Lewiston City Council
SPECIAL MEETING
BUDGET SESSION #1 AGENDA
May 12, 2025 - 3:00 PM
Bell Building – Second Floor Conference Room – 215 D Street
Lewiston, Idaho 83501

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

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. CITIZENS COMMENTS

This is an opportunity for individuals wishing to comment on agenda items or other matters they wish to bring to the Council's attention, excluding those scheduled for a public hearing. As there may not be another opportunity to comment once an agenda item is addressed, individuals are encouraged to speak at this time. Individuals are encouraged to discuss operational issues in advance with the Mayor. In consideration of others wishing to speak, commentary is limited to three (3) minutes.

IV. BUDGET ITEMS

A. PERSONNEL COSTS

B. INTERNAL SERVICE RATES

C. INSURANCE

V. BUDGET DISCUSSION

This is an opportunity for Councilors to ask questions, have discussions and provide direction to staff related to the fiscal year 2026 budget – Action Item

VI. UNFINISHED AND NEW BUSINESS

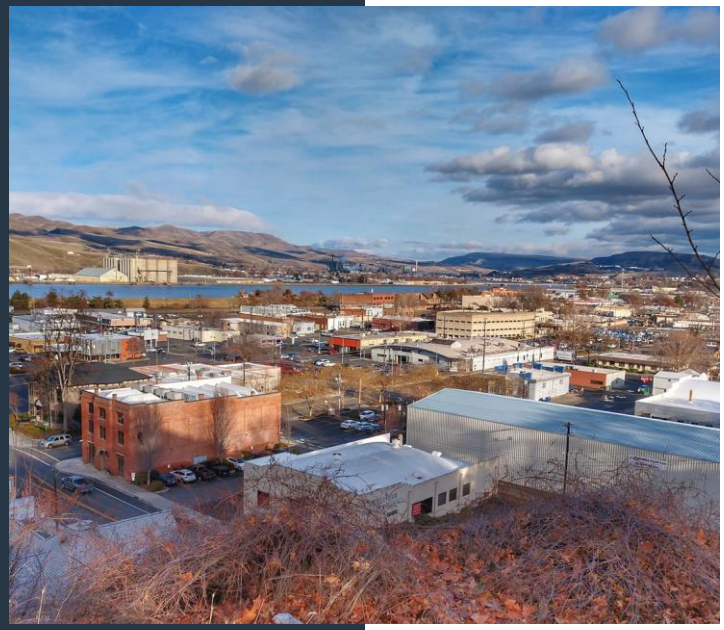
A. CITY COUNCILOR COMMENTS: Comments shall not be related to an item currently before the City Council or an item that may come before the City Council in the foreseeable future, and shall be limited to comments, not discussion.

B. MAYOR COMMENTS

VII. ADJOURNMENT - Action Item

The City of Lewiston is committed to providing access and reasonable accommodation in its services, programs, and activities and encourages qualified persons with disabilities to participate. If you anticipate needing any type of accommodation or have questions about the physical access provided at this meeting, please contact Nikki Province, ADA

Coordinator, at least forty-eight (48) hours in advance of the meeting at 208-746-3671 x 6211.



