.00	44,710,326.79	1,139,196.21	98%	45,643,050.00	44,588,280.10	1,054,769.90	98%
311001	HOMESTEAD EXEMPTION	1,152,063.00	1,152,063.00	0.00	100%	768,043.00	768,043.00	0.00	100%
TOTAL	REAL ESTATE PROPERTY	47,001,586.00	45,862,389.79	1,139,196.21	98%	46,411,093.00	45,356,323.10	1,054,769.90	98%
313000	CURRENT PERSONAL PROPERTY	4,163,708.00	4,071,664.71	92,043.29	98%	4,229,329.00	4,237,188.42	-7,859.42	100%
313001	BETE REIMBURSEMENT	1,668,054.00	1,668,546.00	-492.00	100%	1,625,163.00	1,641,997.00	-16,834.00	101%
313109	DELINQUENT PERS PROP-2009	0.00	217.08	-217.08		0.00	622.39	-622.39	
313110	DELINQUENT PERS PROP-2010	0.00	994.76	-994.76		0.00	461.34	-461.34	
313111	DELINQUENT PERS PROP-2011	0.00	117.37	-117.37		0.00	586.25	-586.25	
313112	DELINQUENT PERS PROP-2012	0.00	22.37	-22.37		0.00	1,970.84	-1,970.84	
313113	DELINQUENT PERS PROP-2013	0.00	765.05	-765.05		0.00	3,293.70	0.00	
313114	DELINQUENT PERS PROP-2014	0.00	-208.38	208.38		0.00	4,517.29	0.00	
313115	DELINQUENT PERS PROP-2015	0.00	4,460.88	-4,460.88		0.00	31,080.54	0.00	
313116	DELINQUENT PERS PROP-2016	0.00	17,309.45	-17,309.45		0.00			
TOTAL	PERSONAL PROPERTY TAXES	5,831,762.00	5,763,889.29	67,872.71	99%	5,854,492.00	5,921,717.77	0.00	101%
315107	TAX LIENS-2007	0.00		0.00		0.00	410.08	-410.08	
315108	TAX LIENS-2008	0.00	1,297.09	-1,297.09		0.00	682.11	-682.11	
315109	TAX LIENS-2009	0.00	192.00	-192.00		0.00	305.00	-305.00	
315110	TAX LIENS-2010	0.00	695.15	-695.15		0.00	934.77	-934.77	
315111	TAX LIENS-2011	0.00	1,110.88	-1,110.88		0.00	5,846.72	-5,846.72	
315112	TAX LIENS-2012	0.00	12,844.70	-12,844.70		0.00	8,233.94	-8,233.94	
315113	TAX LIENS-2013	0.00	21,039.05	-21,039.05		0.00	28,601.81	-28,601.81	
315114	TAX LIENS-2014	0.00	40,256.17	-40,256.17		0.00	300,574.38	-300,574.38	
315115	TAX LIENS-2015	0.00	311,548.95	-311,548.95		0.00	517,824.84	-517,824.84	
315116	TAX LIENS-2016	0.00	477,629.17	-477,629.17		0.00	215,482.76	-215,482.76	
315117	TAX LIENS-2017	0.00	194,826.01	-194,826.01		0.00		0.00	
TOTAL	TAX LIENS	0.00	1,061,439.17	-1,061,439.17		0.00	1,078,896.41	-1,078,896.41	
316100	MOTOR VEHICLE EXCISE TAX	4,050,000.00	4,897,515.51	-847,515.51	121%	3,881,000.00	4,531,419.43	-650,419.43	117%
316150	WATER CRAFT EXCISE TAX	16,000.00	15,243.60	756.40	95%	16,000.00	15,612.87	387.13	98%
TOTAL	EXCISE TAXES	4,066,000.00	4,912,759.11	-846,759.11	121%	3,897,000.00	4,547,032.30	-650,032.30	117%
319101	INT ON TAXES-REAL & LIEN	124,000.00	135,277.30	-11,277.30	109%	121,000.00	111,754.26	9,245.74	92%
TOTAL	INTEREST ON TAXES	124,000.00	135,277.30	-11,277.30	109%	121,000.00	111,754.26	9,245.74	92%
TOTAL	GENERAL PROPERTY TAXES	57,023,348.00	57,735,754.66	-712,406.66	101%	56,283,585.00	57,015,723.84	-664,913.07	101%
321100	AMUSEMENT DEVICE/FACILITIES	11,300.00	11,516.72	-216.72	102%	11,605.00	10,938.50	666.50	94%
321150	FLAMMABLE LIQUID LOCATIONS	2,917.00	2,575.50	341.50	88%	3,490.00	2,671.50	818.50	77%
321200	FOOD SVC ESTABLISHMENTS	48,000.00	52,883.50	-4,883.50	110%	47,500.00	49,705.50	-2,205.50	105%
321250	GARAGE SALES	6,750.00	4,542.00	2,208.00	67%	6,750.00	6,100.00	650.00	90%
321300	GROUP CARE FACILITIES	66.00	66.00	0.00	100%	66.00	66.00	0.00	100%
321350	INN/LODGE/BOARDING HOUSE	2,445.00	3,230.00	-785.00	132%	2,277.00	2,669.00	-392.00	117%
321400	MOBILE HOME PARKS	2,828.00	2,908.00	-80.00	103%	2,828.00	2,908.00	-80.00	103%
321450	PEDDLER/SECONDHAND DEALERS	3,246.00	3,274.06	-28.06	101%	3,446.00	3,204.00	242.00	93%
321500	TAXI LICENSES	5,000.00	3,576.00	1,424.00	72%	4,292.00	3,807.00	485.00	89%

