



**Lewiston City Council  
SPECIAL MEETING  
BUDGET SESSION #2 AGENDA  
June 8, 2026 - 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](http://cityoflewiston.org).

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**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. CITIZEN 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. PARKS AND FACILITY PROJECTS**

**B. INTERNAL SERVICE FUNDS**

**C. RESERVES**

**V. BUDGET DISCUSSION**

This is an opportunity for Councilors to ask questions, have discussions, and provide direction to staff related to the fiscal year 2027 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 2027 BUDGET

WORKSESSION  
#2



# 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



# ENTERPRISE FUNDS

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GENERAL	CAPITAL	WORKERS COMP	<b>WATER</b>	<b>WASTE WATER</b>
<b>STORM WATER</b>	<b>SANITATION</b>	CEMETERY	ECONOMIC DEV	TRANS- PORTATION
LIBRARY	FLEET SERVICES	INFORMATION SYSTEMS	POLICE RETIREMENT	PUBLIC TRANSIT
PERPETUAL CARE	<b>SUPPORTED BY USER RATES</b>			

# CITY OF LEWISTON FUNDS

GENERAL

CAPITAL

WORKERS  
COMP

WATER

WASTE  
WATER

STORM  
WATER

SANITATION

CEMETERY

ECONOMIC  
DEV

TRANS-  
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TRANSIT

PERPETUAL  
CARE

**CAPITAL BUDGETS**

# ASSIGNED BUILDING FUND (RESERVE)

**Sec. 2-61. – Building infrastructure reserve account and general fixed asset fund; created.**

*(a) Building infrastructure reserve account.* There is hereby created within the general fund of the city a special account to be designated the building infrastructure reserve account from which the city council may make expenditures for **constructing or remodeling city-owned buildings and properties** and on-site infrastructure needs for such building and properties

# ASSIGNED BUILDING FUND - CONTRIBUTIONS

Funding Source	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
General Fund Surplus	226,000	237,000	459,825					
General Fund Reserves	900,000	49,310						
Property Taxes		168,500	443,000	2,079,000	2,016,585	1,900,000	1,900,000	1,650,000
Sale of Real Estate		259,640						
Library Foundation		1,000,000						
<b>Total Contributions</b>	<b>\$1,126,000</b>	<b>\$1,714,450</b>	<b>\$902,825</b>	<b>\$2,079,000</b>	<b>\$2,016,585</b>	<b>\$1,900,000</b>	<b>\$1,900,000</b>	<b>\$1,650,000</b>

**\$13,288,860**

# ASSIGNED BUILDING FUND - PROJECTS

\*

Funded Projects	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2024	FY2025
Library 2 <sup>nd</sup> Floor	148,846	2,178,697							
New Fire Station 4		393,162	6,900			10,000	398,730		
Golf Course Improv			5,680						
Community Park				1,751,377	760,696	818,868	79,483		14,480
Airport Cooling Tower					45,971				
Police Station						20,474		43,789	
Public Safety Tower							188,583	11,787	
Library Lighting								10,500	137,916
Carnegie Library								106,058	
Traffic Control								49,874	
Fire Station Improv								370,603	
Community Center HVAC									199,173
<b>Total Expended</b>	<b>\$148,846</b>	<b>\$2,571,859</b>	<b>\$12,580</b>	<b>\$1,751,377</b>	<b>\$836,667</b>	<b>\$849,342</b>	<b>\$666,796</b>	<b>\$592,611</b>	<b>\$351,572</b>