FISCAL YEAR 2026 BUDGET

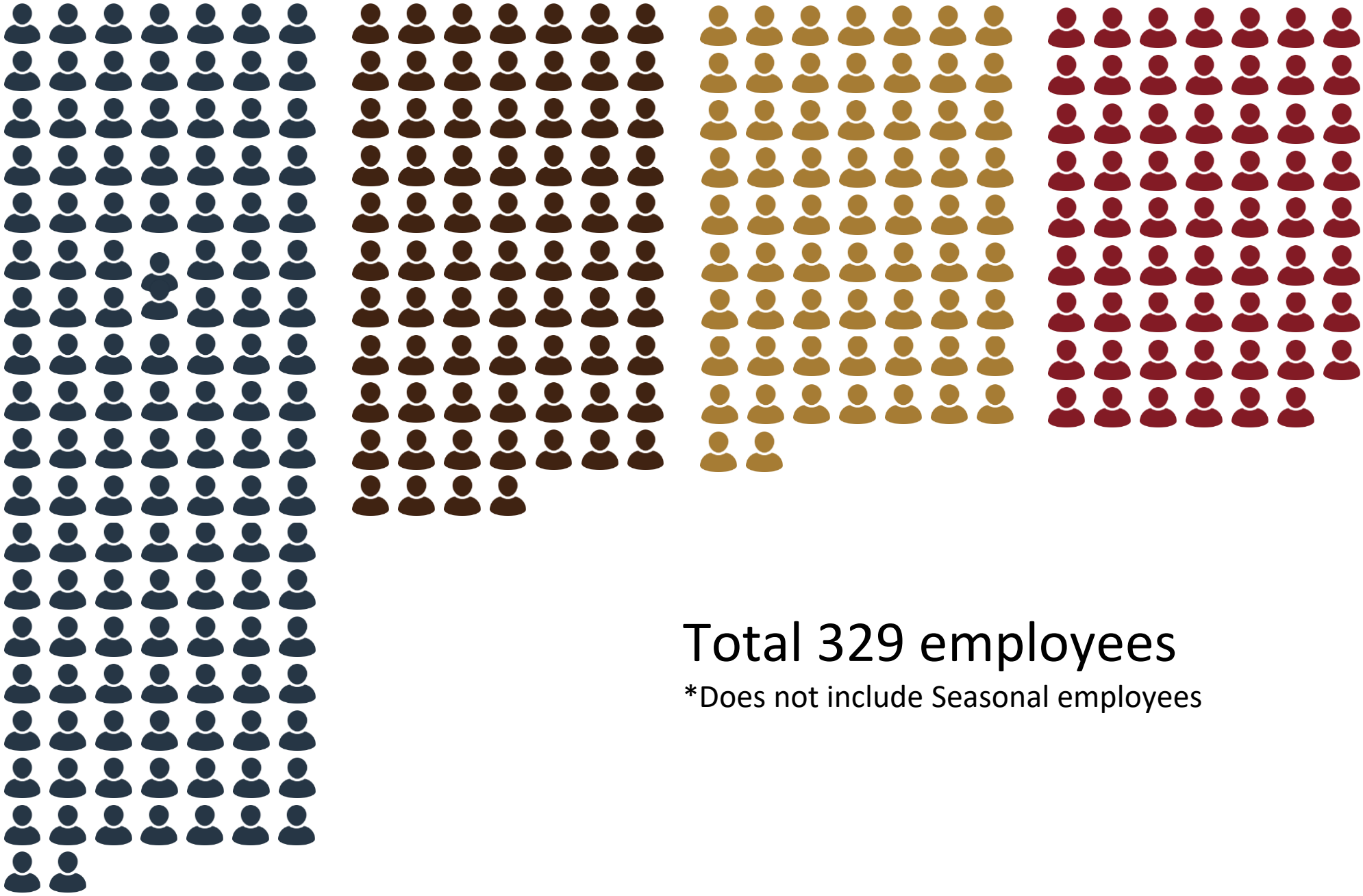
PERSONNEL COSTS

NON-REP.
EMPLOYEES: 128

AFSCME
EMPLOYEES: 74

FOP
EMPLOYEES: 65

IAFF
EMPLOYEES: 62



Total 329 employees

*Does not include Seasonal employees

Assistant City Attorney - Civil
Part-Time Transit Dispatcher
Community Development Office Supervisor
Part-Time Recreation Specialist
Finance Services Manager
Public Information Officer
Legal Assistant
Risk Manager
Assistant City Attorney - Criminal
Application Support Specialist
Utility Systems Manager - Water
Information Systems and Security Director
Administrative Assistant
Transit Driver
Senior Nutrition Assistant Cook
Recreation Program Coordinator
Communication Manager
Division Chief
Business License Coordinator
Community Development Director
Deputy Fire Chief
GIS Analyst
Construction Coordinator
Grant Manager
Purchasing Assistant
City Clerk
Fire Chief
Building Inspector
Lead Library Assistant
Utility Billing Specialist
Crime Analyst
Water Plant Supervisor
Electrical Inspector
Environmental Program Supervisor
Equipment Services Specialist
Purchasing Coordinator
City Engineer
Technical Assistant
Parks & Recreation Director
Arborist
Police Captain
Librarian
Transit Dispatcher
Library Specialist
Assistant Planner
Public Works Director
City Planner
Community Resource Officer
Non-Represented Employees
Senior GIS Analyst
Traffic Maintenance Supervisor
Library Assistant
Application Analyst
Equipment Services Manager
Building Official
Accounting Assistant
HR Generalist
Accounting Supervisor
Part-Time Library Page
Police Chief
Part-Time Transit Driver
Public Works Specialist
Customer Service Specialist
Part-Time Kitchen Assistant
Recreation Program Supervisor
Stormwater Program Coordinator
GIS Supervisor
Technical Assistant
Water Maintenance Supervisor
Payroll/Finance Specialist
Library Technician
Wastewater Utility Systems Manager
City Attorney
Ambulance Billing Representative
Transit Manager
Public Works Financial Functions Coordinator
City Surveyor
Ground Maintenance Supervisor
Senior Nutrition Head Cook
Finance Director
HR Director
Utility Billing Customer Service Specialist
Wastewater Plant Supervisor

Wastewater Collection System Operator
Wastewater Treatment Plant Mechanic
Utility Locate Technician
Water Plant Operator
Stormwater Rapid Assessment Technician
Engineering Technician
Building Permit Representative
Custodian
American Federation of State, County, and Municipal Employees
Equipment Services Mechanic
Environmental Program Assistant
Traffic Services Technician
GIS Technician
Facilities Maintenance Technician
Parks Maintenance Laborer
Street Maintenance Technician
Water Distribution System Operator
Public Works Electrician
Wastewater Plant Operator

Police Sergeant
Records Specialist
Evidence Custodian
Communications Watch Supervisor
Fraternal Order of Police Employees
Communications Specialist
Animal Control Officer
Police Corporal
Computer Systems Specialist
Police Officer
Records Supervisor
Police Officer - COPS

Part-Time Reserve Trainee
Fire Captain
Fire Inspector
Part-Time Fire Reservist
International Association of Firefighters Employees
Fire Engineer
Firefighter
Battalion Chief

GENERAL EMPLOYEE FACTS

LENGTH OF SERVICE

- 1-5 years: 141
- 6-10 years: 69
- 11-15 years: 54
- 16-20 years: 25
- 21-25 years: 19
- 26-30 years: 7
- 31+ years: 5

RETIREMENTS

- 2019: 8
- 2020: 11
- 2021: 14
- 2022: 4
- 2023: 11
- 2024: 12

NUMBER OF EMPLOYEES AT MAX STEP

- Non represented: 30
- AFSCME: 18
- FOP: 11
- IAFF: 21
- **Total: 80**

TURNOVER RATES

- 2019: 5.01%
- 2020: 5.30%
- 2021: 7.37%
- 2022: 10.32%
- 2023: 10.61%
- 2024: 18.43%

PERSONNEL COST

GOVERNMENTAL FUND: 70% OF OPERATING BUDGET

- Many of the governmental fund departments are administrative in which the costs are primarily personnel, such as Executive, Legal , HR and Finance. These areas have very little in operating costs, simply what it costs to maintain an office, such as supplies, postage. printing, etc. and utilize very little in outside services.

ENTERPRISE FUNDS: 30% OF OPERATING BUDGET

- Enterprise funds manage and run large infrastructure systems which require a large amount of supplies, materials, and contracted services.

