



**Lewiston City Council
SPECIAL MEETING AGENDA
August 19, 2024 - 6:00 PM
Lewiston City Library – Second Floor Event Space – 411 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. ACTIVE AGENDA

A. ORDINANCES

1. SECOND READING

- a. **ORDINANCE 4926**: Considering amending Ordinance 4894, the Annual Appropriation Ordinance for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024, appropriating additional monies that are to be received by the City of Lewiston, Idaho in the sum of fifteen million five hundred eighteen thousand six hundred thirty dollars (\$15,518,630) - (Finance Director Gordon)
- b. **ORDINANCE 4923**: To be termed the “2025 Annual Appropriation Ordinance,” considering appropriating sums of money authorized by law and deemed necessary for all general and special municipal purposes of the City of Lewiston for the fiscal year commencing October 1, 2024 and ending September 30, 2025 - (Finance Director Gordon)
- c. **ORDINANCE 4924**: Considering fixing and establishing the tax certification on all taxable properties situated within the corporate limits of the City of Lewiston for the fiscal year commencing October 1, 2024, and ending September 30, 2025, for the purpose of providing and raising monies for municipal and corporate purposes; providing for the tax certification to the Board of County Commissioners of Nez Perce County, Idaho in the amount of \$24,524,120; providing a certified copy of the 2025 Annual Appropriation Ordinance to the Board of County Commissioners of Nez Perce County, Idaho as adopted by the City of Lewiston for the 2024-2025 fiscal year -

(Finance Director Gordon)

V. 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. CITY BOARDS AND COMMISSIONS LIAISON UPDATES**
- C. MAYOR COMMENTS**
- D. AGENDA TOPICS:** - Action Item

VI. ADJOURNMENT - Action Item

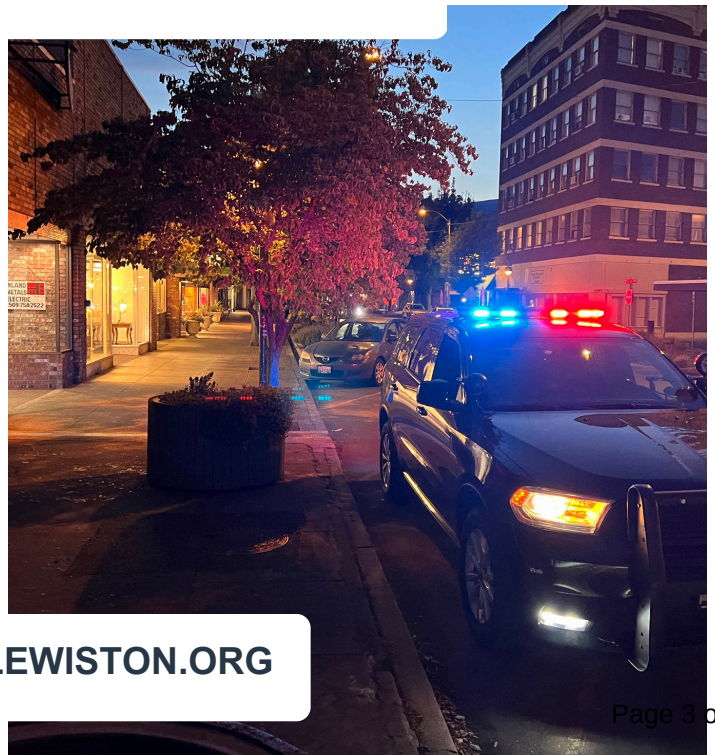
The City of Lewiston is committed to providing access and reasonable accommodation in its services, programs, and activities and encourages qualified persons with disabilities to participate. If you anticipate needing any type of accommodation or have questions about the physical access provided at this meeting, please contact ADA Coordinator Nikki Province at least forty-eight (48) hours in advance of the meeting at 208-746-3671, ext. 6211.



City of Lewiston, Idaho

FY 2025 PROPOSED BUDGET

October 1, 2024 - September 30, 2025



WWW.CITYOFFLEWISTON.ORG

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Dear Council:

Since I took office just over two years ago, our annual budget has seen a significant shift towards increasing investments in capital projects. Specifically, our investments in transportation capital projects have more than doubled, and the positive impact on Lewiston residents is evident.

Simultaneously, we have focused on reducing costs for Lewiston businesses by lowering or eliminating business license permits and fees, and by shortening permit review times.

Throughout this period, we have remained steadfast in our commitment to fiscal responsibility. We have kept the total property tax budget low and maintained control over spending. Additionally, new construction values and annexations have bolstered the growth and health of our city budget.

As you review the proposed budget for fiscal year 2025, I urge you to consider all of our community's needs carefully.

I believe this budget reflects our values as city officials, honors our commitment to serving the citizens of Lewiston, acknowledges the significant contributions of our city employees, and makes vital investments in infrastructure—all while adhering to the economic realities of today.

Thank you for your service. I look forward to continuing our work together to make Lewiston a top-performing city.

Sincerely,



Daniel Johnson
Mayor



Brian Beesley, Customer Service Specialist

ORGANIZATION CHART

The City of Lewiston operates under a strong mayor-council form of government. The Mayor, elected at-large by popular vote, works full-time to manage the city's day-to-day operations and chairs all City Council meetings, voting only in the case of a tie. The six City Council members work part-time and hold the authority for budgeting and policy-setting for the city.

The City of Lewiston employs 300 full-time employees, around 25 part-time workers, and approximately 25 seasonal staff. These dedicated individuals provide the essential services approved by the City Council to support and enhance our community.

Citizens of Lewiston



Office of the Mayor

City Clerk*

Legal

Community
Development

Library

Finance

Parks and
Recreation

Fire

Police

Human
Resources

Public
Information*

Information
Systems
and Security

Public
Works



City Council

Advisory Boards
and Commissions**

The majority of department directors are appointed by the Mayor. However, the City Clerk, City Attorney, and City Treasurer are appointed by the Mayor and confirmed by the City Council. Additionally, the Library Director operates under the direction of the Library Board, which consists of five members appointed by the Mayor and confirmed by the City Council.

*Represents an office within the Office of the Mayor.

**Represents citizen volunteer groups who advise the City Council on various issues across the city.



LEWISTON AT A GLANCE

Lewiston at a Glance



Basic City Facts

Lewiston, founded in 1861 during the gold rush, is the first incorporated community in Idaho and the original capital of Idaho Territory (now Boise). Today, Lewiston remains the only seaport in the state. The current population in the city is approximately 36,926.

Airport

Terminals: 1
Gates: 2
Airlines: 2
Non-stop Destinations: 3

Infrastructure & Utilities

Square Yards of Streets and Alleys: 3.6M
Lane Miles of Pavement: 522
Traffic Signs: 9,046
Street Lights: 456
Crosswalks: 309
School Flashers: 31
Miles of Sewer Collection Pipelines: 145
Miles of Water Distribution Pipelines: 140
Miles of Stormwater Pipeline: 60

Parks, Recreation, and Library Services

Parks: 23
Open Space Areas: 2
Municipal Golf Courses: 1
City-Operated Community Centers: 1
Swimming Pools: 2
Municipal Cemeteries: 1
City-Operated Libraries: 1

Planning & Development Services

Permits issued in FY 2024 (to date): 1,936
Inspections in FY 2024 (to date): 6,833

Public Safety

Fire Stations: 4
Police Stations: 1



Brackenbury Square, Downtown Lewiston

BUDGET PROCESS

The Mayor, City Council, and city staff maintain regular dialogue regarding the budget throughout the year. This ongoing communication is essential, especially during both prosperous times and periods of financial challenge.

The budget is actively monitored year-round. At the end of each quarter, a financial report is prepared and provided to the City Council, detailing revenues, expenditures, budget comparisons, and economic trends.

Additionally, a monthly treasury report is provided to the city council. These reports are also posted on the City's website at www.cityoflewiston.org/162/Finance.

Budget adjustments are approved by the City Council during the annual budget process and through requested changes at City Council meetings. The city's fiscal year runs from October 1st through September 30th, with the annual budget development process spanning January to August.

January — February: development of revenue and expenditure estimates, which are based on historical performance, anticipated changes in the economy, and operational factors.

March — May: Continued development of recommended revenue and expenditure changes that will be presented to the City Council for approval.

Proposed changes are developed in accordance with Mayoral and City Council goals. City departments work with the Finance Office to detail budget requests, project costs, and other information during this period.

May — June: In May and June, presentations are made to the City Council highlighting key factors that drive changes in the budget.

July — August: Based on the feedback gathered from May through June, the annual budget document is assembled. The budget is released and the budget is presented at the first regularly scheduled City Council meeting.

August — September: The City Council conducts a public hearing on the budget. The budget hearing is open to the public and is advertised in the Lewiston Morning Tribune. After the public hearing, and incorporating any resulting modifications during the three readings of the related ordinances, the City Council formally approves the budget. Following adoption, the property tax certification is submitted to Nez Perce County in late August or early September.

OPERATING FUNDS	FEDERAL/STATE GRANTS	INTER- GOVERNMENTAL	LICENSES & PERMITS	OTHER	RESERVES	PROPERTY TAXES	SERVICE CHARGES	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	\$ 378,500	\$ 5,576,430	\$ 1,260,200	\$ 331,620	\$ 6,548,220	\$ 17,688,590	\$ 5,851,060	\$ 615,950	\$ -	\$ 38,250,570
CEMETERY	-	-	-	3,500	140,520	100,000	53,650	15,000	50,000	\$ 362,670
TRANSPORTATION	-	1,048,890	20,000	31,000	75,970	2,352,000	1,344,370	35,000	-	\$ 4,907,230
LIBRARY	12,000	100	-	23,600	81,900	1,475,500	4,500	20,860	-	\$ 1,618,460
PUBLIC TRANSPORTATION	666,000	96,100	-	-	180,690	414,040	44,200	18,000	-	\$ 1,419,030
WORKERS COMP	-	-	-	760,000	30,500	-	-	55,000	-	\$ 845,500
FLEET SERVICES	-	15,700	-	200	698,100	-	1,088,320	13,000	-	\$ 1,815,320
INFO SYSTEMS	-	-	-	3,400	45,010	-	1,323,820	5,700	-	\$ 1,377,930
BUSINESS IMPR DISTRICT	-	-	-	-	-	-	-	-	-	\$ -
POLICE RETIREMENT	-	-	-	1,220,000	-	-	-	245,000	-	\$ 1,465,000
PERPETUAL CARE	-	-	-	80,000	(46,000)	-	3,000	17,000	-	\$ 54,000
WATER	-	65,720	-	23,000	(1,583,620)	-	8,478,430	60,000	-	\$ 7,043,530
WASTEWATER	-	3,707,910	-	42,000	(3,861,150)	-	7,145,690	120,000	-	\$ 7,154,450
STORMWATER	-	-	-	-	(768,230)	-	2,200,000	-	-	\$ 1,431,770
SANITATION	-	-	-	17,000	(386,750)	-	7,391,900	90,000	-	\$ 7,112,150
TOTAL OPERATING FUNDS	\$ 1,056,500	\$ 10,510,850	\$ 1,280,200	\$ 2,535,320	\$ 1,155,160	\$ 22,030,130	\$ 34,928,940	\$ 1,310,510	\$ 50,000	\$ 74,857,610

CAPITAL FUNDS	FEDERAL/STATE GRANTS	INTER- GOVERNMENTAL	LICENSES & PERMITS	OTHER	RESERVES	PROPERTY TAXES	SERVICE CHARGES	INTEREST	TRANSFERS	TOTAL
GENERAL GOVERNMENT	\$ 4,822,070	\$ 990,930	\$ -	\$ 51,000	\$ (1,525,440)	\$ 2,881,000	\$ -	\$ 121,500	\$ -	\$ 7,341,060
ECONOMIC DEVELOPMENT	450,000	-	-	50,000	3,439,260	-	-	97,500	-	\$ 4,036,760
FLEET SERVICES	251,200	-	-	-	(1,083,670)	-	1,569,470	22,000	-	\$ 759,000
INFO SYSTEMS	-	-	-	-	(13,060)	-	164,210	3,850	-	\$ 155,000
WATER	6,700,000	-	-	2,089,580	2,054,420	-	-	200,000	-	\$ 11,044,000
WASTEWATER	-	-	-	2,283,120	12,528,360	-	-	340,000	-	\$ 15,151,480
STORMWATER	543,750	-	-	210,000	481,250	-	-	-	-	\$ 1,235,000
SANITATION	-	-	-	83,490	269,010	-	-	15,000	-	\$ 367,500
TOTAL CAPITAL FUNDS	\$ 12,767,020	\$ 990,930	\$ -	\$ 4,767,190	\$ 16,150,130	\$ 2,881,000	\$ 1,733,680	\$ 799,850	\$ -	\$ 40,089,800
TOTAL REVENUES	\$ 13,823,520	\$ 11,501,780	\$ 1,280,200	\$ 7,302,510	\$ 17,305,290	\$ 24,911,130	\$ 36,662,620	\$ 2,110,360	\$ 50,000	\$ 114,947,410