\*There were no assigned building funds expended in FY2023

**\$7,781,650**

# CAPITAL PROJECTS AND FACILITY IMPROVEMENTS PLAN

Capital Projects/Improvements	Priority	Cost	Fund Source	Projected FY
City Hall Chiller	1	65,000	General Fund	FY26
Facility Window Replacement	2	250,000	General Fund	FY26
Fire Station 1,2, & 4 Hazard Mitigation	3	2,000,000	Assigned Bldg.	FY27
Police Station Feasibility Study	4	30,000	General Fund.	FY27
Fenton Gym Floor	5	200,000	Assigned Bldg.	FY27
Normal Hill Cemetery Expansion	6	75,000	Cemetery Reserves	FY27
Community Park	7	1,000,000	Assigned Bldg	FY27
Service Center Master Plan	8	125,000	Assigned Bldg	FY27
Community Center Modernization	9	200,000	Assigned Bldg.	FY27
Facility Surge Protection	10	75,000	General Fund	FY27
Repair/Replace/Modernize	Ongoing	800,000	MISC	Ongoing
<b>Total All Projects</b>		<b>\$4,820,000</b>		
<b>Total Assigned Bldg.</b>		<b>\$3,525,000</b>		

# CAPITAL PROJECTS AND FACILITY IMPROVEMENTS YEAR TO DATE

Facilities has executed **56+** projects/repairs/improvements at **~\$450K** through May FY26.

- Projects of note include:
  - Bell building elevator and ADA access repair (\$59,500)
  - Bert Lipps pool repairs, paint and lighting (\$120,000)
  - Orchards pool expansion joints repair, deck and systems service (\$9,900)
  - LPD new HVAC unit, fire alarm panel service and elevator repairs (\$35,000)
  - New Pickleball Shelter at Sunset Park (\$89,000)
  - Renovation and relocation of Parks and Recreation offices and movement of Public Transit to the Community Center (\$25,000)
- Funding sources supporting current efforts include General Fund Maintenance, multiple Contracted Services accounts, General Fund Structures and Improvements, Parks Capital Fund and the Assigned Building Fund.

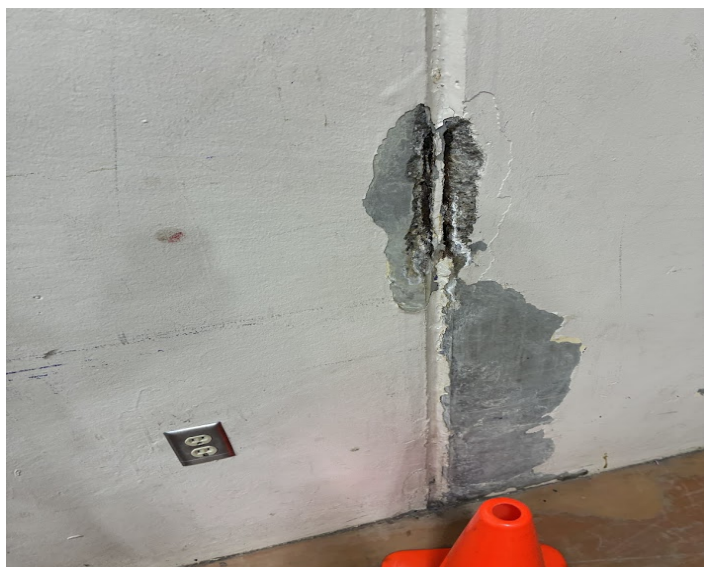
# PARKS PROJECTS AND FACILITY IMPROVEMENTS

Orchards Pool (top) and Sunset Pickleball Shelter (bottom)



# PARKS PROJECTS AND FACILITY IMPROVEMENTS

Bert Lipps Pool (top) and Fenton Gym (bottom)



# CAPITAL PROJECTS AND FACILITY IMPROVEMENTS

- Facilities division consists of 3 employees (currently one vacant position and one on limited duty), charged with maintenance of 20+ buildings with sq. ft equivalent to 3 ½ football fields of infrastructure.
- Facilities prioritized use of Contracted Services and the Blanket Purchase Order (BPO) process to expedite immediate need work tickets resulting in support to **30 unique vendors**, most of which are local small businesses.
- Industry benchmarks for public buildings indicate sustainable maintenance funding levels between \$5 and \$8 per square foot annually.
- Based on our current Facility Maintenance budget of **\$95K**, the cost per building for maintenance is about \$4.75K per building (or ~\$0.48 per sq ft) per year.
- At a projection of \$4.50/sq. ft. the estimated annual need for normal maintenance and repair, lifecycle replacement and capital/code related improvements would be **~\$864K**.

