Lewiston City Council
SPECIAL MEETING AGENDA
May 13, 2024 - 3:00 PM
Bell Building – Second Floor Conference Room – 215 D Street
Lewiston, Idaho 83501

Seating will be available on a first-come, first-served basis. All others who wish to observe this meeting may watch and listen to the livestream on their own device(s) by visiting the City of Lewiston's website at cityoflewiston.org.

I. **CALL TO ORDER**

II. **PLEDGE OF ALLEGIANCE**

III. **CITIZENS COMMENTS**
This is an opportunity for citizens to address the Council on agenda items or other items they wish to bring to the attention of the Council. Citizens are encouraged to discuss operational issues in advance with the Mayor. In consideration of others wishing to speak, please limit your remarks to three minutes.

IV. **BUDGET ITEMS**

A. **FCS GROUP PRESENTATION**

B. **ENTERPRISE RATES:** Water, Wastewater, Sanitation, and Stormwater (Public Works Director Johnson)

C. **ENGINEER SERVICE FEES:** (Public Works Director Johnson)

D. **PARKS, RECREATION, GOLF & CEMETERY:** (Parks & Recreation Director Barker)

E. **EMS FEES:** (Fire Chief Rightmier)

V. **BUDGET DISCUSSION AND DIRECTION**
This is an opportunity for Councilors to ask questions, have discussions and provide direction to staff related to the fiscal year 2025 budget - Action Item

VI. **UNFINISHED AND NEW BUSINESS**

A. **CITY COUNCILOR COMMENTS:** Comments shall not be related to an item currently before the City Council or an item that may come before the City Council in the foreseeable future, and shall be limited to comments, not discussion.

B. **MAYOR COMMENTS**

VII. **ADJOURNMENT** - Action Item

The City of Lewiston is committed to providing access and reasonable accommodation in its services, programs, and activities and encourages qualified persons with disabilities to participate. If you anticipate needing any type of accommodation or have questions about the physical access provided at this meeting, please contact the City Clerk's Office at least forty-eight (48) hours in advance of the meeting at 208-746-3671, ext. 6202.

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
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Utility Rate Update

John Ghilarducci
Doug Gabbard

May 13, 2024

FCS GROUP
Solutions-Oriented Consulting

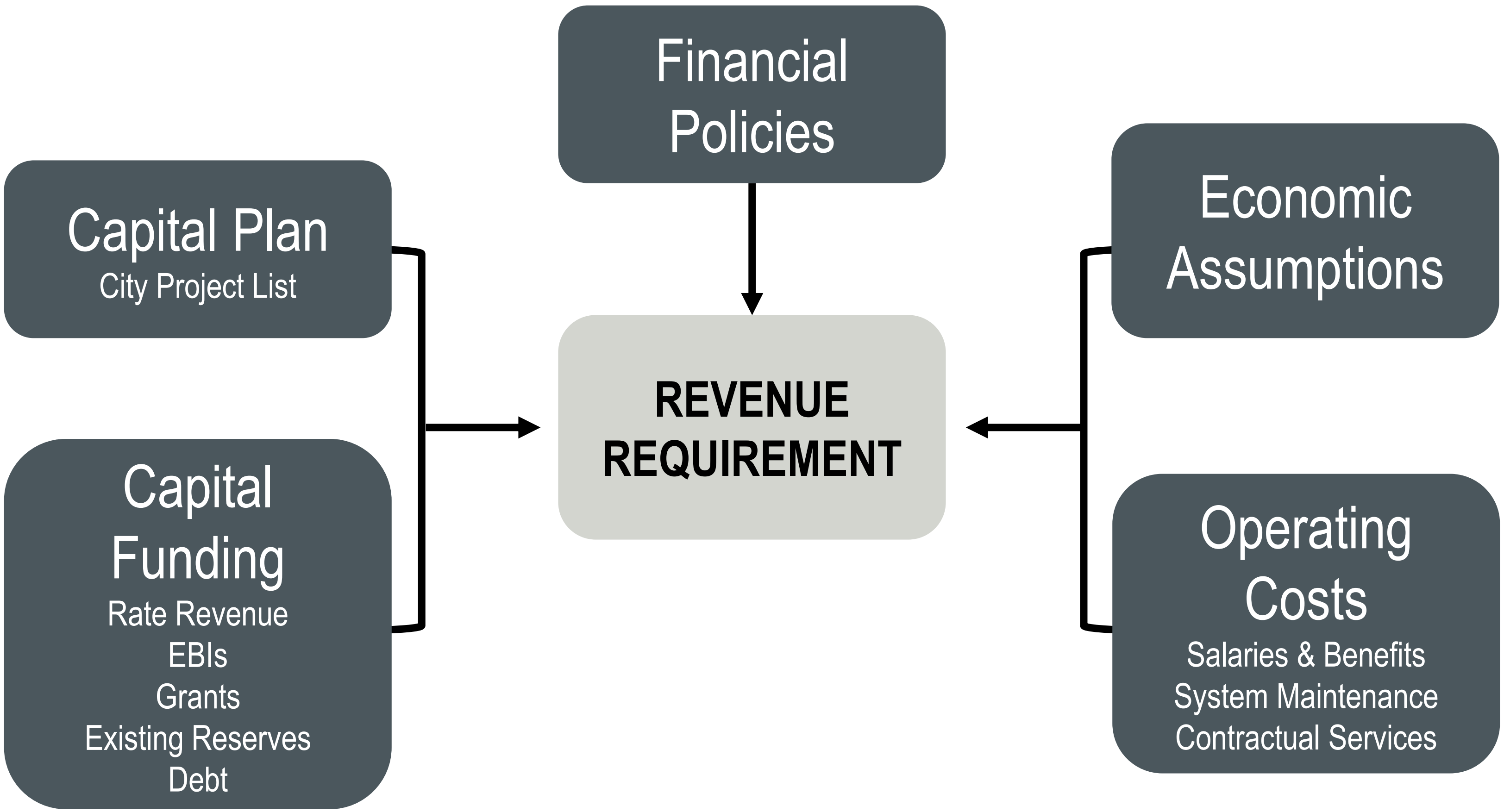
Agenda

- **Study Purpose and Elements**
- **Water**
  - » Rate recommendations
  - » Cash flow forecast
  - » Capital expenditures
- **Wastewater**
  - » Rate recommendations
  - » Cash flow forecast
  - » Capital expenditures

Study Purpose

- **Current year check-up**
  - » Selective update of existing water and wastewater rate models
    - – Fund balances
    - – Operating budget (revenues and expenditures)
    - – Existing debt service
    - – Planned capital expenditures (and any offsetting resources)
- **Future comprehensive rate update**
  - » Post-master plan updates
  - » Full recalculation of water and wastewater revenue requirements
  - » Full recalculation of water and wastewater equity buy-in (EBI) fees