11/3/2017

CITY OF LEWISTON
Revenue Status Report
As of June 30, 2017

		CURRENT YEAR				PRIOR YEAR			
		BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%
321550	OTHER LICENSES & PERMITS	11,000.00	20,855.48	-9,855.48	190%	8,139.00	14,111.54	-5,972.54	173%
TOTAL	BUSINESS LICENSES & PERMITS	93,552.00	105,427.26	-11,875.26	113%	90,393.00	96,181.04	-5,788.04	106%
322100	BUILDING INSPECTOR FEES	100,000.00	133,363.73	-33,363.73	133%	100,000.00	133,729.86	-33,729.86	134%
322150	CANINE REGISTRATION FEES	6,635.00	6,037.00	598.00	91%	6,635.00	5,861.00	774.00	88%
322200	CONCEALED WEAPONS PERMIT	1,000.00	1,652.00	-652.00	165%	1,600.00	1,486.00	114.00	93%
322250	ELECTRICAL LICENSES	20,000.00	29,002.00	-9,002.00	145%	20,000.00	23,812.65	-3,812.65	119%
322300	EXCAVATION PERMITS	20,380.00	24,507.40	-4,127.40	120%	20,000.00	25,396.00	-5,396.00	127%
322305	STREET SIDEWALK OCC. PERMIT	15,500.00	8,805.40	6,694.60	57%	15,000.00	8,890.40	6,109.60	59%
322350	FISHING & HUNTING LICENSES	2,000.00	1,525.50	474.50	76%	1,700.00	1,702.50	-2.50	100%
322400	MARRIAGE LICENSES	8,100.00	9,320.00	-1,220.00	115%	8,100.00	9,126.00	-1,026.00	113%
322450	MOTOR VEHICLE REGIST FEE	70,050.00	72,433.00	-2,383.00	103%	71,100.00	72,346.00	-1,246.00	102%
322451	MAIL IN MOTOR VEH REG FEES	24.00	24.00	0.00	100%	40.00	21.00	19.00	53%
322500	OTHER REGISTRATION FEES	2,500.00	702.00	1,798.00	28%	2,500.00	1,810.50	689.50	72%
322550	PLUMBING FEES & LICENSES	11,500.00	14,302.00	-2,802.00	124%	11,500.00	15,201.00	-3,701.00	132%
TOTAL	NON - BUS LIC & PERMITS	257,689.00	301,674.03	-43,985.03	117%	258,175.00	299,382.91	-41,207.91	116%
TOTAL	LICENSES & PERMITS	351,241.00	407,101.29	-55,860.29	116%	348,568.00	395,563.95	-46,995.95	113%
334200	GENERAL ASSISTANCE AID	571,554.00	598,915.38	-27,361.38	105%	499,079.00	536,181.75	-37,102.75	107%
334250	HIGHWAYS	384,896.00	381,728.00	3,168.00	99%	380,976.00	384,896.00	-3,920.00	101%
TOTAL	STATE GRANTS	956,450.00	980,643.38	-24,193.38	103%	880,055.00	921,077.75	-41,022.75	105%
335100	SNOWMOBILE REGISTRATION	4,500.00	3,283.52	1,216.48	73%	4,500.00	5,090.78	-590.78	113%
335150	STATE EXEMPTION REIMBURSEMENT	32,175.00	31,647.08	527.92	98%	32,175.00	31,292.77	882.23	97%
335200	STATE REVENUE SHARING	2,658,616.00	2,694,888.68	-36,272.68	101%	2,582,004.00	2,878,000.19	-295,996.19	111%
335250	STATE REIMBURSEMENT-TRUCK	4,500.00	2,145.55	2,354.45	48%	4,000.00	3,132.15	867.85	78%
TOTAL	STATE SHARED REVENUES	2,699,791.00	2,731,964.83	-32,173.83	101%	2,622,679.00	2,917,515.89	-294,836.89	111%
338100	L & A AIRPARK PROP TAXES	208,000.00	227,706.00	-19,706.00	109%	209,601.00	207,918.00	1,683.00	99%
TOTAL	LOCAL SHARED REVENUES	208,000.00	227,706.00	-19,706.00	109%	209,601.00	207,918.00	1,683.00	99%
339100	LEWISTON HOUSING AUTHORITY	69,000.00	99,628.36	-30,628.36	144%	70,000.00	69,398.97	601.03	99%
339200	PYMT IN LIEU-FRYE SCHOOL	11,160.00	11,231.20	-71.20	101%	10,844.00	11,161.87	-317.87	103%
339350	PILOT - CCI	41,000.00	41,000.00	0.00	100%	41,000.00	41,000.00	0.00	100%
339360	PILOT - TEDFORD HOUSING	7,812.00	7,860.47	-48.47	101%	7,589.00	7,811.95	-222.95	103%
339361	PILOTS - CHAMBER	0.00	0.00	0.00	0%	5,000.00	0.00	5,000.00	0%
339150	PILOTS - OTHER	2,500.00	-407.00	2,907.00	-16%	0.00	3,050.00	-3,050.00	
TOTAL	PMTS IN LIEU OF TAXES	131,472.00	159,313.03	-27,841.03	121%	134,433.00	132,422.79	2,010.21	99%
TOTAL	INTERGOV'T REVENUES	3,995,713.00	4,099,627.24	-103,914.24	103%	3,846,768.00	4,178,934.43	-332,166.43	109%
341010	NOTARY SERVICES	1,300.00	1,470.00	-170.00	113%	1,300.00	1,465.00	-165.00	113%
341020	OATHS	400.00	355.00	45.00	89%	400.00	375.00	25.00	94%
341000	MIS SERVICES	16,800.00	16,800.00	0.00	100%	16,800.00	16,800.00	0.00	100%
341105	PHOTOCOPIES-ASSESSING	500.00	360.05	139.95	72%	1,900.00	859.87	1,040.13	45%
341110	DEVELOPMENT PERMIT FEES	8,000.00	11,800.00	-3,800.00	148%	8,000.00	8,300.00	-300.00	104%

