



**A CONTINUED MEETING OF
THE CITY COUNCIL
JULY 10 2019, 4:00 P.M.
LIBRARY COMMUNITY ROOM**

AGENDA

A. CALL TO ORDER

1. Workshop regarding the 2019-2020 Fiscal Year Budget – Action Item

**Presented by Troy Tymesen, City Administrator and
Vonnie Jensen, Comptroller**

B. ADJOURNMENT

NOTE: The City will make reasonable accommodations for anyone attending this meeting who require special assistance for hearing, physical or other impairments. Please contact the City Clerk at (208) 769-2231 at least 72 hours in advance of the meeting date and time.

CITY OF COEUR D'ALENE

2019-20 BUDGET

Budget Changes Year over Year - General Fund & Library

		FY 18-19 Adopted Budget	FY 19-20 Proposed Budget	Increase (Decrease) Over Previous Yr
Mayor / Council		264,838	264,838	-
	<u>-</u>			
Administration		320,169	216,643	(103,526)
Project Coordinator position removed	(98,878)			
Merit Increases	3,259			
Increase in PERS rate - from 11.32% to 11.94%	753			
2.5% COLA	4,530			
Change in Health Insurance & Health Reimb Account	(190)			
Decrease in Professional Services	(11,000)			
Decrease in Training & Dues/Subscriptions	(1,800)			
Decrease in Other Services and Supplies	(200)			
	<u>(103,526)</u>			
Finance				
Merit increases	5,666	1,182,771	1,196,575	13,804
Increase in PERS rate - from 11.32% to 11.94%	2,095			
2.5% COLA	13,035			
Savings due to retirement	(15,001)			
Change in Health Insurance & Health Reimb Account	(11,241)			
Increase in Insurance Premiums (ICRMP)	30,000			
Interfund Transfer Study	(20,000)			
Actuarial Study - required every other year	9,000			
Increase in Other Services and Supplies	250			
	<u>13,804</u>			
Municipal Services		1,881,130	1,818,772	(62,358)
Merit Increase	28,134			
2.5% COLA	24,429			
Increase in PERS rate - from 11.32% to 11.94%	3,877			
Decrease in Health Insurance / Health Reimbursement Acct	(20,694)			
Decrease in Software Licensing	(61,329)			
Decrease in City Wide Automation Plan	(36,251)			
Increase in Professional Services / Audio Visual	1,909			
Increase in Repair & Maintenance of Security Camera Equipment	11,000			
Increase in Dues and Subscriptions	1,193			
Increase in Other Services and Supplies	1,374			
Decrease in Capital Outlay - Public Records Software	(16,000)			
	<u>(62,358)</u>			

CITY OF COEUR D'ALENE

2019-20 BUDGET

Budget Changes Year over Year - General Fund & Library

		FY 18-19 Adopted Budget	FY 19-20 Proposed Budget	Increase (Decrease) Over Previous Yr
Human Resources		387,110	400,097	12,987
Merit Increase	9,456			
Decrease in Health Insurance / Health Reimbursement Acct	(1,631)			
2.5% COLA	6,449			
Increase in PERS rate - from 11.32% to 11.94%	1,015			
Decrease in Dues / Subscriptions and Tuition Reimbursement	(4,552)			
Increase in Other Services and Supplies	2,250			
	<u>12,987</u>			
Legal Department		1,231,937	1,290,632	58,695
Merit Increase	3,953			
Increase in Health Insurance / Health Reimbursement Acct	247			
2.5% COLA	24,949			
Increase in PERS rate - from 11.32% to 11.94%	4,137			
Half Time Dep. City Atty to Full-Time Dep. City Atty	27,509			
Decrease in Office Equipment	(6,000)			
Increase in Travel and Training	3,900			
	<u>58,695</u>			
Planning		727,982	972,623	244,641
Merit Increase	10,414			
Decrease in Health Insurance / Health Reimbursement Acct	(648)			
2.5% COLA	13,018			
Increase in PERS rate - from 11.32% to 11.94%	2,123			
CDBG Position moved from Municipal Services	55,534			
Increase in Professional Services - Comp Plan	166,000			
Decrease in Other Services and Supplies	(1,800)			
	<u>244,641</u>			
Building Maintenance		552,832	675,767	122,935
Merit Increase	3,525			
Decrease in Health Insurance / Health Reimbursement Acct	(329)			
2.5% COLA	5,003			
Increase in PERS rate - from 11.32% to 11.94%	938			
Decrease in Part-time Janitorial	(4,602)			
Increase in R/M Mechanical - Police Dept Pump Replacement	6,900			
Increase in Contract Services	3,000			
Increase in Supplies and Repair & Maintenance	4,500			
Increase in Travel and Training	1,000			
Increase in Capital Outlay - Police Dept ALC	95,000			
Increase in Capital Outlay - Streets Building Roof	8,000			
	<u>122,935</u>			