INTERNAL SERVICE FUNDS: 40% OPERATING BUDGET

- Internal services is a hybrid of providing services to city departments and requires supplies and materials

PERSI INCREASES

EMPLOYER CONTRIBUTION

	GENERAL	PUBLIC SAFETY
JULY 1, 2023	11.18%	13.26%
JULY 1, 2024	11.96%	14.65%
JULY 1, 2025 Previously anticipated	13.53%	15.44%
APRIL 1, 2025 Actual	**11.96%**	**13.98%**

COST OF LIVING ADJ.

- Approx. 2017 City Council determined COLA was to be conservative, basing it upon the U.S. Cities CPI-W, rolling average index for the quarter ended in March (January, February, and March)

- Represented employees have a contracted minimum 1% and maximum 2.5%, dependent on CPI.

- 2025 January through March CPI average is 2.63%, therefore, 2.5% is being budgeted for FY 2026 for all employee groups.

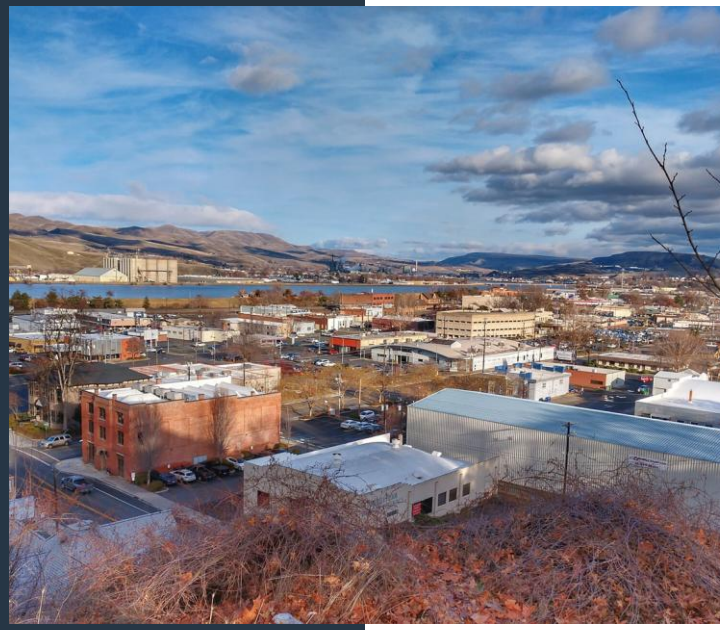
EMPLOYEE BENEFIT PLAN

Plan Renewal:

- Renewal for plan year January 01, 2026
  - Premium adjustments are made at the start of the fiscal year, effective October 1, 2025.
  - There is currently a 2% increase in the budget for Fiscal Year 2025 for health premiums.

Financials:

- Cash and invested assets (reserves): $7,364,245 (as of April 1, 2025)
- Total Expenses FY24: $5,618,274
- Total Annual Contributions FY24: $5,379,65
- Other revenue sources include stop loss reimbursements, Rx rebates and investment income: FY24: $1,013,312