ALL CITY FUNDS	WAGES & BENEFITS	SUPPLIES & MATERIALS	SERVICES & CHARGES	DEBT SERVICE	TRANSFERS	OTHER CAPITAL	TOTAL OPERATING	CAPITAL PROJECTS	TOTAL EXPENSES
GENERAL FUND*	\$ 23,583,620	\$ 1,131,710	\$ 7,113,260	\$ -	\$ -	\$ 741,980	\$ 32,570,570	\$ 5,680,000	\$ 38,250,570
CEMETERY	131,940	12,500	117,730	-	-	100,500	362,670	-	362,670
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	4,036,760	4,036,760
GENERAL GOVERNMENT CAPITAL	-	-	347,280	-	-	-	347,280	6,993,780	7,341,060
TRANSPORTATION	2,496,430	470,270	1,624,830	-	-	315,700	4,907,230	-	4,907,230
LIBRARY	1,190,510	139,950	270,000	-	-	18,000	1,618,460	-	1,618,460
PUBLIC TRANSPORTATION	1,045,970	90,200	215,360	-	-	67,500	1,419,030	-	1,419,030
WORKERS COMP	-	500	845,000	-	-	-	845,500	-	845,500
FLEET SERVICES	630,800	266,730	899,290	-	-	18,500	1,815,320	759,000	2,574,320
INFO SYSTEMS	782,130	3,500	575,300	-	-	17,000	1,377,930	155,000	1,532,930
BUSINESS IMPR DISTRICT	-	-	-	-	-	-	-	-	-
POLICE RETIREMENT	-	-	1,465,000	-	-	-	1,465,000	-	1,465,000
PERPETUAL CARE	-	-	4,000	-	50,000	-	54,000	-	54,000
WATER	2,444,960	590,630	4,002,810	1,985,000	-	5,130	9,028,530	9,059,000	18,087,530
WASTEWATER	2,303,490	588,800	4,261,030	2,142,880	-	1,130	9,297,330	13,008,600	22,305,930
STORMWATER	381,890	112,700	910,060	-	-	27,120	1,431,770	1,235,000	2,666,770
SANITATION	519,540	31,100	6,559,510	-	-	2,000	7,112,150	367,500	7,479,650
TOTAL EXPENDITURES	\$ 35,511,280	\$ 3,438,590	\$ 29,210,460	\$ 4,127,880	\$ 50,000	\$ 1,314,560	\$ 73,652,770	\$ 41,294,640	\$ 114,947,410

GENERAL FUND EXPENSES BY DEPARTMENT

GENERAL FUND*	WAGES & BENEFITS	SUPPLIES & MATERIALS	SERVICES & CHARGES	DEBT SERVICE	TRANSFERS	OTHER CAPITAL	TOTAL OPERATING	CAPITAL PROJECTS	TOTAL EXPENSES
LEGISLATIVE	\$ 171,060	\$ 2,650	\$ 321,230	\$ -	\$ -	\$ 4,000	\$ 498,940	\$ -	\$ 498,940
EXECUTIVE	308,410	16,050	73,330	-	-	2,500	400,290	-	400,290
HUMAN RESOURCES	352,690	8,300	223,540	-	-	1,600	586,130	-	586,130
LEGAL	478,350	3,600	184,530	-	-	1,100	667,580	-	667,580
PARKS & FACILITIES	2,088,620	259,070	1,245,050	-	-	32,000	3,624,740	-	3,624,740
POLICE	8,117,260	225,790	1,272,270	-	-	177,170	9,792,490	-	9,792,490
FIRE	8,899,280	333,620	1,588,450	-	-	370,910	11,192,260	-	11,192,260
COMMUNITY DEVELOPMENT	1,492,400	39,080	278,780	-	-	20,200	1,830,460	-	1,830,460
RECREATION	439,720	164,250	163,670	-	-	6,500	774,140	-	774,140
FINANCE	1,235,830	76,800	332,160	-	-	3,500	1,648,290	-	1,648,290
CONTINGENCY	-	-	200,000	-	-	-	200,000	-	200,000
FACILITY IMPROVEMENTS	-	-	-	-	-	-	-	380,000	380,000
ASSIGNED BUILDING FUND	-	-	-	-	-	-	-	5,300,000	5,300,000
GOLF	-	-	272,840	-	-	-	395,340	-	395,340
INSURANCE	-	2,500	510,230	-	-	122,500	512,730	-	512,730
OTHER	-	-	447,180	-	-	-	447,180	-	447,180
TOTAL GENERAL FUND	\$ 23,583,620	\$ 1,131,710	\$ 7,113,260	\$ -	\$ -	\$ 741,980	\$ 32,570,570	\$ 5,680,000	\$ 38,250,570

OPERATING FUNDS	FEDERAL/STATE GRANTS	INTER- GOVERNMENTAL	LICENSES & PERMITS	OTHER	RESERVES	PROPERTY TAXES	SERVICE CHARGES	INTEREST	TRANSFERS	TOTAL
GENERAL FUND	\$ 268,000	\$ 104,330	\$ 84,300	\$ 187,560	\$ (1,850,680)	\$ (649,460)	\$ (221,320)	\$ 63,240	\$ -	\$ (2,014,030)
CEMETERY	-	-	-	-	69,500	(50,000)	-	7,500	-	\$ 27,000
TRANSPORTATION	-	(263,950)	5,000	1,000	305,760	229,000	155,140	-	-	\$ 431,950
LIBRARY	4,500	(100)	-	500	1,430	2,000	-	860	-	\$ 9,190
PUBLIC TRANSPORTATION	(1,056,480)	-	-	-	36,590	(46,140)	1,000	4,000	-	\$ (1,061,030)
WORKERS COMP	-	-	-	255,000	(10,500)	-	-	-	-	\$ 244,500
FLEET SERVICES	-	-	-	-	(30,140)	-	102,520	-	-	\$ 72,380
INFO SYSTEMS	-	-	-	(200,000)	48,290	-	152,790	-	-	\$ 1,080
BUSINESS IMPR DISTRICT	-	-	-	-	-	-	-	-	-	\$ -
POLICE RETIREMENT	-	-	-	168,000	-	-	-	9,000	-	\$ 177,000
PERPETUAL CARE	-	-	-	-	-	-	-	-	-	\$ -
WATER	-	-	-	-	16,380	-	762,970	20,000	-	\$ 799,350
WASTEWATER	-	-	-	-	138,850	-	338,710	-	-	\$ 477,560
STORMWATER	-	-	-	-	82,880	-	100,000	-	-	\$ 182,880
SANITATION	-	-	-	-	(81,510)	-	219,890	-	-	\$ 138,380
TOTAL OPERATING FUNDS	\$ (783,980)	\$ (159,720)	\$ 89,300	\$ 412,060	\$ (1,273,150)	\$ (514,600)	\$ 1,611,700	\$ 104,600	\$ -	\$ (513,790)

CAPITAL FUNDS	FEDERAL/STATE GRANTS	INTER- GOVERNMENTAL	LICENSES & PERMITS	OTHER	RESERVES	PROPERTY TAXES	SERVICE CHARGES	INTEREST	TRANSFERS	TOTAL
GENERAL GOVERNMENT	\$ 4,307,810	\$ -	\$ -	\$ (1,000)	\$ (1,318,280)	\$ 1,650,000	\$ -	\$ 9,500	\$ -	\$ 4,648,030
ECONOMIC DEVELOPMENT	(40,000)	-	-	50,000	138,570	-	-	-	-	\$ 148,570
FLEET SERVICES	31,200	-	-	-	(1,948,550)	-	532,350	-	-	\$ (1,385,000)
INFO SYSTEMS	-	-	-	-	(55,610)	-	10,610	-	-	\$ (45,000)
WATER	(300,000)	-	-	471,630	(410,630)	-	-	50,000	-	\$ (189,000)
WASTEWATER	-	-	-	95,620	4,180,040	-	-	-	-	\$ 4,275,660
STORMWATER	543,750	-	-	(12,000)	33,250	-	-	-	-	\$ 565,000
SANITATION	-	-	-	4,810	45,190	-	-	-	-	\$ 50,000
TOTAL CAPITAL FUNDS	\$ 4,542,760	\$ -	\$ -	\$ 609,060	\$ 663,980	\$ 1,650,000	\$ 542,960	\$ 59,500	\$ -	\$ 8,068,260
TOTAL REVENUES	\$ 3,758,780	\$ (159,720)	\$ 89,300	\$ 1,021,120	\$ (609,170)	\$ 1,135,400	\$ 2,154,660	\$ 164,100	\$ -	\$ 7,554,470

SUMMARY OF CHANGE IN EXPENSE FY 2024 TO FY 2025

ALL CITY FUNDS	WAGES & BENEFITS	SUPPLIES & MATERIALS	SERVICES & CHARGES	DEBT SERVICE	TRANSFERS	OTHER CAPITAL	TOTAL OPERATING	CAPITAL PROJECTS	TOTAL EXPENSES
GENERAL FUND*	\$ 1,184,850	\$ (10,080)	\$ 55,610	\$ -	\$ -	\$ (404,410)	\$ 825,970	\$ (2,840,000)	\$ (2,014,030)
CEMETERY	(15,010)	-	(2,990)	-	-	45,000	27,000	-	27,000
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	148,570	148,570
GENERAL GOVERNMENT CAPITAL	-	-	347,280	-	-	-	347,280	4,300,750	4,648,030
TRANSPORTATION	78,980	(14,000)	85,970	-	-	281,000	431,950	-	431,950
LIBRARY	33,710	(100)	19,080	-	-	(43,500)	9,190	-	9,190
PUBLIC TRANSPORTATION	100,580	-	12,730	-	-	(1,174,340)	(1,061,030)	-	(1,061,030)
WORKERS COMP	-	-	244,500	-	-	-	244,500	-	244,500
FLEET SERVICES	33,950	12,000	17,930	-	-	8,500	72,380	(1,385,000)	(1,312,620)
INFO SYSTEMS	141,080	1,200	58,800	-	-	-	201,080	(45,000)	156,080
BUSINESS IMPR DISTRICT	-	-	(200,000)	-	-	-	(200,000)	-	(200,000)
POLICE RETIREMENT	-	-	177,000	-	-	-	177,000	-	177,000
PERPETUAL CARE	-	-	-	-	-	-	-	-	-
WATER	120,910	40,000	638,440	(105,000)	-	-	694,350	(84,000)	610,350
WASTEWATER	11,240	114,500	351,820	(350,440)	-	-	127,120	4,626,100	4,753,220
STORMWATER	30,510	65,800	61,570	-	-	25,000	182,880	565,000	747,880
SANITATION	24,650	-	113,730	-	-	-	138,380	50,000	188,380
TOTAL EXPENDITURES	\$ 1,745,450	\$ 209,320	\$ 1,981,470	\$ (455,440)	\$ -	\$ (1,262,750)	\$ 2,218,050	\$ 5,336,420	\$ 7,554,470

GENERAL FUND EXPENSES BY DEPARTMENT

GENERAL FUND*	WAGES & BENEFITS	SUPPLIES & MATERIALS	SERVICES & CHARGES	DEBT SERVICE	TRANSFERS	OTHER CAPITAL	TOTAL OPERATING	CAPITAL	TOTAL EXPENSES
LEGISLATIVE	\$ (4,380)	\$ -	\$ (552,950)	\$ -	\$ -	\$ -	\$ (557,330)	\$ -	\$ (557,330)
EXECUTIVE	(137,220)	13,000	(2,610)	-	-	-	(126,830)	-	(126,830)
HUMAN RESOURCES	1,790	-	13,630	-	-	-	15,420	-	15,420
LEGAL	(14,510)	-	7,660	-	-	-	(6,850)	-	(6,850)
PARKS & FACILITIES	98,320	-	34,710	-	-	-	133,030	-	133,030
POLICE	330,710	-	310	-	-	(366,000)	(34,980)	-	(34,980)
FIRE	684,150	(28,780)	377,600	-	-	266,000	1,298,970	-	1,298,970
COMMUNITY DEVELOPMENT	134,440	5,700	(126,110)	-	-	2,500	16,530	-	16,530
RECREATION	39,230	-	510	-	-	-	39,740	-	39,740
FINANCE	52,320	-	10,650	-	-	-	62,970	-	62,970
CONTINGENCY	-	-	50,000	-	-	-	50,000	-	50,000
FACILITY IMPROVEMENTS	-	-	-	-	-	-	-	(90,000)	(90,000)
ASSIGNED BUILDING FUND	-	-	-	-	-	(256,910)	(192,790)	(2,750,000)	(2,750,000)
GOLF	-	-	64,120	-	-	-	105,910	-	(192,790)
INSURANCE	-	-	105,910	-	-	-	105,910	-	105,910
OTHER	-	-	72,180	-	-	(50,000)	22,180	-	22,180
TOTAL GENERAL FUND	\$ 1,184,850	\$ (10,080)	\$ 55,610	\$ -	\$ -	\$ (404,410)	\$ 825,970	\$ (2,840,000)	\$ (2,014,030)



Tony Brink, Lewiston Transit Driver

OPERATING EXPENSE SUMMARY *BY ACTIVITY WITHIN FUND*

The Operating Expense Summary for the city provides a complete overview of the city's operational costs organized by activity within each fund. This summary breaks down expenses by specific activities of departments, within each fund, offering a clear picture of where and how the city's resources are being allocated and spent. It includes costs related to all functions and activities of the city.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
GOVERNMENTAL FUNDS				
GENERAL FUND				
LEGISLATIVE				
Mayor	140,110	136,770	140,650	3,880
Legislative Service	113,130	114,040	115,580	1,540
Community Relations	131,500	800,460	242,710	(557,750)
	384,740	1,051,270	498,940	(552,330)
EXECUTIVE				
General Management Services	79,970	155,890	80,220	(75,670)
City Clerk	251,010	159,720	159,620	(100)
Public Information Officer	141,830	144,180	160,450	16,270
	472,810	459,790	400,290	(59,500)
HUMAN RESOURCES				
Human Resources	476,590	570,710	586,130	15,420
LEGAL SERVICES				
City Attorney	697,810	674,430	667,580	(6,850)
PARKS & FACILITIES				
Park Maintenance	1,688,560	1,791,680	1,827,560	35,880
Building Maintenance	1,062,470	1,078,050	1,104,630	26,580
Parks & Rec. Administration	399,830	409,280	436,150	26,870
Urban Forestry	84,440	44,440	87,900	43,460
Pools	168,390	168,260	168,500	240
	3,403,690	3,491,710	3,624,740	133,030
POLICE				
Police Administration	933,400	1,097,810	694,710	(403,100)
583 Funds - Restricted Donation	44,090	40,770	40,770	-
Investigations	1,202,250	1,031,410	1,317,440	286,030
Narcotics Enforcement	30,000	30,000	30,000	-
Field Operations	3,564,440	4,406,020	4,415,280	9,260
Communications	1,702,110	1,638,880	1,810,830	171,950
Support Services	1,788,460	1,582,580	1,483,460	(99,120)
	9,264,750	9,827,470	9,792,490	(34,980)
FIRE				
Fire Administration	919,430	937,440	1,291,400	353,960
Ambulance Billing	197,290	198,730	205,680	6,950
Fire Reserves	471,680	497,390	487,980	(9,410)
Fire Suppression	4,953,900	4,978,730	5,759,970	781,240
Fire Prevention	418,250	431,750	469,970	38,220
Emergency Response Team	51,620	48,150	48,080	(70)
Emergency Medical Services	2,099,550	2,162,730	2,138,980	(23,750)
Washington EMS	699,190	672,780	790,200	117,420
	9,810,910	9,927,700	11,192,260	1,264,560
COMMUNITY DEVELOPMENT				
Building Services	777,440	768,680	885,900	117,220
Planning Services	529,660	490,200	351,750	(138,450)
Community Services	559,680	555,050	592,810	37,760
	1,866,780	1,813,930	1,830,460	16,530
RECREATION				
Programming	399,330	402,050	433,920	31,870
Senior Nutrition	326,840	332,350	340,220	7,870
	726,170	734,400	774,140	39,740