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	CURRENT YEAR				PRIOR YEAR			
	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%
341120 SOUTH PARK	35,000.00	35,000.00	0.00	100%	35,000.00	35,000.00	0.00	100%
341130 ZONING REBUILD LETTER	1,000.00	500.00	500.00	50%	1,000.00	1,200.00	-200.00	120%
341150 MUNICIPAL PARKING GARAGE	21,000.00	28,147.65	-7,147.65	134%	21,000.00	25,036.10	-4,036.10	119%
341151 ASH/CANAL ST. PARKING LOT	15,600.00	16,290.20	-690.20	104%	16,300.00	15,210.60	1,089.40	93%
341200 MUNICIPAL PARKING LOT	47,000.00	50,071.55	-3,071.55	107%	47,000.00	47,439.10	-439.10	101%
341205 CHESTNUT STREET PARKING	26,000.00	26,501.31	-501.31	102%	24,000.00	27,882.40	-3,882.40	116%
341210 CHESTNUT/LINCOLN PARKING LOT	31,000.00	44,413.00	-13,413.00	143%	31,000.00	38,210.00	-7,210.00	123%
341215 CEDAR/LINCOLN PARKING LOT	1,000.00		1,000.00	0%	0.00	2,276.50	-2,276.50	
341220 S. GATEWAY PARKING GARAGE	4,000.00	8,004.05	-4,004.05	200%	3,800.00	5,995.15	-2,195.15	158%
341225 LINCOLN STREET PARKING	6,500.00	6,264.00	236.00	96%	7,600.00	7,117.10	482.90	94%
341250 SALE OF ORDINANCES, ETC.	400.00	554.00	-154.00	139%	500.00	480.00	20.00	96%
341300 VITAL STATS\BURIAL PERMIT	90,000.00	87,083.80	2,916.20	97%	90,000.00	83,537.60	6,462.40	93%
TOTAL GENERAL GOVERNMENT	305,500.00	333,614.61	-28,114.61	109%	305,600.00	317,184.42	-11,584.42	104%
342100 FIRE ALARM FEES	37,450.00	37,450.00	0.00	100%	38,500.00	35,350.00	3,150.00	92%
342150 PARKING METERS	30,000.00	38,205.15	-8,205.15	127%	23,000.00	35,881.00	-12,881.00	156%
342160 PHOTOCOPIES-POLICE REPORTS	19,000.00	18,249.03	750.97	96%	19,000.00	19,666.25	-666.25	104%
342170 ANIMAL IMPOUNDMENT FEE	1,300.00	250.00	1,050.00	19%	1,300.00	2,525.00	-1,225.00	194%
342180 POLYGRAPH SERVICES	0.00	550.00	-550.00		0.00	275.00	-275.00	
TOTAL PUBLIC SAFETY	87,750.00	94,704.18	-6,954.18	108%	81,800.00	93,697.25	-11,897.25	115%
343100 PLANS & SPECS REIMBURSE	50.00	136.00	-86.00		0.00	593.75	-593.75	
343250 TIPPING FEES	340,000.00	339,133.50	866.50	100%	340,000.00	539,257.81	-199,257.81	159%
343252 SALE OF PUNCH PASS	48,000.00	36,220.50	11,779.50	75%	48,000.00	50,840.00	-2,840.00	106%
343255 APARTEMENT BUILDING COLLECTION	315,010.00	301,934.43	13,075.57	96%	319,430.00	310,142.63	9,287.37	97%
343256 TIP FEES-S.ROCK/SHINGLES		1,577.25	-1,577.25		3,000.00	1,907.56	1,092.44	64%
343257 TIPPING FEES-BULKY WASTE	12,008.00	6,632.06	5,375.94	55%	12,000.00	14,034.24	-2,034.24	117%
343258 TIRE DISPOSAL FEE	1,000.00	770.00	230.00	77%	1,000.00	1,503.00	-503.00	150%
TOTAL PUBLIC WORKS	716,068.00	686,403.74	29,664.26	96%	723,430.00	918,278.99	-194,848.99	127%
345510 PHOTOCOPIES-LIBRARY	1,150.00	2,804.52	-1,654.52	244%	1,150.00	1,197.40	-47.40	104%
345530 LIBRARY NONRESIDENT FEES	3,200.00	2,754.44	445.56	86%	3,200.00	3,442.15	-242.15	108%
TOTAL CULTURE AND RECREATION	4,350.00	5,558.96	-1,208.96	128%	4,350.00	4,639.55	-289.55	107%
349200 OTHER REVENUES	10,000.00	10,000.00	0.00	100%	10,000.00	10,000.00	0.00	100%
TOTAL MISCELLANEOUS	10,000.00	10,000.00	0.00	100%	10,000.00	10,000.00	0.00	100%
TOTAL CHARGES FOR SERVICES	1,123,668.00	1,130,281.49	-6,613.49	101%	1,125,180.00	1,343,800.21	-218,620.21	119%
351100 BOARD OF APPEALS FEES	600.00	450.00	150.00	75%	600.00	800.00	-200.00	133%
351150 CODE VIOLATIONS	20,000.00	22,274.19	-2,274.19	111%	5,000.00	23,797.00	-18,797.00	476%
351200 COURT FEES & FINES	2,000.00	1,824.05	175.95	91%	2,500.00	1,219.65	1,280.35	49%
351250 FALSE ALARMS - POLICE	19,000.00	13,592.81	5,407.19	72%	19,000.00	19,130.00	-130.00	101%
351260 FALSE ALARMS - FIRE	10,300.00	17,890.00	-7,590.00	174%	16,000.00	14,340.00	1,660.00	90%
351261 ALARM RESET FEE - FIRE	2,000.00	1,950.00	50.00	98%				
351262 REINSPECTION FEE - FIRE	2,000.00	550.00	1,450.00	28%				
351263 INSPECTION CANCELATION FEE - FIRE	2,500.00	200.00	2,300.00	8%				