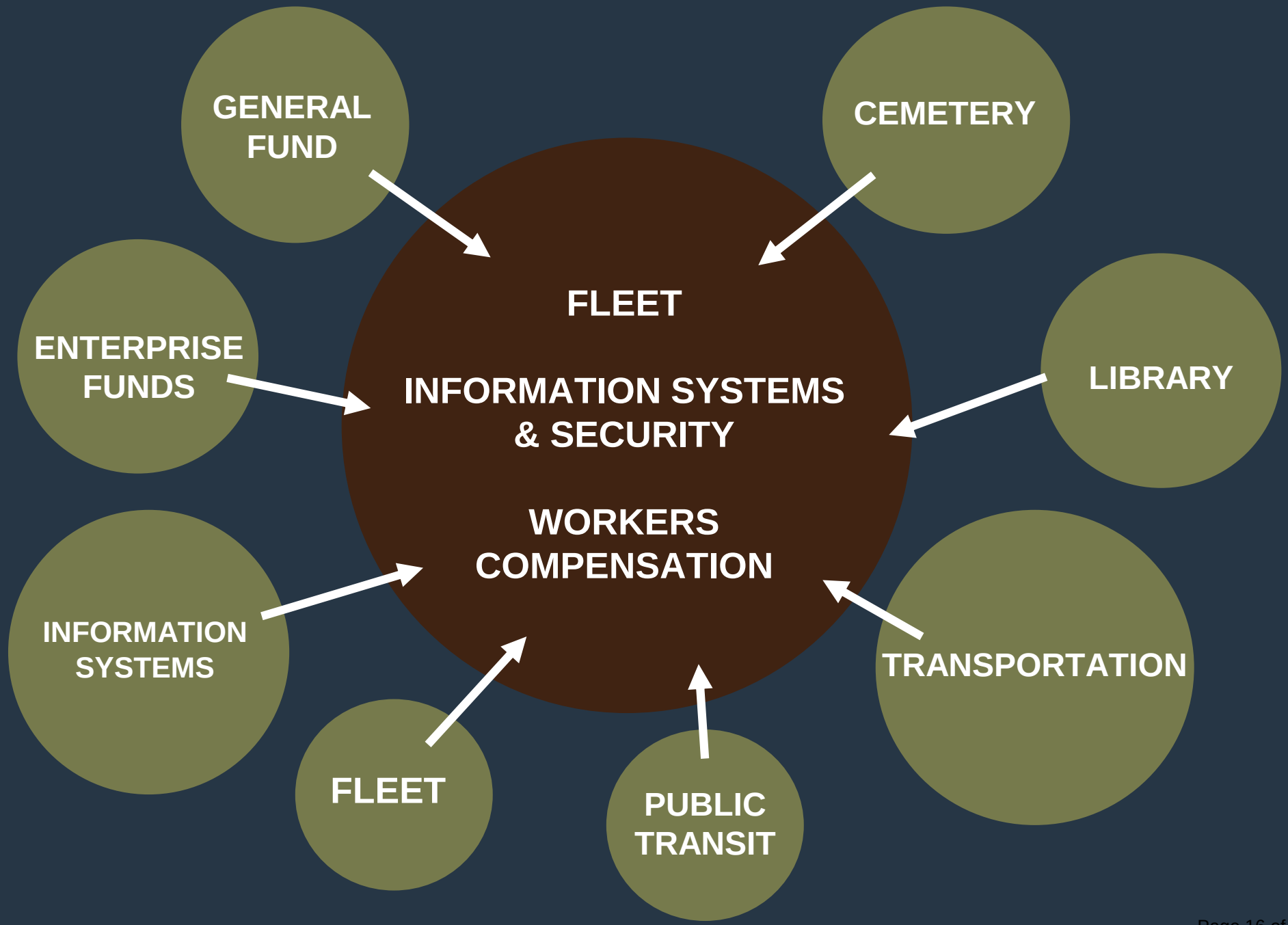
FISCAL YEAR 2026 BUDGET

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

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

INTERNAL SERVICE FUNDS



INTERNAL SERVICE FUNDS

FLEET SERVICES

OPERATIONS MAINTENANCE

- LABOR
- TRAINING
- EQUIP/TOOLS
- PARTS
- OIL

CAPITAL

- VEHICLE REPLACEMENTS
- STRUCTURE IMPROVEMENTS

INFORMATION SYSTEMS

OPERATIONS

- LABOR
- SOFTWARE
- UTILITIES
- CONTRACTED SERVICES
- SUPPLIES

CAPITAL

- WORKSTATIONS
- NETWORK EQUIP
- SERVERS/DATA STORAGE
- BUILDING SECURITY & ACCESS

WORKERS COMPENSATION

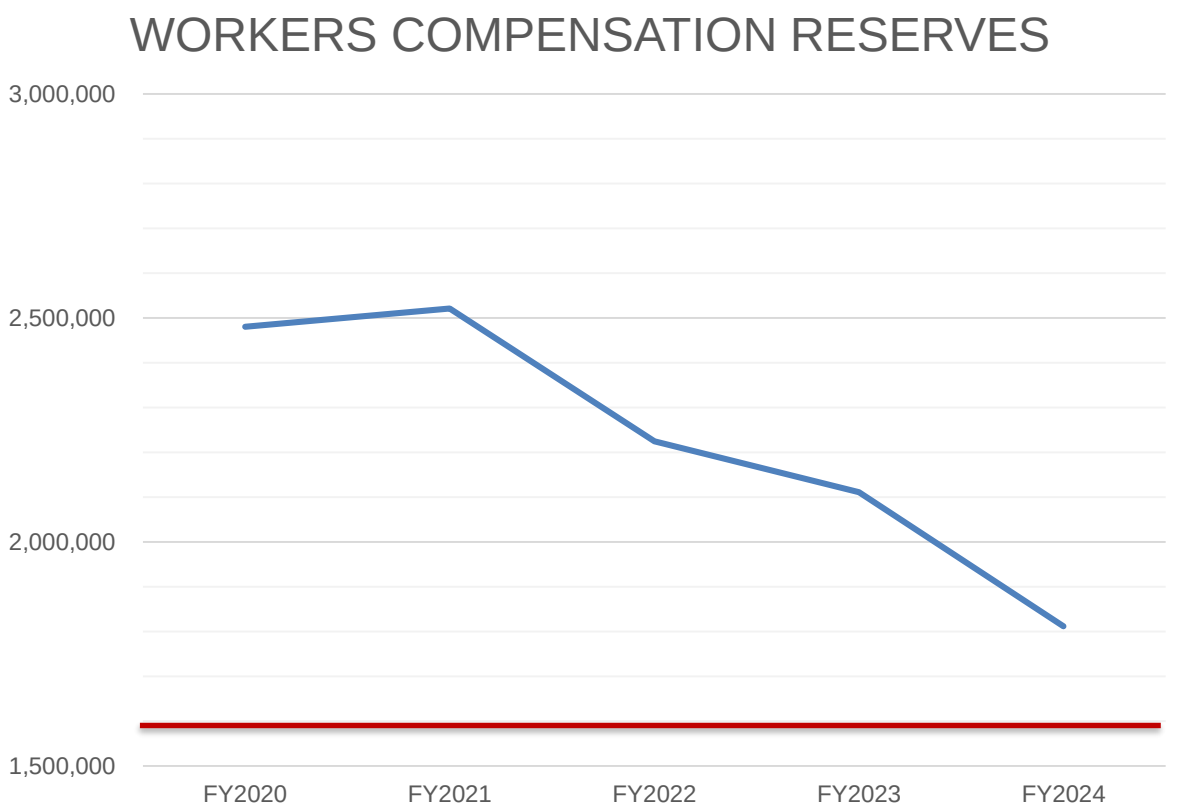
MEDICAL/INJURY CLAIMS

STOP LOSS COVERAGE

LOSS TIME

BENEFIT ADMINISTRATION

WORKERS COMPENSATION



FY2020	FY2021	FY2022	FY2023	FY2024
2,480,180	2,521,170	2,224,480	2,110,760	1,812,060

$410,000 DECREASE

WORKERS COMPENSATION FUNDING

ANNUAL HISTORICAL FUNDING THROUGH FY2024

- $500,000

FUNDING UPDATED IN FY2025

- $550,000

2 YEARS OF ADDITIONAL FUNDING

- FY2025 $205,000
- FY2026 $205,000

WORKERS COMPENSATION 2023

CLAIMS STATISTICS

Statistics for the Year-to-Date policy period of January 1, 2023, to November 28, 2023:

- Total Claims: 10
  - Medical Only Claims: 8 with $6,629 in incurred claims costs.
  - Indemnity Claims: 2 with $49,950 in incurred claims costs.
  - Paid Year to Date: $11,769
  - Reserves Year to Date: $44,457
  - Recovery: $0
  - Total Incurred: $56,226
- Over the life of the Self-Funded program, there are 16 open claims.
  - 5 of those open claims are from the current policy period.