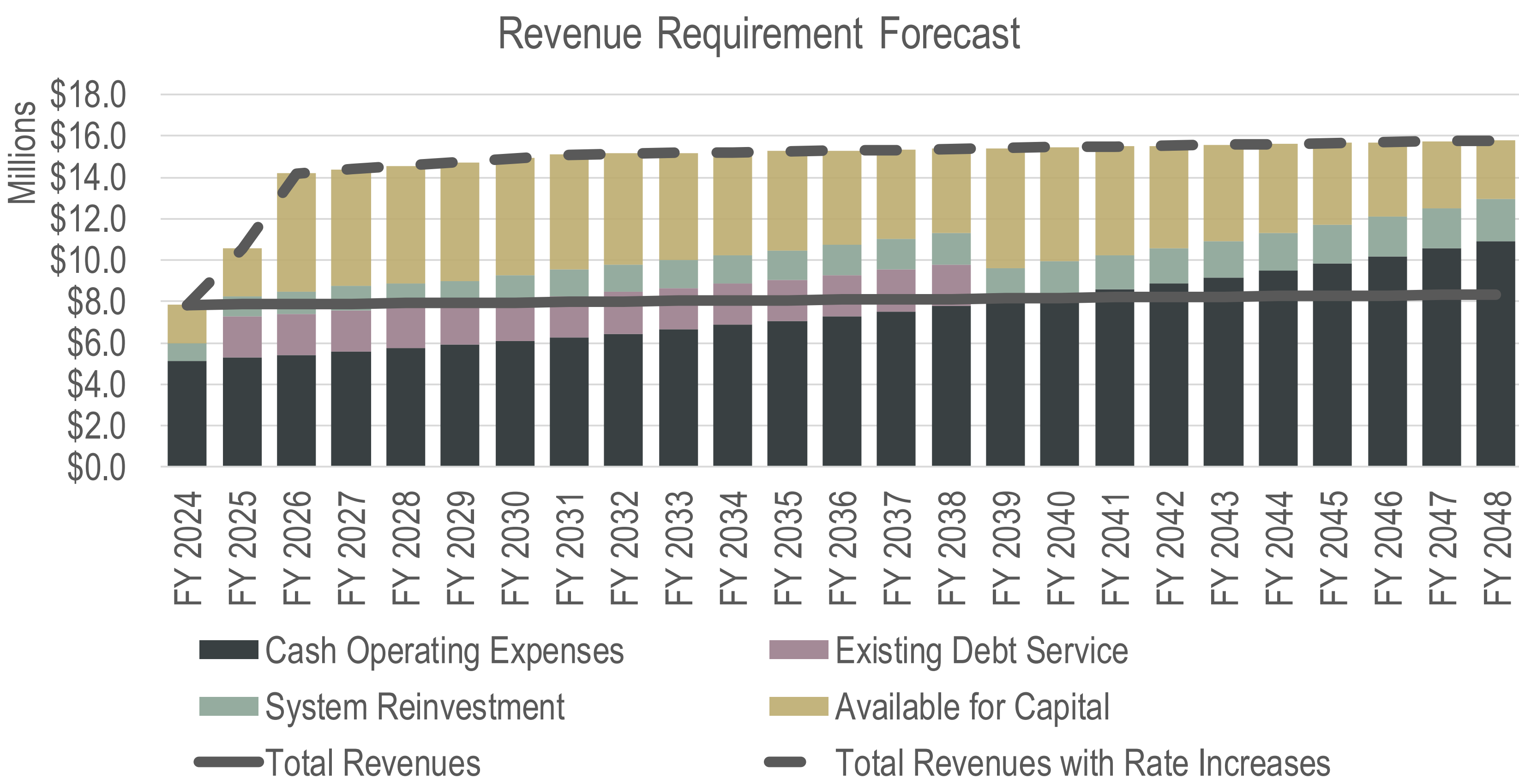
Study Elements



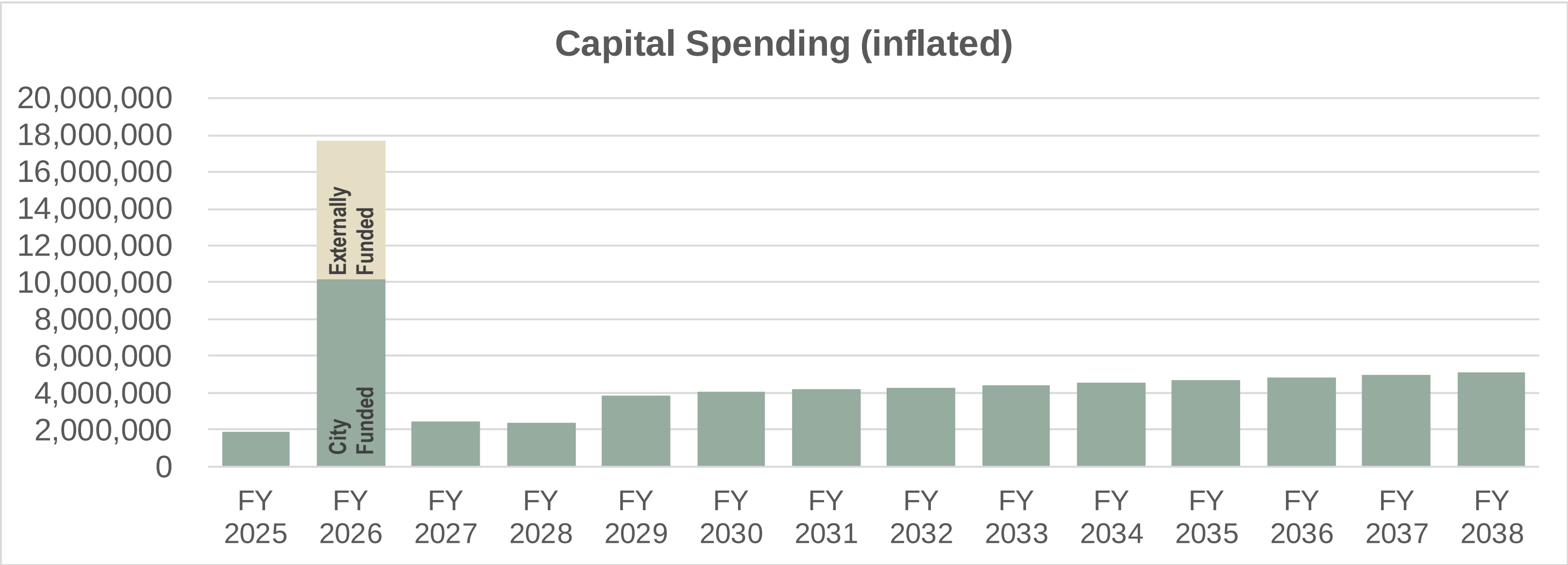
Water – Rate Recommendations

Implementation	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029
Recommended Rate Schedule	**ATB 2024**	**ATB 2025**	**ATB 2026**	**ATB 2027**	**ATB 2028**	**ATB 2029**	**ATB 2030**
Annual System-Wide Rate Increase	**0.00%**	**35.00%**	**35.00%**	**1.00%**	**1.00%**	**1.00%**	**1.00%**
Fixed Charge By Meter Size:							
3/4 inch	$ 35.45	$ 47.86	$ 64.61	$ 65.25	$ 65.91	$ 66.57	$ 67.23
1 inch	$ 42.77	$ 57.74	$ 77.95	$ 78.73	$ 79.52	$ 80.31	$ 81.11
1 1/2 inch	$ 91.65	$ 123.73	$ 167.03	$ 168.70	$ 170.39	$ 172.09	$ 173.81
2 inch	$ 152.74	$ 206.20	$ 278.37	$ 281.15	$ 283.96	$ 286.80	$ 289.67
3 inch	$ 268.81	$ 362.89	$ 489.91	$ 494.81	$ 499.75	$ 504.75	$ 509.80
4 inch	$ 390.99	$ 527.84	$ 712.58	$ 719.71	$ 726.90	$ 734.17	$ 741.51
6 inch	$ 934.75	$ 1,261.91	$ 1,703.58	$ 1,720.62	$ 1,737.82	$ 1,755.20	$ 1,772.75
8 inch	$ 1,307.39	$ 1,764.98	$ 2,382.72	$ 2,406.55	$ 2,430.61	$ 2,454.92	$ 2,479.47
Volume Charge:							
All Usage	$ 3.26	$ 4.40	$ 5.95	$ 6.01	$ 6.07	$ 6.13	$ 6.19

Water – Cash Flow Forecast



Water – Capital Expenditures

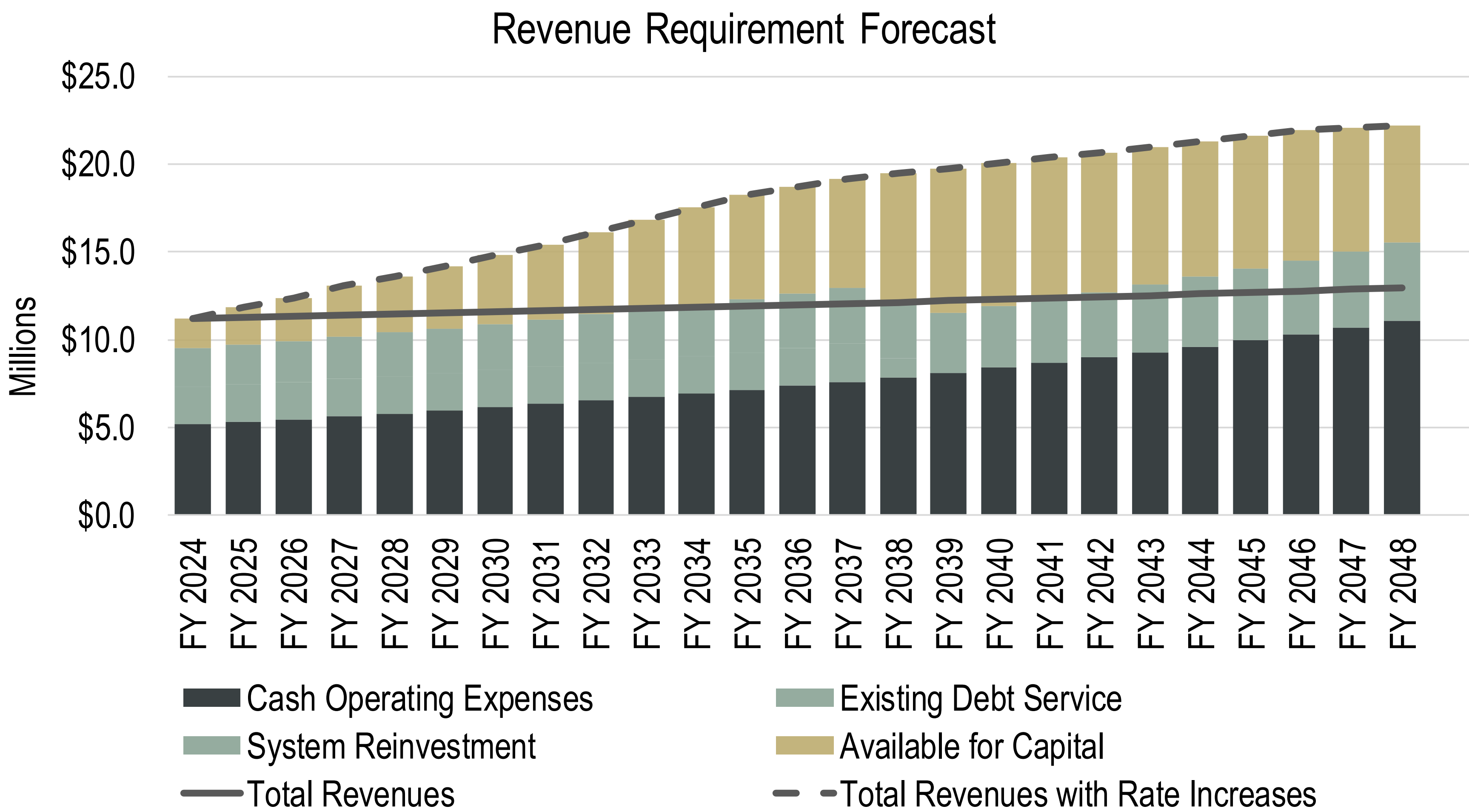


Capital Expenditures in FYE September 30, 2026		
Retrofit and Upgrade Existing Primary Permanent Surface Water Intake (Site C)	$	16,000,000
High System Transmission Replacement Main Project		624,800
Short-lived Asset Replacement		1,000,000
Rolling Stock Replacement		56,000
Gross capital expenditures		17,680,800
Less ARPA and 595 funds		(7,500,000)
Net capital expenditures	**$**	**10,180,800**

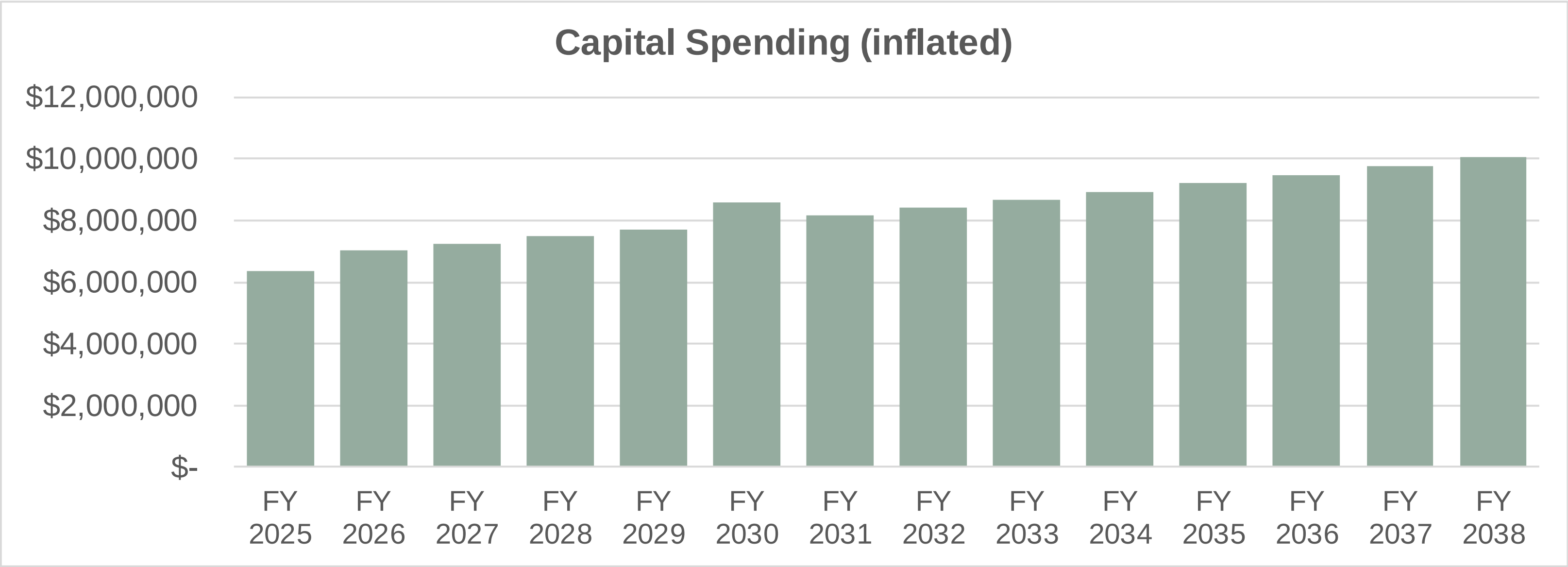
Wastewater – Rate Recommendations

Recommended Rate Schedule	ATB 2024	ATB 2025	ATB 2026	ATB 2027	ATB 2028	ATB 2029	ATB 2030
Implementation	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029
Annual System-Wide Rate Increase	**0.00%**	**5.00%**	**5.00%**	**5.00%**	**4.00%**	**4.00%**	**4.00%**
Fixed Charge By Meter Size:							
Single residences, including mobile homes located on individual lots	$ 49.61	$ 52.09	$ 54.70	$ 57.43	$ 59.73	$ 62.12	$ 64.60
Single residences – Circuit Breaker	$ 37.21	$ 39.07	$ 41.02	$ 43.08	$ 44.80	$ 46.59	$ 48.45
Duplex and triplex residences, per unit	$ 49.61	$ 52.09	$ 54.70	$ 57.43	$ 59.73	$ 62.12	$ 64.60
Duplex and triplex residences – Circuit Breaker	$ 37.21	$ 39.07	$ 41.02	$ 43.08	$ 44.80	$ 46.59	$ 48.45
Apartment houses or similar types of multiple dwellings, per unit	$ 49.61	$ 52.09	$ 54.70	$ 57.43	$ 59.73	$ 62.12	$ 64.60
Hotels, motels, mobile home parks, mobile home tourist facilities:							
First unit	$ 49.61	$ 52.09	$ 54.70	$ 57.43	$ 59.73	$ 62.12	$ 64.60
Each additional unit	$ 35.90	$ 37.70	$ 39.58	$ 41.56	$ 43.22	$ 44.95	$ 46.75
Rooming houses:							
First unit	$ 49.61	$ 52.09	$ 54.70	$ 57.43	$ 59.73	$ 62.12	$ 64.60
Each additional unit	$ 35.90	$ 37.70	$ 39.58	$ 41.56	$ 43.22	$ 44.95	$ 46.75
Schools:							
Each month school not in session	$ 60.38	$ 63.40	$ 66.57	$ 69.90	$ 72.69	$ 75.60	$ 78.63
Each month school in session, per 100 persons within the school facility	$ 123.07	$ 129.22	$ 135.68	$ 142.47	$ 148.17	$ 154.09	$ 160.26
Home Occupation (residential and business)	$ 50.36	$ 52.88	$ 55.52	$ 58.30	$ 60.63	$ 63.06	$ 65.58