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	CURRENT YEAR				PRIOR YEAR			
	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE REVENUE	AVAILABLE BALANCE	%
351300 LIBRARY FEES & FINES	5,100.00	5,645.70	-545.70	111%	5,000.00	4,807.90	192.10	96%
361350 PARKING VIOLATIONS	110,000.00	128,572.86	-18,572.86	117%	110,000.00	117,277.90	-7,277.90	107%
TOTAL FINES AND FORFEITS	173,500.00	192,949.61	-19,449.61	111%	158,100.00	181,372.45	-23,272.45	115%
TOTAL FINES AND FORFEITS	173,500.00	192,949.61	-19,449.61	111%	158,100.00	181,372.45	-23,272.45	115%
361100 INVESTMENT EARNINGS	75,000.00	109,567.95	-34,567.95	146%	50,724.00	139,969.73	-89,245.73	276%
361110 ACCOUNTS REC. INTEREST	700.00	344.00	356.00	49%	500.00	490.88	9.12	98%
TOTAL INTEREST	75,700.00	109,911.95	-34,211.95	145%	51,224.00	140,460.61	-89,236.61	274%
362151 MONTHLY PARKING - OAK ST	181,500.00	216,876.56	-35,376.56	119%	208,000.00	199,983.95	8,016.05	96%
362152 MONTHLY PARKING - CANAL ST	104,000.00	127,752.85	-23,752.85	123%	98,000.00	102,866.90	-4,866.90	105%
362153 MONTHLY PARKING-CHESTNUT ST	374,000.00	430,545.00	-56,545.00	115%	286,000.00	390,353.25	-104,353.25	136%
362154 MONTHLY PARKING-SO GATEWAY	52,000.00	52,952.30	-952.30	102%	64,000.00	65,271.30	-1,271.30	102%
362155 MONTHLY PARKING - LINCOLN ST	167,000.00	171,929.85	-4,929.85	103%	127,000.00	155,330.00	-28,330.00	122%
362200 RENT-ARMORY	29,897.00	34,587.32	-4,690.32	116%	33,940.00	32,027.70	1,912.30	94%
362250 RENT-LAP SOCHS	9,500.00	9,500.00	0.00	100%	9,500.00	9,500.00	0.00	100%
362300 RENT - VIOLATIONS BUREAU	139,904.00	139,904.40	-0.40	100%	139,904.00	139,904.40	-0.40	100%
362350 RENT-CASELLA	69,000.00	75,565.02	-6,565.02	110%	67,656.00	68,792.32	-1,136.32	102%
362450 RENT-P W ANNEX	104,897.00	104,897.00	0.00	100%	104,512.00	104,512.00	0.00	100%
362601 RENT OF FACILITIES	1,600.00	835.00	765.00	52%	2,500.00	1,260.00	1,240.00	50%
362900 RENT - OTHER	1,902.00	1,846.00	56.00	97%	1,902.00	1,901.00	1.00	100%
392910 RENT - MARINER TOWER	18,687.00	25,800.94	-7,113.94	138%	17,619.00	19,454.93	-1,835.93	110%
TOTAL RENTS & LEASES	1,253,887.00	1,392,992.24	-139,105.24	111%	1,160,533.00	1,291,157.75	-130,624.75	111%
363100 FRANCHISE FEES	122,500.00	134,324.97	-11,824.97	110%	121,200.00	127,611.21	-6,411.21	105%
TOTAL ROYALTIES	122,500.00	134,324.97	-11,824.97	110%	121,200.00	127,611.21	-6,411.21	105%
TOTAL INTEREST, RENTS, ETC	1,452,087.00	1,637,229.16	-185,142.16	113%	1,332,957.00	1,559,229.57	-226,272.57	117%
371150 OTHER REIMBURSEMENTS	160,585.00	160,585.00	0.00	100%	151,887.00	151,888.00	-1.00	100%
TOTAL OTHER REIMBURSEMENTS	160,585.00	160,585.00	0.00	100%	151,887.00	151,888.00	-1.00	100%
372100 SALE OF RECYCLABLES	3,000.00	1,606.60	1,393.40	54%	5,000.00	2,486.73	2,513.27	50%
372150 SALE OF FERROUS METALS	40,000.00	36,306.62	3,693.38	91%	45,000.00	18,464.72	26,535.28	41%
372200 SALE OF SURPLUS PROPERTY	25,000.00	102,064.91	-77,064.91	408%	15,000.00	30,205.88	-15,205.88	201%
TOTAL SALE OF RECYC/SURP PROPERTY	68,000.00	139,978.13	-71,978.13	206%	65,000.00	51,157.33	13,842.67	79%
373101 UNCLASSIFIED	39,000.00	76,117.85	-37,117.85	195%	37,940.00	66,492.99	-28,552.99	175%
TOTAL OTHER REVENUES	39,000.00	76,117.85	-37,117.85	195%	37,940.00	66,492.99	-28,552.99	175%
TOTAL OTHER FINANCING SOURCES	267,585.00	376,680.98	-109,095.98	141%	254,827.00	269,538.32	-14,711.32	106%
TOTAL CITY REVENUE	64,387,142.00	65,579,624.43	(1,192,482.43)	102%	63,349,985.00	64,944,162.77	(1,594,177.77)	103%