# FACILITY MAINTENANCE AND IMPROVEMENTS

- In the FY27 Budget, Facilities is requesting to reduce one Full-time Facilities Technician and **reallocate \$100K** to Contracted Services to sustain timely and professional support services.
- Additionally, requested\* an increase of **\$55k** to the General Fund Maintenance-Building account to support preventative maintenance and repair needs across city assets.

## **General Fund Budget for FY27:**

- Maintenance-Building: \$150K (\*pending approval of budget request)
- Structures and Improvements: \$130K (w/o available reserve contributions)

Consideration for sustainability is going to be vital, a 1% levy for operational needs and maintenance would equate to **~\$240k** annually, which would replace reserve contributions.

<b>CAPITAL TRANSPORTATION</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
ORIGINAL ALLOCATION	331,000	331,000	331,000	331,000	331,000
SIDEWALK/ADA COMPLIANCE	100,000	100,000	100,000	50,000	50,000
STORMWATER	244,500	244,500	-	-	-
TRAFFIC INFRASTRUCTURE-ONE-TIME				90,000	
ARTERIAL - RECONSTRUCTION	700,000	700,000	2,350,000	2,350,000	2,350,000
	<b>1,375,500</b>	<b>1,375,500</b>	<b>2,781,000</b>	<b>2,821,000</b>	<b>2,731,000</b>
<b>CAPITAL PARKS</b>	100,000	100,000	100,000	100,000	100,000

