



**Lewiston City Council
SPECIAL MEETING
BUDGET SESSION #2 AGENDA
May 22, 2023 - 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 Facebook page or the City's website at cityoflewiston.org.

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. CITIZEN 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 (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. RATE PROPOSALS: - Presentation

1. **EMERGENCY MEDICAL SERVICES (EMS)**
2. **PARKS & RECREATION**
3. **COMMUNITY DEVELOPMENT**
4. **PUBLIC WORKS FEES**

B. HUMAN RESOURCES: - Presentation

C. LIBRARY: - Presentation

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. MAYOR COMMENTS

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 City Clerk Kari Ravencroft at least forty-eight (48) hours in advance of the meeting at 208-746-3671, ext. 6203.

Community Development

FY 2024 Fees



Community Development Fee Increase

2023 Budget Revenues Budgeted		CPI Roll Up 5%	Roll Up 2.5%
Business License ⁽¹⁾	\$220,000	\$231,000	\$225,500
Building Permits	\$395,000	\$414,750	\$404,875
Plan Review	\$220,850	\$231,893	\$226,371
Trades	\$235,000	\$246,750	\$240,875
Total	\$1,070,850	\$1,124,393	\$1,097,621

(1) Does not include alcohol fees that are set by the state

Community Development Fee Options

- ▶ CPI increase of 5%
- ▶ Traditional increase of 2.5%
- ▶ Increase of 2.5% on fees that are not based on valuation; 0% on fees based on valuation
- ▶ 0% increase on all fees



Budget Session #2

Rate Proposals – Other Fees

May 22, 2023



Overview

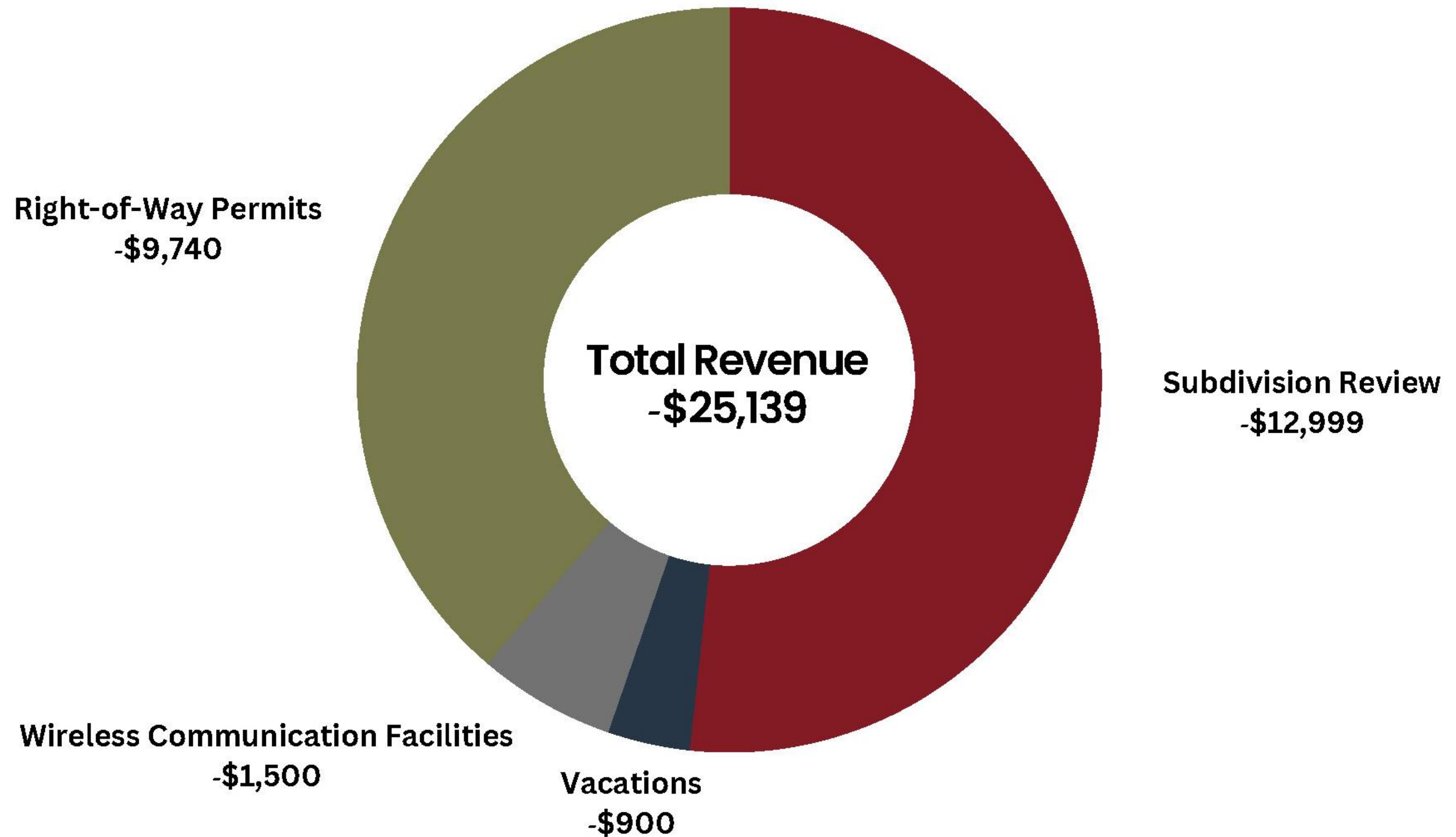
RESOLUTION	FUND TYPE	FUNDING SOURCE
PUBLIC WORKS – OTHER	General Fund	Permit Fees