CITY OF COEUR D'ALENE

2019-20 BUDGET

Budget Changes Year over Year - General Fund & Library

		FY 18-19 Adopted Budget	FY 19-20 Proposed Budget	Increase (Decrease) Over Previous Yr
Police		14,672,756	15,684,635	1,011,879
	Merit Increase	273,845		
	2.5% COLA	261,268		
	1.0% Wage Adjustment	79,588		
	Increase in PERS rate - from 11.66% to 12.28%	14,751		
	1 Officer - SRO	89,461		
	Decrease in Health Insurance / Health Reimbursement Acct	17,521		
	Correction to Call-Out Availability	103,098		
	Increase in Uniforms	18,045		
	Increase in Technology	167,600		
	Increase in Fuels	5,954		
	Increase in Software Maintenance Fees	25,140		
	Decrease in Other Services and Supplies	3,608		
	Decrease in R/M Radar / Radio	(122,000)		
	Increase in Patrol Vehicles & Equipment for Vehicles	74,000		
		<u>1,011,879</u>		
KCJA	Decrease in Vehicles and Minor Equipment - restricted funds	<u>(100,000)</u>	100,000	-
		<u>(100,000)</u>		(100,000)
Fire		10,047,296	10,567,453	520,157
	Merit Increase	119,030		
	2.5% COLA	157,000		
	1.0% Wage Adjustment	74,125		
	Increase in PERS rate - from 16.66% to 17.28%	10,483		
	Increase in Health Insurance / Health Reimbursement Acct	11,327		
	Increase to Constant Manning and Overtime	52,006		
	Increase for Tubbs Hill mitigation work	40,000		
	Increase in Operating Supplies	6,007		
	Increase to Fuels	5,074		
	Increase to Travel & Training	12,400		
	Increase to Communications	7,610		
	Increase to R/M Auto	2,095		
	Furnaces for Fire Stations	23,000		
		<u>520,157</u>		

CITY OF COEUR D'ALENE

2019-20 BUDGET

Budget Changes Year over Year - General Fund & Library

		FY 18-19 Adopted Budget	FY 19-20 Proposed Budget	Increase (Decrease) Over Previous Yr
Streets		4,926,544	5,034,745	108,201
Merit Increase	56,073			
2.5% COLA	61,572			
Increase in PERS rate - from 11.32% to 11.94%	10,191			
Remove Assistant Director Position	(116,891)			
Add Electrician Assistant	75,313			
Decrease in Health Insurance / Health Reimbursement Acct	(2,121)			
Increase in Overtime	12,810			
Decrease in Unemployment	(5,000)			
Increase in KMPO / Public Transportation	34,904			
Increase in R/M Grounds / Asphalt	15,000			
Increase in R/M Traffic Lights	17,000			
Increase in Equipment Rental	20,000			
Increase in Leaf Pickup	10,000			
Other Increases in Services and Supplies	5,850			
Decrease in Capital Equipment - other	(86,500)			
	<u>108,201</u>			
Parks		2,301,573	2,495,776	194,203
Merit Increase	28,951			
2.5% COLA	24,534			
Increase in PERS rate - from 11.32% to 11.94%	3,961			
Parks Maintenance Worker	72,642			
Increase in Part-Time	14,471			
Change in Health Insurance & Health Reimb Account	(4,155)			
Decrease in Unemployment	(11,000)			
Increase in Professional Services	80,000			
Increase in Minor Equipment - 2 trailers from Parking	6,400			
Increase in Utilities - Water	15,000			
Other Increases in Services and Supplies	2,399			
Decrease in Capital Equipment	(39,000)			
	<u>194,203</u>			