WORKERS COMPENSATION 2024

CLAIMS STATISTICS

Statistics for the Year-to-Date policy period of Jan 1, 2023 to Jan 1, 2024:

- Total Claims: 14
  - Medical Only Claims: 12 with $28,068 in incurred claims costs.
  - Indemnity Claims: 2 with $54,311 in incurred claims costs.
  - Paid: $57,718
  - Reserves: $24,661
  - Recoveries: $0
  - Incurred: $82,379

- Over the life of the Self-Funded program, there are 16 open indemnity claims.
  - 1 of those open claims is from current policy term.

FLEET SERVICES

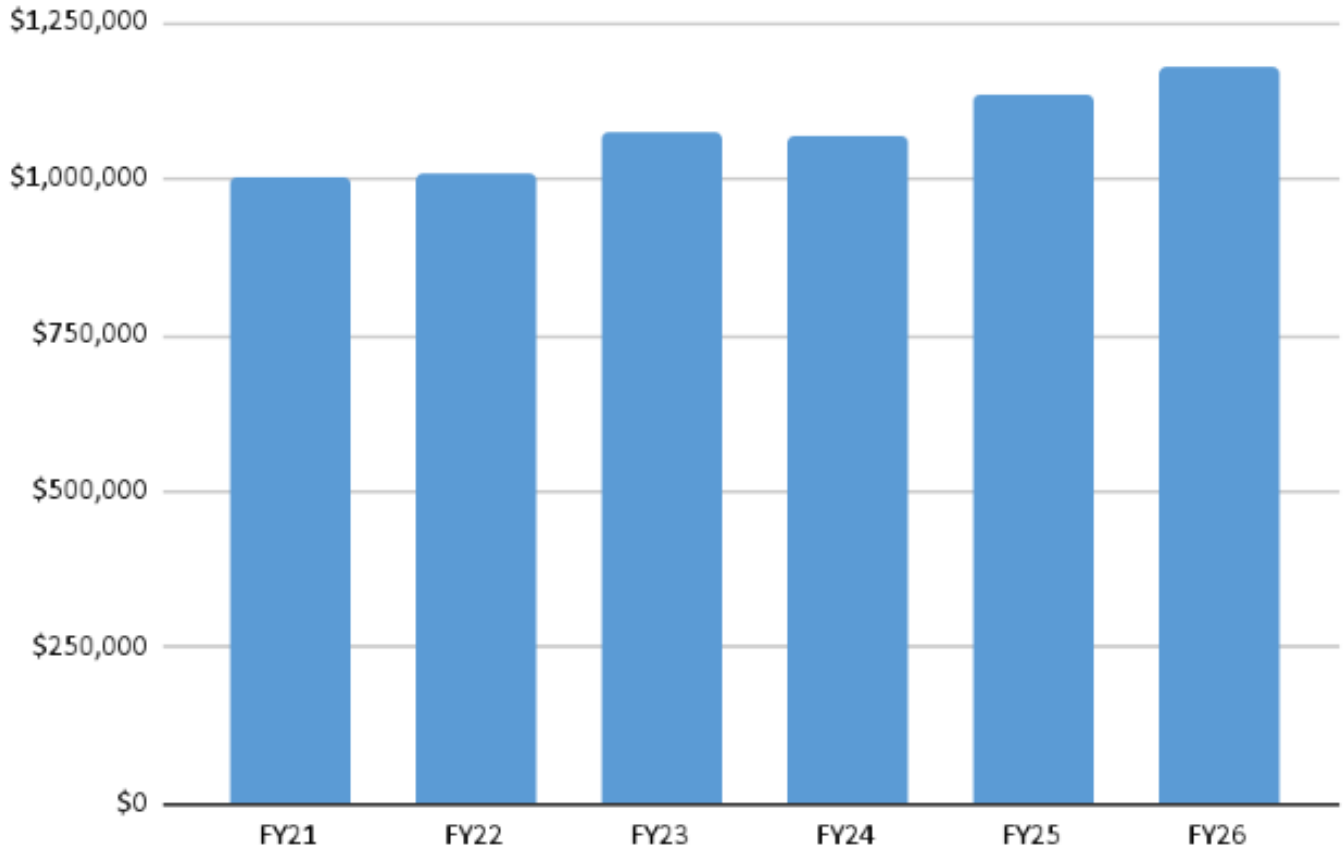
Total Operating Expense Budget: FY26 - $1,178,790 FY25 - $1,136,920

Top Operating Expenses FY26:

1.Salaries and Benefits (estimate) - $687,000
2.Repair Parts - $235,000
3.Outside Labor - $136,500

Current Operating Revenue FY25:

1.Operating Rates - $1,088,000
2.Fuel Tax Rebates - $14,000
3.Interest Earnings - $13,000

