



MUNICIPAL BUDGET

City of Lewiston FISCAL YEAR July 1, 2020 - June 30, 2021

CITY COUNCIL

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EXECUTIVE DEPARTMENT

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

June 12, 2020

What follows is the budget message provided to the City Council at the time the City Administrator presented the initial proposed budget. This was done prior to recognizing the profound impact the COVID-19 pandemic would have on our national and local economy and our municipal budget. Given the anticipated negative impact on municipal revenues, the City Council made substantial across the board changes in this budget. The City Council also committed to adopting a final budget that would not increase the City's property tax rate. It should also be noted that a significant uncertainty about the depth and length of the economic downturn existed at the time the budget was adopted. Given this, this budget represents the best approximation that City staff and Council were able to make about revenues and expenses at that time, estimates that could well be either too optimistic or too pessimistic. As a result, significant additional budget adjustments may be required during the year as the situation becomes clearer.

Given these changes, the following message is annotated to address some of the most significant changes in the budget as finally adopted.

March 17, 2020

Honorable Mayor and Members of the City Council:

The attached budget is submitted in accordance with the applicable provisions of the City Charter. While it presents a complete spending plan for the coming year and could be adopted as presented, it should more appropriately be seen as a starting point for review and deliberation and as a vehicle for the presentation and discussion of numerous issues. What follows highlights significant changes from the current year's budget and addresses some of the on-going fiscal and operational challenges the City faces over the coming year.

BUDGET HIGHLIGHTS

The proposed budget calls for an increase in both City (4.51% revised to 1.63%) and school (5.77% 2.98%) expenditures. These increases are partially offset by growth in ~~both City and~~ school non-property tax revenues, with schools seeing an increase in state aid and proposing to use \$3,900,140 (~~\$3,943,330~~) in fund balance. As a result, proposed spending increases translate into a tax rate increase ~~increase~~ decrease of \$1.76 ~~0.24~~ (85 ~~13~~ cents City, 4 cents county, and 86 ~~-41~~ cents school), or ~~6.07%~~ -0.82% overall.

Next year's capital needs are proposed to be addressed from a variety of sources including bonds and the use about \$3 ~~1.6~~¹ million in fund balance. The following proposal calls for reducing the bond authorization in the adopted FY21 LCIP from the original \$10,902,950 to ~~\$8,096,250~~ 6,145,000, an amount still

¹ In addition to the \$1.6 million used for capital purposes, the budget proposed carrying forward \$1,650,000 from fund balance to be used to support the operating budget. This required the City Council to waive its fund balance policy which prohibits the use of this source for operating purposes. The exception for this year was based on the extraordinary uncertainty the City was facing in estimating revenues for the coming year.

above ~~below~~ our 80% bond authorization limit by ~~\$1,130,913~~². Capital needs and our ability to meet them will require careful discussion and priority setting during this year’s budget process and are among the largest challenges we will face over the next several years.

We currently estimate that our water utility will require a 15% rate increase and sewer will require a 10% rate increase next year. No adjustment is needed for storm water rates. ~~Adjustments made during the budget process eliminated the need for any utility rate increases in FY21. Staff recognizes that water and potentially sewer rate increases will be needed in FY22.~~

All of the various budget issues and considerations are discussed in greater detail below.

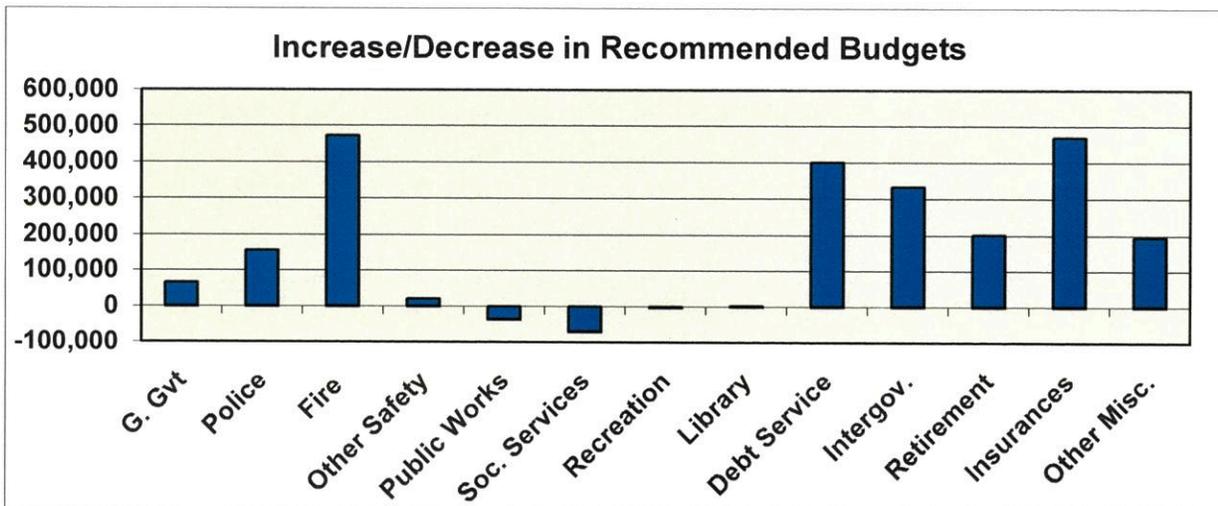
GENERAL FUND EXPENDITURES

On the municipal side, including the county tax, we are proposing a General Fund expenditure budget of ~~\$51,121,335~~ \$49,710,345, an increase of ~~\$2,208,038~~ \$797,048, or ~~4.51~~ 1.63%.

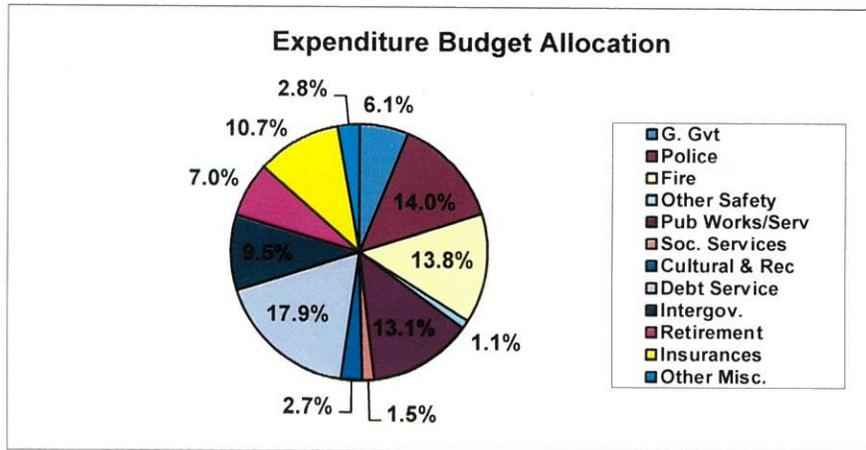
Based on initial budgets submissions, the City’s various departments requested an additional \$5,057,988 over what is approved for general fund funding for FY20. Of this, ~~\$367,646~~ 1,410,990 has been cut from the recommended ~~approved~~ budget and ~~\$2,482,304~~ \$1,593,068 is proposed to be funded from fund balance. ~~Note, however, that some of the items eliminated from the operating budget are recommended for funding from other sources as described below.~~

This proposal ~~does not include~~ any ~~twelve~~ personnel reductions, ~~all of which are from currently vacant positions~~ recognizing the significant cuts that were made beginning in Fiscal Year 2011 as the City responded to the recession, the increasing difficulty we face in meeting the service demands and expectations of the community, and the interest the Council has shown over the last several years in restoring some of the earlier personnel cuts. During the FY20 budget process, the City Council made the largest restoration effort yet by reinstating eight positions to be phased-in throughout the fiscal year. ~~While many of these positions were only partially funded for the current year, they are included in the FY21 budget at their full annualized cost. This adds about \$130,000 to the operating budget. A number of these new positions are included among those eliminated from the FY21 budget.~~

The following two charts show the dollar change in the budgets of the various departments and the percentage of the overall budget allocation that they represent.



² This reduction was also made in recognition of the uncertain economic situation and to reduce pressure on the city’s future year debt service requirements.



Major Budget Factors

Personnel services, including employee fringe benefits, have increased by \$1,103,881 **\$242,098** due to negotiated salary adjustments, additional public safety overtime, healthcare and retirement costs, full year funding for the new positions mentioned above **that remain in the budget**, and additional workers compensation funding. Personnel services increases represent 78.5% **83%** of the increase in the proposed **approved** city operating budget, excluding the county and debt service. Regular salaries and overtime rose by a combined \$505,187, keeping in mind the City has only two settled labor contracts in effect through June 30, 2021. **The City now has additional labor contracts in place, including an agreement with the Lewiston Firefighters Association.**

In spite of all bargaining units now converted to the PPO 500 health insurance plan, health related expenses are projected to increase by \$480,000 **\$368,879** based on the most recent available information on current year utilization. As mentioned during the FY19 audit presentation, the workers compensation fund has an unfunded liability of \$4 million. An additional \$59,000 **\$30,000** from fund balance is recommended to reduce that gap.

Contractual services are up \$130,067 **\$242** or 2.4% **0%**. Major areas of increase include a rise in vehicle rental rates from the Municipal Garage (\$84,026); maintenance and licensing for the multitude of software programs used city-wide (\$9,769); various repairs to municipal vehicles and equipment (\$22,391) mostly attributed to maintenance and required rust-proofing on city fire apparatus (\$14,980); city-wide training initiatives (\$2,665); interim maintenance for the former Martel Elementary School; and contract waste and ash hauling (\$16,154).

Overall, supplies and materials shrank by \$6,270 **\$14,157** or -3% **.6%**, primarily due to decreases in fuel pricing (-\$29,834), and a reduction in general assistance medical reimbursements of \$8,000; these are offset by an increase in employee and department apparel costs (\$10,091), grossing-up printing services at the library (\$5,975); and a rise in costs for household and public safety supplies (6,351).

All requested general Fund capital expenditures and other one-time costs have been eliminated from the operating budget or are recommended to be funded through fund balance. The recommended use of \$3,004,039 of fund balance is discussed further below. **Use of fund balance for capital related items total \$1,593,068 and another \$1,650,000 was approved to cover the projected revenue shortfall.**

Fixed costs rose by \$980,360 **\$568,865** or 6.5% **3.8%**, most of which represents debt service (\$401,150) and the effect of the proposed water rate increase on the fire hydrant rental fee (-\$295,200)³. Our joint

³ Fire hydrant rental is actually a misnomer. The general fund is not charged a rental fee per fire hydrant. Rather, it is charged for the estimated additional cost of providing a water system sized to support water

agency funding is increasing by ~~\$228,203~~ **\$32,046**, with the most significant increase from the transit system where the City's subsidy would go up by ~~\$180,401~~ **\$23,894** to a total of ~~\$514,449~~ **\$357,942**. The airport is requesting ~~\$185,000~~ **\$167,850** in city funding, or ~~\$6,000~~ **\$23,150** less than the current year's \$191,000; and LA 911 is asking for an additional ~~\$53,802~~ **\$31,302** for a total budget of ~~\$1,156,941~~ **\$1,134,441**. All of these joint agencies will be discussed further during the budget process, and final funding will require coordination with the City of Auburn.

~~The above increases are tempered by a \$50,000 reduction to general assistance rent reimbursements based on the declining trend we are seeing in the number of GA clients.~~ **As the economic impact of the COVID pandemic hits, we now anticipate that we will see an increase in demand for GA services. As a result, the GA budget has been increase by \$86,857.**

Debt Service

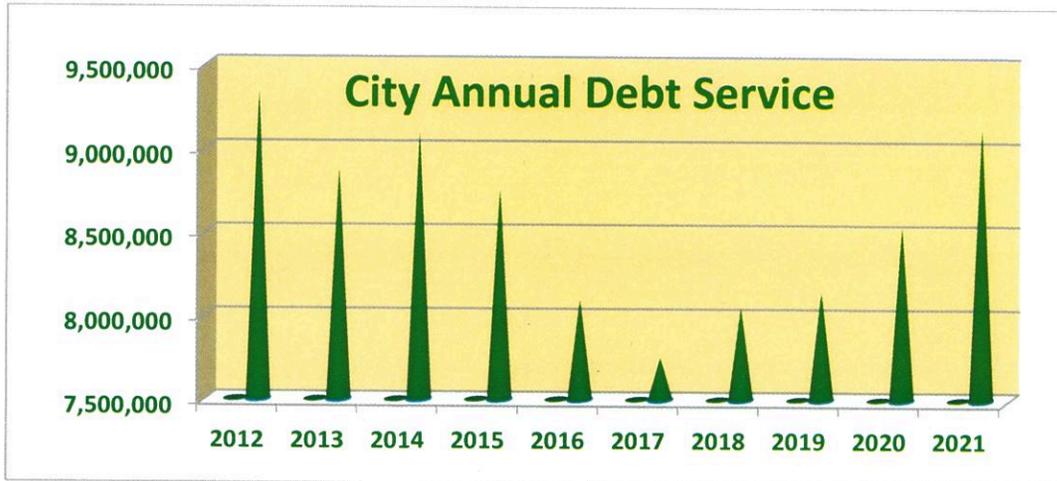
Next year's General Fund debt service will increase by \$401,150 or 4.59%. We are currently planning to go to market in early fall to sell FY20's bonds in order to secure a competitive interest rate given the Federal Reserve's recent rate adjustments and, hopefully, prior to any subsequent rate reversals.

In spite of this large increase, debt service remains about \$1.05 million below its FY10 peak of \$10.2 million. Since that peak, when debt service represented 23.3% of the city-side budget, the percentage of our budget devoted to debt service has declined, with FY21 at ~~18.7~~**19.6**%.

The City continues to maintain the rapid debt amortization goal we have pursued for some time; however, with interest rates fluctuating and larger projects slated for the future, we may need to increase the average life of outstanding debt to keep budgetary impacts manageable.

The chart below shows the City's annual debt service costs for the period from FY12 through FY21. The reduction early in this period resulted from a combination of factors including the Council's adoption of an aggressive bond authorization limit, refinancing outstanding debt at lower rates, early pay off of the Colisee debt, and the recent favorable interest rate environment. At the same time that total debt service payments declined, we have also worked to reduce the length of bond amortization from the prior average of 15 years to closer to 7.5 years, reducing overall interest costs. This multi-pronged approach has reduced the general fund's outstanding interest over this same time by \$10,604,934, and \$23,252,562 from its peak in FY05. We should take pride in this accomplishment, reflecting as it does the commitment on the part of both the Council and management to address the debt service burden. At the same time, we must recognize that the trend has reversed in recent years as we have attempted to address significant capital needs that were deferred during and immediately following the great recession.

flows needed for fighting fires. These fees are based on a formula adopted by the PUC for estimating such costs.



CITY REVENUES

As noted above, the driving force behind the majority of budget adjustments made between the presentation of the proposed budget and its adoption was a significant reduction in estimated non-property tax revenues. Where the proposed budget initially estimated a small increase in these revenues, the revised budget projects a \$1,458,396 or 10.84% reduction. This estimate was arrived at by reviewing the impact of the great recession on city revenues, applying a similar adjustment across the board, then reviewing and adjusting based on individual line items.

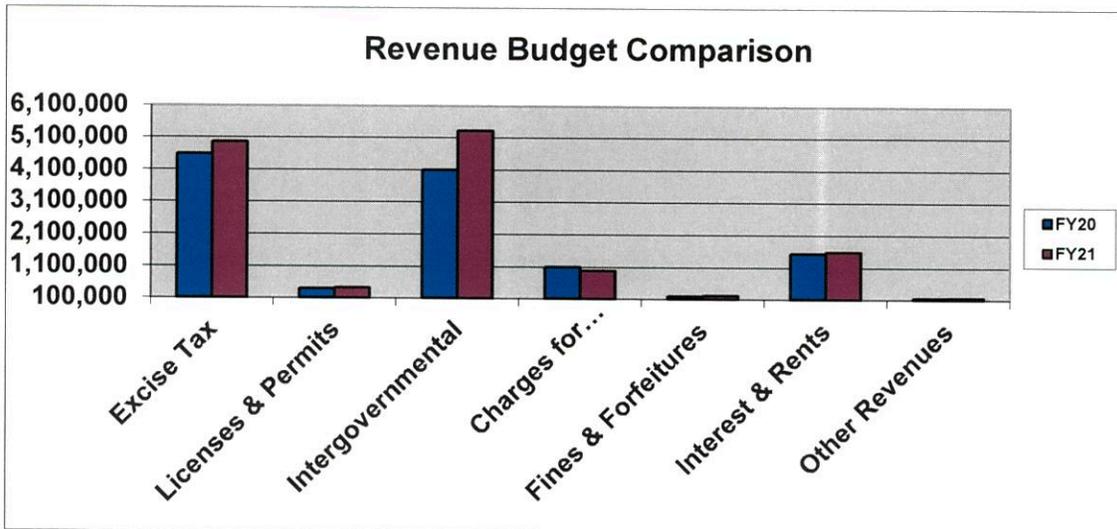
FY21's revenues are anticipated to rise slightly by \$172,904 or 1.29%. At \$13,623,437, next year's revenues begin to align with where they were thirteen years ago in FY08 prior to the dramatic reductions in state revenue sharing. By statute, the state should distribute 5% of sales and income taxes to its cities and towns. It currently provides 3% and this is projected to increase to 3.75% for FY21. While this is certainly an improvement and is much appreciated, the reduction in revenue sharing percentage still represents about a \$2 million annual loss in non-property tax revenue.

While auto excise has performed well in recent years, we now anticipate that it will be virtually flat for the coming year. We are now anticipating that municipal revenue sharing will fall by around 45% next year which includes an adjustment for anticipated reduction in state sales and income taxes and that the projected increase from 3% of state sales and income taxes going for this purpose to 3.75% may not occur. General Assistance reimbursement will not increase in proportion to the expected expenditure increases discussed above. As noted, most other revenues are also anticipated to decline, many in the range of 15% based on the City's experience in the great recession.

Auto excise tax continues to outpace expectations, and we anticipate a \$275,300 increase next year. We are cautiously projecting state revenue sharing to be flat, but await updated projections from Maine State Revenue Services. This revenue line is likely to be updated as the budget process progresses, hopefully in a positive direction, although recent economic disruptions have increased uncertainty. General Assistance reimbursement decreases by \$43,750. This represents the State's 70% cost share of next year's projected \$70,282 cost decrease. Other revenues projected to increase include municipal parking garage revenue (\$18,610), other licenses & permits (\$8,500), building inspection fees (\$18,000), state highway aid (\$11,100), and public safety false alarm fees (\$11,800). Anticipated declines in revenue include solid waste

tipping fees due to a decrease in ash residuals⁴ (\$100,000), investment income (\$30,000), and apartment building trash collection fees (\$17,250).

The graph below depicts the fluctuation in revenue sources between FY20 and FY21



SCHOOL DEPARTMENT

The proposed School Department budget went through two significant adjustments. Early in the budget process, school administration took steps to significantly reduce its initial request in an effort to mitigate the then proposed 86 cent increase in the school tax rate. As the budget process continued and the potential significant impact of an economic downturn became apparent, the school department proposed a second set of reductions, some of which were made possible by federal CARES act funding anticipated by the Department.

The following is based on the budget information furnished by Lewiston Public Schools on March 3rd.

The School Department anticipates an additional ~~\$997,000~~ **\$1,067,683** in revenues due to increasing state general purpose aid⁵. In addition, the department plans to carryforward ~~\$3,900,140~~ **\$3,943,339** from fund balance, an increase of ~~\$2,133,454~~ **\$2,176,653** from the current year's \$1,766,686, leaving a remaining balance of \$500,000.

The proposed FY20 School Department budget calls for a ~~\$5,008,791 or 5.77%~~ **\$2,583,429 or 2.98%** increase in expenditures. The major cost drivers are wages and benefits, new initiatives, and special education.

Under the essential programs and services (EPS) education funding model, the state determines the amount each school unit must spend to meet minimum educational requirements. Once a district knows the amount it will receive in state aid, it is required to raise the remaining amount to reach full EPS funding. The amount of property taxes that must be raised to reach the EPS funding level is referred to as the "required local share."

⁴ This reduction reflects the addition of equipment at the Mid-Maine Waste Action Corporation that more efficiently remove metals from the waste stream. This has the effect of reducing the weight of the ash residue that comes to our landfill.

⁵ Note that the Governor's supplemental budget recommends an additional 1% increase in state GPA funding.

For a number of years following the recession, the state relaxed this requirement, allowing districts to raise less than the required local share. Lewiston Schools did this. When the local share requirement was phased back in, the City was required to provide additional property tax support for schools in order to avoid steep losses in state aid. We reached the full required local share in FY19 and exceeded the required minimum in FY20. As proposed, the school budget will exceed the required local share by ~~about \$2.75 million~~ **\$214,567**.

The school administration is recommending a budget that would result in ~~increasing~~ **a decrease in** the current school tax rate from \$10.78 to ~~\$11.64~~ **\$10.37**. It should be noted, however, that this is about ~~\$1.38~~ **10 cents** higher than the tax rate required to raise the minimum local share. The City Council is scheduled to meet with the School Committee on this budget on March 23rd at 6:30 pm at Lewiston High School.

Greater detail can be found in the complete school department budget provided separately.

NEW PROGRAM REQUESTS

As is our practice, departments wishing to fund new programs have submitted separate requests for things like new, restored, or expanded services, new personnel, or non-replacement equipment. Rather than including these requests in the base budget, this approach highlights them and ensures that they are separately reviewed.

New program requests for the General Fund total \$696,774. None of these requests are currently included in the proposed budget, although several of them should receive careful consideration by the Council. **With the exceptions noted below, none of these were funded.**

Notable requests include: additional personnel including a fire assistant chief (\$120,236), a fleet equipment service person in the municipal garage (\$52,203), a library technician (\$33,199), a recreation programmer (\$58,026), the promotion of an additional police officer to detective (\$8,589), a programming aide (\$17,736), temporary assistance with a building maintenance project (\$6,201), and additional temporary wages for the aquatics program (\$22,027). Non-personnel requests include two drones - one requested by the police department and one shared by multiple divisions (\$33,334); a deeds reading software service (\$20,000); a police equipment inventory program (\$20,000); aerial photography scanning for code (\$13,500); contract parking management (\$177,000); contractual services for vacant lot maintenance (\$20,000); canal weed management (\$4,000) and irrigation services (\$2,000); upgrading the HVAC building contracts (\$14,003); providing in-house transportation for the code enforcement department (\$61,620); and other training and service requests totaling \$13,100.

Most of the positions requested reflect reinstatements of those eliminated at some point in the past. Contracting parking management is an element of the parking study completed in FY20. Code inspectors are requesting three vehicles to share within the department to reduce maintenance and wear-and-tear on their personal vehicles.

A complete listing of new programs is attached and department directors will be asked to address each of them during the presentation of their budgets.

CAPITAL

Departmental capital and other one-time repair requests totaled \$3,004,039, down from the last year's funded amount of \$3.7 million. All \$3,004,039 in requested capital items were removed from the operating budget. Of them, ~~\$2,764,039~~ **\$1,593,068** in operating capital requests and ~~\$240,000~~ **\$0** in LCIP projects are now recommended for funding through fund balance.

Use of Fund Balance

City policy wisely limits use of fund balance to capital items and one-time expenditures, not for operating expenses. The policy calls for fund balance to be maintained at no less than 8% and no more than 12% of General Fund revenues and transfers in. As of June 30, 2019, the City's unassigned fund balance was at 13.08%.

We are proposing to use ~~\$2,764,039~~ **\$1,543,068** in fund balance to address certain capital and one-time needs initially requested within the General Fund operating budget. **In addition, the City Council approved the use of another \$50,000 as the City's share of a passenger rail study, subject to the City of Auburn taking a similar action.** This would reduce the unassigned fund balance to ~~11.07%~~ **11.92%**. Further, an additional ~~\$240,000~~ **\$0** of proposed LCIP projects are recommended to be supported by fund balance, further reducing the unassigned fund balance to ~~10.89%~~.

Given the unusual circumstances in which this year's budget was reviewed and adopted and the high level of uncertainty of various projections, the City Council agreed to waive its fund balance policy prohibition against using this source to support the operating budget. \$1,650,000 was authorized from fund balance to underwrite the adopted General Fund budget.

When all uses of fund balance are taken into account, the remaining balance represents 10.72% of the City's general fund revenues plus transfers in. This complies with the City's policy to maintain fund balance as at least 8%.

Among the municipal projects to be funded from fund balance are: information technology one-time training, equipment, and software (\$180,810); city-wide building HVAC control upgrades (\$83,948); 6 police vehicles (\$147,500); office and public safety equipment for the fire department (\$29,459); fire station improvements (\$30,000); transit bus replacement (\$50,000); sidewalk improvements (\$30,000); archiving of property records (\$12,500); Various public safety equipment for highway (\$34,446); the local share of the MDOT East Ave. project (\$21,000); regulatory compliance and equipment at the solid waste facility (\$32,000); park and field equipment and improvements (\$73,540); refurbishing to abandon penstock #1 (\$125,000); at the Upper A generating station; various Municipal Garage vehicles and equipment (\$1,268,100); armory improvements including phase 1 of 3 to replace the balcony seating (\$63,009); library security upgrades and technology upgrades (\$78,895), and numerous small building and property improvements.

As a reminder, the School Department is proposing to use ~~\$3,900,140~~ **\$3,943,339** in school fund balance toward next year's operating expenses. Overall, therefore, the FY21 proposed budget calls for using ~~\$6,904,179~~ **7,186,407** of the combined City/School fund balance for capital, one-time, and school operating purposes. The Council should recognize that there is no guarantee, **it is unlikely** that such a large amount will be available in future years, particularly since it appears that a portion of the school fund balance may be going toward on-going operating costs, which are generally more difficult to adjust if necessary. It would be appropriate for the Council to discuss this area with school administration and the School Committee.

LCIP

The 2021 LCIP proposes borrowing \$9,122,950 for city projects, \$625,000 for joint agency projects, and \$1,155,000 for school projects for a total of \$10,902,950, an amount which exceeds the 80% bond authorization limit by \$3,627,037. We are initially proposing that \$8,096,250 of these projects be authorized (subject to the City Council and the School Committee's approval of certain project transfers), an amount that will still exceed the 80% limit by \$820,337⁶. As noted, I anticipate that the LCIP will be a significant

⁶ This amount would equal 100.3% of the prior three year average principal payment toward outstanding bonds.

item of discussion during the budget process as will the recommendations outlined above proposing to fund certain operating budget capital items from fund balance.

The final approved General Fund LCIP borrowing amount was \$6,144,250, which was \$1,131,663 below the 80% borrowing limitation.

A complete listing of all capital requests and their funding status is included elsewhere in this document.

TAX LEVY LIMITATIONS (L.D. 1)

Under the state's tax levy limitation law (L.D. 1), the City can increase its property tax levy by two factors: the ten year statewide annual average growth in real personal income and the growth in our property tax base due to new value. The state has set the income growth factor for next year at 2.89%, a slight increase from the current year's 2.77%. The property growth factor, based on the new property added to our tax rolls for FY20 (the prior tax year is used for this purpose), is estimated at 1.4% compared to this year's final calculation of 2.39%. In total, therefore, the City's property tax levy could increase under L.D. 1 by 4.29%. The proposed budget is below this limit.

The City has operated below the L.D. 1 limit in prior years, and the formula allows future levy increases to be netted against prior levies that have been under the limit. Taking all of this into consideration, the L.D. 1 levy limit for FY21 is \$50,684,553. The proposed levy of ~~\$34,512,723~~ **\$33,083,033** (city only) is ~~\$16,171,830~~ **\$17,601,520**, or roughly ~~32%~~ **34.7%** below the L.D. 1 limit.

GROSS DOMESTIC PRODUCT IMPLICIT PRICE DEFLATOR (GDP-IPD)

Section 6.06 (f) of the City Charter requires that the increase in the General Fund's expenditure budget not exceed the percentage increase in the Gross National Product Implicit Price Deflator (GNP-IPD)⁷ for the 12-month period ending September 2019. The percent increase in the GNP-IPD for this period is 1.60%, an amount below last year's 2.20%. The expenditure increase in the overall proposed City budget (City & School) is ~~5.35%~~ **2.49%**, or ~~3.75~~ **.89** percentage points above the GNP-IPD limit. If the budget exceeds the 1.60% limit, a super majority vote of five members of the City Council will be required to adopt the budget. To reduce the budget to stay within the limit would require expenditure reductions of about \$5 million.

The City Council approved the budget unanimously, authorizing the override.

COUNTY TAX

The City's share of the Androscoggin County budget will increase \$104,158, or 3.62%, to \$2,985,175.

ASSESSED VALUE

Based on preliminary estimates, Assessing anticipates that our value for the coming year will increase by a net ~~\$16.7~~ **\$13.7** million or **.69%**. This continues the trend we have seen of slow to no assessed value growth, which is primarily impacted by the Business Equipment Tax Exemption (BETE), whereby older, taxable business equipment is replaced with new, non-taxable equipment for which the City received only a 50% state reimbursement. Assessing is continuing its work, and this value estimate is tentative and subject to change over the next few months.

⁷ The GDP price deflator is an economic metric that accounts for inflation by converting domestic output measured at current prices into constant-dollar GDP. Unlike the Consumer Price Index, the GDP-IPD is not based on a fixed basket of goods to be measured, allowing it to recognize changes in consumption patterns or the introduction of new goods and services.

TAX RATE

The adopted tax rate for FY 21 is \$28.67, a 24 cent or 0.82% reduction from the current year. The city tax rate increased by 13 cents, the county rate by 4 cents, and the school rate declined by 41 cents.

The proposed budget results in an estimated tax rate of \$30.66, an increase of \$1.75 or approximately 6.07% from the current year. The City tax rate increases by 85 cents, the county rate by 4 cents, and the school by 86 cents.

The adopted state budget once again provides a \$5,000 increase in the homestead exemption, from \$20,000 to \$25,000⁸. However, under our current assessing practices we anticipate that our assessment ratio will remain at 85% for the coming year, producing a local homestead exemption of \$21,500, compared to the \$17,600 this year. With the proposed tax rate ~~decrease~~ increase, an owner occupied home valued at \$75,000 would see a \$93 ~~\$14~~ annual property tax ~~decrease~~ increase; a \$150,000 home would see \$225 ~~\$32 less~~ more; and a \$250,000 home would see a \$400 ~~\$56 lower~~ higher bill.

ENTERPRISE FUNDS

The City operates three enterprise funds – Water, Sewer, and Storm Water. The following summarizes each fund's projected revenues, expenditures, net operating results, and cash balances expected as of June 30, 2020.

As initially proposed, the Storm Water utility would not require a rate increase while a 15% increase was proposed for water and 10% for sewer. Given the overall situation, no rate increases were enacted through expenditure reductions and accepting that certain utilities would operate significantly in the red, drawing down available cash and potentially resulting in a higher rate increase for FY21.

All three of our utilities are projected to end the current fiscal year with a cash surplus. However, the water fund is projecting a current year deficit of \$535,605 and a FY21 loss of \$993,850 ~~\$196,566~~. The projected positive cash balance of \$511,767 at the end of FY20 is ~~not~~ sufficient to cover operations without a rate adjustment, ~~leaving a projected cash balance of \$315,201~~. The utility will need a 15% rate increase.

The sewer utility is anticipated to have a deficit cash flow of \$277,463 for the current year, leaving it with an ending cash balance of \$1,193,144. Given the uncertainty of the potential cost impact of addressing PFAS and PFOA in the biosolids produced by the Water Pollution Control Authority, this balance is insufficient to fund the projected operating deficit of \$735,754 ~~\$419,649~~ for next year, ~~resulting in an estimated cash balance of \$773,495~~. As a result, we are recommending a 10% sewer rate increase.

Storm Water is estimated to have a slight deficit of \$35,440 for this year and a projected ending cash balance of \$1,304,005, an amount adequate to fund a \$227,264 projected FY21 operating deficit, thus avoiding a rate increase in FY21.

⁸ Unlike some prior increases in the homestead exemption, the state budget includes a full reimbursement to municipalities for the tax revenue lost as a result of this \$5,000 increase.

**OPERATING SUMMARY
ENTERPRISE FUNDS - RECOMMENDED**

Fund	Revenues*	Expenditures	Net	Projected FY21 Ending Cash
Water	\$5,951,843	\$5,899,439	\$52,404	\$564,171
Sewer	7,156,655	7,109,808	46,847	1,239,991
Storm Water	3,000,000	3,227,264	(227,264)	1,076,741

*Assumes the recommended rate increase phased-in by cycle.

APPROVED				
Water	\$5,242,409	\$5,438,978	(\$196,566)	\$315,201
Sewer	6,597,954	7,017,603	(419,649)	773,495
Storm Water	3,000,000	3,227,264	(227,264)	1,076,741

Water Utility

The last water rate increase of 20% was adopted in May 2013. ~~A 15% rate adjustment is recommended for the FY21 budget, an average annual adjustment of 1.88% over time.~~ Please keep in mind that water utilities, unlike sewer and storm water, are regulated by the Maine Public Utilities Commission, which requires a more complicated process to implement rate increases.

We estimate the water utility, ~~after this rate adjustment, will operate at a \$551,739 cash surplus~~ **\$196,566 cash deficit** in the coming year ~~as a result of additional revenues of \$670,670.~~ Expenditures are ~~up by \$68,253 or 1.17%~~ **\$392,211 or 6.73%.**

Utility payroll and benefits are up by \$160,952 (10.6%) due to projected labor adjustments and an anticipated increase in the City's healthcare and retirements costs. Operating expenses rose by \$14,570 or 1.14%. Capital expenses are proposed to decrease by \$222,100 (41.11%), made possible by using \$235,000 of surplus bond proceeds and spreading out the next phase of implementing the radio read meters over two years. Debt service requirements increase by \$114,831 or 4.63%.

Water has one proposed LCIP project recommended for bond funding: distribution water main replacement/rehabilitation in the amount of \$2.1 million.

