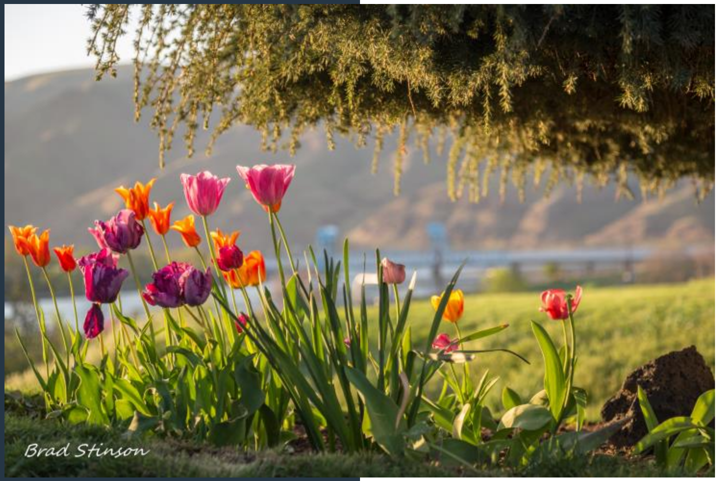


FISCAL YEAR 2025 BUDGET

WORKSESSION #5

FY25 BUDGET PROCESS

- MARCH 18th – Distribute Budget Reports
- APRIL 15th – Reports due to Finance
- APRIL 23rd-MAY 1ST– Department Meetings with Mayor

- APRIL 22nd Worksession #1 – Budget Kickoff
- MAY 13th Worksession #2 - Rate Proposals
- MAY 20th Worksession #3 – Capital Projects
- JUNE 10 Worksession #4 – Budget Requests & Personnel Costs
- JUNE 24 Worksession #5 – Council Follow-Up & Budget Wrap-up

COUNCIL’S ROLE

- Worksession Engagement
- Council Concerns
- Decision Points
- Approving FY25 Rate Resolutions
- Approving FY25 Appropriation Ordinance
- Approving FY25 Tax Certification Ordinance
- Approving FY25 Forgone Tax Resolution
- Approving FY24 Budget Amendment Ordinance

CITY OF LEWISTON FUNDS

- GENERAL
- CAPITAL
- WORKERS COMP
- WATER
- WASTE WATER
- STORM WATER
- SANITATION
- CEMETERY
- ECONOMIC DEV
- TRANS-PORTATION
- LIBRARY
- FLEET SERVICES
- INFORMATION SYSTEMS
- POLICE RETIREMENT
- PUBLIC TRANSIT
- PERPETUAL CARE

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

FIDUCIARY FUNDS

GENERAL

CAPITAL

WORKERS COMP

WATER

WASTE WATER

STORM WATER

SANITATION

CEMETERY

ECONOMIC DEV

TRANS-PORTATION

LIBRARY

FLEET SERVICES

INFORMATION SYSTEMS

POLICE RETIREMENT

PUBLIC TRANSIT

PERPETUAL CARE

FIDUCIARY FUNDS

Professionally managed investment funds held by the City to be used for the benefit of the individuals for whom the City is acting as a fiduciary.