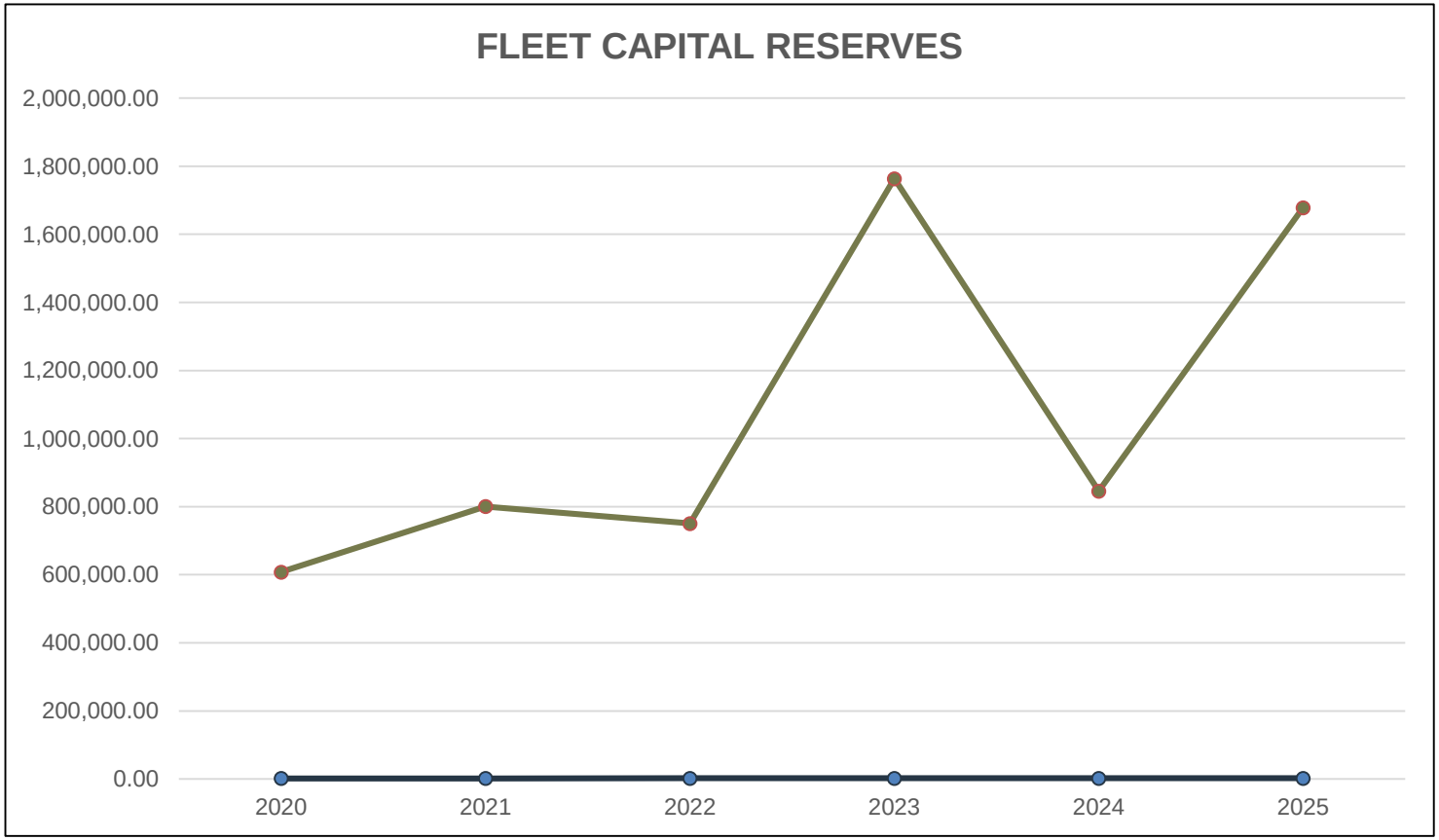


FLEET SERVICES - CAPITAL

FY25 CAPITAL REPLACEMENTS: $759,000

Current Capital Revenue FY25:

1.Capital Rates Rates - $1,339,520
2.One-time Funding (Year 1 of 2) - $229,950
3.Interest Earnings- $22,000



FLEET SERVICES - CAPITAL

Upcoming Scheduled Replacements

FY26 $1,258,000

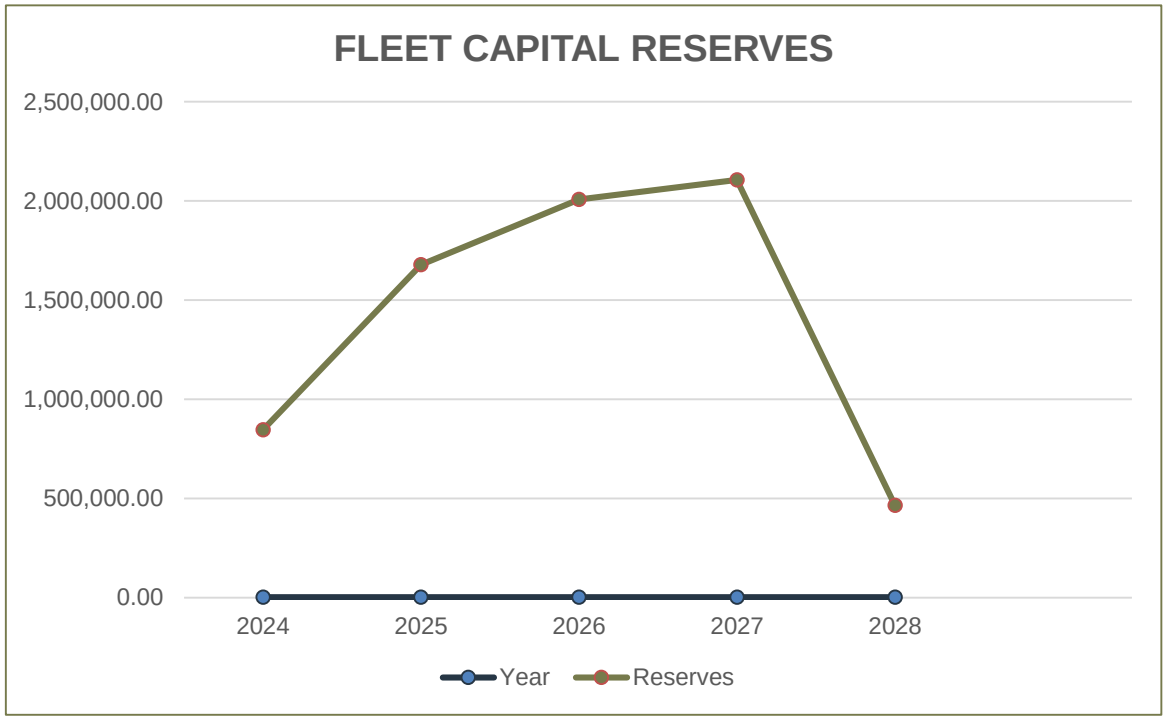
1.3-Wheel Street Sweeper (2) - $450k (each)
2.Patrol SUV (4) - $75k (each)
3.Trim Mower w/ Attachments (1) - $58k

