Lewiston City Council
SPECIAL MEETING
BUDGET SESSION #3 AGENDA
June 23, 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

Please note that identifying an item as an "Action Item" does not require the City Council to vote on that item.

- **A. FUNDING THE BUDGET - REVENUES:** - Action Item

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

FUNDING THE BUDGET

CITY OF LEWISTON FUNDS

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

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

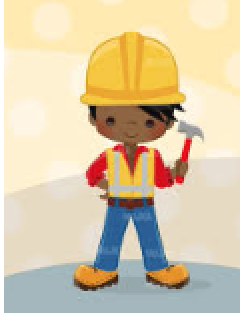
CAPITAL PROJECTS FUND

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

CITY OF LEWISTON
EXPLORE
IDAHO'S FIRST CAPITAL
1861

CAPITAL PROJECTS FUND:	$ 2,831,000

TRANSPORTATION	2,731,000
PARKS	100,000



PROPERTY TAX ALLOCATION

CAPITAL PARKS

PIONEER PARK SHELTER	**$**	**90,000**
PARK RESERVATION FEES		20,000
PARK RESERVATION RESERVES		70,000

COMMUNITY PARK PROJECTS	**$**	**55,000**
COMMUNITY PARK RESERVES		55,000

PARKS CAPITAL PROJECTS	**$**	**140,000**
CAPITAL PROPERTY TAXES		100,000
CAPITAL PARKS RESERVES		40,000

CAPITAL TRANSPORTATION

PROPERTY TAXES	$ 2,731,000
PRESERVATION POJECTS	231,000
STORMWATER FEES	256,880
SIDEWALK MASTER PLAN	50,000
RECONSTRUCTION/CAPITAL PROJECTS	2,193,120

RECONSTRUCTION/CAPITAL PROJECTS	$ 9,218,000
PROPERTY TAXES	2,193,120
CAPITAL TRANSPORTATION RESERVES	3,145,370
GRANTS/OTHER	3,879,510

MAIN ST DESIGN & PHASE I $2.5M

TR023 SNAKE RIVER AVE $1.5M

TR070 BURRELL SIDEWALK $492K

TR076 BRYDEN OVERLAY $4M

WARNER THAIN/PRESTON DESIGN $500K

INFILL PAVING $150K

TR072 8TH ST BIKE PATH $76K

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

	CEMETERY	LIBRARY	TRANS-PORTATION	PUBLIC TRANSIT
PROPERTY TAXES	100,000	1,475,500	2,054,120	353,000
USE OF RESERVES	276,690	143,820	333,880	150,200
	22.77%	14.09%	27.68%	34.58%
PROPERTY TAXES	100,000	1,535,000	2,204,120	353,000
USE OF RESERVES	276,690	84,320	183,880	150,200
	22.77%	17.67%	30.84%	34.58%
		+59,500	+150,000	

GOVERNMENTAL FUNDS SUPPORT

THE GENERAL FUND

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

- STATE SHARED REVENUES
- INVESTMENT INCOME
- ADMIN SERVICE FEES
- RESERVES
- PROPERTY TAXES

GENERAL FUND

Community Development

Legislative

Facilities

Police

Finance

Recreation

Fire

Parks

Legal

Executive

Risk Management

STATE SHARED REVENUE

$ 4,260,600

FY2023	3,826,830	
FY2024	3,852,890	0.68%
FY2025	3,913,430	1.57%
FY2026	3,972,131	

SALES TAX

STATE SHARED REVENUE

$ 751,830

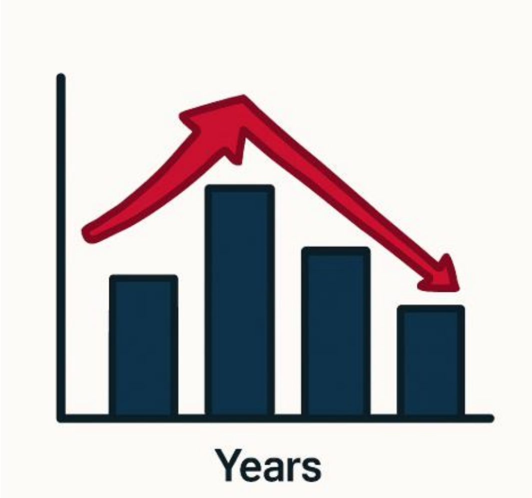
FY2023	736,850	
FY2024	681,660	-7.49%
FY2025	683,500	0.27%
FY2026	685,551	

LIQUOR DISTRIBUTION

INTEREST INCOME

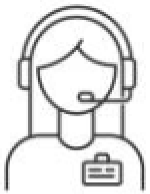
$ 500,000

FY2023	670,900	120,000
FY2024	867,970	400,000
FY2025	607,579	500,000
FY2026	600,000	500,000



ADMIN INTERNAL SERVICE FEES

FY2025	1,728,860	
FY2026	1,683,770	-2.61%



UNASSIGNED RESERVES

UNASSIGNED RESERVES	9/30/2024	$ 10,365,000
	DAYS	116.46
FY25 BUDGET		$ 1,337,000
	DAYS	15.02
FY26 BUDGET		$ 967,570
	DAYS	10.87