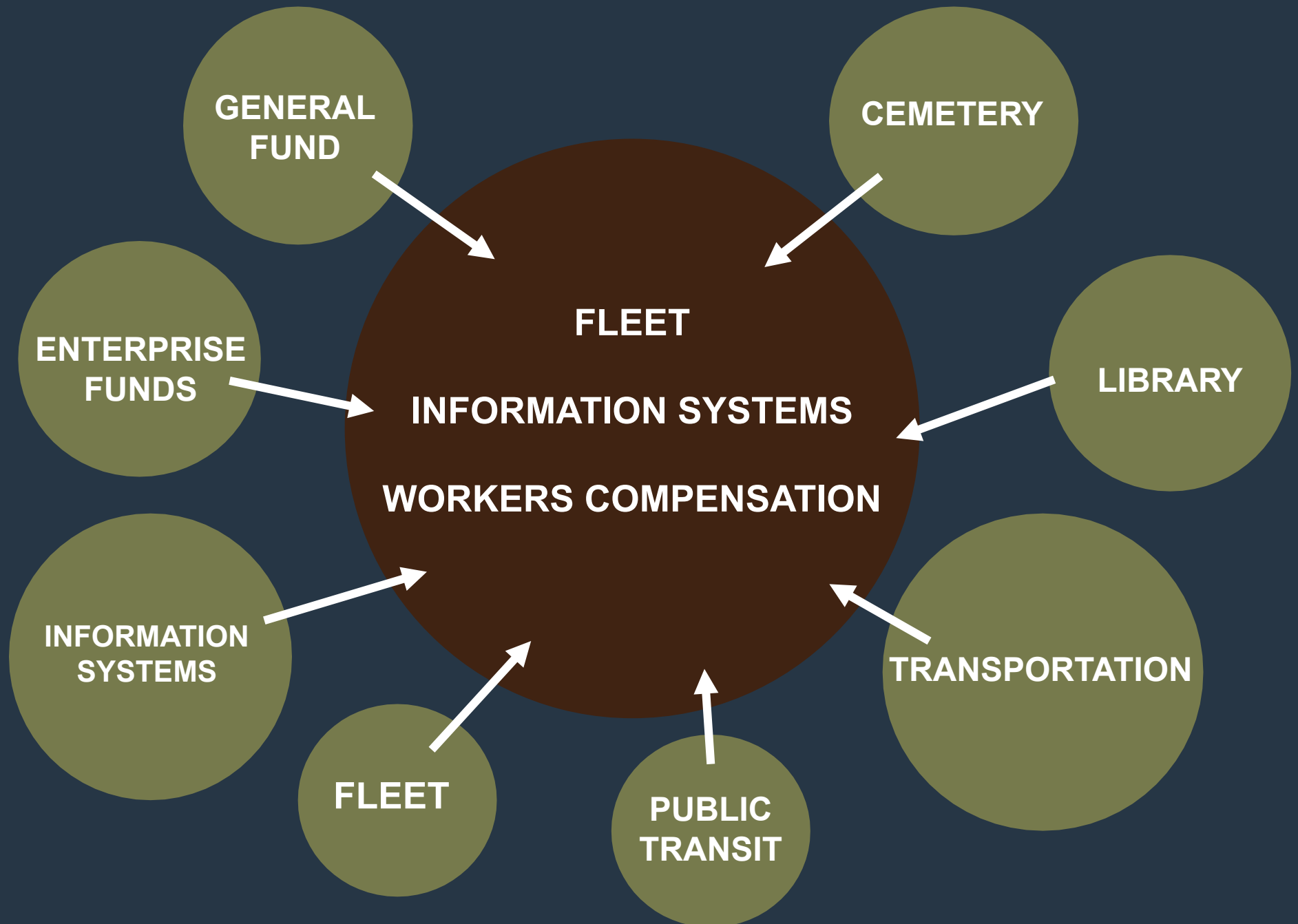
# CAPITAL FUND PROPERTY TAXES



# INTERNAL SERVICE FUNDS

GENERAL	CAPITAL	<b>WORKERS COMP</b>	WATER	WASTE WATER
STORM WATER	SANITATION	CEMETERY	ECONOMIC DEV	TRANS- PORTATION
LIBRARY	<b>FLEET SERVICES</b>	<b>INFORMATION SYSTEMS</b>	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

INTERNAL SERVICE FUNDS ARE FUNDED THROUGH DEPARTMENT'S ANNUAL EXPENSE BUDGETS



# FLEET SERVICES - CAPITAL

## Upcoming Scheduled Replacements

### **FY27 \$1,033,000**

1. *Air Street Sweeper (1) - \$420k*
2. *Patrol SUV (2) - \$64k (each)*
3. *Ambulance (1) - \$305k*
4. *1 Ton Utility Truck (1) - \$97.5k*
5. *Wood Chipper (1) - \$82.5k*
6. *Light Duty Bus (2) - \$35.3k (each)\**

*\*City match. Full replacement value estimated to be \$176,700 each, of which 80% will be funded with federal grant dollars*