Sewer Utility

The last sewer rate increase was 16% in FY18. ~~Similar to water, revenues are projected to increase by 10.63% or \$658,188 once the rate increase is applied.~~

We project the sewer utility will operate at a \$1,193,144 cash surplus at the end of the current year and ~~\$1,239,991~~ **\$773,495** at the end of FY21 ~~with the rate adjustment.~~ Expenditures are projected to increase by ~~\$247,357 (3.6%)~~ **\$155,152 (2.26%)**. Payroll and benefits are down \$25,661 (-2.66%). Debt service is up \$122,592 or 5.95%; and capital outlay is down \$92,500 (100%). Similar to water, the sewer fund had surplus bond proceeds available to fund FY21's capital request of \$122,500. Operating expenses are down by \$95,028 (-12.4%); Lewiston will cover 67.5% of the total cost of operating our joint wastewater treatment plant, an increase of about 4.6 percentage points over the current year⁹. As a result, the City's contribution will increase by \$337,954 or 11.4%.

The LCIP includes a number of sewer bond projects including: rehabilitation of old sewer mains (\$1,100,000); inspection and rehabilitation of our collection system (\$600,000); CSO separation projects

⁹ The costs of the treatment plant are allocated between Lewiston and Auburn based on percentage of flow and the strength of the wastes generated in each community.

(\$300,000), the preliminary design work for the construction of a storage tank at LAWPCA (~~\$250,000~~ \$125,000), and pump station replacement (\$200,000). Of the ~~\$2,450,000~~ \$2,325,000 request, surplus bond proceeds are available to reduce the bond authorization to ~~\$2 million~~ \$1,875,000.

Storm Water Utility

The storm water fee was increased in fiscal year 2018 by 15%. The utility shows an estimated operating loss of \$35,440 in 2020, and \$227,264 in FY21. Given available cash, no rate adjustment is recommended.

Utility revenues are estimated to increase by \$90,000 or 3.1%. Expenses will increase by about \$129,983 or 4.2%. The \$47,602 combined reduction in operating expenses and capital will temper an increase in payroll and fringe benefits of \$24,078 or 3.2%. Debt service accounts for the largest portion of the increase at \$153,507 or 9.6%. Surplus bond proceeds will fund \$500,000 of the \$709,000 requested capital items.

LCIP bond projects include culvert replacement (\$110,000), CSO separation projects (\$300,000), preliminary design work for the construction of a storage tank at LAWPCA (~~\$250,000~~ \$125,000), storm drain inspections (\$385,000), and upgrades to the Jepson Brook Channel (~~\$1,100,000~~).

FUTURE CONSIDERATIONS

The current emergency situation resulted in an unprecedented level of uncertainty at the time this budget was adopted, uncertainty that continues today. We do not know whether the assumptions on which this budget was adopted are overly optimistic or overly pessimistic. As a result, we will need to carefully monitor the situation, particularly on the revenue side of the budget, as the year progresses. This will include carefully monitoring the steps the State will need to take to deal with its projected budget issues since those steps may impact state shared revenues such as municipal revenue sharing, general purpose aid to education, and the homestead exemption.

The level of one-time funding supporting the general fund's operating budget is of particular concern and must be closely watched. If the revenue picture improves, priority should be placed on reducing the use of these savings in order to preserve them for future capital needs or other emergencies and to restore only the most important of expenditure reductions. Similarly, the Council should stay in close communication with the School Committee and administration to monitor their progress in achieving the savings that they are anticipating from certain steps they are taken to bring down future year costs.

We will need to monitor the status of the state budget, in part to verify that the anticipated increases in revenue sharing and the homestead exemption materialize and how the legislature reacts to the Governor's proposed increase in general purpose aid to education. Up until a month or so ago, it looked like these increases were assured. The recent emergence of the corona virus and its impact on the national and world economy have, however, muddied the picture and introduced a dramatic level of uncertainty into economic projections.

While the extent of this impact cannot be reliably estimated at this time, we know that the Maine economy is heavily reliant on tourism and hospitality, two areas that have the potential to be heavily affected. While an economic downturn has fairly limited immediate impacts on the City's operating budget, it can severely impact the state budget given its reliance on sales and income taxes. As we work through this budget process, we will hopefully be able to better estimate the potential consequences of this virus and we are, as always, starting from a conservative revenue posture. There are, however, no guarantees going forward.

CONCLUSION

The annual budget is the primary policy document produced by the City each year. Our attention during the review process must, therefore, focus on issues of significant concern that are directly affected by raising and allocating resources.

We stand ready to prepare information on any alternatives the Council would like to explore as well as any other suggestions that may arise as the budget process moves forward.

I would like to express my thanks and appreciation to the City's Department Heads and the large number of City employees who have participated in developing this proposed budget. In particular, Finance Director Heather Hunter and her staff have been instrumental in performing the detailed work necessary to produce a complete and accurate document.

I look forward to the coming Council review process and to working with you to adopt a FY21 budget which meets the needs of our community. As always, your staff and I stand prepared to assist you in this effort.

On a personal note, after beginning my career in the budget office of the City of Tucson and working on or developing over 40 annual budgets in four different communities, this is my final one. When I arrived in Lewiston, I inherited a budget that was overly dependent on one-time revenues. Since then, I've worked hard to assist Council and staff in improving the City's financial posture, something on which we've made great, although unfinished, progress. Given this history, it is ironic that my final budget may be leaving a similar legacy to my successor. I sincerely hope that will not be the case, that our dire projections will prove unfounded, and that State and Federal government will provide our local communities with the resources that they need to serve their and our community. It is, after all, local government that plows the roads, paves the streets, responds to emergencies, and works every day to enhance and improve the lives of our residents.

This is honorable work, and work that I have been proud to be a part of.

I wish you all, elected officials, staff, and Lewiston residents, the best in the years ahead.

Sincerely yours,

A handwritten signature in black ink that reads "Edward A. Barrett". The signature is written in a cursive style with a long, sweeping underline.

Edward A. Barrett
City Administrator

**Estimated General Fund
Municipal Property Tax Rate Calculation
2020 and 2021 - Final**

	FY 2020	FY 2021	\$ Change	% Change
City Expenses				
Operating Expenses	37,295,874	37,587,614	291,740	0.78%
County	2,881,017	2,985,175	104,158	3.62%
Debt Service	8,736,406	9,137,556	401,150	4.59%
Total City Expenses	48,913,297	49,710,345	797,048	1.63%
School Expenses				
Operating Expenses	78,547,700	80,977,038	2,429,338	3.09%
Debt Service	8,270,941	8,425,032	154,091	1.86%
Total School Expenses	86,818,641	89,402,070	2,583,429	2.98%
Total Expenses	135,731,938	139,112,415	3,380,477	2.49%
Less: Non- Tax Revenues				
City	13,450,533	11,992,137	(1,458,396)	-10.84%
Use of Fund Balance		1,650,000	1,650,000	
School	63,697,076	64,764,759	1,067,683	1.68%
Use of Fund Balance	1,766,686	3,943,339	2,176,653	
Total Non-Tax Revenues	78,914,295	82,350,235	3,435,940	4.35%
Proposed Tax Levy				
City	32,581,747	33,083,033	501,286	1.54%
School	21,354,879	20,693,972	(660,907)	-3.09%
County	2,881,017	2,985,175	104,158	3.62%
Overlay	420,000	420,000	-	0.00%
Total Tax Levy	57,237,643	57,182,180	(55,463)	-0.10%
Total Assessed Value (000's)	1,980,003	1,993,670	13,667	0.69%
Proposed Tax Rate				
City (Including Overlay)	16.67	16.80	0.13	0.76%
School	10.78	10.37	(0.41)	-3.76%
County	1.46	1.50	0.04	2.91%
Total Tax Rate	28.91	28.67	(0.24)	-0.82%
	28.91	28.67		
Total	1,911,756,560	1,921,756,560		
TIF Valuation Needed	74,622,854	74,622,854		
	1,837,133,706	1,847,133,706		
Homestead	65,760,569	65,531,644		
BETE Reimbursement	77,108,906	81,005,224		
	1,980,003,181	1,993,670,574		

City of Lewiston
Fiscal Year 2021 Budget
General Fund Revenue Summary

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 BUDGET	2020	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	% CHANGE
					ACTUAL AS OF 2/28/20				
4155	311000	CURRENT REAL ESTATE TAXES	47,781,803	50,006,198	29,406,216	-	-	-	
4155	311001	HOMESTEAD EXEMPTION	1,885,356	1,885,356	1,400,480	-	-	-	
4155	313000	CURRENT PERSONAL PROPERTY	3,709,640	3,838,346	2,938,577	-	-	-	
4155	313001	BETE REIMBURSEMENT	2,211,400	2,341,861		-	-	-	
4155	313113	DELINQUENT PERS PROP-2013	129	-		-	-	-	
4155	313114	DELINQUENT PERS PROP-2014	132	-		-	-	-	
4155	313115	DELINQUENT PERS PROP-2015	133	-		-	-	-	
4155	313116	DELINQUENT PERS PROP-2016	9,274	-	133	-	-	-	
4155	313117	DELINQUENT PERS PROP-2017	3,689	-	5,355	-	-	-	
4155	313118	DELINQUENT PERS PROP-2018	35,017	-	101,992	-	-	-	
4155	313119	DELINQUENT PERS PROP-2019	15,658	-	45,882	-	-	-	
4155	315109	TAX LIENS-2009	1,297	-		-	-	-	
4155	315110	TAX LIENS-2010	1,656	-		-	-	-	
4155	315111	TAX LIENS-2011	1,736	-		-	-	-	
4155	315112	TAX LIENS-2012	3,584	-	505	-	-	-	
4155	315113	TAX LIENS-2013	3,316	-	1,119	-	-	-	
4155	315114	TAX LIENS-2014	2,000	-	2,248	-	-	-	
4155	315115	TAX LIENS-2015	13,105	-	1,293	-	-	-	
4155	315116	TAX LIENS-2016	20,981	-	7,295	-	-	-	
4155	315117	TAX LIENS-2017	315,796	-	13,911	-	-	-	
4155	315118	TAX LIENS-2018	525,012	-	346,841	-	-	-	
4155	315119	TAX LIENS-2019	199,409	-	485,787	-	-	-	
TOTAL GENERAL PROPERTY TAXES			56,740,125	58,071,761	34,757,635	-	-	-	
4155	316100	MOTOR VEHICLE EXCISE TAX	5,179,217	4,540,000	3,323,233	4,815,300	4,815,300	4,550,000	0.2%
4155	316150	WATER CRAFT EXCISE TAX	22,396	15,300	2,663	15,500	15,500	15,500	1.3%
4155	319101	INT ON TAXES-REAL & LIENS	119,300	126,000	103,367	119,800	119,800	110,000	-12.7%
TOTAL OTHER TAXES & INTEREST			5,320,912	4,681,300	3,429,263	4,950,600	4,950,600	4,675,500	-0.1%
4141	321100	AMUSEMENT DEVICE/FACILITIES	9,973	12,000	7,768	12,000	10,500	9,000	-25.0%
4141	321150	FLAMMABLE LIQUID LOCATION	2,166	2,575	176	2,575	2,200	2,200	-14.6%
4141	321200	FOOD SVC ESTABLISHMENTS	54,927	52,500	11,182	52,500	53,500	45,000	-14.3%
4141	321250	GARAGE SALES	4,033	5,000	2,561	5,000	4,000	4,000	-20.0%
4141	321300	GROUP CARE FACILITIES	66	66	66	66	66	66	0.0%
4141	321350	INN/LODGE/BOARDING HOUSE	3,011	2,595	1,697	2,595	2,995	1,600	-38.3%

City of Lewiston
Fiscal Year 2021 Budget
General Fund Revenue Summary

DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2021	2021	2021	%
			ACTUAL	BUDGET	ACTUAL AS OF 2/28/20	REQUESTED	RECOMMENDED	APPROVED	CHANGE
4141	321400	MOBILE HOME PARKS	2,798	2,908	1,284	2,908	2,908	2,908	0.0%
4141	321450	PEDDLER/SECONDHAND DEALER	2,540	3,246	2,711	3,246	3,246	2,300	-29.1%
4141	321500	TAXI LICENSES	2,442	3,000	868	3,000	2,400	2,000	-33.3%
4141	321550	OTHER LICENSES & PERMITS	22,769	16,500	30,687	25,000	25,000	22,000	33.3%
4241	322100	BUILDING INSPECTOR FEES	175,242	120,000	82,176	120,000	138,000	130,000	8.3%
4141	322150	CANINE REGISTRATION FEES	5,607	6,135	5,448	6,135	5,605	5,605	-8.6%
4141	322170	SMALL CELL PERMIT FEE				300	300	300	
4211	322200	CONCEALED WEAPONS PERMIT	1,690	1,500	1,685	1,000	1,000	1,000	-33.3%
4241	322250	ELECTRICAL LICENSES	33,750	27,000	16,983	27,000	30,000	30,000	11.1%
4331	322300	EXCAVATION PERMITS	19,122	20,000	9,137	20,000	20,000	20,000	0.0%
4331	322305	STREET SIDEWALK OC PERMIT	9,344	9,500	5,234	9,500	9,500	6,000	-36.8%
4141	322350	FISHING & HUNTING LICENSE	1,388	1,600	1,707	1,400	1,400	1,400	-12.5%
4141	322400	MARRIAGE LICENSES	7,584	9,000	5,508	9,000	7,500	6,000	-33.3%
4155	322450	MOTOR VEHICLE REGIST FEES	70,901	72,300	56,333	71,000	71,000	65,000	-10.1%
4155	322451	MAIL IN MOTOR VEH REG FEES	-	24		-	-	-	-100.0%
4155	322500	OTHER REGISTRATION FEES	1,901	2,000	6,318	2,000	2,000	2,000	0.0%
4241	322550	PLUMBING FEES & LICENSES	19,345	18,000	11,055	18,000	18,000	13,750	-23.6%
TOTAL LICENSES & PERMITS			450,598	387,449	260,583	394,225	411,120	372,129	-4.0%
4425	334200	GENERAL ASSISTANCE AID	208,677	389,200	161,577	345,450	345,450	450,000	15.6%
4331	334250	HIGHWAYS	386,600	386,600	397,676	397,700	397,700	367,700	-4.9%
4155	335100	SNOWMOBILE REGISTRATION	4,243	4,300	4,627	4,300	4,300	4,300	0.0%
4155	335150	STATE EXEMPTION REIMB	31,357	31,400	31,154	31,400	31,400	28,000	-10.8%
4151	335200	STATE REVENUE SHARING	3,040,443	4,165,334	3,149,169	4,165,334	4,165,334	3,175,000	-23.8%
4155	335250	STATE REIMBURSEMENT-TRUCK	4,956	2,500	3,244	3,000	3,000	3,000	20.0%
4811	338100	L & A AIRPARK PROP TAXES	213,225	205,303		205,909	205,909	205,909	0.3%
4155	339100	LEWISTON HOUSING AUTH	102,047	100,000	105,165	103,000	103,000	103,000	3.0%
4151	339200	PYMT IN LIEU-FRYE SCHOOL	11,692	11,610	11,790	11,900	11,900	11,900	2.5%
4151	339350	PILOT - CCI	41,000	41,000	41,000	41,000	41,000	41,000	0.0%
4151	339360	PILOT - TEDFORD HOUSING	8,183	8,183	8,251	8,300	8,300	8,300	1.4%
TOTAL INTERGOVERNMENTAL REVENUES			4,052,424	5,345,430	3,913,653	5,317,293	5,317,293	4,398,109	-17.7%
4141	341010	NOTARY SERVICES	1,365	1,350	1,360	1,400	1,400	1,145	-15.2%
4141	341020	OATHS	335	375	190	300	300	300	-20.0%
4171	341105	PHOTOCOPIES-ASSESSING	230	200	135	200	200	200	0.0%

City of Lewiston
Fiscal Year 2021 Budget
General Fund Revenue Summary

DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2021	2021	2021	%	
			ACTUAL	BUDGET	ACTUAL AS OF 2/28/20	REQUESTED	RECOMMENDED	APPROVED	CHANGE	
	4241	341110	DEVELOPMENT PERMIT FEES	15,400	10,000	3,800	8,000	8,000	8,000	-20.0%
	4155	341120	SOUTH PARK	35,000	35,000	35,000	35,000	35,000	35,000	0.0%
	4241	341130	ZONING REBUILD LETTER	1,600	1,000	200	500	500	500	-50.0%
	4194	341150	MUNICIPAL PARKING GARAGE	37,492	30,500	23,207	32,500	32,500	28,000	-8.2%
	4194	341151	ASH/CANAL ST. PARKING LOT	16,937	17,500	14,492	17,500	16,900	13,000	-25.7%
	4193	341200	MUNICIPAL PARKING LOT	67,718	55,000	39,825	56,500	56,500	52,000	-5.5%
	4195	341205	CHESTNUT STREET PARKING	29,666	27,000	21,115	27,000	27,000	24,000	-11.1%
	4195	341210	CHESTNUT/LINCOLN PARKING	43,734	44,000	51,405	44,000	45,500	36,000	-18.2%
	4195	341215	CEDAR/LINCOLN PARKING LOT	207	300		300	300	300	0.0%
	4196	341220	SO. GATEWAY PARKING	10,198	7,750	6,418	7,750	7,750	6,200	-20.0%
	4197	341225	LINCOLN STREET PARKING	12,949	10,000	6,668	10,000	10,000	9,000	-10.0%
	4141	341250	SALE OF ORDINANCES, ETC.	385	480	309	380	380	380	-20.8%
	4141	341300	VITAL STATS/BURIAL PERMIT	74,218	81,000	54,568	81,000	77,000	71,000	-12.3%
	4223	342100	FIRE ALARM FEES	38,500	37,950	36,406	36,750	36,750	36,750	-3.2%
17	4213	342150	PARKING METERS	41,842	37,500	25,000	37,500	41,500	34,500	-8.0%
	4211	342160	PHOTOCOPIES-POLICE REPORT	20,122	17,000	15,956	17,000	18,000	18,000	5.9%
	4218	342170	ANIMAL IMPOUNDMENT FEES	975	1,300		1,300	900	900	-30.8%
	4225	342250	PHOTOCOPIES-FIRE REPORTS	266	100	139	200	200	200	100.0%
	4343	343250	TIPPING FEES	436,400	400,000	222,764	300,000	300,000	300,000	-25.0%
	4343	343252	SALE OF PUNCH PASS	8,340	10,000	5,440	9,000	9,000	7,500	-25.0%
	4342	343255	APARTMENT BUILDING COLL.	269,654	275,450	280,297	248,200	258,200	233,000	-15.4%
	4551	345510	PHOTOCOPIES-LIBRARY	2,002	2,200	4,719	6,000	6,000	2,750	25.0%
	4551	345520	TEST PROCTORING	82	-		-	-	-	
	4551	345530	LIBRARY NONRESIDENT FEES	2,243	2,500	1,725	2,300	2,300	2,300	-8.0%
	4155	349200	OTHER REVENUES	181	-		-	-	-	
TOTAL CHARGES FOR SERVICES			1,168,042	1,105,455	851,138	980,580	992,080	920,925	-16.7%	
	4141	351050	RENTAL REGISTRATION FINES				200	200	200	
	4241	351100	BOARD OF APPEALS FEES	300	300	450	300	300	300	0.0%
	4241	351150	CODE VIOLATIONS	40,764	20,000	39,670	20,000	25,000	22,000	10.0%
	4213	351200	COURT FEES & FINES	9,239	4,600	2,801	4,600	4,600	3,800	-17.4%
	4213	351250	FALSE ALARMS - POLICE	30,507	25,000	15,140	25,000	27,800	23,800	-4.8%
	4222	351260	FALSE ALARMS - FIRE	37,770	16,000	15,015	16,000	25,000	24,000	50.0%
	4222	351261	ALARM RESET FEE - FIRE	4,085	2,000	1,050	2,000	2,000	1,700	-15.0%
	4222	351262	REINSPECTION FEE- FIRE	350	500	200	500	500	300	-40.0%

City of Lewiston
Fiscal Year 2021 Budget
General Fund Revenue Summary

DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2021	2021	2021	%	
			ACTUAL	BUDGET	ACTUAL AS OF 2/28/20	REQUESTED	RECOMMENDED	APPROVED	CHANGE	
	4222	351263	INSPECTION CANCELATION - FIRE	300	250	(200)	250	250	250	0.0%
	4551	351300	LIBRARY FEES & FINES	3,046	3,000	1,385	2,500	2,500	2,500	-16.7%
	4213	351350	PARKING VIOLATIONS	134,261	127,500	76,917	112,500	131,000	117,000	-8.2%
	TOTAL FINES & FORFEITURES			260,622	199,150	152,427	183,850	219,150	195,850	-1.7%
	4155	361100	INVESTMENT EARNINGS	449,988	240,000	179,487	210,000	210,000	100,000	-58.3%
	4155	361110	ACCOUNTS REC. INTEREST	858	350	1,466	600	600	600	71.4%
	4193	362151	MONTHLY PARKING - LOT	201,198	205,000	170,578	205,000	205,000	153,000	-25.4%
	4194	362152	MONTHLY PARKING - GARAGE	151,528	134,000	165,201	134,000	148,710	125,000	-6.7%
	4195	362153	MONTHLY PARKING-CHESTNUT	350,686	360,000	232,564	360,000	360,000	305,000	-15.3%
	4196	362154	MONTHLY PARKING-SO GATE	32,956	47,000	42,683	47,000	43,000	35,000	-25.5%
	4197	362155	MONTHLY PARKING-LINCOLN	238,949	208,000	231,936	208,000	211,500	197,000	-5.3%
	4519	362200	RENT-ARMORY	39,117	33,280	25,477	34,660	34,660	25,000	-24.9%
	4519	362250	RENT-LAP SOCHS	9,747	9,500	4,874	9,500	9,500	9,500	0.0%
18	4192	362300	RENT-VIOLATIONS BUREAU	69,952	18,100		15,000	15,000	15,000	-17.1%
	4391	362350	RENT-CASELLA	72,960	71,796	55,769	75,012	75,012	75,012	4.5%
	4391	362450	RENT-P W ANNEX	120,960	120,960	120,960	120,960	120,960	120,960	0.0%
	4559	362601	RENT OF FACILITIES	979	1,000	945	1,000	1,000	1,000	0.0%
	4151	362900	RENT - OTHER	1,788	840	400	840	840	840	0.0%
	4392	362900	RENT - OTHER	1,044	1,044	609	1,044	1,044	1,044	0.0%
	4141	363100	FRANCHISE FEES	140,385	135,000	112,847	140,200	140,200	127,000	-5.9%
	TOTAL INTEREST, RENTS, & ROYALTIES			1,883,095	1,585,870	1,345,796	1,562,816	1,577,026	1,290,956	-18.6%
	4551	365101	DONATIONS	(57)	-		-	-	-	
	4151	371150	OTHER REIMBURSEMENTS	28,070	32,857	32,857	32,635	32,635	32,635	-0.7%
	4343	372100	SALE OF RECYCLABLES	603	500	258	500	500	500	0.0%
	4343	372150	SALE OF FERROUS METALS	1,188	20,000	14,759	20,000	20,000	9,500	-52.5%
	4152	372200	SALE OF SURPLUS PROPERTY	58,013	25,000	41,056	25,000	25,000	28,000	12.0%
	4151	373101	UNCLASSIFIED	54,689	40,000	40,562	50,000	50,000	40,000	0.0%
	4151	392910	RENT - MARINER TOWER	27,514	27,522	19,292	28,033	28,033	28,033	1.9%
	TOTAL MISCELLANEOUS REVENUES			170,020	145,879	148,784	156,168	156,168	138,668	-4.9%
	TOTAL GENERAL FUND REVENUES			70,045,837	71,522,294	44,859,281	13,545,532	13,623,437	11,992,137	

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	INCREASE/ DECREASE	% CHANGE
LEGISLATIVE & EXECUTIVE	419,194	431,681	506,681	312,841	428,045	426,853	415,564	(16,117)	-3.7%
LEGAL	77,191	85,000	85,000	24,174	91,000	91,000	78,000	(7,000)	-8.2%
CITY CLERK & ELECTIONS	297,548	371,076	371,076	211,560	361,019	357,594	356,594	(14,482)	-3.9%
FINANCE	704,982	760,395	763,845	470,827	845,062	845,062	805,318	44,923	5.9%
M. I. S. DEPARTMENT	633,867	530,601	1,131,605	525,547	726,388	543,178	541,678	11,077	2.1%
ASSESSING	288,345	297,189	297,689	198,821	306,253	306,253	303,878	6,689	2.3%
HUMAN RESOURCES	121,435	131,138	133,138	82,048	135,352	135,352	128,927	(2,211)	-1.7%
GENERAL GOVERNMENT PROPERTY	441,891	462,854	1,063,446	340,952	443,235	430,400	414,300	(48,554)	-10.5%
TOTAL GENERAL GOVERNMENT	2,984,453	3,069,934	4,352,480	2,166,770	3,336,354	3,135,692	3,044,259	(25,675)	-0.8%
POLICE	6,576,295	6,983,131	7,280,531	4,597,088	7,322,743	7,139,063	7,004,635	21,504	0.3%
FIRE	6,591,688	6,603,685	6,678,912	4,570,968	7,203,449	7,077,190	6,719,058	115,373	1.7%
PROTECTIVE INSPECTION	456,934	531,669	544,169	330,477	571,870	552,611	549,681	18,012	3.4%
TOTAL PUBLIC SAFETY	13,624,917	14,118,485	14,503,612	9,498,532	15,098,062	14,768,864	14,273,374	154,889	1.1%
PUBLIC WORKS	7,910,560	6,710,137	9,761,410	4,510,924	8,583,637	6,674,039	6,174,633	(535,504)	-8.0%
SOCIAL SERVICES	525,638	831,314	831,314	405,982	761,032	761,032	867,251	35,937	4.3%
RECREATION	367,916	319,552	337,614	191,652	411,412	316,553	243,209	(76,343)	-23.9%
LIBRARY	969,436	1,051,836	1,382,141	655,347	1,218,523	1,054,150	1,044,908	(6,928)	-0.7%
DEBT SERVICE	8,064,172	8,736,406	8,736,406	5,283,084	9,137,556	9,137,556	9,137,556	401,150	4.6%
INTERGOVERNMENTAL	4,541,847	4,509,204	4,908,134	4,250,768	4,913,825	4,841,565	4,645,408	136,204	3.0%
INSURANCES	4,548,714	4,978,814	4,978,814	3,726,248	5,448,869	5,448,869	5,337,131	358,317	7.2%
RETIREMENT	2,908,392	3,362,510	3,362,510	2,272,288	3,563,978	3,563,978	3,526,319	163,809	4.9%
OTHER MISCELLANEOUS	832,910	1,225,105	1,325,995	345,768	1,498,037	1,419,037	1,416,297	191,192	15.6%
TOTAL MUNICIPAL BUDGET	47,278,956	48,913,297	54,480,430	33,307,365	53,971,285	51,121,335	49,710,345	797,048	1.6%

BY CATEGORY

	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	INCREASE/ DECREASE	% CHANGE
PERSONNEL SERVICES (including fringe)	23,206,784	26,120,499	26,120,499	17,222,468	27,299,992	27,224,380	26,362,597	242,098	0.9%
CONTRACTUAL SERVICES	5,278,715	5,409,839	6,067,330	3,152,801	5,762,418	5,539,906	5,410,081	242	0.0%
SUPPLIES & MATERIALS	2,054,915	2,247,476	2,263,014	1,328,871	2,493,531	2,241,206	2,233,319	(14,157)	-0.6%
FIXED CHARGES	14,223,541	15,135,483	15,375,563	10,760,433	16,138,528	16,115,843	15,704,348	568,865	3.8%
CAPITAL	2,515,001	-	4,654,024	842,792	2,276,816	-	-	-	-
TOTAL MUNICIPAL BUDGET	47,278,956	48,913,297	54,480,430	33,307,365	53,971,285	51,121,335	49,710,345	797,048	1.6%

**CITY OF LEWISTON
PERSONNEL ANALYSIS
NUMBER OF CITY EMPLOYEES
2012-2021**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administrator	4	4	5	5	5	5	5	5	5	5
City Clerk	5	4	4	4	4	4	4	4	5	5
Finance	12	17	17	16	17	17	17	17	18	18
M.I.S.	5	5	5	5	5	5	5	5	5	5
Assessor	6	6	6	6	4	4	4	4	4	4
Planning & Code Enforcement	7	7	7	7	7	8	8	8	9	9
Human Resources	3	3	0	0	0	2	2	2	2	2
Police	94	95	95	95	94	94	94	95	98	98
Fire	71.5	71.5	71.5	72.5	72.5	72.5	77	77	78	78
Public Works	84.6	80.6	80.6	78.5	78.5	78.5	78.5	79.5	80.5	80.5
Water/Sewer	25	23	23	23	23	23	26	26	26	26
Social Services	5	5	5	5	5	7	7	7	7	7
Recreation	6	6	6	3	3	3	3	3	3	3
Library	13.5	13.5	13.5	13.5	12.5	12.5	12.5	12.5	12.5	12.5
Frozen Positions										-12
Sub Total	341.6	340.6	338.6	333.5	330.5	335.5	343	345	353	341
TIF Funded Direct	1	1	1	2	2	2	3	3	3	3
CDBG Funded Direct	2	1	1	2	2	2	2	2	2	2
LEAD Program Direct						1	1	1	1	1
Total	344.6	342.6	340.6	337.5	334.5	340.5	349	351	359	347

City of Lewiston
Fiscal Year 2021 Budget
Personnel Services and Fringe Benefit Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	% CHANGE
REGULAR WAGES										
4113	411000	SALARIES/WAGES - REGULAR	363,235	368,325	368,325	243,744	368,325	368,325	358,201	-2.7%
4141	411000	SALARIES/WAGES - REGULAR	250,558	290,219	290,219	175,699	292,696	292,696	292,696	0.9%
4151	411000	SALARIES/WAGES - REGULAR	133,220	138,075	138,075	87,794	131,182	131,182	131,182	-5.0%
4152	411000	SALARIES/WAGES - REGULAR	91,483	94,420	94,420	58,595	90,393	90,393	90,393	-4.3%
4153	411000	SALARIES/WAGES - REGULAR	166,917	195,567	195,567	124,851	258,545	258,545	224,751	14.9%
4155	411000	SALARIES/WAGES - REGULAR	228,661	257,166	257,166	161,044	280,585	280,585	280,585	9.1%
4161	411000	SALARIES/WAGES - REGULAR	289,459	306,261	306,261	208,574	308,367	308,367	308,367	0.7%
4171	411000	SALARIES/WAGES - REGULAR	259,826	278,031	278,031	186,700	285,725	285,725	285,725	2.8%
4181	411000	SALARIES/WAGES - REGULAR	91,103	97,715	97,715	59,748	97,715	97,715	97,715	0.0%
4211	411000	SALARIES/WAGES - REGULAR	387,306	392,791	392,791	270,164	394,250	394,250	394,250	0.4%
4212	411000	SALARIES/WAGES - REGULAR	1,269,561	1,321,844	1,321,844	921,832	1,351,213	1,351,213	1,351,213	2.2%
4213	411000	SALARIES/WAGES - REGULAR	3,240,269	3,579,126	3,579,126	2,222,793	3,668,931	3,668,931	3,575,983	-0.1%
4216	411000	SALARIES/WAGES - REGULAR	463,175	476,120	476,120	312,581	484,829	484,829	484,829	1.8%
4217	411000	SALARIES/WAGES - REGULAR	24,800	22,296	22,296	11,148	23,914	23,914	23,914	7.3%
4218	411000	SALARIES/WAGES - REGULAR	42,060	44,128	44,128	29,702	44,307	44,307	44,307	0.4%
4221	411000	SALARIES/WAGES - REGULAR	238,224	240,982	240,982	83,224	243,946	243,946	243,946	1.2%
4222	411000	SALARIES/WAGES - REGULAR	4,003,205	4,202,343	4,202,343	2,776,689	4,244,007	4,244,007	4,244,007	1.0%
4223	411000	SALARIES/WAGES - REGULAR	55,451	58,450	58,450	39,677	58,617	58,617	58,617	0.3%
4225	411000	SALARIES/WAGES - REGULAR	134,942	172,006	172,006	90,099	187,742	187,742	144,395	-16.1%
4241	411000	SALARIES/WAGES - REGULAR	419,546	482,868	482,868	305,611	502,929	502,929	502,929	4.2%
4311	411000	SALARIES/WAGES - REGULAR	151,334	170,512	170,512	110,486	168,304	168,304	168,304	-1.3%
4321	411000	SALARIES/WAGES - REGULAR	37,174	75,647	75,647	77,744	76,411	76,411	(57,479)	-176.0%
4331	411000	SALARIES/WAGES - REGULAR	827,338	1,024,412	1,024,412	614,461	1,018,112	1,018,112	1,018,112	-0.6%
4332	411000	SALARIES/WAGES - REGULAR	302,205	219,057	219,057	190,107	226,883	226,883	226,883	3.6%
4338	411000	SALARIES/WAGES - REGULAR	194,278	195,186	195,186	122,921	184,561	184,561	102,609	-47.4%
4342	411000	SALARIES/WAGES - REGULAR	9,678	8,250	8,250		9,401	9,401	9,401	14.0%
4343	411000	SALARIES/WAGES - REGULAR	212,143	216,016	216,016	148,364	209,575	209,575	209,575	-3.0%
4351	411000	SALARIES/WAGES - REGULAR	412,458	483,919	483,919	296,629	464,979	464,979	421,923	-12.8%
4361	411000	SALARIES/WAGES - REGULAR	24,056	23,175	23,175	14,225	21,732	21,732	21,732	-6.2%
4381	411000	SALARIES/WAGES - REGULAR	494,360	593,212	593,212	310,836	599,440	599,440	509,126	-14.2%
4390	411000	SALARIES/WAGES - REGULAR	151,975	179,106	179,106	146,245	172,129	172,129	172,129	-3.9%
4392	411000	SALARIES/WAGES - REGULAR	146	-	-		-	-	-	
4421	411000	SALARIES/WAGES - REGULAR	236,751	269,729	269,729	138,261	261,505	261,505	218,517	-19.0%
4511	411000	SALARIES/WAGES - REGULAR	152,780	157,729	157,729	106,143	157,768	157,768	104,998	-33.4%
4551	411000	SALARIES/WAGES - REGULAR	107,977	115,636	115,636	77,349	115,636	115,636	115,636	0.0%
4552	411000	SALARIES/WAGES - REGULAR	287,961	307,409	307,409	181,850	289,156	289,156	289,156	-5.9%
4553	411000	SALARIES/WAGES - REGULAR	144,638	153,466	153,466	95,078	152,695	152,695	152,695	-0.5%