Wastewater – Cash Flow Forecast



Wastewater – Capital Expenditures



Questions?

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FCS GROUP
Solutions-Oriented Consulting

FISCAL YEAR 2025 BUDGET

WORKSESSION #2

PUBLIC WORKS RATES/FEES

- Sanitation
- Stormwater
- Equity Buy-in
- Misc. Service Fees

SANITATION RATES

	2022	2023	2024	2025	2026	2027
Option A		**2.00%**	**2.00%**	**2.00%**	**2.00%**	**2.00%**
96-Gallon Garbage Cart	$ 27.63	$ 28.18	$ 28.74	$ 29.31	$ 29.90	$ 30.50
Recycling Service Market Adjustment	2.10					
Yard Waste Cart Program	0.49	0.50	0.51	0.52	0.53	0.54
New Yard Waste Cart	0.22	0.22	0.22	0.22	0.22	0.22
Total	**$ 30.44**	**$ 28.90**	**$ 29.47**	**$ 30.05**	**$ 30.65**	**$ 31.26**
Option B		**0.00%**	**2.75%**	**2.75%**	**2.75%**	**2.75%**
96-Gallon Garbage Cart	$ 27.63	$ 27.63	$ 28.39	$ 29.17	$ 29.97	$ 30.79
Recycling Service Market Adjustment	2.10					
Yard Waste Cart Program	0.49	0.49	0.50	0.51	0.52	0.53
New Yard Waste Cart	0.22	0.22	0.23	0.24	0.25	0.26
Total	**$ 30.44**	**$ 28.34**	**$ 29.12**	**$ 29.92**	**$ 30.74**	**$ 31.58**
Option C		**0.00%**	**0.00%**	**2.00%**	**2.00%**	**2.00%**
96-Gallon Garbage Cart	$ 27.63	$ 27.63	27.63	28.18	28.74	29.31
Recycling Service Market Adjustment	2.10	2.10	2.10	2.14	2.18	2.22
Yard Waste Cart Program	0.49	0.49	0.49	0.50	0.51	0.52
New Yard Waste Cart	0.22	0.22	0.22	0.22	0.22	0.22
Total	**$ 30.44**	**$ 30.44**	**$ 30.44**	**$ 31.04**	**$ 31.65**	**$ 32.27**
Option 1A: Yard Waste Rate Increase Only		***93.35%***	***102.00%***	***51.50%***	***34.68%***	***26.26%***
96-Gallon Garbage Cart	$ 27.63	$ 27.63	$ 27.63	$ 27.63	$ 27.63	$ 27.63
Recycling Service Market Adjustment	2.10					
Yard Waste Cart Program	0.49	0.95	1.92	2.91	3.92	4.95
New Yard Waste Cart	0.22	0.22	0.22	0.22	0.22	0.22
Total	**$ 30.44**	**$ 28.80**	**$ 29.77**	**$ 30.76**	**$ 31.77**	**$ 32.80**

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SANITATION RATES

	2022	2023	2024	2025	2025
Rate Adjustment	3% increase	2% increase	0% increase	1% increase	2% increase
96-Gallon Garbage Cart (sans Idaho sales tax)	$28.38	$28.95	$28.95	$29.24	$29.53
Recycling Service Market Adjustment	$2.10	*Discontinued*	-	-	-
Yard Waste Program	$0.49	$0.49	$0.71	$0.72	$0.72
New Yard Waste Cart	$0.22	$0.22	*Combined into single fee -> "Yard Waste Program"*	-	-
Total Monthly Cost	**$31.19**	**$29.66**	**$29.66**	**$29.96**	**$30.25**

STORMWATER RATES

- **Ord. 4882** - 6/12/2023
  Created Stormwater Utility
- Utility went into effect 1/1/2024
- **No major rate changes proposed**
- Minor adjustments (Circuit Breaker correction)

EQUITY BUY-INS

- **Equity Buy-Ins** (EBIs) are a funding mechanism for Water and Wastewater for new connections to our existing utility systems.
- In 2021, Resolution 2021-40; Adopted Equity Buy-In Fee Study.
- 5-year phase in for rates, FY2025 marks the fourth year on that phase in.

FY25 EBIS-WATER

WATER	FY 2024	PROPOSED FY 2025
SINGLE FAMILY HOME	$2,902	$3,218
DUPLEX	$4,053	$4,500
MULTI-FAMILY, FIRST UNIT	$2,902	$3,218
MULTI-FAMILY, ADDITIONAL UNITS	$1,151	$1,282
COMMERCIAL – ¾”	$2,902	$3,218
COMMERCIAL – 1”	$4,685	$5,287
COMMERCIAL – 1 ½”	$8,548	$10,163
COMMERCIAL – 2”	$13,693	$16,269
COMMERCIAL – 3”	$33,784	$37,504
COMMERCIAL – 4”	$61,023	$65,847
COMMERCIAL – 6”	$131,402	$145,206
COMMERCIAL – 8”	$153,881	$171,168
COMMERCIAL – 10”	$204,643	$237,774

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FY25 EBIS-WW

WASTEWATER COLLECTIONS	FY 2024	PROPOSED FY 2025
SINGLE FAMILY HOME	$1,540	$1,758
DUPLEX	$2,666	$3,110
MULTI-FAMILY, FIRST UNIT	$1,540	$1,758
MULTI-FAMILY, ADDITIONAL UNITS	$1,126	$1,353
COMMERCIAL – ¾”	$2,473	$1,758
COMMERCIAL – 1”	$2,473	$2,882
COMMERCIAL – 1 ½”	$4,589	$5,586
COMMERCIAL – 2”	$7,351	$8,941
COMMERCIAL – 3”	$17,736	$20,387
COMMERCIAL – 4”	$30,119	$34,804
COMMERCIAL – 6”	$62,888	$75,875
COMMERCIAL – 8”	$77,450	$91,384

FY25 EBIS-WW

WASTEWATER PLANT	FY 2024	PROPOSED FY 2025
SINGLE FAMILY HOME	$2,322	$2,564
DUPLEX	$3,948	$4,499
MULTI-FAMILY, FIRST UNIT	$2,322	$2,564
MULTI-FAMILY, ADDITIONAL UNITS	$1,666	$1,955
COMMERCIAL – ¾”	$2,322	$2,564
COMMERCIAL – 1”	$3,700	$4,188
COMMERCIAL – 1 ½”	$6,761	$8,056
COMMERCIAL – 2”	$10,830	$12,896
COMMERCIAL – 3”	$26,667	$29,697
COMMERCIAL – 4”	$48,574	$52,340
COMMERCIAL – 6”	$98,303	$112,270
COMMERCIAL – 8”	$123,384	$136,499

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FY25 EBIS-WW

Typical Residential	FY 2024	FY 2025
Water	$2,902	$3,218
Wastewater Collections	$1,540	$1,758
Wastewater Treatment	$2,322	$2,564
TOTAL:	**$6,764**	**$7,540**

FY25 Water Misc. Fees

- Various water meter installation fees.
- Fire line monthly charge.
- Fire service line tapping fee.
- Hydrant usage fee.
- Various fines and late charges.
- Inspection and testing charges.
- Service outside of City limits.

FY25 Eng. Service Fees

	2022-38	2023-59	
	FY23	FY24	FY25
ROW PERMITS			
Aerial	$0.11	$0.11	$0.11
Base Fee	$90.34	$92.60	$92.60
Bellhole (each)	$1.72	$1.76	$1.76
C/G Install/Removal per LF	$0.37	$0.38	$0.38
S/W Install/Removal per LF	$0.37	$0.38	$0.38
Other cuts or uses misc.	$1.72	$1.76	$1.76
Push/Plow/Bore per LF	$0.11	$0.11	$0.11
Stub Out/Laterals	$1.72	$1.76	$1.76
Survey, Design, Staking	$75.46	$77.35	$77.35
Trench/Street Cut per LF	$0.37	$0.38	$0.38
Vibratile plow-in per LF	$0.11	$0.11	$0.11

	2022-38	2023-59	
	FY23	FY24	FY25
VACATION - ROW OR PLAT			
Notice of Intent Filing	$400.00	$400.00	
Petition to Vacate <10k SF	$100.00	$100.00	
Petition to Vacate >10k SF	$600.00	$600.00	
VACATION - EASEMENT			
Petition to Vacate	$250.00	$250.00	
ENCROACHMENT PERMITS			
Parklet		$200.00	
Non-Parklet		$75.00	

FY25 Eng. Service Fees

	2022-38	2023-59	
	FY23	FY24	FY25
WIRELESS COMMUNICATION FACILITIES			
TYPE 1 (5 sites, >5 + $100/site)	$500.00		
TYPE 2	$1,000.00		
TYPE 3	$750.00		
TYPE 4	$1,250.00		
MISC			
Appeal Fee (will impact DSU)	$200.00		
Public Assembly - New	$200.00		
Public Assembly - Recurring	$60.00		
Parade - New	$200.00		
Parade - Recurring	$60.00		

	2022-38	2023-59	
	FY23	FY24	FY25
SUBDIVISION REVIEW			
Admin Plat Base Fee	$831.84	$852.64	$852.64
Plus Admin Plat per lot	$19.56	$20.05	$20.05
Prelim Plat Base Fee	$503.28	$515.86	$515.86
Plus Prelim Plat per lot	$19.56	$20.05	$20.05
Final Plat Base Fee	$503.28	$515.86	$515.86
Plus Final Plate per lot	$19.56	$20.05	$20.05

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QUESTIONS?

PARKS & REC DEPARTMENT

Fees charged throughout the department range between hourly use at the Community Center, Park Shelter or Open Space areas, Bouncy Castle private events, Pool Admissions, Alcohol Permits, Vendor Permits, RV Parking for tournaments, Cemetery fees and many more.

For fiscal year 2025, we are bringing to you 82 different fees and proposals due to increased operating costs, keeping up with inflation, or to be competitive within our various markets.