CITY OF COEUR D'ALENE

2019-20 BUDGET

Budget Changes Year over Year - General Fund & Library

	FY 18-19 Adopted Budget	FY 19-20 Proposed Budget	Increase (Decrease) Over Previous Yr
Recreation	762,423	761,549	(874)
Merit Increase	3,641		
2.5% COLA	8,505		
Increase in PERS rate - from 11.32% to 11.94%	1,420		
Change in Health Insurance & Health Reimb Account	(8,440)		
Increase in R/M Building / Grounds	4,000		
Increases in Services and Supplies	500		
Decrease in Capital Outlay - ATV 19-20 Pickup 18-19	(10,500)		
	<u>(874)</u>		
Building Inspection	960,120	962,737	2,617
Merit Increase	6,051		
2.5% COLA	17,839		
Increase in PERS rate - from 11.32% to 11.94%	2,709		
Change in Health Insurance & Health Reimb Account	(6,367)		
Savings due to retirement	(9,720)		
Increases in Services and Supplies	1,846		
Decrease in Capital Outlay	(9,741)		
	<u>2,617</u>		
General Government	86,850	125,750	38,900
Decrease in SA Acquifer to Kootenai County	(50)		
Increase in Transfer to Street Lighting Fund	38,950		
	<u>38,900</u>		
	<u>40,406,331</u>	<u>42,468,592</u>	<u>2,062,261</u>
Library	1,724,388	1,785,766	61,378
Merit Increase	20,327		
Savings due to retirement	(20,792)		
2.5% COLA	26,111		
Increase in PERS rate - from 11.32% to 11.94%	4,312		
Increase in Health Insurance / Health Reimbursement Acct	920		
Increase in Computer Maintenance	23,000		
Increase in Utilities	10,000		
Decrease in Other Services and Supplies	(2,500)		
	<u>61,378</u>	<u>1,724,388</u>	<u>1,785,766</u>
			<u>61,378</u>

One time Expenses from Fund Balance

Planning	MIG Contract	\$184,000
Building Maintenance	Street Dept Roof	25,000
Building Maintenance	Police Dept Pump Replacement	6,900
Building Maintenance	Police Dept ALC	95,000
Police Department	Technology	167,600
Police Department	Vehicles	74,000
Fire Dept	furnaces	23,000
Streets	Thermo Lay Maching	80,000
Recreation	ATV	9,500
Building Inspection	Vehicle	24,233
		<u>\$689,233</u>

Asked for but Removed from Preliminary Budget

Admin	Project Coordinator	103,172
HR	Citywide Training	10,050
Legal	Part-time Legal Assistant	24,913
Planning	Increase to 2030	30,000
Police	Code Enforcement Officer	75,072
Police	New Vehicles	258,240
Fire	Travel & Training - paramedic training	12,400
Streets	Street Maintenance Worker	69,202
Streets	Mechanic position	75,643
Streets	Increase in Overlay / Chip Seal	50,000
Streets	Tandem Dump Truck	265,000
Library	Reference Clerk position	29,519
		<u>1,003,211</u>

City of Coeur d' Alene
General Fund & Library

FY 2019-20 Preliminary Budget	
Total budget General Fund & Library:	\$ 44,254,358
Wages and benefits: (83% of budget)	\$ 36,716,477
Property Taxes: (52% of revenue)	\$ 23,153,661

Year	COLA Fire Dept	COLA Police	COLA LCEA	COLA Increase	1% wage adjustment	Merit Increase	Health Insurance Increase	Total COLA, Merit Health	FTE Increase	New Growth Budgeted	URA De-annexation	Property Tax Increase	Property Tax Increase Percentage	Levy Rate	Valuation of New Growth
2020 Proposed	2.50% 1% wage adj	2.50% 1% wage adj	2.50%	\$ 648,242	\$ 153,713	\$ 572,325	0	\$ 1,374,280	2.74	\$ 402,945	\$ -	\$ 655,361	3.00%	0.00464000	84,002,589
2019	2.50%	2.50%	2.50%	658,839		495,450	84,357	1,238,646	1.91	492,918	-	-	0.00%	0.004796811	92,750,113
2018	2.50%	2.00%	2.00%	549,432		358,789	-	908,221	4.83	375,549	-	-	0.00%	0.005314476	65,978,911
2017	2.50%	2.00%	2.00%	463,732		427,455	285,786	1,176,973	8.28	325,934	538,311	490,553	2.50%	0.005691968	147,545,282
2016	2.50%	2.00%	2.00%	457,072		426,656	161,402	1,045,130	20.66	827,349	-	-	0.00%	0.005857486	55,643,948
2015	2.50%	2.00%	2.00%	420,171		243,766	190,063	854,000	4.35	669,966	-	-	0.00%	0.006087917	135,900,224
2014	2.60%	2.10%	2.10%	418,831		291,435	209,387	919,653	6.81	634,197	-	-	0.00%	0.006337419	105,715,923
2013	2.50%	2.00%	2.00%	431,639		230,167	172,042	833,848	1.39	247,304	-	329,432	2.00%	0.006770779	93,666,763
2012	0.00%	0.00%	0.00%	-		284,552	124,259	408,811	0.60	344,913	-	-	0.00%	0.005888913	41,994,809
2011	3.00%	3.00%	3.00%	513,774		306,223	335,984	1,155,981	(3.02)	469,372	-	237,209	1.50%	0.005419784	63,639,468

A stack of gold coins is visible on the right side of the image, set against a blue background. The coins are stacked vertically, with the top coin being the most prominent. The lighting creates a soft glow around the stack.