City of Lewiston
Fiscal Year 2021 Budget
Personnel Services and Fringe Benefit Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	% CHANGE
4559	411000	SALARIES/WAGES - REGULAR	42,700	40,554	40,554	20,277	44,154	44,154	44,154	8.9%
4971	411000	SALARIES/WAGES - REGULAR	(304,200)	(86,700)	(86,700)	(311,700)	88,300	88,300	88,300	-201.8%
TOTAL	REGULAR WAGES		15,638,754	17,165,048	17,165,048	10,709,545	17,578,959	17,578,959	16,953,776	-1.2%
OVERTIME										
4141	412000	SALARIES/WAGES - OVERTIME	83	150	150	440	150	150	150	0.0%
4144	412000	SALARIES/WAGES - OVERTIME	7,775	15,094	15,094	5,795	9,275	9,000	9,000	-40.4%
4153	412000	SALARIES/WAGES - OVERTIME	281	-	-	-	-	-	-	
4155	412000	SALARIES/WAGES - OVERTIME	228	200	200	26	200	200	200	0.0%
4161	412000	SALARIES/WAGES - OVERTIME	343	2,000	2,000	1,486	2,000	2,000	2,000	0.0%
4171	412000	SALARIES/WAGES - OVERTIME	10	-	-	-	-	-	-	
4212	412000	SALARIES/WAGES - OVERTIME	32,225	68,472	68,472	30,766	71,472	71,472	69,972	2.2%
4213	412000	SALARIES/WAGES - OVERTIME	372,449	489,994	489,994	302,210	489,994	485,000	470,000	-4.1%
4222	412000	SALARIES/WAGES - OVERTIME	902,343	770,000	770,000	796,700	861,280	861,280	861,280	11.9%
4223	412000	SALARIES/WAGES - OVERTIME	1,914	1,450	1,450	1,026	1,450	1,450	1,450	0.0%
4225	412000	SALARIES/WAGES - OVERTIME	5,320	7,200	7,200	3,230	7,200	6,200	6,200	-13.9%
4241	412000	SALARIES/WAGES - OVERTIME	823	1,000	1,000	459	1,000	1,000	1,000	0.0%
4311	412000	SALARIES/WAGES - OVERTIME	11,259	9,600	9,600	7,889	9,600	9,600	9,600	0.0%
4321	412000	SALARIES/WAGES - OVERTIME	1,606	-	-	397	-	-	-	
4331	412000	SALARIES/WAGES - OVERTIME	10,072	14,270	14,270	5,417	13,703	13,703	11,000	-22.9%
4332	412000	SALARIES/WAGES - OVERTIME	242,344	232,000	232,000	158,458	244,000	244,000	242,500	4.5%
4338	412000	SALARIES/WAGES - OVERTIME	18,942	13,500	13,500	7,681	13,500	12,000	12,000	-11.1%
4343	412000	SALARIES/WAGES - OVERTIME	14,536	19,600	19,600	11,673	19,600	17,400	17,400	-11.2%
4351	412000	SALARIES/WAGES - OVERTIME	16,850	9,417	9,417	5,532	9,468	9,468	9,468	0.5%
4361	412000	SALARIES/WAGES - OVERTIME	493	-	-	212	-	-	-	
4381	412000	SALARIES/WAGES - OVERTIME	21,957	21,500	21,500	14,462	25,500	23,000	23,000	7.0%
4390	412000	SALARIES/WAGES - OVERTIME	3,581	4,700	4,700	2,872	6,748	4,500	3,500	-25.5%
4519	412000	SALARIES/WAGES - OVERTIME	64	-	-	34	-	-	-	
4552	412000	SALARIES/WAGES - OVERTIME	158	250	250	-	250	250	250	0.0%
TOTAL	OVERTIME		1,665,656	1,680,397	1,680,397	1,356,767	1,786,390	1,771,673	1,749,970	4.1%
TEMPORARY WAGES										
4144	412500	WAGES TEMPORARY	16,925	25,420	25,420	13,616	29,895	28,000	27,000	6.2%
4153	412500	WAGES TEMPORARY	11,318	-	-	-	-	-	-	
4213	412500	WAGES TEMPORARY	(61,074)	(40,000)	(40,000)	(7,044)	(40,000)	(40,000)	(40,000)	0.0%
4351	412500	WAGES TEMPORARY	65,983	61,300	61,300	30,534	61,440	61,440	17,440	-71.5%
4519	412500	WAGES TEMPORARY	25,633	20,500	20,500	11,659	20,500	20,500	13,000	-36.6%
4541	412500	WAGES TEMPORARY	4,601	8,892	8,892	7,644	8,892	8,892	8,892	0.0%

City of Lewiston
Fiscal Year 2021 Budget
Personnel Services and Fringe Benefit Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	% CHANGE
4552	412500	WAGES TEMPORARY	(1,471)	-	-	(1,051)	-	-	-	
4553	412500	WAGES TEMPORARY	15,382	19,454	19,454	11,348	20,936	20,936	20,936	7.6%
4552	412501	TEMP WAGES-CIRCULATION	36,146	45,262	45,262	27,814	45,764	45,764	45,764	1.1%
4552	412502	TEMP WAGES-REFERENCE	17,936	22,504	22,504	15,681	22,278	22,278	22,278	-1.0%
4552	412503	TEMP WAGES-CHILDREN'S	27,806	33,780	33,780	21,170	34,381	34,381	34,381	1.8%
4552	412504	TEMP WAGES-ADULT PAGE	16,504	20,332	20,332	11,515	21,658	21,658	21,658	6.5%
4552	412505	TEMP WAGES-BLDG. MONITOR	24,824	29,327	29,327	16,896	29,963	29,963	29,963	2.2%
TOTAL	TEMPORARY WAGES		200,513	246,771	246,771	159,782	255,707	253,812	201,312	-18.4%
OTHER FEES - including attorney and audit fees			141,276	150,685	150,685	71,410	159,300	159,300	146,300	-2.9%
FRINGE BENEFITS										
4931	416000	SEVERANCE PAY	189,853	370,648	370,648	288,559	390,000	390,000	451,317	21.8%
4931	417001	MEPERS - EMPLOYER SHARE	1,499,638	1,661,757	1,661,757	1,042,685	1,850,072	1,850,072	1,792,100	7.8%
4931	417002	DEFERRED COMP - EMPLOYER	188,187	201,861	201,861	129,768	212,851	212,851	212,851	5.4%
4931	417003	FICA - EMPLOYER SHARE	740,046	816,922	816,922	514,314	809,245	809,245	768,241	-6.0%
4931	417004	RETIREMENT HEALTH SAVINGS	259,909	281,180	281,180	276,887	271,005	271,005	271,005	-3.6%
4931	417010	CITY PENSION PLAN EXPEND	30,758	30,142	30,142	20,075	30,805	30,805	30,805	2.2%
4921	417100	MMEHT HEALTH INSURANCE	3,241,492	3,543,704	3,543,704	2,246,974	3,853,458	3,853,458	3,757,835	6.0%
4921	417101	HEALTH INSURANCE BUYOUT	499,765	595,854	595,854	530,547	736,100	736,100	736,100	23.5%
4921	417102	HEALTHCARE EDUCATOR	36,985	38,826	38,826	20,839	38,546	38,546	38,546	-0.7%
4921	417103	BOSTON MUTUAL LIFE INS	35,093	40,140	40,140	27,041	35,028	35,028	35,028	-12.7%
4921	417200	FLEXIBLE SPENDING ACCOUNT	81,744	70,720	70,720	80,605	83,190	83,190	80,275	13.5%
4921	417250	HEALTH REIMB ARRANGEMENT	363,493	391,548	391,548	529,418	409,695	409,695	396,495	1.3%
4941	417400	WORKERS COMPENSATION	703,000	923,791	923,791	461,896	983,182	924,182	924,182	0.0%
4941	417500	UNEMPLOYMENT COMPENSATION	6,500	3,500	3,500	1,750	6,000	6,000	6,000	71.4%
TOTAL	FRINGE BENEFITS		7,876,464	8,970,593	8,970,593	6,171,357	9,709,177	9,650,177	9,500,780	5.9%
OTHER										
4381	419100	BILLING - JE	(1,354,369)	(1,226,310)	(1,226,310)	(758,717)	(1,322,856)	(1,322,856)	(1,322,856)	7.9%
4381	419200	BILLING - CASH	(961,510)	(866,685)	(866,685)	(487,677)	(866,685)	(866,685)	(866,685)	0.0%
			(2,315,879)	(2,092,995)	(2,092,995)	(1,246,394)	(2,189,541)	(2,189,541)	(2,189,541)	4.6%
TOTAL	PERSONNEL SERVICES and FRINGE BENEFITS		23,206,784	26,120,499	26,120,499	17,222,468	27,299,992	27,224,380	26,362,597	0.9%

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
DIVISION: 4113 - CITY ADMINISTRATOR						
CITY ADMINISTRATOR		1	130,124	130,124	130,124	120,000
DEPUTY CITY ADMINISTRATOR	M-12	1	102,492	102,492	102,492	102,492
COMMUNITY RELATIONS COORDINATOR	M-5	1	63,941	63,941	63,941	63,941
EXECUTIVE SECRETARY	M-4-9	1	53,216	53,216	53,216	53,216
SAFETY & LOST TIME COORDINATOR	P-4-10	1	63,726	63,726	63,726	63,726
SCHOOL CREDIT FOR SAFETY COORDINATOR			(12,745)	(12,745)	(12,745)	(12,745)
TIF CREDIT			(32,429)	(32,429)	(32,429)	(32,429)
TOTAL BUDGETED POSITIONS		5	368,325	368,325	368,325	358,201
DIVISION: 4141 - CITY CLERK						
CITY CLERK	M-10	1	101,030	101,030	101,030	101,030
DEPUTY CITY CLERK	P-7-9	1	76,830	76,830	76,830	76,830
SENIOR ASSISTANT CITY CLERK	G-14-9	1	42,841	42,841	42,841	42,841
ASSISTANT CITY CLERK	G-13-7	1	39,156	39,156	39,156	39,156
ASSISTANT CITY CLERK	G-13-1	2	32,838	32,838	32,838	32,838
TOTAL BUDGETED POSITIONS		5	292,695	292,695	292,695	292,696
DIVISION: 4151 - FINANCE ADMINISTRATION						
FINANCE DIRECTOR/CONTROLLER	M-13	1	119,828	119,828	119,828	119,828
ADMINISTRATIVE ASSISTANT	P-3-1/2	0.5	16,917	17,346	17,346	17,346
TIF CREDIT			(5,992)	(5,992)	(5,992)	(5,992)
TOTAL BUDGETED POSITIONS		1.5	130,753	131,182	131,182	131,182
DIVISION: 4152 - PURCHASING						
PURCHASING AGENT	P-8-4/5	1	69,440	73,047	73,047	73,047
ADMINISTRATIVE ASSISTANT	P-3-1/2	0.5	16,917	17,346	17,346	17,346
TOTAL BUDGETED POSITIONS		1.5	86,357	90,393	90,393	90,393
DIVISION: 4153 - ACCOUNTING & AUDITING						
ASSISTANT FINANCE DIRECTOR	M-11-6/7	1	90,968	95,258	95,258	95,258
SENIOR ACCOUNTANT	P-7-4	1	61,406	61,406	61,406	61,406
SENIOR UTILITIES ACCOUNTANT	P-7-1	1	21,458	53,645	53,645	53,645
GRANT ACCOUNTANT	P-6-2/3	1	48,204	51,012	51,012	51,012
STAFF ACCOUNTANT	G-20-5/6	1	45,435	45,849	45,849	45,849
STAFF ACCOUNTANT	G-20-2	2	41,594	41,594	41,594	41,594
SENIOR PRINCIPAL CLERK	G-12-3	1	33,794	33,794	33,794	33,794
SICK INCENTIVE			1,176	1,176	1,176	1,176
CDBG CREDIT			(48,204)	(51,012)	(51,012)	(51,012)
ENTERPRISE CREDIT			(91,584)	(74,176)	(74,176)	(74,176)
TOTAL BUDGETED POSITIONS		7	204,246	258,545	258,545	224,751
DIVISION: 4155 - TREASURER/TAX COLLECTOR						
TREASURY MANAGER/TAX COLLECTOR	P-8-3/4	1	65,813	69,440	69,440	69,440
INVESTMENT OFFICER/DEPUTY TREASURY MGR.	P-7-3	1	58,227	58,227	58,227	58,227
FINANCE TECHNICIAN	P-4-3/4	1	39,975	42,159	42,159	42,159
DEEDS & RECORDING SPECIALIST	G-20-4/5	1	44,109	44,568	44,568	44,568
COLLECTION OFFICER	G-13-2/3	1	33,794	34,131	34,131	34,131
CUSTOMER SERVICE SPECIALIST	G-13-1	1	32,838	32,838	32,838	32,838
CUSTOMER SERVICE SPECIALIST	G-13-2	2	33,794	33,794	33,794	33,794
CUSTOMER SERVICE SPECIALIST	G-13-4	3	35,861	35,861	35,861	35,861
UTILITY BILLING SPECIALIST	G-13-2	1	33,793	33,794	33,794	33,794
SICK INCENTIVES			800	800	800	800
ASSESSING CREDIT			(31,988)	(32,171)	(32,171)	(32,171)
ENTERPRISE CREDIT			(70,813)	(72,854)	(72,854)	(72,854)
TOTAL BUDGETED POSITIONS		9	276,202	280,585	280,585	280,585
DIVISION: 4161 - MANAGEMENT INFORMATION SERVICES						
MIS MANAGER	M-9-7	1	86,307	86,307	86,307	86,307
SYSTEM ENGINEER	P-8-6	1	76,713	76,713	76,713	76,713

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND	DEPARTMENT	ADMIN.	CITY COUNCIL
			ANNUALIZED TOTAL	REQUESTED	RECOMMEND.	APPROVED
LAN/WAN ADMINISTRATOR	P-7-2	1	54,990	54,990	54,990	54,990
COMPUTER OPERATIONS SPECIALIST	P-6-10	1	69,401	69,401	69,401	69,401
PC COORDINATOR	P-5-8/9	1	59,456	61,562	61,562	61,562
SICK INCENTIVES			3,102	3,102	3,102	3,102
SCHOOL CREDIT			(4,197)	(4,197)	(4,197)	(4,197)
ENTERPRISE CREDIT			(39,511)	(39,511)	(39,511)	(39,511)
TOTAL BUDGETED POSITIONS		5	306,261	308,367	308,367	308,367
DIVISION: 4171 - ASSESSING						
CHIEF ASSESSOR	M-11	1	106,178	106,178	106,178	106,178
SENIOR APPRAISER	P-6-5	1	56,648	56,648	56,648	56,648
SENIOR APPRAISER	P-6-3	2	51,012	51,012	51,012	51,012
APPRAISER/SENIOR APPRAISER	P-4/6-1	1	42,159	46,976	46,976	46,976
SALARY FROM TREASURY			31,988	32,171	32,171	32,171
SICK INCENTIVES			600	600	600	600
TIF CREDIT			(7,860)	(7,860)	(7,860)	(7,860)
TOTAL BUDGETED POSITIONS		4	280,725	285,725	285,725	285,725
DIVISION: 4181 - HUMAN RESOURCES						
HR BENEFITS ADMINISTRATOR	M-8-2	1	62,712	62,712	62,712	62,712
HR TECHNICIAN	M-3-2	1	35,003	35,003	35,003	35,003
TOTAL BUDGETED POSITIONS		2	97,715	97,715	97,715	97,715
DIVISION: 4211 - POLICE ADMINISTRATION						
POLICE CHIEF	M-13-DP	1	113,837	113,837	113,837	113,837
DEPUTY POLICE CHIEF	M-12-DP	1	108,408	108,408	108,408	108,408
ADMINISTRATIVE ASSISTANT	P-4-9	1	52,748	52,748	52,748	52,748
SENIOR PRINCIPAL CLERK - POLICE	G-15-3/4	1	36,894	37,438	37,438	37,438
SERGEANT	1-2/3	1	74,485	78,192	78,192	78,192
HOLIDAY PAY-REGULAR TIME			3,438	3,628	3,628	3,628
TOTAL BUDGETED POSITIONS		5	389,810	394,250	394,250	394,250
DIVISION: 4212 - CRIMINAL INVESTIGATION						
CID LIEUTENANT	12-4	1	94,266	96,398	96,398	96,398
CID SERGEANT	1-3	1	76,669	78,406	78,406	78,406
CID SERGEANT	11-4	2	81,328	83,158	83,158	83,158
DETECTIVE	8	1	67,434	69,118	69,118	69,118
DETECTIVE	8-9	2	67,434	70,940	70,940	70,940
DETECTIVE	7	3	62,670	64,230	64,230	64,230
DETECTIVE	9	4	69,451	71,178	71,178	71,178
DETECTIVE	9	5	69,451	71,178	71,178	71,178
DETECTIVE	9	6	69,451	71,178	71,178	71,178
DETECTIVE	9	7	69,451	71,178	71,178	71,178
DETECTIVE	6	8	59,114	60,611	60,611	60,611
YOUTH AIDE	9	1	69,451	71,178	71,178	71,178
YOUTH AIDE	8-DP	2	57,325	58,760	58,760	58,760
YOUTH AIDE	9	3	69,451	71,178	71,178	71,178
POLICE OFFICER II - MDEA		1	80,195	80,195	80,195	80,195
POLICE OFFICER II - MDEA		2	56,701	56,701	56,701	56,701
POLICE OFFICER - FDEA	6	1	53,747	55,099	55,099	55,099
POLICE OFFICER - CMVCTF	8	1	61,298	62,837	62,837	62,837
DOMESTIC VIOLENCE COORDINATOR	7	1	56,971	58,386	58,386	58,386
POLICE OFFICER - SCHOOL RESOURCE	9	1	63,128	64,709	64,709	64,709
POLICE OFFICER - SCHOOL RESOURCE	9	1	63,128	64,709	64,709	64,709
POLICE OFFICER - SCHOOL RESOURCE	9	2	63,128	64,709	64,709	64,709
POLICE OFFICER - SCHOOL RESOURCE	5	3	50,523	51,792	51,792	51,792
SENIOR PRINCIPAL CLERK - POLICE	G-15-11	1	46,820	46,820	46,820	46,820
HOLIDAY PAY			54,455	57,905	57,905	57,905
SCHOOL RESOURCE/DARE CREDITS			(179,930)	(184,439)	(184,439)	(184,439)
MDEA CREDITS			(136,896)	(136,896)	(136,896)	(136,896)

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND	DEPARTMENT	ADMIN.	CITY COUNCIL
			ANNUALIZED TOTAL	REQUESTED	RECOMMEND.	APPROVED
TOTAL BUDGETED POSITIONS		24	1,316,213	1,351,213	1,351,213	1,351,213
DIVISION: 4213 - PATROL						
POLICE LIEUTENANT	12-4	1	94,266	96,398	96,398	96,398
POLICE LIEUTENANT	12-2	2	88,858	90,854	90,854	90,854
POLICE LIEUTENANT	12-1/2	3	86,299	89,353	89,353	89,353
SERGEANT	11-4	1	81,328	83,158	83,158	83,158
SERGEANT - COMMUNITY RESOURCE	1-2	2	74,485	76,170	76,170	76,170
SERGEANT	1-2	3	74,485	76,170	76,170	76,170
SERGEANT	1-1/2	4	72,342	74,910	74,910	74,910
SERGEANT	11-4	5	81,328	83,158	83,158	83,158
SERGEANT	11-4	6	81,328	83,158	83,158	83,158
SERGEANT	11-4	7	81,328	83,158	83,158	83,158
POLICE CORPORAL	8	1	67,434	69,118	69,118	69,118
POLICE CORPORAL	8	2	67,434	69,118	69,118	69,118
POLICE CORPORAL	8	3	67,434	69,118	69,118	69,118
POLICE CORPORAL	9	4	69,451	71,178	71,178	71,178
POLICE CORPORAL	9-DP	5	59,030	60,507	60,507	60,507
POLICE CORPORAL	8	6	67,434	69,118	69,118	69,118
POLICE OFFICER	3/4	1	45,552	47,516	47,516	47,516
POLICE OFFICER	7	2	56,971	58,386	58,386	58,386
POLICE OFFICER	4	3	47,216	48,402	48,402	48,402
POLICE OFFICER	4/5	4	47,216	49,966	49,966	49,966
POLICE OFFICER	5	5	50,523	51,792	51,792	51,792
POLICE OFFICER	4/5	6	47,216	51,401	51,401	51,401
POLICE OFFICER	5/6	7	50,523	52,046	52,046	52,046
POLICE OFFICER	5/6	8	50,523	54,718	54,718	54,718
POLICE OFFICER	7	9	56,971	58,386	58,386	58,386
POLICE OFFICER	8	10	61,298	62,837	62,837	62,837
POLICE OFFICER	5/6	11	50,523	54,718	54,718	54,718
POLICE OFFICER	5	12	50,523	51,792	51,792	51,792
POLICE OFFICER	7	13	56,971	58,386	58,386	58,386
POLICE OFFICER	5	14	50,523	51,792	51,792	51,792
POLICE OFFICER	8	15	61,298	62,837	62,837	62,837
POLICE OFFICER	8	16	61,298	62,837	62,837	62,837
POLICE OFFICER	2/3	17	43,493	46,492	46,492	46,492
POLICE OFFICER	5	18	50,523	51,792	51,792	51,792
POLICE OFFICER	4/5	19	47,216	51,401	51,401	51,401
POLICE OFFICER	7/8	20	56,971	60,354	60,354	60,354
POLICE OFFICER	9	21	63,128	64,709	64,709	64,709
POLICE OFFICER	2/3	22	43,493	45,554	45,554	45,554
POLICE OFFICER	1	23	43,493	44,574	44,574	44,574
POLICE OFFICER	3/4	24	45,552	47,516	47,516	47,516
POLICE OFFICER	4	25	47,216	48,402	48,402	48,402
POLICE OFFICER	4/5	26	47,216	50,879	50,879	50,879
POLICE OFFICER - COMMUNITY RESOURCE	1	27	43,493	44,574	44,574	
POLICE OFFICER	4	28	47,216	48,402	48,402	48,402
POLICE OFFICER	7/8	29	56,971	62,238	62,238	62,238
POLICE OFFICER	2	30	43,493	44,574	44,574	44,574
POLICE OFFICER	9	31	63,128	64,709	64,709	64,709
POLICE OFFICER - COMMUNITY RESOURCE	8	32	61,298	62,837	62,837	62,837
POLICE OFFICER	8	33	61,298	62,837	62,837	62,837
POLICE OFFICER	3/4	34	45,552	47,975	47,975	47,975
POLICE OFFICER	4	35	47,216	48,402	48,402	48,402
POLICE OFFICER	1	36	43,493	44,574	44,574	44,574
POLICE OFFICER	7	37	56,971	58,386	58,386	58,386
POLICE OFFICER - COMMUNITY RESOURCE	7	38	56,971	58,386	58,386	58,386
POLICE OFFICER	1	39	43,493	44,574	44,574	44,574
POLICE OFFICER	1	40	43,493	44,574	44,574	44,574
POLICE OFFICER	1	41	43,493	44,574	44,574	44,574

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
POLICE OFFICER	2/3	42	43,493	45,554	45,554	45,554
HOLIDAY PAY			193,187	199,313	199,313	195,513
FTOS & HAZMAT SUPERVISOR BONUS			7,760	8,320	8,320	8,320
COMPUTER CRIME TASK FORCE						
TOTAL BUDGETED POSITIONS		58	3,549,726	3,668,931	3,668,931	3,575,983
DIVISION: 4216- STAFF SERVICES						
POLICE LIEUTENANT	12-4	1	94,266	96,398	96,398	96,398
INFORMATION SUPPORT ANALYST	P-5-3	1	46,898	46,898	46,898	46,898
FLEET MANAGER/IT COORDINATOR	P-5-1/2	1	43,349	44,421	44,421	44,421
EVIDENCE/PROPERTY MANAGER	P-4-8	1	50,934	50,934	50,934	50,934
RECORDS/COMM. COORDINATOR	G-16-11-DP	1	38,552	38,552	38,552	38,552
COURT OFFICER	G-16-9/10	1	48,464	49,780	49,780	49,780
SENIOR DATA ENTRY CLERK	G-11-11	1	41,555	41,555	41,555	41,555
SENIOR DATA ENTRY CLERK	G-11-5	2	34,769	34,769	34,769	34,769
PARKING ENF./PROCESS SER.	G-10-10	1	43,056	43,056	43,056	43,056
CIVIL DOCUMENT SERVER	G-10-3	1	34,008	34,008	34,008	34,008
HOLIDAY PAY			4,351	4,460	4,460	4,460
TOTAL BUDGETED POSITIONS		10	480,200	484,829	484,829	484,829
DIVISION: 4217 - POLICE BUILDING						
MAINTENANCE SERVICES			22,296	23,914	23,914	23,914
TOTAL BUDGETED POSITIONS			22,296	23,914	23,914	23,914
DIVISION: 4218 - ANIMAL CONTROL						
ANIMAL CONTROL OFFICER	G-14-10/11	1	44,128	44,307	44,307	44,307
TOTAL BUDGETED POSITIONS		1	44,128	44,307	44,307	44,307
DIVISION: 4221 - FIRE ADMINISTRATION						
FIRE CHIEF	M-13-6/7	1	102,863	107,621	107,621	107,621
ASSISTANT FIRE CHIEF	M-12	1	97,968	102,492	102,492	102,492
ADMINISTRATIVE SECRETARY	P-3-1	1	33,833	33,833	33,833	33,833
TOTAL BUDGETED POSITIONS		3	234,664	243,946	243,946	243,946
DIVISION: 4222 - FIREFIGHTING						
FIRE CAPTAIN	C-3-DP	1	70,412	70,412	70,412	70,412
FIRE CAPTAIN	C-3-DP	2	70,412	70,412	70,412	70,412
FIRE CAPTAIN	C-3-DP	3	70,412	70,412	70,412	70,412
FIRE CAPTAIN	C-3-DP	4	70,412	70,412	70,412	70,412
FIRE LIEUTENANT	LT-4	1	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4	2	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4-DP	3	57,679	57,679	57,679	57,679
FIRE LIEUTENANT	LT-4	4	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4	5	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4	6	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4	7	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-3/4	8	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4	9	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4	10	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-4-DP	11	57,679	57,679	57,679	57,679
FIRE LIEUTENANT	LT-4-DP	12	57,679	57,679	57,679	57,679
FIRE LIEUTENANT	LT-4-DP	13	57,679	57,679	57,679	57,679
FIRE LIEUTENANT	LT-4	14	67,835	67,835	67,835	67,835
FIRE LIEUTENANT	LT-3/4	15	66,394	67,835	67,835	67,835
FIRE FIGHTERS	11	1	49,795	51,215	51,215	51,215
FIRE FIGHTERS	8	2	45,602	46,934	46,934	46,934
FIRE FIGHTERS	18	3	62,615	62,615	62,615	62,615
FIRE FIGHTERS	15	4	55,867	57,548	57,548	57,548
FIRE FIGHTERS	10	5	48,310	49,795	49,795	49,795
FIRE FIGHTERS	18-DP	6	53,224	53,224	53,224	53,224

**CITY OF LEWISTON
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CLASSIFICATION	RANGE	POSITION	YEAREND	DEPARTMENT	ADMIN.	CITY COUNCIL
			ANNUALIZED TOTAL	REQUESTED	RECOMMEND.	APPROVED
FIRE FIGHTERS	9	7	46,934	48,310	48,310	48,310
FIRE FIGHTERS	4	8	39,203	41,059	41,059	41,059
FIRE FIGHTERS	10	9	48,310	49,795	49,795	49,795
FIRE FIGHTERS	6	10	43,112	44,335	44,335	44,335
FIRE FIGHTERS	16	11	57,548	59,885	59,885	59,885
FIRE FIGHTERS	18	12	62,615	62,615	62,615	62,615
FIRE FIGHTERS	2	13	38,067	38,591	38,591	38,591
FIRE FIGHTERS	11	14	49,795	51,215	51,215	51,215
FIRE FIGHTERS	15	15	55,867	57,548	57,548	57,548
FIRE FIGHTERS	8	16	45,602	46,934	46,934	46,934
FIRE FIGHTERS	11	17	49,795	51,215	51,215	51,215
FIRE FIGHTERS	18	18	62,615	62,615	62,615	62,615
FIRE FIGHTERS	7	19	44,335	45,602	45,602	45,602
FIRE FIGHTERS	4	20	39,203	41,059	41,059	41,059
FIRE FIGHTERS	17	21	59,885	61,261	61,261	61,261
FIRE FIGHTERS	17	22	59,885	61,261	61,261	61,261
FIRE FIGHTERS	18	23	62,615	62,615	62,615	62,615
FIRE FIGHTERS	17	24	59,885	61,261	61,261	61,261
FIRE FIGHTERS	18	25	61,261	62,615	62,615	62,615
FIRE FIGHTERS	18	26	61,261	62,615	62,615	62,615
FIRE FIGHTERS	18-DP	27	53,224	53,224	53,224	53,224
FIRE FIGHTERS	6	28	43,112	44,335	44,335	44,335
FIRE FIGHTERS	13	29	52,656	54,251	54,251	54,251
FIRE FIGHTERS	18	30	61,261	62,615	62,615	62,615
FIRE FIGHTERS	18	31	62,615	62,615	62,615	62,615
FIRE FIGHTERS	2	32	38,067	38,591	38,591	38,591
FIRE FIGHTERS	7	33	44,335	45,602	45,602	45,602
FIRE FIGHTERS	18	34	61,261	62,615	62,615	62,615
FIRE FIGHTERS	6	35	43,112	44,335	44,335	44,335
FIRE FIGHTERS	18-DP	36	53,224	53,224	53,224	53,224
FIRE FIGHTERS	18	37	62,615	62,615	62,615	62,615
FIRE FIGHTERS	17	38	59,885	61,261	61,261	61,261
FIRE FIGHTERS	18-DP	39	53,224	53,224	53,224	53,224
FIRE FIGHTERS	3	40	38,591	39,203	39,203	39,203
FIRE FIGHTERS	4	41	39,203	41,059	41,059	41,059
FIRE FIGHTERS	10	42	48,310	49,795	49,795	49,795
FIRE FIGHTERS	8	43	45,602	46,934	46,934	46,934
FIRE FIGHTERS	8	44	45,602	46,934	46,934	46,934
FIRE FIGHTERS	3	45	38,591	39,203	39,203	39,203
FIRE FIGHTERS	4	46	39,203	41,059	41,059	41,059
FIRE FIGHTERS	4	47	39,203	41,059	41,059	41,059
FIRE FIGHTERS	4	48	39,203	41,059	41,059	41,059
FIRE FIGHTERS	11	49	49,795	51,215	51,215	51,215
FIRE FIGHTERS	7	50	44,335	45,602	45,602	45,602
FIRE FIGHTERS	2	51	38,067	38,591	38,591	38,591
HAZMAT INCENTIVE			11,700	15,600	15,600	15,600
SICK INCENTIVE			49,200	52,250	52,250	52,250
ACTING OFFICER PAY			32,800	33,500	33,500	33,500
TRAINING LIEUTENANT STIPEND			13,260	13,260	13,260	13,260
FIREFIGHTERS HEALTH BONUS			34,680	35,910	35,910	35,910
HOLIDAY PAY			199,500	220,971	220,971	220,971
TOTAL BUDGETED POSITIONS		70	4,155,758	4,244,007	4,244,007	4,244,007
DIVISION: 4223 - FIRE COMMUNICATIONS						
MAINTENANCE TECHNICIAN	P-5-7	1	56,960	56,960	56,960	56,960
SICK INCENTIVE			590	657	657	657
CERTIFICATION STIPEND			900	1,000	1,000	1,000
TOTAL BUDGETED POSITIONS		1	58,450	58,617	58,617	58,617
DIVISION: 4225 - FIRE PREVENTION						