FY27 $1,256,000

1.Air Street Sweeper (1) - $462k
2.Patrol SUV (2) - $81k (each)
3.Patrol SUV (1) K9 - $92k
4.Ambulance (1) $320k
5.Road Grader (1) $220k

FY28 $2,993,080

1.Pumper Fire Engine (2) - $1.5m (each)

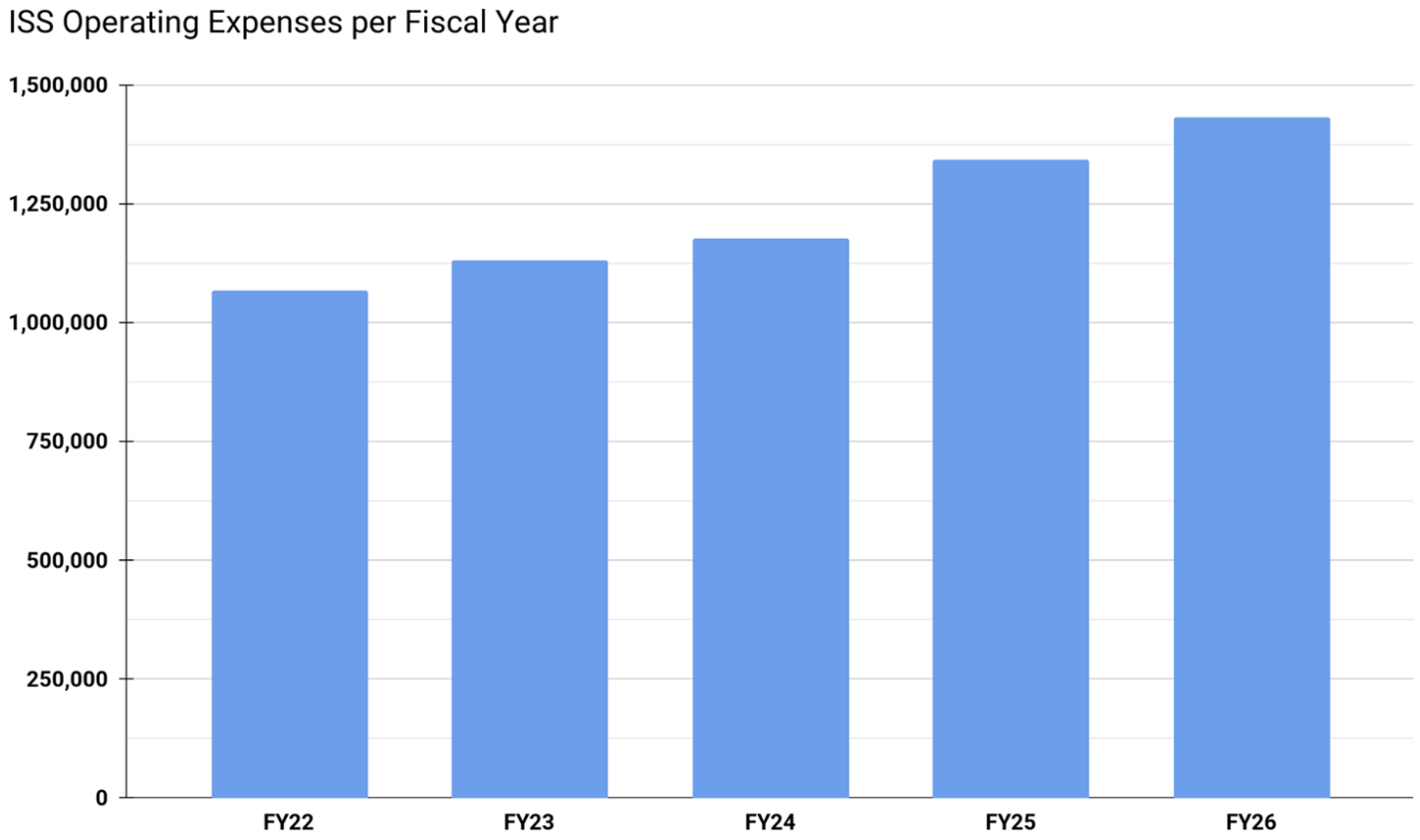


INFORMATION SYSTEMS & SECURITY

Total Operating Budget: FY26 - $1,433,130 FY25 - $1,342,930

Top Operating Expenses FY26:
1.Salaries and Benefits (estimate) - $809,130
2.Software - $530,000
3.Utilities - $44,000

Current Operating Revenue FY25:
1.Operating Rates - $1,323,820
2.Interest Earnings - $5,700



INFORMATION SYSTEMS & SECURITY

Top Software Expenses Budgeted in FY26:

1.Munis Cloud ERP - $120,000
2.NeoGov HR - $85,000
3.Google Workspace - $60,000
4.CivicPlus - Website, Agenda Management, P&R Portal, FOIA Requests - $54,500
5.Zoom Phones and Meetings - $48,000
6.ESRI ArcGIS - $39,000
7.Unifi Identity Access Control - $21,000
8.Malwarebytes Security/Antivirus - $15,000
9.Intradyne Archiver - $15,000