**Fiscal Year
2019-2020
Preliminary
Financial Plan**

Significant Changes to Revenue - General Fund

New Growth	+\$402,945
3% Increase to Tax Budget	+\$655,361
Highway User Tax, Sales Tax & Liquor Tax	+\$477,068
Property Tax Collections Prior Years	+250,000
Transfers In from Other Funds	+\$121,110
Interest	+110,000
Fund Balance	+\$81,414

New Construction Impact

Tax Year	Tax Dollars
2020	\$402,945,
2019	\$492,918
2018	\$375,549
2017	\$325,934
2016	\$827,349
2015	\$669,966
2014	\$634,197
2017 Deannexation	\$538,311

Tax Levy

FY 2018-19 Non-exempt tax budget	\$21,845,355
3% Increase	\$655,361
New Construction Roll	\$402,945
2015 GO Bond Levy	\$878,932
Total amount to Levy	\$23,782,593

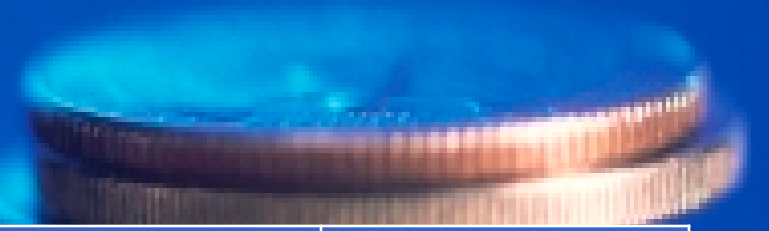
History

Tax Year	Amount Taken of 3% Allowed	
2020 Proposed	\$655,361	3%
2019	\$-0-	
2018	\$-0-	
2017	\$490,553	2.5%
2016	\$-0-	
2015	\$-0-	
2014	\$-0-	
2013	\$329,432	2%
2012	\$-0-	

A stack of gold coins is shown on the right side of the image, set against a blue background. The coins are stacked vertically, with the top coin being the most prominent. The lighting creates a soft glow around the stack, and the background is a solid, vibrant blue.

September 30, 2018
Unassigned Fund Balance
\$9,799,963

23% of FY 19/20 Plan



Fiscal Year	Unassigned Fund Balance	Total Amended Budgeted Expenditures	% of Budgeted Expenditures to Fund Balance
2018	\$9,799,963	\$40,744,312	24.05%
2017	\$8,328,872	\$42,979,564	19.38%
2016	\$8,788,602	\$42,263,213	20.79%
2015	\$7,663,870	\$35,598,449	21.53%
2014	\$6,142,590	\$33,788,435	18.18%
2013	\$5,589,570	\$33,806,473	16.53%
2012	\$4,852,673	\$30,743,887	15.78%
2011	\$4,815,782	\$31,794,275	15.15%
2010	\$5,777,938	\$29,821,141	19.38%
2009	\$3,767,834	\$29,502,688	12.77%

Increase in Personnel Expenses Compared to Increase in Budgeted Taxes

Contracted Merit Increase	\$572,325
Contracted COLA Increases – 2.5%	\$648,242
Contracted Wage Adjustment – 1%	\$153,713
PERSI Increase	\$62,765
Total	\$1,437,045
New Growth	\$402,945
3% Increase in Budgeted Taxes	\$655,361
Total	\$1,058,306

Usage of Fund Balance

Fund Balance Budgeted	\$689,233
Planning – Comprehensive Plan	\$184,000
Street Dept Building Roof Repair	\$25,000
Police Dept Pump Replacement	\$6,900
Police Department ALC	\$95,000
Police Department - Technology	\$167,600
Police Department – SRO Vehicle	\$74,000
Fire Department – Furnaces	\$23,000
Street Dept–Pothole Patching Machine	\$80,000
Recreation - ATV	\$9,500
Building Department - Vehicle	\$24,233