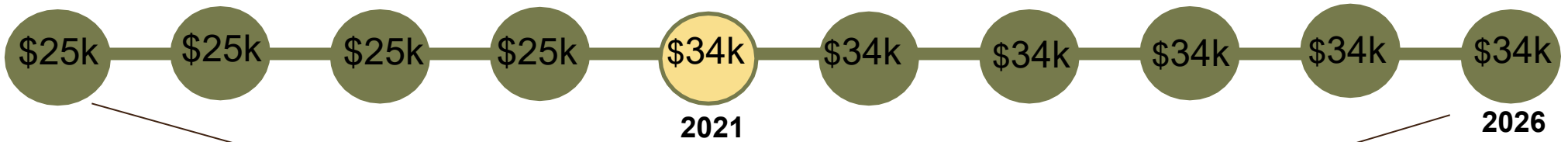


2017 Ambulance



### ESTIMATE FUTURE VALUE

- FACTOR IN INFLATION
- PERIODIC PRICE REVIEWS
- ADJUST RATES AS NEEDED



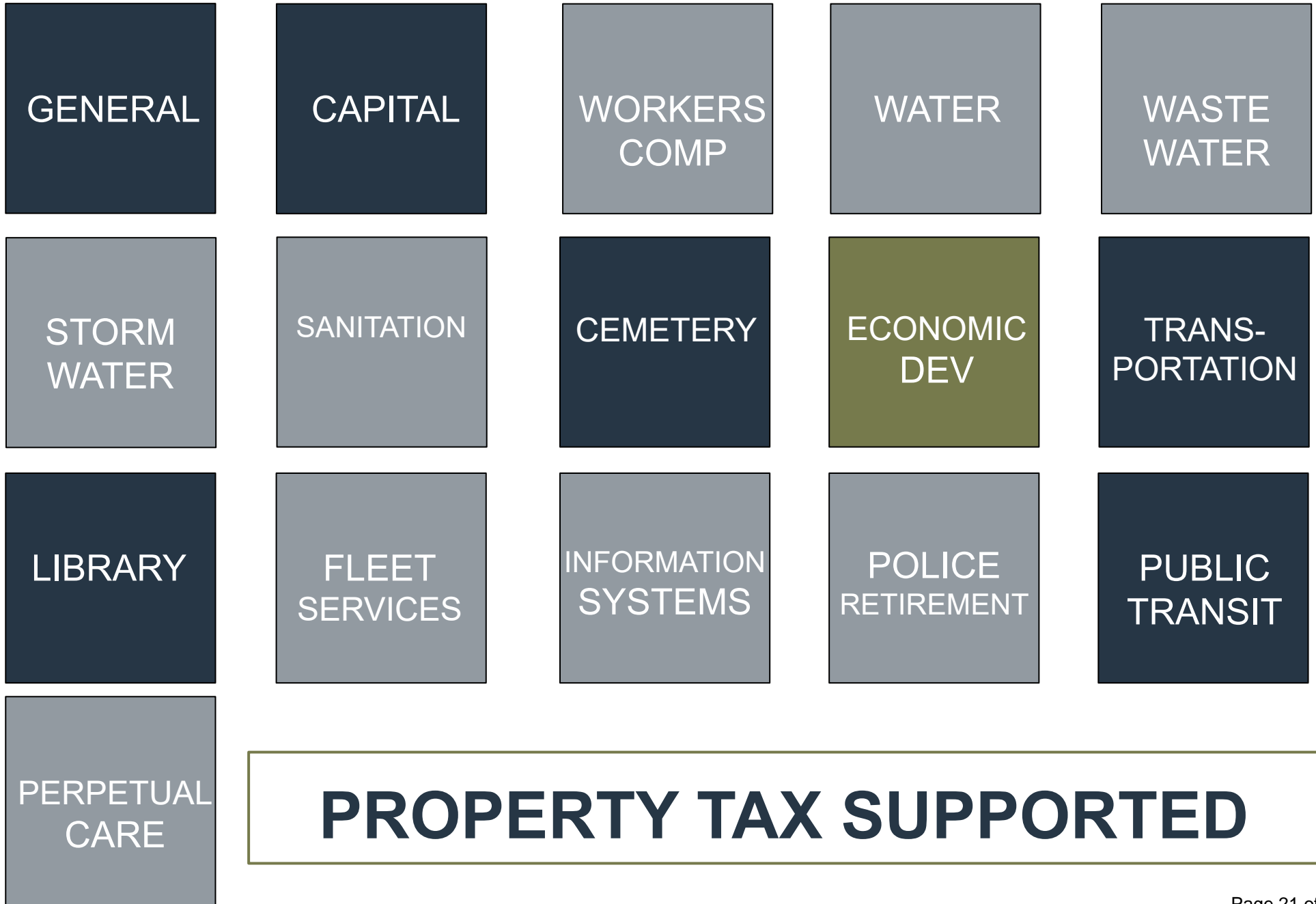
FLEET REPLACEMENTS ARE FUNDED WITH FLEET RESERVE FUNDS – NOT PROPERTY TAXES.