OPERATING EXPENSE SUMMARY BY ACTIVITY WITHIN FUND

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
FINANCE				
General Accounting	669,850	725,260	811,320	86,060
Utility Billing	539,380	573,260	545,150	(28,110)
Purchasing	293,890	286,800	291,820	5,020
	1,503,120	1,585,320	1,648,290	62,970
CONTINGENCY	257,170	150,000	200,000	50,000
PROP IMPROVEMENT ACCT	400,000	470,000	380,000	(90,000)
BUILDING RESERVE FUND	6,426,310	6,400,000	5,300,000	(1,100,000)
GOLF	-	588,130	395,340	(192,790)
SETTLEMENTS				
Opioid	-	150,000	180,000	30,000
Taxes-Property	-	25,000	67,180	42,180
	-	175,000	247,180	72,180
INSURANCE TRUST	400,170	406,820	512,730	105,910
UNCOLLECTIBLE ACCOUNTS				
EMS - Uncollectibles	200,000	200,000	200,000	-
TOTAL GENERAL FUND	\$36,291,020	\$38,526,680	\$38,250,570	(\$276,110)
General Government Capital Fund				
Parks	394,060	160,000	160,000	-
Transportation	2,623,440	4,146,530	7,138,560	2,992,030
Library	90,000	36,500	42,500	6,000
	\$3,107,500	\$4,343,030	7,341,060	\$2,998,030
CEMETERY FUND				
Cemetery Operations	\$333,120	\$335,670	\$362,670	\$27,000
ECONOMIC DEVELOPMENT				
CDBG Program	529,860	547,500	507,500	(40,000)
Economic Development	260,000	330,000	330,000	0
ARPA Project	5,509,320	3,010,690	3,199,260	188,570
	\$6,299,180	\$3,888,190	4,036,760	\$148,570
TRANSPORTATION FUND				
Street Maintenance Services	3,167,060	3,200,060	3,576,890	376,830
Engineering Services	585,240	595,090	675,430	80,340
Construction Management Svcs	314,100	264,710	274,980	10,270
GIS	163,380	211,340	174,480	(36,860)
Stormwater	399,590	-	-	-
Public Works Administration	206,070	204,080	205,450	1,370
	\$4,835,440	\$4,475,280	4,907,230	\$431,950
LIBRARY				
Library Services	\$1,523,530	\$1,609,270	\$1,618,460	\$9,190
PUBLIC TRANSPORTATION				
Transit Admin & Operations	\$2,061,720	\$2,480,060	\$1,419,030	(\$1,061,030)
TOTAL GOVERNMENTAL FUNDS	\$54,451,510	\$55,658,180	\$57,935,780	\$2,277,600

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
INTERNAL SERVICE FUNDS				
WORKERS COMP TRUST FUND	\$566,000	\$601,000	\$845,500	\$244,500
FLEET MAINTENANCE				
Service Center	\$3,065,400	\$3,886,940	\$2,574,320	(\$1,312,620)
INFORMATION SYSTEMS & SECURITY				
Information Systems	\$1,300,590	\$1,376,850	\$1,532,930	\$156,080
TOTAL INTERNAL SERVICE FUNDS	\$4,931,990	\$5,864,790	\$4,952,750	(\$912,040)
FIDUCIARY (INVESTMENT) FUNDS				
POLICE RETIREMENT				
Police Retirement Services	\$1,288,000	\$1,288,000	\$1,465,000	\$177,000
PERPETUAL CARE				
Administration	\$104,000	\$54,000	\$54,000	-
TOTAL FIDUCIARY FUNDS	\$1,392,000	\$1,342,000	\$1,519,000	\$177,000
ENTERPRISE FUNDS				
WATER				
Water Administration	2,707,750	2,903,330	3,764,590	861,260
Water Treatment	2,165,290	10,221,020	10,061,060	(159,960)
Water Maint. & Distribution	2,136,600	2,262,830	2,276,880	14,050
Bond Funded Project & Debt Service	4,011,000	2,090,000	1,985,000	(105,000)
	\$11,020,640	\$17,477,180	18,087,530	\$610,350
WASTEWATER				
Wastewater Administration	2,500,770	3,301,650	3,931,480	629,830
Wastewater Maint. & Collection	3,750,710	4,883,520	5,869,210	985,690
Pumps & Lift Stations	134,000	214,500	214,500	0
Wastewater Treatment	2,807,760	6,421,880	9,959,270	3,537,390
Industrial Pretreatment	212,830	237,840	188,590	(49,250)
Bond Funded Project & Debt Service	2,575,000	2,493,320	2,142,880	(350,440)
	\$11,981,070	\$17,552,710	22,305,930	\$4,753,220
STORMWATER				
Administration	0	768,900	877,150	108,250
Operations	0	1,149,990	1,789,620	639,630
	\$0	\$1,918,890	2,666,770	\$747,880
SANITATION				
Administration & Collection	6,396,150	6,405,560	6,503,500	97,940
Transfer Station	951,100	885,710	976,150	90,440
	\$7,347,250	\$7,291,270	7,479,650	\$188,380
TOTAL ENTERPRISE FUNDS	\$30,348,960	\$44,240,050	\$50,539,880	\$6,299,830
GRAND TOTALS	\$91,124,460	\$107,105,020	\$114,947,410	\$7,842,390



OPERATING EXPENSE SUMMARY

BY TYPE WITHIN ACTIVITY

This section dives deeper into the operating expense details, breaking expenses down by category within each activity. Expenses fall into one of four categories: personnel services (wages and benefits), supplies and materials, services and charges (including contracted services, training, and depreciation), and capital.

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
GOVERNMENTAL FUNDS				
GENERAL FUND				
LEGISLATIVE				
Mayor	\$140,110	\$136,770	\$140,650	\$3,880
81 Personnel Services	105,610	110,200	110,530	330
82 Supplies & Materials	1,700	2,200	2,200	-
83 Services & Charges	29,800	22,370	25,920	3,550
86 Capital	3,000	2,000	2,000	-
Legislative Service	\$113,130	\$114,040	\$115,580	\$1,540
81 Personnel Services	59,330	60,240	60,530	290
82 Supplies & Materials	450	450	450	-
83 Services & Charges	51,350	51,350	52,600	1,250
86 Capital	2,000	2,000	2,000	-
Community Relations	\$131,500	\$800,460	\$242,710	(\$557,750)
83 Services & Charges	131,500	800,460	242,710	(557,750)
EXECUTIVE				
General Management Services	\$79,970	\$155,890	\$80,220	(\$75,670)
81 Personnel Services	79,970	155,890	80,220	(75,670)
City Clerk	\$251,010	\$159,720	\$159,620	(\$100)
81 Personnel Services	196,290	106,450	112,600	6,150
82 Supplies & Materials	2,700	2,700	2,700	-
83 Services & Charges	51,520	50,070	43,820	(6,250)
86 Capital	500	500	500	-
Public Information Officer	\$141,830	\$144,180	\$160,450	\$16,270
81 Personnel Services	110,390	115,960	115,590	(370)
82 Supplies & Materials	350	350	13,350	13,000
83 Services & Charges	29,090	25,870	29,510	3,640
86 Capital	2,000	2,000	2,000	-
HUMAN RESOURCES				
Human Resources	\$476,590	\$570,710	\$586,130	\$15,420
81 Personnel Services	325,150	390,900	352,690	(38,210)
82 Supplies & Materials	8,300	8,300	8,300	-
83 Services & Charges	141,540	169,910	223,540	53,630
86 Capital	1,600	1,600	1,600	-
LEGAL SERVICES				
City Attorney	\$697,810	\$674,430	\$667,580	(\$6,850)
81 Personnel Services	515,690	492,860	478,350	(14,510)
82 Supplies & Materials	3,430	3,600	3,600	-
83 Services & Charges	177,590	176,870	184,530	7,660
86 Capital	1,100	1,100	1,100	-

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
PARKS & FACILITIES				
Park Maintenance	\$1,688,560	\$1,791,680	\$1,827,560	\$35,880
81 Personnel Services	944,430	977,340	997,870	20,530
82 Supplies & Materials	138,290	138,290	138,290	-
83 Services & Charges	575,840	646,050	661,400	15,350
86 Capital	30,000	30,000	30,000	-
Building Maintenance	\$1,062,470	\$1,078,050	\$1,104,630	\$26,580
81 Personnel Services	674,930	632,550	648,050	15,500
82 Supplies & Materials	68,930	65,930	65,930	-
83 Services & Charges	318,610	379,570	390,650	11,080
Parks & Rec. Administration	\$399,830	\$409,280	\$436,150	\$26,870
81 Personnel Services	270,080	275,600	294,190	18,590
82 Supplies & Materials	9,500	9,500	9,500	-
83 Services & Charges	120,250	124,180	132,460	8,280
Urban Forestry	\$84,440	\$44,440	\$87,900	\$43,460
81 Personnel Services	-	-	43,460	43,460
82 Supplies & Materials	23,100	24,100	24,100	-
83 Services & Charges	61,340	20,340	20,340	-
Pools	\$168,390	\$168,260	\$168,500	\$240
81 Personnel Services	104,940	104,810	105,050	240
82 Supplies & Materials	21,250	21,250	21,250	-
83 Services & Charges	40,200	40,200	40,200	-
86 Capital	2,000	2,000	2,000	-
POLICE				
Police Administration	\$933,400	\$1,097,810	\$694,710	(\$403,100)
81 Personnel Services	259,430	262,210	301,670	39,460
82 Supplies & Materials	37,040	37,040	37,040	-
83 Services & Charges	284,130	343,160	296,600	(46,560)
86 Capital	352,800	455,400	59,400	(396,000)
583 Funds - Restricted Donation	\$44,090	\$40,770	\$40,770	\$0
86 Capital	44,090	40,770	40,770	-
Investigations	\$1,202,250	\$1,031,410	\$1,317,440	\$286,030
81 Personnel Services	1,147,460	975,950	1,260,250	284,300
82 Supplies & Materials	14,500	14,500	14,500	-
83 Services & Charges	36,290	36,960	38,690	1,730
86 Capital	4,000	4,000	4,000	-
Narcotics Enforcement	\$30,000	\$30,000	\$30,000	\$0
83 Services & Charges	27,000	27,000	27,000	-
86 Capital	3,000	3,000	3,000	-
Field Operations	\$3,564,440	\$4,406,020	\$4,415,280	\$9,260
81 Personnel Services	3,124,360	3,896,220	3,829,150	(67,070)
82 Supplies & Materials	141,400	141,400	141,400	-
83 Services & Charges	286,680	356,400	432,730	76,330
86 Capital	12,000	12,000	12,000	-
Communications	\$1,702,110	\$1,638,880	\$1,810,830	\$171,950
81 Personnel Services	1,578,300	1,531,320	1,703,270	171,950
82 Supplies & Materials	13,550	13,550	13,550	-
83 Services & Charges	103,260	87,010	87,010	-
86 Capital	7,000	7,000	7,000	-
Support Services	\$1,788,460	\$1,582,580	\$1,483,460	(\$99,120)
81 Personnel Services	1,355,300	1,120,850	1,022,920	(97,930)
82 Supplies & Materials	19,300	19,300	19,300	-
83 Services & Charges	392,860	421,430	390,240	(31,190)
86 Capital	21,000	21,000	51,000	30,000