ADDITIONAL REVENUE COMES FROM:

- Grants
- Direct Federal Allocation
- Private Development



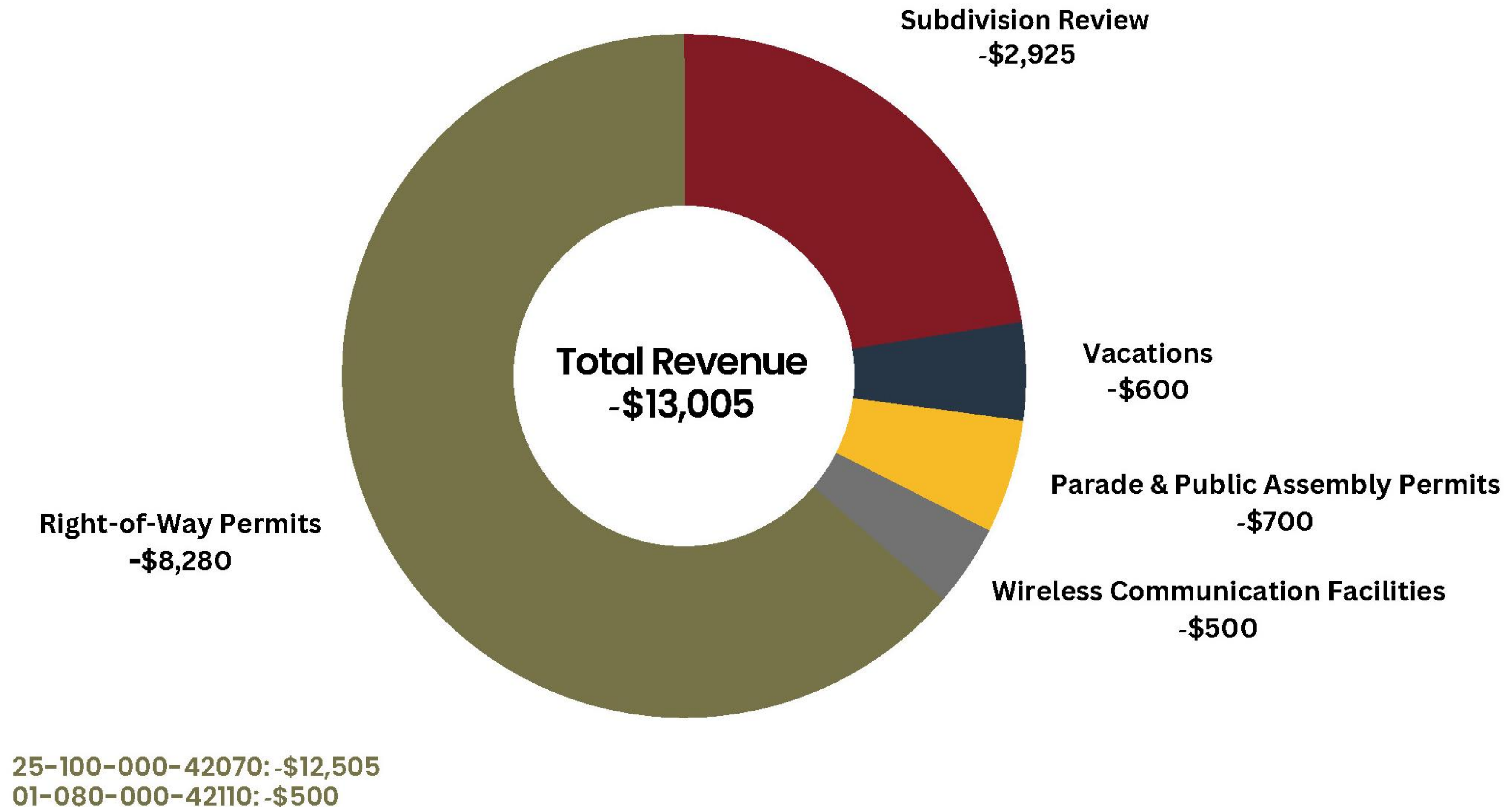
FY22 PW OTHER FEES - REVENUE



25-100-000-42070: -\$23,639
01-080-000-42110: -\$1,500



FY23 PW OTHER FEES – YTD REVENUE





FY24 PUBLIC WORKS – OTHER FEES PROPOSAL

FY24 PROPOSED BUDGET	
Easement, Plat, and Right-of-Way Vacation fees	Flat rate – no change from previous resolutions
Right-of-Way Permit fees	2.5% increase
Administrative, Preliminary, and Final Plats fees	2.5% increase
Wireless Communication Facilities fees	Flat rate – no change from previous resolutions
Parade & Public Assembly Permits fees	Flat rate – no change from previous resolutions

Human Resources

HR Budget

HR is not asking for any change or additions to its budget.

Some of the City's expenses that come from the HR budget are:

- Drug and Alcohol testing
- Background checks
- Motor Vehicle Record Checks
- P.R.I.D.E. (Employee Appreciation program)
- Employee recognition
- Recruitment advertisements/Materials
- Employment Relations Legal services
- Training for HR staff and other employee groups
- Arbitration and Litigation fees
- Annual flu shot clinic
- Classification/Compensation reviews
- NWDE Salary Study of ID cities and counties
- Professional associations for HR staff
- ADA accommodations
- Education reimbursement

Insurance

FY 21 Insurance Cost \$390,965

FY 22 Insurance Cost \$440,943

FY 23 Insurance Cost \$520,312