PERPETUAL CARE

$50,000

POLICE RETIREMENT

GOVERNMENTAL FUNDS

GENERAL

CAPITAL

WORKERS COMP

WATER

WASTE WATER

STORM WATER

SANITATION

CEMETERY

ECONOMIC DEV

TRANS-PORTATION

LIBRARY

FLEET SERVICES

INFORMATION SYSTEMS

POLICE RETIREMENT

PUBLIC TRANSIT

PERPETUAL CARE

PROPERTY TAX SUPPORTED

ENTERPRISE FUNDS

GENERAL

CAPITAL

WORKERS COMP

WATER

WASTE WATER

STORM WATER

SANITATION

CEMETERY

ECONOMIC DEV

TRANS-PORTATION

LIBRARY

FLEET SERVICES

INFORMATION SYSTEMS

POLICE RETIREMENT

PUBLIC TRANSIT

PERPETUAL CARE

SUPPORTED BY USER RATES

ENTERPRISE FUNDS

OPERATIONS

CAPITAL

USER RATES

PERSONNEL COSTS
SUPPLIES & MATERIALS
ANNUAL MAINTENANCE
CONTRACTED SERVICES

CAPITAL CASH

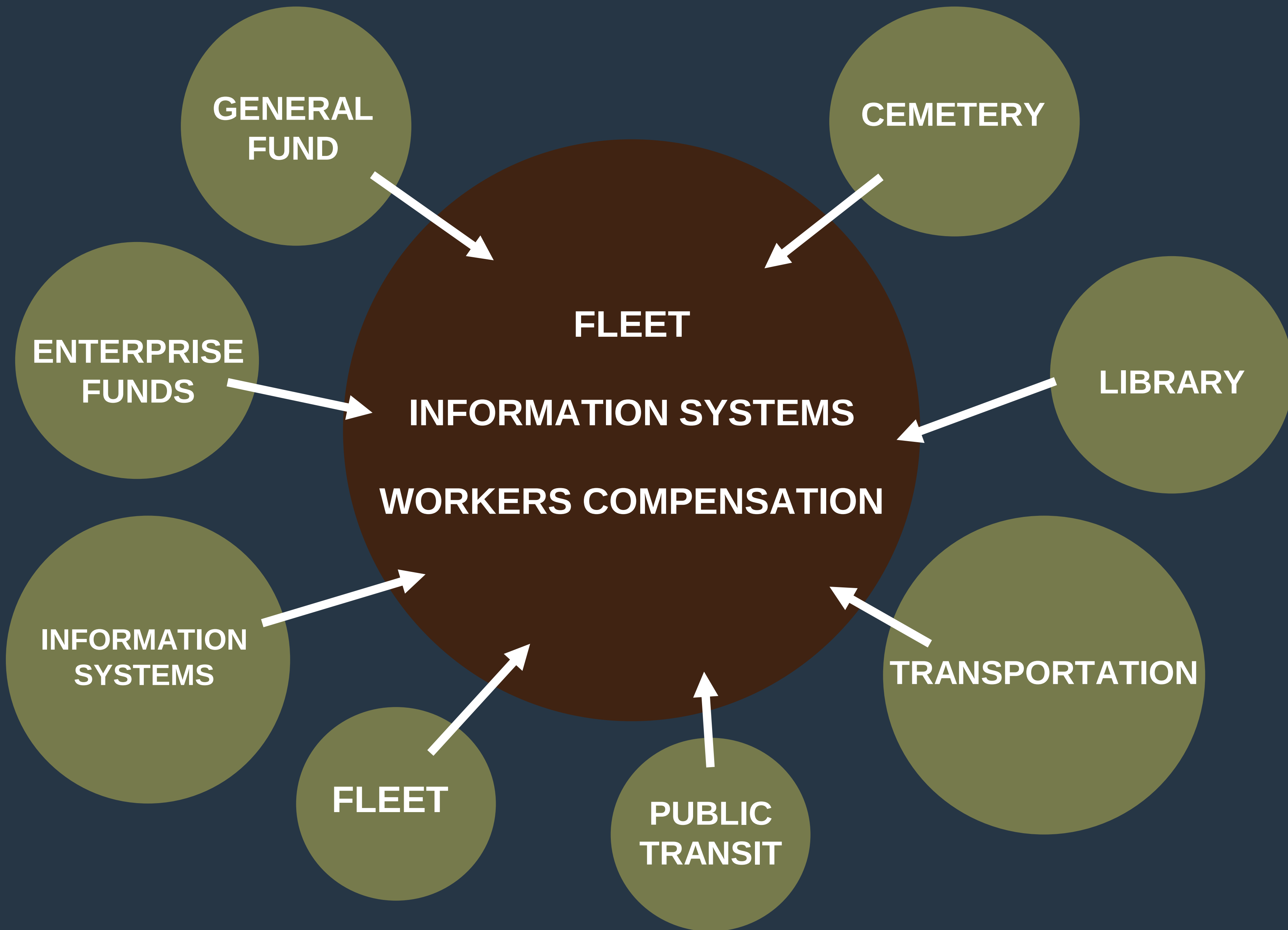
PLANT & FACILITY IMPROVEMENTS
PIPE REPLACEMENTS
VEHICLES & EQUIPMENT

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

INTERNAL SERVICE FUNDS

GENERAL	CAPITAL	WORKERS COMP	WATER	WASTE WATER
STORM WATER	SANITATION	CEMETERY	ECONOMIC DEV	TRANS-PORTATION
LIBRARY	FLEET SERVICES	INFORMATION SYSTEMS	POLICE RETIREMENT	PUBLIC TRANSIT
PERPETUAL CARE				

INTERNAL SERVICE FUNDS



BUDGET DRIVERS

INTERNAL
SERVICE RATES

INSURANCE
COSTS

PERSI
CONTRIBUTIONS

INTERNAL SERVICE FUNDS

	INFORMATION SYSTEMS & SECURITY (ISS)		BUDGETED FLEET SERVICES		CALCULATED FLEET SERVICES	
CAPITAL	$	10,610	$	138,110	$	230,180
OPERATING	$	193,190	$	76,320	$	76,320
Less Position:	$	(119,390)				
INCREASE	$	84,410	$	214,430	$	306,500

FLEET DIFFERENCE: $92,070 ANNUALLY

=

$460,000 OVER 5 YEARS

PLAN TO FUND FROM RESERVES

INSURANCE COSTS

WORKERS COMPENSATION	HEALTH INSURANCE	COMMERCIAL & LIABILITY
$500,000 ANNUAL CONTRIBUTION INCREASED 10%	TRUSTEES VOTED FOR A 2% INCREASE IN HEALTH INSURANCE PREMIUMS 1% = $50,000 APPROX	FY24 BUDGET INCLUDED A 20% INCREASE – ACTUAL PREMIUM INCREASE = 35% ADVISED TO INCLUDE 18% INCREASE IN FY25 BUDGET
$50,000	$100,000	$192,090