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
FIRE				
Fire Administration	\$919,430	\$937,440	\$1,291,400	\$353,960
81 Personnel Services	654,880	665,370	708,470	43,100
82 Supplies & Materials	13,600	13,600	13,600	-
83 Services & Charges	247,650	255,170	299,030	43,860
86 Capital	3,300	3,300	270,300	267,000
Ambulance Billing	\$197,290	\$198,730	\$205,680	\$6,950
81 Personnel Services	153,990	71,590	76,520	4,930
82 Supplies & Materials	5,000	2,000	2,500	500
83 Services & Charges	36,800	123,640	125,160	1,520
86 Capital	1,500	1,500	1,500	-
Fire Reserves	\$471,680	\$497,390	\$487,980	(\$9,410)
81 Personnel Services	434,180	459,890	460,430	540
82 Supplies & Materials	34,000	34,000	23,950	(10,050)
83 Services & Charges	3,500	3,500	3,600	100
Fire Suppression	\$4,953,900	\$4,978,730	\$5,759,970	\$781,240
81 Personnel Services	4,187,710	4,264,560	4,779,280	514,720
82 Supplies & Materials	133,320	158,320	134,790	(23,530)
83 Services & Charges	399,740	461,740	791,790	330,050
86 Capital	233,130	44,110	54,110	10,000
Fire Prevention	\$418,250	\$431,750	\$469,970	\$38,220
81 Personnel Services	368,460	380,470	415,690	35,220
82 Supplies & Materials	15,720	15,720	15,520	(200)
83 Services & Charges	33,070	34,560	37,760	3,200
86 Capital	1,000	1,000	1,000	-
Emergency Response Team	\$51,620	\$48,150	\$48,080	(\$70)
81 Personnel Services	22,690	22,800	23,220	420
82 Supplies & Materials	6,620	6,620	6,620	-
83 Services & Charges	22,310	18,730	18,240	(490)
Emergency Medical Services	\$2,099,550	\$2,162,730	\$2,138,980	(\$23,750)
81 Personnel Services	1,643,190	1,678,880	1,682,050	3,170
82 Supplies & Materials	126,340	126,340	130,840	4,500
83 Services & Charges	277,020	313,510	282,090	(31,420)
86 Capital	53,000	44,000	44,000	-
Washington EMS	\$699,190	\$672,780	\$790,200	\$117,420
81 Personnel Services	693,390	666,980	753,620	86,640
82 Supplies & Materials	5,800	5,800	30,780	24,980
83 Services & Charges			30,280	30,280
COMMUNITY DEVELOPMENT				
Building Services	\$777,440	\$768,680	\$885,900	\$117,220
81 Personnel Services	700,870	691,410	781,720	90,310
82 Supplies & Materials	11,450	13,980	19,680	5,700
83 Services & Charges	60,120	58,290	77,000	18,710
86 Capital	5,000	5,000	7,500	2,500
Planning Services	\$529,660	\$490,200	\$351,750	(\$138,450)
81 Personnel Services	291,390	300,120	231,210	(68,910)
82 Supplies & Materials	12,000	8,250	8,250	-
83 Services & Charges	224,070	179,630	25,220	(154,410)
86 Capital	2,200	2,200	2,200	-
Community Services	\$559,680	\$555,050	\$592,810	\$37,760
81 Personnel Services	368,190	366,430	394,600	28,170
82 Supplies & Materials	12,400	11,150	11,150	-
83 Services & Charges	168,590	166,970	176,560	9,590
86 Capital	10,500	10,500	10,500	-

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
RECREATION				
Programming	\$399,330	\$402,050	\$433,920	\$31,870
81 Personnel Services	264,500	267,900	299,650	31,750
82 Supplies & Materials	44,400	48,400	48,400	-
83 Services & Charges	88,430	83,750	83,870	120
86 Capital	2,000	2,000	2,000	-
Senior Nutrition	\$326,840	\$332,350	\$340,220	\$7,870
81 Personnel Services	127,500	132,590	140,070	7,480
82 Supplies & Materials	115,850	115,850	115,850	-
83 Services & Charges	78,990	79,410	79,800	390
86 Capital	4,500	4,500	4,500	-
FINANCE				
General Accounting	\$669,850	\$725,260	\$811,320	\$86,060
81 Personnel Services	503,290	538,320	605,260	66,940
82 Supplies & Materials	9,100	9,100	9,100	-
83 Services & Charges	155,460	175,840	194,960	19,120
86 Capital	2,000	2,000	2,000	-
Utility Billing	\$539,380	\$573,260	\$545,150	(\$28,110)
81 Personnel Services	393,940	424,250	389,380	(34,870)
82 Supplies & Materials	59,500	64,500	64,500	-
83 Services & Charges	84,440	83,010	89,770	6,760
86 Capital	1,500	1,500	1,500	-
Purchasing	\$293,890	\$286,800	\$291,820	\$5,020
81 Personnel Services	249,310	220,940	241,190	20,250
82 Supplies & Materials	3,200	3,200	3,200	-
83 Services & Charges	41,380	62,660	47,430	(15,230)
GOLF	\$0	\$588,130	\$395,340	(\$192,790)
83 Services & Charges		208,720	272,840	64,120
86 Capital		379,410	122,500	(256,910)
CEMETERY FUND				
Cemetery Operations	\$333,120	\$335,670	\$362,670	\$27,000
81 Personnel Services	127,650	146,950	131,940	(15,010)
82 Supplies & Materials	11,500	12,500	12,500	-
83 Services & Charges	113,470	120,720	117,730	(2,990)
86 Capital	80,500	55,500	100,500	45,000

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
TRANSPORTATION FUND				
Street Maintenance Services	\$3,167,060	\$3,200,060	\$3,576,890	\$376,830
81 Personnel Services	1,436,270	1,431,520	1,511,000	79,480
82 Supplies & Materials	404,530	465,720	451,720	(14,000)
83 Street Lights	455,000	455,000	492,000	37,000
83 Services & Charges	788,260	809,320	827,670	18,350
86 Capital	83,000	38,500	294,500	256,000
Engineering Services	\$585,240	\$595,090	\$675,430	\$80,340
81 Personnel Services	440,680	459,180	486,310	27,130
82 Supplies & Materials	7,610	7,610	7,610	-
83 Services & Charges	133,880	125,230	163,440	38,210
86 Capital	3,070	3,070	18,070	15,000
Construction Management Svcs	\$314,100	\$264,710	\$274,980	\$10,270
81 Personnel Services	238,290	210,170	220,050	9,880
82 Supplies & Materials	5,970	5,970	5,970	-
83 Services & Charges	35,300	47,030	47,420	390
86 Capital	34,540	1,540	1,540	-
Stormwater	\$399,590	\$0	\$0	\$0
81 Personnel Services	313,140	-	-	-
82 Supplies & Materials	2,890	-	-	-
83 Services & Charges	81,440	-	-	-
86 Capital	2,120	-	-	-
GIS	\$163,380	\$211,340	\$174,480	(\$36,860)
81 Personnel Services	141,630	189,250	149,990	(39,260)
82 Supplies & Materials	2,850	2,850	2,850	-
83 Services & Charges	17,310	17,650	20,050	2,400
86 Capital	1,590	1,590	1,590	-
Public Works Administration	\$206,070	\$204,080	\$205,450	\$1,370
81 Personnel Services	129,200	127,330	129,080	1,750
82 Supplies & Materials	2,120	2,120	2,120	-
83 Services & Charges	18,480	74,630	74,250	(380)
LIBRARY				
Library Services	\$1,523,530	\$1,609,270	\$1,618,460	\$9,190
81 Personnel Services	1,123,780	1,156,800	1,190,510	33,710
82 Supplies & Materials	139,750	140,050	139,950	(100)
83 Services & Charges	246,500	250,920	270,000	19,080
86 Capital	7,500	61,500	18,000	(43,500)
PUBLIC TRANSPORTATION				
Transit Admin & Operations	\$2,061,720	\$2,480,060	\$1,419,030	(\$1,061,030)
81 Personnel Services	934,770	945,390	1,045,970	100,580
82 Supplies & Materials	92,200	90,200	90,200	-
83 Services & Charges	247,250	202,630	215,360	12,730
86 Capital	787,500	1,241,840	2,500	(1,239,340)

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
INTERNAL SERVICE FUNDS				
FLEET MAINTENANCE				
Service Center	\$3,065,400	\$3,886,940	\$2,574,320	(\$1,312,620)
81 Personnel Services	584,790	596,850	630,800	33,950
82 Supplies & Materials	254,730	254,730	266,730	12,000
83 Services & Charges ²	900,880	881,360	899,290	17,930
86 Capital	1,325,000	2,154,000	777,500	(1,376,500)
INFORMATION SYSTEMS & SECURITY				
Information Systems	\$1,300,590	\$1,376,850	\$1,532,930	\$156,080
81 Personnel Services	592,790	641,050	782,130	141,080
82 Supplies & Materials	1,800	2,300	3,500	1,200
83 Services & Charges ²	559,000	516,500	575,300	58,800
86 Capital	147,000	217,000	172,000	(45,000)
ENTERPRISE FUNDS				
WATER				
Water Administration	\$2,707,750	\$2,903,330	\$3,764,590	\$861,260
81 Personnel Services	632,980	615,990	660,370	44,380
82 Supplies & Materials	1,000	1,000	1,000	\$0
83 Services & Charges ²	1,951,640	2,284,210	2,876,090	591,880
86 Capital	122,130	2,130	227,130	225,000
Water Treatment	\$2,165,290	\$10,221,020	\$10,061,060	(\$159,960)
81 Personnel Services	775,060	805,620	927,570	121,950
82 Supplies & Materials	243,090	335,340	375,340	40,000
83 Services & Charges	593,080	525,060	558,150	33,090
86 Capital	554,060	8,555,000	8,200,000	(355,000)
Water Maint. & Distribution	\$2,136,600	\$2,262,830	\$2,276,880	\$14,050
81 Personnel Services	874,930	902,440	857,020	(45,420)
82 Supplies & Materials	179,330	214,290	214,290	-
83 Services & Charges	533,340	555,100	568,570	13,470
86 Capital	549,000	591,000	637,000	46,000
Bond Funded Project & Debt Service	\$4,011,000	\$2,090,000	\$1,985,000	(\$105,000)
86 Capital	4,011,000	2,090,000	1,985,000	(105,000)

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET	PROPOSED INCREASE (DECREASE)
WASTEWATER				
Wastewater Administration	\$2,500,770	\$3,301,650	\$3,931,480	\$629,830
81 Personnel Services	621,580	574,070	660,350	86,280
82 Supplies & Materials	-	-	-	-
83 Services & Charges ²	1,878,060	2,726,450	2,940,000	213,550
86 Capital	1,130	1,130	331,130	330,000
Wastewater Maint. & Collection	\$3,750,710	\$4,883,520	\$5,869,210	\$985,690
81 Personnel Services	689,440	657,720	658,650	930
82 Supplies & Materials	78,800	99,600	99,600	-
83 Services & Charges	306,370	302,800	301,460	(1,340)
86 Capital	2,676,100	3,823,400	4,809,500	986,100
Pumps & Lift Stations	\$134,000	\$214,500	\$214,500	\$0
82 Supplies & Materials	22,000	22,500	22,500	-
83 Services & Charges	62,000	62,000	62,000	-
86 Capital	50,000	130,000	130,000	-
Wastewater Treatment	\$2,807,760	\$6,421,880	\$9,959,270	\$3,537,390
81 Personnel Services	845,290	867,690	829,980	(37,710)
82 Supplies & Materials	316,500	342,500	455,500	113,000
83 Services & Charges	864,370	798,090	935,190	137,100
86 Capital	781,600	4,413,600	7,738,600	3,325,000
Industrial Pretreatment	\$212,830	\$237,840	\$188,590	(\$49,250)
81 Personnel Services	183,380	192,770	154,510	(38,260)
82 Supplies & Materials	9,100	9,700	11,200	1,500
83 Services & Charges	19,850	19,870	22,380	2,510
86 Capital	500	15,500	500	(15,000)
Bond Funded Project & Debt Service	\$2,575,000	\$2,493,320	\$2,142,880	(\$350,440)
86 Capital	2,575,000	2,493,320	2,142,880	(350,440)
STORMWATER				
Administration		\$768,900	\$877,150	\$108,250
81 Personnel Services		277,300	298,100	20,800
82 Supplies & Materials		7,090	7,090	-
83 Services & Charges ²		484,260	571,710	87,450
86 Capital		250	250	-
Operations		\$1,149,990	\$1,789,620	\$639,630
81 Personnel Services		74,080	83,790	9,710
82 Supplies & Materials		39,810	105,610	65,800
83 Services & Charges		364,230	338,350	(25,880)
86 Capital		671,870	1,261,870	590,000
SANITATION				
Administration & Collection	\$6,396,150	\$6,405,560	\$6,503,500	\$97,940
81 Personnel Services	152,650	125,640	127,390	1,750
82 Supplies & Materials	2,500	2,500	2,500	-
83 Services & Charges	6,237,500	6,273,920	6,370,110	96,190
86 Capital	3,500	3,500	3,500	-
Transfer Station	\$951,100	\$885,710	\$976,150	\$90,440
81 Personnel Services	359,810	369,250	392,150	22,900
82 Supplies & Materials	28,600	28,600	28,600	-
83 Services & Charges	216,690	171,860	189,400	17,540
86 Capital	346,000	310,000	366,000	56,000

¹ This report will exclude activities and funds that have a very narrow scope and specific purpose² Includes System & Equipment Depreciation



PERSONNEL COSTS *BY DEPARTMENT*

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET
LEGISLATIVE	\$164,940	\$170,440	\$171,060
81001 Salaries	130,400	134,440	134,400
81070 Payroll Taxes	9,980	10,680	10,290
81071 PERSI	14,560	15,540	16,610
81080 Medical Insurance	10,000	9,780	9,760
EXECUTIVE	\$386,650	\$378,300	\$308,410
81001 Salaries	270,670	264,100	217,860
81070 Payroll Taxes	19,870	19,420	15,980
81071 PERSI	32,320	31,050	26,920
81080 Medical Insurance	63,790	63,730	47,650
HUMAN RESOURCES	\$325,150	\$390,900	\$352,690
81001 Salaries	238,390	253,460	257,740
81070 Payroll Taxes	17,020	21,310	18,660
81071 PERSI	28,460	34,870	31,860
81080 Medical Insurance	41,280	41,260	44,430
81090 Accrued Leave	-	40,000	-
LEGAL SERVICES	\$515,690	\$492,860	\$478,350
81001 Salaries	390,150	366,580	348,640
81070 Payroll Taxes	28,660	27,550	26,260
81071 PERSI	45,860	43,770	43,100
81080 Medical Insurance	51,020	54,960	60,350
PARKS & FACILITIES	\$1,994,380	\$1,990,300	\$2,088,620
81001 Salaries	1,223,690	1,218,410	1,296,770
81002 Hourly	135,480	144,480	142,000
81005 Overtime	7,360	7,360	9,840
81070 Payroll Taxes	101,490	102,030	107,600
81071 PERSI	146,650	146,010	162,750
81080 Medical Insurance	379,710	372,010	369,660
POLICE	\$7,464,850	\$7,786,550	\$8,117,260
81001 Salaries	4,898,790	5,175,320	5,226,270
81002 Hourly	13,000	13,000	19,760
81005 Overtime	83,210	83,210	93,210
81040 Holiday Pay	150,000	150,000	150,000
81070 Payroll Taxes	380,520	385,130	408,510
81071 PERSI	629,020	645,760	810,320
81080 Medical Insurance	1,310,310	1,334,130	1,409,190