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
FIRE INSPECTOR	13	1	59,426	59,426	59,426	59,426
FIRE INSPECTOR	5	2	45,906	47,299	47,299	47,299
FIRE INSPECTOR	2	3	42,120	43,347	43,347	
PRINCIPAL CLERK	G-10-6/7	1	34,769	34,810	34,810	34,810
SICK INCENTIVE			1,691	2,860	2,860	2,860
TOTAL BUDGETED POSITIONS		4	183,911	187,742	187,742	144,395
DIVISION: 4241 - PROTECTIVE INSPECTION ADMIN.						
DIRECTOR OF PLANNING & CODE ENFORCE	M-10-7	1	90,636	90,636	90,636	90,636
CITY PLANNER/DEP DIR OF CODE ENFORCE	P-8-6/7	1	76,713	80,321	80,321	80,321
BUILDING/PLUMBING INSPECTOR	P-7-4/5	1	61,406	62,713	62,713	62,713
LAND USE PLANNER	P-6-1	1	46,976	46,976	46,976	46,976
ADMINISTRATIVE ASSISTANT	P-3-7	1	44,850	44,850	44,850	44,850
CERTIFIED CODE ENF. OFFICER/SAN.	G-25-5	1	55,263	55,263	55,263	55,263
CERTIFIED CODE ENF. OFFICER/SAN.	G-25-5	2	55,263	55,263	55,263	55,263
CERTIFIED CODE ENF. OFFICER/SAN.	G-25-5/6	3	55,263	56,870	56,870	56,870
CERTIFIED CODE ENF. OFFICER/SAN.	G-25-2	4	50,603	50,603	50,603	50,603
ADMINISTRATIVE ASSISTANT	G-15-5/6	1	39,156	39,830	39,830	39,830
SICK INCENTIVE			1,500	1,500	1,500	1,500
CDBG CREDIT			(61,815)	(61,815)	(61,815)	(61,815)
TIF CREDIT			(19,178)	(20,080)	(20,080)	(20,080)
TOTAL BUDGETED POSITIONS		10	496,635	502,929	502,929	502,929
DIVISION: 4311 - PUBLIC WORKS ADMINISTRATION						
DIRECTOR OF PUBLIC WORKS	M-13-8	1	112,437	112,437	112,437	112,437
INVENTORY MANAGER	P-4-10	1	57,949	57,949	57,949	57,949
STOREKEEPER/ACCOUNT CLERK	G-12-11	1	45,656	45,656	45,656	45,656
SENIOR PRINCIPAL CLERK	G-13-DP	0.5	18,824	18,824	18,824	18,824
SENIOR PRINCIPAL CLERK	G-13-1/2	1	35,027	35,948	35,948	35,948
ENTERPRISE CREDIT			(109,960)	(109,960)	(109,960)	(109,960)
STANDBY			7,200	7,200	7,200	7,200
SICK INCENTIVE			250	250	250	250
TOTAL BUDGETED POSITIONS		4.5	167,383	168,304	168,304	168,304
DIVISION: 4321 - ENGINEERING						
CITY ENGINEER	P-10-8	1	100,194	100,194	100,194	82,909
GIS MANAGER/COORDINATOR	P-6-8	1	69,430	69,430	69,430	69,430
PROJECT ENGINEER	P-7-8	1	79,206	79,206	79,206	79,206
PROJECT ENGINEER	P-7-1/2	2	57,221	58,656	58,656	
PROJECT ENGINEER	P-7-7	3	75,774	75,774	75,774	75,774
ENGINEERING TECH III	P-4-10	1	57,949	57,949	57,949	
ENGINEERING TECH II	P-4-4	1	44,970	44,970	44,970	44,970
ADMINISTRATIVE ASSISTANT	P-3-4	1	38,766	38,766	38,766	38,766
ENTERPRISE CREDIT			(66,540)	(66,755)	(66,755)	(66,755)
STIPENDS			1,700	1,700	1,700	1,700
SICK INCENTIVE			1,250	1,250	1,250	1,250
STORM WATER CREDIT			(113,498)	(118,927)	(118,927)	(118,927)
OTHER CREDITS			(2,200)	(2,200)	(2,200)	(2,200)
CAPITAL PROJECTS CREDIT			(258,840)	(263,602)	(263,602)	(263,602)
TOTAL BUDGETED POSITIONS		8	85,382	76,411	76,411	(57,479)
DIVISION: 4331 - HIGHWAY						
DEPUTY DIRECTOR OF PUBLIC WORKS	M-10-8	1	94,751	94,751	94,751	94,751
HIGHWAY OPERATIONS TEAM MANAGER	P-7-9/10	1	81,952	84,427	84,427	84,427
DISTRICT TEAM MANAGER	P-4-10	1	57,949	57,949	57,949	57,949
DISTRICT TEAM MANAGER	P-4-10	2	57,949	57,949	57,949	57,949
HIGHWAY EQUIPMENT OPERATOR	PW-4-11	1	49,899	49,899	49,899	49,899
HIGHWAY EQUIPMENT OPERATOR	PW-4-11	2	49,899	49,899	49,899	49,899
HIGHWAY EQUIPMENT OPERATOR	PW-4-8/9	3	45,635	46,961	46,961	46,961
HIGHWAY EQUIPMENT OPERATOR	PW-4-11	4	49,899	49,899	49,899	49,899

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND	DEPARTMENT	ADMIN.	CITY COUNCIL
			ANNUALIZED TOTAL	REQUESTED	RECOMMEND.	APPROVED
HIGHWAY EQUIPMENT OPERATOR	PW-4-11	5	49,899	49,899	49,899	49,899
HIGHWAY EQUIPMENT OPERATOR	PW-4-8/9	6	45,635	45,791	45,791	45,791
HIGHWAY EQUIPMENT OPERATOR	PW-4-9	7	46,987	46,987	46,987	46,987
HIGHWAY EQUIPMENT OPERATOR	PW-4-9	8	46,987	46,987	46,987	46,987
HIGHWAY EQUIPMENT OPERATOR	PW-4-9	9	46,987	46,987	46,987	46,987
TRAFFIC WORKER	PW-4-8/9	1	45,635	46,051	46,051	46,051
STREET OPENING COORDINATOR	PW-4-11	1	49,899	49,899	49,899	49,899
HIGHWAY WORKER	PW-3-7	1	42,224	42,224	42,224	42,224
HIGHWAY WORKER	PW-3-3	2	37,502	37,502	37,502	37,502
HIGHWAY WORKER	PW-3-3	3	37,502	37,502	37,502	37,502
HIGHWAY WORKER	PW-3-9	4	44,762	44,762	44,762	44,762
HIGHWAY WORKER	PW-3-1	5	35,360	35,360	35,360	35,360
HIGHWAY WORKER	PW-3-6	6	40,976	40,976	40,976	40,976
HIGHWAY WORKER	PW-3-5/6	7	39,811	40,573	40,573	40,573
HIGHWAY WORKER	PW-3-8	8	43,472	43,472	43,472	43,472
HIGHWAY WORKER	PW-3-1/2	9	35,360	36,046	36,046	36,046
HIGHWAY WORKER	PW-3-7	10	42,224	42,224	42,224	42,224
HIGHWAY WORKER	PW-3-10	11	46,176	46,176	46,176	46,176
HIGHWAY WORKER	PW-3-7	12	42,224	42,224	42,224	42,224
HIGHWAY WORKER	PW-3-9/10	13	44,762	46,040	46,040	46,040
HIGHWAY WORKER	PW-3-11	14	47,549	47,549	47,549	47,549
HIGHWAY WORKER	PW-3-1/2	15	35,360	36,046	36,046	36,046
WASTE DISPOSAL CREDIT			(3,337)	(3,597)	(3,597)	(3,597)
WASTE COLLECTION CREDIT			(6,054)	(6,151)	(6,151)	(6,151)
STORM WATER CREDIT			(245,395)	(245,766)	(245,766)	(245,766)
SNOW REMOVAL CREDIT			(188,287)	(188,287)	(188,287)	(188,287)
STREET OPENING FEES CREDIT			(2,000)	(2,000)	(2,000)	(2,000)
SICK INCENTIVE			2,500	2,500	2,500	2,500
TRAINING STIPENDS			20,600	18,400	18,400	18,400
TOTAL BUDGETED POSITIONS		30	1,013,255	1,018,112	1,018,112	1,018,112
DIVISION: 4332 - WINTER OPERATIONS						
LABOR FROM HIGHWAY			188,287	188,287	188,287	188,287
LABOR FROM OPEN SPACES & TREWORK			59,094	61,824	61,824	61,824
STORM WATER CREDIT			(23,104)	(25,958)	(25,958)	(25,958)
SHIFT DIFFERENTIAL FOR DOWNTOWN NIGHT CREW			2,730	2,730	2,730	2,730
TOTAL BUDGETED POSITIONS			227,007	226,883	226,883	226,883
DIVISION: 4338 - STREET LIGHTING						
ELECTRICAL SUPERINTENDENT	P-8-10	1	95,493	95,493	95,493	66,311
SENIOR CITY ELECTRICIAN	P-5-4	1	52,770	52,770	52,770	
SENIOR LINEPERSON	P-5-7/8	1	62,026	64,626	64,626	64,626
SENIOR LINEPERSON	P-5-2/3	1	47,382	50,024	50,024	50,024
STIPENDS			1,000	1,200	1,200	1,200
SICK INCENTIVE			500	500	500	500
HYDRO-ELECTRIC CREDIT			(16,218)	(16,742)	(16,742)	(16,742)
ENTERPRISE CREDIT			(62,524)	(63,310)	(63,310)	(63,310)
TOTAL BUDGETED POSITIONS		4	180,429	184,561	184,561	102,609
DIVISION: 4342 - WASTE & RECYCLING COLLECTION						
LABOR FROM HIGHWAY			6,054	6,151	6,151	6,151
LABOR FROM OPEN SPACES & TREWORK			3,192	3,250	3,250	3,250
TOTAL BUDGETED POSITIONS			9,246	9,401	9,401	9,401
DIVISION: 4343 - WASTE DISPOSAL						
SOLID WASTE SUPERINTENDENT	P-8-8	1	89,586	89,586	89,586	89,586
SOLID WASTE EQUIPMENT OPERATOR	PW-4-2/3	1	38,251	39,050	39,050	39,050
SOLID WASTE WORKER	PW-3-1/2	1	35,360	35,987	35,987	35,987
SOLID WASTE WORKER	PW-3-1	1	35,360	35,360	35,360	35,360
LABOR FROM HIGHWAY			3,337	3,597	3,597	3,597

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
SICK INCENTIVE			1,600	2,045	2,045	2,045
STIPENDS			2,950	3,950	3,950	3,950
TOTAL BUDGETED POSITIONS		4	206,444	209,576	209,576	209,575
DIVISION: 4351 - OPEN SPACE & TREE WORK						
ARBORIST TEAM MANAGER	P-4-8/9	1	54,330	56,264	56,264	56,264
DISTRICT TEAM MANAGER	P-4-9	1	56,264	56,264	56,264	56,264
ARBORIST I	PW-5-3/4	1	41,350	42,550	42,550	42,550
LANDSCAPER/TREE WORKER	PW-4-2	2	38,251	38,251	38,251	38,251
HIGHWAY EQUIPMENT OPERATOR	PW-4-6	3	43,056	43,056	43,056	
HIGHWAY WORKER	PW-3-3/4	1	37,502	37,726	37,726	37,726
HIGHWAY WORKER	PW-3-11	2	47,549	47,549	47,549	47,549
HIGHWAY WORKER	PW-3-1	3	35,360	35,360	35,360	35,360
HIGHWAY WORKER	PW-3-6	4	40,976	40,976	40,976	40,976
HIGHWAY WORKER	PW-3-1	5	35,360	35,360	35,360	35,360
HIGHWAY WORKER	PW-3-9	6	44,762	44,762	44,762	44,762
HIGHWAY WORKER	PW-3-2	7	36,379	36,379	36,379	36,379
HIGHWAY WORKER	PW-3-1	8	35,360	35,360	35,360	35,360
SCHOOL CREDITS			(6,000)	(14,225)	(14,225)	(14,225)
WINTER OPERATIONS CREDIT			(59,094)	(61,824)	(61,824)	(61,824)
WASTE COLLECTION CREDIT			(3,192)	(3,250)	(3,250)	(3,250)
STORM WATER CREDIT			(16,540)	(9,880)	(9,880)	(9,880)
STIPENDS & SICK INCENTIVE			4,300	4,300	4,300	4,300
TOTAL BUDGETED POSITIONS		13	465,974	464,979	464,979	421,923
DIVISION: 4361 - HYDRO-ELECTRIC						
LABOR FROM STREET LIGHTING			16,218	16,742	16,742	16,742
LABOR FROM WATER & SEWER			4,990	4,990	4,990	4,990
TOTAL BUDGETED POSITIONS			21,208	21,732	21,732	21,732
DIVISION: 4381 - MUNICIPAL GARAGE						
FLEET OPERATIONS MANAGER	P-7-8	1	79,206	79,206	79,206	79,206
EQUIPMENT MECHANIC SUPERVISOR	P-6-2	1	51,418	51,418	51,418	51,418
MECHANIC LEAD PERSON	P-5-8	1	63,419	63,419	63,419	63,419
SENIOR PRINCIPAL CLERK	G-13-DP	0.5	18,824	18,824	18,824	18,824
WELDER/MECHANIC	PW-8-11	1	60,653	60,653	60,653	60,653
EQUIPMENT MECHANIC	PW-8-3/4	1	47,882	47,910	47,910	47,910
EQUIPMENT MECHANIC	PW-8-6	2	52,291	52,291	52,291	52,291
EQUIPMENT MECHANIC	PW-8-2/3	3	46,509	46,588	46,588	46,588
EQUIPMENT MECHANIC	PW-8-1	4	45,157	45,157	45,157	45,157
EQUIPMENT MECHANIC	PW-8-1	5	45,157	45,157	45,157	
EQUIPMENT MECHANIC	PW-8-1	6	45,157	45,157	45,157	
MG SHOP ASSISTANT	PW-3-5	1	39,811	39,811	39,811	39,811
SICK INCENTIVE			600	600	600	600
STIPENDS			3,250	3,250	3,250	3,250
TOTAL BUDGETED POSITIONS		11.5	599,333	599,440	599,440	509,126
DIVISION: 4390 - PUBLIC BUILDINGS ADMINISTRATION						
FACILITIES MANAGER	P-7-7	1	75,774	75,774	75,774	75,774
BUILDING MAINTENANCE SUPERVISOR	P-6-1/2	1	50,107	51,418	51,418	51,418
BUILDING MAIN. WORKER	PW-3-1/2	1	35,360	36,046	36,046	36,046
BUILDING MAIN. WORKER	PW-3-3	2	37,502	37,502	37,502	37,502
BUILDING MAIN. WORKER	PW-3-3	3	37,502	37,502	37,502	37,502
PARKING COLLECTIONS & MAIN. SPECIALIST	PW-2-10	0.5	27,469	27,469	27,469	27,469
LIBRARY MAINTENANCE CREDIT			(40,554)	(44,154)	(44,154)	(44,154)
POLICE MAINTENANCE CREDIT			(22,296)	(23,914)	(23,914)	(23,914)
SCHOOL CREDIT			(23,154)	(26,571)	(26,571)	(26,571)
STIPENDS & SICK INCENTIVE			1,056	1,056	1,056	1,056
TOTAL BUDGETED POSITIONS		5.5	178,767	172,129	172,129	172,129

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND	DEPARTMENT	ADMIN.	CITY COUNCIL
			ANNUALIZED TOTAL	REQUESTED	RECOMMEND.	APPROVED
DIVISION: 4421 - SOCIAL SERVICES						
DIRECTOR OF SOCIAL SERVICES	M-9-3	1	70,707	70,707	70,707	70,707
LEAD CASEWORKER	G-20-3/4	1	42,842	42,988	42,988	
CASEWORKER	G-17-2	1	38,025	38,025	38,025	38,025
CASEWORKER	G-17-1	2	36,894	36,894	36,894	36,894
CASEWORKER	G-17-1		36,894			
ADMINISTRATIVE ASSISTANT	G-14-9	1	42,842	42,842	42,842	42,842
PRINCIPAL CLERK	G-10-1	1	30,050	30,050	30,050	30,050
CDBG CREDIT - CASEWORKER			(51,654)			
TOTAL BUDGETED POSITIONS		6	246,599	261,505	261,505	218,517
DIVISION: 4511 - RECREATION ADMIN.						
RECREATION SUPERINTENDENT	P-7-5	1	68,952	68,952	68,952	68,952
RECREATION PROGRAM COORDINATOR	P-5-4	1	52,770	52,770	52,770	
SENIOR PRINCIPAL CLERK	G-12-3	1	36,046	36,046	36,046	36,046
TOTAL BUDGETED POSITIONS		3	157,768	157,768	157,768	104,998
DIVISION: 4551 - LIBRARY ADMINISTRATION						
LIBRARY DIRECTOR	M-10-2	1	70,181	70,181	70,181	70,181
ADMINISTRATIVE ASSISTANT	G-14-11	1	45,455	45,455	45,455	45,455
TOTAL BUDGETED POSITIONS		2	115,636	115,636	115,636	115,636
DIVISION: 4552 - LENDING SERVICES						
CHILDREN'S LIBRARIAN	P-6-1	1	46,976	46,976	46,976	46,976
LENDING SERVICES LIBRARIAN	P-6-2	1	48,204	48,204	48,204	48,204
LIBRARY TECHNICIAN	G-16-1/2	1	35,861	36,238	36,238	36,238
LIBRARY TECHNICIAN	G-16-1	2	35,861	35,861	35,861	35,861
LIBRARY TECHNICIAN	G-16-2	3	36,894	36,894	36,894	36,894
LIBRARY TECHNICIAN	G-16-2	4	36,894	36,894	36,894	36,894
LIBRARY ASSISTANT	G-10-3	1	31,883	31,883	31,883	31,883
LIBRARY ASSISTANT	G-10-1/2	2/5	16,026	16,206	16,206	16,206
TOTAL BUDGETED POSITIONS		7.5	288,598	289,156	289,156	289,156
DIVISION: 4553 - COLLECTION SERVICES						
TECHNICAL SERVICES LIBRARIAN	P-6-10	1	69,401	69,401	69,401	69,401
ADULT SERVICES LIBRARIAN	P-6-1	1	46,976	46,976	46,976	46,976
LIBRARY TECHNICIAN	G-16-1/2	1	35,861	36,318	36,318	36,318
TOTAL BUDGETED POSITIONS		3	152,238	152,695	152,695	152,695
DIVISION: 4559 - LIBRARY BUILDING						
MAINTENANCE SERVICES			40,554	44,154	44,154	44,154
TOTAL BUDGETED POSITIONS			40,554	44,154	44,154	44,154
TOTAL GENERAL FUND PERSONNEL SERVICES			17,130,891	17,490,659	17,490,659	16,865,475

City of Lewiston
Fiscal Year 2020 Fund Balance Recommendation
Capital & Other One Time Purchases

Org.	Object	Division	Description	Amount	Description
4113	428800	Admin	Misc. Services	25,000	Marketing Phase II - Defer 1/2
4161	426200	MIS	Maintenance & Licensing	4,480	14 Acrobat Standard software
4161	426200	MIS	Maintenance & Licensing	7,000	Microsoft Office licenses
4161	426200	MIS	Maintenance & Licensing	2,250	MS Server Core replacement
4161	426200	MIS	Maintenance & Licensing	2,500	Write an interface for RTA to Fuelforce
4161	450500	MIS	Office Equipment	31,500	22 PC replacements - fund 50%
4161	450500	MIS	Office Equipment	3,500	3 Laptops - purchased new ones in FY20
4161	450500	MIS	Office Equipment	2,250	15 Monitors
4161	450500	MIS	Office Equipment	20,000	4 Mobile data terminals for Police & Fire - PD Grants
4161	450500	MIS	Office Equipment	3,900	Replace 6 printers
4161	450500	MIS	Office Equipment	1,600	Replace 10 telephones for position, MDEA, and damaged
4161	450500	MIS	Office Equipment	6,600	Replace 12 thin clients at the library lab & children's room
4161	450500	MIS	Office Equipment	17,600	Replace 22 cameras at end of life
4161	450500	MIS	Office Equipment	2,400	Replace 3 scanners
4191	427500	City Hall	Repairs to Building	18,200	HVAC controls & software end of life all pieces not in request
4191	427500	City Hall	Repairs to Building	10,905	HVAC controls & software end of life all pieces not in request
4213	451000	Patrol	Vehicles	77,250	3 Cruisers including trade-in
4213	451000	Patrol	Vehicles	34,750	1 SUV cruiser
4213	451000	Patrol	Vehicles	17,750	1 Program cars
4222	452500	Fire	Public Safety Equipment	16,260	Thermal imaging camera
4229	453000	Fire	Household Equipment	4,499	Chairs, bedding, appliances & mowers
4229	458000	Fire	Buildings & Structures	14,000	Main St. roof spot replacement
4229	458000	Fire	Buildings & Structures	4,200	Central treadmill replacement
4229	458000	Fire	Buildings & Structures	1,000	Lisbon St. second dehumidifier
4229	458000	Fire	Buildings & Structures	4,500	Stairmaster
4321	457000	Engineering	Other Betterments	6,000	New data collector & GPS Unit
4331	452500	Highway	Public Safety Equipment	13,134	2 Trench boxes with straps 4x4x8, 8x8x8
4331	452500	Highway	Public Safety Equipment	1,000	HW portion of gas meter, smart block sensor & pump
4331	452500	Highway	Public Safety Equipment	1,000	HW portion of hoist wench and bracket
4331	452500	Highway	Public Safety Equipment	634	Manhole ladder and 2 harnesses
4331	457003	Highway	Guardrails	5,552	Saratoga St. and repair & replace
4334	457000	Sidewalks	Sidewalks	15,000	Annual repairs
4343	451000	Solid Waste	Vehicles	10,000	1 30 & 1 50 yard roll-off containers
4343	457000	Solid Waste	Other Betterments	10,000	Repair leachate liner in equalization basin
4343	457000	Solid Waste	Other Betterments	5,000	Confined space retrieval equipment
4351	427500	Open Spaces	Repairs to Building	34,200	City's portion of tennis courts crack sealing & painting
4351	427500	Open Spaces	Repairs to Building	1,600	Water service at Marcotte Park
4351	428836	Open Spaces	Downtown Maintenance	4,550	Fund remaining C7 lamps for tree lights
4351	457000	Open Spaces	Other Betterments	3,450	Kennedy pool vacuum
4351	457000	Open Spaces	Other Betterments	2,250	Field lining machine
4351	457000	Open Spaces	Other Betterments	6,100	Fencing - Randall Rd Softball, events, Martel School
4361	458000	Hydro	Buildings & Structures	125,000	Abandon #1 penstock prior to releasing FERC license
4381	451000	M. Garage	Vehicles	670,000	LCIP List - last 9 items cut
4381	452000	M. Garage	Equipment	36,400	Budget listing
4391	427500	PW Buildings	Repair to Buildings	12,000	Repair cooling tower & condenser in AC unit
4391	427500	PW Buildings	Repairs to Building	10,579	HVAC controls & software end of life all pieces not in request
4391	458000	PW Buildings	Buildings & Structures	4,030	Renovate MG office
4391	458000	PW Buildings	Buildings & Structures	3,800	Replace/repair mechanics storage light & water damage
4519	427500	Armory	Repairs to Building	6,500	Flashing and canopy repairs
4519	427500	Armory	Repairs to Building	3,500	Lighting improvements in drill room and motion sensors
4551	450500	Library	Office Equipment	13,895	Replace book check security system
4559	427500	Library	Repairs to Building	2,500	Replace/repair all doorframe and door
4559	458000	Library	Buildings & Structures	35,000	Roof restoration Phase 1
4559	458000	Library	Buildings & Structures	4,000	Sound control improvements
4559	458000	Library	Buildings & Structures	65,000	Callahan Hall AV replacement

City of Lewiston
Fiscal Year 2020 Fund Balance Recommendation
Capital & Other One Time Purchases

Org.	Object	Division	Description	Amount	Description
4751	449000	E.D.	Fixed Charges	45,000	BM steam plant reserve - \$180,000 finance over 4 years
4811	449000	Airport	Airport	7,500	Local share of Master Plan
4941	417400	WC	Workers Comp	30,000	Actuarial portion
4991	450500	Misc.	Office Equipment	15,000	Misc. equipment city wide particularly chair replacement
			Total	1,543,068	11.96%
			FY21 Carryforward	1,650,000	10.75%
4991	428800	Misc.	Passenger Rail Study	50,000	10.72%
				3,243,068	
			Beginning Fund Balance		13.08%
			Ending Fund Balance		10.72%

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
LEGISLATIVE AND EXECUTIVE									
CITY COUNCIL									
4111	415000	OTHER FEES	18,000	18,900	18,900	11,290	18,900	18,900	18,900
4111	423000	MILEAGE AND TRAVEL	426	1,082	1,082		972	220	220
4111	428800	MISCELLANEOUS SERVICES	347	2,736	2,736	1,367	840	840	840
TOTAL	CITY COUNCIL		18,773	22,718	22,718	12,657	20,712	19,960	19,960
MAYOR									
4112	415000	OTHER FEES	4,500	4,500	4,500	2,625	4,500	4,500	4,500
4112	423000	MILEAGE AND TRAVEL	250	430	430	220	350	130	130
4112	428800	MISCELLANEOUS SERVICES	4,737	4,744	4,744	301	4,650	4,650	4,650
TOTAL	MAYOR		9,487	9,674	9,674	3,146	9,500	9,280	9,280
35	CITY ADMINISTRATOR								
4113	411000	SALARIES/WAGES - REGULAR	363,235	368,325	368,325	243,744	368,325	368,325	358,201
4113	421500	POSTAGE	144	200	200	97	200	200	200
4113	422000	TELEPHONE	2,062	2,148	2,148	1,281	2,148	2,148	2,148
4113	423000	MILEAGE AND TRAVEL	5,315	6,070	6,070	3,482	5,910	5,690	5,690
4113	426000	VEHICLE RENTAL	12,960	12,960	12,960	4,860	12,960	12,960	12,960
4113	427000	REPAIRS TO EQUIPMENT	861	700	700		930	930	930
4113	428800	MISCELLANEOUS SERVICES	474	615	75,615	39,436	615	615	200
4113	428900	IN SERVICE TRAINING	150	750	750		750	750	-
4113	430500	OFFICE SUPPLIES	690	660	660	455	600	600	600
4113	431000	PRINTING SUPPLIES	2,549	2,466	2,466	1,109	950	950	950
4113	434500	DEPT APPAREL	(40)	160	160	103	160	160	160
4113	435800	PUBLIC SAFETY SUPPLIES	245	845	845	484	845	845	845
4113	439800	OTHER SUPPLIES	519	460	460	167	480	480	480
4113	442000	DUES	1,771	2,930	2,930	1,820	2,960	2,960	2,960
TOTAL	CITY ADMINISTRATOR		390,934	399,289	474,289	297,038	397,833	397,613	386,324
TOTAL	LEGISLATIVE AND EXECUTIVE		419,194	431,681	506,681	312,841	428,045	426,853	415,564

City of Lewiston
Fiscal Year 2021 Budget
Tax Increment Financing Fund Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
REVENUES									
1110	311000	CURRENT REAL ESTATE TAXES	1,790,892	1,778,361	1,778,361	889,181	1,820,737	1,820,737	1,820,737
1110	313000	CURRENT PERSONAL PROPERTY	361,076	361,077	361,077	180,539	363,906	363,906	363,906
1110	361100	INVESTMENT EARNINGS	128	2,000	2,000	948	1,000	1,000	1,000
TOTAL REVENUES			2,152,095	2,141,438	2,141,438	1,070,667	2,185,643	2,185,643	2,185,643
1110	411000	SALARIES/WAGES - REGULAR	168,372	208,131	208,131	133,541	215,558	215,558	215,558
1110	417001	MEPERS - EMPLOYER SHARE	12,906	13,623	13,623	10,758	16,380	16,380	16,380
1110	417002	DEFERRED COMP - EMPLOYER	2,892	3,070	3,070	1,957	2,995	2,995	2,995
1110	417003	FICA - EMPLOYER SHARE	12,060	12,690	12,690	9,584	14,594	14,594	14,594
1110	421000	ADVERTISING & MARKETING	2,495	2,450	2,450	1,010	2,800	2,800	2,800
1110	422000	TELEPHONE	838	1,240	1,240	598	1,267	1,267	1,267
36 1110	423000	MILEAGE AND TRAVEL	2,452	11,890	11,890	664	7,400	7,400	7,400
1110	428800	MISCELLANEOUS SERVICES	3,750	12,000	12,000	2,781	5,000	5,000	5,000
1110	430500	OFFICE SUPPLIES	208	150	150	-	150	150	150
1110	431000	PRINTING SUPPLIES	700	250	250	465	250	250	250
1110	442000	DUES	1,800	1,900	1,900	300	2,400	2,400	2,400
1110	443000	DONATIONS	30,000	30,800	30,800	23,250	30,800	30,800	30,800
1110	449001	PRINCIPAL	244,344	256,069	256,069	-	235,616	235,616	235,616
1110	449002	INTEREST	37,551	27,777	27,777	13,889	36,926	36,926	36,926
1110	449006	REAL ESTATE TAX REIMBURSE	1,470,866	1,469,895	1,469,895	735,433	1,523,367	1,523,367	1,523,367
1110	457000	OTHER BETTERMENTS		-	-	-	-	-	-
TOTAL EXPENDITURES			1,991,235	2,051,935	2,051,935	934,231	2,095,503	2,095,503	2,095,503
SURPLUS/(DEFICIT)			160,861	89,503	89,503	136,435	90,140	90,140	90,140
AVAILABLE FUND BALANCE			453,357	542,860	542,860	370,699	460,839	460,839	460,839

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND	DEPARTMENT	ADMIN.	CITY COUNCIL
			ANNUALIZED TOTAL	REQUESTED	RECOMMEND.	APPROVED
DIVISION: ECONOMIC DEVELOPMENT - 1110 TIF FUNDED						
ASSISTANT TO CITY ADMIN/DEVELOPMENT DIR.	M-10-9	1	98,085	98,085	98,085	98,085
ECONOMIC DEVELOPMENT MANAGER	P-7-4	1	61,406	61,406	61,406	61,406
ECONOMIC DEVELOPMENT SPECIALIST	P-6-1/2	2	46,976	48,204	48,204	48,204
CITY ADMINISTRATOR - 15%			19,519	19,519	19,519	19,519
DEPUTY CITY ADMINISTRATOR - 10%			10,249	10,249	10,249	10,249
EXECUTIVE SECRETARY - 5%			2,661	2,661	2,661	2,661
FINANCE DIRECTOR - 5%			5,992	5,992	5,992	5,992
CHIEF ASSESSOR - 5%			5,309	5,309	5,309	5,309
SENIOR APPRAISER - 5%			2,551	2,551	2,551	2,551
CITY PLANNER - 25%			19,178	20,080	20,080	20,080
CDBG CREDIT			(63,755)	(63,755)	(63,755)	(63,755)
PROJECTED SALARY INCREASE				5,258	5,258	5,258
TOTAL BUDGETED POSITIONS		3	208,170	215,558	215,558	215,558

City of Lewiston
 Fiscal Year 2021 Budget
 Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
CITY ATTORNEY									
4131	415000	OTHER FEES	77,191	84,000	84,000	21,645	90,000	90,000	77,000
4131	428800	MISCELLANEOUS SERVICES	-	1,000	1,000	2,529	1,000	1,000	1,000
TOTAL	CITY ATTORNEY		77,191	85,000	85,000	24,174	91,000	91,000	78,000

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
CITY CLERK AND ELECTIONS									
CITY CLERK									
4141	411000	SALARIES/WAGES - REGULAR	250,558	290,219	290,219	175,699	292,696	292,696	292,696
4141	412000	SALARIES/WAGES - OVERTIME	83	150	150	440	150	150	150
4141	420500	PRINTING SERVICES	60	-	-	-	-	-	-
4141	420600	CODE ORDINANCES	1,495	1,600	1,600	-	1,600	1,600	1,600
4141	421000	ADVERTISING & MARKETING	1,991	2,000	2,000	1,198	2,500	2,250	2,250
4141	421500	POSTAGE	1,637	1,800	1,800	1,613	2,250	2,250	2,250
4141	422000	TELEPHONE	568	660	660	423	660	660	660
4141	423000	MILEAGE AND TRAVEL	158	1,142	1,142	858	1,050	1,050	1,050
4141	424500	SUBSCRIPTIONS	156	200	200	195	200	200	200
4141	427000	REPAIRS TO EQUIPMENT	574	575	575	-	700	575	575
4141	428600	MICROFILM	2,000	2,000	2,000	-	2,000	2,000	2,000
4141	428800	MISCELLANEOUS SERVICES	-	1,250	1,250	796	250	-	-
394141	430500	OFFICE SUPPLIES	483	600	600	490	600	600	600
4141	431000	PRINTING SUPPLIES	959	1,500	1,500	676	1,500	1,300	1,300
4141	439800	OTHER SUPPLIES	1,055	900	900	-	1,100	900	900
4141	442000	DUES	490	580	580	560	580	580	580
TOTAL	CITY CLERK		262,267	305,176	305,176	182,949	307,836	306,811	306,811
ELECTIONS									
4144	412000	SALARIES/WAGES - OVERTIME	7,775	15,094	15,094	5,795	9,275	9,000	9,000
4144	412500	WAGES TEMPORARY	16,925	25,420	25,420	13,616	29,895	28,000	27,000
4144	420500	PRINTING SERVICES	1,000	7,500	7,500	3,498	500	500	500
4144	421000	ADVERTISING & MARKETING	574	1,900	1,900	784	1,000	1,000	1,000
4144	421500	POSTAGE	2,142	3,000	3,000	872	3,000	3,000	3,000
4144	422000	TELEPHONE	95	200	200	90	80	80	80
4144	423000	MILEAGE AND TRAVEL	340	880	880	231	730	500	500
4144	426000	VEHICLE RENTAL	467	1,400	1,400	411	700	700	700
4144	428800	MISCELLANEOUS SERVICES	-	2,850	2,850	2,933	1,500	1,500	1,500
4144	430500	OFFICE SUPPLIES	178	288	288	6	160	160	160
4144	431000	PRINTING SUPPLIES	466	1,500	1,500	51	750	750	750
4144	441000	RENT	5,319	5,868	5,868	323	5,593	5,593	5,593
TOTAL	ELECTIONS		35,281	65,900	65,900	28,611	53,183	50,783	49,783
TOTAL	CITY CLERK AND ELECTIONS		297,548	371,076	371,076	211,560	361,019	357,594	356,594