- Estimated increase of 20% for FY 2024, based on insurance administrator.
- Current insurance carrier is Travelers Insurance.
- Morton (City's insurance broker) will go out to the market as they do every year however regardless of vendor the increase is anticipated.
- Anticipate having few to possibly only one company to provide insurance coverage.

Cost of Living Adjustment (COLA)

- Based upon the U.S. Cities CPI-W, rolling average index for the quarter ended in March (January, February, and March).
- COLA language is included in each Collective Bargaining Agreement and applies to all employee groups (excluding seasonal and irregular part time). The agreements call for a minimum of 1% to a maximum of 2.5% COLA.
- FY 24 COLA: 2.5%

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2013	1.5	1.9	1.3	0.9	1.2	1.8	2.0	1.5	1.0	0.8	1.1	1.5	1.4	1.3
2014	1.6	1.0	1.4	2.0	2.1	2.0	1.9	1.6	1.6	1.5	1.1	0.3	1.7	1.3
2015	-0.8	-0.6	-0.6	-0.8	-0.6	-0.4	-0.3	-0.3	-0.6	-0.4	0.1	0.4	-0.6	-0.2
2016	1.2	0.7	0.5	0.8	0.7	0.6	0.4	0.7	1.2	1.4	1.5	2.0	0.8	1.2
2017	2.5	2.8	2.3	2.1	1.8	1.5	1.6	1.9	2.3	2.1	2.3	2.2	2.2	2.1
2018	2.1	2.3	2.4	2.6	3.0	3.1	3.2	2.9	2.3	2.7	2.2	1.8	2.6	2.5
2019	1.3	1.3	1.8	1.9	1.7	1.4	1.7	1.5	1.5	1.6	1.9	2.3	1.6	1.7
2020	2.5	2.3	1.5	0.1	-0.1	0.5	1.0	1.4	1.5	1.3	1.3	1.4	1.1	1.3
2021	1.6	1.9	3.0	4.7	5.6	6.1	6.0	5.8	5.9	6.9	7.6	7.8	3.8	6.7
2022	8.2	8.6	9.4	8.9	9.3	9.8	9.1	8.7	8.5	7.9	7.1	6.3	9.0	7.9
2023	6.3	5.8	4.5											