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET
FIRE	\$8,158,490	\$8,210,540	\$8,899,280
81001 Salaries	4,750,810	4,789,020	5,011,920
81002 Hourly	310,000	310,000	325,000
81005 Overtime	204,060	214,060	212,760
81010 Threshold	105,320	135,520	142,200
81011 Out of Class	37,150	37,150	39,120
81012 Out of Area Transports	90,000	90,000	90,000
81040 Holiday Pay	203,000	203,000	312,900
81070 Payroll Taxes	431,240	432,550	451,720
81071 PERSI	705,680	714,810	899,430
81080 Medical Insurance	1,310,230	1,284,430	1,414,230
81090 Accrued Leave	11,000	-	-
COMMUNITY DEVELOPMENT	\$1,360,450	\$1,357,960	\$1,492,400
81001 Salaries	951,870	942,480	1,026,720
81002 Hourly	-	-	20,000
81070 Payroll Taxes	69,650	69,000	76,760
81071 PERSI	113,640	112,530	119,970
81080 Medical Insurance	225,290	233,950	248,950
RECREATION	\$392,000	\$400,490	\$439,720
81001 Salaries	248,010	255,650	274,520
81002 Hourly	40,000	40,000	40,000
81005 Overtime	2,000	2,000	2,000
81070 Payroll Taxes	22,190	22,490	23,510
81071 PERSI	29,620	30,530	33,930
81080 Medical Insurance	50,180	49,820	65,760
FINANCE	\$1,146,540	\$1,183,510	\$1,235,830
81001 Salaries	795,870	805,630	832,440
81005 Overtime	5,000	5,000	5,000
81070 Payroll Taxes	58,930	58,990	62,450
81071 PERSI	95,620	96,780	105,360
81080 Medical Insurance	191,120	217,110	215,580
81090 Accrued Leave	-	-	15,000
CEMETERY	\$127,650	\$146,950	\$131,940
81001 Salaries	59,510	72,830	62,660
81002 Hourly	32,400	32,400	32,400
81005 Overtime	1,700	1,700	1,700
81040 Holiday Pay	300	300	300
81070 Payroll Taxes	6,930	7,940	7,220
81071 PERSI	7,340	7,500	7,990
81080 Medical Insurance	19,470	19,280	19,670
81090 Accrued Leave	-	5,000	-

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET
TRANSPORTATION	\$2,699,210	\$2,417,450	\$2,496,430
81001 Salaries	1,674,800	1,533,220	1,588,940
81002 Hourly	106,050	70,000	84,480
81005 Overtime	39,150	39,150	39,150
81006 Standby	31,300	31,300	31,300
81070 Payroll Taxes	137,620	127,160	129,150
81071 PERSI	208,360	191,250	205,110
81080 Medical Insurance	495,430	418,870	418,300
81090 Accrued Leave	6,500	6,500	-
LIBRARY	\$1,123,780	\$1,156,800	\$1,190,510
81001 Salaries	762,240	793,490	822,730
81002 Hourly	46,000	44,000	44,000
81070 Payroll Taxes	60,590	62,710	64,950
81071 PERSI	91,010	94,740	101,690
81080 Medical Insurance	163,940	161,860	157,140
PUBLIC TRANSPORTATION	\$934,770	\$945,390	\$1,045,970
81001 Salaries	588,140	611,190	705,090
81002 Hourly	39,500	39,500	38,500
81005 Overtime	2,200	2,200	2,400
81006 Standby	2,000	2,000	2,200
81040 Holiday Pay	4,000	4,000	4,400
81070 Payroll Taxes	46,920	48,750	51,640
81071 PERSI	70,220	72,980	80,780
81080 Medical Insurance	181,790	164,770	160,960
FLEET MAINTENANCE	\$584,790	\$596,850	\$630,800
81001 Salaries	366,660	381,960	406,600
81005 Overtime	3,000	3,000	3,000
81006 Standby	16,000	18,000	18,000
81070 Payroll Taxes	28,140	29,560	31,430
81071 PERSI	46,050	48,110	52,850
81080 Medical Insurance	124,940	116,220	118,920
INFORMATION SYSTEMS & SECURITY	\$592,790	\$641,050	\$782,130
81001 Salaries	404,240	437,090	531,470
81005 Overtime	500	500	-
81006 Standby	24,000	25,000	27,000
81070 Payroll Taxes	31,480	33,760	41,200
81071 PERSI	51,190	55,230	69,030
81080 Medical Insurance	81,380	89,470	113,430

Year ending September 30, 2025.

	FY23 PRIOR YEAR BUDGET	FY24 CURRENT BUDGET	FY25 PROPOSED BUDGET
WATER	\$2,282,970	\$2,324,050	\$2,444,960
81001 Salaries	1,497,840	1,529,670	1,614,790
81005 Overtime	42,000	42,000	42,000
81006 Standby	56,000	56,000	68,000
81040 Holiday Pay	13,500	13,500	13,500
81070 Payroll Taxes	119,350	121,590	129,290
81071 PERSI	192,160	195,960	214,860
81080 Medical Insurance	362,120	365,330	362,520
WASTEWATER	\$2,339,690	\$2,292,250	\$2,303,490
81001 Salaries	1,499,240	1,481,330	1,501,500
81002 Hourly	30,000	-	-
81005 Overtime	30,200	30,200	30,200
81006 Standby	62,000	62,000	62,000
81040 Holiday Pay	16,000	16,000	16,000
81070 Payroll Taxes	120,990	117,320	119,150
81071 PERSI	191,530	189,800	198,960
81080 Medical Insurance	389,730	395,600	375,680
STORMWATER	\$0	\$351,380	\$381,890
81001 Salaries	-	235,540	253,870
81002 Hourly	-	-	-
81005 Overtime	-	15,000	15,000
81070 Payroll Taxes	-	18,710	19,820
81071 PERSI	-	29,850	33,240
81080 Medical Insurance	-	52,280	59,960
SANITATION	\$512,460	\$494,890	\$519,540
81001 Salaries	331,170	320,700	339,230
81002 Hourly	20,000	20,000	20,000
81005 Overtime	7,000	7,000	7,000
81070 Payroll Taxes	26,650	25,870	27,260
81071 PERSI	40,380	39,130	42,800
81080 Medical Insurance	87,260	82,190	83,250
GRAND TOTALS	\$33,107,250	\$33,728,910	\$35,511,280
81001 Salaries	21,082,490	21,602,110	22,454,160
81002 Hourly	772,430	713,380	766,140
81005 Overtime	427,380	452,380	463,260
81006 Standby	191,300	194,300	208,500
81010 Threshold	105,320	135,520	142,200
81011 Out of Class	37,150	37,150	39,120
81012 Out of Area Transports	90,000	90,000	90,000
81040 Holiday Pay	386,800	386,800	497,100
81070 Payroll Taxes	1,718,220	1,742,520	1,822,850
81071 PERSI	2,739,670	2,796,200	3,257,560
81080 Medical Insurance	5,538,990	5,527,050	5,755,390
81090 Accrued Leave	17,500	51,500	15,000

FY 2025 PROPOSED BUDGET

Continuity of Services and Project Development

The city-wide strategic plan for Lewiston contains a variety of ongoing initiatives for continuity of services and continued project development across all departments. This page of the Fiscal Year 2025 proposed budget highlights only the new budget requests for either new services or increased needs for existing services. The City of Lewiston Strategic Plan and the latest performance report are available at www.cityoflewiston.org/751/City-of-Lewiston-Strategic-Plan.

Fire Rescue Services*Leveraging Grants and Other Funding Opportunities*

The Lewiston Fire Department has applied for a \$267,000 grant from the Federal Emergency Management Agency (FEMA) for technical rescue team training, which is reflected in the proposed budget. The city actively seeks grants for essential services like this to save General Fund monies and demonstrate responsible stewardship of taxpayer dollars. This effort aligns with the city's strategic plan, supporting our commitment to successful planning and thoughtful budgeting, and enabling us to financially support other vital services as needed.

Fleet Services

A \$15,000 allocation is proposed to resurface and expand the flooring area at the city yard and install a tire covering. This request aims to use reserve funds for:

1. Resurfacing the expansion area flooring.
2. Fabricating a covering for seasonal tires stored at the city yard.

Currently, these tires are exposed to the elements, causing deterioration from sun, wind, and rain, which reduces their lifespan and incurs higher replacement costs. This project, if funded, will help the city save money by extending the tires' lifespan through protection from the elements.

Cemetery Services

A \$100,000 funding proposal aims to increase inventory at Normal Hill Cemetery, as identified in the Parks and Recreation portion of the Strategic Plan.

Continued Investment in Utility Infrastructure

The proposed budget continues the annual funding of pipeline replacement in both the Water and Wastewater funds to replace aging pipes in order to provide uninterrupted service. In addition, the proposed budget includes funds to begin the rehabilitation and replacement of other aged facilities other than the plants, including the Wastewater Headworks Facility, the Wastewater Administration Building, to relocate the Wastewater Collections Shop to the same site as the Wastewater Plant, and to recoat Water's reservoirs.

Year ending September 30, 2025.

Capital expenditures are non-recurring, have a multi-year useful life, and often result in a capital asset. Each department's budget includes a capital outlay category to cover replacement of small equipment and furniture as needed. Funds that must manage larger capital projects that include the construction and acquisition of new buildings or infrastructure, additions to or renovations of existing buildings and infrastructure, construction and reconstruction of streets, drainage improvements and land acquisition have separately established capital budgets.

GENERAL FUND**Support Services:**

• Special & Technical Equipment	8,100 ¹
• Furniture & Office Equipment	<u>4,600¹</u>
	\$ 12,700

Parks & Recreation:

• Turf Maintenance	20,000 ¹
• Playground Surfacing Material	10,000 ¹
• Special & Technical Equipment	7,000 ¹
• Furniture & Office Equipment	<u>1,500¹</u>
	\$ 38,500

Police:

• Special & Technical Equipment (Funded by Private Donation)	40,770 ²
• Grant Expenditures (Funded by Grant Programs)	40,000 ¹
• ALPR 6 Camera System	30,000 ³
• Special & Technical Equipment	30,500 ¹
• Improvements	13,900 ¹
• Repeater Replacement	13,000 ¹
• Furniture & Office Equipment	<u>9,000¹</u>
	\$ 177,170

Fire:

• Federal Grant Expenditures	267,000 ³
• Edraulic Rescue Tools	35,000 ³
• Gurney/Stair Chair/Defibrillator	20,000 ¹
• EMS Grants (Funded by Grant Programs)	19,000 ¹
• Extrication/Rescue Equipment Replacement	10,610 ¹
• Thermal Imaging Camera	8,500 ²
• EMS Equipment	5,000 ¹
• Special & Technical Equipment	1,000 ¹
• Furniture & Office Equipment	<u>4,800¹</u>
	\$ 370,910

Community Development

• Special & Technical Equipment	14,700 ¹
• Improvements	3,000 ¹
• Furniture & Office Equipment	<u>2,500¹</u>
	\$ 20,200

Property Improvements

• Assigned Building Reserve	5,300,000 ²
• Deferred Maintenance	250,000 [□]
• Facility Improvements	<u>130,000¹</u>
	\$ 5,780,000

Golf Course

• Spray Rig	55,000 ³
• Tee Mower	27,500 ³
• Leveling of Tee Boxes, New Sod & Bunker Refurbishment	<u>40,000¹</u>
	\$ 122,500

GENERAL FUND TOTAL**\$ 6,521,980**

Year ending September 30, 2025.

CAPITAL PROJECTS FUND**Parks:**

• Pioneer Park Shelter	60,000 ¹
• Sunset Park Shelter	40,000 ¹
• Cameras within Park System	30,000 ¹
• Kiwanis Park Path Repair – North End	30,000 ¹
	<u>\$ 160,000</u>

Transportation:

• Street Preservation	1,221,930 ¹
• Traffic Infrastructure	140,000 ³
• Snake River Ave/Southway Bridge to 11 th Ave	4,715,250 ³
• 12 th St/Bryden	300,000 ²
• East Orchards Connectivity Study	150,000 ³
• 8 th St Bike & Pedestrian Path	74,500 ³
• 9 th St Grade: 5 th to Idaho	20,000 ²
• Other: MPO Membership; Fees	9,600 ¹
• 17 th St Sidewalk Infill	50,000 ¹
• ADA/Sidewalk Improvements	60,000 ¹
• Bryden Ave Reconstruction Phase 1	50,000 ²
	<u>\$ 6,791,280</u>

Library:

• Awning, Paint & Exterior Work, Shelving, etc	42,500 ²
	<u>\$ 42,500</u>

CAPITAL PROJECTS FUND TOTAL**\$6,993,780****WATER FUND**

• Bond Repayment	1,985,000 ¹
• Intake Rebuilds – DEQ ARPA	6,700,000 ²
• Reservoir Recoating WS-3; WS-4	1,000,000 ²
• Pipeline Replacement: TD-2; TD-3	500,000 ¹
• Short Lived Assets	500,000 ¹
• Master Plan Update	200,000 ³
• Used Wastewater Vactor #356	60,000 ³
• 2004 F250: New Chassis/Utility Bed F250	73,000 ³
• Rate Study Update	25,000 ³
• Special & Technical Equipment/Furniture	6,130 ¹
	<u>\$ 11,049,130</u>

WASTEWATER FUND

• Bond Repayment	2,142,880 ¹
• Headworks Rebuild Construction	3,000,000 ³
• Pipeline Replacements per Master Plan	2,000,000 ¹
• Water Line: Meet Fire Flow & Isolate the Plant	1,300,000 ²
• Wastewater Collections Priority II Improvements	1,000,000 ¹
• Headworks Rebuild Design	910,000 ²
• Admin Building SPR 4-2-1, Stage 3	850,000 ²
• WWC Shop Relocation	800,000 ³
• Short Lived Asset Replacement per Master Plan	772,600 ¹
• Administration Building Construction	550,000 ³
• Pig Ports & WTP Line Cleaning	300,000 ³
• Master Plan Update	300,000 ³
• Restructure Current Dig Gas Line	100,000 ³
• Redesign & Construct SSPS Hatch Door	100,000 ³
• Rate Study	30,000 ³
• Vactor Truck	635,000 ³
• Sludge Truck Bed Replacement	70,000 ²
• Skid Steer and Attachments	50,000 ³
• SSPS Forklift	25,000 ³
• Pump, Motors, Cutter Replacements	214,000 ¹
• Special & Technical Equipment/Furniture	3,130 ¹
	<u>\$ 15,152,610</u>

Year ending September 30, 2025.