City-Wide Personnel Changes

Administration - Project Coordinator	-1 FTE	(\$98,878)
CDBG Administrator 50% to 75%	+.25 FTE	\$13,759
Assistant City Attorney 50% to 100%	+.5 FTE	\$28,033
Police Officer–School Resource Officer	+1 FTE	\$89,000
Building Maintenance Part-time	-.44 FTE	(\$4,447)
Parks Maintenance Worker	+1 FTE	\$72,643
Parks Department Part-time	+.43 FTE	\$14,195
Wastewater – Collection Operator	+1 FTE	\$72,825

Taxable City Valuation

2020 CDA - Estimated	\$5,183,363,023
Kootenai County Estimated	
2019 Coeur d'Alene	\$4,502,081,793
Kootenai County	\$17,309,825,740
2018 Coeur d'Alene	\$3,972,167,331
Kootenai County	\$15,340,157,680

City Levy Rate

2020 – Estimated with 3%	\$4.64/\$1,000
2019	\$4.97/\$1,000
2018	\$5.51/\$1,000

Year over Year Comparison
0% Increase in Valuation
0% Increase in Property Taxes Received by the City

Assessed Value	\$300,000
Homeowner's Exemption	\$100,000
Net Value	\$200,000

2018: $\$200.00 \times \$4.97 = \$994.00$
\$82.83/Month

2019: $\$200.00 \times \$4.51 = \$902.00$
\$75.17/Month

Year over Year Comparison
0% Increase in Valuation
3% Increase in Property Taxes Received by the City

Assessed Value	\$300,000
Homeowner's Exemption	\$100,000
Net Value	\$200,000

2018: $\$200.00 \times \$4.97 = \$994.00$
\$82.83/Month

2019: $\$200.00 \times \$4.64 = \$928.00$
\$77.33/Month

Year over Year Comparison
10% Increase in Valuation
No Increase in Property Taxes Received by the City

Assessed Value - 2018	\$300,000
Assessed Value – 2019 10% increase in valuation	\$330,000
Homeowner's Exemption	\$100,000
Net Value	\$230,000

2018: $\$200.00 \times \$4.97 = \$994.00$
\$82.83/Month

2019: $\$230.00 \times \$4.51 = \$1,037.30$
\$86.44/Month

Year over Year Comparison
4.7% Increase in Valuation
3% Increase in Property Taxes Received by the City

Assessed Value - 2018	\$300,000
Assessed Value – 2019 4.7% increase in valuation	\$314,100
Homeowner's Exemption	\$100,000
Net Value	\$214,100

2018: $\$200.00 \times \$4.97 = \$994.00$
\$82.83/Month

2019: $\$214.10 \times \$4.64 = \$993.42$
\$82.78/Month

Year over Year Comparison
10% Increase in Valuation
3% Increase in Property Taxes Received by the City

Assessed Value - 2018	\$300,000
Assessed Value – 2019 10% increase in valuation	\$330,000
Homeowner's Exemption	\$100,000
Net Value	\$230,000

2018: $\$200.00 \times \$4.97 = \$994.00$
\$82.83/Month

2019: $\$230.00 \times \$4.64 = \$1,067.20$
\$88.93/Month

Estimated Increase (Decrease) to Monthly Tax Bill

0% Increase to Budgeted Tax Revenue with 0%		
Increase in Valuation		(\$7.66)
3% Increase to Budgeted Tax Revenue with 0%		
Increase in Valuation		(\$5.50)
0% Increase to Budgeted Tax Revenue with 10%		
Increase in Valuation		\$3.61
3% Increase to Budgeted Tax Revenue with 4.7%		
Increase in Valuation		\$-0-
3% Increase to Budgeted Tax Revenue with 10%		
Increase in Valuation		\$6.10

Parking Fund Contributions to Parks

Parks Maintenance Worker		\$72,643
Parks - Mower		\$12,000
Parks – Turf Vehicle		\$22,000
Parks - Tractor		\$22,000
Parks - Pickups		\$70,000
Parks Capital Fund – 3 rd St Boat Launch Camera		\$15,000
Parks Capital Fund – Harbor House Septic		\$15,000
Parks Capital Fund – Ramsey Park Irrigation		\$75,000
Parks Capital Fund – Tubbs Hill wildfire mitigation		\$40,000
Parks Capital – Misc – Design & Improvements		\$60,000
TOTAL		\$403,643

A stack of silver coins is the central focus, positioned on the right side of the frame. The coins are stacked vertically, with the top coin being a copper-colored penny. The background is a solid, vibrant blue. A white rectangular box is overlaid on the left and center of the image, containing the text "Questions?".

Questions?