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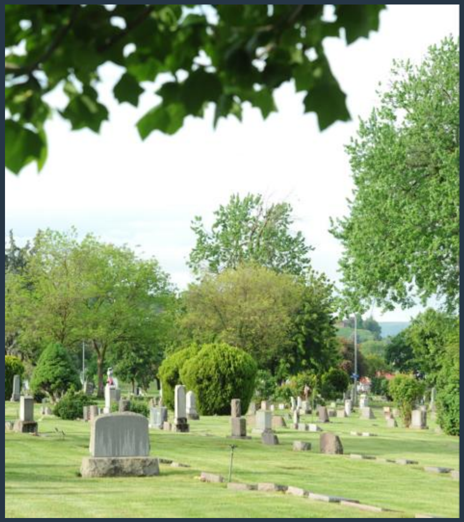
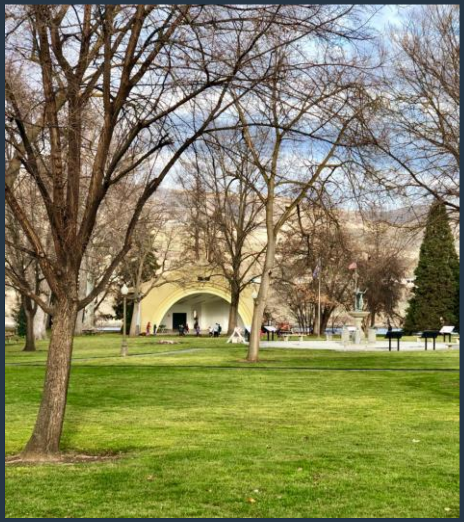
ABOUT US

The Parks & Recreation department is a very diverse group within the city and areas of operation include:

- Recreation Programming
- Park Maintenance
- Facility Maintenance
- Senior Nutrition
- Urban Forestry
- Aquatics
- Golf
- Cemetery
- Capital
- Administration





CEMETERY

Fees associated with grave fees & opening and closing fees

PARKS & REC

Fees for facility room rentals, ball fields, park shelters, & misc. exclusive use fees

GOLF

Fees for passes, carts, driving range, & daily play

CITY OF LEWISTON
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NORMAL HILL CEMETERY

Grave Fees

	Current	**Proposed**
Single Depth Adult	$1,220	$1,263
Double Depth Adult	$1,505	$1,558
Infant & Cremains	$360	$373
Mausoleum Crypts	$2,009/$1,501	$2,080/$1,554
Single Niches	$1,085	$1,123
Double Niches	$1,848	$1,913

Grave fees are a fee that is charged for the purchase of a future burial need, or referred to as a "pre-need" purchase. These purchases can also be made at the time that a location is needed but only includes the price of the space and nothing related to the burial costs.

NORMAL HILL CEMETERY

Opening & Closing Fees

		Current	**Proposed**
Standard Adult Grave		$1,133	$1,183
Second Right of Interments	ns	$741	$840
	ser	$1,049	$1,128
Double Depth Adult	1st	$1,318	$1,368
	2nd	$1,133	$1,183
Infant or Cremains Grave	ns	$430	$500
	ser	$738	$788
Mausoleum Crypt		$570	$640
Mausoleum Niche	ns	$400	$475
	ser	$520	$570
Monument Staking		$60	$75
Quit Claim		$30	$50
Cremation Disinterment		$220	$275

These fees are charged once the burial location is needed, to inter the cremated remains or full body casket.
ns= no burial service and ser= burial service with Wilbert's

PARKS & REC

Community Center and Fenton Gym Rental Fees

	Current	Proposed
Steelhead	$30	$35
Kokanee	$25	$30
Sturgeon	$25	$30
Salmon	$25	No Change
Cutthroat	$25	No Change
Chinook	$20	No Change
Kitchen	$65/Flat	No Change
Steelhead/Salmon	$55	$50
Steelhead/Salmon/Cutthroat	$80	$65
Entire Building	$150	$130
Fenton	$30	No Change
Projector/Speakers	N/A	$40

EXPLORE IDAHO'S FIRST CAPITAL 1861 — CITY OF LEWISTON

PARKS & REC

Ball Field Rental Fees

	Current	Proposed
Practice (2-hours)	$45	No Change
Game (5-hours)	$95	$100
Tournament (per day)	$145	$155
Extra Field Time	$20/hour	No Change
Concession Stand (per day)	$40	No Change
Lights	No Additional Charge	$15/hour

We have a number of other fees that have been previously approved if someone wants staff to be on site, need field drying materials, etc. None of those are being proposed to be changed at this time.

PARKS & REC

Park Shelter Rental Fees

	Current	Proposed
Small Groups	$65	$70
Medium Groups	$75	$80
Large Group	$135	$140
Groups Over 500	$225	$235
Band Shell Small Group	$85	$90
Band Shell Medium Group	$95	$100
Band Shell Large Group	$155	$165

PARKS & REC

Miscellaneous Fees

	Current	Proposed
Alcohol (All facility rentals)	$30	No Change
Small Inflatable (Facility/Park Rentals)	N/A	$50/2hr +$15/additional hrs
City Sponsored Event Vendor Fee (1-5 Vendors)	N/A	$50/day
City Sponsored Event Vendor Fee (6-10 Vendors)	N/A	$75/day
City Sponsored Event Vendor Fee (10+ Vendors)	N/A	$100/day
Application Processing Fee	N/A	$20

BRYDEN CANYON GOLF COURSE

Season Passes

	Current	Proposed
Adult	$1,130	$1,200
Young Adult (under 39)	$685	$725
Senior (over 65)	$1,055	$1,125
Junior (17 & under)	$135	$150
College Student w/ID	$250	$295
9 Hole w/ Cart	$1,075	$1,125
Players Card	$100	$105
Family Pass	$1,470	$1,600

** Proposed fees do not include anything related to the land lease from the airport. Currently that cost has come from the general fund budget.*

BRYDEN CANYON GOLF COURSE

Other Passes

Range Pass

	Current	Proposed
Without Season Pass	$325	$335
With Season Pass	$200	$210

Corporate Pass

	Current	Proposed
300 Individual	$3,250	$3,500
Daily Pass with Dates	$3,000	No Change

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BRYDEN CANYON GOLF COURSE

Season Cart

	Current	Proposed
Yearly Rental 2 Seats	$1,025	$1,100
Yearly Rental 1 Seat	$700	$750
Yearly Trail	$175	No Change
Daily Trail	$8	No Change

Cart Storage

	Current	Proposed
Old Barn	$450	$490
Portable Sheds	$550	$590
Non-Power Sheds	$525	$560

** Proposed fees do not include anything related to the land lease from the airport. Currently that cost has come from the general fund budget.*

BRYDEN CANYON GOLF COURSE

Daily Fees

	Current	Proposed
18 Hole	$32	$34
Military (Tuesday Only)	$26	$28
9 Hole	$20	$22
College	$15	$17
Junior	$12	$13
Players Card Daily	$20	$22
Junior with Paid Adult	$1	No Change

** Proposed fees do not include anything related to the land lease from the airport. Currently that cost has come from the general fund budget.*

BRYDEN CANYON GOLF COURSE

Daily Cart Fees

	Current	Proposed
18 Holes	$18	$19
9 Holes	$12	$13
Pull Cart	$5	No Change

Finn Scooters

	Current	Proposed
18 Holes	$24	$25
9 Holes	$16	No Change

Range Balls

	Current	Proposed
Small Bucket	$5	$6
Large Bucket	$9	$10

** Proposed fees do not include anything related to the land lease from the airport. Currently that cost has come from the general fund budget.*

QUESTIONS?

LEWISTON FIRE DEPARTMENT

AMBULANCE FEE PROPOSAL

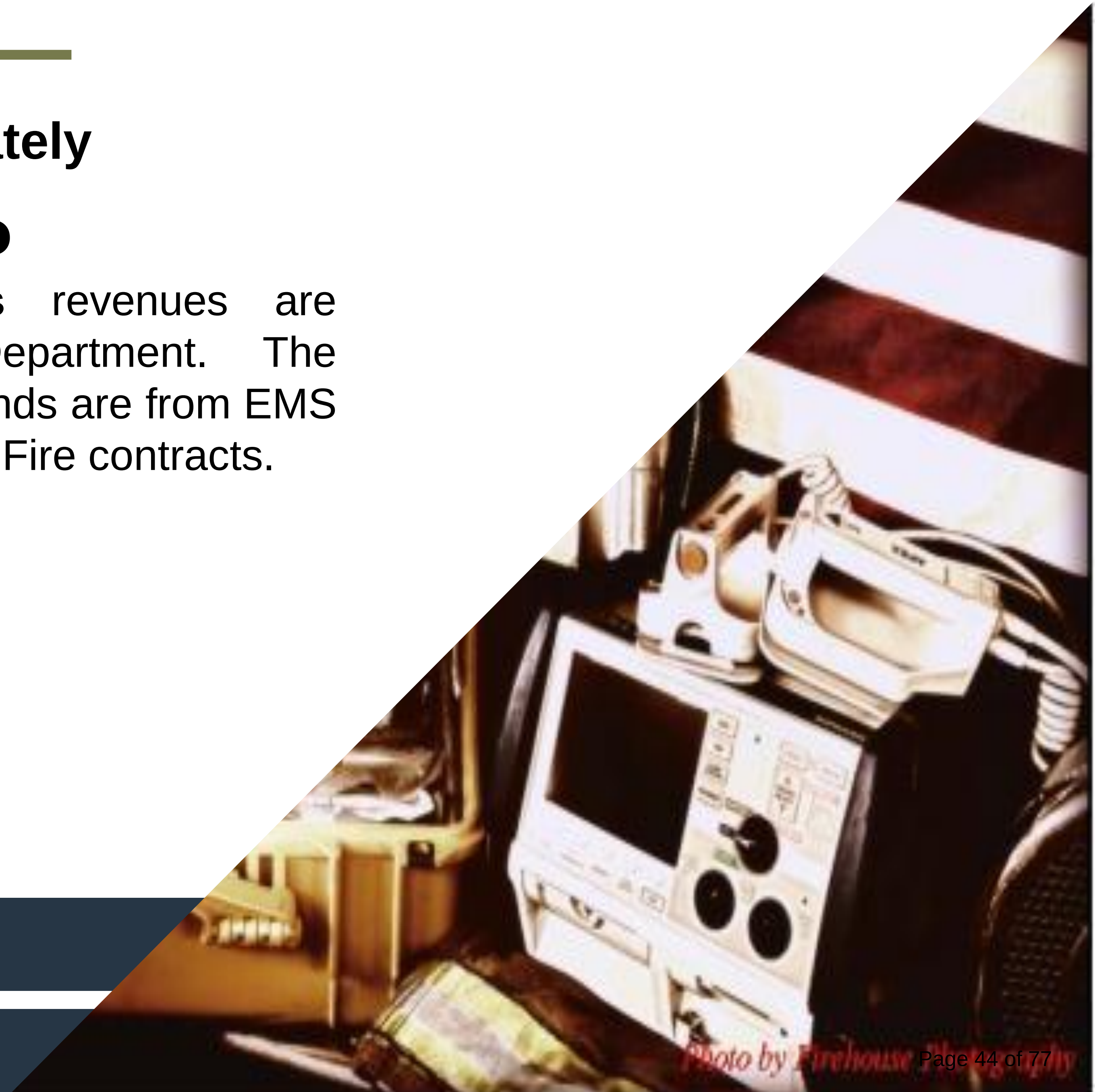
The following presentation outlines the EMS Advisory Board's recommendation to increase ambulance fees for Fiscal Year 2025. Through regularly conducted benchmark studies, the Board ensures that our fees remain competitive and adequately cover the costs of delivering high-quality EMS services. The last adjustment to ambulance fees occurred in October 2022.