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		CURRENT YEAR				PRIOR YEAR			
		BUDGET	YEAR TO DATE EXPEND. & ENC.	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE EXPEND. & ENC.	AVAILABLE BALANCE	%
4111	CITY COUNCIL	22,195.00	21,901.78	293.22	99%	22,387.00	22,562.95	-175.95	101%
TOTAL	LEGISLATIVE	22,195.00	21,901.78	293.22	99%	22,387.00	22,562.95	-175.95	101%
4112	MAYOR	9,704.00	9,889.99	-185.99	102%	9,544.00	10,517.25	-973.25	110%
4113	CITY ADMINISTRATOR	458,567.00	458,877.56	-310.56	100%	408,796.00	404,651.35	4,144.65	99%
TOTAL	EXECUTIVE	468,271.00	468,767.55	-496.55	100%	418,340.00	415,168.60	3,171.40	99%
4131	CITY ATTORNEY	92,000.00	93,801.47	-1,801.47	102%	85,740.00	79,821.29	5,918.71	93%
TOTAL	LEGAL	92,000.00	93,801.47	-1,801.47	102%	85,740.00	79,821.29	5,918.71	93%
4141	CITY CLERK	279,481.00	277,635.02	1,845.98	99%	267,080.00	265,436.37	1,643.63	99%
4144	ELECTIONS	84,852.00	64,796.39	20,055.61	76%	84,618.00	78,331.12	6,286.88	93%
TOTAL	CITY CLERK AND ELECTION	364,333.00	342,431.41	21,901.59	94%	351,698.00	343,767.49	7,930.51	98%
4151	FINANCE ADMINISTRATION	147,780.00	147,754.60	25.40	100%	140,789.00	142,734.37	-1,945.37	101%
4152	PURCHASING	222,872.00	222,427.29	444.71	100%	563,443.00	563,664.75	-221.75	100%
4153	ACCOUNTING AND AUDITING	197,651.00	196,722.83	928.17	100%	191,722.00	190,251.07	1,470.93	99%
4155	TREASURER/TAX COLLECTOR	271,722.00	273,768.65	-2,046.65	101%	250,434.00	250,392.16	41.84	100%
4159	CENTRAL SERVICES	14,747.00	13,326.12	1,420.88	90%	7,600.00	4,664.75	2,935.25	61%
TOTAL	FINANCE	854,772.00	853,999.49	772.51	100%	1,153,988.00	1,151,707.10	2,280.90	100%
4161	MGMT INFORMATION SERVICE	616,612.00	607,509.48	9,102.52	99%	529,001.00	514,241.11	14,759.89	97%
TOTAL	MGMT INFORMATION SERVICE	616,612.00	607,509.48	9,102.52	99%	529,001.00	514,241.11	14,759.89	97%
4171	ASSESSING	353,447.00	317,814.82	35,632.18	90%	327,075.00	320,295.89	6,779.11	98%
TOTAL	ASSESSING	353,447.00	317,814.82	35,632.18	90%	327,075.00	320,295.89	6,779.11	98%
4181	HUMAN RESOURCES	149,325.00	147,231.51	2,093.49	99%	164,592.00	162,498.49	2,093.51	99%
TOTAL	HUMAN RESOURCES	149,325.00	147,231.51	2,093.49	99%	164,592.00	162,498.49	2,093.51	99%
4191	CITY HALL	311,585.00	233,067.57	78,517.43	75%	295,411.00	281,711.01	13,699.99	95%
4192	VIOLATIONS BUREAU	54,312.00	42,034.62	12,277.38	77%	39,499.00	38,239.09	1,259.91	97%
4193	MUNICIPAL PARKING LOTS	85,410.00	78,046.95	7,363.05	91%	61,526.00	50,866.61	10,659.39	83%
4194	MUNICIPAL PARKING GARAGE	102,885.00	95,963.98	6,921.02	93%	40,433.00	34,651.75	5,781.25	86%
4195	CHESTNUT PARKING GARAGE	99,828.00	88,862.35	10,965.65	89%	122,281.00	117,469.27	4,811.73	96%
4196	S. GATEWAY PARKING GARAGE	90,036.00	88,302.22	1,733.78	98%	95,841.00	83,877.66	11,963.34	88%
4197	LINCOLN ST PARKING GARAGE	122,668.00	122,531.93	136.07	100%	126,896.00	105,680.71	21,215.29	83%
TOTAL	GENERAL GOV'T PROPERTY	866,724.00	748,809.62	117,914.38	86%	781,887.00	712,496.10	69,390.90	91%
TOTAL	GENERAL GOVERNMENT	3,787,679.00	3,602,267.13	185,411.87	95%	3,834,708.00	3,722,559.02	112,148.98	97%
4211	POLICE ADMINISTRATION	480,629.00	477,765.79	2,863.21	99%	531,656.00	527,483.20	4,172.80	99%
4212	CRIMINAL INVESTIGATIONS	1,409,467.00	1,406,439.03	3,027.97	100%	1,341,771.00	1,320,763.81	21,007.19	98%
4213	PATROL	3,913,173.00	3,893,830.54	19,342.46	100%	3,897,693.00	3,778,782.33	118,910.67	97%
4216	SUPPORT SERVICES	496,563.00	493,219.77	3,343.23	99%	479,224.00	478,072.54	1,151.46	100%
4217	POLICE BUILDING	101,147.00	96,689.79	4,457.21	96%	88,373.00	76,888.94	11,484.06	87%
4218	ANIMAL CONTROL	126,358.00	125,235.41	1,122.59	99%	105,826.00	103,760.67	2,065.33	98%
TOTAL	POLICE DEPARTMENT	6,527,337.00	6,493,180.33	34,156.67	99%	6,444,543.00	6,285,751.49	158,791.51	98%
4221	FIRE ADMINISTRATION	308,918.00	300,616.34	8,301.66	97%	305,288.00	301,226.28	4,061.72	99%
4222	FIREFIGHTING	6,603,528.00	6,533,662.37	69,865.63	99%	5,778,575.00	5,753,785.49	24,789.51	100%
4223	FIRE COMMUNICATIONS	103,326.00	98,523.55	4,802.45	95%	97,389.00	92,890.21	4,498.79	95%