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
FINANCE									
FINANCE ADMINISTRATION									
4151	411000	SALARIES/WAGES - REGULAR	133,220	138,075	138,075	87,794	131,182	131,182	131,182
4151	415000	OTHER FEES	2,000	2,400	2,400	2,015	2,400	2,400	2,400
4151	420500	PRINTING SERVICES	1,239	1,300	1,300	970	1,350	1,350	1,350
4151	421500	POSTAGE	22	155	155	95	195	195	195
4151	422000	TELEPHONE	134	168	168	101	168	168	168
4151	423000	MILEAGE AND TRAVEL	182	155	155	123	155	155	155
4151	428900	IN SERVICE TRAINING	3,985	1,120	2,120	1,431	6,020	6,020	1,820
4151	430500	OFFICE SUPPLIES	160	168	168	9	168	168	168
4151	431000	PRINTING SUPPLIES	709	1,080	1,080	75	900	900	900
4151	442000	DUES	170	160	160	125	170	170	170
40	TOTAL	FINANCE ADMINISTRATION	141,820	144,781	145,781	92,737	142,708	142,708	138,508
PURCHASING									
4152	411000	SALARIES/WAGES - REGULAR	91,483	94,420	94,420	58,595	90,393	90,393	90,393
4152	421500	POSTAGE	12	40	40	731	40	40	40
4152	422000	TELEPHONE	45	55	55	59	65	65	65
4152	423000	MILEAGE AND TRAVEL	120	100	100	109	150	150	150
4152	428900	IN SERVICE TRAINING	479	1,000	1,000	329	1,000	1,000	1,000
4152	430500	OFFICE SUPPLIES	481	325	325	138	350	350	350
4152	431000	PRINTING SUPPLIES	1,060	1,225	1,225	303	1,225	1,225	1,225
4152	442000	DUES	200	200	200	200	200	200	200
TOTAL	PURCHASING		93,881	97,365	97,365	60,464	93,423	93,423	93,423
ACCOUNTING AND AUDITING									
4153	411000	SALARIES/WAGES - REGULAR	166,917	195,567	195,567	124,851	258,545	258,545	224,751
4153	412000	SALARIES/WAGES - OVERTIME	281	-	-	-	-	-	-
4153	412500	WAGES TEMPORARY	11,318	-	-	-	-	-	-
4153	420500	PRINTING SERVICES	1,431	3,480	3,480	1,564	3,364	3,364	3,364
4153	421500	POSTAGE	98	72	72	80	120	120	120
4153	422000	TELEPHONE	269	330	330	202	363	363	363
4153	423000	MILEAGE AND TRAVEL	37	100	100	-	100	100	100

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2020	2021	2021	2021
			ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AS OF 2/29/2019	REQUESTED	RECOMMENDED	APPROVED
4153	427000	REPAIRS TO EQUIPMENT	1,051	1,100	1,100	1,083	1,120	1,120	1,120
4153	428900	IN SERVICE TRAINING	4,638	2,990	4,490	798	2,990	2,990	1,740
4153	430500	OFFICE SUPPLIES	516	696	1,646	876	696	696	696
4153	431000	PRINTING SUPPLIES	742	920	920	394	920	920	920
TOTAL	ACCOUNTING AND AUDITING		187,297	205,255	207,705	129,847	268,218	268,218	233,174
TREASURY									
4155	411000	SALARIES/WAGES - REGULAR	228,661	257,166	257,166	161,044	280,585	280,585	280,585
4155	412000	SALARIES/WAGES - OVERTIME	228	200	200	26	200	200	200
4155	420500	PRINTING SERVICES	5,198	3,965	3,965	1,731	5,494	5,494	5,494
4155	421500	POSTAGE	24,487	26,724	26,724	13,684	27,525	27,525	27,525
4155	422000	TELEPHONE	671	760	760	504	836	836	836
4155	423000	MILEAGE AND TRAVEL	506	430	430	430	430	430	430
4155	424500	SUBSCRIPTIONS	1,139	1,174	1,174	633	770	770	770
4155	427000	REPAIRS TO EQUIPMENT	-	100	100		100	100	100
4155	428800	MISCELLANEOUS SERVICES	45	515	515	1,125	1,225	1,225	1,225
4155	428801	LIEN RECORDING/DISCHARGE	17,332	17,518	17,518	7,258	17,518	17,518	17,518
4155	428900	IN SERVICE TRAINING	510	660	660	110	660	660	660
4155	430500	OFFICE SUPPLIES	1,668	2,342	2,342	1,560	2,680	2,680	2,680
4155	431000	PRINTING SUPPLIES	718	800	800	857	800	800	800
4155	442000	DUES	160	110	110	60	110	110	110
TOTAL	TREASURY		281,323	312,464	312,464	188,591	338,933	338,933	338,933
CENTRAL SERVICES									
4159	421500	POSTAGE	3,503	3,130	3,130	1,084	3,630	3,630	3,130
4159	427000	REPAIRS TO EQUIPMENT	(3,403)	(3,400)	(3,400)	(2,387)	(2,500)	(2,500)	(2,500)
4159	430500	OFFICE SUPPLIES	560	800	800	492	650	650	650
TOTAL	CENTRAL SERVICES		661	530	530	(812)	1,780	1,780	1,280
TOTAL	FINANCE		704,982	760,395	763,845	470,827	845,062	845,062	805,318

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
MANAGEMENT INFO SERVICES									
4161	411000	SALARIES/WAGES - REGULAR	289,459	306,261	306,261	208,574	308,367	308,367	308,367
4161	412000	SALARIES/WAGES - OVERTIME	343	2,000	2,000	1,486	2,000	2,000	2,000
4161	421500	POSTAGE	16	-	-	-	-	-	-
4161	422000	TELEPHONE	8,851	9,984	9,984	6,458	10,488	10,488	10,488
4161	423000	MILEAGE AND TRAVEL	-	150	150	-	150	150	150
4161	426200	MAINT. AND LICENSING	151,541	200,706	211,806	126,721	227,303	211,073	211,073
4161	427000	REPAIRS TO EQUIPMENT	5,558	8,000	8,000	1,170	10,000	8,000	6,500
4161	428900	IN SERVICE TRAINING	-	-	-	-	7,000	-	-
4161	430500	OFFICE SUPPLIES	1,655	3,000	3,000	962	3,000	2,000	2,000
4161	431000	PRINTING SUPPLIES	1,026	500	500	457	500	1,100	1,100
4161	450500	OFFICE EQUIPMENT	175,418	-	589,904	179,720	157,580	-	-
42	TOTAL	MANAGEMENT INFO SERVICES	633,867	530,601	1,131,605	525,547	726,388	543,178	541,678

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
ASSESSING									
4171	411000	SALARIES/WAGES - REGULAR	259,826	278,031	278,031	186,700	285,725	285,725	285,725
4171	412000	SALARIES/WAGES - OVERTIME	10	-	-	-	-	-	-
4171	420500	PRINTING SERVICES	1,039	965	965	959	1,015	1,015	1,015
4171	421000	ADVERTISING & MARKETING	618	182	182		400	400	400
4171	421500	POSTAGE	1,779	2,000	2,000	309	2,000	2,000	2,000
4171	422000	TELEPHONE	684	768	768	476	774	774	774
4171	423000	MILEAGE AND TRAVEL	2,320	2,050	2,050	1,470	2,300	2,300	2,300
4171	424500	SUBSCRIPTIONS	1,150	1,173	1,173	36	1,184	1,184	1,184
4171	426200	MAINT. AND LICENSING	10,000	-	-		-	-	-
4171	427000	REPAIRS TO EQUIPMENT	246	350	350		350	350	350
4171	428804	REGISTRY SERVICES	2,374	2,220	2,220	1,070	2,400	2,400	2,050
4171	428900	IN SERVICE TRAINING	5,053	6,900	7,250	5,773	7,400	7,400	5,375
4171	430500	OFFICE SUPPLIES	949	550	550	440	550	550	550
4171	431000	PRINTING SUPPLIES	1,022	725	725	356	725	725	725
4171	434500	DEPT APPAREL	895	690	690	641	720	720	720
4171	442000	DUES	380	585	735	590	710	710	710
TOTAL	ASSESSING		288,345	297,189	297,689	198,821	306,253	306,253	303,878

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
HUMAN RESOURCES									
4181	411000	SALARIES/WAGES - REGULAR	91,103	97,715	97,715	59,748	97,715	97,715	97,715
4181	421000	ADVERTISING & MARKETING	2,835	3,125	5,125		3,125	3,125	-
4181	421500	POSTAGE	159	96	96	73	144	144	144
4181	422000	TELEPHONE	396	450	450	291	420	420	420
4181	423000	MILEAGE AND TRAVEL	136	150	150		100	100	100
4181	424500	SUBSCRIPTIONS				209			
4181	425500	MEDICAL SERVICES	18,324	17,750	17,750	12,886	18,210	18,210	18,210
4181	428300	LABOR RELATIONS	6,924	6,000	6,000	7,460	9,500	9,500	9,500
4181	428800	MISCELLANEOUS SERVICES	696	3,728	3,728		3,889	3,889	589
4181	428900	IN SERVICE TRAINING	145	750	750	169	750	750	750
4181	430500	OFFICE SUPPLIES	307	400	400	273	400	400	400
4181	431000	PRINTING SUPPLIES	50	200	200	763	325	325	325
4181	442000	DUES	359	774	774	175	774	774	774
TOTAL	HUMAN RESOURCES		121,435	131,138	133,138	82,048	135,352	135,352	128,927

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	
GENERAL GOVERNMENT PROPERTY										
CITY HALL										
	4191	422000	TELEPHONE	341	384	384	265	384	384	384
	4191	422500	UTILITIES	68,893	66,705	66,705	38,262	67,505	67,505	67,505
	4191	425000	CLEANING SERVICE	41,604	43,900	43,900	24,269	43,900	43,900	43,900
	4191	426100	OUTSIDE RENTAL	2,802	3,500	3,500		3,500	3,500	-
	4191	427000	REPAIRS TO EQUIPMENT	19,679	20,790	23,866	7,137	20,425	19,590	18,990
	4191	427500	REPAIRS TO BUILDING	61,898	16,925	36,925	6,251	17,425	15,125	12,125
	4191	439800	OTHER SUPPLIES	90	2,000	2,000	113	2,000	200	200
	4191	458000	BUILDINGS AND STRUCTURES	8,495	-	139,167	6,766	-	-	-
TOTAL	CITY HALL			203,801	154,204	316,447	83,063	155,139	150,204	143,104
VIOLATIONS BUREAU/85 PARK STREET										
4	4192	422500	UTILITIES	12,082	19,331	19,331	5,828	19,633	19,633	19,633
	4192	425000	CLEANING SERVICE	-	14,300	14,300		14,300	14,300	14,300
	4192	426100	OUTSIDE RENTAL	-	3,000	3,000		3,000	3,000	-
	4192	427000	REPAIRS TO EQUIPMENT	2,972	5,208	5,208	1,332	5,208	5,208	3,708
	4192	427500	REPAIRS TO BUILDING	58	5,000	5,000	2,241	2,000	2,000	2,000
	4192	458000	BUILDINGS AND STRUCTURES	-	-	81,759	29,073	-	-	-
TOTAL	VIOLATIONS BUREAU/85 PARK STREET			15,112	46,839	128,598	38,474	44,141	44,141	39,641
OAK STREET PARKING FACILITY										
	4193	420500	PRINTING SERVICES	502	400	400	374	500	500	500
	4193	422000	TELEPHONE	1,455	1,728	1,728	1,148	1,728	1,728	1,728
	4193	422500	UTILITIES	14,443	15,681	15,681	11,947	15,856	15,856	15,856
	4193	426100	OUTSIDE RENTAL	13,502	12,660	12,660	5,821	12,000	12,000	12,000
	4193	427000	REPAIRS TO EQUIPMENT	3,856	2,985	5,301	4,183	2,985	2,985	2,985
	4193	427500	REPAIRS TO BUILDING	298	14,100	30,100	530	7,200	5,200	5,200
	4193	427600	REPAIRS TO GROUNDS	-	500	500		500	-	-
	4193	428808	SWEEPING SERVICES	1,128	1,600	1,600		1,600	1,600	1,600
TOTAL	OAK STREET PARKING FACILITY			35,185	49,654	67,970	24,002	42,369	39,869	39,869

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
CENTREVILLE PARKING									
4194	420500	PRINTING SERVICES	502	400	400	374	500	500	500
4194	422000	TELEPHONE	1,585	1,728	1,728	1,153	1,728	1,728	1,728
4194	422500	UTILITIES	8,504	8,614	8,614	5,727	8,748	8,748	8,748
4194	426100	OUTSIDE RENTAL	10,672	9,630	9,630	9,079	11,000	11,000	11,000
4194	427000	REPAIRS TO EQUIPMENT	3,623	3,360	5,676	1,260	3,360	3,360	3,360
4194	427500	REPAIRS TO BUILDING	1,162	4,500	4,500	500	3,600	2,100	2,100
4194	458000	BUILDINGS AND STRUCTURES			250,000	79,655			
TOTAL	CENTREVILLE PARKING		26,050	28,232	280,548	97,747	28,936	27,436	27,436
CHESTNUT PARKING									
4195	420500	PRINTING SERVICES	502	400	400	374	500	500	500
4195	422000	TELEPHONE	1,585	1,728	1,728	1,153	1,728	1,728	1,728
4195	422500	UTILITIES	12,735	12,172	12,172	8,242	12,377	12,377	12,377
4195	426100	OUTSIDE RENTAL	9,014	13,500	13,500	7,545	13,500	13,500	13,500
4195	427000	REPAIRS TO EQUIPMENT	3,244	5,460	7,776	846	5,460	5,460	4,460
4195	427500	REPAIRS TO BUILDING	868	14,500	32,500	278	3,700	2,200	2,200
4195	428808	SWEEPING SERVICES	-	1,000	1,000		1,000	1,000	1,000
4195	449100	LAND LEASE	3,960	3,960	3,960	2,640	3,960	3,960	3,960
4195	458000	BUILDINGS AND STRUCTURES			35,000	-			
TOTAL	CHESTNUT PARKING		31,908	52,720	108,036	21,078	42,225	40,725	39,725
SO. GATEWAY PARKING									
4196	420500	PRINTING SERVICES	502	400	400	374	500	500	500
4196	422000	TELEPHONE	1,583	1,728	1,728	1,151	1,728	1,728	1,728
4196	422500	UTILITIES	12,093	13,250	13,250	8,209	13,470	13,470	13,470
4196	426100	OUTSIDE RENTAL	9,903	10,660	10,660	3,512	10,000	10,000	6,500
4196	427000	REPAIRS TO EQUIPMENT	2,734	3,360	3,696	711	3,360	3,360	3,360
4196	427500	REPAIRS TO BUILDING	44	3,500	15,500	326	3,500	1,800	1,800
4196	449100	LAND LEASE	40,929	41,184	41,184	27,619	41,424	41,424	41,424
TOTAL	SO. GATEWAY PARKING		67,789	74,082	86,418	41,902	73,982	72,282	68,782

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
	LINCOLN ST PARKING								
4197	420500	PRINTING SERVICES	506	400	400	374	500	500	500
4197	422000	TELEPHONE	1,566	1,728	1,728	1,153	1,728	1,728	1,728
4197	422500	UTILITIES	21,629	19,683	19,683	13,887	19,903	19,903	19,903
4197	426100	OUTSIDE RENTAL	25,533	27,322	27,322	15,302	27,322	27,322	27,322
4197	427000	REPAIRS TO EQUIPMENT	10,930	3,290	6,596	2,559	3,290	3,290	3,290
4197	427500	REPAIRS TO BUILDING	575	3,200	17,305	316	2,400	1,700	1,700
4197	427600	REPAIRS TO GROUNDS	-	500	1,395	1,095	-	-	-
4197	428808	SWEEPING SERVICES	1,306	1,000	1,000		1,300	1,300	1,300
TOTAL	LINCOLN ST PARKING		62,045	57,123	75,429	34,687	56,443	55,743	55,743
TOTAL	GENERAL GOVERNMENT PROPERTY		441,891	462,854	1,063,446	340,952	443,235	430,400	414,300

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	
POLICE										
POLICE ADMINISTRATION										
	4211	411000	SALARIES/WAGES - REGULAR	387,306	392,791	392,791	270,164	394,250	394,250	394,250
	4211	422000	TELEPHONE	41,711	44,060	44,060	27,604	45,852	45,852	43,340
	4211	426500	REPAIRS TO VEHICLE	521	900	900	225	900	650	650
	4211	427000	REPAIRS TO EQUIPMENT	1,464	1,100	1,100	579	1,552	1,552	1,552
	4211	428806	CIVIL SERVICE EXAMS	-	3,500	3,500	2,374	-	-	-
	4211	428821	ACCREDITATION SERVICES	8,781	10,374	10,374	9,972	10,731	10,731	10,731
	4211	430500	OFFICE SUPPLIES	2,790	3,100	3,100	1,839	3,100	3,100	3,100
	4211	431000	PRINTING SUPPLIES	359	360	360	294	360	360	360
	4211	432000	GAS AND OIL	1,640	1,510	1,510	1,310	2,915	2,515	2,515
	4211	432500	TIRES AND TUBES	503	600	600		600	600	600
	4211	434500	DEPT APPAREL	2,256	2,250	2,250	857	2,250	2,250	2,250
48	4211	442000	DUES	600	680	680	680	300	300	300
	4211	446000	INSURANCES	69,144	69,250	69,250	69,313	72,775	72,775	71,007
TOTAL	POLICE ADMINISTRATION			517,076	530,475	530,475	385,212	535,585	534,935	530,655
CRIMINAL INVESTIGATIONS										
	4212	411000	SALARIES/WAGES - REGULAR	1,269,561	1,321,844	1,321,844	921,832	1,351,213	1,351,213	1,351,213
	4212	412000	SALARIES/WAGES - OVERTIME	32,225	68,472	68,472	30,766	71,472	71,472	69,972
	4212	420500	PRINTING SERVICES	123	300	300	79	300	300	300
	4212	424500	SUBSCRIPTIONS	495	495	495	495	495	495	495
	4212	426500	REPAIRS TO VEHICLE	4,399	6,900	6,900	3,467	7,500	6,500	6,500
	4212	427000	REPAIRS TO EQUIPMENT	1,330	1,200	1,200	830	1,452	1,200	1,200
	4212	428800	MISCELLANEOUS SERVICES	1,316	1,360	1,360	449	1,360	1,360	1,360
	4212	428900	IN SERVICE TRAINING	1,481	2,700	2,700	2,533	3,375	3,375	3,375
	4212	431000	PRINTING SUPPLIES	893	1,000	1,000	187	1,000	1,000	1,000
	4212	432000	GAS AND OIL	10,081	9,080	9,080	3,360	10,836	9,336	9,336
	4212	432500	TIRES AND TUBES	1,253	2,030	2,030	1,249	2,030	2,030	2,030
	4212	434500	DEPT APPAREL	15,422	15,525	15,525	7,733	16,775	15,975	15,975
	4212	439800	OTHER SUPPLIES	523	500	500	478	850	850	850
	4212	442000	DUES	425	660	660	275	560	560	560
TOTAL	CRIMINAL INVESTIGATIONS			1,339,526	1,432,066	1,432,066	973,730	1,469,218	1,465,666	1,464,166

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	
PATROL										
	4213	411000	SALARIES/WAGES - REGULAR	3,240,269	3,579,126	3,579,126	2,222,793	3,668,931	3,668,931	3,575,983
	4213	412000	SALARIES/WAGES - OVERTIME	(19,144)	489,994	489,994	20,182	489,994	485,000	470,000
	4213	412001	OT WAGES - FIRST SHIFT	98,652	-	-	72,609	-	-	-
	4213	412002	OT WAGES - SECOND SHIFT	172,873	-	-	124,519	-	-	-
	4213	412003	OT WAGES - THIRD SHIFT	120,068	-	-	84,900	-	-	-
	4213	412500	WAGES TEMPORARY	(61,074)	(40,000)	(40,000)	(7,044)	(40,000)	(40,000)	(40,000)
	4213	420500	PRINTING SERVICES	-	200	200	200	-	-	-
	4213	423000	MILEAGE AND TRAVEL	791	1,000	1,000	612	1,000	1,000	1,000
	4213	426500	REPAIRS TO VEHICLE	44,033	32,000	32,000	24,818	38,700	38,700	35,700
	4213	427000	REPAIRS TO EQUIPMENT	6,616	9,900	9,900	1,653	6,900	6,600	6,600
	4213	428800	MISCELLANEOUS SERVICES	300	1,000	1,000	1,000	1,000	500	500
64	4213	428900	IN SERVICE TRAINING	14,644	19,120	19,120	25,144	20,150	20,150	14,150
	4213	431000	PRINTING SUPPLIES	964	1,790	1,790	1,790	1,790	1,790	1,790
	4213	432000	GAS AND OIL	103,968	91,410	91,410	52,161	114,344	98,044	98,044
	4213	432500	TIRES AND TUBES	10,926	12,850	12,850	8,343	14,950	13,950	12,850
	4213	434500	DEPT APPAREL	53,932	62,127	62,127	37,506	68,000	68,000	61,200
	4213	435500	HOUSEHOLD SUPPLIES	141	150	150	150	150	150	150
	4213	435800	PUBLIC SAFETY SUPPLIES	26,382	27,032	27,032	8,593	27,016	27,016	27,016
	4213	437500	EDUCATION SUPPLIES	1,232	1,232	1,232	1,232	1,232	1,232	1,232
	4213	439800	OTHER SUPPLIES	3,595	6,560	9,060	3,597	8,960	8,960	7,960
	4213	451000	VEHICLES	135,500	-	143,000	100,638	147,500	-	-
TOTAL	PATROL			3,954,668	4,295,491	4,440,991	2,784,045	4,570,817	4,400,023	4,274,175
SUPPORT SERVICES										
	4216	411000	SALARIES/WAGES - REGULAR	463,175	476,120	476,120	312,581	484,829	484,829	484,829
	4216	420500	PRINTING SERVICES	3,552	4,500	4,500	2,970	4,600	4,600	4,000
	4216	421500	POSTAGE	2,153	2,280	2,280	968	2,280	2,280	2,280
	4216	426200	MAINT. AND LICENSING	14,914	16,328	16,328	15,857	16,977	16,977	16,977
	4216	427000	REPAIRS TO EQUIPMENT	910	1,600	1,600	614	1,852	1,600	1,100
	4216	431000	PRINTING SUPPLIES	1,477	2,680	2,680	530	2,680	2,400	1,700
	4216	434500	DEPT APPAREL	1,704	1,450	1,850	940	1,450	1,450	1,450

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Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
4216	439800	OTHER SUPPLIES	46	200	200		150	150	150
4216	442000	DUES	140	275	275	40	275	275	275
TOTAL	SUPPORT SERVICES		488,071	505,433	505,833	334,499	515,093	514,561	512,761
POLICE BUILDING									
4217	411000	SALARIES/WAGES - REGULAR	24,800	22,296	22,296	11,148	23,914	23,914	23,914
4217	422500	UTILITIES	29,486	35,936	35,936	17,021	35,296	35,296	35,296
4217	425000	CLEANING SERVICE	27,408	30,936	30,936	17,388	30,936	30,936	30,936
4217	426100	OUTSIDE RENTAL	8,500	10,100	10,100	4,564	10,100	10,100	10,100
4217	427500	REPAIRS TO BUILDING	44,670	20,715	20,715	6,706	30,542	22,740	21,740
4217	439800	OTHER SUPPLIES	1,277	800	800	596	800	800	800
4217	458000	BUILDINGS AND STRUCTURES	43,632	-	151,500		-	-	-
TOTAL	POLICE BUILDING		179,772	120,783	272,283	57,423	131,588	123,786	122,786
ANIMAL CONTROL									
4218	411000	SALARIES/WAGES - REGULAR	42,060	44,128	44,128	29,702	44,307	44,307	44,307
4218	422000	TELEPHONE	360	360	360	240	360	360	360
4218	426500	REPAIRS TO VEHICLE	480	500	500	74	500	500	500
4218	428822	ANIMAL CONTROL SERVICES	50,954	50,955	50,955	29,723	50,955	50,955	50,955
4218	432000	GAS AND OIL	2,688	2,200	2,200	1,293	2,580	2,230	2,230
4218	434500	DEPT APPAREL	242	240	240		240	240	240
4218	439800	OTHER SUPPLIES	397	500	500	1,146	1,500	1,500	1,500
TOTAL	ANIMAL CONTROL		97,182	98,883	98,883	62,178	100,442	100,092	100,092
TOTAL	POLICE		6,576,295	6,983,131	7,280,531	4,597,088	7,322,743	7,139,063	7,004,635

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City of Lewiston
Fiscal Year 2021 Budget
Drug Enforcement Fund Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/19	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED	
REVENUES										
	590	361100	INVESTMENT EARNINGS	5,865	1,600	1,600	2,684	2,600	2,600	2,600
	5901	351451	DRUG FORFEITURES-STATE	17,699	9,000	9,000	15,781	9,000	9,000	9,000
	5902	365101	DRUG FORFEITURES-FEDERAL	92,886	15,000	15,000	109,593	20,000	20,000	20,000
TOTAL REVENUES			116,450	25,600	25,600	128,058	31,600	31,600	31,600	
EXPENDITURES										
	5901	422500	UTILITIES	-	-	-	4,600	4,600	4,600	
	5901	427500	REPAIRS TO BUILDING	-	-	-	300	300	300	
	5901	428900	IN SERVICE TRAINING	10,366	10,500	10,500	6,687	12,500	12,500	12,500
	5901	439800	OTHER SUPPLIES	3,542	6,910	6,910	4,557	20,245	20,245	20,245
51	5901	451000	VEHICLES	17,449	-	-	-	-	-	
	5902	422000	TELEPHONE	1,119	1,080	1,080	1,048	1,800	1,800	1,800
	5902	422500	UTILITIES	4,060	4,600	4,600	4,060	-	-	-
	5902	427500	REPAIRS TO BUILDING	27	300	300	-	-	-	
	5902	428500	TESTING SERVICES	858	8,000	8,000	1,138	8,000	8,000	8,000
	5902	428800	MISCELLANEOUS SERVICES	8,719	8,273	8,273	6,948	13,918	13,918	13,918
	5902	428900	IN SERVICE TRAINING	-	8,710	8,710	3,482	-	-	-
	5902	435800	PUBLIC SAFETY SUPPLIES	35,295	22,400	22,400	11,150	16,400	17,200	17,200
	5902	439800	OTHER SUPPLIES	2,362	6,200	6,200	6,282	3,400	3,400	3,400
	5902	450500	OFFICE EQUIPMENT	2,115	14,302	14,302	1,238	37,650	37,650	37,650
	5902	451000	VEHICLES	6,937	20,000	20,000	24,000	24,000	24,000	
TOTAL EXPENDITURES			92,849	111,275	111,275	46,590	142,813	143,613	143,613	
SURPLUS/(DEFICIT)			23,601	(85,675)	(85,675)	81,468	(111,213)	(112,013)	(112,013)	
AVAILABLE FUND BALANCE			239,750	154,075	154,075	321,218	42,862	42,062	42,062	

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
FIRE									
FIRE ADMINISTRATION									
4221	411000	SALARIES/WAGES - REGULAR	238,224	240,982	240,982	83,224	243,946	243,946	243,946
4221	420500	PRINTING SERVICES	597	-	-	-	-	-	-
4221	421500	POSTAGE	573	560	560	385	560	560	560
4221	422000	TELEPHONE	33,493	36,557	36,557	22,181	37,125	37,125	36,045
4221	423000	MILEAGE AND TRAVEL	35	350	350	-	350	350	350
4221	426200	MAINT. AND LICENSING	13,141	13,322	13,322	17,953	12,722	12,722	12,722
4221	426500	REPAIRS TO VEHICLE	1,290	500	500	133	400	400	400
4221	427000	REPAIRS TO EQUIPMENT	996	385	385	375	385	385	385
4221	428900	IN SERVICE TRAINING	25	1,000	1,000	100	1,000	1,000	1,000
4221	430500	OFFICE SUPPLIES	1,193	1,308	1,308	727	1,508	1,308	1,308
4221	431000	PRINTING SUPPLIES	1,115	1,141	1,141	412	1,125	1,125	1,125
4221	432000	GAS AND OIL	1,756	2,586	2,586	781	3,041	2,641	2,641
4221	432500	TIRES AND TUBES	-	300	300	-	200	200	200
4221	434500	DEPT APPAREL	-	-	-	(5,053)	2,421	2,421	2,421
4221	434600	INDIVIDUAL APPAREL	906	1,424	1,424	278	1,312	1,312	1,312
4221	442000	DUES	689	650	650	355	915	915	915
4221	450500	OFFICE EQUIPMENT	9,809	-	1,400	-	770	-	-
4221	451000	VEHICLES	-	-	-	-	48,000	-	-
TOTAL	FIRE ADMINISTRATION		303,841	301,065	302,465	121,850	355,780	306,410	305,330
FIREFIGHTING									
4222	411000	SALARIES/WAGES - REGULAR	4,003,205	4,202,343	4,202,343	2,776,689	4,244,007	4,244,007	4,244,007
4222	412000	SALARIES/WAGES - OVERTIME	902,343	770,000	770,000	796,700	861,280	861,280	861,280
4222	425000	CLEANING SERVICE	-	50	50	-	-	-	-
4222	425500	MEDICAL SERVICES	10,758	15,708	19,208	-	16,152	16,152	16,152
4222	426500	REPAIRS TO VEHICLE	51,083	43,445	61,375	27,632	58,425	58,425	54,425
4222	427000	REPAIRS TO EQUIPMENT	5,002	5,904	5,904	6,191	7,325	7,325	6,325
4222	428800	MISCELLANEOUS SERVICES	807	600	600	131	600	600	600
4222	428900	IN SERVICE TRAINING	9,315	19,800	19,800	10,454	16,250	16,250	15,000
4222	432000	GAS AND OIL	22,193	23,990	23,990	12,732	27,228	22,958	22,958
4222	432500	TIRES AND TUBES	15,576	8,472	8,472	-	7,500	7,500	6,500

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			ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AS OF 2/29/2019	REQUESTED	RECOMMENDED	APPROVED	
	4222	434500	DEPT APPAREL	35,213	41,196	42,227	10,672	43,264	43,264	41,284
	4222	434600	INDIVIDUAL APPAREL	59,327	66,068	66,283	42,646	67,006	67,006	67,006
	4222	435000	MED AND LAB SUPPLIES	2,452	1,800	1,800	835	1,800	1,800	1,800
	4222	435800	PUBLIC SAFETY SUPPLIES	19,025	21,619	21,619	10,891	26,119	26,119	21,619
	4222	436000	SMALL TOOLS				77			
	4222	437500	EDUCATION SUPPLIES	345	500	500	240	500	500	500
	4222	448800	HYDRANT RENTAL	738,000	738,000	738,000	553,500	1,033,200	1,033,200	738,000
	4222	451000	VEHICLES	49,729	-	-	237	-	-	-
	4222	452500	PUBLIC SAFETY EQUIPMENT	3,838	-	23,600	2,595	21,205	-	-
TOTAL	FIREFIGHTING		5,928,212	5,959,495	6,005,771	4,252,221	6,431,861	6,406,386	6,097,456	
	FIRE COMMUNICATIONS									
	4223	411000	SALARIES/WAGES - REGULAR	55,451	58,450	58,450	39,677	58,617	58,617	58,617
	4223	412000	SALARIES/WAGES - OVERTIME	1,914	1,450	1,450	1,026	1,450	1,450	1,450
	4223	423000	MILEAGE AND TRAVEL	479	250	250		250	250	250
	4223	426100	OUTSIDE RENTAL	558	170	170	99	170	170	170
	4223	426500	REPAIRS TO VEHICLE	68	200	200	36	200	200	200
	4223	427000	REPAIRS TO EQUIPMENT	2,332	5,000	6,253	4,291	9,750	8,000	6,000
	4223	428900	IN SERVICE TRAINING	970	1,100	1,100	70	1,850	1,850	1,850
	4223	432000	GAS AND OIL	658	798	798	326	929	814	814
	4223	434600	INDIVIDUAL APPAREL	200	400	400	200	400	200	200
	4223	436000	SMALL TOOLS & IMPLEMENTS	600	600	600	600	600	600	600
	4223	438500	CONSTRUCTION MATERIALS	159	450	450	859	550	550	550
	4223	452800	COMMUNICATIONS EQUIPMENT	10,500	-	-	-	-	-	-
TOTAL	FIRE COMMUNICATIONS		73,889	68,868	70,121	47,183	74,766	72,701	70,701	
	FIRE PREVENTION									
	4225	411000	SALARIES/WAGES - REGULAR	134,942	172,006	172,006	90,099	187,742	187,742	144,395
	4225	412000	SALARIES/WAGES - OVERTIME	5,320	7,200	7,200	3,230	7,200	6,200	6,200
	4225	420500	PRINTING SERVICES	435	335	335		300	-	-
	4225	426500	REPAIRS TO VEHICLE	168	200	200	229	800	300	300
	4225	428900	IN SERVICE TRAINING	-	1,000	1,000	150	1,500	1,500	1,000
	4225	430500	OFFICE SUPPLIES	205	365	365	21	265	265	265

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4225	431000	PRINTING SUPPLIES	224	400	400	153	300	300	300
4225	432000	GAS AND OIL	1,426	1,850	1,850	323	2,472	2,122	2,122
4225	432500	TIRES AND TUBES	-	150	150		225	225	225
4225	434500	DEPT APPAREL	-	684	684		600	600	600
4225	434600	INDIVIDUAL APPAREL	1,200	3,104	3,104	1,200	2,400	2,400	1,600
4225	435800	PUBLIC SAFETY SUPPLIES	736	700	700	597	750	750	750
4225	436000	SMALL TOOLS & IMPLEMENTS	137	250	250		200	200	200
4225	437500	EDUCATION SUPPLIES	642	-	-		200	200	200
4225	442000	DUES	320	200	200		250	250	250
TOTAL	FIRE PREVENTION		145,755	188,444	188,444	96,001	205,204	203,054	158,407
	FIRE STATIONS								
4229	422500	UTILITIES	28,136	34,088	34,088	16,364	32,100	32,100	32,100
4229	422501	FUEL SUPPLIES	17,052	15,225	15,225	7,259	17,161	17,161	17,161
4229	426100	OUTSIDE RENTAL	5,197	5,000	5,000	2,714	6,700	5,700	5,700
4229	427500	REPAIRS TO BUILDING	56,751	24,000	24,000	13,891	25,478	25,478	24,003
4229	435500	HOUSEHOLD SUPPLIES	8,899	7,500	7,500	5,161	8,200	8,200	8,200
4229	453000	HOUSEHOLD EQUIPMENT	2,062	-	4,498	2,450	4,499	-	-
4229	458000	BUILDINGS AND STRUCTURES	21,895	-	21,800	5,874	41,700	-	-
TOTAL	FIRE STATIONS		139,990	85,813	112,111	53,713	135,838	88,639	87,164
TOTAL	FIRE		6,591,688	6,603,685	6,678,912	4,570,968	7,203,449	7,077,190	6,719,058