STORMWATER FUND

• 20 th St BRIC Grant Design Project	725,000 ³
• 14 TH St & 12 th Ave Design	125,000 ²
• Decant Facility Property Acquisition	125,000 ²
• 21 st Street Mainline Failure Design	90,000 ²
• Stewart Ave Basin Expansion Design & Construction	80,000 ²
• South Nez Perce Grade Drainage Easement	30,000 ²
• South Nez Perce Grade Retention/Detention Pond Design	30,000 ²
• Short Lived Assets	30,000 ¹
• Pole Camera	25,000 ³
• Special & Technical Equipment/Furniture	2,120 ¹
	<u>\$ 1,262,120</u>

SANITATION FUND

• Transfer Station Floor Rehab	250,000 ²
• Used Front End Loader	100,000 ²
• Short Lived Assets	10,000 ¹
• Special & Technical Equipment/Furniture	9,500 ¹
	<u>\$ 369,500</u>

CEMETERY FUND

• Development of Cremation Area	100,000 ³
• Special & Technical Equipment	500 ¹
	<u>\$ 100,500</u>

ECONOMIC DEVELOPMENT FUND

• Downtown Water Infrastructure Improvements (ARPA Funded)	3,199,260 ²
• CDBG Program and Projects	507,500 ¹
• Reserves Available for Econ Development Activity	330,000 [□]
	<u>\$ 4,036,760</u>

TRANSPORTATION FUND

• Southway Bridge Analysis (75% Funded by Partners)	100,000 ³
• Annual Signal Light Component Replacement	50,000 ¹
• Traffic Damage Repairs	50,000 ³
• Radio Technology Upgrade	40,000 ³
• Portable Message Boards	35,000 ³
• Large Format Printer	15,000 ³
• Hydraulic Tilt Trailer	10,000 ³
• Lazer Line Striper	9,500 ²
• Special & Technical Equipment/Furniture	6,200 ¹
	<u>\$ 315,700</u>

LIBRARY FUND

• Grant Expenditures	12,000 ¹
• Furniture & Office Equipment	3,000 ¹
• Special & Technical Equipment	3,000 ¹
	<u>\$ 18,000</u>

FLEET SERVICES FUND

• Vehicle Replacements*	759,000
• Resurface Expansion Area Flooring	15,000 ³
• Special & Technical Equipment	3,500 ¹
	<u>\$ 777,500</u>

INFORMATION SYSTEM FUND

• PC/Laptop Replacements	55,000 ¹
• Network Improvements & Disaster Recovery	35,000 ¹
• Library Patron PC Replacements	25,000 ³
• Servers/Storage/Hardware	25,000 ¹
• Security/Access Control	15,000 ¹
• Special & Technical Equipment	17,000 ¹
	<u>\$ 172,000</u>

Year ending September 30, 2025.

PUBLIC TRANSIT FUND

• Ford Bus Upgrades	45,000 ²
• Bus Shelter	20,000 ¹
• Special & Technical Equipment	<u>2,500¹</u>
	<u>\$ 67,500</u>

OTHER CAPITAL IMPROVEMENTS TOTAL **\$ 33,321,320**

GRAND TOTAL ALL CAPITAL PROJECTS **\$46,837,080**

*Vehicle Replacements includes one ambulance; two DAR bus; one patrol SUV, one mower

¹Annual Funding

²Carryforward from Fiscal Year 2024

³Fiscal Year 2025 Request and/or planned project

□ Special funding from reserves





FISCAL YEAR 2024 BUDGET AMENDMENTS

PUBLIC
HEARING





BUDGET PROCESS

AUGUST 12TH
COUNCIL MEETING

- FY24 Budget Amendments
Public Hearing
- FY24 Budget Amendments
Ordinance: 1st Reading
- FY25 Budget Public Hearing
- FY25 Appropriations
Ordinance: 1st Reading
- FY25 Tax Certification
Ordinance: 1st Reading





BUDGET PROCESS

AUGUST 19TH
SPECIAL MEETING

- FY24 Budget Amendments
Ordinance: 2nd Reading
- FY25 Appropriations
Ordinance: 2nd Reading
- FY25 Tax Certification
Ordinance: 2nd Reading





BUDGET PROCESS

AUGUST 26TH
COUNCIL MEETING

- FY24 Budget Amendments Ordinance: 3rd Reading & Adoption
- FY25 Appropriations Ordinance: 3rd Reading & Adoption
- FY25 Tax Certification Ordinance: 3rd Reading & Adoption
- Forgone Taxes Public Hearing & Resolution Approval



General Fund Cont.

Revenue

General Fund - Reserves	4,062,250
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Proposed Expenditures

General Fund - Council - United Airlines Contract	4,000,000
General Fund - Legal - Ongoing Litigation	62,250

Revenue

General Fund - Recreation Donation	14,700
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Proposed Expenditures

General Fund - Recreation - Movie Screen/Projector	14,700
--	--------



General Fund

Revenue

General Fund - Police - Reserves - FY23 Carryforward	28,590
General Fund - Police - Federal Grant	32,240
General Fund - Police - Donation	7,700

Proposed Expenditures

General Fund - Police Dept - PO 22303338 Radio Encryption Software	28,590
General Fund - Police Dept - Grant: Motorola Consolettes	22,180
General Fund - Police Dept - Grant: K9	10,060
General Fund - Police Dept - Donation: K-9 Kennel	7,700

Revenue

General Fund - Fire - State Grant	9,500
General Fund - Fire - Reserves - FY23 Carryforward	7,940
General Fund - Fire - Federal Grant	14,790

Proposed Expenditures

General Fund - Fire Dept - Training Props	9,500
General Fund - Fire Dept - PO 22303274 LN Curtis Ladders	4,160
General Fund - Fire - PO 22303520 - Cradlepoint Installation	3,780
General Fund - Fire Dept - Grant: Motorola Consolettes	14,790



Capital Fund

Revenue

Capital Fund - Contributions - Airport Improvements	2,500,000
Capital Fund - Parks - Federal Grant	250,000
Capital Fund - Parks - Donation	126,600
Capital Fund - Transportation - Federal Grant	568,900
Capital Fund - Transportation - Reserves	45,100

Proposed Expenditures

Capital Fund - Airport Improvements	2,500,000
Capital Fund - Parks - Pioneer Park ADA Project	250,000
Capital Fund - Parks - Pickleball Courts	126,600
Capital Fund - Transportation - TR070 Burrell Sidewalk Infill	614,000

3/25/2024 – Council Accepted Grant Funding

7/08/2024 – Council Approved the State Local Agreement w/ ITD



Workers Compensation

Revenue

Worker's Comp Fund - Reserves	350,000
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Proposed Expenditures

Worker's Comp Fund - Self Insurance Claims	350,000
--	---------

Water Fund

Revenue

Water Fund - Reserves - FY23 Carryforward	60,000
Water Fund - Federal Grant - WR070 Water Study	60,000
Water Fund - SRF Financing - WTP Construction	1,790,880
Water Fund - Contributions Pub Sources - WR100 ITD Waterline	894,500

Proposed Expenditures

Water Fund - PO 22300492 - WR070 Water Study	120,000
Water Fund - WTP Construction	1,790,880
Water Fund - PO 22303172 - WR100 ITD Waterline	894,500

Wastewater Fund

Revenue

Wastewater Fund - EBIs - WW060 Pipeline Replacement	400,000
Wastewater Fund - Reserves - WW060 Pipeline Replacement	2,550,000

Proposed Expenditures

Wastewater Fund - WW060 Pipeline Replacement, Titan Technologies	2,950,000
--	-----------

3/25/2024 Council Awarded Project with a budget impact requiring a \$1.1M amendment

Transportation Fund

Revenue

Transportation Fund - Reimbursements	182,000
--------------------------------------	---------

Proposed Expenditures

Transportation Fund - Repair Damaged Lights Poles/Signal Bases	182,000
--	---------



Library Fund

Revenue

Library - State Grants	9,000
Library - Federal Grants	6,120

Proposed Expenditures

Library - Grant: Library Programs	14,000
Library - Grant: ICFL Conference Grant	1,120

Fleet Services Fund

Revenue

Fleet - Reserves - FY23 Carryforward	1,020,050
Fleet - Reserves - Aerial Fire Engine	108,980
Fleet - Federal Grant	93,480

Proposed Expenditures

Fleet - PO 22300585 Ambulances (x2)	469,240
Fleet - PO 22302571 Mower	160,650
Fleet - Sourcewell Contract #093021-ELG Sweeper	386,530
Fleet - FY23 Fire Rescue Pickup Trade	3,630
Fleet - Aerial Fire Engine	108,980
Fleet - Grant: Transit Buses	93,480



Information Systems & Security

Revenue

ISS - Reserves - E911 Motorola Server	32,490
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Proposed Expenditures

ISS - E911 Motorola Server	32,490
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Public Transportation Fund (Transit)

Revenue

Public Transportation - Contribution from Public Sources	184,900
Public Transportation - Reserves	101,170
Public Transportation - ITD Donation	6,750

Proposed Expenditures

Public Transportation - RouteMatch Software & Equipment	70,410
Public Transportation - Community Center Bus Pullout	215,660
Transit - 2013 Ford Explore	6,750

4/1/2024 Council approved NASPO Contract

6/12/2024 Council approved construction contract





FISCAL YEAR 2025 BUDGET

PUBLIC
HEARING



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

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 Fund

There is hereby created a fund to be known as the perpetual care fund. Such fund shall be so invested by the city treasurer at the discretion of the city council so as to produce maximum income commensurate with safety. The income from such fund shall be used to care for and maintain the cemetery. The principal of such fund shall not be used for any purpose other than providing an income for the purposes specified herein.
(Ord. No. 4734, § 2, 5-13-19)

The city treasurer is hereby authorized and directed to cause to be deposited in the cemetery fund all fees, monies, gifts, and sums received by the city from the sale of graves and from opening and closing charges for graves and crypts, or from such sums as may be budgeted by the city council, and such funds from the interest or return on investment of the perpetual care fund as are authorized by the city council to be transferred to the cemetery fund as permitted by Idaho law.
(Ord. No. 4734, § 2, 5-13-19)

PERPETUAL CARE FUND		
	6/30/2024	9/30/2023
Principal	775,115	774,156
Earnings	340,765	182,189
	1,115,880	956,345

EXPENSES	SERVICES & CHARGES	TRANSFERS	TOTAL EXPENSES
PERPETUAL CARE	4,000	50,000	54,000

REVENUES	SERVICE CHARGES	INTEREST	TOTAL
OTHER	RESERVES		
80,000	(46,000)	3,000	17,000
			\$ 54,000

Police Retirement Fund

There is hereby created and established a special fund to be known and designated as the police officer's retirement fund, for the purpose of providing retirement pay and other benefits for the police officers of the city, which fund shall be conducted and administered by the city in compliance with the provisions of Chapter 15, Title 50, Idaho Code, except as that chapter is amended herein or may hereafter be amended by ordinance of the city. All paid police officers employed by the city on or before July 1, 1979, and such civilian employees of the police department as are now included in the police officer's retirement fund on July 1, 1979, shall participate in the police officer's retirement fund.

(Code 1960, § 2-58; Ord. No. 2376, § 1; Ord. No. 2873, § 1; Ord. No. 3256, § 1, 1-13-75; Ord. No. 3492, § 1, 7-2-79; Ord. No. 4037, § 1, 3-23-92)

September 30, 2022 Actuary	
Assets of the Fund	12,112,000
Fully Funded Value	11,966,000
Unfunded Liability	(146,000)
June 30, 2024 Financials	
Assets of the Fund	13,798,240

	SERVICES & CHARGES	TOTAL OPERATING	TOTAL EXPENSES
POLICE RETIREMENT	1,465,000	1,465,000	1,465,000
	OTHER	INTEREST	TOTAL
POLICE RETIREMENT	1,220,000	245,000	\$ 1,465,000



FINANCE'S PROCESS

- REBUILD THE PAYROLL BUDGET
- UPDATE INTERNAL SERVICE CHARGES
- UPDATE INSURANCE COSTS
- UPDATE DEPRECIATION
- REVIEW AND UPDATE REVENUES
- REVIEW RESERVE BALANCES
- ALLOCATE PROPERTY TAXES TO BALANCE GOVERNMENTAL FUNDS
- CALCULATE PROPERTY TAXES TO BALANCE THE BUDGET



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



USER RATE PROCESS

- **WATER RATES: 10% INCREASE**
- **WASTEWATER RATES: 5% INCREASE**
- **STORMWATER RATES: 0% INCREASE**
- **SANITATION RATES: 2% INCREASE**

- **MAY 13, 2024: BUDGET WORKSESSION - REVENUES**
- **MAY 20, 2024: BUDGET WORKSESSION – CAPITAL PROJECTS**
- **JUNE 24, 2024: COUNCIL MEETING – RATE RESOLUTIONS APPROVED**



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

WORKERS COMPENSATION

3 Consecutive Years of Losses



- 10% Premium Increase
- Additional One-time Funding

FLEET SERVICES



- 8% Increase in Operating Rates (\$75,000)
- 12% Increase in Capital Rates (\$138,000)
- Additional One-time Funding

INFORMATION SYSTEMS & SECURITY



- 9% Increase in Capital Rates (\$10,000)
- 16.5% Increase in Operating Rates (\$193,500) - \$120,000 due to position reassignment