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		CURRENT YEAR				PRIOR YEAR			
		BUDGET	YEAR TO DATE EXPEND. & ENC.	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE EXPEND. & ENC.	AVAILABLE BALANCE	%
4225	FIRE PREVENTION	150,180.00	146,421.19	3,758.81	97%	88,260.00	85,882.57	2,377.43	97%
4229	FIRE STATIONS	104,430.00	96,227.94	8,202.06	92%	93,300.00	80,826.63	12,473.37	87%
TOTAL	FIRE DEPARTMENT	7,270,382.00	7,175,451.39	94,930.61	99%	6,362,812.00	6,314,611.18	48,200.82	99%
4241	PROTECTIVE INSP ADMIN	523,478.00	515,619.09	7,858.91	98%	446,202.00	444,351.16	1,850.84	100%
TOTAL	PROTECTIVE INSPECTION	523,478.00	515,619.09	7,858.91	98%	446,202.00	444,351.16	1,850.84	100%
TOTAL	PUBLIC SAFETY	14,321,197.00	14,184,250.81	136,946.19	99%	13,253,557.00	13,044,713.83	208,843.17	98%
4311	ADMINISTRATION	169,936.00	167,298.17	2,637.83	98%	161,353.00	162,959.22	-1,606.22	101%
TOTAL	PUBLIC WORKS ADMIN.	169,936.00	167,298.17	2,637.83	98%	161,353.00	162,959.22	-1,606.22	101%
4321	ENGINEERING	207,553.00	192,179.83	15,373.17	93%	154,337.00	140,175.88	14,161.12	91%
TOTAL	ENGINEERING	207,553.00	192,179.83	15,373.17	93%	154,337.00	140,175.88	14,161.12	91%
4331	HIGHWAYS	1,773,389.00	1,776,703.94	-3,314.94	100%	1,849,090.00	1,856,906.06	-7,816.06	100%
4332	WINTER OPERATIONS	1,420,887.00	1,430,037.70	-9,150.70	101%	1,043,699.00	612,679.13	431,019.87	59%
4334	SIDEWALKS	109,027.00	109,026.29	0.71	100%	83,960.00	83,960.19	-0.19	100%
4338	STREET LIGHTING	831,925.00	754,689.43	77,235.57	91%	713,133.00	704,798.67	8,334.33	99%
TOTAL	HIGHWAYS AND STREETS	4,135,228.00	4,070,457.36	64,770.64	98%	3,689,882.00	3,258,344.05	431,537.95	88%
4342	WASTE & RECYCLING COLLECTION	808,518.00	802,926.46	5,591.54	99%	806,177.00	788,018.25	18,158.75	98%
4343	WASTE DISPOSAL	750,949.00	734,308.50	16,640.50	98%	769,372.00	705,469.94	63,902.06	92%
TOTAL	SANITATION	1,559,467.00	1,537,234.96	22,232.04	99%	1,575,549.00	1,493,488.19	82,060.81	95%
4351	OPEN SPACE & TREE WORK	1,024,266.00	966,413.23	57,852.77	94%	1,002,690.00	997,864.48	4,825.52	100%
TOTAL	OPEN SPACE & TREE WORK	1,024,266.00	966,413.23	57,852.77	94%	1,002,690.00	997,864.48	4,825.52	100%
4361	HYDRO-ELECTRIC	192,758.00	178,205.70	14,552.30	92%	169,369.00	142,997.82	26,371.18	84%
TOTAL	HYDRO-ELECTRIC	192,758.00	178,205.70	14,552.30	92%	169,369.00	142,997.82	26,371.18	84%
4381	MUNICIPAL GARAGE	18,105.00	-106,966.39	125,071.39	-591%	-763.00	37,904.65	-38,667.65	-4968%
TOTAL	MUNICIPAL GARAGE	18,105.00	-106,966.39	125,071.39	-591%	-763.00	37,904.65	-38,667.65	-4968%
4390	PUBLIC BUILDINGS ADMIN.	320,630.00	319,016.94	1,613.06	99%	312,806.00	300,880.54	11,925.46	96%
4391	PUBLIC WORKS BUILDINGS	236,325.00	210,323.85	26,001.15	89%	215,729.00	205,673.04	10,055.96	95%
TOTAL	PUBLIC WORKS BUILDINGS	556,955.00	529,340.79	27,614.21	95%	528,535.00	506,553.58	21,981.42	96%
4392	CITY OWNED PROPERTY	8,000.00	9,560.51	-1,560.51	120%	6,079.00	7,518.45	-1,439.45	124%
TOTAL	CITY OWNED PROPERTY	8,000.00	9,560.51	-1,560.51	120%	6,079.00	7,518.45	-1,439.45	124%
TOTAL	PUBLIC WORKS	7,872,268.00	7,543,724.16	328,543.84	96%	7,287,031.00	6,747,806.32	539,224.68	93%
4421	HUMAN SERVICES ADMIN	287,386.00	286,765.26	620.74	100%	221,128.00	218,940.85	2,187.15	99%
4425	HUMAN SERVICES	816,505.00	791,877.79	24,627.21	97%	844,505.00	716,319.55	128,185.45	85%
TOTAL	HUMAN SERVICES	1,103,891.00	1,078,643.05	25,247.95	98%	1,065,633.00	935,260.40	130,372.60	88%
TOTAL	HUMAN SERVICES	1,103,891.00	1,078,643.05	25,247.95	98%	1,065,633.00	935,260.40	130,372.60	88%
4511	ADMINISTRATION	174,152.00	173,607.88	544.12	100%	181,441.00	179,507.36	1,933.64	99%
4519	ARMORY	425,341.00	449,113.76	-23,772.76	106%	292,700.00	270,083.26	22,616.74	92%
TOTAL	RECREATION DEPARTMENT	599,493.00	622,721.64	-23,228.64	104%	474,141.00	449,590.62	24,550.38	95%