BUDGET

Approximately

10%

of the General Fund's revenues are generated by the Fire Department. The primary source of those funds are from EMS service fees and EMS and Fire contracts.



PATIENT IMPACT

PRIVATE

- **Receivables increase** – insurance pays a percentage of the increased amount
- **Patient responsibility increases** depending on deductible and percentage paid by insurance

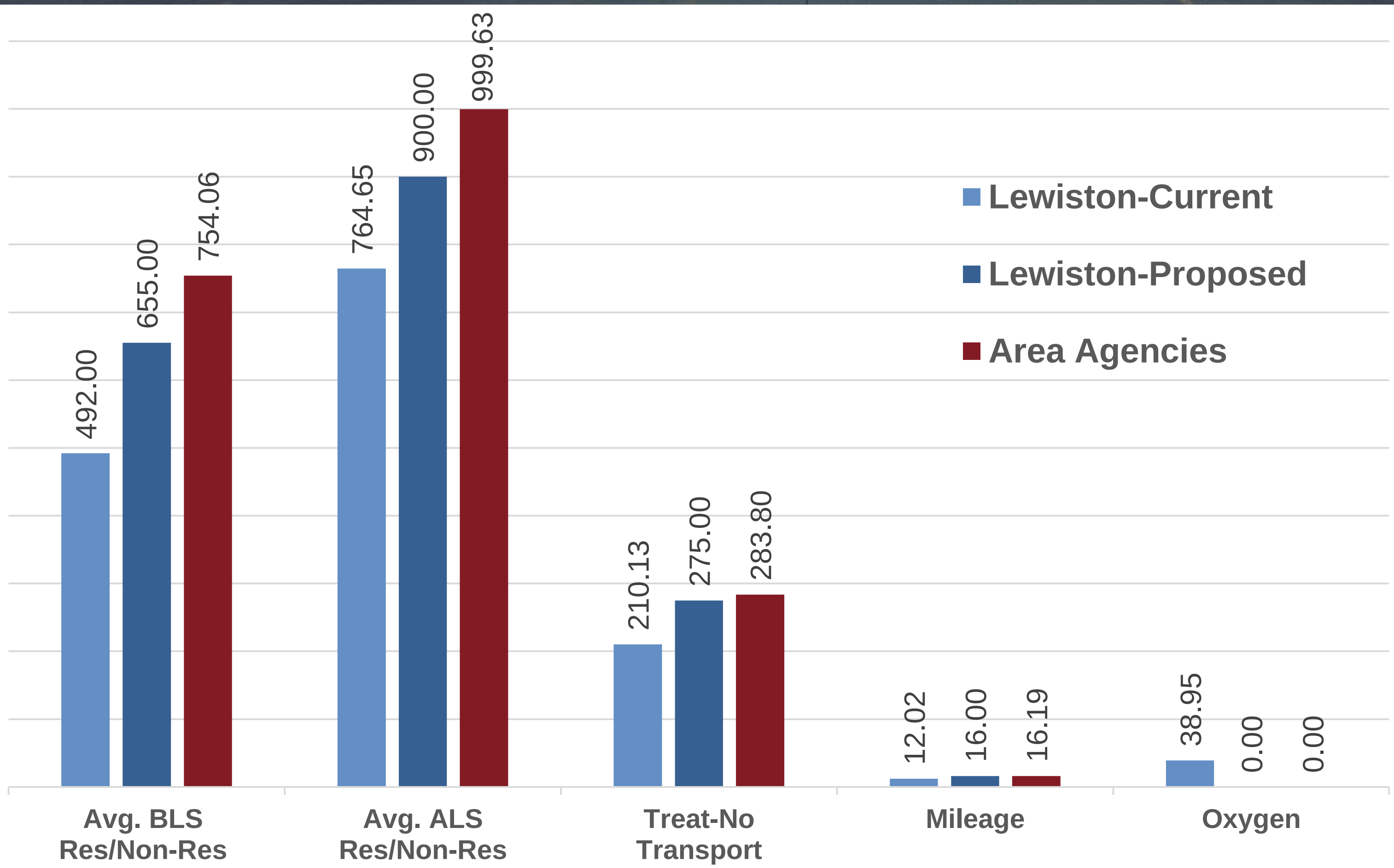
MEDICARE

- **No change to receivables** as allowable amounts remain the same
- **Patient responsibility is a percentage** of the allowable amount so this stays the same

MEDICAID

- **No change to receivables** as allowable amounts remain the same
- **Patient responsibility is zero**

AMBULANCE FEE BENCHMARK STUDY



QUESTIONS?

COUNCIL DISCUSSION ON USER RATES

WATER, WASTEWATER, SANITATION & STORMWATER

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

COUNCIL DISCUSSION ON PUBLIC WORK FEES

EBIs, MISC WATER & ENGINEERING

CITY OF LEWISTON
EXPLORE
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COUNCIL DISCUSSION ON CEMETERY, PARKS & RECREATION AND GOLF FEES

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
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COUNCIL DISCUSSION ON EMS SERVICE FEES

OTHER BUDGET DISCUSSION & QUESTIONS?

RESOLUTION 2021-40

A RESOLUTION APPROVING THE "CITY OF LEWISTON EQUITY BUY-IN FEE STUDY" AUTHORED BY FCS GROUP AND DATED OCTOBER 2021

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF LEWISTON, IDAHO, THAT:

SECTION 1: The "City of Lewiston Equity Buy-In Fee Study" authored by FCS Group and dated October 2021 is hereby approved. A copy of said Equity Buy-In Fee Study is attached hereto and incorporated herein as Exhibit A.

SECTION 2: This resolution shall become effective upon its passage.

PASSED this 8th day of November 2021.

CITY OF LEWISTON SEAL STATE OF IDAHO

CITY OF LEWISTON

By: Michael G. Collins, Mayor

ATTEST: Kari J. Ravencroft, City Clerk

RESOLUTION 2021-40

EXHIBIT A
to
Resolution 2021-23

City of Lewiston

EQUITY BUY-IN FEE STUDY

FINAL REPORT
October 2021

Washington
7525 166th Avenue NE, Ste. D215
Redmond, WA 98052
425.867.1802

Oregon
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Lake Oswego, OR 97035
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1320 Pearl St, Ste 120
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719.284.9168

www.fcsgroup.com

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FCS GROUP
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Established 1988
Washington | 425.867.1802
Oregon | 503.841.6543
Colorado | 719.284.9168

October 2021

Dustin Johnson, Public Works Director
City of Lewiston
215 D Street
Lewiston, ID 83501

Subject: Equity Buy-In Fee Study

Dear Mr. Johnson:

FCS GROUP is pleased to submit this report summarizing the results of the Equity Buy-In Fee Study. This report sets forth and summarizes the methodology, assumptions, analysis, and findings of the Study process that occurred between December 2020 and October 2021.

The Study was a collaborative effort among FCS GROUP staff and City staff. Wyatt Zimbelman, John Ghilarducci, and I wish to express our appreciation for the friendly cooperation and assistance of all those who provided the information and review necessary to successfully complete the study.

It has been a pleasure to work with you and other City of Lewiston staff on this effort. Please let me know if you have any questions or need additional information on this report. I can be reached at (425) 361-0391.

Yours very truly,

Andy Baker
Project Manager

John Ghilarducci
Principal

TABLE OF CONTENTS

LIST OF EXHIBITS

INTRODUCTION

In December 2020, the City of Lewiston (City) contracted with FCS GROUP to complete an equity buy-in fee study for the City's water and wastewater utilities. Equity buy-in (EBI) fees are one-time charges on new or expanded connections to the system that recover a proportionate share of the cost of system assets. Regular updates to EBIs promote equity between existing customers and growth, ensuring that new connections to the system bear an equitable share of the cost of system infrastructure. The study provides recommendations for the charge basis and approach based on the current legal framework for EBIs in Idaho. The study also provides a framework for updating the analysis in the future as conditions change.

The methodology, key factors, conclusions, and recommendations of the study are summarized in this report.

METHODOLOGY

The methodology used to calculate the EBIs is based on Idaho Supreme Court decisions in Loomis v. City of Hailey (1991) and North Idaho Building Contractors Association v. City of Hayden (2015). **Exhibit 1** summarizes the EBI calculation methodology.

Exhibit 1: Equity Buy-In Fee Calculation Methodology

	Equity Buy-In Fee Calculation
	Gross Present Day Replacement Value of System
Less:	Debt Principal Outstanding
Less:	Unfunded Depreciation
=	**Net System Replacement Value for the Current Year**
÷	Number of Users Current System Can Support
=	**Total EBI per Equivalent Unit**

The court has held that the EBI must be based on the cost of replacing the infrastructure that is in the ground today. The EBI should represent the cost of the portion of system capacity that the new user will utilize at the time of connection. More specifically, the steps used to calculate the total EBI per equivalent unit include:

1.) Determine the gross present day replacement value of the system.

2.) Subtract applicable debt principal and unfunded depreciation to determine the net replacement value of the system.

3.) Divide net system replacement value by the number of users the system can support.

The result of this calculation represents the value of the portion of the system capacity that a new user will utilize at that the time of connection.

SYSTEM REPLACEMENT VALUE

GROSS PRESENT DAY REPLACEMENT VALUE

Gross present day replacement value is determined by identifying all existing facilities used to provide water and wastewater service to customers as of Fiscal Year 2020. Important considerations for this part of the calculation include:

- ***Validating fixed asset data.*** The City's existing asset records provide the installation year and original cost of each utility asset. Assets that may not be appropriate to include in the EBI calculation, such as office equipment and vehicles, are excluded from the system value. Construction in progress is also excluded from the calculation.
- ***Determining "replacement cost" of assets.*** The Engineering News Record Construction Cost Index (ENR CCI) is used to determine the replacement cost of each fixed asset. The difference between the 2020 average ENR and the ENR in the installation year of each asset determines the multiplier applied to the original cost of that asset, ultimately deriving the replacement cost.

As part of the asset validation process, an alternative approach to determining replacement value was considered. Insurance records for the City's major utility facilities (i.e., pump stations, reservoirs, and treatment facilities) were reviewed to identify the replacement value of those facilities. For assets not included in the insurance records, such as distribution and collection pipes, replacement costs were calculated by applying unit cost estimates to system information from the City's system planning documents. Ultimately, the system values produced by this alternative approach were similar to the replacement values calculated using original cost and ENR. Because the ENR approach is more administratively maintainable, as well as being directly linked to the City's accounting records, it was selected as the basis of the replacement value calculation.

The resulting gross replacement value of the water system is $85.6 million. Because the wastewater utility charges separate EBIs for wastewater treatment and collection, wastewater assets are divided based on City records of the function of each asset. The total wastewater utility gross replacement value is $99.5 million, of which $41.1 million is related to collection and $58.4 million is related to treatment.

DEBT PRINCIPAL

The court-directed methodology includes a deduction for debt principal. Debt service is paid for through user fees and is therefore deducted from the system replacement values so that it is not double charged – once in rates and once in the EBI.