City of Lewiston Employee Benefit Plan Trust

A little history...

- The City has been self insured 10/01/2000 (FY 2001)
- In 2017 the City Health Plan was registered with the Department of Insurance.
- Health Trust is a separate entity as required by the Department of Insurance (DOI)
- The Trust Agreement was created between the City Council and Health Trust.
- The City pays the employer premium to the Health Trust. The money is then used to pay claims and incurred fees of the Benefit Plan.
- Trustees of the plan are Travis Myklebust, Fire Chief, Deb Lewis, Assistant Finance Manager, and Nikki Province, HR Director.
- Trustees must be approved by the DOI.
- Trustees are responsible for managing and administering the Trust assets as fiduciaries in the interest of the participants and the plan for the purpose of providing benefits under the Plan to employees and their dependents, and paying reasonable expenses of administering the Trust and Plan.
- Health Trust advisory group is comprised of members of each union group as well as non-represented employees. All meet approximately once a quarter to discuss the city's health plan, share feedback and ideas, make recommendations, and communicate back to their member's information regarding the city's self-insured plan.

Plan Information

- 718 Participants (approx. 289 employees and approx. 429 dependents) on the medical/dental plan
- Retiree medical/dental plan has 12 subscribers and 2 dependents. The City does not contribute toward the premium for retiree participation. Premium plus 2% admin fee is paid by the retiree for continued participation
- City pays 100% premium for active employees
- City pays 80% premium for dependents
- Premium contributions from the City are made on a monthly basis
- The Trust is billed monthly by Regence and Delta Dental for claims incurred by the City's members and their dependents
- \$60,000 stop loss limit per member

Financials

- Cash and invested assets: \$7.1 million (as of 03/30/2023)
- Total Expenses:
 - 2019 total expense cost: \$4,866,283
 - 2020 total expense cost: \$4,332,690
 - 2021 total expense cost: \$4,850,000
 - 2022 total expense cost: \$5,250,000
- Trust expenses incurred monthly and annually:
 - Insurance claim benefits (largest cost to the trust)
 - Department of Insurance fees
 - Total Third Party administration fees (Regence, Delta Dental, HUB, etc)
 - Stop loss coverage
 - Health Equity (FSA/DCA) fees and reimbursements
 - Patient Centered Outcomes Research (PCORI) fees
 - Insurance policies
 - Investment and banking fees
 - Benefits Administration Fees (HUB)

Renewal Information

- Renewal for plan year January 01, 2024
 - It is anticipated that there will not be a premium increase for FY 2024.
 1. The trustees have not yet voted on a potential rate pass.
 2. Trustees will review further with the Trusts benefits administrator (HUB) in June/July to determine if the trust can support a rate pass.
 3. Currently have more than 12 months in reserves.

Questions?