CITY OF LEWISTON
Division Expenditure Report w' Encumbrances
As of June 30, 2017

		CURRENT YEAR				PRIOR YEAR			
		BUDGET	YEAR TO DATE EXPEND. & ENC.	AVAILABLE BALANCE	%	BUDGET	YEAR TO DATE EXPEND. & ENC.	AVAILABLE BALANCE	%
4541	SENIOR CITIZENS	7,268.00	7,186.50	81.50	99%	8,100.00	8,373.72	-273.72	103%
TOTAL	SENIOR CITIZENS	7,268.00	7,186.50	81.50	99%	8,100.00	8,373.72	-273.72	103%
4551	ADMINISTRATION	163,891.00	163,157.67	733.33	100%	160,416.00	159,236.47	1,179.53	99%
4552	LENDING SERVICES	483,717.00	476,986.42	6,730.58	99%	439,397.00	443,480.43	-4,083.43	101%
4553	COLLECTION SERVICES	195,705.00	196,189.70	-484.70	100%	188,673.00	185,343.55	3,329.45	98%
4559	LIBRARY BUILDING	256,817.00	234,652.96	22,164.04	91%	218,064.00	205,490.40	12,573.60	94%
TOTAL	LIBRARY DEPARTMENT	1,100,130.00	1,070,986.75	29,143.25	97%	1,006,550.00	993,550.85	12,999.15	99%
TOTAL	RECREATION AND CULTURE	1,706,891.00	1,700,894.89	5,996.11	100%	1,488,791.00	1,451,515.19	37,275.81	97%
4711	DEBT SERVICE PRINCIPAL	6,338,543.00	6,319,773.20	18,769.80	100%	6,590,570.00	6,639,906.31	-49,336.31	101%
TOTAL	DEBT SERVICE PRINCIPAL	6,338,543.00	6,319,773.20	18,769.80	100%	6,590,570.00	6,639,906.31	-49,336.31	101%
4721	DEBT SERVICE INTEREST	1,523,709.00	1,401,989.48	121,719.52	92%	1,685,661.00	1,440,647.74	245,013.26	85%
TOTAL	DEBT SERVICE INTEREST	1,523,709.00	1,401,989.48	121,719.52	92%	1,685,661.00	1,440,647.74	245,013.26	85%
TOTAL	DEBT SERVICE	7,862,252.00	7,721,762.68	140,489.32	98%	8,276,231.00	8,080,554.05	195,676.95	98%
4811	AUBURN-LEWISTON AIRPORT	191,550.00	191,425.00	125.00	100%	127,300.00	127,300.00	0.00	100%
4812	TRANSIT SUBSIDY	392,310.00	392,308.20	1.80	100%	366,554.00	366,554.00	0.00	100%
4813	9-1-1 COMMITTEE	1,069,122.00	1,069,122.00	0.00	100%	1,069,122.00	1,069,122.00	0.00	100%
TOTAL	INTERLOCAL AGENCIES	1,652,982.00	1,652,855.20	126.80	100%	1,562,976.00	1,562,976.00	0.00	100%
4831	COUNTY GOVERNMENT	2,436,466.00	2,436,465.57	0.43	100%	2,372,745.00	2,372,745.00	0.00	100%
TOTAL	COUNTY GOVERNMENT	2,436,466.00	2,436,465.57	0.43	100%	2,372,745.00	2,372,745.00	0.00	100%
TOTAL	INTERGOVERNMENTAL	4,089,448.00	4,089,320.77	127.23	100%	3,935,721.00	3,935,721.00	0.00	100%
4911	PRIVATE & PAROCH SCHOOLS	74,200.00	69,250.49	4,949.51	93%	77,630.00	64,142.44	13,487.56	83%
4921	INSURANCES	4,777,844.00	4,487,654.24	290,189.76	94%	4,643,135.00	4,363,317.36	279,817.64	94%
4931	PENSIONS AND RETIREMENT	1,760,176.00	1,227,251.79	532,924.21	70%	770,956.00	91,815.24	679,140.76	12%