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PROTECTIVE INSPECTION									
4241	411000	SALARIES/WAGES - REGULAR	419,546	482,868	482,868	305,611	502,929	502,929	502,929
4241	412000	SALARIES/WAGES - OVERTIME	823	1,000	1,000	459	1,000	1,000	1,000
4241	415000	OTHER FEES	10,100	10,800	10,800	6,050	10,800	10,800	10,800
4241	420500	PRINTING SERVICES	467	2,012	2,012	267	2,095	815	815
4241	421000	ADVERTISING & MARKETING	(1,277)	(200)	(200)	(457)	(200)	(400)	(400)
4241	421500	POSTAGE	5,012	4,400	4,400	3,684	5,000	5,000	5,000
4241	422000	TELEPHONE	2,813	6,381	6,381	2,855	6,709	6,709	6,709
4241	423000	MILEAGE AND TRAVEL	8,544	14,718	14,718	5,849	18,747	14,718	11,788
4241	424500	SUBSCRIPTIONS	115	-	-	60	-	-	-
4241	426200	MAINT. AND LICENSING	200	200	200		200	200	200
4241	428800	MISCELLANEOUS SERVICES	-	200	12,700	7	12,800	300	300
4241	430500	OFFICE SUPPLIES	883	1,200	1,200	484	1,000	1,000	1,000
4241	431000	PRINTING SUPPLIES	3,706	2,400	2,400	1,832	3,350	2,900	2,900
4241	434500	DEPT APPAREL	225	600	600	610	1,075	775	775
4241	436000	SMALL TOOLS & IMPLEMENTS	319	580	580	67	630	630	630
4241	442000	DUES	678	760	760	716	735	735	735
4241	449000	FIXED CHARGES	4,780	3,750	3,750	2,383	4,500	4,500	4,500
4241	450500	OFFICE EQUIPMENT	-	-	-		500	-	-
TOTAL	PROTECTIVE INSPECTION		456,934	531,669	544,169	330,477	571,870	552,611	549,681

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PUBLIC WORKS									
PW ADMINISTRATION									
4311	411000	SALARIES/WAGES - REGULAR	151,334	170,512	170,512	110,486	168,304	168,304	168,304
4311	412000	SALARIES/WAGES - OVERTIME	11,259	9,600	9,600	7,889	9,600	9,600	9,600
4311	421500	POSTAGE	382	300	300	111	300	300	300
4311	422000	TELEPHONE	2,272	2,460	2,460	1,590	2,820	2,820	2,820
4311	423000	MILEAGE AND TRAVEL	59	40	40		40	40	40
4311	426000	VEHICLE RENTAL	9,000	9,000	9,000	4,500	16,200	16,200	16,200
4311	427000	REPAIRS TO EQUIPMENT	1,465	1,225	1,225	310	1,225	1,225	1,225
4311	428900	IN SERVICE TRAINING	232	290	290		490	490	490
4311	430500	OFFICE SUPPLIES	124	250	250	10	250	250	250
4311	431000	PRINTING SUPPLIES	(1,975)	(2,250)	(2,250)	(170)	(1,850)	(1,850)	(1,850)
4311	442000	DUES	202	372	372	372	372	372	372
TOTAL	PW ADMINISTRATION		174,354	191,799	191,799	125,099	197,751	197,751	197,751
ENGINEERING									
4321	411000	SALARIES/WAGES - REGULAR	37,174	75,647	75,647	77,744	76,411	76,411	(57,479)
4321	412000	SALARIES/WAGES - OVERTIME	1,606	-	-	397	-	-	-
4321	421500	POSTAGE	52	76	76	23	59	59	59
4321	422000	TELEPHONE	2,745	3,016	3,016	1,673	3,016	3,016	2,296
4321	423000	MILEAGE AND TRAVEL	230	129	129	50	202	202	202
4321	426000	VEHICLE RENTAL	37,560	30,400	30,400	18,780	44,720	44,720	44,720
4321	426200	MAINT. AND LICENSING	4,388	3,625	3,625	1,054	2,978	2,978	2,978
4321	427000	REPAIRS TO EQUIPMENT	404	410	410	473	200	200	200
4321	428800	MISCELLANEOUS SERVICES	19,445	10,000	10,000	6,390	9,722	9,722	9,722
4321	428900	IN SERVICE TRAINING	1,940	2,425	2,425	432	2,050	2,050	2,050
4321	430500	OFFICE SUPPLIES	1,289	500	500	201	500	500	500
4321	431000	PRINTING SUPPLIES	4,164	4,676	4,676	2,689	4,624	4,624	4,624
4321	434500	DEPT APPAREL	2,932	3,055	3,055	2,219	3,441	3,241	2,841
4321	436000	SMALL TOOLS & IMPLEMENTS	(485)	(250)	(250)	(203)	500	(250)	(250)
4321	442000	DUES	1,081	1,674	1,674	1,295	1,764	1,764	1,764
4321	450500	OFFICE EQUIPMENT	-	-	-		500	-	-
4321	457000	OTHER BETTERMENTS	-	-	450	299	6,000	-	-
TOTAL	ENGINEERING		114,524	135,383	135,833	113,516	156,687	149,237	14,227

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HIGHWAYS									
	4331	411000	SALARIES/WAGES - REGULAR	827,338	1,024,412	1,024,412	614,461	1,018,112	1,018,112
	4331	412000	SALARIES/WAGES - OVERTIME	10,072	14,270	14,270	5,417	13,703	13,703
	4331	422000	TELEPHONE	1,331	1,390	1,390	1,106	1,446	1,446
	4331	422500	UTILITIES	31,758	33,491	33,491	17,102	33,491	33,491
	4331	422501	FUEL SUPPLIES	294					
	4331	426000	VEHICLE RENTAL	358,298	363,000	363,000	223,353	363,000	363,000
	4331	426300	UNIFORM RENTAL	14,140	13,852	13,852	7,439	14,264	14,264
	4331	427200	REPAIRS TO SIGN	23,447	21,711	21,711	21,329	25,785	25,785
	4331	427210	STREET LINE PAINTING	141,761	167,000	201,098	67,108	163,644	163,644
	4331	428800	MISCELLANEOUS SERVICES	1,500	1,820	3,405	2,163	880	880
	4331	428836	DOWNTOWN MTNC PROGRAM	7					
57	4331	428900	IN SERVICE TRAINING	1,884	1,955	1,955	1,955	1,890	1,890
	4331	430500	OFFICE SUPPLIES	589	850	850	498	850	850
	4331	431000	PRINTING SUPPLIES	1,318	1,100	1,100	458	1,300	1,300
	4331	434500	DEPT APPAREL	5,483	7,216	7,216	6,317	7,266	7,266
	4331	435800	PUBLIC SAFETY SUPPLIES	6,598	4,969	4,969	2,562	4,844	4,844
	4331	436000	SMALL TOOLS & IMPLEMENTS	12,830	5,100	5,100	4,075	6,670	5,100
	4331	438500	CONSTRUCTION MATERIALS	18,767	15,145	14,587	13,211	15,245	15,245
	4331	438800	TARRING MATERIALS	65,016	74,500	84,500	63,704	84,450	84,450
	4331	439800	OTHER SUPPLIES	6,582	2,175	2,175	1,032	2,175	2,175
	4331	441500	MEALS	85	160	160	91	156	156
	4331	442000	DUES	1,300	1,487	1,487	989	1,211	1,211
	4331	452500	PUBLIC SAFETY EQUIPMENT	3,475	-	-	-	34,446	-
	4331	457000	OTHER BETTERMENTS	750	-	190,000	-	-	-
	4331	457001	OTHER BETT - RESURFACE	138,500	-	-	21,000	-	-
	4331	457003	OTHER BETT - GUARDRAILS	(793)	-	5,858	5,758	6,552	-
TOTAL	HIGHWAYS		1,672,329	1,755,603	1,996,586	1,060,128	1,822,380	1,758,812	1,742,568
WINTER OPERATIONS									
	4332	411000	SALARIES/WAGES - REGULAR	302,205	219,057	219,057	190,107	226,883	226,883
	4332	412000	SALARIES/WAGES - OVERTIME	242,344	232,000	232,000	158,458	244,000	242,500
	4332	426000	VEHICLE RENTAL	443,117	415,500	415,500	238,206	440,000	440,000

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			ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AS OF 2/29/2019	REQUESTED	RECOMMENDED	APPROVED
4332	438500	CONSTRUCTION MATERIALS	(13,787)	4,189	4,189	(3,402)	3,264	(5,236)	(6,961)
4332	439800	OTHER SUPPLIES	403,984	483,966	483,966	358,460	483,982	483,982	480,000
4332	441500	MEALS	4,219	4,862	4,862	4,115	4,862	4,537	4,537
TOTAL	WINTER OPERATIONS		1,382,082	1,359,574	1,359,574	945,944	1,402,991	1,394,166	1,386,959
SIDEWALKS									
4334	457000	OTHER BETTERMENTS	349,462	-	32,500	107	30,000	-	-
TOTAL	SIDEWALKS		349,462	-	32,500	107	30,000	-	-
STREET LIGHTING									
4338	411000	SALARIES/WAGES - REGULAR	194,278	195,186	195,186	122,921	184,561	184,561	102,609
4338	412000	SALARIES/WAGES - OVERTIME	18,942	13,500	13,500	7,681	13,500	12,000	12,000
4338	422000	TELEPHONE	5,479	6,400	6,400	3,584	6,800	6,800	6,200
4338	422500	UTILITIES	234,693	150,000	150,000	136,688	150,000	150,000	150,000
4338	426000	VEHICLE RENTAL	50,350	53,310	53,310	25,509	53,310	53,310	53,310
4338	426300	UNIFORM RENTAL	2,187	2,100	2,100	1,056	2,200	2,200	1,650
4338	427100	REPAIRS TO SIGNAL	22,826	22,000	22,000	9,170	22,000	22,000	22,000
4338	428800	MISCELLANEOUS SERVICES	533	635	12,635	143	6,635	635	635
4338	428900	IN SERVICE TRAINING	713	500	500	440	1,000	1,000	1,000
4338	434500	DEPT APPAREL	884	800	800	800	800	800	600
4338	436000	SMALL TOOLS & IMPLEMENTS	383	375	375	866	375	900	900
4338	438500	CONSTRUCTION MATERIALS	(19,826)	2,500	2,500	51	2,500	1,975	1,000
4338	439800	OTHER SUPPLIES	8,164	3,500	3,500	4,920	3,500	5,000	5,000
4338	442000	DUES	445	250	250		250	250	250
4338	457000	OTHER BETTERMENTS	183,539	-	21,000		28,200	-	-
TOTAL	STREET LIGHTING		703,589	451,056	484,056	313,828	475,631	441,431	357,154
WASTE & RECYCLING COLLECTION									
4342	411000	SALARIES/WAGES - REGULAR	9,678	8,250	8,250		9,401	9,401	9,401
4342	426000	VEHICLE RENTAL	8,834	7,421	7,421		8,764	8,764	8,764
4342	428831	CONTRACT WASTE COLLECTION	763,942	807,717	807,717	389,644	823,871	823,871	823,871
TOTAL	WASTE & RECYCLING COLLECTION		782,454	823,388	823,388	389,644	842,036	842,036	842,036

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WASTE DISPOSAL									
4343	411000	SALARIES/WAGES - REGULAR	212,143	216,016	216,016	148,364	209,575	209,575	209,575
4343	412000	SALARIES/WAGES - OVERTIME	14,536	19,600	19,600	11,673	19,600	17,400	17,400
4343	420500	PRINTING SERVICES	-	1,000	1,000		1,000	-	-
4343	421500	POSTAGE	88	105	105	41	105	105	105
4343	422000	TELEPHONE	1,906	2,136	2,136	1,348	2,316	2,316	2,316
4343	422500	UTILITIES	47,915	37,208	37,208	23,800	38,352	38,352	38,352
4343	426000	VEHICLE RENTAL	87,448	98,149	98,149	50,132	124,162	124,162	124,162
4343	426300	UNIFORM RENTAL	604	650	650	342	1,005	1,005	1,005
4343	427000	REPAIRS TO EQUIPMENT	6,856	10,000	10,000	1,200	11,000	8,500	7,000
4343	427500	REPAIRS TO BUILDING	7,015	7,495	7,495	5,945	7,495	7,495	7,495
4343	428500	TESTING SERVICES	44,744	51,632	56,220	10,094	41,660	41,660	41,660
4343	428800	MISCELLANEOUS SERVICES	6,976	3,960	3,960	5,116	7,210	7,210	7,210
4343	428815	REGULATORY COMPLIANCE	29,990	28,900	34,177	18,936	28,900	28,900	28,900
4343	428833	WASTE DISPOSAL - TIR ES	4,080	4,560	4,560	3,560	5,200	5,200	5,200
4343	428834	WASTE DISPOSAL - OIL	290	320	320		290	290	290
4343	428839	HOUSEHOLD HAZARD WASTE	10,914	7,100	7,100	8,128	13,280	13,280	13,280
4343	428843	ASH HAULING	76,118	82,068	82,068	41,171	68,390	68,390	68,390
4343	428900	IN SERVICE TRAINING	4,945	4,100	4,100	750	1,400	1,400	1,400
4343	430500	OFFICE SUPPLIES	861	1,000	1,000	377	1,000	1,000	1,000
4343	434500	DEPT APPAREL	729	600	600	417	600	600	600
4343	436000	SMALL TOOLS & IMPLEMENTS	204	400	400	140	400	250	250
4343	439800	OTHER SUPPLIES	7,803	9,000	9,000	3,705	9,000	8,100	8,100
4343	442000	DUES	446	450	450	446	450	450	450
4343	451000	VEHICLES	16,046	-	17,000	13,842	17,000	-	-
4343	457000	OTHER BETTERMENTS	15,062	-	644,038	98,655	15,000	-	-
TOTAL	WASTE DISPOSAL		597,717	586,449	1,257,352	448,183	624,390	585,640	584,140
OPEN SPACE & TREE WORK									
4351	411000	SALARIES/WAGES - REGULAR	412,458	483,919	483,919	296,629	464,979	464,979	421,923
4351	412000	SALARIES/WAGES - OVERTIME	16,850	9,417	9,417	5,532	9,468	9,468	9,468
4351	412500	WAGES TEMPORARY	65,983	61,300	61,300	30,534	61,440	61,440	17,440
4351	422000	TELEPHONE	1,020	1,200	1,200	480	840	840	840
4351	422500	UTILITIES	40,068	50,577	50,577	39,687	56,344	56,344	54,844

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DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2020	2021	2021	2021
			ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AS OF 2/29/2019	REQUESTED	RECOMMENDED	APPROVED
4351	426000	VEHICLE RENTAL	255,570	180,250	180,250	161,307	192,000	192,000	192,000
4351	426100	OUTSIDE RENTAL	5,239	9,425	9,584	6,723	11,800	11,800	8,800
4351	427000	REPAIRS TO EQUIPMENT	1,234	1,000	1,000	197	1,400	1,400	1,400
4351	427500	REPAIRS TO BUILDING	6,002	5,500	5,500	871	48,300	10,000	6,000
4351	427600	REPAIRS TO GROUNDS	4,663	8,363	10,058	3,682	19,084	18,384	3,350
4351	427800	MAINTENANCE OF TREES	18,860	22,000	34,520	16,446	30,000	30,000	30,000
4351	427801	FORESTRY BOARD EXPENSE	3,999	-	-	340	-	-	-
4351	427802	TREEBATE PROGRAM CC 8/15	400	-	-	400	-	-	-
4351	428800	MISCELLANEOUS SERVICES	16,491	22,200	22,200	9,804	22,200	20,000	19,000
4351	428836	DOWNTOWN MTNC PROGRAM	7,581	6,450	10,650	3,159	15,950	11,400	5,700
4351	432000	GAS AND OIL	1,047	1,100	1,100	587	1,100	1,100	1,100
4351	435500	HOUSEHOLD SUPPLIES	2,726	2,100	2,100	1,673	4,550	4,550	4,550
4351	435800	PUBLIC SAFETY SUPPLIES	1,973	2,200	2,200	1,781	2,200	2,000	2,000
4351	436000	SMALL TOOLS & IMPLEMENTS	3,736	4,210	5,210	4,520	8,990	7,270	4,070
4351	437000	AGRICULTURAL SUPPLIES	253	-	-	1,094	-	-	-
4351	439800	OTHER SUPPLIES	3,723	3,916	3,916	2,427	5,940	5,940	4,940
4351	441500	MEALS	338	195	195	20	195	195	195
4351	457000	OTHER BETTERMENTS	72,145	-	77,230	10,875	31,350	-	-
TOTAL	OPEN SPACE & TREE WORK		942,358	875,322	972,126	598,767	988,130	909,110	787,620
	HYDRO-ELECTRIC								
4361	411000	SALARIES/WAGES - REGULAR	24,056	23,175	23,175	14,225	21,732	21,732	21,732
4361	412000	SALARIES/WAGES - OVERTIME	493	-	-	212	-	-	-
4361	422000	TELEPHONE	208	185	185	151	208	208	208
4361	422500	UTILITIES	22,285	22,550	22,550	10,333	24,900	24,900	24,900
4361	426000	VEHICLE RENTAL	1,238	800	800	149	400	400	400
4361	427000	REPAIRS TO EQUIPMENT	1,211	825	825		825	825	825
4361	427500	REPAIRS TO BUILDING	1,749	-	-		-	-	-
4361	428800	MISCELLANEOUS SERVICES	-	2,060	2,060	1,441	1,800	1,500	1,500
4361	428816	CANAL MAINTENANCE	26,855	-	122,944	1,815	-	-	-
4361	439800	OTHER SUPPLIES	165	50	50	6	50	50	50
4361	446002	PROPERTY INSURANCE	1,958	1,705	1,705	1,885	1,975	1,975	1,975
4361	458000	BUILDINGS AND STRUCTURES	-	-	-		125,000	-	-
TOTAL	HYDRO-ELECTRIC		80,218	51,350	174,294	30,216	176,890	51,590	51,590

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
MUNICIPAL GARAGE									
4381	411000	SALARIES/WAGES - REGULAR	494,360	593,212	593,212	310,836	599,440	599,440	509,126
4381	412000	SALARIES/WAGES - OVERTIME	21,957	21,500	21,500	14,462	25,500	23,000	23,000
4381	419100	BILLING - JE	(1,354,369)	(1,226,310)	(1,226,310)	(758,717)	(1,322,856)	(1,322,856)	(1,322,856)
4381	419200	BILLING - CASH	(961,510)	(866,685)	(866,685)	(487,677)	(866,685)	(866,685)	(866,685)
4381	422000	TELEPHONE	1,202	1,332	1,332	820	2,435	2,435	1,435
4381	423000	MILEAGE AND TRAVEL	187	650	650	255	500	500	500
4381	426101	OUTSIDE SERVICES	26,053	42,600	55,200	18,064	39,600	39,600	29,600
4381	426300	UNIFORM RENTAL	4,096	5,220	5,220	2,158	3,993	3,993	3,298
4381	426500	REPAIRS TO VEHICLE	142,238	177,000	177,073	90,816	175,000	168,000	156,000
4381	427000	REPAIRS TO EQUIPMENT	217,039	233,000	234,965	128,547	235,000	230,000	223,500
4381	428800	MISCELLANEOUS SERVICES	32,251	38,049	38,049	22,369	39,359	39,359	39,359
4381	428900	IN SERVICE TRAINING	-	3,000	5,500	3,046	2,500	2,500	1,000
4381	430500	OFFICE SUPPLIES	508	500	500	205	550	550	550
4381	432000	GAS AND OIL	869,447	896,704	896,704	484,755	1,064,634	859,634	859,634
4381	432500	TIRES AND TUBES	61,858	50,000	50,000	30,030	55,000	52,000	50,000
4381	434500	DEPT APPAREL	2,952	3,720	3,720	1,771	3,240	2,720	2,320
4381	435500	HOUSEHOLD SUPPLIES	1,510	1,600	1,600	129	1,642	1,642	1,642
4381	436000	SMALL TOOLS & IMPLEMENTS	9,093	10,742	10,742	4,981	9,850	9,850	9,250
4381	439800	OTHER SUPPLIES	8,144	9,100	9,100	4,221	9,400	9,100	8,100
4381	441500	MEALS	371	481	481	111	481	381	381
4381	451000	VEHICLES	932,514	-	1,680,253	275,586	1,231,700	-	-
4381	452000	GARAGE AND SHOP EQUIPMENT	75,829	-	14,700	23,067	36,400	-	-
TOTAL	MUNICIPAL GARAGE		585,727	(4,585)	1,707,506	169,835	1,346,683	(144,837)	(270,846)
PUBLIC BUILDINGS									
4390	411000	SALARIES/WAGES - REGULAR	151,975	179,106	179,106	146,245	172,129	172,129	172,129
4390	412000	SALARIES/WAGES - OVERTIME	3,581	4,700	4,700	2,872	6,748	4,500	3,500
4390	422000	TELEPHONE	1,059	1,244	1,244	798	1,280	1,280	1,280
4390	423000	MILEAGE AND TRAVEL	158	281	281	74	281	281	281
4390	426000	VEHICLE RENTAL	52,920	52,920	52,920	26,460	52,920	52,920	52,920
4390	426300	UNIFORM RENTAL	1,292	1,730	1,730	702	1,730	1,200	1,200
4390	427300	REPAIRS TO METERS	36	-	-	-	-	-	-

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
4390	428800	MISCELLANEOUS SERVICES	4	210	125,210	1	318	318	318
4390	428900	IN SERVICE TRAINING	232	200	200	99	1,000	1,000	200
4390	430500	OFFICE SUPPLIES	93	200	200	148	200	200	200
4390	431000	PRINTING SUPPLIES	205	340	340	82	340	340	340
4390	434500	DEPT APPAREL	1,590	1,200	1,200	1,200	1,200	1,200	1,200
4390	436000	SMALL TOOLS & IMPLEMENTS	837	1,300	1,300	307	1,301	1,301	1,301
4390	441500	MEALS	13	-	-	7	-	-	-
TOTAL	PUBLIC BUILDINGS		213,995	243,431	368,431	178,995	239,447	236,669	234,869
	PUBLIC WORKS BUILDINGS								
4391	422500	UTILITIES	100,151	94,197	94,197	53,580	97,412	97,412	96,000
4391	425000	CLEANING SERVICE	34,752	36,150	36,150	20,272	35,502	35,502	35,502
4391	427500	REPAIRS TO BUILDING	25,297	34,520	41,118	15,982	43,877	28,020	24,963
4391	439800	OTHER SUPPLIES	436	450	450	207	450	450	450
4391	458000	BUILDINGS AND STRUCTURES	75,655	-	10,000		12,330	-	-
TOTAL	PUBLIC WORKS BUILDINGS		236,291	165,317	181,915	90,041	189,571	161,384	156,915
	CITY OWNED PROPERTY								
4392	411000	SALARIES/WAGES - REGULAR	146	-	-		-	-	-
4392	422000	TELEPHONE	-	2,150	2,150	1,431	2,150	2,150	2,150
4392	422500	UTILITIES	73,575	52,400	52,400	27,229	52,400	52,400	51,000
4392	426000	VEHICLE RENTAL	839	1,000	1,000	524	1,000	1,000	1,000
4392	428800	MISCELLANEOUS SERVICES	448	500	500	200	500	500	500
4392	428816	CANAL MAINTENANCE	451	20,000	20,000	2,056	20,000	20,000	20,000
4392	429910	MARTEL SCHOOL COSTS	-	-	-	14,803	15,000	15,000	15,000
4392	438500	CONSTRUCTION MATERIALS	-	-	-	380			
TOTAL	CITY OWNED PROPERTY		75,459	76,050	76,050	46,623	91,050	91,050	89,650
TOTAL	PUBLIC WORKS		7,910,560	6,710,137	9,761,410	4,510,924	8,583,637	6,674,039	6,174,633

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
SOCIAL SERVICES									
SOCIAL SERVICES ADMINISTRATION									
4421	411000	SALARIES/WAGES - REGULAR	236,751	269,729	269,729	138,261	261,505	261,505	218,517
4421	421500	POSTAGE	92	125	125	93	175	175	175
4421	422000	TELEPHONE	843	900	900	737	1,137	1,137	1,137
4421	423000	MILEAGE AND TRAVEL	237	300	300	124	300	300	300
4421	427000	REPAIRS TO EQUIPMENT	600	950	950	632	950	950	950
4421	428800	MISCELLANEOUS SERVICES	1,510	1,350	1,350	1,500	1,550	1,550	1,550
4421	430500	OFFICE SUPPLIES	1,038	950	950	602	950	950	950
4421	431000	PRINTING SUPPLIES	627	950	950	227	695	695	695
4421	442000	DUES	60	60	60	40	120	120	120
TOTAL	SOCIAL SERVICES ADMINISTRATION		241,759	275,314	275,314	142,215	267,382	267,382	224,394
6 GENERAL ASSISTANCE									
4425	422500	UTILITIES	7,391	17,400	17,400	4,615	10,000	10,000	20,000
4425	422501	FUEL SUPPLIES	554	1,000	1,000		1,000	1,000	1,000
4425	423200	TRANSPORTATION	75	100	100	75	150	150	150
4425	425500	MEDICAL SERVICES	260	500	500		500	500	500
4425	429800	BURIAL/AMBULANCE SERVICE	17,888	15,000	15,000	13,948	18,000	18,000	33,000
4425	433500	FOOD SUPPLIES	26,346	55,000	55,000	35,473	55,000	55,000	94,207
4425	435000	MED AND LAB SUPPLIES	7,023	16,000	16,000	476	8,000	8,000	8,000
4425	441000	RENT	224,043	450,000	450,000	208,449	400,000	400,000	480,000
4425	441200	TEMPORARY HOUSING	300	1,000	1,000	730	1,000	1,000	6,000
TOTAL	GENERAL ASSISTANCE		283,879	556,000	556,000	263,767	493,650	493,650	642,857
TOTAL	SOCIAL SERVICES		525,638	831,314	831,314	405,982	761,032	761,032	867,251

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
RECREATION									
RECREATION ADMINISTRATION									
4511	411000	SALARIES/WAGES - REGULAR	152,780	157,729	157,729	106,143	157,768	157,768	104,998
4511	420500	PRINTING SERVICES	700	850	850		850	850	850
4511	421500	POSTAGE	313	300	300	183	300	300	300
4511	422000	TELEPHONE	2,492	2,820	2,820	2,035	2,820	2,820	2,460
4511	423000	MILEAGE AND TRAVEL	1,957	1,903	1,903	1,289	1,153	1,153	469
4511	426500	REPAIRS TO VEHICLE	-	-	-		9,000	9,000	9,000
4511	427000	REPAIRS TO EQUIPMENT	-	395	395	395	395	395	395
4511	430500	OFFICE SUPPLIES	314	500	500	98	500	400	400
4511	431000	PRINTING SUPPLIES	537	525	525	44	525	525	525
4511	442000	DUES	90	349	349	175	720	720	90
4511	450500	OFFICE EQUIPMENT	29	-	-		-	-	-
TOTAL	RECREATION ADMINISTRATION		159,213	165,371	165,371	110,361	174,031	173,931	119,487
ARMORY									
4519	412000	SALARIES/WAGES - OVERTIME	64	-	-	34	-	-	-
4519	412500	WAGES TEMPORARY	25,633	20,500	20,500	11,659	20,500	20,500	13,000
4519	422500	UTILITIES	39,583	56,084	56,084	30,522	56,084	50,000	50,000
4519	425000	CLEANING SERVICE	13,140	25,000	25,000	9,889	25,000	25,000	25,000
4519	426100	OUTSIDE RENTAL	2,029	4,000	4,000		4,000	4,000	-
4519	427000	REPAIRS TO EQUIPMENT	7,053	13,680	13,680	6,300	16,371	13,705	9,205
4519	427500	REPAIRS TO BUILDING	8,342	22,900	22,900	14,272	40,400	17,900	17,000
4519	435500	HOUSEHOLD SUPPLIES	2,336	3,000	3,000	339	3,000	2,500	500
4519	458000	BUILDINGS AND STRUCTURES	105,818	-	18,062	553	63,009	-	-
TOTAL	ARMORY		203,999	145,164	163,226	73,569	228,364	133,605	114,705
SENIOR CITIZENS									
4541	412500	WAGES TEMPORARY	4,601	8,892	8,892	7,644	8,892	8,892	8,892
4541	428800	MISCELLANEOUS SERVICES	104	125	125	78	125	125	125
TOTAL	SENIOR CITIZENS		4,705	9,017	9,017	7,722	9,017	9,017	9,017
TOTAL	RECREATION		367,916	319,552	337,614	191,652	411,412	316,553	243,209

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DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2020	2021	2021	2021
			ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AS OF 2/28/19	REQUESTED	RECOMMENDED	APPROVED
530	362500	FIELD USAGE FEES	3,358	4,500	4,500	70	3,500	3,500	3,500
530	373312	FUNDRAISERS	5,648	3,705	3,705	1,682	3,705	3,705	3,705
5316	345113	WEDNESDAYS IN THE PARK	780	1,200	1,200		1,200	1,200	1,200
5316	373121	VENDING MACHINE SALES	185	150	150	80	150	150	150
5317	361100	INVESTMENT EARNINGS	5,654	2,250	2,250	1,494	2,250	2,250	2,250
5316	428800	MISCELLANEOUS SERVICES	6,818	1,550	1,550	5,964	5,450	5,450	5,450
5317	428800	MISCELLANEOUS SERVICES	89	410	410	718	706	706	706
SURPLUS/(DEFICIT) GENERAL AND EVENTS			8,717	9,845	9,845	(3,357)	4,649	4,649	4,649
5301	345109	RECREATION DAY CAMP	51,664	23,500	23,500	6,579	45,000	45,000	45,000
5301	412500	WAGES TEMPORARY	25,520	20,280	20,280	33,759	29,280	29,280	29,280
5301	417003	FICA - EMPLOYER SHARE	325	-	-	489	-	-	-
5301	423300	FIELD TRIPS	5,156	3,400	3,400		-	-	-
5301	428800	MISCELLANEOUS SERVICES	9,292	235	235	9,812	8,000	8,000	8,000
SURPLUS/(DEFICIT) RECREATION DAY CAMP			11,371	(415)	(415)	(37,481)	7,720	7,720	7,720
5302	345116	VOLLEYBALL LEAGUE	3,226	5,950	5,950	2,567	4,950	4,950	4,950
5302	345118	CO-ED VOLLEYBALL	13,458	10,400	10,400	9,458	9,400	9,400	9,400
5302	412500	WAGES TEMPORARY	7,372	5,994	5,994	5,159	6,886	6,886	6,886
5302	417003	FICA - EMPLOYER SHARE	58	-	-	51	-	-	-
5302	428800	MISCELLANEOUS SERVICES	420	1,064	1,064	724	1,020	1,020	1,020
5302	437800	RECREATION SUPPLIES	628						
SURPLUS/(DEFICIT) VOLLEYBALL			8,207	9,292	9,292	6,090	6,444	6,444	6,444
5303	345105	TRACK	2,285	4,000	4,000	961	3,475	3,475	3,475
5303	412500	WAGES TEMPORARY	2,005	1,608	1,608	4,310	2,880	2,880	2,880
5303	417003	FICA - EMPLOYER SHARE	24	-	-	58	-	-	-
5303	428800	MISCELLANEOUS SERVICES	3,799	2,765	2,765	2,374	3,110	2,810	2,810
SURPLUS/(DEFICIT) TRACK/FIELD/X-COUNTRY			(3,544)	(373)	(373)	(5,782)	(2,515)	(2,215)	(2,215)

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DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/19	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
5304	345104	TENNIS	2,885	2,475	2,475	1,075	2,700	2,700	2,700
5304	412500	WAGES TEMPORARY	2,663	3,192	3,192	2,338	2,520	2,520	2,520
5304	417003	FICA - EMPLOYER SHARE	23	-	-	34	-	-	-
5304	428800	MISCELLANEOUS SERVICES	412	3,072	3,072	1,808	625	625	625
SURPLUS/(DEFICIT) YOUTH/ADULT TENNIS			(213)	(3,789)	(3,789)	(3,105)	(445)	(445)	(445)
5305	345103	SOCCER	8,532	6,300	6,300	7,510	4,500	4,500	4,500
5305	412500	WAGES TEMPORARY	330	1,332	1,332	1,370	1,404	1,404	1,404
5305	417003	FICA - EMPLOYER SHARE	5	-	-	20	-	-	-
5305	428800	MISCELLANEOUS SERVICES	4,278	2,720	2,720	4,863	1,857	4,488	4,488
SURPLUS/(DEFICIT) SOCCER			3,919	2,248	2,248	1,257	1,239	(1,392)	(1,392)
5306	345117	LEGOS ROBOTICS	1,685	3,500	3,500	1,555	1,300	1,300	1,300
5306	412500	WAGES TEMPORARY	47	1,200	1,200	91	200	200	200
5306	428800	MISCELLANEOUS SERVICES	1,671	-	-	132	600	600	600
SURPLUS/(DEFICIT) LEGOS ROBOTICS			(33)	2,300	2,300	1,332	500	500	500
5307	345107	LACROSSE PROGRAM	9,775	10,975	10,975	1,300	13,275	13,275	13,275
5307	412500	WAGES TEMPORARY	363	960	960	300	960	960	960
5307	417003	FICA - EMPLOYER SHARE	5	-	-	-	-	-	-
5307	428800	MISCELLANEOUS SERVICES	7,804	6,455	6,455	3,008	6,346	8,978	8,978
SURPLUS/(DEFICIT) LACROSSE			1,603	3,560	3,560	(2,008)	5,969	3,337	3,337
5308	345108	FIELD HOCKEY	2,195	1,550	1,550	649	1,000	1,000	1,000
5308	412500	WAGES TEMPORARY	247	498	498	159	558	558	558
5308	417003	FICA - EMPLOYER SHARE	3	-	-	2	-	-	-
5308	428800	MISCELLANEOUS SERVICES	1,199	519	519	281	400	400	400
SURPLUS/(DEFICIT) FIELD HOCKEY			747	533	533	207	42	42	42
5309	345102	BASKETBALL	28,939	22,700	22,700	15,795	15,920	15,920	15,920