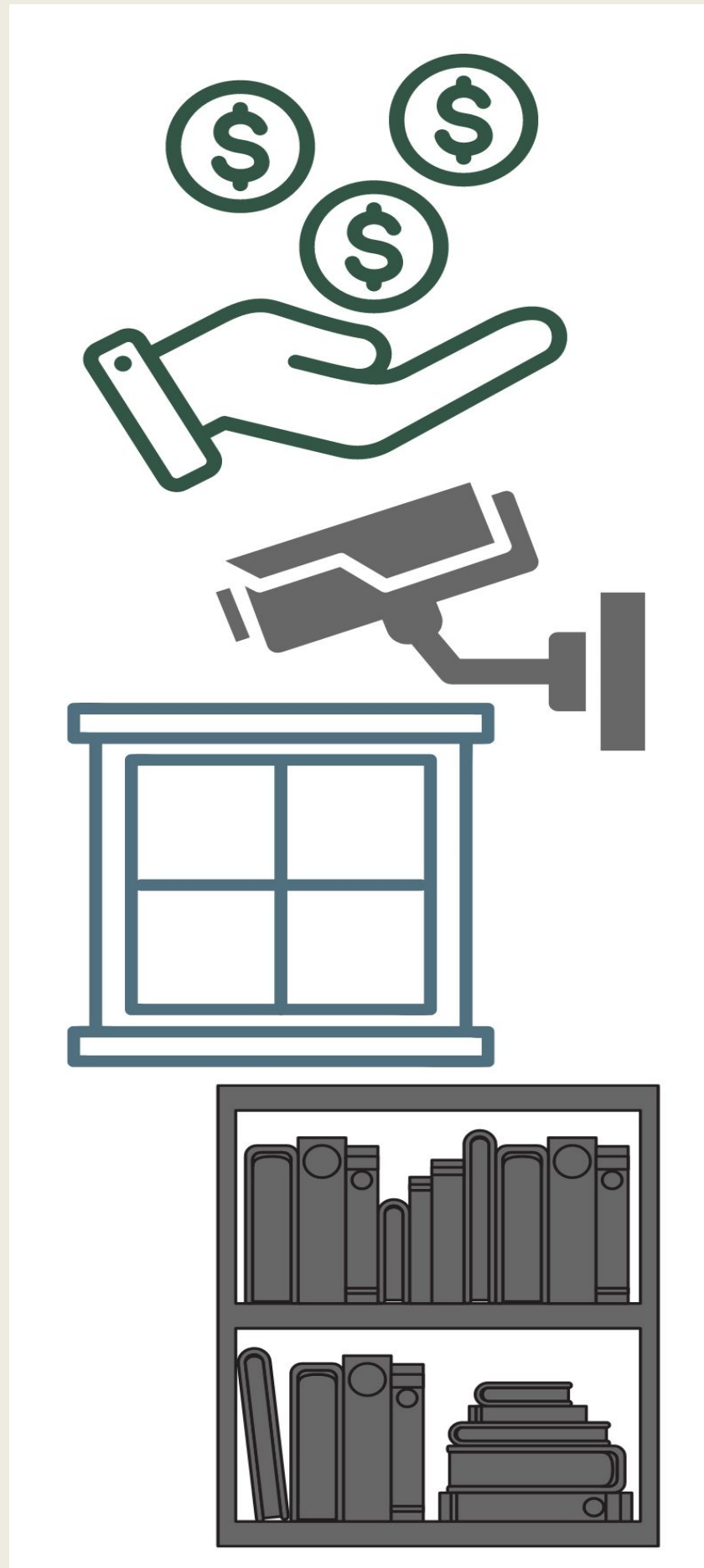




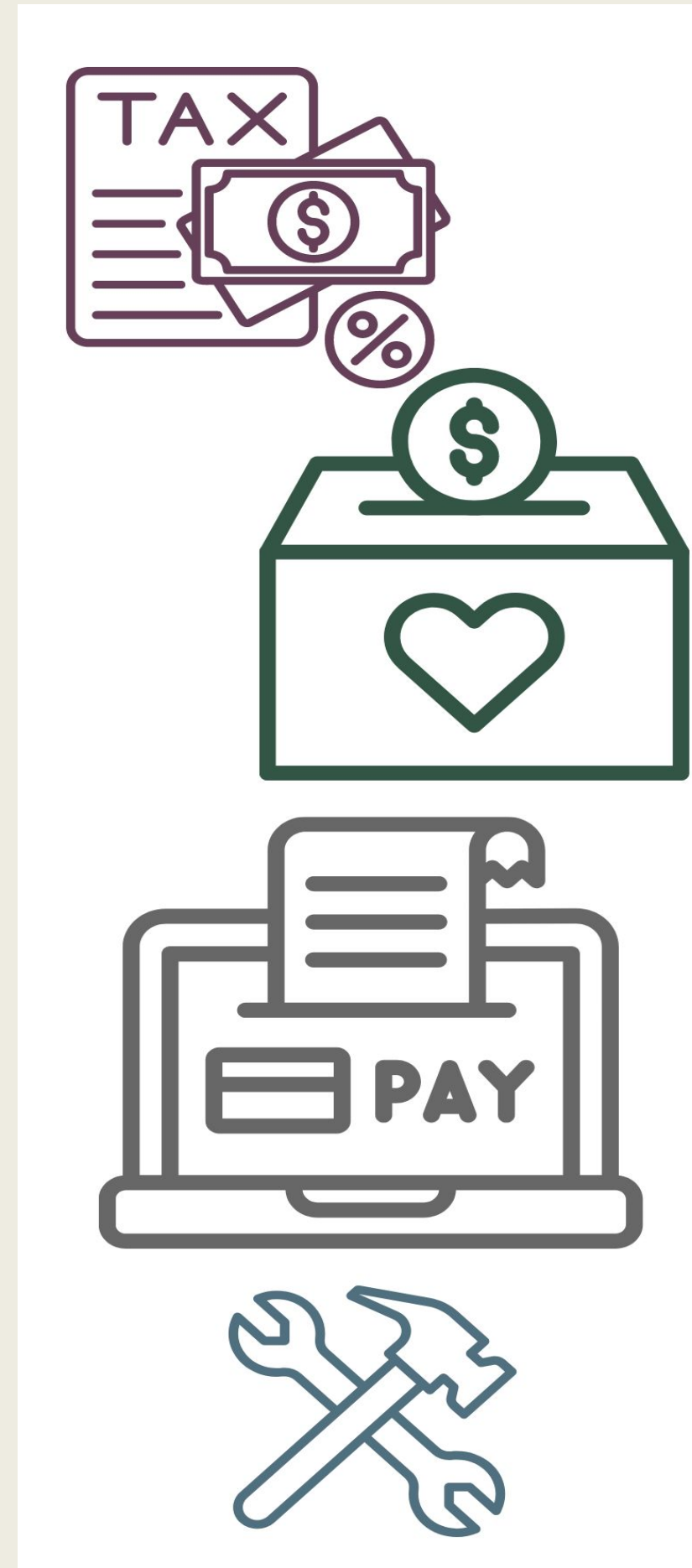
FY 2024 Budget

Capital, Trust & Operating Funds

The Trust



Capital Funds



Operating



FY 2024 CAPITAL CONSIDERATIONS

Fiscal Year 2023 to date:

- Donation of \$20,000 received from Foundation to assist in purchasing shelving for \$29,675 (remainder from Trust account).
- Application submitted for grant for solar panel installation to supplement electrical expenses.
- Grant to be submitted soon for funding of 3 remaining partitions needed for building.
- Strategic plan goal: create a safe and welcoming space.

Fiscal Year 2024:

- Proposing a possible expense of \$30,000 for a repair and painting project of trim and the south side awning and additional shelving for adult nonfiction collection on first floor.
- Will request to amend budget if grants are awarded.
- Strategic plan goals: create a safe and welcoming space and provide a comprehensive collection for our patrons.

FY 2024 PROPOSED OPERATING BUDGET

REVENUE		EXPENSE	
Tax Revenue (FY23)	\$1,369,000	Personnel (FY23) (proposing decrease in part time funding for 2024)	\$1,123,780
Fund Balance Cash Forward (FY23)	\$119,530	Library Collection	\$122,900
Grants - State, Local, Federal (request amendment if grants above this amount awarded)	\$7,500	Outreach Vehicle (fuel, repair & depreciation) (FY23)	\$5,750
Contributions, Reimbursements, Sales (increase of \$500)	\$27,800	Operating Supplies, Postage, Printing, Grants & PR (increase of \$50)	\$28,400
Interest (increase of \$18,800)	\$20,000	Dues, Subscriptions, Travel & Training (increase of \$750)	\$10,250
		Contracted Services & Maintenance (decrease of \$200)	\$68,150
		City IT & IT Capital (FY23)	\$106,550
		Utilities (increase of \$3050)	\$42,250
		Software, Technical Equipment & Furnishings (increase of \$45,000)	\$61,150

Priorities:

Provide excellent customer service and a safe, well maintained, welcoming facility (through continued building maintenance and a well trained and capable staff).

Provide access to comprehensive collection (by providing a wide range of materials in a variety of formats).

Make materials and resources available in various locations throughout the community (through online platforms and off-site lending and programming with the outreach services vehicle).





Questions?