4941	WORK COMP AND UNEMP COMP	752,129.00	927,129.00	-175,000.00	123%	729,708.00	729,708.00	0.00	100%
4951	MUNICIPAL DUES & DONATIONS	81,368.00	81,416.30	-48.30	100%	76,967.00	76,189.42	777.58	99%
4961	TAX SHARING - AUBURN	175,143.00	175,252.44	-109.44	100%	165,217.00	164,734.83	482.17	100%
4971	RESERVE FOR SALARIES	96,207.00	-30,708.79	126,915.79	-32%	279,318.00	315,270.21	-35,952.21	113%
4991	OTHER MISCELLANEOUS	46,146.00	39,053.33	7,092.67	85%	39,336.00	52,705.07	-13,369.07	134%
TOTAL	MISCELLANEOUS	7,763,213.00	6,976,298.80	786,914.20	90%	6,782,267.00	5,857,882.57	924,384.43	86%
TOTAL CITY		48,506,839.00	46,897,162.29	1,609,676.71	97%	45,923,939.00	43,776,012.38	2,147,926.62	95%

LEWISTON CITY COUNCIL
MEETING OF NOVEMBER 14, 2017

AGENDA INFORMATION SHEET:

AGENDA ITEM NO. ES-1

SUBJECT:

Executive Session to discuss Acquisition of Property of which the premature disclosure of the information would prejudice the competitive bargaining position of the City.

INFORMATION:

The Maine State Statutes, Title 1, section 405, define the permissible grounds and subject matters of executive sessions for public meetings.

APPROVAL AND/OR COMMENTS OF CITY ADMINISTRATOR:

The City Administrator recommends approval of the requested action.

EATB/kmm

REQUESTED ACTION:

1	2	3	4	5	6	7	M
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To enter into an Executive Session, pursuant to MRSA Title 1, section 405(6)(c), to discuss Acquisition of Property, of which the premature disclosure of the information would prejudice the competitive bargaining position of the City.

LEWISTON CITY COUNCIL

MEETING OF NOVEMBER 14, 2017

AGENDA INFORMATION SHEET:

AGENDA ITEM NO. ES-2

SUBJECT:

Executive Session to discuss labor union negotiations regarding the Maine State Employees Association, Local 1989, Lewiston Public Works Unit, Local 1458 and Lewiston Professional Technical Unit, Local 3855.

INFORMATION:

The Maine State Statutes, Title 1, section 405, define the permissible grounds and subject matters of executive sessions for public meetings.

APPROVAL AND/OR COMMENTS OF CITY ADMINISTRATOR:

The City Administrator recommends approval of the requested action.

EAB/kmm

REQUESTED ACTION:

1	2	3	4	5	6	7	M
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To enter into an Executive Session pursuant to MRSA Title 1, section 405 (6) (D) to discuss Labor Negotiations regarding the Maine State Employees Association, Local 1989, the Lewiston Public Works Unit, Local 1458, and Lewiston Professional Technical Unit, Local 3855.