PROJECTED DAYS CASH ON HAND **90.57**

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PROJECTED DAYS CASH ON HAND **90.57**

PROPERTY TAXES

	Final L-2 2025	Proposed 2026	Change
Property Tax Base:	$ 23,687,814	$ 24,129,474	
Budget Base Growth (allowed up to 3%)	(4,901)	412,870	
63-1305 Judgement Levy/Rounding	67,180	-	
New Construction	169,360	158,115	
URA Closure - East Main	248,944	-	
New Annexations	28,257	22,235	
Total Property Tax Budget	$ 24,196,654	$ 24,722,694	
Less: State personal property tax replacement	383,164	383,164	
Total Property Tax Levy	**$ 23,813,490**	**$ 24,339,530**	
	tax certification	*tax certification*	
ALLOCATION:			Change
General Fund *	$ 17,165,860	$ 17,699,080	$ 533,220
63-1305 Judgement Levy:	67,170	-	(67,170)
Capital Fund (See details below)	2,956,000	2,866,000	(90,000)
Library Fund	1,475,500	1,535,000	59,500
Cemetery Fund	100,000	100,000	-
Transportation Fund	2,113,620	2,204,120	90,500
Public Transportation	318,500	318,500	-
Police Retirement	-	-	-
Budgeted Amounts	$ 24,196,650	$ 24,722,700	$ 526,050
Budget vs Actual	-	-	
	$ 24,196,650	$ 24,722,700	
CAPITAL FUND SUMMARY:			
Parks	$ 100,000	$ 100,000	$ -
Transportation	2,821,000	2,731,000	(90,000)
Library	-	-	-
Public Transportation (Transit)	35,000	35,000	-
Budgeted for Capital	$ 2,956,000	$ 2,866,000	$ (90,000)

$	723,884
	241,295
$	965,179

INCLUDED/NOT INCLUDED

- ✓ IAFF CONTRACT
- ✓ AFSCME PAYSCALE
- ✓ NPC PROSECUTION CONTRACT
- ✓ COLA/STEPS
- ✓ COMMERCIAL INSURANCE PACKAGE

- ✗ HEALTH INSURANCE (1.5% INCREASE)
- ✗ AIRPORT SUPPORT
- ✗ DEPARTMENT REQUESTS

COMMENTS?

COUNCILOR COMMENTS – CONCERNS - QUESTIONS

FISCAL YEAR 2026 BUDGET

FUNDING THE BUDGET

EXPLORE
IDAHO'S FIRST CAPITAL
1861

CITY OF LEWISTON FUNDS

- GENERAL
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- WATER
- WASTE WATER
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CAPITAL PROJECTS FUND

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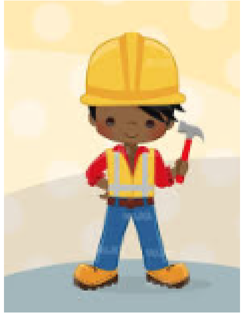

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GOVERNMENTAL FUNDS SUPPORT

THE GENERAL FUND

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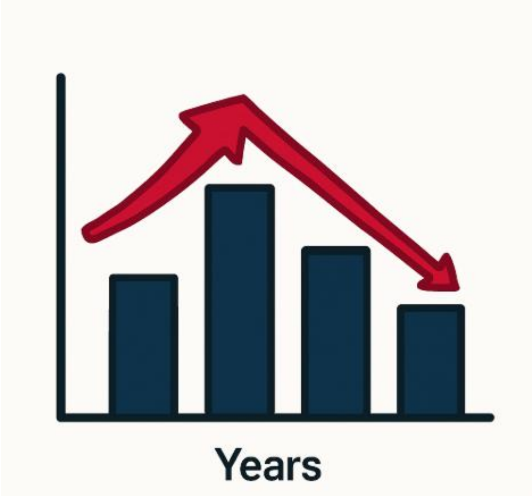

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FY26 BUDGET		$ 922,950
	DAYS	10.37

PROJECTED DAYS CASH ON HAND **91.07**

UNASSIGNED RESERVES

LEGAL FEES	$	150,000	
DEFERRED MAINTENACE		250,000	
BOYS & GIRLS CLUB		18,000	
VALLEY VISION		40,000	
CIVIC THEATRE		30,000	
WORKERS COMP		205,000	Year 2 of 2
FLEET REPLACEMENT		229,950	Year 2 of 2
	$	922,950	

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- ✓ COLA/STEPS
- ✓ COMMERCIAL INSURANCE PACKAGE

- X HEALTH INSURANCE (1.5% INCREASE)
- X AIRPORT SUPPORT
- X DEPARTMENT REQUESTS
- X UTILITY JUDGEMENT

Avista Utility $112,420

WHAT'S NEXT

- Finalize the Proposed Budget
- Prepare & Publish Public Hearing Notices (LMT August 3rd & August 10th)
- Prepare, Publish and Circulate Budget Documents (Late July)
- Public Hearings – First Reading of the Ordinances (August 11th, 2025)
- Second Reading of the Ordinances (August 18th, 2025)
- Third (final) Reading of the Ordinances & Adoption (August 25th, 2025)

COMMENTS?

COUNCILOR COMMENTS – CONCERNS - QUESTIONS