**City of +A1:J62Lewiston
Fiscal Year 2021 Budget
Recreation Activities Fund Detail**

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/19	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
5309	412500	WAGES TEMPORARY	12,039	12,843	12,843	14,743	9,963	9,963	9,963
5309	417003	FICA - EMPLOYER SHARE	153	-	-	208	-	-	-
5309	428800	MISCELLANEOUS SERVICES	9,497	4,464	4,464	6,846	4,690	4,690	4,690
SURPLUS/(DEFICIT) YOUTH BASKETBALL			7,250	5,393	5,393	(6,002)	1,267	1,267	1,267
5310	345101	BASEBALL	2,414	2,400	2,400	1,445	2,400	2,400	2,400
5310	345114	MEN'S SOFTBALL	4,405	8,700	8,700	930	8,300	8,300	8,300
5310	412500	WAGES TEMPORARY	947	1,176	1,176	149	1,176	1,176	1,176
5310	417003	FICA - EMPLOYER SHARE	22	-	-	2	-	-	-
5310	428800	MISCELLANEOUS SERVICES	3,612	2,878	2,878	1,296	2,600	5,232	5,232
5310	439800	OTHER SUPPLIES	68	5,800	5,800		5,800	5,800	5,800
SURPLUS/(DEFICIT) SOFTBALL/BASEBALL			2,170	1,246	1,246	928	1,124	(1,508)	(1,508)
5311	345112	CHEERING	12,156	8,200	8,200	7,106	8,200	8,200	8,200
5311	412500	WAGES TEMPORARY	3,877	2,900	2,900	3,762	2,900	2,900	2,900
5311	417003	FICA - EMPLOYER SHARE	55	-	-	55	-	-	-
5311	428800	MISCELLANEOUS SERVICES	6,281	2,042	2,042	4,397	3,000	3,000	3,000
5311	437800	RECREATION SUPPLIES	2,888						
SURPLUS/(DEFICIT) CHEERING			(946)	3,258	3,258	(1,108)	2,300	2,300	2,300
5312	345111	ARCHERY	-	900	900		-	-	-
5312	428800	MISCELLANEOUS SERVICES	-	450	450		-	-	-
SURPLUS/(DEFICIT) ARCHERY			-	450	450	-	-	-	-
5314	345115	SKIING	146	200	200		200	200	200
SURPLUS/(DEFICIT) SKIING			146	200	200	-	200	200	200
5315	345106	GOLF	680	1,325	1,325		1,325	1,325	1,325
5315	428800	MISCELLANEOUS SERVICES	1,335	1,238	1,238		1,225	1,225	1,225
SURPLUS/(DEFICIT) GOLF			(655)	87	87	-	100	100	100

City of +A1:J62Lewiston
 Fiscal Year 2021 Budget
 Recreation Activities Fund Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/19	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
5318	345110	AQUATICS	-	-	-		20	20	20
5318	365101	DONATIONS	-	-	-		-	-	-
5318	412500	WAGES TEMPORARY	13,082	18,025	18,025	22,724	20,090	20,090	20,090
5318	417003	FICA - EMPLOYER SHARE	297	-	-	330	-	-	-
5318	428800	MISCELLANEOUS SERVICES	2,049	400	400	91	400	400	400
5318	437800	RECREATION SUPPLIES	299						
SURPLUS/(DEFICIT) AQUATICS			(15,727)	(18,425)	(18,425)	(23,145)	(20,470)	(20,470)	(20,470)
5319	345119	PICKLEBALL	1,329	500	500	1,073	500	500	500
5319	428800	MISCELLANEOUS SERVICES	-	65	65	48	250	250	250
5319	437800	RECREATION SUPPLIES	91						
SURPLUS/(DEFICIT) PICKLEBALL			1,238	435	435	1,025	250	250	250
TOTAL SURPLUS/(DEFICIT)			24,251	15,845	15,845	(71,150)	8,374	779	779
AVAILABLE FUND BALANCE			207,331	223,176	223,176	136,181	144,555	136,960	136,960

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
LIBRARY									
LIBRARY ADMINISTRATION									
4551	411000	SALARIES/WAGES - REGULAR	107,977	115,636	115,636	77,349	115,636	115,636	115,636
4551	421500	POSTAGE	4,255	6,044	6,044	3,694	6,189	5,800	5,300
4551	422000	TELEPHONE	1,951	2,176	2,176	1,191	2,384	2,384	2,384
4551	423000	MILEAGE AND TRAVEL	1,034	1,100	1,100	1,086	1,100	1,100	1,100
4551	427000	REPAIRS TO EQUIPMENT	6,884	5,275	5,275	4,506	5,724	5,324	5,324
4551	430500	OFFICE SUPPLIES	923	825	825	4,538	6,800	6,800	6,800
4551	442000	DUES	175	175	175	175	175	175	175
4551	450500	OFFICE EQUIPMENT	-	-	30,000	-	13,895	-	-
TOTAL	LIBRARY ADMINISTRATION		123,200	131,231	161,231	92,539	151,903	137,219	136,719
LENDING SERVICES									
4552	411000	SALARIES/WAGES - REGULAR	287,961	307,409	307,409	181,850	289,156	289,156	289,156
4552	412000	SALARIES/WAGES - OVERTIME	158	250	250	-	250	250	250
4552	412500	WAGES TEMPORARY	(1,471)	-	-	(1,051)	-	-	-
4552	412501	TEMP WAGES-CIRCULATION	36,146	45,262	45,262	27,814	45,764	45,764	45,764
4552	412502	TEMP WAGES-REFERENCE	17,936	22,504	22,504	15,681	22,278	22,278	22,278
4552	412503	TEMP WAGES-CHILDREN'S	27,806	33,780	33,780	21,170	34,381	34,381	34,381
4552	412504	TEMP WAGES-ADULT PAGE	16,504	20,332	20,332	11,515	21,658	21,658	21,658
4552	412505	TEMP WAGES-BDLG MONITOR	24,824	29,327	29,327	16,896	29,963	29,963	29,963
4552	420500	PRINTING SERVICES	143	300	300	78	300	300	300
4552	428600	MICROFILM	612	700	700	241	700	700	700
4552	437800	RECREATION SUPPLIES	609	600	600	299	600	600	600
4552	438201	REFERENCE BOOKS	8,817	9,002	9,002	5,250	9,134	9,134	9,134
4552	438202	NON-FICTION BOOKS	18,660	19,600	19,600	9,126	20,188	20,188	19,600
4552	438203	FICTION BOOKS	14,114	16,150	16,150	10,171	16,635	16,635	16,150
4552	438204	CHILDREN'S BOOKS	16,351	15,125	15,125	8,912	15,579	15,579	15,120
4552	438205	PERIODICALS	6,941	7,000	7,000	7,031	7,210	7,210	7,210
4552	438206	PAPERBACK BOOKS	5,799	6,390	6,390	2,682	6,582	6,582	6,582
4552	439051	CHILDREN'S AUDIO/VISUAL	3,737	3,700	3,700	317	3,815	3,815	3,815
4552	439052	ADULT AUDIO/VISUAL	7,546	7,100	7,100	3,340	7,313	7,313	7,313
4552	450500	OFFICE EQUIPMENT	1,985	-	-	-	-	-	-
TOTAL	LENDING SERVICES		495,177	544,531	544,531	321,320	531,506	531,506	529,974

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
COLLECTION SERVICES									
4553	411000	SALARIES/WAGES - REGULAR	144,638	153,466	153,466	95,078	152,695	152,695	152,695
4553	412500	WAGES TEMPORARY	15,382	19,454	19,454	11,348	20,936	20,936	20,936
4553	426200	MAINT. AND LICENSING	5,074	4,960	4,960	4,949	4,960	4,960	4,960
4553	430500	OFFICE SUPPLIES	5,929	5,500	5,500	935	5,500	5,500	5,500
TOTAL	COLLECTION SERVICES		171,023	183,380	183,380	112,309	184,091	184,091	184,091
LIBRARY BUILDING									
4559	411000	SALARIES/WAGES - REGULAR	42,700	40,554	40,554	20,277	44,154	44,154	44,154
4559	422500	UTILITIES	63,445	66,000	66,000	36,912	67,010	67,010	65,500
4559	425000	CLEANING SERVICE	40,603	48,000	48,000	24,360	55,210	54,700	52,000
4559	426100	OUTSIDE RENTAL	2,463	4,650	4,650		3,000	3,000	-
4559	427500	REPAIRS TO BUILDING	30,204	32,140	32,140	41,010	67,269	31,670	31,670
4559	435500	HOUSEHOLD SUPPLIES	621	1,350	1,350	621	1,700	800	800
4559	458000	BUILDINGS AND STRUCTURES	-	-	300,305	6,000	112,680	-	-
TOTAL	LIBRARY BUILDING		180,036	192,694	492,999	129,180	351,023	201,334	194,124
TOTAL	LIBRARY		969,436	1,051,836	1,382,141	655,347	1,218,523	1,054,150	1,044,908

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
DEBT SERVICE									
DEBT SERVICE PRINCIPAL									
4711	449000	FIXED CHARGES	6,687,487	7,116,456	7,116,456	4,283,053	7,470,966	7,470,966	7,470,966
TOTAL	DEBT SERVICE PRINCIPAL		6,687,487	7,116,456	7,116,456	4,283,053	7,470,966	7,470,966	7,470,966
DEBT SERVICE INTEREST									
4721	449000	FIXED CHARGES	1,451,685	1,619,950	1,619,950	1,000,031	1,666,590	1,666,590	1,666,590
4741	449000	FIXED CHARGES	(75,000)						
TOTAL	DEBT SERVICE INTEREST		1,376,685	1,619,950	1,619,950	1,000,031	1,666,590	1,666,590	1,666,590
TOTAL	DEBT SERVICE		8,064,172	8,736,406	8,736,406	5,283,084	9,137,556	9,137,556	9,137,556

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
INTERGOVERNMENTAL									
A-L AIRPORT									
4811	449000	FIXED CHARGES	302,000	191,000	399,750	352,000	192,500	185,000	167,850
TOTAL	A-L AIRPORT		302,000	191,000	399,750	352,000	192,500	185,000	167,850
TRANSIT SUBSIDY									
4812	449000	FIXED CHARGES	256,545	334,048	334,048	167,024	529,209	514,449	357,942
4812	451000	VEHICLES	83,184	-	159,000		50,000	-	-
TOTAL	TRANSIT SUBSIDY		339,729	334,048	493,048	167,024	579,209	514,449	357,942
9-1-1 COMMITTEE									
4813	449000	FIXED CHARGES	1,183,561	1,103,139	1,134,319	850,727	1,156,941	1,156,941	1,134,441
TOTAL	9-1-1 COMMITTEE		1,183,561	1,103,139	1,134,319	850,727	1,156,941	1,156,941	1,134,441
COUNTY GOVERNMENT									
4831	449000	FIXED CHARGES	2,716,558	2,881,017	2,881,017	2,881,017	2,985,175	2,985,175	2,985,175
TOTAL	COUNTY GOVERNMENT		2,716,558	2,881,017	2,881,017	2,881,017	2,985,175	2,985,175	2,985,175
TOTAL	INTERGOVERNMENTAL		4,541,847	4,509,204	4,908,134	4,250,768	4,913,825	4,841,565	4,645,408

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City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
MISCELLANEOUS									
PRIVATE SCHOOLS									
	4911	423200	TRANSPORTATION	75,705	82,902	82,902	43,499	86,015	86,015
TOTAL	PRIVATE SCHOOLS		75,705	82,902	82,902	43,499	86,015	86,015	86,015
INSURANCES									
	4921	417100	MMEHT HEALTH INSURANCE	3,241,492	3,543,704	3,543,704	2,246,974	3,853,458	3,757,835
	4921	417101	HEALTH INSURANCE BUYOUT	499,765	595,854	595,854	530,547	736,100	736,100
	4921	417102	HEALTHCARE EDUCATOR	36,985	38,826	38,826	20,839	38,546	38,546
	4921	417103	BOSTON MUTUAL LIFE INS	35,093	40,140	40,140	27,041	35,028	35,028
	4921	417200	FLEXIBLE SPENDING ACCOUNT	81,744	70,720	70,720	80,605	83,190	80,275
	4921	417250	HEALTH REIMB ARRANGEMENT	363,493	391,548	391,548	529,418	409,695	396,495
	4921	446001	AUTO INSURANCE	127,936	129,215	129,215	135,449	135,932	135,932
	4921	446002	PROPERTY INSURANCE	63,181	66,924	66,924	62,138	62,808	62,808
	4921	446003	LIABILITY INSURANCE	69,356	70,050	70,050	64,920	65,569	65,569
	4921	446006	FIDELITY BOND	4,896	5,518	5,518	4,873	4,893	4,893
	4921	446007	PUBLIC OFFICIALS LIAB INS	16,132	17,323	17,323	14,718	14,773	14,773
	4921	446008	INLAND MARINE INSURANCE	8,641	8,992	8,992	8,726	8,877	8,877
TOTAL	INSURANCES		4,548,714	4,978,814	4,978,814	3,726,248	5,448,869	5,448,869	5,337,131
RETIREMENT									
	4931	416000	SEVERANCE PAY	189,853	370,648	370,648	288,559	390,000	451,317
	4931	417001	MEPERS - EMPLOYER SHARE	1,499,638	1,661,757	1,661,757	1,042,685	1,850,072	1,792,100
	4931	417002	DEFERRED COMP - EMPLOYER	188,187	201,861	201,861	129,768	212,851	212,851
	4931	417003	FICA - EMPLOYER SHARE	740,046	816,922	816,922	514,314	809,245	768,241
	4931	417004	RETIREMENT HEALTH SAVINGS	259,909	281,180	281,180	276,887	271,005	271,005
	4931	417010	CITY PENSION PLAN EXPEND	30,758	30,142	30,142	20,075	30,805	30,805
TOTAL	RETIREMENT		2,908,392	3,362,510	3,362,510	2,272,288	3,563,978	3,563,978	3,526,319
WORK COMP & UNEMPLOYMENT									
	4941	417400	WORKERS COMPENSATION	703,000	923,791	923,791	461,896	983,182	924,182
	4941	417500	UNEMPLOYMENT COMPENSATION	6,500	3,500	3,500	1,750	6,000	6,000
TOTAL	WORK COMP & UNEMPLOYMENT		709,500	927,291	927,291	463,646	989,182	930,182	930,182

City of Lewiston
Fiscal Year 2021 Budget
Department and Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/29/2019	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
		MUNICIPAL DUES & DONATIONS							
4951	442000	DUES	54,929	54,929	54,929	55,485	55,680	55,680	55,680
4951	443000	DONATIONS	69,402	20,023	20,023		19,561	19,561	19,561
TOTAL	MUNICIPAL DUES & DONATIONS		124,331	74,952	74,952	55,485	75,241	75,241	75,241
		TAX SHARING - AUBURN							
4961	449000	FIXED CHARGES	182,594	183,103	183,103		185,332	185,332	182,592
TOTAL	TAX SHARING - AUBURN		182,594	183,103	183,103	-	185,332	185,332	182,592
		RESERVE FOR SALARIES							
4971	411000	SALARIES/WAGES - REGULAR	(304,200)	(86,700)	(86,700)	(311,700)	88,300	88,300	88,300
TOTAL	RESERVE FOR SALARIES		(304,200)	(86,700)	(86,700)	(311,700)	88,300	88,300	88,300
		OTHER MISCELLANEOUS							
4991	415000	OTHER FEES	29,485	30,085	30,085	27,785	32,700	32,700	32,700
4991	428800	MISCELLANEOUS SERVICES	14,571	13,472	102,362	66,012	21,267	21,267	21,267
4991	450500	OFFICE EQUIPMENT	925	-	12,000	1,042	20,000	-	-
TOTAL	OTHER MISCELLANEOUS		44,981	43,557	144,447	94,838	73,967	53,967	53,967
TOTAL	MISCELLANEOUS		8,290,016	9,566,429	9,667,319	6,344,304	10,510,884	10,431,884	10,279,747
TOTAL	GENERAL FUND		47,278,956	48,913,297	54,480,430	33,307,365	53,971,285	51,121,335	49,710,345

City of Lewiston
Fiscal Year 2021 Budget
Utility Funds Capital Recommended Projects

UTILITY	PROJECT	BUDGETED AMOUNT	DEFERRED
OPERATING BUDGETS			
WATER			
	Meter Replacement Program	150,000	
	Equipment Replacement Program - 2008 SUV Sampling Vehicle	50,000	
	Radio Read (Flex) Devices	100,100	
	Ferry Road Mixers 1 & 2 (Mixer 2 is 1st of 3 year payment)	85,000	
	Cameras & Card Lock Security System	68,000	
	Dark Fiber & Hardware for SCADA Interconnection Nodes	100,000	
	TOTAL WATER OPERATING CAPITAL	553,100	
	Funding with Surplus Bond Proceeds	235,000	
	Funding through the Operating Budget	318,100	
SEWER			
	Equipment Replacement Program - 3/4 ton Pickup Truck w' Cap	60,000	
	Forestry Cutter for Cross Country Clearing	30,000	
	CSO Permanent Metering	32,500	
	TOTAL SEWER OPERATING CAPITAL	122,500	
	Funding with Surplus Bond Proceeds	122,500	
	Funding through the Operating Budget	-	
STORM WATER			
	Storm Drains for Road Rehabilitation Projects	500,000	100,000
	Emergency Catch Basin Replacement	20,000	
	MS4 Permit Consulting	54,000	
	CSO Permanent Metering	35,000	
	TOTAL STORM WATER OPERATING CAPITAL	609,000	
	Funding with Surplus Bond Proceeds	500,000	
	Funding through the Operating Budget	109,000	
BOND ISSUE REQUESTS			
WATER			
	Distribution Main Replacement	2,100,000	
	TOTAL WATER BOND REQUESTS	2,100,000	
SEWER			
	Sanitary Sewer Mains Rehabilitation	1,100,000	
	Collection System Inspection & Rehabilitation	600,000	
	CSO Separation	300,000	
	CSO Storage at LAWPCA	125,000	125,000
	Sewer Pump Station Replacement	200,000	
	TOTAL SEWER BOND REQUESTS	2,325,000	
	Funding with Surplus Bond Proceeds	450,000	
		1,875,000	
STORM WATER			
	Culvert Replacement Program	110,000	
	CSO Separation	300,000	
	CSO Storage at LAWPCA	125,000	125,000
	Storm Drain Inspection	385,000	
	Jepson Brook Channel Upgrades		1,100,000
	TOTAL STORM WATER BOND REQUESTS	920,000	

Department of Public Works
Water Division
Pro-Forma Cash Flow
Cash Analysis from July 1, 2020 to June 30, 2021

Revenues

Cash Receipts:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Actual	2021 Dept. Requested	15%	
						2021 Admin. Recom.	2021 City Council Approved
Meters	4,110,049	4,069,006	3,940,173	3,986,409	3,986,409	4,434,880	3,986,409
Public Fire Protection	738,000	738,000	738,000	738,000	738,000	907,500	738,000
Private Fire Protection	85,053	85,388	85,000	85,000	85,000	94,563	85,000
Sprinklers	328,295	327,786	328,000	328,000	328,000	364,900	328,000
Sewer Meter Service	80,000	160,000	175,000	175,000	175,000	125,000	80,000
Investments	20,070	49,093	15,000	25,000	25,000	25,000	25,000
TOTAL REVENUES	5,361,467	5,429,273	5,281,173	5,337,409	5,337,409	5,951,843	5,242,409

Expenses

Cash Payments:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Actual	2021 Dept. Requested	2021	
						2021 Admin. Recom.	2021 City Council Approved
Payroll	994,303	1,020,113	1,015,939	1,057,856	1,120,210	1,110,262	1,073,722
Employee Benefits	447,623	469,743	510,369	515,285	577,424	576,998	574,203
Debt Service	2,246,402	2,365,655	2,482,629	2,429,174	2,627,460	2,597,460	2,597,460
Operating Expenses	1,364,869	1,323,158	1,282,049	1,330,499	1,420,965	1,296,619	1,193,590
Capital Outlay	231,987	431,960	540,200	540,200	585,200	318,100	0
TOTAL EXPENSES	5,285,184	5,610,629	5,831,186	5,873,014	6,331,259	5,899,439	5,438,975

Total Cash

Net Cash INC./(DEC.)	76,283	(181,356)	(550,013)	(535,605)	(993,850)	52,404	(196,566)
Beg. Cash	1,152,445	1,228,728	1,047,372	1,047,372	511,767	511,767	511,767
Ending Cash	1,228,728	1,047,372	497,359	511,767	(482,083)	564,171	315,201

City of Lewiston
Fiscal Year 2021 Budget
Water Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 RECOMMENDED
SOURCE OF SUPPLY									
6010	411000	SALARIES/WAGES - REGULAR	125,272	96,302	96,302	66,683	99,219	99,219	99,219
6010	412000	SALARIES/WAGES - OVERTIME	33,770	39,000	39,000	15,604	39,000	36,000	33,000
6010	412500	WAGES TEMPORARY	2,671	4,000	4,000		4,884	4,000	-
6010	417001	MEPERS - EMPLOYER SHARE	11,818	9,762	9,762	5,985	10,548	10,548	10,548
6010	417002	DEFERRED COMP - EMPLOYER	1,439	1,993	1,993	1,053	1,746	1,746	1,746
6010	417003	FICA - EMPLOYER SHARE	11,274	10,422	10,422	6,205	10,645	10,645	10,110
6010	441500	MEALS	23	80	80	7	130	30	30
6010	661501	PURCHASED POWER/UTILITIES	48,794	49,800	49,800	13,453	49,800	49,800	49,800
6010	661601	OTHER UTILITIES/PROPANE	12,984	12,250	12,250	4,222	12,250	12,250	12,250
6010	662502	CONTRACTUAL SVCS - HAZMAT	900	5,000	5,000	2,200	8,880	8,880	5,080
6010	662509	CONTRACTUAL SVCS - OTHER	64,278	89,500	89,500	22,180	99,500	81,500	65,000
6010	663001	MATERIALS AND SUPPLIES	156,588	96,630	96,630	76,016	96,630	96,630	96,630
TOTAL	SOURCE OF SUPPLY		469,811	414,739	414,739	213,607	433,232	411,248	383,413
WATER TREATMENT									
6030	411000	SALARIES/WAGES - REGULAR	102,358	112,307	112,307	77,466	112,745	112,745	112,745
6030	412000	SALARIES/WAGES - OVERTIME	17,073	14,156	14,156	13,628	14,156	14,156	14,156
6030	417001	MEPERS - EMPLOYER SHARE	10,175	11,676	11,676	8,553	11,797	11,797	11,797
6030	417002	DEFERRED COMP - EMPLOYER	837	-	-		-	-	-
6030	417003	FICA - EMPLOYER SHARE	9,647	9,674	9,674	7,306	9,708	9,708	9,708
6030	661800	LA WATERSHED COMMISSION	100,000	68,550	68,550	68,550	65,000	65,000	65,000
6030	662205	PRINTING SERVICES	-	1,508	1,508	1,577	1,508	1,508	1,508
6030	662215	POSTAGE	-	-	-	3,927	-	-	-
6030	662401	CONTRACTUAL SVCS - MGMT	115,259	142,254	142,254	70,420	142,254	142,254	125,000
6030	663001	MATERIALS AND SUPPLIES	54,889	48,625	48,625	32,753	80,625	65,625	50,000
6030	663801	CHEMICALS	200,814	147,006	147,006	79,656	147,006	147,006	147,006
TOTAL	WATER TREATMENT		611,052	555,756	555,756	363,836	584,799	569,799	536,920
DISTRIBUTION EXPENSE-OPERATIONS									
6050	411000	SALARIES/WAGES - REGULAR	450,792	423,554	423,554	347,235	459,028	459,028	459,028
6050	412000	SALARIES/WAGES - OVERTIME	26,869	47,000	47,000	22,979	53,064	47,000	42,000
6050	412500	WAGES TEMPORARY	22,197	24,540	24,540	17,002	24,540	24,540	-
6050	417001	MEPERS - EMPLOYER SHARE	27,998	33,420	33,420	24,851	45,120	45,120	45,120
6050	417002	DEFERRED COMP - EMPLOYER	3,349	2,994	2,994	2,333	3,354	3,354	3,354

City of Lewiston
Fiscal Year 2021 Budget
Water Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 RECOMMENDED
6050	417003	FICA - EMPLOYER SHARE	36,884	38,339	38,339	29,707	41,052	41,052	38,792
6050	441500	MEALS	183	500	500	228	780	454	454
6050	660404	CLOTHING ALLOWANCE	9,245	10,317	10,317	7,299	10,317	10,317	10,317
6050	660406	SEMINARS/TRAVEL/SCHOOLS	11,880	6,000	6,000	3,303	7,000	6,000	3,000
6050	663001	MATERIALS AND SUPPLIES	174,922	190,500	190,500	156,892	190,500	190,500	175,000
6050	663202	PAVING	48,382	47,505	47,505	11,944	47,505	47,505	47,505
6050	664101	RENTAL OF BUILDING	49,410	52,980	52,980	49,410	52,980	49,410	49,410
6050	664201	RENTAL OF EQUIPMENT	8,019	6,500	6,500	5,558	9,450	8,000	2,000
TOTAL	DISTRIBUTION EXPENSE-OPERATIONS		870,131	884,149	884,149	678,740	944,690	932,280	875,980
CUSTOMER ACCOUNTS									
6070	411000	SALARIES/WAGES - REGULAR	57,376	58,773	58,773	49,262	70,683	70,683	70,683
6070	412000	SALARIES/WAGES - OVERTIME	356	-	-	295	-	-	-
6070	412500	WAGES TEMPORARY	774	-	-	-	-	-	-
6070	417001	MEPERS - EMPLOYER SHARE	5,925	5,751	5,751	4,070	7,078	7,078	7,078
6070	417002	DEFERRED COMP - EMPLOYER	-	-	-	436	-	-	-
6070	417003	FICA - EMPLOYER SHARE	4,510	4,496	4,496	3,698	5,407	5,407	5,407
6070	491130	BAD DEBT EXPENSE	9,334	-	-	-	-	-	-
6070	660406	SEMINARS/TRAVEL/SCHOOLS	346	1,000	1,000	306	1,320	750	350
6070	662205	PRINTING SERVICES	7,671	9,310	9,310	3,848	8,330	8,330	8,330
6070	662215	POSTAGE	4,566	4,240	4,240	2,719	3,918	3,918	3,918
6070	662270	REPAIRS TO EQUIPMENT	-	500	500	-	500	-	-
6070	662401	CONTRACTUAL SVCS - MGMT	16,812	14,000	14,000	14,304	16,400	16,400	16,400
6070	662402	CONTRACTUAL SVCS - COLLECTION	37,208	37,115	37,115	39,737	36,940	36,940	36,940
6070	662403	CONTRACTUAL SVCS - LICENSING	31,478	60,243	60,243	36,019	56,635	43,135	43,135
6070	662509	CONTRACTUAL SVCS - OTHER	11,894	14,940	14,940	7,882	15,180	15,180	12,980
6070	663001	MATERIALS AND SUPPLIES	2,430	2,467	2,467	1,284	2,275	2,275	2,000
TOTAL	CUSTOMER ACCOUNTS		190,680	212,835	212,835	163,858	224,666	210,096	207,221
ADMIN & GENERAL EXPENSES									
6080	411000	SALARIES/WAGES - REGULAR	181,006	196,307	196,307	133,710	242,891	242,891	242,891
6080	412000	SALARIES/WAGES - OVERTIME	33	-	-	-	-	-	-
6080	417001	MEPERS - EMPLOYER SHARE	11,092	11,185	11,185	8,227	16,212	16,212	16,212
6080	417002	DEFERRED COMP - EMPLOYER	2,091	2,921	2,921	1,610	2,597	2,597	2,597
6080	417003	FICA - EMPLOYER SHARE	13,609	15,017	15,017	9,878	18,581	18,581	18,581

City of Lewiston
Fiscal Year 2021 Budget
Water Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 RECOMMENDED
6080	417004	RETIREMENT HEALTH SAVINGS	14,447	14,559	14,559	12,714	15,464	15,464	15,464
6080	417100	MMEHT HEALTH INSURANCE	229,563	258,411	258,411	124,429	294,415	294,415	294,415
6080	417103	BOSTON MUTUAL LIFE INS	2,521	2,522	2,522	1,261	2,522	2,522	2,522
6080	417200	FLEXIBLE SPENDING ACCOUNT	4,382	6,221	6,221	474	5,356	5,356	5,356
6080	417250	HEALTH REIMB ARRANGEMENT	24,052	23,944	23,944	12,269	27,237	27,237	27,237
6080	417400	WORKERS COMPENSATION	33,929	35,415	35,415	17,465	36,608	36,608	36,608
6080	417500	UNEMPLOYMENT COMPENSATION	750	750	750	375	750	750	750
6080	660406	SEMINARS/TRAVEL/SCHOOLS	1,347	2,556	2,556	737	2,556	2,000	1,000
6080	662201	CONTRACTUAL SVCS - ACCT	36,260	37,500	37,500	37,083	46,450	46,450	45,885
6080	662401	CONTRACTUAL SVCS - MGMT	7,840	8,000	8,000	8,000	8,800	8,800	8,800
6080	662501	CONTRACTUAL SVCS - PW ADM	9,200	9,200	9,200	9,200	8,400	8,400	8,400
6080	662601	CONTRACTUAL SVCS - EXEC	20,480	20,800	20,800	20,800	21,200	21,200	21,200
6080	663001	MATERIALS AND SUPPLIES	1,453	11,810	11,810	202	83,210	15,210	300
6080	665601	INSURANCE - VEHICLES	8,615	9,306	9,306	9,738	9,800	9,800	9,800
6080	665701	INSURANCE - GEN LIABILITY	17,181	17,066	17,066	17,960	18,100	18,100	18,100
6080	665901	INSURANCE - OTHER	12,080	12,740	12,740	12,060	12,160	12,160	12,160
6080	666601	RATE CASE EXPENSES	-	-	-	-	6,000	6,000	-
6080	666701	REGU COMM EXPENSE - OTHER	39,317	35,148	35,148	14,237	40,148	40,148	40,148
6080	667502	DUES AND MEMBERSHIPS	9,861	9,500	9,500	8,572	11,755	9,555	9,555
TOTAL	ADMIN & GENERAL EXPENSES		681,109	740,878	740,878	461,002	931,212	860,456	837,981
OTHER EXPENSES									
6085	640299	LOSS ON DISPOSALS	(20,709)	-	-	(2,395)	-	-	-
6085	640301	DEPRECIATION EXPENSE	1,148,738	540,200	540,200	209,219	585,200	318,100	-
6085	640302	DEPRECIATION EXP - CONT	143,961	-	-	-	-	-	-
6085	640701	AMORTIZATION EXPENSE	13,799	-	-	-	-	-	-
6085	642701	INTEREST ON L-T DEBT	610,511	638,055	638,055	401,353	722,740	692,740	692,740
6085	642801	AMORT OF DEBT DISCOUNTS	4,032	-	-	-	-	-	-
6085	642901	AMORT OF DEBT PREMIUMS	(58,100)	-	-	-	-	-	-
6085	643601	CONTRACTUAL APPROP ON INC	-	1,841,955	1,841,955	1,037,024	1,902,175	1,902,175	1,902,175
6085	643701	DEBT REIMBURSEMENT	2,690	2,619	2,619	2,619	2,545	2,545	2,545
TOTAL	OTHER EXPENSES		1,844,922	3,022,829	3,022,829	1,647,820	3,212,660	2,915,560	2,597,460
TOTAL	WATER FUND		4,667,706	5,831,186	5,831,186	3,528,863	6,331,259	5,899,439	5,438,975