Both utilities have recently began making draws on loans secured from the Idaho Department of Environmental Quality. However, because the projects associated with these loans have not yet been completed they are included in the City's fixed asset records as construction in progress. Because the debt-funded assets are not included in the gross system replacement values, there is no need to make a deduction for related debt principal at this time. In future EBI calculations, once the DEQ loan-funded projects are complete and the assets are included in the gross replacement values, a deduction must be made for the outstanding principal on the loans.

UNFUNDED DEPRECIATION

The court-directed approach includes a deduction for unfunded depreciation. However, the court has not prescribed a specific definition for unfunded depreciation. If depreciation has been consistently included in the annual revenue requirement for the purpose of utility rate-setting, it may be appropriate to recover the full replacement value of existing assets without making an adjustment for unfunded depreciation.

To evaluate whether each utility's depreciation has been funded, the City's financial history must show that the annual revenue of the utility has exceeded all operating costs, including annual depreciation. Whether the positive operating margin means depreciation has been routinely "funded" or "unfunded" would depend on whether such a margin was:

a) normal, and

b) resulted in the annual reinvestment in assets in service exceeding the depreciation expense.

Analysis of the City's financial history from the last five years (2015-2019) indicates that while both utilities have maintained a positive operating margin, annul investment in assets in service has not always exceeded depreciation. The City's financial history shows a trend of improving funding of depreciation, but until both tests are passed for all years evaluated, we recommend continuing to make the full deduction of depreciation in assessing the net system replacement value.

Based on the City's 2020 comprehensive annual financial report, original cost accumulated depreciation totals $17.4 million for the water system and $21.8 million for the wastewater system. Depreciation for the wastewater utility is divided among collection and treatment based on the gross replacement value of each function.

NET PRESENT DAY REPLACEMENT VALUE

Exhibit 2 summarizes the net present day system replacement value of each utility by deducting original cost accumulated depreciation from gross replacement value. Net present day system replacement value is calculated at $68.2 million for water, $32.1 million for wastewater collection, and $45.6 million for wastewater treatment.

Exhibit 2: Net Present Day Replacement Value Calculation

System Replacement Value	Water	WW Collection	WW Treatment
Gross System Replacement Value	$ 85,557,309	$ 41,098,173	$ 58,383,545
Less: Dept Principal on Assets in Service	-	-	-
Less: Unfunded Depreciation	(17,369,546)	(9,024,603)	(12,820,238)
Net System Replacement Value	**$ 68,187,763**	**$ 32,073,569**	**$ 45,563,307**

As of the date of this study, the City has SRF loans for both its water and wastewater systems. However, as stated previously, the assets funded through these loans are not yet in service, and are not included in the System Replacement Value shown in **Exhibit 2**. In future years, when those assets are placed in service, outstanding debt principal should be deducted to calculate the Net System Replacement Value.

SYSTEM CAPACITY

A key component of the EBI calculation is determining the number of users that each system can support. This capacity is the denominator used in the EBI calculation to determine the unit cost of capacity that will be charged to new connections.

WATER SYSTEM CAPACITY

Based on discussions with City staff, it was determined that the City's water supply capacity is the limiting constraint on the number of users that the City's water system can support. Table 6-2 of the 2019 Lewiston Water System Facility Plan (WSFP) provides a maximum day firm water supply capacity of 17.21 million gallons per day (MGD). Based on Section 4 of the WSFP, a 20 percent reduction in supply capacity is made to account for water loss due to leaking infrastructure. This leaves a maximum day supply capacity that is available to serve customers of 13.77 MGD.

This capacity is then converted to equivalent dwelling units (EDUs), a method of representing water use by non-residential customers as an equivalent number of residential customers. Table 5-4 of the WSFP indicates that an average residential connection in the city uses 338 gallons of water per day. Applying the City's maximum day to average day peaking factor of 2.38, provided in Table 5-7 of the WSFP, an average residential connection has a maximum day demand of 804 gpd. This value, 804 gpd, constitutes one maximum day EDU. Dividing the City's maximum day supply capacity of 13.77 MGD by the 804 gpd maximum day EDU value results in a system capacity of 17,122 EDUs.

The City charges water EBIs to commercial customers on a meter capacity equivalent (MCE) basis. MCEs apply weighting factors to meter sizes above the smallest meter to define the customer base relative to the flow capacity of the smallest metered customer. This process reflects the potential capacity available to each user, and charging EBIs on an MCE basis makes it easy to understand and administer the charges.

Because EDUs are not directly equal to MCEs, the demand behavior of the City's existing customers was used to derive the system capacity in terms of MCEs. Based on the City's 2020 Utility Rate Study Report, the total number of MCEs (as of the 2018 customer billing dataset) was 9,719 MCEs. Total water use in 2018 was divided by the average day demand per ERU value of 338 gpd to calculate 8,624 EDUs. Dividing 9,719 MCEs by 8,624 EDUs produces an MCE:EDU ratio of 1.13:1. Applying this ratio to the EDU capacity results in a water supply capacity of 19,297 MCEs.

Exhibit 3 summarizes the water system capacity calculation.

Exhibit 3: Water System Capacity Calculation

Water System Capacity	
Subscribable Maximum Day Water Supply Capacity	13.77 MGD
Maximum Day Demand per EDU	*804 gpd*
System Capacity in EDUs	17,122 EDUs
MCE:EDU Ratio	*1.13:1*
System Capacity in MCEs	**19,297 MCEs**

WASTEWATER SYSTEM CAPACITY

Based on discussions with City staff, it was determined that the City's wastewater treatment plant is the limiting factor for the number of connections that can be provided. Chapter 5 of the 2018 Lewiston Wastewater System Master Plan (WSMP) indicates that the treatment plant has a design capacity of 5.71 MGD. Idaho DEQ requires that a permittee expand its treatment capacity when a treatment works reaches 85% of its permitted capacity. On that basis, the total subscribable capacity before beginning future investment is 4.85 MGD. Based on discussions with City staff, it was determined that the average day demand per EDU for the City's wastewater utility is 262 gpd. Dividing the 4.85 MGD in effective capacity by the 262 gpd EDU value results in a wastewater treatment capacity of 18,525 EDUs.

As with the water utility, the City charges wastewater EBIs to commercial customers on an MCE basis. The City's 2018 wastewater customer data, organized by meter size, was used to determine the number of MCEs in the existing customer base: 8,836 MCEs. Total water use for wastewater customers in 2018 was divided by the average day demand ERU value of 262 gpd to calculate 10,078 EDUs. Dividing 8,836 MCEs by 10,078 EDUs produces an MCE:EDU ratio of 0.88:1. Applying this ratio to the EDU capacity results in a wastewater treatment capacity of 16,242 MCEs.

Exhibit 4 summarizes the wastewater system capacity calculation.

Exhibit 4: Wastewater System Capacity Calculation

Wastewater System Capacity	
Lewiston WWTP Average Day Demand Design Capacity (85%)	4.85 MGD
Average Day Demand per EDU	*262 gpd*
System Capacity in EDUs	18,525 EDUs
MCE:EDU Ratio	*0.88:1*
System Capacity in MCEs	**16,242 MCEs**

EBI CALCULATION

WATER EBI CALCULATION

Dividing the net present day replacement value of the water utility by the system capacity results in a maximum EBI per MCE of $3,534. **Exhibit 5** summarizes the water EBI calculation.

Exhibit 5: Water EBI Calculation

EBI Calculation	Water
Net System Replacement Value	$ 68,187,763
System Capacity in MCEs	*19,297*
EBI per MCE	**$3,534**

The calculated EBI represents the charge for 3/4 inch connections and all single family customers, regardless of meter size. The following assumptions were made in determining how to apply the EBI to all other customers.

- The first dwelling unit for a multifamily connection is charged the full single family EBI. Each additional multifamily unit is charged 40 percent of the single family EBI. The City's customer billing records show that, on average, a multifamily dwelling unit uses 40 percent of the water that a single family account uses.
- Duplexes are charged one single family EBI plus one multifamily dwelling unit EBI.
- All commercial customers are charged the 3/4 inch EBI multiplied by the MCE factor corresponding to their water meter.

Exhibit 6 presents the full schedule of calculated water EBIs, along with the City's existing EBIs.

Exhibit 6: Water EBI Schedule

Customer Class & Meter Size	MCE Factor	Existing	Proposed
Single Family	1.00	$ 1,954	$ 3,534
Duplex	1.40	2,711	4,947
Multifamily, First Unit	1.00	1,954	3,534
Multifamily, Per Additional Unit	0.40	757	1,413
Commercial			
3/4"	1.00	$ 1,954	$ 3,534
1"	1.67	2,879	5,889
1 1/2"	3.33	3,702	11,778
2"	5.33	5,964	18,846
3"	11.67	22,622	41,225
4"	20.00	46,552	70,671
6"	45.00	89,991	159,009
8"	53.33	102,019	188,456
10"	76.67	105,250	270,905

WASTEWATER EBI CALCULATION

Dividing the net present day replacement values of the wastewater collection and treatment systems by the system capacity results in maximum EBIs per MCE of $1,975 for collection and $2,805 for treatment. **Exhibit 7** summarizes the wastewater EBI calculation.

Exhibit 7: Wastewater EBI Calculation

EBI Calculation	WW Collection	WW Treatment
Net System Replacement Value	$ 32,073,569	$ 45,563,307
System Capacity in MCEs	*16,242*	*16,242*
EBI per MCE	**$1,975**	**$2,805**

The calculated EBIs represent the charges for 3/4 inch connections and all single family customers, regardless of meter size. The following assumptions were made in determining in how to apply the EBI to all other customers.

- The first dwelling unit for a multifamily connection is charged the full single family EBI. Each additional multifamily unit is charged 80 percent of the single family EBI. The City's customer billing records show that, on average, winter water use for a multifamily unit is 80 percent of the use for a single family account. Winter water use is used to estimate sewer flow to avoid including water use that does not enter the sewer system, such as lawn irrigation.
- Duplexes are charged one single family EBI plus one multifamily dwelling unit EBI.
- All commercial customers are charged the 3/4 inch EBI multiplied by the MCE factor corresponding to their water meter.

Exhibit 8 presents the full schedule of calculated wastewater EBIs along with the City's existing EBIs.

Exhibit 8: Wastewater EBI Schedule

Customer Class & Meter Size	MCE Factor	Existing		Proposed	
		Collection	Treatment	Collection	Treatment
Single Family	1.00	$ 889	$ 1,597	$ 1,975	$ 2,805
Duplex	1.80	1,334	2,295	3,555	5,049
Multifamily, First Unit	1.00	889	1,597	1,975	2,805
Multifamily, Per Additional Unit	0.80	445	799	1,580	2,244
Commercial					
3/4"	1.00	$ 889	$ 1,597	$ 1,975	$ 2,805
1"	1.67	1,245	2,237	3,291	4,675
1 1/2"	3.33	1,600	2,875	6,582	9,351
2"	5.33	2,579	4,633	10,532	14,961
3"	11.67	9,783	17,575	23,038	32,728
4"	20.00	16,057	37,278	39,494	56,105
6"	45.00	23,926	56,402	88,863	126,237
8"	53.33	35,646	84,039	105,319	149,614

IMPLEMENTATION

The calculated charges are the maximum allowable charges that the City may choose to implement. Adopting charges less than the maximum is a viable option, particularly as part of a multi-year strategy to phase the increases in – however, the City should be aware that this alternative may result in less cash being available for capital purposes. In such a scenario, near-term capital needs may put additional pressure on current ratepayers.