DURING FY22 AND FY23 THE WORKERS COMPENSATION FUND CUMULATIVELY LOST $410,000

PLAN TO FUND FROM RESERVES

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

	GENERAL MEMBER	PUBLIC SAFETY
July 1, 2023	11.18	13.26
July 1, 2024	11.96	14.65
* July 1, 2025	13.53	15.44

PROPOSED PERSI CONTRIBUTION RATES

PERSI FY24 vs FY25

FISCAL YEAR 2024 GENERAL MEMBER	
ER	11.41

FISCAL YEAR 2025 GENERAL MEMBER	
ER	12.36

PUBLIC SAFETY	
ER	13.65

PUBLIC SAFETY	
ER	14.85

$279,540
General Fund

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

	Final L-2 2023	Adopted Budget 2024	Proposed Budget 2025
Property Tax Base:	$ 23,432,493	$ 23,606,787	$ 23,687,814
Budget Base Growth (allowed up to 3%)	-	(88,378)	-
Percentage Increase	0.00%	-0.37%	0.00%
Rounding	265.00		
New Construction	162,357	142,629	150,000
URA Closure - East Main	-	-	328,000
New Annexations	11,672	26,776	30,000
Total Property Tax Budget	$ 23,606,787	$ 23,687,814	$ 24,195,814
Less: State personal property tax replacement	298,767	387,014	387,014
Total Property Tax Levy	**$ 23,308,020**	**$ 23,300,800**	**$ 23,808,800**
		tax certification	*tax certification*
ALLOCATION:			
General Fund *	$ 16,287,680	$ 16,600,130	$ 17,281,310
General Fund Building Reserve Fund:	1,650,000	-	-
Capital Fund (See details below)	1,510,500	3,022,680	2,916,000
Library Fund	1,375,500	1,473,500	1,475,500
Cemetery Fund	150,000	150,000	100,000
Transportation Fund	2,314,600	2,123,000	2,104,500
Public Transportation	318,500	318,500	318,500
Police Retirement	-	-	-
Budgeted Amounts	$ 23,606,780	$ 23,687,810	$ 24,195,810
Budget vs Actual	-	-	-
	$ 23,606,780	$ 23,687,810	$ 24,195,810
CAPITAL FUND SUMMARY:			
Parks	$ 100,000	$ 100,000	$ 100,000
Transportation	1,375,500	2,781,000	2,781,000
Library	-	-	-
Public Transportation (Transit)	35,000	141,680	35,000
Budgeted for Capital	$ 1,510,500	$ 3,022,680	$ 2,916,000

PROPERTY TAXES – INITIAL DRAFT BUDGET

	Final L-2 2023	Adopted Budget 2024	Proposed Budget 2025
Property Tax Base:	$ 23,432,493	$ 23,606,787	$ 23,687,814
Budget Base Growth (allowed up to 3%)	-	(88,378)	340,000
Percentage Increase	0.00%	-0.37%	1.44%
Rounding	265.00		
New Construction	162,357	142,629	150,000
URA Closure - East Main	-	-	328,000
New Annexations	11,672	26,776	30,000
Total Property Tax Budget	$ 23,606,787	$ 23,687,814	$ 24,535,814
Less: State personal property tax replacement	298,767	387,014	387,014
Total Property Tax Levy	**$ 23,308,020**	**$ 23,300,800**	**$ 24,148,800**
		tax certification	*tax certification*

PROPERTY TAXES – CURRENT DRAFT BUDGET

	Final L-2 2023	Adopted Budget 2024	Proposed Budget 2025
Property Tax Base:	$ 23,432,493	$ 23,606,787	$ 23,687,814
Budget Base Growth (allowed up to 3%)	-	(88,378)	710,630
Percentage Increase	0.00%	-0.37%	3.00%
Rounding	265.00		
New Construction	162,357	142,629	150,000
URA Closure - East Main	-	-	328,000
New Annexations	11,672	26,776	30,000
Total Property Tax Budget	$ 23,606,787	$ 23,687,814	$ 24,906,444
Less: State personal property tax replacement	298,767	387,014	387,014
Total Property Tax Levy	**$ 23,308,020**	**$ 23,300,800**	**$ 24,519,430**
		tax certification	*tax certification*

PROPERTY TAXES – PROPOSED BUDGET FOR PUBLIC HEARING

USE OF FUND BALANCE (RESERVES) - UNASSIGNED			
Legal Fees	150,000		
Facilities - Deferred Maintenance	250,000		
Lewis Clark Valley Boys & Girls Cl	18,000		
Valley Vision	40,000		
Beautiful Downtown Lewiston	30,000		
Civic Theatre	30,000		
Update Community Signs	5,000		
Workers Compensation	205,000		
Fleet Capital	229,950		
		$	957,950

USE OF FUND BALANCE (RESERVES) - RESTRICTED		
583 Funds	40,770	
		40,770
		998,720

USE OF RESERVES – GENERAL FUND

COMMENTS?

COUNCILOR COMMENTS – CONCERNS - QUESTIONS