



Lewiston City Council
AMENDED AGENDA
SPECIAL MEETING - BUDGET SESSION #3
June 22, 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.

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. ACTIVE AGENDA

A. LEWIS-CLARK LODGE #10 FRATERNAL ORDER OF POLICE COLLECTIVE BARGAINING: Discussion and possible action regarding the collective bargaining negotiations between the City of Lewiston and the Lewis-Clark Lodge #10 Fraternal Order of Police, including updates and next steps - Action Item (Mayor Dan Johnson)

V. BUDGET ITEMS

A. FUNDING THE BUDGET

VI. BUDGET DISCUSSION

VII. 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

VIII. EXECUTIVE SESSION

Idaho Code §§ 74-206(1)(j) and 74-206A(1)(a) — Considering a labor contract offer or to formulate a counteroffer - Action Item

IX. 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

FUNDING THE
BUDGET



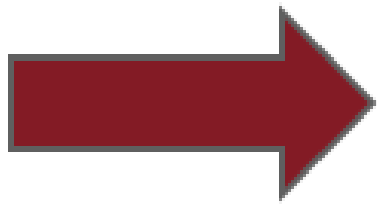


- Initial Department Meetings
- Department Review & Submittal of Budget Requests
- Department – Mayor Meetings
- Develop Payroll Budget
- Identify Contract Escalators
- Determine Budget Appropriations
- Identify Revenue Adjustments
- Determining Property Taxes

BUDGET PROCESS



STATE SHARED REVENUE

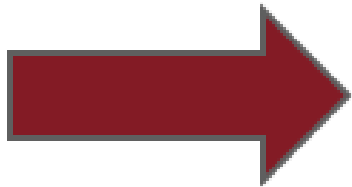


\$ 4,260,600

FY2023	3,826,830			
FY2024	3,852,890	0.68%		
FY2025	3,913,430	1.57%	\$3,891,420	1%
FY2026	3,972,131		\$3,930,340	1%

SALES TAX

STATE SHARED REVENUE



\$ 751,830

FY2023	736,850			
FY2024	681,660	-7.49%		
FY2025	683,500	0.27%	\$635,330	-7.07%
FY2026	685,551		\$621,480	

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

\$607,060

\$514,120



UNASSIGNED RESERVES

UNASSIGNED RESERVES	9/30/2025	9,768,450.00
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DAYS	105.78
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FY2026 PROJECTED USE OF RESERVES	<u>(721,370.00)</u>
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PROJECTED BALANCE	9/30/2026	9,047,080.00
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DAYS	97.97
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UNASSIGNED RESERVES

BOYS & GIRLS CLUB	18,000
VALLEY VISION	50,000
CIVIC THEATRE	30,000
AIRPORT	184,690
FACILITIES	250,000

\$ 532,690

DAYS USED 5.77

DAYS REMAINING 92.31



UNASSIGNED RESERVES

BOYS & GIRLS CLUB	18,000
VALLEY VISION	50,000
CIVIC THEATRE	30,000
AIRPORT	184,690

\$ 282,690

DAYS USED 3.06

DAYS REMAINING 95.02



PROPERTY TAXES

	Final L-2 2026	2027		
Property Tax Base:	\$ 24,129,474	\$ 25,271,264	3.00%	\$ 723,884
Budget Base Growth	936,654	-	1.00%	241,295
63-1305 Judgement Levy/Rounding	112,420	-		\$ 965,179
New Construction	203,705	198,429		
URA Closure - East Main	-	-		
New Annexations	1,431	5,660		
Total Property Tax Budget	\$ 25,383,684	\$ 25,475,353		
Less: State personal property tax replacement	379,444	381,577		
Total Property Tax Levy	\$ 25,004,240	\$ 25,093,776		
	<i>tax certification</i>	<i>tax certification</i>		

INCLUDED/NOT INCLUDED

- | | | | |
|---|---------------------|---|----------------------------|
| ✓ | COLA/STEPS | ✗ | OT/HOLIDAY PAY ADJUSTMENTS |
| ✓ | PERSI RATES | ✗ | HEALTH PREMIUM ADJUSTMENTS |
| ✓ | CONTRACT ESCALATORS | ✗ | FOP CONTRACT ADJUSTMENTS |
| ✓ | REVENUE ADJUSTMENTS | ✗ | DEPARTMENT REQUESTS |

PROPOSED BUDGET – WHAT TO EXPECT



\$482,590 BALANCE THE BUDGET



\$241,295 FACILITIES



\$241,295 DEPARTMENT REQUESTS/FOP

\$965,180 TOTAL BUDGET INCREASE



WHAT'S NEXT

- Finalize the Proposed Budget
- Prepare & Publish Public Hearing Notices (LMT August 2nd & August 9th)
- Prepare, Publish and Circulate Budget Documents (Late July)
- Public Hearings – First Reading of the Ordinances (August 10th, 2026)
- Second Reading of the Ordinances (August 17th, 2026)
- Third (final) Reading of the Ordinances & Adoption (August 24th, 2026)



COMMENTS?



COUNCILOR COMMENTS – CONCERNS - QUESTIONS