Given the potential burden associated with changing the level of fees abruptly, a 5-year phase-in strategy was developed based on discussion with City staff, with the ultimate level of charges being equal to the maximum allowable charge. Under this approach, and as the City continues to make significant capital investment, it would be appropriate to revisit the level of the maximum allowable charge and the resulting phasing plan every three to five years.

Exhibit 9: Water 5-Year Phase-In Strategy

Customer Class & Meter Size	2021	2022	2023	2024	2025	2026
Single Family	$ 1,954	$ 2,270	$ 2,586	$ 2,902	$ 3,218	$ 3,534
Duplex	2,711	3,158	3,605	4,053	4,500	4,947
Multifamily, First Unit	1,954	2,270	2,586	2,902	3,218	3,534
Multifamily, Per Additional Unit	757	888	1,020	1,151	1,282	1,413
Commercial						
3/4"	$ 1,954	$ 2,270	$ 2,586	$ 2,902	$ 3,218	$ 3,534
1"	2,879	3,481	4,083	4,685	5,287	5,889
1 1/2"	3,702	5,317	6,933	8,548	10,163	11,778
2"	5,964	8,540	11,117	13,693	16,269	18,846
3"	22,622	26,343	30,063	33,784	37,504	41,225
4"	46,552	51,376	56,200	61,023	65,847	70,671
6"	89,991	103,795	117,598	131,402	145,206	159,009
8"	102,019	119,306	136,594	153,881	171,168	188,456
10"	105,250	138,381	171,512	204,643	237,774	270,905

Exhibit 10: Wastewater Collection 5-Year Phase-In Strategy

Customer Class & Meter Size	2021	2022	2023	2024	2025	2026
Single Family	$ 889	$ 1,106	$ 1,323	$ 1,540	$ 1,758	$ 1,975
Duplex	1,334	1,778	2,222	2,666	3,110	3,555
Multifamily, First Unit	889	1,106	1,323	1,540	1,758	1,975
Multifamily, Per Additional Unit	445	672	899	1,126	1,353	1,580
Commercial						
3/4"	$ 889	$ 1,106	$ 1,323	$ 1,540	$ 1,758	$ 1,975
1"	1,245	1,654	2,063	2,473	2,882	3,291
1 1/2"	1,600	2,596	3,593	4,589	5,586	6,582
2"	2,579	4,170	5,760	7,351	8,941	10,532
3"	9,783	12,434	15,085	17,736	20,387	23,038
4"	16,057	20,744	25,432	30,119	34,807	39,494
6"	23,926	36,913	49,901	62,888	75,875	88,863
8"	35,646	49,581	63,515	77,450	91,384	105,319

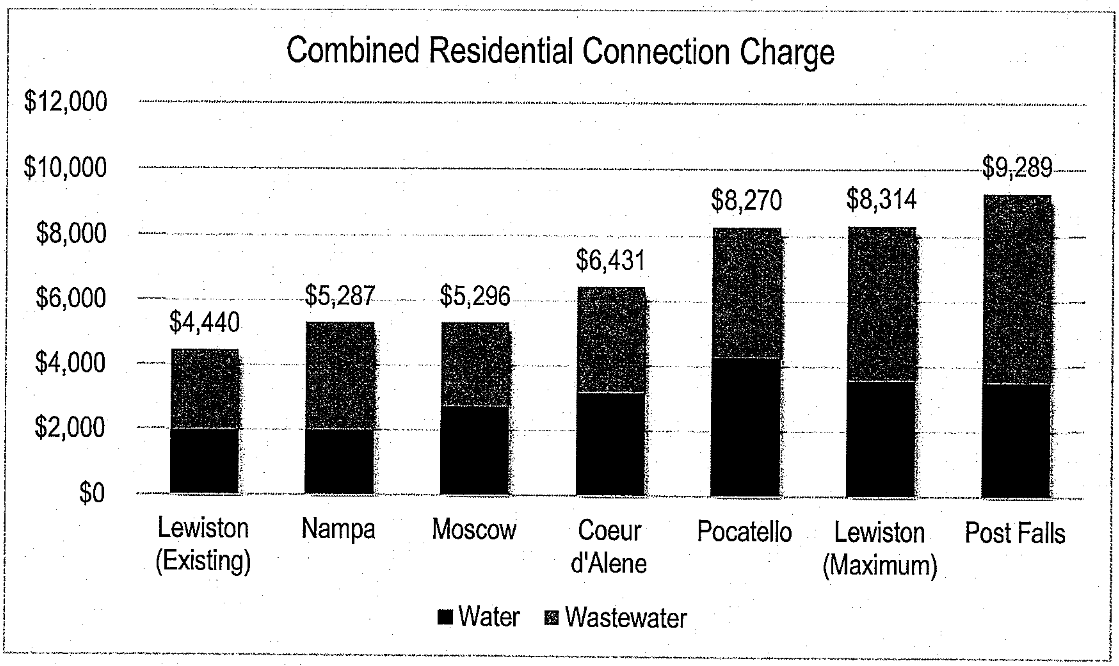
Exhibit 11: Wastewater Treatment 5-Year Phase-In Strategy

Customer Class & Meter Size	2021	2022	2023	2024	2025	2026
Single Family	$ 1,597	$ 1,839	$ 2,080	$ 2,322	$ 2,564	$ 2,805
Duplex	2,295	2,846	3,397	3,948	4,499	5,049
Multifamily, First Unit	1,597	1,839	2,080	2,322	2,564	2,805
Multifamily, Per Additional Unit	799	1,088	1,377	1,666	1,955	2,244
Commercial						
3/4"	$ 1,597	1,839	2,080	2,322	2,564	2,805
1"	2,237	2,725	3,212	3,700	4,188	4,675
1 1/2"	2,875	4,170	5,465	6,761	8,056	9,351
2"	4,633	6,699	8,764	10,830	12,896	14,961
3"	17,575	20,606	23,636	26,667	29,697	32,728
4"	37,278	41,043	44,809	48,574	52,340	56,105
6"	56,402	70,369	84,336	98,303	112,270	126,237
8"	84,039	97,154	110,269	123,384	136,499	149,614

REGIONAL COMPARISONS

The level of an Equity Buy-In Fee is specific to each utility – as described in this report it is a function of the actual cost to provide capacity, which may frequently differ between jurisdictions due to reasons of water supply, elevation, or treatment requirements. Service area density and economies of scale also frequently cause differences in the cost of providing water and wastewater capacity for new connections. Despite these factors, the cost of new development is an important comparative point between jurisdictions. The combined water and sewer connection charge for a single family residence is presented in **Exhibit 12**, based on currently adopted fees for similar Idaho cities.

Exhibit 12: Regional EBI Survey



RECOMMENDATIONS FOR FUTURE CONSIDERATION

As discussed in preceding sections, the Water and Wastewater EBIs should be updated every three to five years, with a particular emphasis on when major new facilities are brought in to service. When this update is conducted, existing facilities should be brought up to current replacement value, retired assets should be removed from the asset register, and new facilities, as well as any associated debt, should be considered. Additionally, if the new facilities expand the available capacity for new connections, the total subscribable capacity should be updated using the methodology identified herein.

In addition to routine updates, FCS GROUP recommends planning for a comprehensive update when System Plans are updated, so that the EBI Fee will continue to reflect the best available information for EDUs and MCEs.

Further, FCS GROUP recommends that the City continue to track developments statewide to consider water and wastewater impact fees. Such fees would allow for the City to recover the cost of future capacity from new connections, which is excluded from the EBI Fee cost basis.

Memo

To: Lewiston City Council
From: Tim Barker, Parks and Recreation Director
Cc: Dan Johnson, Mayor
Date: Friday, May 10th, 2024
Re: Parks and Recreation FY '25 Fee Proposals

Lewiston City Council-

Attached to this memo you will find proposals that we have within the Parks and Recreation Department. The proposals are for our parks and recreation facilities as well as rates at Bryden Canyon Golf Course and Normal Hill Cemetery. Each of these have been created, reviewed and discussed with managing partners, commission members, and staff. All fees proposed have been studied to ensure that we stay competitive within the various markets that encompass all of the services that we provide to the community.

Please let me know if you have any questions following the upcoming Fees Budget Work Session and prior to the public hearing.

Thank You,

Tim Barker
Parks and Recreation Director

P&R Faciltes Proposed Rate Changes for FY '25

Facility Rentals	**Current**	**Proposed for FY '25**
Steelhead	$30	$35
Kokanee	$25	$30
Sturgeon	$25	$30
Salmon	$25	No Change
Cutthroat	$25	No Change
Chinook	$20	No Change
Fenton	$30	No Change
Kitchen	$65/Flat	No Change
Steelhead/Salmon	$55	$50
Steelhead/Salmon/Cutthroat	$80	$65
Whole Building	$150	$130
Ball Fields	Current	Proposed for FY '25
Practice (2-Hour)	$45	No Change
Game (5-Hour)	$95	$100
Tournement (10- Hour)	$145	$155
Parks	Current	Proposed for FY '25
Small Groups	$65	$70
Medium Groups	$75	$80
Large Group	$135	$140
Groups Over 500	$225	$235
BS Small Group	$85	$90
BS Medium Group	$95	$100
BS Large Group	$155	$165
Misc Fees	Current	Proposed for FY '25
Alcohol (All rentals)	$30	No Change
Projector/Speaker (Facility Rentals)	N/A	$40
Small Inflatable (Facility/Park	N/A	$50/2hr +$15/additional hrs
Rentals City Sponsored Event	N/A	$50
Vendor Fee Extra Hour (Ball Fields)	$20	No Change
Concession Stand Fee (Ball Fields)	$40	No Change
Ball Field Lights	N/A	$40/hr
Processing Fee	N/A	$20

Normal Hill Cemetery

Grave Fees
Oct. 1, 2023 – Sept. 30, 2024

Single Depth Adult			**Proposed**
Fee	$1,099		Ave. $1,162.70
Perpetual Care	$121	Mtn View Funeral	$1,320
	$1,220……………………………………..		$1,263 (with 3.5% CPI)
Double Depth Adult			
Fee	$1,356		*No comparisons
Perpetual Care	$149		
	$1,505……………………………………..		$1,558 (with 3.5% CPI)
Infant and Cremains			
Fee	$325		Ave. $325
Perpetual Care	$35	Mtn View Funeral	$1,100
	$360……………………………………….		$373 (with 3.5% CPI)
Mausoleum Crypts			
Rows 1-4	$1,808		Ave. $1,000
Perpetual Care	$201		
	$2,009……………………………………..		$2,080 (with 3.5% CPI)
Rows 5-6	$1,351		
Perpetual Care	$150		
	$1,501……………………………………..		$1,554 (with 3.5% CPI)
Niches			
Single	$978		Ave. $888
Perpetual Care	$107		
	$1,085……………………………………..		$1,123 (with 3.5% CPI)
Double	$1,665		*No comparison
Perpetual Care	$183		
	$1,848……………………………………..		$1,913 (with 3.5% CPI)

Need to figure out if we are limited to a % of the fee towards Perpetual Care

Normal Hill Cemetery

Opening & Closing Fees
Oct. 1, 2023 – Sept. 30, 2024

Standard Adult Grave		Proposed
City Recording Fee	$350	$400
Wilberts Vault	$783	$783
	$1,133	$1,183

Second Right of Internment for Cremated Remains		Proposed
City Recording Fee	$350	$400
Internment Fee	$311	$340
No Service Burial	$80	$100
or		
Wilberts Vault	$388	$388
	$741-ns	$840
	$1,049-wv	$1,128