2027 Ambulance



# GOVERNMENTAL FUNDS



# RESERVES

FUND BALANCES	General	Transportation	Capital Projects	Economic Development	Other Governmental Funds	Total Governmental Funds
Nonspendable for:						
Inventory	11,248					11,248
Committed for:						
Road and bridge		223,157				223,157
Drug enforcement	697,903					697,903
Economic development				792,700		792,700
Perpetual care					1,210,423	1,210,423
Assigned, reported in:						
Unemployment claims	147,719					147,719
Special revenue		2,134,081		3,395,652	1,517,275	7,047,008
Capital projects			14,695,007			14,695,007
Building reserve fund	5,507,210					5,507,210
Unassigned, reported in:						
General fund	9,768,455					9,768,455
Total fund balances	<u>16,132,535</u>	<u>2,357,238</u>	<u>14,695,007</u>	<u>4,188,352</u>	<u>2,727,698</u>	<u>40,100,830</u>
Total liabilities and fund balances	<u>\$ 19,463,677</u>	<u>\$ 2,415,519</u>	<u>\$ 14,802,434</u>	<u>\$ 4,244,469</u>	<u>\$ 2,818,677</u>	<u>\$ 43,744,776</u>

	CEMETERY	LIBRARY	PUBLIC TRANSIT	TOTAL
FUND BALANCES	398,175	405,887	713,213	1,517,275

# RESERVES

9/30/2025	<b>TRANSPORTATION</b>	<b>CEMETERY</b>	<b>LIBRARY</b>	<b>PUBLIC TRANSIT</b>	<b>TOTAL</b>
FUND BALANCES	2,134,081	398,175	405,887	713,213	1,517,275

## CITY OF LEWISTON GENERAL GOVERNMENT FUNDS- FUND BALANCE RESERVE ANALYSIS

	Cemetery	Economic Development	Transportation	Road & Bridge Reserve	Library	Public Transportation
<b>Fund Balance 9/30/25 - Audited</b>	398,175	562,739	2,134,081	223,157	405,887	713,212
<b>Fund Balance % of expenses</b>	97.69%		45.72%	na	24.37%	
<u>FY 2026-Projected</u>						
Revenues	208,770	-	4,583,960	30,000	1,591,880	1,280,900
Expenses	407,600	-	4,668,210	40,000	1,665,770	1,361,530
Net Activity	(198,830)	-	(84,250)	(10,000)	(73,890)	(80,630)
Prior Period Adjustment						
<b>Fund Balance 9/30/25</b>	199,345	562,739	2,049,831	213,157	331,997	632,582
<b>Fund Balance % of expenses</b>	51.65%	na	41.07%	na	19.50%	49.50%
<u>FY 2027-Proposed</u>						
Revenues	385,980	-	4,991,030	-	1,702,950	1,799,090
Expenses	385,980	-	4,991,030	-	1,702,950	1,799,090
Net Activity	-	-	-	-	-	-
Use of FB/Reserves	(132,210)	-	(447,950)	-	(62,250)	(160,710)
<b>Fund Balance 9/30/26</b>	67,135	562,739	1,601,881	213,157	269,747	471,872
<b>Fund Balance % of expenses</b>	23.89%	na	32.10%	na	15.84%	26.23%

Use of Fund Balance figures include only those funds which are "Unreserved" or not committed for future purposes.

Cemetery reserves are calculated on operating budget only and excludes capital budget of \$105,000.

# FIDUCIARY FUNDS

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GENERAL

CAPITAL

WORKERS  
COMP

WATER

WASTE  
WATER

STORM  
WATER

SANITATION

CEMETERY

ECONOMIC  
DEV

TRANS-  
PORTATION

LIBRARY

FLEET  
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CARE



# COMMENTS?



COUNCILOR COMMENTS – CONCERNS - QUESTIONS



MAYOR COMMENTS – CONCERNS - QUESTIONS