These software packages make up over 86% of the total ISS software budget

INFORMATION SYSTEMS & SECURITY

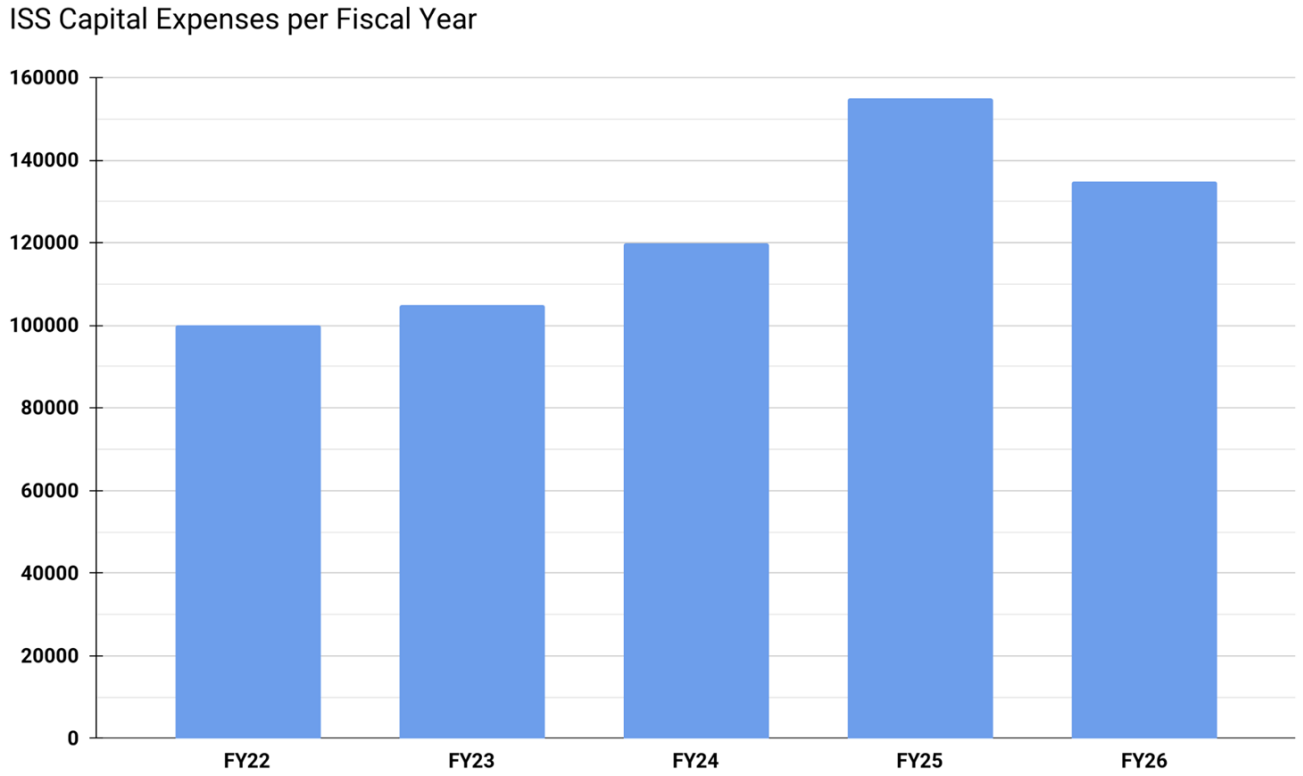
Upcoming Scheduled Replacements: FY26: 36; FY27: 20; FY28: 25

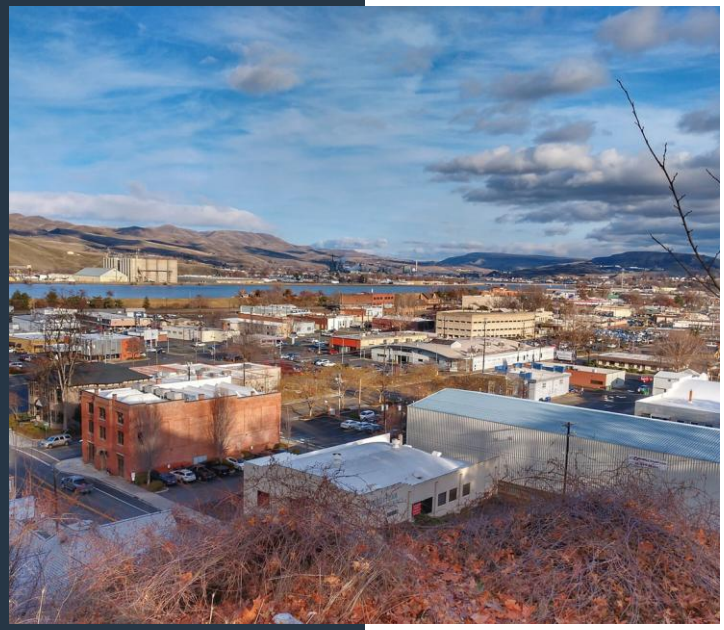
Top Capital Expenses:

1.PC/Laptop Expenses - $50,000
2.Server/Storage/Hardware - $25,000
3.Network Upgrades/Maintenance - $25,000
4.Security/Access Control - $25,000
5.Disaster Recovery - $10,000

Current Capital Revenue FY25:

1.Capital Rates Rates - $164,210
2.Interest Earnings- $3,850





FISCAL YEAR 2026 BUDGET

INSURANCE

FY25 INSURANCE PACKAGE			
PREMIUM PACKAGES	Total		Current Due
General Liability	441,755		441,755
Commercial	187,792		187,792
Commercial Auto	128,957		128,957
Cyber Liability	17,960		17,960
BUDGET	776,465		776,465

FY26 INSURANCE PACKAGE			
PREMIUM PACKAGES	Total		Current Due
General Liability	521,271		521,271
Commercial	221,595		221,595
Commercial Auto	152,170		152,170
Cyber Liability	21,192		21,192
BUDGET	916,228		916,228

QUESTIONS?

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861