Double Depth Adult Grave		Proposed
1st Burial:		
City Recording Fee	$350	$400
Wilberts Vault	$968	$986
	$1,318	$1,368
2nd Burial:		
City Recording Fee	$350	$400
Wilberts Vault	$783	$783
	$1,133	$1,183

Infant or Cremains Grave		Proposed
City Recording Fee	$350	$400
No Service Burial	$80	$100
Or		
Wilberts Vault	$388	$388
	$430-ns	$500
	$738-wv	$788

Mausoleum Crypt		Proposed
City Recording Fee	$350	$400
Wilberts Vault	$240	$240
	$590	$640

Mausoleum Niche		Proposed
City Recording Fee	$350	$400
No Service Burial	$50	$75
or		
Wilberts Vault	$170	$170
	$400ns	$475
	$520wv	$570

Saturday Service		
Wilberts Vault	$280	$280

Sunday Service		
Wilberts Vault	$420	$420

Monument Staking Fee		Proposed
City Fee	$60	$75

Quit Claim Fee		Proposed
City Fee	$30	$50

Cremation Disinterment Fee		Proposed
City Fee	$170	$200
Disinterment Fee	$50	$75
	$220	$275

Bryden Canyon GC Proposed Rate Changes for FY '25

Season Passes	2023	2024	Proposed 2025	$ Increase	% Increase
Adult Season Pass	$1,030	$1,130	$1,200	$70	6.2%
Young Adult(under 39)	$585	$685	$725	$40	5.8%
Senior Pass(over 65)	$985	$1,055	$1,125	$70	6.6%
Junior Pass (17 & Under)	$135	$135	$150	$15	11.1%
College Student W/ID	$225	$250	$295	$45	18.0%
9 Hole Pass with Cart	$1,010	$1,075	$1,125	$50	4.7%
Players Card	$80	$100	$105	$5	5.0%
Family Pass	$1,270	$1,470	$1,600	$130	8.8%
Season Cart Fees					
Yearly Rental 2 Seats	$980	$1,025	$1,100	$75	7.3%
Yearly Rental 1 Seat	$670	$700	$750	$50	7.1%
Yearly Trail Fee	$160	$175	$175	$0	0.0%
Daily Trail Fee	$7	$8	$8	$0	0.0%
Cart Storage Fees					
Old Barn	$400	$450	$490	$40	8.9%
New Barn-Portables	$525	$550	$590	$40	7.3%
Outside- Parking lot	$525	$525	$560	$35	6.7%
Range Pass					
Without Season Pass	$300	$325	$335	$10	3.1%
With Season Pass	$175	$200	$210	$10	5.0%
Corporate Passes					
300 Individual	$2,750	$3,250	$3,500	$250	7.7%
Daily Pass with Dates	$2,500	$3,000	$3,000	$0	0.0%
Daily Fees					
18 Hole Green Fee	$30	$32	$34	$2	6.3%
Military(Tuesday Only)	$25	$26	$28	$2	7.7%
9 Hole Green Fee	$19	$20	$22	$2	10.0%
LCSC Student/Faculty	$6	$0	$0	$0	0.0%
College Rate	$14	$15	$17	$2	13.3%
Junior Rate	$12	$12	$13	$1	8.3%
Players Card Daily Fee	$15	$20	$22	$2	10.0%
Junior Rate with paid adult	$0	$1	$1	$0	0.0%
Cart Fee					
18 Hole	$16	$18	$19	$1	5.6%
9 Hole	$10	$12	$13	$1	8.3%
Pull Cart	$5	$5	$5	$0	0.0%
Range Balls					
Small	$5	$5	$6	$1	20.0%
Large	$8	$9	$10	$1	11.1%
Finn Scooter- 18 holes	$23	$24	$25	$1	4.2%
Fin Scooter -9-holes	$15	$16	$16	$0	0.0%

INTERNAL SERVICE FUNDS

Internal Service Funds support the operations of other City departments and funds by providing operational and capital support and are supported from internal service charges based on a cost allocation method. There are three internal service funds: Workers Compensation Fund, Fleet Maintenance (Fleet), and Information Systems (IS) and Security.

WORKERS COMPENSATION FUND

The Workers Compensation Fund has consistently been funded $500,000 annually from premiums allocated to each department based on the annual wages of risk codes associated to positions within the department. The past several years the expenses of the Workers Compensation Fund have exceeded $500,000 reducing the reserves each year. The City needs to look at providing additional funding to the Workers Compensation Fund. In the meantime, an actuary is being conducted to provide guidance on a reasonable reserve balance for this fund.

Fiscal year 2023, the fund lost $113,720 and in fiscal year 2022, the fund lost $296,690 for a cumulative loss of $410,410. The projected loss for fiscal year 2024 is just shy of $300,000 and it is anticipated this will drop the reserves below $2 million. A request will be made to provide a one-time funding request from the General Fund, utilizing reserves, to reimburse the fund for the excess claims in both 2022 and 2023. The majority of the claims costs relate to departments within the General Fund and this will reduce the amount of an increase needed in annual funding. An increase in the annual funding amount has not yet been determined, pending the actuary.

FLEET MAINTENANCE FUND

Equipment Services' rates are comprised of two components: the operations portion, and the replacement portion. The replacement portion is to purchase replacement equipment to accommodate the needs of the City. The operations portion is to cover the expense of maintaining the shop, personnel, and equipment utilized in maintaining the fleet, as well as additional accommodations provided by the Shop. Fleet rates will adjust each year to cover increases in personnel costs, additions to the size of the City's fleet and inflation on vehicle replacements.

OPERATIONS RATE

The operations portion is a mechanism by which the total cost of the Equipment Services operation is distributed among all users in as equitable a manner as possible. Any time a rate goes down, that decrease must be distributed among other rates, as the total must equal the actual cost of having the in-house shop operations.

Rate Calculations: Rates are calculated using a combination of life-to-date costs and equipment groups. At the beginning of each budget cycle, we analyze and adjust vehicles in our equipment groups as needed by looking at common class criteria, and average the monthly maintenance costs of that group. Secondly, life-to-date maintenance costs are calculated for each piece of equipment. These costs are totaled for each user department, and a percentage of maintenance cost determined for distributing any remainder of the shop's operations costs.

Example: You are a small department with just one half-ton pickup. For example's sake, we'll say the equipment group average for this pickup is $900.

It has life-to-date costs of $7,000. The percent distribution of any remaining Fleet operations costs to this small department may be 0.05%.

The annual maintenance rate to this small department may approximately be $980.

The benefits of this combination methodology are: distributing the costs equitably where they are incurred, holding the departments accountable for operator error/damage costs, and more separation between the funds. With equipment group data we can answer questions about future vehicle planning, and estimate the rate of adding a new vehicle to the fleet based on other similar vehicles.

REPLACEMENT RATE

The intent of the replacement rate is to produce a funding model equitable for city funds for future vehicle replacements. Equipment Services plans annual fleet replacements in consultation with its customers and with consideration of certain replacement criteria, including: age of the unit, if it meets the minimum utilization requirements, a technical evaluation of the unit, estimated market value, and budget restraints.

Enterprise funds fund their own vehicle replacements and our excluded from replacement rates.

Rate Calculations: Each budget cycle, Equipment Services researches the new purchase price of all City vehicles, or current prices of like equipment. The purchase cost is divided by the anticipated life-cycle of that piece of equipment. Each new budget cycle, Equipment Services evaluates the cost of all items in the fleet by class of item, and may recalculate the rates.

Example: Your 2015 half-ton pickup has an estimated market value of $30,000 and an estimated life-cycle of 20 years. Your annual replacement charges for this pickup would be $1,500.

If a vehicle is replaced under its plan, but the old vehicle is retained (neither traded-in nor surplused) - for whatever reason - that retained vehicle will no longer be funded for replacement through the replacement program: the replacement was already fulfilled. The department may choose to continue paying for maintenance rates on a retained vehicle at their discretion.

EXCLUSIONS

Not included in the rate structure are body work and repair resulting from damage or accident, renovations and upgrades made at the request of the department, add-ons and changes in service conversions, and non-vehicular departmental equipment carried by the vehicle.

Additionally, miscellaneous charges for items picked up at the Service Center for department use – and not charged to a vehicle or work order – would be billed to the department/division involved. This would include cleaners, solvents, tape, polishes, and other items obtained from Service Center inventory and supplies.

INFORMATION SYSTEMS & SECURITY FUND

IS rates are comprised of two components: the operating rate and the capital rate. The capital portion covers equipment and hardware such as servers, data storage, network upgrades, employee PC replacements, building security and access control devices, and reserves for future hardware. The operating portion covers all the other expenses for the department which are mostly employee wages/benefits and software maintenance.

OPERATING RATE

The operating rate calculation is made up of the following parts:

An annual employee user charge is charged to all full-time and regular part-time employees (employees are counted once each year during the budget). There are two levels of rates that we charge: One for the primary users of City IT services, support, and infrastructure (administrative, management, employees who do much of their work in front of a computer) and one for secondary users who are light users of IT (field staff, part-time employees, laborers).

Software and other direct costs for each department are added into operating rates. This includes costs for user licenses (Google, BlueBeam, Zoom, etc.) as well as department specific software paid through IS. A portion of these department specific software costs are charged directly to the department(s) who primarily use them and if it is a software that benefits the whole city, the rest is collected in all rates. Example: NeoGov is paid through IS. This is primarily an HR software but used for the benefit of all departments. HR is charged with a portion of the cost directly in their rates and the remainder is collected through all other department rates via the employee user charge.

Help Desk tickets are not used in the calculation of rates.

Operating Rate Example:
A department has the following:
6 employees (4 primary, 2 secondary)
6 Google licenses ($125 per user/yr)
4 Zoom licenses ($150 per user/yr):

Employee user charges (4 x $6,900) + (2 x $1,150):	$29,900
Charges for direct department expenses (Google & Zoom):	$ 1,350
Total Annual Operating Charges:	**$31,250**

CAPITAL RATE

The capital rate calculation is made up of the following components:

1. An annual employee user charge of $75 is charged to all full-time and regular part-time employees (employees are counted once each year during the budget).
2. Employee PC replacement charge based on the number of PCs and laptops that are covered under the 6 or 7 year replacement plan (depending on device type). Replacement includes the computer hardware and replacement coverage for the primary monitor up to $150 (monitor coverage not applied to laptops or patron PCs). Current replacement rates are:
    - PC (7 years) - $1000 – Standard desktop PC; typically has no graphics card
    - Enhanced PC (7 years) - $2200 – Faster processor, more RAM, with graphics card
    - Laptop (6 years) - $1600
    - Library Patron PC (7 years) - $700

3. Funds for our network, servers, storage, and other hardware needs are estimated and budgeted for each year. Additionally, we estimate reserves for replacements in future years. We distribute these costs based on the percentage of PCs and laptops in each department (we only include those on the

replacement schedule and exclude Library Patron PCs). For example, a department with 5% of the devices would pay 5% of these costs.

4. We reserve funds for MDC and radio replacements for LPD and LFD. These amounts are added directly to the LPD and LFD capital rates and utilized as needed:
    a. LPD MDC Reserve - $16,000
    b. LPD Radio Reserve - $8,000
    c. LFD Radio Reserve - $12,000

Capital Rate Example:

A department has the following:
6 employees
6 PCs and 1 laptop
4% of the overall city devices (with $62,000 total expenses to be collected via device%):

Employee user charges (6 x $75):	$ 450
PC/Laptop replacement expenses:	$1,124
Infrastructure maintenance/replacement/reserves:	$2,480
Total Annual Capital Charges:	**$4,054**