BUDGET DRIVERS



INTERNAL SERVICE RATES

\$296,000

Excludes position and one-time additional funding



INSURANCE COSTS

\$429,000

- \$201,000 Commercial & Liability
- \$228,000 Payroll Related



PERSI CONTRIBUTIONS

\$461,000



GOVERNMENTAL FUNDS

GENERAL

CAPITAL

WORKERS
COMP

WATER

WASTE
WATER

STORM
WATER

SANITATION

CEMETERY

ECONOMIC
DEV

TRANS-
PORTATION

LIBRARY

FLEET
SERVICES

INFORMATION
SYSTEMS

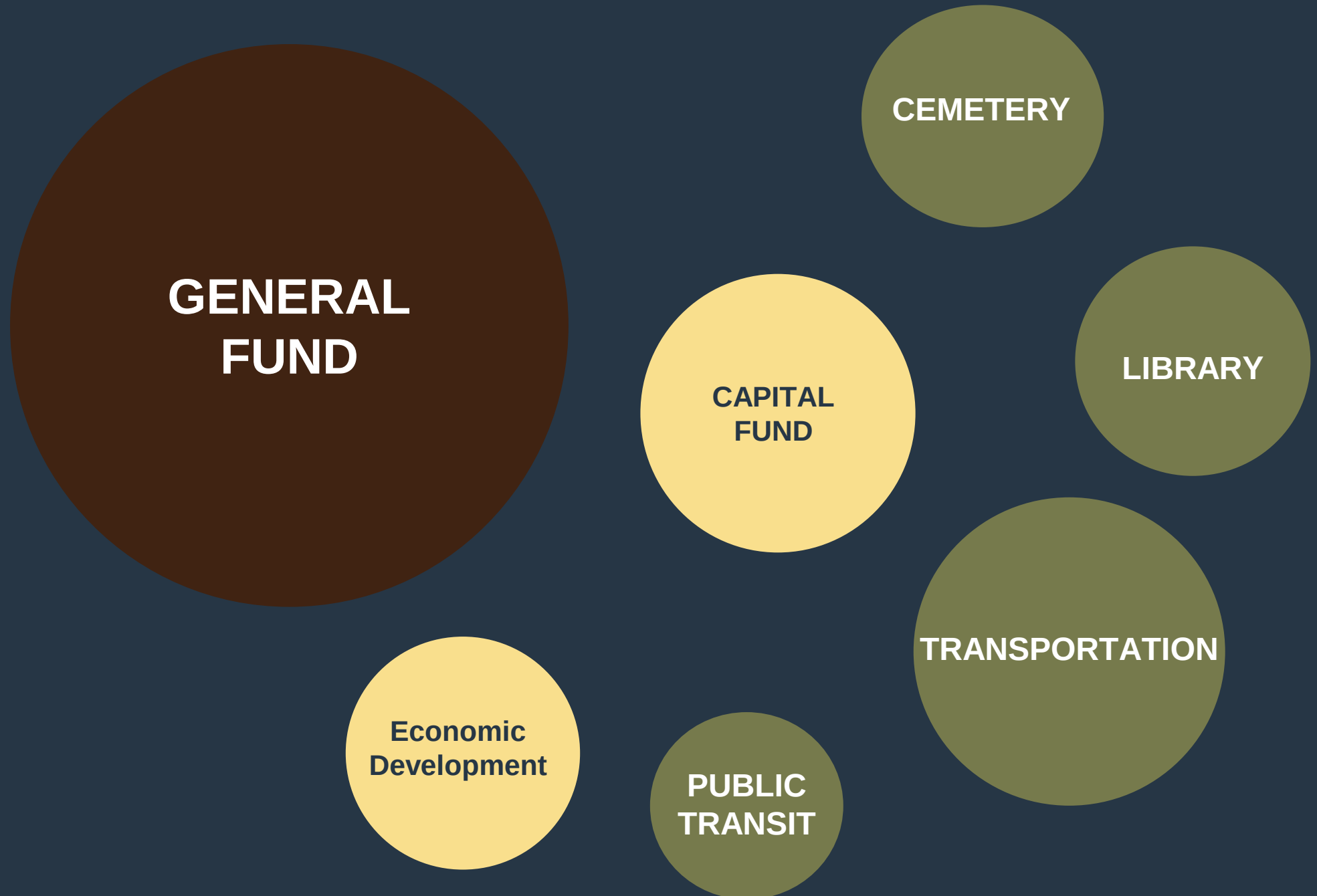
POLICE
RETIREMENT

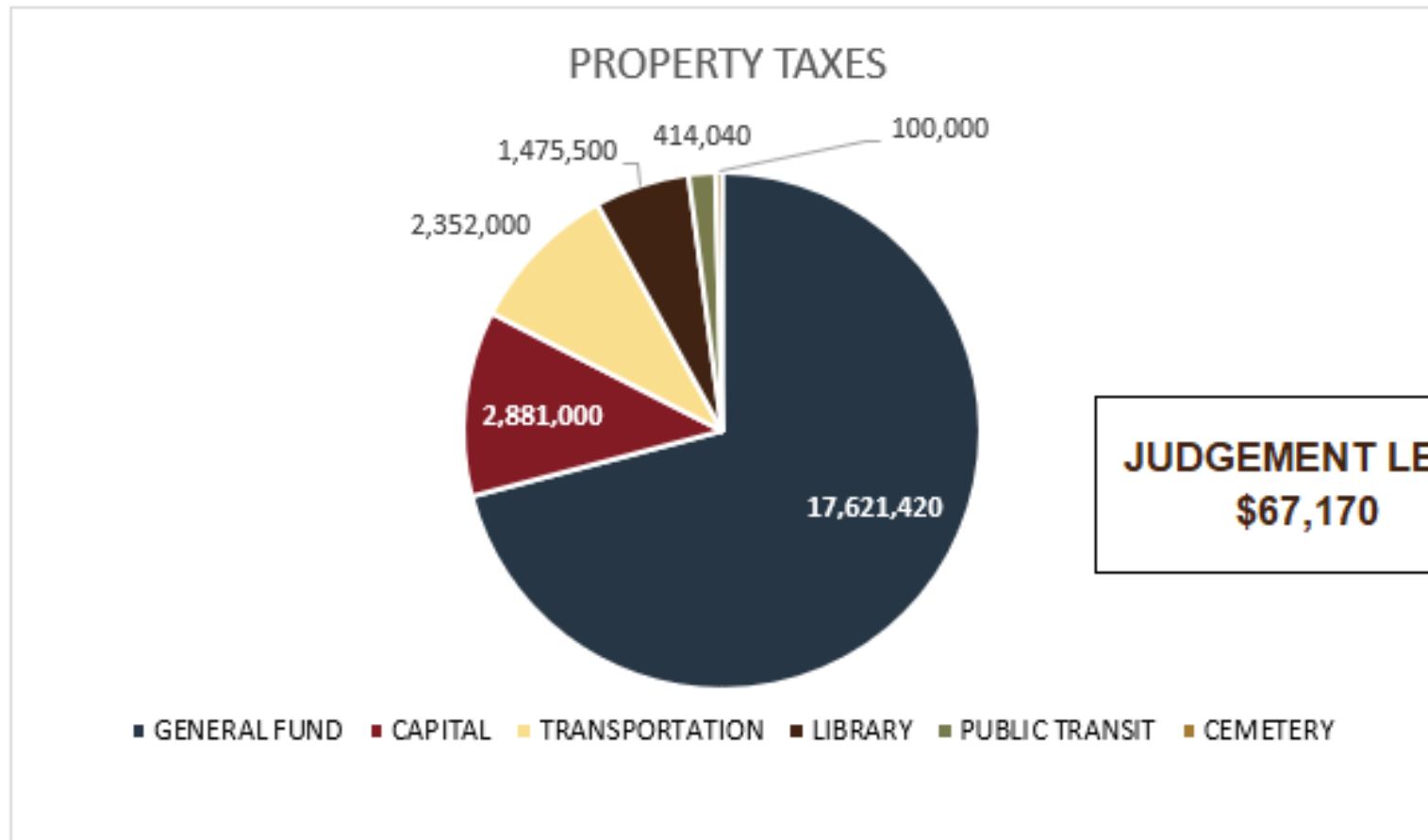
PUBLIC
TRANSIT

PERPETUAL
CARE

PROPERTY TAX SUPPORTED

GOVERNMENTAL FUNDS





PROPERTY TAXES BY FUND

TOTAL
\$24,911,130



CAPITAL TRANSPORTATION	PRIOR YRS	FY22	FY23	FY24	FY25
ORIGINAL ALLOCATION	331,000	331,000	331,000	331,000	331,000
SIDEWALK/ADA COMPLIANCE	50,000	100,000	100,000	100,000	100,000
STORMWATER	244,500	244,500	244,500	-	-
ARTERIAL - RECONSTRUCTION	-	700,000	700,000	2,350,000	2,350,000
	625,500	1,375,500	1,375,500	2,781,000	2,781,000
CAPITAL PARKS	100,000	100,000	100,000	100,000	100,000

CAPITAL TRANSPORTATION PROPERTY TAXES



Property Tax Increase

PROPERTY TAX INCREASE		1.55%	0.45%	1.00%	TOTAL
Balance the Budget		\$ 366,100			\$ 366,100
REQUEST #	FY25 Department Budget Requests				
060 PD 3	LPR Camera System	30,000			30,000
070 FIRE 1	Fire Physicals*	6,320	-		6,320
070 FIRE 7	PCG Contract - WA GEMT Report	30,000			30,000
070 FIRE 8	Medical Supplies -	5,000			5,000
070 FIRE 9	921DOC Subscriptions	2,700			2,700
100 TRANSP 3	LED Signal Head Fixture Replacement	10,000			10,000
100 TRANSP 4	LED Streetlight Replacements	15,000			15,000
100 TRANSP 9	Engineering - PE Consulting Funding	8,000			8,000
023 PIO 1 & 2	Quarterly Postcard			15,000	15,000
030 HR	P.R.I.D.E			5,000	5,000
100 TRANSP 5	Signal Light Component Upgrades			50,000	50,000
100 TRANSP 8	Signal Light Ethernet Upgrade			40,000	40,000
100 TRANSP 6	Damage Reserve - Uninsured Motorist			50,000	50,000
100 TRANSP 1	Tilt Trailer			10,000	10,000
100 TRANSP 12	Engineering Utilities*			2,500	2,500
100 TRANSP 11	Construction Mgmt Utilities			500	500
100 TRANSP 10	GIS Utilities*			2,000	2,000
070 FIRE 3	Fire Laundry			500	500
070 FIRE 2	Fire Fuel*			1,470	1,470
	Transit Driver			60,540	60,540
		\$ 366,100	\$ 107,020	\$ 237,510	\$ 710,630

*Only partially funded. See budget request sheet for more information

Property Taxes

	L-2 Form 2022	Final L-2 2023	Adopted Budget 2024	Proposed Budget 2025	
Property Tax Base:	\$ 22,836,152	\$ 23,432,493	\$ 23,606,787	\$ 23,687,814	
Budget Base Growth (allowed up to 3%)	435,081	-	(88,378)	710,629	
Percentage Increase	1.91%	0.00%	-0.37%	3.00%	
63-1305 Judgement Levy/Rounding	-	265		67,180	
New Construction	128,835	162,357	142,629	168,960	
URA Closure - East Main		-	-	248,357	
New Annexations	32,425	11,672	26,776	28,190	
Total Property Tax Budget	\$ 23,432,493	\$ 23,606,787	\$ 23,687,814	\$ 24,911,130	
Less: State personal property tax replacement	294,493	298,767	387,014	387,014	
Total Property Tax Levy	\$ 23,138,000	\$ 23,308,020	\$ 23,300,800	\$ 24,524,116	
			tax certification	tax certification	
ALLOCATION:					Change
General Fund *	\$ 16,334,770	\$ 16,287,680	\$ 16,600,130	\$ 17,621,420	\$ 1,021,290
63-1305 Judgement Levy:	1,900,000	1,650,000	-	67,170	67,170
Capital Fund (See details below)	1,562,000	1,510,500	3,022,680	2,916,000	(106,680)
Library Fund	1,318,000	1,375,500	1,473,500	1,475,500	2,000
Cemetery Fund	160,000	150,000	150,000	100,000	(50,000)
Transportation Fund	1,860,000	2,314,600	2,123,000	2,352,000	229,000
Public Transportation	325,000	318,500	318,500	379,040	60,540
Police Retirement	-	-	-	-	-
Budgeted Amounts	\$ 23,459,770	\$ 23,606,780	\$ 23,687,810	\$ 24,911,130	\$ 1,223,320
Budget vs Actual	(27,277)	-	-	-	
	\$ 23,432,493	\$ 23,606,780	\$ 23,687,810	\$ 24,911,130	
CAPITAL FUND SUMMARY:					
Parks	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Transportation	1,375,500	1,375,500	2,781,000	2,781,000	-
Library	51,500	-	-	-	-
Public Transportation (Transit)	35,000	35,000	141,680	35,000	(106,680)
Budgeted for Capital	\$ 1,562,000	\$ 1,510,500	\$ 3,022,680	\$ 2,916,000	\$ (106,680)

Reserves

GENERAL FUND - UNASSIGNED FUND BALANCE

USE OF FUND BALANCE (RESERVES) - UNASSIGNED

	REQUEST#	
Legal Fees		150,000
Facilities - Deferred Maintenance		250,000
Lewis Clark Valley Boys & Girls Club		18,000
Valley Vision		40,000
Beautiful Downtown Lewiston		30,000
Civic Theatre		30,000
Update Community Signs	013 LEG	5,000
Fire - eDraulic Rescue Tools	070 FIRE 11	35,000
Golf Course - Spray Rig		55,000
Streets - Portable Message Boards	100 TRANSP 2	35,000
Streets - Lazer Line Striper	100 TRANSP 7	9,500
Engineering - Large Format Plotter	100 TRANSP 13	15,000
Fire Holiday Pay - Contract Adjustment		100,000
Workers Compensation		205,000
Fleet Capital		229,950
		<u>\$ 1,207,450</u>

USE OF FUND BALANCE (RESERVES) - RESTRICTED

583 Funds	<u>40,770</u>	
		<u>40,770</u>
		<u>1,248,220</u>

FUND BALANCE ACCOUNTING

FYE2023 AUDITED UNASSIGNED FUND BALANCE	13,982,358.00
FY2024 PROJECTED USE OF RESERVES*	(4,791,685.00)
FY2025 PROPOSED USE OF RESERVES	(1,207,450.00)
FYE2025 PROJECTED FUND BALANCE	7,983,223.00
CASH ON HAND	92 Days

*Assumes the full \$4 million of United Contract will be paid



QUESTIONS?



