



Association of Idaho Cities
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**AIC Spring Academy for City Officials
Tentative Agenda**

MORNING SESSION

- 9:00 am **Welcome and Introductions**
- 9:10 am **Review of AIC 2017 Legislative Session Outcomes:** A brief review of the 2017 Legislative Session, including H0130 (city treasurer responsibilities), H0207 (foregone property taxes), H0216 (regulation of short term vacation rentals), H0235 (property tax exemption for capital investments), S1074 (local government purchasing), S1113 (changes to the Justice Reinvestment Act), and S1141 (emergency transportation funding).
- 10:30 am **Break**
- 10:40 am **Introduction to Municipal Budgeting:** A brief overview of the basics of city budgeting, including a review of the city budgeting process, important dates, and the basic elements of a city budget.
- 11:00 am **Property Tax Budgeting Process:** An overview of the property tax administration process, the impact of property tax exemptions on city budgets, city property tax levy authority, the elements of the property tax budget, and the process in which the property tax portion of a city budget is developed.
- 11:30 am **Budgeting Non-Property Tax Revenues:** An overview of non-property tax revenue sources, including state shared revenues and city fees for services, the differences between general government revenues and dedicated revenues, the difference between user fees and taxes, and the process through which the non-property tax portion of a city budget is developed.

AFTERNOON SESSION

- 12:00 pm **Lunch**
- 12:30 pm **User Fees and Utility Rate Setting:** An overview of best practices in establishing user fees and utility rates for municipal services.
- 1:15 pm **Financial Reporting and Transparency:** An overview of the various financial reporting requirements cities must comply with and the penalties for non-compliance.
- 1:45 pm **Break**
- 2:00 pm **Local Government Bidding and Procurement:** An overview of Idaho's local government bidding and procurement laws, including purchasing that is exempt from competitive bidding, purchasing professional services and personal property, purchasing public works construction, and joint purchasing agreements.
- 3:00 pm **Adjourn**