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
DIVISION: 6010 - SOURCE OF SUPPLY						
SCADA TECHNICIAN	P-6-10	1/0.50	37,014	37,014	37,014	37,014
PUMPING STATION WORKER	PW-4-10	1/0.50	24,222	24,222	24,222	24,222
PUMPING STATION WORKER	PW-4-11	1/0.45	22,455	22,455	22,455	22,455
SENIOR CITY ELECTRICIAN	P-5-4	1/0.075	3,958	3,958	3,958	3,958
SENIOR LINEPERSON	P-5-7/8	1/0.075	4,652	4,847	4,847	4,847
SENIOR LINEPERSON	P-5-2/3	1/0.075	3,554	3,752	3,752	3,752
STANDBY PAY			6,980	6,980	6,980	6,980
CREDIT - AUBURN WATER (50%)			(18,507)	(18,507)	(18,507)	(18,507)
STIPENDS & SICK INCENTIVE			500	500	500	500
W & S CROSS CHARGING			14,000	14,000	14,000	14,000
TOTAL BUDGETED POSITIONS		1.675	98,826	99,219	99,219	99,219
DIVISION: 6030 - WATER TREATMENT EXPENSES						
WATER QUALITY TECHNICIAN	P-4-8	1	54,330	54,330	54,330	54,330
WATER TREATMENT OPERATOR	PW-6-6/7	1	47,445	48,315	48,315	48,315
STANDBY PAY			4,000	4,000	4,000	4,000
STIPENDS & SICK INCENTIVE			6,100	6,100	6,100	6,100
TOTAL BUDGETED POSITIONS		2	111,875	112,745	112,745	112,745
DIVISION: 6050 - DISTRIBUTION EXPENSES						
WATER & SEWER SUPERVISOR	P-4-10	1/1.5	28,975	28,975	28,975	28,975
INVENTORY MANAGER	P-4-10	1/1.2	11,590	11,590	11,590	11,590
STOREKEEPER/DISPATCHER	G-12-7	1/1.5	20,280	20,280	20,280	20,280
W & S EQUIPMENT OPERATOR	PW-4-11	1	49,899	49,899	49,899	49,899
W & S EQUIPMENT OPERATOR	PW-4-6/7	2	43,056	43,552	43,552	43,552
W & S SERVICE PERSON	PW-4-8	1	45,635	45,635	45,635	45,635
W & S SERVICE PERSON	PW-4-4/5	2	40,518	41,031	41,031	41,031
W & S SERVICE PERSON	PW-4-11	3	49,899	49,899	49,899	49,899
W & S SERVICE PERSON	PW-4-4	4	40,518	40,518	40,518	40,518
W & S METER PERSON	PW-4-11	1	49,899	49,899	49,899	49,899
W & S WORKER	PW-3-2	1	36,379	36,379	36,379	36,379
W & S WORKER	PW-3-2	2	36,379	36,379	36,379	36,379
W & S WORKER	PW-3-1/2	3	35,360	35,811	35,811	35,811
CREDIT - CAPITAL PROJECTS			(10,000)	(10,000)	(10,000)	(10,000)
CREDIT - CROSS CHARGING			(30,000)	(30,000)	(30,000)	(30,000)
CREDIT - WATERSHED			(6,000)	(6,000)	(6,000)	(6,000)
STANDBY PAY			10,880	10,880	10,880	10,880
STIPENDS			4,000	4,000	4,000	4,000
SICK INCENTIVES			300	300	300	300
TOTAL BUDGETED POSITIONS		11.2	457,568	459,028	459,028	459,028
DIVISION: 6070 - CUSTOMER ACCOUNTS EXPENSES						
TREASURY MANAGER/TAX COLLECTOR	P-8-3/4	1/1.25	16,453	17,360	17,360	17,360
SENIOR UTILITIES ACCOUNTANT	P-7-1	1/1.30	6,437	16,094	16,094	16,094
UTILITY BILLING SPECIALIST	G-13-2	1/1.33	11,253	11,253	11,253	11,253
STOREKEEPER/ACCOUNT CLERK	G-12-11	1/1.10	4,566	4,566	4,566	4,566
W & S METER READER	PW-4-3/4	1/1.50	19,687	20,050	20,050	20,050
STIPENDS & SICK INCENTIVE			600	600	600	600
STANDBY PAY			760	760	760	760
TOTAL BUDGETED POSITIONS		1.43	59,757	70,683	70,683	70,683
DIVISION: 6080 - ADMIN. & GENERAL EXPENSES						
PUBLIC WORKS DIRECTOR	M-13	1/0.20	22,487	22,487	22,487	22,487
W & S SUPERINTENDENT	M-10-8/9	1/0.50	47,376	49,043	49,043	49,043
ASSISTANT FINANCE DIRECTOR	M-11-6/7	1/0.10	9,097	9,526	9,526	9,526
ELECTRICAL SUPERINTENDENT	P-8-10	1/0.20	19,099	19,099	19,099	19,099
SENIOR ACCOUNTANT	P-7-4	1/0.30	18,422			
W&S OPERATIONS MANAGER	P-7-10	1/0.50	42,214	42,214	42,214	42,214

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
CITY ENGINEER	P-10-8	1/0.075	7,515	7,515	7,515	7,515
PROJECT ENGINEER	P-7-8	1/0.075	5,940	5,940	5,940	5,940
PROJECT ENGINEER	P-7-1/2	1/0.075	4,292	4,399	4,399	4,399
PROJECT ENGINEER	P-7-7	1/0.075	5,683	5,683	5,683	5,683
GIS MANAGER/COORDINATOR	P-6-8	1/0.10	6,943	6,943	6,943	6,943
SYSTEM ENGINEER	P-8-6	1/0.10	7,671	7,671	7,671	7,671
LAN/WAN ADMINISTRATOR	P-7-2	1/0.10	5,499	5,499	5,499	5,499
ENGINEERING TECH III	P-4-10	1/0.05	2,897	2,897	2,897	2,897
ASSET MANAGEMENT TECHNICIAN	P-5-5/6	1/0.50		29,037	29,037	29,037
STIPENDS & SICK INCENTIVE			1,000	1,000	1,000	1,000
PROJECTED SALARY INCREASE				23,938	23,938	23,938
TOTAL BUDGETED POSITIONS		2.95	206,134	242,891	242,891	242,891
TOTAL WATER PERSONNEL SERVICES			934,160	984,566	984,566	984,566

Department of Public Works
Sewer Division
Pro-Forma Cash Flow
Cash Analysis from July 1, 2020 to June 30, 2021

Revenues

Cash Receipts:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Actual	2021 Dept. Requested	10%	
						2021 Admin. Recom.	2021 City Council Approved
Meters	6,471,693	6,693,436	6,489,467	6,572,954	6,572,954	7,131,655	6,572,954
Investments	10,832	44,049	9,000	25,000	25,000	25,000	25,000
TOTAL REVENUES	6,482,525	6,737,485	6,498,467	6,597,954	6,597,954	7,156,655	6,597,954

Expenses

Cash Payments:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated Actual	2021 Dept. Requested	2021	
						Admin. Recom.	City Council Approved
Payroll	499,765	552,506	644,250	657,344	637,381	637,381	629,881
Employee Benefits	248,475	262,849	321,184	296,386	302,597	302,392	301,817
Debt Service	1,636,992	1,813,057	2,059,114	1,989,180	2,197,706	2,181,706	2,181,706
Treatment Plant	2,872,534	2,980,884	2,976,566	3,093,844	3,273,512	3,271,012	3,271,012
Operating Expenses	622,021	657,238	768,837	746,163	800,012	717,317	633,187
Capital Outlay	196,488	102,322	92,500	92,500	122,500	0	0
TOTAL EXPENSES	6,076,275	6,368,856	6,862,451	6,875,417	7,333,708	7,109,808	7,017,603

Total Cash

Net Cash INC./DEC.	406,250	368,629	(363,984)	(277,463)	(735,754)	46,847	(419,649)
Beg. Cash	695,728	1,101,978	1,470,607	1,470,607	1,193,144	1,193,144	1,193,144
Ending Cash	1,101,978	1,470,607	1,106,623	1,193,144	457,390	1,239,991	773,495

City of Lewiston
Fiscal Year 2021 Budget
Sewer Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
PUMP STATION									
6210	411000	SALARIES/WAGES - REGULAR	76,693	92,302	92,302	57,724	91,219	91,219	91,219
6210	412000	SALARIES/WAGES - OVERTIME	6,069	4,199	4,199	7,800	5,499	5,499	5,499
6210	417001	MEPERS - EMPLOYER SHARE	5,951	6,925	6,925	4,575	7,500	7,500	7,500
6210	417002	DEFERRED COMP - EMPLOYER	1,114	1,295	1,295	971	1,317	1,317	1,317
6210	417003	FICA - EMPLOYER SHARE	5,845	7,382	7,382	4,899	7,399	7,399	7,399
6210	441500	MEALS	10	26	26		26	26	26
6210	661501	PURCHASED POWER/UTILITIES	42,944	43,544	43,544	21,747	53,388	45,588	42,000
6210	662401	CONTRACTUAL SVCS - MGMT	16,822	32,130	32,130	13,923	32,772	32,772	25,000
6210	662502	CONTRACTUAL SVCS - HAZMAT	3,475	8,000	8,000	2,200	9,280	9,280	6,000
6210	663001	MATERIALS AND SUPPLIES	29,265	37,000	37,000	38,455	40,000	40,000	30,000
TOTAL	PUMP STATION		188,188	232,803	232,803	152,294	248,400	240,600	215,960
SEWER TREATMENT									
6230	661802	LA WATER POLLUTION CONT	2,979,016	2,972,526	2,972,526	2,005,121	3,268,932	3,268,932	3,268,932
6230	661803	NO NAME POND COMM. SEPTIC	1,869	4,040	4,040	1,038	4,580	2,080	2,080
TOTAL	SEWER TREATMENT		2,980,884	2,976,566	2,976,566	2,006,160	3,273,512	3,271,012	3,271,012
TRANSMISSION OPERATIONS									
6250	411000	SALARIES/WAGES - REGULAR	165,764	221,309	221,309	103,375	222,116	222,116	222,116
6250	412000	SALARIES/WAGES - OVERTIME	7,604	11,000	11,000	2,243	8,100	8,100	6,000
6250	412500	WAGES TEMPORARY	5,282	4,928	4,928		5,400	5,400	-
6250	417001	MEPERS - EMPLOYER SHARE	11,533	14,704	14,704	7,567	14,470	14,470	14,470
6250	417002	DEFERRED COMP - EMPLOYER	664	1,115	1,115	322	956	956	956
6250	417003	FICA - EMPLOYER SHARE	12,785	18,021	18,021	8,439	17,690	17,690	17,115
6250	441500	MEALS	13	205	205		205	-	-
6250	660404	CLOTHING ALLOWANCE	1,699	2,715	2,715	1,514	2,715	2,715	2,715
6250	660406	SEMINARS/TRAVEL/SCHOOLS	1,455	1,800	1,800	3,305	3,800	3,800	3,800
6250	662509	CONTRACTUAL SVCS - OTHER	164,638	225,000	225,000	87,500	225,000	175,000	130,000
6250	663001	MATERIALS AND SUPPLIES	134,989	113,300	113,300	62,073	113,850	113,850	110,000
6250	664101	RENTAL OF BUILDING	51,290	54,860	54,860	51,290	54,860	51,290	51,290
6250	664201	RENTAL OF EQUIPMENT	4,050	5,000	5,000		5,000	5,000	-
TOTAL	TRANSMISSION OPERATIONS		561,766	673,957	673,957	327,628	674,162	620,387	558,462

City of Lewiston
Fiscal Year 2021 Budget
Sewer Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
CUSTOMER ACCOUNTS									
6270	411000	SALARIES/WAGES - REGULAR	50,941	58,773	58,773	23,266	70,683	70,683	70,683
6270	412000	SALARIES/WAGES - OVERTIME	215	-	-	167	-	-	-
6270	412500	WAGES TEMPORARY	774	-	-	-	-	-	-
6270	417001	MEPERS - EMPLOYER SHARE	5,267	5,751	5,751	1,457	7,078	7,078	7,078
6270	417002	DEFERRED COMP - EMPLOYER	-	-	-	436	-	-	-
6270	417003	FICA - EMPLOYER SHARE	4,016	4,496	4,496	1,754	5,407	5,407	5,407
6270	491130	BAD DEBT EXPENSE	17,540	-	-	-	-	-	-
6270	660406	SEMINARS/TRAVEL/SCHOOLS	346	1,000	1,000	306	1,000	600	300
6270	662205	PRINTING SERVICES	7,671	9,310	9,310	4,021	8,330	8,330	8,330
6270	662215	POSTAGE	4,261	4,566	4,566	2,719	4,511	4,511	4,511
6270	662270	REPAIRS TO EQUIPMENT	116	500	500	-	500	125	-
6270	662401	CONTRACTUAL SVCS - MGMT	16,812	14,000	14,000	14,000	16,400	16,400	16,400
6270	662402	CONTRACTUAL SVCS - COLLECTION	38,671	38,540	38,540	41,409	38,840	38,840	38,840
6270	662403	CONTRACTUAL SVCS - LICENSING	20,508	49,207	49,207	27,673	56,043	38,443	38,443
6270	662509	CONTRACTUAL SVCS - OTHER	8,251	8,178	8,178	5,798	8,418	8,418	8,418
6270	663001	MATERIALS AND SUPPLIES	2,524	2,467	2,467	1,079	2,275	2,275	1,950
TOTAL	CUSTOMER ACCOUNTS		177,913	196,788	196,788	124,085	219,485	201,110	200,360
ADMIN & GENERAL EXPENSES									
6280	411000	SALARIES/WAGES - REGULAR	239,853	251,739	251,739	171,021	234,364	234,364	234,364
6280	412000	SALARIES/WAGES - OVERTIME	435	-	-	160	-	-	-
6280	417001	MEPERS - EMPLOYER SHARE	16,566	16,728	16,728	11,974	15,609	15,609	15,609
6280	417002	DEFERRED COMP - EMPLOYER	2,091	2,921	2,921	1,610	2,597	2,597	2,597
6280	417003	FICA - EMPLOYER SHARE	17,583	19,258	19,258	12,590	17,929	17,929	17,929
6280	417004	RETIREMENT HEALTH SAVINGS	8,645	8,839	8,839	5,253	6,400	6,400	6,400
6280	417100	MMEHT HEALTH INSURANCE	130,748	166,258	166,258	70,290	151,618	151,618	150,493
6280	417103	BOSTON MUTUAL LIFE INS	1,261	1,261	1,261	630	1,261	1,261	1,261
6280	417200	FLEXIBLE SPENDING ACCOUNT	3,058	4,058	4,058	276	3,526	3,526	3,526
6280	417250	HEALTH REIMS ARRANGEMENT	12,413	16,540	16,540	5,840	14,637	14,637	14,637
6280	417400	WORKERS COMPENSATION	20,839	21,936	21,936	10,732	23,507	23,507	23,507
6280	417500	UNEMPLOYMENT COMPENSATION	750	750	750	375	750	750	750

City of Lewiston
Fiscal Year 2021 Budget
Sewer Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
6280	660406	SEMINARS/TRAVEL/SCHOOLS	443	2,000	2,000	1,402	3,440	2,000	1,000
6280	662201	CONTRACTUAL SVCS - ACCT	36,260	37,500	37,500	37,083	46,300	46,300	45,735
6280	662301	CONTRACTUAL SVCS - LEGAL	1,859	-	-	-	-	-	-
6280	662401	CONTRACTUAL SVCS - MGMT	7,840	8,000	8,000	8,000	8,800	8,800	8,800
6280	662501	CONTRACTUAL SVCS - PW ADM	9,200	9,200	9,200	9,200	8,400	8,400	8,400
6280	662601	CONTRACTUAL SVCS - EXEC	20,480	20,800	20,800	20,800	21,200	21,200	21,200
6280	663001	MATERIALS AND SUPPLIES	789	8,760	8,760	237	4,010	3,000	800
6280	665601	INSURANCE - VEHICLES	6,731	7,000	7,000	6,741	7,000	7,000	7,000
6280	665701	INSURANCE - GEN LIABILITY	17,449	18,224	18,224	17,198	17,450	17,450	17,450
6280	665901	INSURANCE - OTHER	5,547	5,351	5,351	5,676	5,360	5,860	5,860
6280	667502	DUES AND MEMBERSHIPS	2,554	3,600	3,600	1,526	3,785	2,785	2,785
TOTAL	ADMIN & GENERAL EXPENSES		563,391	630,723	630,723	398,613	597,943	594,993	590,103
OTHER EXPENSES									
6285	640301	DEPRECIATION EXPENSE	653,389	92,500	92,500	10,760	122,500	-	-
6285	640302	DEPRECIATION EXPO - CONT	101,308	-	-	-	-	-	-
6285	640701	AMORTIZATION EXPENSE	142,743	-	-	-	-	-	-
6285	642701	INTEREST ON L-T DEBT	548,636	610,034	610,034	386,530	641,448	625,448	625,448
6285	642801	AMOR OF DEBT DISCOUNTS	5,751	-	-	-	-	-	-
6285	642901	AMOR OF DEBT PREMIUMS	(40,719)	-	-	-	-	-	-
6285	643601	CONTRACTUAL APRON ON INC.	-	1,434,151	1,434,151	887,348	1,553,713	1,553,713	1,553,713
6285	643701	DEBT REIMBURSEMENT	29,688	14,929	14,929	14,929	2,545	2,545	2,545
TOTAL	OTHER EXPENSES		1,440,796	2,151,614	2,151,614	1,299,568	2,320,206	2,181,706	2,181,706
TOTAL	SEWER FUND		5,912,939	6,862,451	6,862,451	4,308,348	7,333,708	7,109,808	7,017,603

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**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND			
			ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
DIVISION: 6210 - PUMP STATION OPERATIONS						
SCADA TECHNICIAN	P-6-10	1/0.50	37,014	37,014	37,014	37,014
PUMPING STATION WORKER	PW-4-10	1/0.50	24,222	24,222	24,222	24,222
PUMPING STATION WORKER	PW-4-11	1/0.45	22,455	22,455	22,455	22,455
SENIOR CITY ELECTRICIAN	P-5-4	1/0.075	3,958	3,958	3,958	3,958
SENIOR LINEPERSON	P-5-7/8	1/0.075	4,652	4,847	4,847	4,847
SENIOR LINEPERSON	P-5-2/3	1/0.075	3,554	3,752	3,752	3,752
STANDBY PAY			6,980	6,980	6,980	6,980
CREDIT - AUBURN WATER (50%)			(18,507)	(18,507)	(18,507)	(18,507)
STIPENDS & SICK INCENTIVES			500	500	500	500
W & S CROSS CHARGING			6,000	6,000	6,000	6,000
TOTAL BUDGETED POSITIONS		1.675	90,826	91,219	91,219	91,219
DIVISION: 6250 - TRANSMISSION OPERATIONS						
WATER & SEWER SUPERVISOR	P-4-10	1/5	28,975	28,975	28,975	28,975
INVENTORY MANAGER	P-4-10	1/2	11,590	11,590	11,590	11,590
STOREKEEPER/DISPATCHER	G-12-7	1/5	20,280	20,280	20,280	20,280
W & S EQUIPMENT OPERATOR	PW-4-6	1	43,056	43,056	43,056	43,056
SEWER MAINT TECHNICIAN	PW-4-2	1	38,251	38,251	38,251	38,251
SEWER MAINT TECHNICIAN	PW-4-2	2	38,251	38,251	38,251	38,251
W & S WORKER	PW-3-1/2	1	35,360	35,674	35,674	35,674
W & S WORKER	PW-3-1	2	35,360	35,360	35,360	35,360
CREDIT - CROSS CHARGING			(37,000)	(37,000)	(37,000)	(37,000)
STANDBY PAY			6,380	6,380	6,380	6,380
SICK INCENTIVES			300	300	300	300
STIPENDS			1,000	1,000	1,000	1,000
TOTAL BUDGETED POSITIONS		6.2	221,803	222,116	222,116	222,116
DIVISION: 6270 - CUSTOMER ACCOUNTS EXPENSES						
TREASURY MANAGER/TAX COLLECTOR	P-8-3/4	1/25	16,453	17,360	17,360	17,360
SENIOR UTILITIES ACCOUNTANT	P-7-1	1/30	6,437	16,094	16,094	16,094
UTILITY BILLING SPECIALIST	G-13-2	1/33	11,253	11,253	11,253	11,253
STOREKEEPER/ACCOUNT CLERK	G-12-11	1/10	4,566	4,566	4,566	4,566
W & S METER READER	PW-4-3/4	1/50	19,687	20,050	20,050	20,050
STIPENDS & SICK INCENTIVE			600	600	600	600
STANDBY PAY			760	760	760	760
TOTAL BUDGETED POSITIONS		1.43	59,757	70,683	70,683	70,683
DIVISION: 6280 - ADMIN. & GENERAL EXPENSES						
PUBLIC WORKS DIRECTOR	M-13	1/0.20	22,487	22,487	22,487	22,487
W & S SUPERINTENDENT	M-10-8/9	1/0.50	47,376	49,043	49,043	49,043
ASSISTANT FINANCE DIRECTOR	M-11-6/7	1/0.10	9,097	9,526	9,526	9,526
ELECTRICAL SUPERINTENDENT	P-8-10	1/0.20	19,099	19,099	19,099	19,099
SENIOR ACCOUNTANT	P-7-4	1/0.30	18,422			
W&S OPERATIONS MANAGER	P-7-10	1/0.50	42,214	42,214	42,214	42,214
CITY ENGINEER	P-10-8	1/0.075	7,515	7,515	7,515	7,515
PROJECT ENGINEER	P-7-8	1/0.075	5,940	5,940	5,940	5,940
PROJECT ENGINEER	P-7-1/2	1/0.075	4,292	4,399	4,399	4,399
PROJECT ENGINEER	P-7-7	1/0.075	5,683	5,683	5,683	5,683
GIS MANAGER/COORDINATOR	P-6-8	1/0.10	6,943	6,943	6,943	6,943
SYSTEM ENGINEER	P-8-6	1/0.10	7,671	7,671	7,671	7,671
LAN/WAN ADMINISTRATOR	P-7-2	1/0.10	5,499	5,499	5,499	5,499
ENGINEERING TECH III	P-4-9/10	1/0.05	2,897	2,897	2,897	2,897
ASSET MANAGEMENT TECHNICIAN	P-5-5/6	1/1-0.50	55,432	29,037	29,037	29,037
STIPENDS & SICK INCENTIVE			1,000	1,000	1,000	1,000
PROJECTED SALARY INCREASE				15,411	15,411	15,411
TOTAL BUDGETED POSITIONS		2.95	261,566	234,364	234,364	234,364
TOTAL SEWER PERSONNEL SERVICES			633,952	618,382	618,382	618,382

Department of Public Works
Storm Water Utility
Pro-Forma Cash Flow
Cash Analysis from July 1, 2020 to June 30, 2021

Revenues

Cash Receipts:	2018	2019	2020	2020	2021	2021	2021
	Actual	Actual	Budget	Estimated Actual	Dept. Requested	Admin. Recom.	City Council Approved
Storm Water Fees	2,971,872	3,008,420	2,900,000	2,975,000	2,975,000	2,975,000	2,975,000
Investments	12,491	46,049	10,000	25,000	25,000	25,000	25,000
TOTAL REVENUES	2,984,363	3,054,469	2,910,000	3,000,000	3,000,000	3,000,000	3,000,000

Expenses

Cash Payments:	2018	2019	2020	2020	2021	2021	2021
	Actual	Actual	Budget	Estimated Actual	Dept. Requested	Admin. Recom.	City Council Approved
Payroll	485,795	479,212	540,815	543,875	553,612	553,612	553,612
Employee Benefits	190,915	206,350	217,180	216,874	228,461	228,461	228,461
Debt Service	1,357,756	1,450,752	1,604,313	1,539,718	1,771,820	1,757,820	1,757,820
Operating Expenses	389,952	428,189	513,323	505,323	503,859	478,371	478,371
Capital Outlay	154,992	191,856	221,650	229,650	709,000	209,000	209,000
TOTAL EXPENSES	2,579,410	2,756,359	3,097,281	3,035,440	3,766,752	3,227,264	3,227,264

Total Cash

Net Cash INC./ (DEC.)	404,953	298,110	(187,281)	(35,440)	(766,752)	(227,264)	(227,264)
Beg. Cash	636,382	1,041,335	1,339,445	1,339,445	1,304,005	1,304,005	1,304,005
Ending Cash	1,041,335	1,339,445	1,152,164	1,304,005	537,253	1,076,741	1,076,741

City of Lewiston
Fiscal Year 2021 Budget
Storm Water Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
PLANNING & PERMITTING									
6410	411000	SALARIES/WAGES - REGULAR	121,477	121,798	121,798	69,105	127,227	127,227	127,227
6410	412500	WAGES TEMPORARY	11,086	10,320	10,320	6,314	11,520	11,520	11,520
6410	417001	MEPERS - EMPLOYER SHARE	4,888	5,950	5,950	2,016	8,001	8,001	8,001
6410	417002	DEFERRED COMP - EMPLOYER	3,254	3,240	3,240	2,550	2,382	2,382	2,382
6410	417003	FICA - EMPLOYER SHARE	8,818	8,862	8,862	4,742	9,900	9,900	9,900
6410	660406	SEMINARS/TRAVEL/SCHOOLS	742	700	700	302	1,100	800	800
6410	662101	CONTRACTUAL SVCS - ENG	9,986	18,995	18,995	2,213	17,514	15,800	15,800
6410	662205	PRINTING SERVICES	425	700	700		900	500	500
6410	663001	MATERIALS AND SUPPLIES	1,316	440	440	95	440	440	440
6410	664201	RENTAL OF EQUIPMENT	16,478	12,700	12,700	9,557	14,400	14,400	14,400
88	TOTAL	PLANNING & PERMITTING	178,469	183,705	183,705	96,894	193,384	190,970	190,970
STORAGE & RETENTION									
6420	411000	SALARIES/WAGES - REGULAR	2,245	5,272	5,272	172	5,272	5,272	5,272
6420	412000	SALARIES/WAGES - OVERTIME	125	-	-		-	-	-
6420	417001	MEPERS - EMPLOYER SHARE	26	369	369	17	373	373	373
6420	417002	DEFERRED COMP - EMPLOYER	11	63	63		63	63	63
6420	417003	FICA - EMPLOYER SHARE	75	296	296	13	403	403	403
6420	661501	PURCHASED POWER/UTILITIES	3,964	2,800	2,800	1,767	3,080	3,080	3,080
6420	662101	CONTRACTUAL SVCS - ENG	14,568	15,000	15,000		15,000	7,500	7,500
6420	663001	MATERIALS AND SUPPLIES	5,836	12,800	12,800	11,175	5,000	5,000	5,000
6420	664201	RENTAL OF EQUIPMENT	205	555	555	420	555	555	555
TOTAL	STORAGE & RETENTION		27,055	37,155	37,155	13,564	29,746	22,246	22,246
COLLECTION SYSTEM OPERATIONS									
6450	411000	SALARIES/WAGES - REGULAR	237,537	284,588	284,588	127,424	281,604	281,604	281,604
6450	412000	SALARIES/WAGES - OVERTIME	8,267	4,804	4,804	2,484	5,229	5,229	5,229
6450	412500	WAGES TEMPORARY	15,421	18,000	18,000	3,215	15,080	15,080	15,080
6450	417001	MEPERS - EMPLOYER SHARE	17,281	20,201	20,201	8,880	20,279	20,279	20,279
6450	417002	DEFERRED COMP - EMPLOYER	2,977	3,463	3,463	2,231	3,442	3,442	3,442

City of Lewiston
Fiscal Year 2021 Budget
Storm Water Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019	2020	2020	2020	2021	2021	2021
			ACTUAL	ORIGINAL BUDGET	REVISED BUDGET	ACTUAL AS OF 2/28/20	REQUESTED	RECOMMENDED	APPROVED
6450	417003	FICA - EMPLOYER SHARE	17,982	22,439	22,439	9,684	22,162	22,162	22,162
6450	441500	MEALS	52	33	33	26	33	33	33
6450	660404	CLOTHING ALLOWANCE	1,584	1,584	1,584	1,584	1,620	1,620	1,620
6450	662101	CONTRACTUAL SVCS - ENG	16,459	19,987	19,987	9,280	22,447	19,987	19,987
6450	663001	MATERIALS AND SUPPLIES	51,549	36,500	36,500	27,337	46,005	43,405	43,405
6450	664101	RENTAL OF BUILDING	16,200	19,760	19,760	16,200	19,760	16,200	16,200
6450	664201	RENTAL OF EQUIPMENT	178,195	236,500	228,500	64,623	215,000	215,000	215,000
TOTAL	COLLECTION SYSTEM OPERATIONS		563,507	667,859	659,859	272,967	652,661	644,041	644,041
CUSTOMER ACCOUNTS									
6470	411000	SALARIES/WAGES - REGULAR	89,071	96,033	96,033	62,984	107,680	107,680	107,680
6470	412000	SALARIES/WAGES - OVERTIME	215	-	-	167	-	-	-
6470	417001	MEPERS - EMPLOYER SHARE	8,191	9,603	9,603	5,389	8,737	8,737	8,737
6470	417002	DEFERRED COMP - EMPLOYER	-	-	-	449	690	690	690
6470	417003	FICA - EMPLOYER SHARE	6,467	7,346	7,346	4,511	8,238	8,238	8,238
6470	417004	RETIREMENT HEALTH SAVINGS	3,248	3,248	3,248	1,421	3,840	3,840	3,840
6470	417100	MMEHT HEALTH INSURANCE	95,465	93,237	93,237	46,619	98,752	98,752	98,752
6470	417200	FLEXIBLE SPENDING ACCOUNT	2,402	2,238	2,238	1,119	2,113	2,113	2,113
6470	417250	HEALTH REIMB ARRANGEMENT	9,169	9,836	9,836	4,918	10,155	10,155	10,155
6470	417400	WORKERS COMPENSATION	23,711	24,422	24,422	12,211	26,528	26,528	26,528
6470	417500	UNEMPLOYMENT COMPENSATION	750	750	750	375	750	750	750
6470	491130	BAD DEBT EXPENSE	(2,382)	-	-	-	-	-	-
6470	660406	SEMINARS/TRAVEL/SCHOOLS	346	1,000	1,000	333	1,320	750	750
6470	662201	CONTRACTUAL SVCS - ACCT	35,680	36,800	36,800	36,483	40,400	40,400	40,400
6470	662205	PRINTING SERVICES	10,228	12,250	12,250	4,956	10,780	10,780	10,780
6470	662215	POSTAGE	5,206	6,135	6,135	2,373	5,520	5,520	5,520
6470	662270	REPAIRS TO EQUIPMENT	-	300	300	-	300	-	-
6470	662401	CONTRACTUAL SVCS - MGMT	10,580	11,000	11,000	11,000	12,600	12,600	12,600
6470	662402	CONTRACTUAL SVCS - COLLECTION	7,942	9,025	9,025	9,481	8,835	8,835	8,835
6470	662403	CONTRACTUAL SVCS - LICENSING	12,567	22,632	22,632	25,607	25,478	25,478	25,478
6470	662509	CONTRACTUAL SVCS - OTHER	890	925	925	608	925	925	925

City of Lewiston
Fiscal Year 2021 Budget
Storm Water Division Detail

DIVISION	ACCOUNT	DESCRIPTION	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ACTUAL AS OF 2/28/20	2021 REQUESTED	2021 RECOMMENDED	2021 APPROVED
6470	662601	CONTRACTUAL SVCS - EXEC	19,040	19,400	19,400	19,400	19,200	19,200	19,200
6470	663001	MATERIALS AND SUPPLIES	1,884	7,684	7,684	1,066	7,491	1,891	1,891
6470	665901	INSURANCE - OTHER	5,351	5,351	5,351	6,225	6,425	6,425	6,425
6470	667502	DUES AND MEMBERSHIPS	2,554	3,384	3,384	1,281	3,384	2,900	2,900
TOTAL	CUSTOMER ACCOUNTS		348,571	382,599	382,599	258,976	410,141	403,187	403,187
OTHER EXPENSES									
6485	640301	DEPRECIATION EXPENSE	304,496	221,650	229,650	89,234	709,000	209,000	209,000
6485	640701	AMORTIZATION EXPENSE	128,668	-	-	-	-	-	-
6485	642701	INTEREST ON L-T DEBT	343,170	413,095	413,095	254,610	475,282	461,282	461,282
6485	642801	AMORT OF DEBT DISCOUNTS	396	-	-	-	-	-	-
6485	642901	AMORT OF DEBT PREMIUMS	(21,051)	-	-	-	-	-	-
06 6485	643601	CONTRACTUAL APPROP ON INC	-	900,292	900,292	626,556	1,043,142	1,043,142	1,043,142
6485	643701	DEBT REIMBURSEMENT	317,496	290,926	290,926	174,327	253,396	253,396	253,396
TOTAL	OTHER EXPENSES		1,073,175	1,825,963	1,833,963	1,144,727	2,480,820	1,966,820	1,966,820
TOTAL	STORM WATER FUND		2,190,777	3,097,281	3,097,281	1,787,127	3,766,752	3,227,264	3,227,264

**CITY OF LEWISTON
DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
FISCAL YEAR 2021 BUDGET**

CLASSIFICATION	RANGE	POSITION	YEAREND ANNUALIZED TOTAL	DEPARTMENT REQUESTED	ADMIN. RECOMMEND.	CITY COUNCIL APPROVED
DIVISION: 6410 - PLANNING & PERMITTING						
LABOR FROM CODE ENFORCEMENT			8,300	8,300	8,300	8,300
LABOR FROM ENGINEERING			113,498	118,927	118,927	118,927
TOTAL BUDGETED POSITIONS			121,798	127,227	127,227	127,227
DIVISION: 6420 - STORAGE & RETENTION						
LABOR FROM WATER, SEWER & HIGHWAY			5,272	5,272	5,272	5,272
TOTAL BUDGETED POSITIONS			5,272	5,272	5,272	5,272
DIVISION: 6450 - COLLECTION SYSTEM OPERATIONS						
DEPUTY DIRECTOR OF PUBLIC WORKS			9,475	9,475	9,475	9,475
HIGHWAY OPERATIONS TEAM MANAGER			12,293	12,664	12,664	12,664
LABOR FROM OPEN SPACES & TREWORK			16,540	9,880	9,880	9,880
LABOR FROM WINTER OPERATIONS			23,104	25,958	25,958	25,958
LABOR FROM HIGHWAY			223,627	223,627	223,627	223,627
TOTAL BUDGETED POSITIONS			0.25	285,039	281,604	281,604
DIVISION: 6470 - CUSTOMER ACCOUNTS EXPENSES						
PUBLIC WORKS DIRECTOR			28,109	28,109	28,109	28,109
ASSISTANT FINANCE DIRECTOR			9,097	9,526	9,526	9,526
TREASURY MANAGER/TAX COLLECTOR			16,453	17,360	17,360	17,360
SYSTEM ENGINEER			7,671	7,671	7,671	7,671
LAN/WAN ADMINISTRATOR			5,499	5,499	5,499	5,499
SENIOR ACCOUNTANT			9,211			
SENIOR UTILITIES ACCOUNTANT			6,437	13,411	13,411	13,411
UTILITY BILLING SPECIALIST			11,490	11,490	11,490	11,490
STOREKEEPER/ACCOUNT CLERK			4,566	4,566	4,566	4,566
SICK INCENTIVE			200	200	200	200
STANDBY PAY			360	360	360	360
PROJECTED SALARY INCREASE				9,488	9,488	9,488
TOTAL BUDGETED POSITIONS			1.64	99,093	107,680	107,680
TOTAL STORM WATER PERSONNEL SERVICES				511,203	521,783	521,783