CITY ORDINANCE NO. 4926

AN ORDINANCE OF THE CITY OF LEWISTON AMENDING ORDINANCE NO. 4894, THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024, APPROPRIATING ADDITIONAL MONIES THAT ARE TO BE RECEIVED BY THE CITY OF LEWISTON, IDAHO IN THE SUM OF FIFTEEN MILLION FIVE HUNDRED EIGHTEEN THOUSAND SIX HUNDRED THIRTY DOLLARS (\$15,518,630); AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1: Ordinance No. 4894, the Annual Appropriation Ordinance of the City of Lewiston, Idaho for the fiscal year commencing October 1, 2023 and ending September 30, 2024, is hereby amended as follows:

The additional sum of Fifteen Million Five Hundred Eighteen Thousand Six Hundred Thirty Dollars (\$15,518,630) shall be appropriated out of the following revenues:

Proposed Revenues

General Fund - Reserves	\$ 4,062,250
General Fund - Recreation Donation	14,700
General Fund - Police - Reserves - FY23 Carryforward	28,590
General Fund - Police - Federal Grant	32,240
General Fund - Police - Donation	7,700
General Fund - Fire - State Grant	9,500
General Fund - Fire - Reserves - FY23 Carryforward	7,940
General Fund - Fire - Federal Grant	14,790
Capital Fund - Contributions - Airport Improvements	2,500,000
Capital Fund - Parks - Federal Grant	250,000
Capital Fund - Parks - Donation	126,600
Capital Fund - Transportation - Federal Grant	568,900
Capital Fund - Transportation - Reserves	45,100
Worker's Comp Fund - Reserves	350,000
Water Fund - Reserves - FY23 Carryforward	60,000
Water Fund - Federal Grant - WR070 Water Study	60,000
Water Fund - SRF Financing - WTP Construction	1,790,880
Water Fund - Contributions Pub Sources - WR100 ITD Waterline	894,500
Wastewater Fund - EBIs - WW060 Pipeline Replacement	400,000
Wastewater Fund - Reserves - WW060 Pipeline Replacement	2,550,000

Transportation Fund - Reimbursements	182,000
Library - State Grants	9,000
Library - Federal Grants	6,120
Fleet - Reserves - FY23 Carryforward	1,020,050
Fleet - Reserves - Aerial Fire Engine	108,980
Fleet - Federal Grant	93,480
ISS - Reserves - E911 Motorola Server	32,490
Public Transportation - Contribution from Public Sources	184,900
Public Transportation - Reserves	101,170
Public Transportation - ITD Donation	6,750

Total Revenues..... \$15,518,630

The expenditures to be paid by these funds are as follows:

Proposed Expenditures

General Fund - Legislative - United Airlines Contract	\$ 4,000,000
General Fund - Legal - Ongoing Litigation	62,250
General Fund - Recreation - Movie Screen/Projector	14,700
General Fund - Police - PO 22303338 Radio Encryption Software	28,590
General Fund - Police - Grant: Motorola Consolettes	22,180
General Fund - Police - Grant: K9	10,060
General Fund - Police - Donation: K-9 Kennel	7,700
General Fund - Fire - Training Props	9,500
General Fund - Fire - PO 22303274 LN Curtis Ladders	4,160
General Fund - Fire - PO 22303520 - Cradlepoint Installation	3,780
General Fund - Fire - Grant: Motorola Consolettes	14,790
Capital Fund - Airport Improvements	2,500,000
Capital Fund - Parks - Pioneer Park ADA Project	250,000
Capital Fund - Parks - Pickleball Courts	126,600
Capital Fund - Transportation - TR070 Burrell Sidewalk Infill	614,000
Worker's Comp Fund - Self Insurance Claims	350,000
Water Fund - PO 22300492 - WR070 Water Study	120,000
Water Fund - WTP Construction	1,790,880
Water Fund - PO 22303172 - WR100 ITD Waterline	894,500
Wastewater Fund - WW060 Pipeline Replacement, Titan Technologies	2,950,000
Transportation Fund - Repair Damaged Lights Poles/Signal Bases	182,000
Library - Grant: Library Programs	14,000
Library - Grant: ICFL Conference Grant	1,120
Fleet - PO 22300585 Ambulances (x2)	469,240
Fleet - PO 22302571 Mower	160,650
Fleet - Sourcewell Contract #093021-ELG Sweeper	386,530
Fleet - FY23 Fire Rescue Pickup Trade	3,630
Fleet - Aerial Fire Engine	108,980

ORDINANCE NO. 4926

Page 2 of 3

Fleet - Grant: Transit Buses	93,480
ISS - E911 Motorola Server	32,490
Public Transportation - RouteMatch Software & Equipment	70,410
Public Transportation - Community Center Bus Pullout	215,660
Transit - 2013 Ford Explore	6,750

Total Expenditures..... \$15,518,630

Expenditures of monies will be in accordance with the provisions of Idaho Code § 50-1006.

SECTION 2: All of the above sums are revenues from sources not anticipated at the time of adoption of Ordinance No. 4894 and are not from *ad valorem* tax revenues.

SECTION 3: This ordinance shall take effect and be in full force from and after its passage and publication.

PASSED this _____ day of _____ 2024.

CITY OF LEWISTON

By: _____
Daniel G. Johnson, Mayor

ATTEST:

Tanya M. Brocke, City Clerk

CITY ORDINANCE NO. 4923

AN ORDINANCE OF THE CITY OF LEWISTON, TO BE TERMED THE “2025 ANNUAL APPROPRIATION ORDINANCE,” APPROPRIATING SUMS OF MONEY AUTHORIZED BY LAW AND DEEMED NECESSARY FOR ALL GENERAL AND SPECIAL MUNICIPAL PURPOSES OF THE CITY OF LEWISTON, IDAHO, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in accordance with Idaho Code § 50-1002, the City Council of the City of Lewiston, Idaho has prepared and tentatively approved an annual budget, including an estimate of total revenues anticipated and expenditures necessary for the fiscal year commencing October 1, 2024 and ending September 30, 2025;

WHEREAS, pursuant to public notice, as required by law, a public hearing on the aforesaid proposed budget was held on August 12, 2024; and

WHEREAS, pursuant to Idaho Code § 50-1003, the City of Lewiston is required to pass an annual appropriation ordinance prior to the commencement of the ensuing fiscal year.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF LEWISTON, IDAHO:

SECTION 1: This ordinance shall be known as the “2025 Annual Appropriation Ordinance.”

SECTION 2: The following sums of money, or as much thereof as may be authorized by law, needed or deemed necessary to defray all expenses and liabilities of the City of Lewiston, Idaho, are hereby appropriated for the general and special municipal and corporate purposes of the City of Lewiston as hereinafter specified for the fiscal year commencing October 1, 2024 and ending September 30, 2025.

Intentionally left blank

For general and special municipal and corporate purposes:

<u>A. GENERAL GOVERNMENT FUNDS</u>	<u>AMOUNT APPROPRIATED</u>
GENERAL FUND	
Legislative	\$ 498,940
Executive	400,290
Human Resources	586,130
Legal Services	667,580
Parks & Facilities	3,624,740
Police Protection	9,792,490
Fire Protection	11,192,260
Community Development	1,830,460
Recreation	774,140
Finance	1,648,290
Contingency	200,000
Public Safety	-
Property Preservation Account	380,000
Building Reserve Fund	5,300,000
Golf	395,340
Settlement	247,180
Insurance Trust	512,730
Uncollectible Account	<u>200,000</u>
TOTAL GENERAL FUND	\$ 38,250,570
 OTHER GOVERNMENT FUNDS	
Worker's Compensation Fund	\$ 845,500
Cemetery Fund	362,670
Transportation Fund	4,907,230
Library Fund	1,618,460
Fleet Maintenance Fund	1,815,320
Information Systems Fund	1,377,930
Police Retirement Fund	1,465,000
Public Transportation	1,419,030
Perpetual Care Fund	<u>54,000</u>
TOTAL OTHER GOVERNMENT FUNDS	\$ 13,865,140
 TOTAL GOVERNMENT FUNDS	 <u>\$ 52,115,710</u>

B. ENTERPRISE FUNDS

Water Fund	\$ 7,043,530
Wastewater Fund	7,154,450
Stormwater Fund	1,431,770
Sanitation Fund	7,112,150
TOTAL ENTERPRISE FUNDS	<u>\$ 22,741,900</u>

C. CAPITAL FUNDS

Capital Projects Fund	\$ 7,341,060
Water Fund	11,044,000
Wastewater Fund	15,151,480
Stormwater	1,235,000
Sanitation Fund	367,500
Economic Development Fund	4,036,760
Fleet Maintenance Fund	759,000
Information Systems Fund	155,000
TOTAL CAPITAL FUNDS	<u>\$ 40,089,800</u>

SUBTOTAL \$ 114,947,410

DOUBLE BUDGETING

Less Transfers	(50,000)
Less Depreciation	<u>(6,737,440)</u>

GRAND TOTAL \$ 108,159,970

Intentionally left blank

SECTION 3: This ordinance shall take effect and be in full force from and after its passage and publication.

PASSED this _____ day of _____ 2024.

CITY OF LEWISTON

By: _____
Daniel G. Johnson, Mayor

ATTEST:

Tanya M. Brocke, City Clerk

CITY ORDINANCE NO. 4924

AN ORDINANCE OF THE CITY OF LEWISTON FIXING AND ESTABLISHING THE TAX CERTIFICATION ON ALL TAXABLE PROPERTIES SITUATED WITHIN THE CORPORATE LIMITS OF THE CITY OF LEWISTON FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025, FOR THE PURPOSE OF PROVIDING AND RAISING MONIES FOR MUNICIPAL AND CORPORATE PURPOSES; PROVIDING FOR THE TAX CERTIFICATION TO THE BOARD OF COUNTY COMMISSIONERS OF NEZ PERCE COUNTY, IDAHO IN THE AMOUNT OF TWENTY-FOUR MILLION FIVE HUNDRED TWENTY-FOUR THOUSAND ONE HUNDRED TWENTY DOLLARS (\$24,524,120); PROVIDING A CERTIFIED COPY OF THE 2025 ANNUAL APPROPRIATION ORDINANCE TO THE BOARD OF COUNTY COMMISSIONERS OF NEZ PERCE COUNTY, IDAHO, AS ADOPTED BY THE CITY OF LEWISTON FOR THE 2024-2025 FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Ordinance No. 4894, passed by the Lewiston City Council on August 26, 2024, the City of Lewiston, in the manner provided by law, adopted a budget and appropriated sums of money to defray expenses and liabilities of the City of Lewiston, Idaho for the fiscal year commencing October 1, 2024 and ending September 30, 2025, for general and special municipal and corporate purposes; and

WHEREAS, pursuant to Idaho Code §§ 50-1007 and 63-803(3), not later than the Thursday prior to the second Monday in September of each year, the City Council is required to certify to the Board of County Commissioners of Nez Perce County, Idaho the total amount of money in dollars required to be raised from a property tax on property situated within the corporate limits of the City of Lewiston for all municipal and corporate purposes in accordance with and in order to raise the amount of money fixed by Ordinance No. 4923.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF LEWISTON, IDAHO:

SECTION 1: A tax levy, or as much thereof as may be authorized by law, is hereby fixed and established in dollar amounts for the purpose of providing monies for general and special corporate purposes by which to meet and defray all expenses and liabilities of the City of Lewiston for the fiscal

year commencing October 1, 2024 and ending September 30, 2025, as authorized by Idaho Code §§ 50-1007 and 63-803, in the amount of Twenty-Four Million Five Hundred Twenty-Four Thousand One Hundred Twenty Dollars (\$24,524,120).

A.	GENERAL FUND (Idaho Code § 50-235)	\$17,234,410
	PUBLIC TRANSPORTATION	\$414,040
	TAX APPEAL JUDGMENT (Idaho Code § 63-1305)	\$67,170
B.	SPECIAL FUNDS:	
	LIBRARY (Idaho Code § 33-2603)	\$1,475,500
	STREETS (Transportation Fund) (Idaho Code § 50-312)	\$5,133,000
	CEMETERY (Idaho Code § 50-320)	\$100,000
	CAPITAL PROJECTS FUND (Idaho Code § 50-236) (for Park capital improvements)	\$100,000
	TOTAL:	\$24,524,120

In addition to the tax levy described above, the City of Lewiston anticipates receiving personal property tax replacement funds from the State of Idaho in the amount of Three Hundred Eighty-Seven Thousand Fourteen Dollars (\$387,014).

SECTION 2: No later than September 5, 2024, the City Clerk is hereby authorized and directed to certify to the Board of County Commissioners of Nez Perce County, Idaho the monies required to be raised from a property tax upon property situated within the corporate limits of the City of Lewiston in dollar amounts and for the purposes provided in Section 1 of this Ordinance, in order to raise the amount of money fixed by the budget and 2025 Annual Appropriation Ordinance (Ordinance No. 4923), passed by the Lewiston City Council on August 26, 2024.

SECTION 3: No later than September 5, 2024, the City Clerk is hereby authorized and directed to certify to the Board of County Commissioners of Nez Perce County, Idaho a certified copy of the

2025 Annual Appropriation Ordinance (Ordinance No. 4923) adopted by the City Council of the City of Lewiston for the 2025 fiscal year, as required by Idaho Code §§ 50-1007 and 63-803.

SECTION 4: This ordinance shall take effect and be in full force from and after its passage and publication.

PASSED this _____ day of _____ 2024.

CITY OF LEWISTON

By: _____
Daniel G. Johnson, Mayor

ATTEST:

Tanya M. Brocke, City Clerk